



**Muscogee County Board of Education**

**Official Budget  
Fiscal Year  
2018-2019**

**Muscogee County School District  
2960 Macon Rd. Columbus, GA 31906  
[www.muscogee.k12.ga.us](http://www.muscogee.k12.ga.us)**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Muscogee County School District  
Georgia**

For the Fiscal Year Beginning

**July 1, 2016**

*Christopher P. Morrill*

Executive Director

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# Executive Summary

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**Muscogee County School District  
Columbus, Georgia  
P.O. Box 2427  
Columbus, Georgia 31902-2427**

**Dr. David F. Lewis  
Superintendent of Education**

June 25, 2018

*Members of the Board of Education and the Citizens of Muscogee County*

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It is with great pleasure that we present to you the Superintendent's Recommended General Fund Budget for the Muscogee County School District for the July 1, 2018 through June 30, 2019 year enclosed herewith.

This document represents the collaborative efforts of stakeholders throughout our organization, and includes those proven initiatives designed to help all students achieve high standards of learning because we believe that all students can learn. It is through these efforts that we are able to work together collectively as a district in the allocation of available resources to establish a budget which supports our vision.....of becoming a beacon of educational excellence where all are known, valued, and inspired.

In the building of the District's FY 2019 General Fund Budget, the financial landscape of the state and local economy as a whole serve as a backdrop in defining the District's budget parameters. Budget parameters include those considerations that will be forefront in the budget development process. This budget was built in accordance with the parameters as established by the Board.

Throughout the budget development process, the District, as in prior years, made a conscientious effort to ensure that the budget included funding for those programs and enrichment initiatives that will propel student learning to heightened levels as we continue in our efforts to be a premier school district.

### **General Fund Expenditures**

The Total General Fund Budget for FY 2019, which includes transfers out to other funds, is approximately \$302.7 million, which represents an increase of \$13.9 million or 4.95% above the FY 2018 budget. This balanced budget includes Total Expenditures of \$295.6 million. Of this amount, \$254.5 million or 86.07% is dedicated to Salaries and Fringe Benefits, and \$41.1 million or 13.93% is allocated to Operational Expenditures.

### **Highlights of the items included in the FY 2019 Budget are as follows:**

- For the **fourth** consecutive year, the District has dedicated funding to allow for salaries and wage increases for staff throughout the district, which for FY 2019 impacts all certificated staff and approximately 60% of non-certificated employees district- wide to primarily address inequity in pay. This includes:
  - ✓ 2% increase for certificated staff, which is included as an increase to the local supplement, effective September 1, 2018. Total budgeted cost of over \$5 million.
  - ✓ Pass along step increase within the current state of Georgia teacher salary schedule
  - ✓ Wage and salary increase for non-certificated staff, which includes increases for part-time staff. Total budgeted cost of \$1.6 million.
  - ✓ Additional school instructional and support staff of \$2.6 million
  - ✓ Security staffing and operational adjustment of \$1,692,467 for new campus police model
- Increase of 4.09% in Teacher Retirement System (TRS) employer rate to 20.90% effective July 1, 2018, up from 16.81%, additional cost of \$6.1 million for existing staff
- Phase II staffing for the new Rainey-McCullers School of the Arts to include grade 11; budgeted cost of \$766,400
- Transfer out to Chattahoochee Valley Regional Library System of \$6.5 million
- Capital projects set aside of \$500,000
- Mill levy retained at 23.321 mills
- Continued usage of fund balance to balance the budget

## **General Fund Revenues**

The District is projected to realize Total General Fund Revenues of \$282.6 million, which is \$12.1 million or 4.47% above FY 2018. This projected increase in Total Revenues is primarily attributed to the year-over-year increase in State Revenues. State Revenues, which continue to represent the dominate funding source for the District at 59.3% of Total General Fund Revenues, is up \$11.9 million or 7.66% over FY 2018. This increase in funding is basically due to the state funding the 4.09% increase in the Teacher Retirement System (TRS) employer rate for formula earned certificated staff, effective July 1, 2018. Given that the State QBE Formula Earnings include funding for certificated staff, any increases in the certificated staff employer benefits cost would include a corresponding increase in the State QBE funding. The year-over-year increase in State Revenues were also attributed to the continued economic recovery realized statewide. State tax revenues, which include individual income taxes, sales taxes, and corporate income taxes, have realized year-over-year gains through much of calendar year 2018. This follows the trends realized in three or more of the prior fiscal years.

This upturn trend in the state economy was again passed down to school districts for fiscal year 2019. This additional funding is shown as a reduction in the Austerity Reductions line item, which is the state's inability to fully fund its share of the State QBE programs. For the first time since induction of Austerity Reductions in 2003, school districts from around the state saw that this line item was completely eliminated for FY 2019, marking the first time in the last sixteen years that the state has fully funded its share of public education. With this historical change, Austerity Reductions for the District for FY 2019 dropped to \$0 or 100% from \$2.9 million for FY 2018. Austerity Reductions through FY 2018 total \$192.6 million.

Local Property Tax Revenue, which accounts for 38.9% of Total General Fund Revenues, is conservatively projected again at \$109.9 million. The preliminary tax digest received for Calendar Year (CY) 2018, FY 2019, reflects a year-over-year reduction from CY 2017 of .73%. At the time of publication of this document, the District has not realized the FY 2018 budgeted local tax revenues of \$109.9 million, which included a 1% increase over the CY 2016 tax digest. The additional tax revenues associated with the 12.35% growth in the CY 2017 digest, FY 2018, as a result of the county-wide revaluation of properties, as certified by the Tax Assessors and Tax Commissioner, have also not been realized. The massive number of properties under appeal, which totaled 11,000, have resulted in sharp declines in the revalued properties. These reduced or devalued appealed properties serve as a base for values for both CY 2017, CY 2018, and CY 2019. For these reasons, the District did not project a year-over-year increase in Local Property Tax Revenues.

## **Transfers Out**

Transfers Out to Other Funds for FY 2019 total \$7.1 million, which is identical to FY 2018. This includes a transfer to the Chattahoochee Valley Regional Library System of \$6.5 million and transfer to the Capital Projects Fund of \$500,000.

**Fund Balance**

Administration projects the usage of \$20.1 million of Fund Balance to balance the budget. The projected Ending Fund Balance of \$33.8 million is approximately 21.65% of projected Local Property Tax Revenues and 28.71 days of Operational Expenditures after considering strictly remaining unassigned fund balance.

Fund Balance trends for the District are reflected below, with fiscal years 2009-2017 depicting actual results and FY 2018 and FY 2019 projected. The Muscogee County Schools, in relation to comparable sized school districts, has been fortunate to be able to maintain a favorable fund balance while still providing the resources and services to meet the ever-changing needs of its students and staff.

<b>Fiscal Year</b>	<b>Fund Balance, Unassigned</b>	<b>Change (Dollars)</b>	<b>Change (Percent)</b>	<b>Total Budgeted Operational Expenditures and Transfers Out (Future Year)</b>	<b>Fund Balance, Unassigned Days of Operational Expenditures + Transfers Out (Future Year)</b>
2009	\$ 31,161,944	\$ (2,475,502)	-7.36%	\$ 285,668,958	39.82
2010	22,290,556	-8,871,388	-28.47%	270,600,923	30.07
2011	28,453,477	6,162,921	27.65%	273,125,558	38.02
2012	24,380,930	-4,072,547	-14.31%	279,274,662	31.86
2013	21,397,814	-2,983,116	-12.24%	270,596,469	28.86
2014	24,557,670	3,159,856	14.77%	264,717,610	33.86
2015	39,459,441	14,901,771	60.68%	268,746,786	53.59
2016	48,834,736	9,375,295	23.76%	274,660,024	64.90
2017	40,193,786	-8,640,950	-17.69%	288,819,039	50.80
<b>2018</b>	<b>28,687,221</b>	<b>(11,506,565)</b>	<b>-28.63%</b>	<b>288,819,039</b>	<b>36.25</b>
<b>2019</b>	<b>\$ 23,812,141</b>	<b>\$ (4,875,080)</b>	<b>-16.99%</b>	<b>\$ 302,752,171</b>	<b>28.71</b>

**General Fund Budget**

The year-over-year changes in the General Fund Budget, which compares FY 2018 Adopted to FY 2019 Proposed are as follows:

	FY 2018	FY 2019	Dollar Change	Percent Change
<b>Revenues:</b>				
Local Property Taxes	\$ 109,988,718	\$ 109,988,718	\$ -	0.00%
Other Local Revenues	3,100,000	3,100,000	-	0.00%
State Revenue	155,836,018	167,779,567	11,943,549	7.66%
Federal Revenue	1,475,000	1,630,000	155,000	10.51%
Other Revenue	120,000	120,000	-	0.00%
<b>Total Revenues</b>	<b>270,519,736</b>	<b>282,618,285</b>	<b>12,098,549</b>	<b>4.47%</b>
<b>Expenditures:</b>				
Salaries & Fringe Benefits	243,855,928	254,485,736	10,629,808	4.36%
Operational Expenditures	37,870,070	41,173,394	3,303,324	8.72%
<b>Total Expenditures</b>	<b>281,725,998</b>	<b>295,659,130</b>	<b>13,933,132</b>	<b>4.95%</b>
Transfers to Other Funds	7,093,041	7,093,041	-	0.00%
<b>Total Expenditures and Transfers out</b>	<b>288,819,039</b>	<b>302,752,171</b>	<b>13,933,132</b>	<b>4.82%</b>
Total Beginning Fund Equity	60,703,900	53,946,027	(6,757,873)	-11.13%
<b>Total Ending Fund Equity</b>	<b>\$ 53,946,027</b>	<b>\$ 33,812,141</b>	<b>\$ (20,133,886)</b>	<b>-37.32%</b>

## **Acknowledgement**

This document could not have been made possible without the hard work and dedication of the entire staff of the Division of Financial Services. We also extend a special thanks to the many persons from across the District that assisted with this endeavor. You know who you are. Again, thank you for your thoughts and efforts and once again coming through for us.

To the citizens of the Muscogee County School District, we also thank you and are honored to serve you. Please accept our appreciation for your continued support of the Muscogee County Schools.

Finally, we would also like to thank the members of the Muscogee County Board of Education for their leadership, commitment, and unfailing support as we work together to become a premier school district; optimizing our financial resources to invest in the future of Muscogee County, our students.

Respectfully submitted,

Dr. David F. Lewis  
Superintendent of Education

Theresa Y. Thornton, MBA, CPA  
Chief Financial Officer/Treasurer



## **MUSCOGEE COUNTY BOARD OF EDUCATION**

### **FUNCTION AND COMPOSITION**

All matters relating to the education and operations of the Muscogee County School District are governed and controlled by the Muscogee County Board of Education, as provided by Georgia law.

The Board has the responsibility to maintain a reasonable uniform system of public schools providing quality education for all young people of Muscogee County. With the advice of the Superintendent, it must determine the policies and prescribe the rules and regulations for the proper management of the school district.

The Board is legally responsible for the operation of the District and for establishing all related policy. The Board currently consists of nine elected members, eight elected from single member districts and one elected at-large. The members are elected to staggered four-year terms. The Board has independent taxing authority, which began in fiscal year 1995.

Regular meetings are held on the third Monday of each month at 6:00 p.m. in the Board Room at the Muscogee County Public Education Center. All meetings are open to the public. Special meetings may be called at other times by the Board Chairperson. At all meetings, a majority of the entire membership constitutes a quorum. The Board annually elects a Chairperson and Vice-Chairperson from its members.

As of July 1, 2018 the Board Members and their respective terms are as follows:

<b>Name and Office Held</b>	<b>Term Started</b>	<b>Expiration of Term</b>	<b>Number of Years in Office</b>	<b>Principal Occupation</b>
Kia Chambers, Chair	01/01/2015	12/31/2018	3	Realtor
Mark Cantrell, Vice-Chair	01/01/2011	12/31/2018	7	Business
Naomi Buckner	01/01/2003	12/31/2018	15	Educator
Patricia Hugley-Green	01/01/2005	12/31/2020	13	Insurance Agent
Vanessa Jackson	01/01/2017	12/31/2020	1	Business
Laurie McRae	01/01/2017	12/31/2020	1	Attorney
Frank Myers	01/01/2015	12/31/2018	3	Attorney
John Thomas	01/01/2015	12/31/2018	3	IRS Agent
*Cathy Williams	01/01/2017	12/31/2020	1	Business

\*Prior to current term, Mrs. Williams served from 2007-2014 for a total years of service of 8 years.



## School Board Members

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**Kia Chambers**  
Vice-Chair Member At Large



**Mark Cantrell**  
Board Member District 6



**Naomi Buckner**  
Board Member District 4



**Patricia Hugley Green**  
Board Chair District 1



**Vanessa Jackson**  
Board Member District 3



**Laurie McKee**  
Board Member District 5



**Frank Myers**  
Board Member District 8



**Cathy Williams**  
Board Member District 7



**John Thomas**  
Board Member District 2

**Muscogee County School District**

**Board Members Committee Assignments  
Calendar Year 2018**

<b>Board Member</b>	<b>Education</b>	<b>Finance</b>	<b>Construction</b>	<b>Policy</b>	<b>Personnel</b>	<b>Audit</b>	<b>Discipline</b>	<b>Property</b>
Naomi Bucker	Chair							
Laurie McRae		Chair				Chair		
Cathy Williams			Chair					
Kia Chambers, Chair				Chair				
Vanessa Jackson					Chair			
Frank Myers							Chair	
John Thomas								Chair
Mark Cantrell, Vice-Chair								
Patricia Hugley Green								



**Dr. David F. Lewis**  
Superintendent of Education  
Muscogee County School District

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Dr. David F. Lewis began his career with Polk County Public Schools in 1979 as band director at Fort Meade Middle-Senior High School. He became Assistant Principal at Fort Meade Middle-Senior and also served as Assistant Principal at Frostproof Middle-Senior High School. He served as Principal at Frostproof Middle-Senior High School for ten years.

While at Frostproof High School, Dr. Lewis was the recipient of numerous local and state awards to include: School-to-Work Administrator of the Year, Florida Music Educators' Association Administrator of the year, Polk County Outstanding High School Principal, Frostproof Chamber of Commerce's Man of the Year, Education Commissioner's Award for Outstanding Leadership, Polk County's Principal Achievement Award, and Florida Principal of the Year.

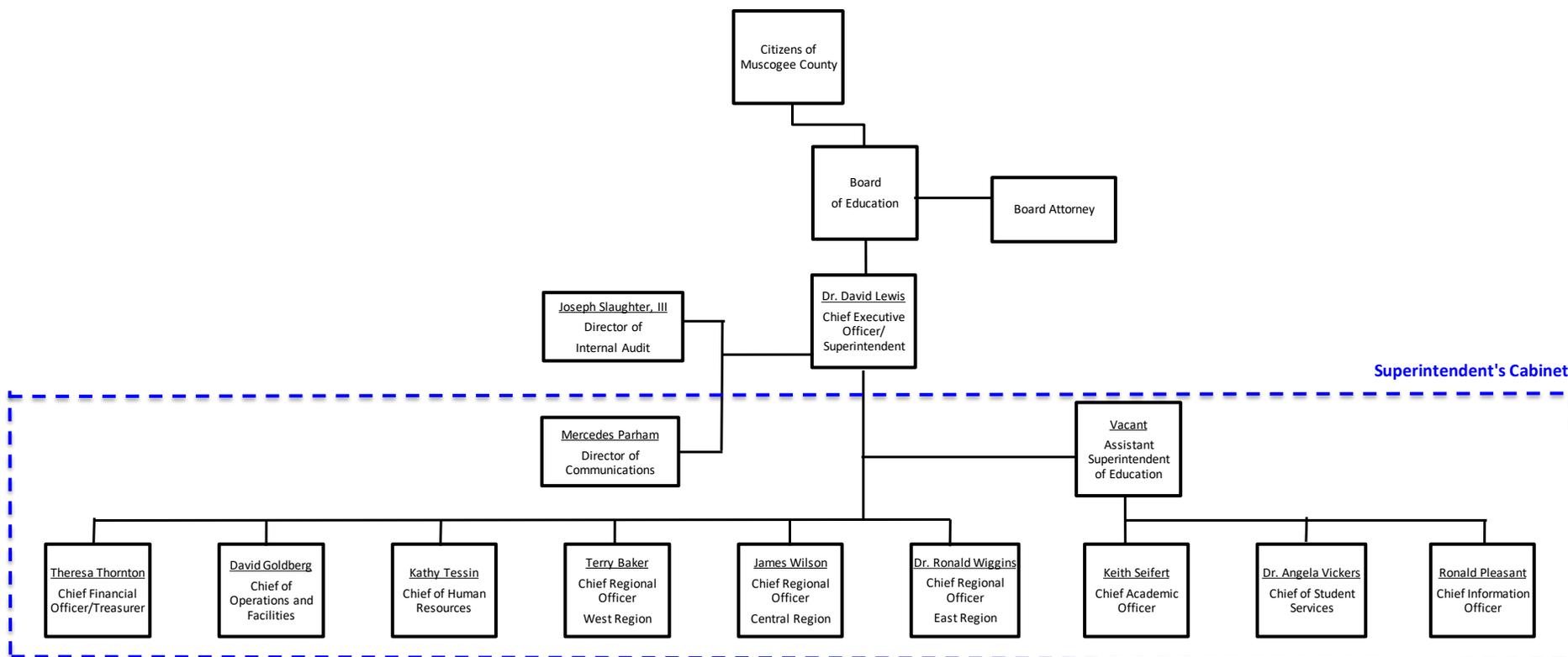
In 2004, Governor "Jeb" Bush made an official visit to Frostproof Middle School in recognition of the school's successful reading initiatives under Dr. Lewis. In 2005, Dr. Lewis was promoted to the district level position of Senior Director of High Schools, and was appointed Senior Director of Secondary Education in 2009. Effective September 1, 2010, Dr. Lewis was appointed as the Associate Superintendent for Learning of the Polk County District where he provided direct oversight for the curriculum and learning needs of 95,000 students, 6,000 teachers, and a \$126 million budget.

During his tenure in this leadership role, the district achieved seven consecutive years of improved graduation rates and was recognized as College Board's large District of the Year for the greatest increase in both student participation and performance on Advanced Placement assessments, particularly that of under-represented populations. Other leadership positions held by Dr. Lewis include President of the Division of Instructional Leaders for the Florida Association of School Administrators and President of the Florida School Music Association.

On July 23, 2013, Dr. David F. Lewis was appointed to the position of Superintendent of Education for the Muscogee County School District. On December 4, 2014, Dr. Lewis completed his dissertation to earn his doctorate degree in Educational Leadership. On June 12, 2015, Dr. Lewis received his doctorate degree in Educational Leadership. He is married to Karen, his wife of 35 plus years. Karen Lewis is a retired educator. They have three children, Monica, Douglas, and Stephanie, and one grandson, Noah David.



**MUSCOGEE COUNTY SCHOOL DISTRICT**  
**Organizational Chart**  
**July 1, 2018**



## **Administrative Staff As of July 1, 2018**

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### **EXECUTIVE ADMINISTRATION**

Dr. David Lewis	Superintendent of Education
Vacant	Assistant Superintendent
Mercedes Parham	Director – Communications
Robert Hecht	Director – Construction
Joseph Slaughter, III	Director – Internal Audit

### **TECHNOLOGY and INFORMATION SERVICES**

Ronald Pleasant	Chief Information Officer
Michael Barden	Senior Director - Technology, Learning & Support
John Broom	Senior Director - Enterprise Technology

### **INSTRUCTIONAL SERVICES**

Keith Seifert	Chief Academic Officer
Terry Baker	Chief Regional Officer, West Region
Dr. Ronald Wiggins	Chief Regional Officer, East Region
James Wilson	Chief Regional Officer, Central Region
Dr. Timothy Smith	Executive Director - Federal Programs
Lorrie Watt	Executive Director - K-12 Curriculum
Dr. Sadiyah Abdullah	Director - Early Success Centers
Roger Barros	Director - J.R.O.T.C.
Robbie Holt	Director - Arts and Humanities
Christine Hull	Director - Advanced Learning and Gifted Programs
Patrick Knopf	Director - Research, Accountability and Assessment
Kristen Raymond	Director of GaTAPP Program
Victoria Thomas	Director - Career, Technical and Agricultural Education

### **FINANCIAL SERVICES**

Theresa Thornton, MBA, CPA	Chief Financial Officer/Treasurer
Janice Bloodworth, CPA	Senior Director - Accounting
Capri Gunn	Director - Budget
Edwin Joseph	Director - Purchasing, Supply and Property Management

### **HUMAN RESOURCES**

Kathy Tessin	Chief Human Resources Officer
Tracy Fox	Director - Risk Management
Brenda Reed	Director - Human Resources

**Administrative Staff  
As of July 1, 2018**

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**STUDENT SERVICES**

Dr. Angela Vickers  
Dr. JoAnn Redden  
Sarah Sillitto  
Jeffrey Battles  
Dr. Kenya Gilmore  
Dr. Alfred Parham  
Dr. Trikella Nelson  
LaChrista Thornton

Chief Student Services Officer  
Executive Director - Programs for Exceptional Children  
Senior Director - Regulatory Compliance  
Director - System-Wide Athletics  
Director - Georgia Project AWARE & PBIS  
Director - Student Services  
Director - Guidance  
Director - Woodall Center

**BUSINESS AFFAIRS**

David Goldberg  
Herbert Hill  
James Odom, Jr.  
Susan Schlader

Chief Operations and Facilities Officer  
Director - Transportation  
Director - Plant Services  
Director - School Nutrition Program

**COMMUNITY SERVICES**

R. Allen Harkness  
Marianne Richter

Director - Chattahoochee Valley Libraries  
Director - Columbus Museum

# Planning for the Future

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## **Muscogee County School District Columbus, Georgia**

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### **Mission**

Our mission is to inspire and equip all students to achieve unlimited potential.

### **Vision**

The MCSD is a beacon of educational excellence where all are known, valued, and inspired.

### **Values**

MCSD fosters a healthy organization where...

WE embrace equity and diversity

WE hold ourselves and others to the same high standards

WE commit to continuous learning and improvement

WE treat everyone with dignity and respect

...as WE serve the needs of others.

### **Strategic Anchors**

WE will make decisions...

that benefit student achievement

that are fiscally responsible with an eye on Return on Investment

that invest in stakeholders

that promote equity and access

## District-wide SMARTER Goals

The SMARTER Goals are those goals that are **Specific, Measurable, Attainable, Relevant, and Time-Bound**. Their focus is in on improving results and not just enhancing processes. The District’s SMARTER goals reference the instructional priorities geared towards continuous improvement and are included in the Comprehensive LEA Improvement Plan (CLIP). The CLIP is submitted annually to the Ga Department of Education (GaDOE) and comprises the following documents:

- ✓ Comprehensive Needs Assessment
- ✓ District Improvement Plan
- ✓ Parent & Family Engagement Policy
- ✓ Foster Care Transportation Plan

The SMARTER Goals are a response to the identified overarching needs and root causes, as shared in the Comprehensive Needs Assessment 2017-2018 District Report. The overarching needs, root causes, and SMARTER Goals are as follows:

	<b>Overarching Need</b>	<b>Root Cause</b>	<b>SMARTER Goal</b>
Overarching Need #1:	<b>Focused Tier 1 Instruction</b>	Root Cause #1: Need for more effective monitoring, coaching with feedback, accountability  Root Cause #2: Need to eliminate competing priorities  Root Cause #3: Need more focused professional development	By July 2018, 100% of teachers will implement evidence-based instructional strategies through the standards-based classroom framework with 80% implementing them effectively.
Overarching Need #2:	<b>Address Individual Student Needs</b>	Root Cause #1: Need for increased focus on the individual student (whole child)  Root Cause #2: Need more focused professional development  Root Cause #3: Need better communication of expectations  Root Cause #4: Need for more effective monitoring, coaching with feedback, accountability	By July 2018, MCSD will have developed a FY 2019 rollout plan for the district-wide transition from Response to Intervention (RTI) to Multi-Tiered System of Supports (MTSS)
Overarching Need #3:	<b>Leadership Development</b>	Root Cause #1: Need to develop/implement leader development plan	By July 2018, MCSD will have an FY 2019 rollout plan for leadership development.
Overarching Need #4:	<b>Customer Service</b>	Root Cause #1: Need for more effective monitoring, coaching with feedback, accountability  Root Cause #2: Need to establish as a priority  Root Cause #3: Need to provide customer service training	By July 2018, 100% of schools, divisions, and departments will demonstrate improved customer service through the implementation of the newly adopted Mission, Vision, and Values.



## Superintendent's Initial Assessment and Recommendations Report

### *Establishing Relationships and Leading for 21<sup>st</sup> Century College and Career Expectations*

Proposed by: David F. Lewis  
January 25, 2014

Robert P. Varner  
Chairman  
District 5

Patricia Hugley-Green  
Vice Chairman  
District 1

Cathy Williams  
At-Large

John Wells  
District 2



Athavia J. Senior  
District 3

Naomi Buckner  
District 4

Mark Cantrell  
District 6

Shannon Smallman  
District 7

Beth Harris  
District 8

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



Our Focus Our Children Our Business



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## Introduction

During the interview process and subsequent hiring as Superintendent of Education for the Muscookee County School District (MSCD), David Lewis presented the School Board and community at large with a Superintendent’s Entry Plan. In the plan, he outlined the goals and the activities that would be completed during the first 120 days of his tenure as the primary servant leader of the school district. The main objective of the plan was to provide the opportunity to initiate a “listening and learning tour” which would provide first-hand knowledge of the District’s capacity, areas requiring growth, and stakeholder aspirations throughout the school community and community at large.

### Phase One: Listening

Over the past four (4) months since his arrival, Superintendent Lewis has met with students, support staff, teachers, administrators, parents, partner organizations, political leaders, key community stakeholders, and School Board members. In addition, he has attended numerous school and community events throughout Muscookee County and Fort Benning to hear stakeholder input.

### Phase Two: Assessing and Planning

As a result of his fifty-eight (58) school/center visits, department meetings, and community appearances, Superintendent Lewis has been able to gather and analyze numerous school, district, state and regional reports, and has studied current research and best practices in order to prepare this report.

### Phase Three: Leading

Realizing every organization is perfectly aligned to achieve the results it currently gets, Superintendent Lewis will present an overview of his findings and recommendations going forward to the School Board on January 25, 2014. These recommendations will provide an overview of how he intends to lead the school district with a deliberate sense of urgency in a bold, transformational change effort which is necessary to achieve its stated mission: *providing educational experiences that will enable each student to become a lifelong learner, enter the workforce with necessary skills, and achieve academic and personal potential.*

The report’s format is comprised of overarching areas followed by the District’s accolades and attributes, primary challenges and barriers, and recommendations for immediate, near-and long- term initiatives relative to each finding. The report’s major findings are categorized as follows:

- Graduation Rate
- Learning
- Equity, Culture, and Context
- High-Quality Staff
- Operations



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### ➤ Communication and Transparent Accountability

Although the bulk of the recommendations are presented for the first time in this report, some immediate actions have already been taken when there was an urgent need, such as the recommended adoption and purchase of a district-wide reading series for grades K-5, the initial development of an electronic early warning system, and the appointment of Mrs. Rebecca Braaten as Assistant Superintendent of Education. Superintendent Lewis has addressed these issues and others in his preparation for the reorganization of MCSD for greater efficiency, effectiveness, accountability, and his presentation to the MCSD Board of Education relative to his reform plan.

It should be acknowledged that the full execution of the plan was envisioned over the period of a decade in order to reach its full fruition. It is also important to note that one of the downfalls of many school districts is attempting to address too many initiatives at once, ultimately resulting in a lack of focus and resources necessary for success. Therefore, it will be essential to prioritize efforts and limit major district-wide initiatives to no more than three at any one time to ensure fidelity of implementation and appropriate evaluation. Likewise, similar to the District's Strategic Plan, this is a living document which will continue to evolve due to changes in priorities, funding, legislation, etc.

This report is not only intended to reflect the assessment and recommendations of the Superintendent after one hundred, twenty (120) days, but also to serve as a catalyst for dialogue and engagement with those from all school and community stakeholders who care deeply about how we educate the next generation of Muscogee County children. Above all, it is a call to action.

### The Compelling Why

A successful school system is one in which all stakeholders work collaboratively to achieve excellence, regardless of the challenges they encounter. The mission, vision, values, and goals are clearly articulated and understood, becoming the North Star for the district and the focus of all efforts. A successful school system places a priority on high expectations and achievement for all students. To accomplish this, successful schools focus on individual student needs, instructional leadership, fiscal responsibility, safe and orderly environments, rigorous standards, best practices, and productive school and community partnerships. A successful school system utilizes resources like technology and human capital to streamline operations and enhance instruction. Most importantly, a successful school system is focused on the future and providing a world-class education for all students.

In order to meet the School Boards' goal of ensuring a successful school system and Superintendent Lewis' expectation of becoming a premier school system in Georgia,



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four overarching areas must permeate the organization and guide its work. These areas are as follows:

1. Establishing a School System versus a System of Schools
2. Creating a Culture of Deliberate Urgency, High Expectations, and Pride
3. Creating and Supporting Leadership for Instructional Improvement Focused on Learning
4. Establishing Clear Expectations and Transparent Accountability for All Employees

All constituents must see the system as one of *excellence and equity*, one that offers each student equitable opportunities to achieve excellent outcomes and one that is recognized as a *privilege* in which to work.

### Establishing a School System versus a System of Schools

The Muscogee County School District recently developed and adopted a new Strategic Plan with the assistance of The Leadership Institute of Columbus State University, which clarified the District's beliefs and values. The mission and vision were not updated when the Strategic Plan was finalized. As a result, an external accreditation team cited the need to revisit the District's purpose and direction (mission and vision statement) to ensure that it communicates the District's values and beliefs, builds understanding for educating all students, and is implemented with fidelity.

An agreed upon shared purpose and direction is essential for guiding decision making and for building a collaborative learning community. The District also has many of the components of a district improvement framework in place and there are several schools within the district that serve as "islands of excellence." However, stakeholders expressed the need for formalizing and unifying the process to ensure district and school alignment. Thus, a district-wide school improvement process that is systemic (global), systematic (method), sustainable, and transparent is necessary to support increased student achievement and to improve organizational effectiveness.

Stakeholders also raised concerns regarding district policies and procedures, which have been perceived to be inconsistent and sometimes unclear. Therefore, there is a demonstrated need for the review of current district-wide policies, procedures, and practices, as well as the development and consistent implementation of new ones, as warranted. Doing so would further enhance transparency and confidence through the system. A shared purpose and direction in concert with updated policies, procedures, and practices would lead to greater organizational efficiencies, effectiveness, accountability, as well as more equitable treatment and support throughout the system.

### Creating a Culture of Deliberate Urgency, High Expectations, and Pride

The Muscogee County School District has experienced both positive and concerning



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news relative to recent student performance indicators. On the positive side, MCSD has made consistent, incremental gains as demonstrated by progress on state assessments and a five-point improvement on the recently implemented national cohort graduation rate. On the down side, since the early 2000s, MCSD had historically outperformed its comparison districts within the state on several performance indicators. However, the demographics that determined MCSD's comparison districts at that time have changed and Muscookee has now slipped from being the number one district in its comparison group to middle of the pack with those to whom it is now compared. This is a trend that obviously must be reversed and warrants a sense of urgency in order for the District to regain its top peer ranking on its way to becoming the premiere school district in Georgia that all Muscookee residents desire.

Great opportunities often come from seemingly insoluble problems. The Muscookee County School District (MCSD) has both a unique opportunity and a formidable challenge in terms of addressing two types of student performance gaps that currently exist within the district and are adversely impacting its outcomes. Like the vast majority of school districts throughout the country, Muscookee County is faced with the ethical and moral dilemma of a significant achievement gap between African-American and Hispanic students and their White and Asian peers. Furthermore, in addition to the needs of students with disabilities, the MCSD is experiencing an increase in the number of English Language Learners (students whose primary first language is something other than English) and it can be expected this population will only continue to grow. Reducing the disparities between various student sub-groups is both a moral and pragmatic imperative for individual students as well as the collective well-being of our community and security of our country's future.

As worthy as it may be for the MCSD to regain the top spot among its comparison districts and to become the premiere district in the state, they are not sufficient and must only be viewed as milestones on the path to national and international competitiveness. In addition to reducing the disparities between various student sub-groups, there is another gap known as the *global achievement gap* - the gap between what even our country's best schools are teaching and testing versus what all students will need to be successful learners, workers, and citizens in a global knowledge economy. Regrettably, the cut scores on Georgia's state assessment tests that determine proficiency have been set woefully low and are nowhere near those of upper tier states that are often used for international comparisons such as Massachusetts and Connecticut. Therefore, it must be a goal of the Muscookee County School District to not only reduce the performance gap between sub-groups, but equally important to raise the expectations for all students to achieve at high levels of performance. This is particularly important in order for our students to be globally competitive with their peers in Singapore, Korea, and Finland - the top performing countries in the world.

The goals above are indeed aspirational but attainable if there is the support,



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commitment, and availability of resources from stakeholders to foster the culture of urgency and high expectations for the elements of this plan and its execution. It should be noted that the term *urgency* in this context does not imply haste or panic, but rather thoughtful, planned, and deliberate action in addressing and meeting the social, emotional, and educational needs of students. This is generally accomplished when expectations are clear, where there is a shared sense of purpose and responsibility, and focused support toward common goals. Efficient utilization of resources and the equitable distribution of new and more effective resources obtained through the diligent examination of expenditures and subsequent recommendations for savings are essential to aggressively pursuing equity and excellence.

### **Creating and Supporting Leadership for Instructional Improvement Focused on Learning**

Leadership matters. While it could be argued that the actions of school and district leaders do not directly impact or cause student achievement, the research of Marzano, Waters, & McNulty (2005) indicates that school and district leaders can indeed have a powerful causal effect on student achievement. Therefore, instructional improvement is the primary responsibility of school and district leaders. It is and should be the essence of servant leadership in the district. In this spirit, one educational saying that holds true is that there are only two groups of employees in a school district — teachers and those that support teachers.

Teachers must have high expectations for their students and be equipped with the content knowledge base and instructional pedagogy to analyze student data and differentiate instruction to meet the diverse needs of students with a focus on learning rather than simply the process of teaching.

Toward this end, teachers must be provided access to equitable, high-quality resources and facilities. They are entitled to support, meaningful coaching, mentoring, and feedback by school and district leaders.

The proposed district-wide reorganization described later in this document is designed to ensure increased support, assistance, and accountability for schools through district regions that subtly begin to break down the “north – south” divide that exists throughout the district.

### **Establishing Clear Expectations and Transparent Accountability for All Employees**

School systems that consistently demonstrate efficiency and improvement do so by establishing clear goals, monitoring progress, and aggressively maintaining a transparent accountability system that is accessible by all stakeholders. Once school, department or systemic goals are established, it is incumbent upon school or district leadership to provide the support, training, equipment, and tools



## Our Focus Our Children Our Business



necessary for staff members to meet the expectations.

Observations and evidence revealed a school system that lacked alignment for optimal student success. In some instances, key leaders were appointed from positions of success to positions for which they held minimal experience or background. Essential functions have been absent such as the capacity to conduct research, or have been artificially divided. In addition to being a waste of resources and collaborative potential, this leads to a lack of accountability where it is most needed – at the student level. Moreover, this leads to three major questions:

- What impact do the efforts of the adults in the system have on student outcomes?
- How will leaders be held accountable for contributing to student outcomes and systemic goals?
- How are decisions made on resource allocation without a holistic approach to student needs?

The lack of appropriate support, transparency, and accountability led to an early determination that a reorganization was imperative. This entails the realignment of current supervisory oversight, communication, and resource allocation (including human capital) from its current centralized structure to three geographic regions — West, Central, and East (see Appendices A and B). The realignment will require revisions to current job descriptions and the creation of new ones to oversee and support schools in the important areas of teaching/learning, student services, professional learning, and day-to-day operations.

Academically, if predictable variability among our schools is the problem, then differentiation of resources is a solution. This is often a new way of thinking about equity: equity does not mean equal resources, it means equal opportunity. The reality is that resources may have to be intentionally adjusted to provide equal opportunity. In other words, more money, more talent, and more time may be essential to better serve the highest-need students toward achieving equal opportunity for all children.

### The Journey Begins: Reinventing the Future

#### Priority: Full-Option Graduation

Increasing the number and percentage of full-option graduates is the primary job of all Muscokee County School District employees and the culminating indicator of systemic success. A full-option graduate is academically prepared to enter the workforce, military, or post-secondary training or educational institution directly after high school. Developing a full-option graduation mentality begins in early childhood and continues throughout a student's elementary, middle, and high school experience. In highly successful communities, this entails a committed and collaborative relationship



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between the home, school, and community at large.

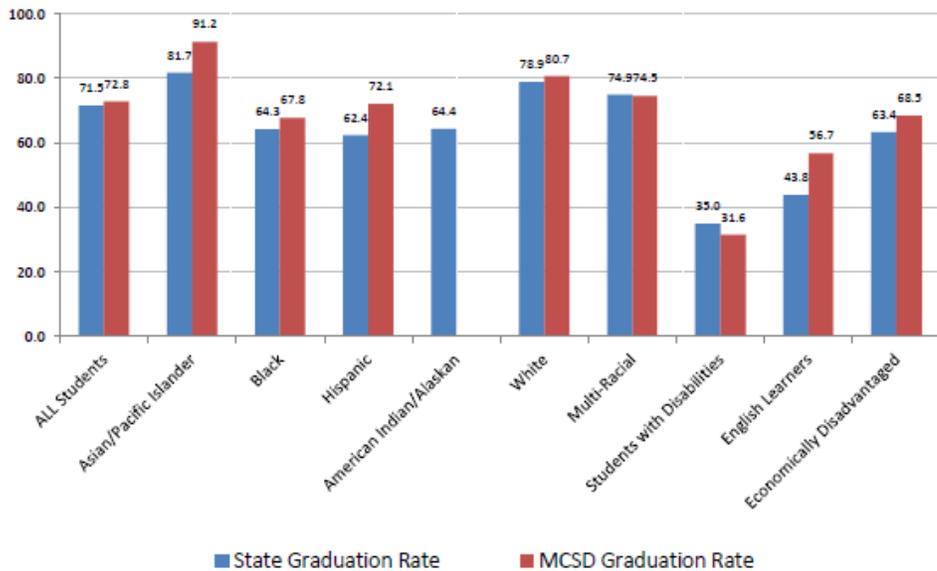
### Accolades and Attributes

As previously noted, the recent MCSD national cohort graduation rate increased by five (5) percentage points while surpassing state averages in both rate and growth.

#### 4 Year Cohort Graduation Rate

Graduation Rate	2010-2011	2011-2012	2012-2013	1 Year Change
Muscookee County	68.2	67.5	72.8	5.3
Georgia	67.4	69.7	71.5	1.8

In addition, the vast majority of student subgroups also exceeded state graduation averages.



Career and technical programs are effective and growing. Last school year, there were one hundred, sixty-four (164) students enrolled in Work-Based Learning or Youth Apprenticeship programs, one thousand, forty-five (1045) students who completed a career-technical pathway, and two hundred, ninety-nine (299) students who received nationally recognized credentials through passing an End of Pathway Assessment.



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There is a demonstrated interest in early childhood education as evidenced by the District's pre-kindergarten enrollment which has led to a capacity enrollment of eleven hundred (1100) students excluding Head Start with six hundred, two (602) slots available for three year olds (266) and four year olds (336). Approximately half of the incoming kindergarteners attend some form of early childhood education public program.

### **Primary Challenges and Barriers**

The Muscogee County School District has a large and diverse student population with a growing number of overage, transient, special education, and English Language Learner students. There currently is not a comprehensive systemic and systematic approach to addressing the needs of all students toward achieving full-option graduation. Impediments toward this end include the lack of alternative education options for traditional and non-traditional student learning.

Given current budgetary and state programmatic restrictions, there are approximately four hundred, eight (408) students on the pre-kindergarten waiting list who are unable to be served. Furthermore, the school district does not have direct access to provide daily instruction to the Head Start students.

### **Planned Initiatives**

#### **Immediate**

- Develop and launch an Early Warning System to track student milestones (grades, credits, attendance, and discipline) to alert school personnel and parents of the need to proactively implement additional student support and interventions
- Allocate a graduation coach to assist secondary schools within each proposed region
- Review pre-kindergarten program to determine cost effectiveness of current model versus other state allowable options
- Implement a drop-out retrieval program to re-engage at-risk students

#### **Near-Term**

- Develop non-fiction based pre-kindergarten curriculum aligned to the expectations of the Georgia Early Learning Standards (GELS)
- Establish an accelerated academic pipeline at the elementary and middle level
- Explore the expansion of additional career and technical programming in the areas of aviation/aerospace, engineering/manufacturing, information technology, healthcare, transaction/processing, and tourism
- Implement the Readistep assessment in eighth grade district-wide as a predictor for accelerated coursework at the high school level
- Establish a local virtual (on-line) franchise owned and operated by MCSD
- Explore the creation of a district-wide career and technical secondary school



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- Utilize re-entry forms to monitor and ensure support for overage and under credited students as they return to the school system
- Petition to establish the first public Advanced International Certificate of Education (AICE) Program school in the state of Georgia
- Elicit perspectives of students, educators, and parents to gain insight regarding barriers and potential solutions

### *Long-Term*

- Expand access and utilization of graduation coaches for each secondary school within the proposed region
- Identify funding sources to establish, if approved, the first Advanced International Certificate of Education (AICE) Program school in the state of Georgia
- Collaborate with the CollegeBoard to offer an Advanced Placement Cambridge Capstone Program and Credential
- Harness the power of non-profits to provide expanded student supports
- Develop Peer Leader programs at all high schools to train interested seniors to mentor freshman as they transition to high school

### **Priority: Learning**

The Muscookee County School District must prepare all students to meet or exceed appropriate grade level proficiency as they transition through the pre-K through 12<sup>th</sup> grade program. For purposes of this document, initiatives associated with learning outcomes will include curriculum, instruction, and assessment. The area of teaching and learning is obviously a large and complex one that makes it difficult to provide a comprehensive analysis of the many related aspects of a large and diverse district within 120 days. Nonetheless, through the review of supporting documents, stakeholder interviews and personal observations, three broad themes emerged. They are:

- Predictable variability of performance among schools
- Alignment of district organization to support schools and classrooms, and
- Increasing the expectations and rigor associated with requisite standards for 21<sup>st</sup> Century learning and global competitiveness.

### **Accolades and Attributes**

The Muscookee County School District is commended for its recent efforts in moving toward a standards-based approach and curriculum mapping process. There is evidence of an infusion of research-based instructional practices, which has been supplemented by the District's continuing professional relationships with Columbus State University and Columbus Technical College. The Education Special Local Option Sales Tax (ESPLOST) has afforded the district the opportunity to purchase instructional technology and upgrades for the implementation of digitized instructional resources that would otherwise not be possible. Likewise, the joint venture with the Greater Columbus Partners in



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Education (PIE) provides additional human capital in the form of volunteers that further support local schools and has garnered both state and national awards as an exemplary model of school/community partnerships. Furthermore, the mutually beneficial relationship between the MCSD, the Columbus Museum, the Chattahoochee Valley Libraries, the Coca-Cola Space Museum, Springer Opera House, Columbus Symphony Orchestra, Goodwill Industries, and the National Infantry Museum all serve as a value added extension of the classroom that is unique to the MCSD.

Industrial Schools within the district have garnered state awards and national recognition for their excellence with respect to academic achievement, quality of instruction, and school-family partnerships. Since 1984, twelve (12) district schools have been designated as Georgia Schools of Excellence and five (5) have been recognized as National Blue Ribbon Schools.

### Primary Challenges and Barriers

As noted previously, while some individual schools within the district are performing overall at a high level, many students within the schools are not realizing individual learning gains that should become an expectation for all students within the district.

Performance gaps remain persistently stagnant between the performance of White and Asian students and their African-American and Hispanic counterparts. Disparities in student outcomes also exist between special education, limited English proficient, and economically disadvantaged students, all of who contribute to school performance designations assessed by the state as part of its accountability program. As one example, the only MCSD student sub-group that fell below the state average in the most recent graduation rate was that of student with disabilities. This can be directly attributed to the evidence that suggests that the instructional practices and policies related to addressing the needs of these students is significantly behind that of other states considered to be progressive and successful in reducing these gaps. Likewise, variability exists in the identification of gifted and talented students which points to the need for implementing an early and consistent method for identifying, documenting, and serving students with accelerated instructional opportunities and programming.

In addition to variability of performance and student subgroups, inconsistency is also evident between similar schools throughout the district. This leads to the prevalent perception of inequity that divides the north and south areas of the district by the artificial divide of Macon Road sometimes referred to as the "Macon Dixon Line."



Although a concerted effort has been made in recent years to address this long-standing issue in the community, such as the reconstruction of George Washington Carver High School and the current construction of Dorothy Height Elementary School, a disparity remains and must continue to be addressed going forward. This should include the proposed system-wide organizational restructuring and the coordination of district resources directed toward classrooms, teachers, and students based on appropriate formative and summative data elements.

In light of the increasing standards of a globally competitive knowledge economy, it must be the goal of the MCSD and its stakeholders to not only reduce the participation and performance gaps between student subgroups, but equally important to raise the expectations for all students to achieve at high levels of performance. This must begin with an emphasis on early childhood education and proficiency at the highest levels in literacy and math by the end of third grade. This focus on literacy must be continued throughout all grade levels and a systemic and systematic approach to realizing a comprehensive pre-K-12 curriculum is essential to ensure coherence throughout.

In a knowledge-based economy, education is the key to individual success as well as local and national prosperity. Certainly science, technology, engineering and math are critical disciplines in ensuring our global competitiveness, but so, too, are the arts for the creativity and innovation they foster. This is an area in which our country has long held a strong competitive advantage over other industrial nations. However, many countries are now embracing creativity and imagination while ours is increasingly fixated on multiple-choice testing that will only weaken our nation's competitive advantage in this area. For this reason, it is important to revisit the past successes of music programs in the MCSD that were once recognized as premier musical organizations throughout the country. With respect to history and literature, these are the disciplines and vehicles by which we transmit our democratic principles, values, heritage, and culture to future generations. Through the further expansion of world languages and career and technical course offerings, as well as emphasizing the connection between physical education and the transformative effects of exercise on the brain, we can ensure a well-rounded future generation.

### *Planned Initiatives*

#### *Immediate*

- Examine the current elementary scheduling model to optimize student access to all subject areas and to afford a consistent approach for teacher common planning time
- Modify the middle and high school scheduling models to include dedicated time for teacher common planning and student Increased Learning Time (ILT)



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- Fully implement regional reorganization to provide dedicated support through professional learning specialists, content specialists, and regional chiefs
- Ensure evidence-based, collaborative, teacher common planning time is consistent and pervasive across the district
- Begin development of a comprehensive and aligned (horizontally and vertically) district-wide K-12 curriculum in all disciplines, seeking input from teachers, school-based administrators, and district leadership
- Revise and develop a comprehensive plan that outlines district policies, procedures, and practices as a student progresses from pre-kindergarten through twelfth grade
- Adopt district-wide elementary mathematics instructional materials
- Refine district formative and summative assessments to ensure validity and reliability

### *Near-Term*

- Review the current School Improvement Plan (SIP) process to ensure alignment and determine potential enhancements
- Emphasize the utilization of high-yield instructional strategies that have the greatest impact on student achievement (extended thinking, summarizing, vocabulary in context, advance organizers, and non-verbal representations)
- Explore software to assist with the identification of strategies and the development of an Individualized Education Program (IEP) for Special Education students
- Focus on instructional practices critical to raising achievement and reducing the achievement gap (previewing, a school-wide instructional planning model, reading comprehension in all subjects and courses, writing across the curriculum, and differentiated assignments with choice)
- Assess the current degree of “soft skills” instruction (active listening, goal setting, self-initiative, time management, conflict resolution, etc.)
- Adopt district-wide secondary literacy and mathematics instructional materials
- Finalize performance pattern analysis for both high performing and underperforming schools
- Continue to examine variance in performance across schools by student subgroup and match with identified “best practices” from high achieving schools
- Continue to enhance data team review protocol for school-based leadership teams and district level administrators to problem-solve collectively and allocate necessary resources
- Continue tiered support and intensive interventions to high priority schools
- Establish model classrooms to restructure K-3 environment for transitional regrouping of retained students with a proven highly effective teacher (differentiated pay)
- Address issues of underrepresentation and overrepresentation in specific programs
- Strengthen special education and English language learner instruction through tiered support for teachers and students
- Reform and restructure alternative education programs for at-risk and overage students



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- Improve literacy (reading and writing) and mathematics instruction while targeting intervention for deficiencies throughout the district
- Collaborate with Columbus Technical College toward initiation of high-quality career and technical pathway programming with local partners, including internships in alignment with the regional industry cluster analysis provided by the greater Columbus Chamber of Commerce

### **Long-Term**

- Becoming a STEAM (Science, Technology, Engineering, Arts, and Math) district to foster innovation and creativity
- Procure updated standards-aligned science, social studies, fine arts, CTAE, physical education, and world language instructional materials
- Develop a repository of video lessons aligned to College and Career Readiness Standards
- Seek to balance leadership workloads among job-alike leaders and provide additional supports, resources, and recognition
- Expand partnerships with universities
- Increase student participation and performance in high school accelerated mechanisms (Advanced Placement (AP), Dual Enrollment (DE), International Baccalaureate (IB), etc.)
- Expand promising early literacy programs and practices
- Expand dual language opportunities

### **Priority: Equity, Culture, and Context**

The area of Equity, culture and context pertains to the dynamics within the Muscogee County School District that contribute to or detract from the District's efforts to ensure that all of its students have access to a high-quality school environment in order for the district to achieve its stated mission. It is of paramount importance that the "espoused" culture and values of the district align with the "actual" values that exist throughout the system.

The District must continually work to refine its aspirations for the mission, vision, values, and shared beliefs that define the organizational culture. It must work to ensure that all stakeholders understand their responsibility for maintaining and sustaining its espoused values. However, supporting evidence suggests that there are current and future challenges to fulfilling these organizational values and beliefs and doing so will be an ongoing process. Culture, context and equity issues are perpetually susceptible to changing economic, political, demographic, cultural and social conditions at the local, state and national levels.

### **Accolades and Attributes**

The MCSD has a long and storied history of innovative educational institutions and practices. MCSD served as the genesis for Columbus State University, Columbus Technical College, and Jordan Vocational High School which was the nation's first



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vocational high school. Its affiliation with the Chattahoochee Valley Libraries, the Columbus Museum, and Fort Benning are additional examples of the unique symbiotic relationships that have emerged over the years. Various other parent organizations such as the Sara Spano Clothing Bank further support the needs of students. It is imperative that efforts continue to strengthen these relations going forward.

Many MCSD schools enjoy the benefit of tradition through established active alumni and community organizations. These groups contribute greatly to the District's culture and readily supplement its social, emotional, and academic improvement efforts. Athletic programs within the district have been a source of pride as a result of regional and state championships in various sports. Numerous students have earned scholarships to play at the collegiate level and several have gone on to distinguish themselves as professional athletes.

The MCSD in concert with the Leadership Institute at the Cunningham Center initiated the development of a five-year Strategic Plan for the district. Eliciting stakeholder input was a significant step in the process and served as an important basis for informing the plan's development. Focus group results were utilized to address negative perceptions toward accomplishing an overall goal of a high-quality education for all students.

### Primary Challenges and Barriers

As previously noted, the MCSD has tremendous public-private partnerships. There is, however, evidence to suggest that similar improvement efforts are being addressed by multiple entities. An opportunity exists to realign these resources to eliminate redundancies and redirect support toward other needs within the community.

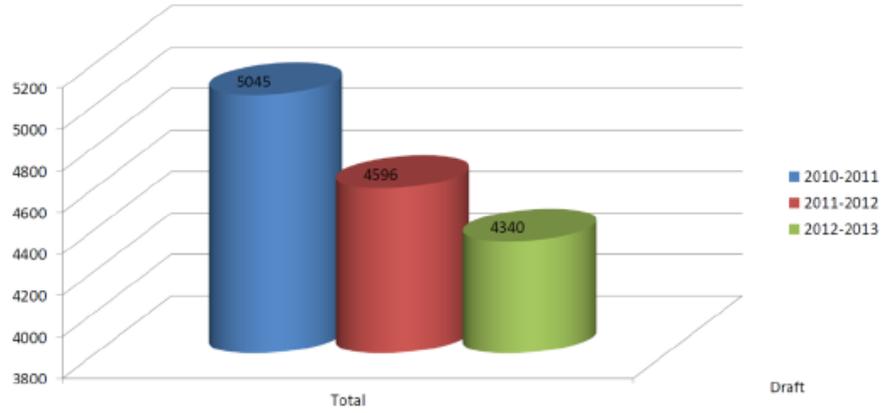
Like most school districts throughout the country, the MCSD has a disproportionate number and percentage of minority students receiving out-of-school suspensions. This has obvious implications due to students missing instructional time. There has been a downward trend in out-of-school suspensions for the total student population over the last three years. However, disparities still exist for minority and special education students which bear monitoring and corrective action.



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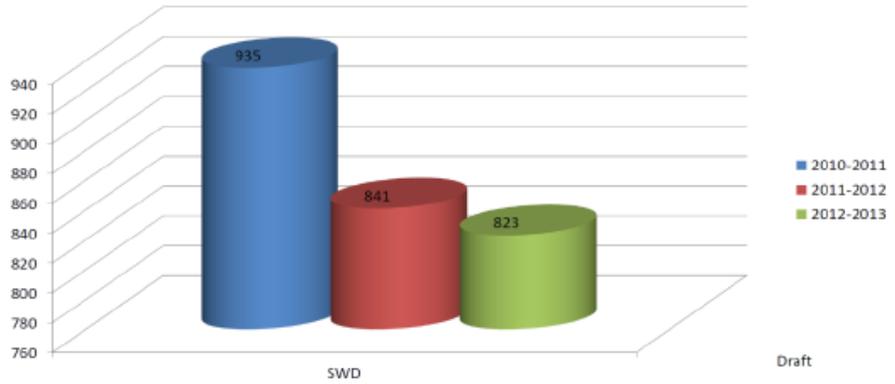


**DISTRICT**  
Students with At Least 1 Out of School Suspension  
Yearly Data



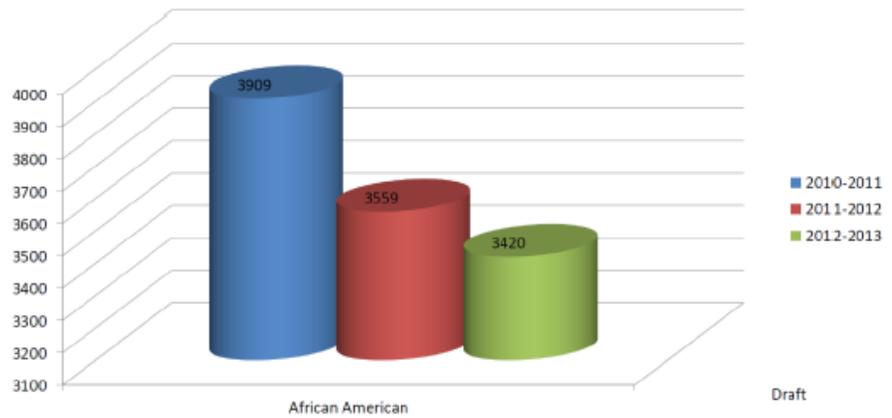
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**DISTRICT**  
Students with At Least 1 Out of School Suspension  
Yearly Data



Draft

**DISTRICT**  
Students with At Least 1 Out of School Suspension  
Yearly Data



Draft



## Our Focus Our Children Our Business



A summary of focus groups results revealed that the most commonly listed positive perception of the district was that its employees were hardworking, committed and passionate (37%). Conversely, the most commonly listed negative perception of the district was funding and resource allocations (23%), inequity among schools (19%), and issues of trust (16%). When asked why they and others believed these negative perceptions to be true, respondents indicated the following:

- Perception of wasted money (30%)
- Lack of trust (27%)
- School Board issues (27%)
- Perceived inequities among schools (84%)
- Lack of communication (60%)
- Too many state and national mandates (80%)
- Administrative disconnect (78%)
- Lack of parental involvement (73%)

When asked, “For what should the MCSD be known?” Responses were:

- Quality education for all students (23%)
- High academic standards and excellence (21%)
- Graduating productive, well-rounded, life-long learners (19%)

When asked “What do you think it will take to make this happen?” Responses revealed:

- Support (42%)
- Transparency (24%)
- A great place to work (21%)

### *Planned Initiatives*

#### *Immediate*

- Revisit the school district mission, vision, and core value statements
- Establish a proactive, problem-solving vision with a focus on children
- Develop and communicate a commitment for equity, excellence, and high expectations for all

#### *Near-Term*

- Integrate interventions such as Positive Behavioral Interventions and Supports (PBIS) into the Behavior Code and Discipline Policy and communicate expectations for use
- Revisit the Behavior Code and Discipline Policy with stakeholders and actively inform teachers, parents, students, and administration on implementation
- Increase articulation with Fort Benning in order to facilitate student transition
- Re-engage at-risk students through Service Learning and mentorship opportunities



## Our Focus Our Children Our Business



- Celebrate individual and group leaders who actively promote, celebrate, recognize, and reinforce a culture of servant leadership

### *Long-Term*

- Shift the district from compliance to systemic change agent
- Assess and align the District's equity-based initiatives
- Develop a long-term plan dedicated to narrowing the gap and eliminating racial predictability and disproportionality
- Clarify the role of district office as Servant Leaders in support of schools
- Infuse a "college and career readiness" culture in all secondary schools, starting at the middle level
- Support "family friendly" workplace practices and policies
- Develop and conduct surveys to measure cultural elements

### **Priority: High-Quality Staff**

One of the most critical elements in the success of any organization is the quality of the staff it employs. For this reason, recruiting, selecting, inducting and sustaining highly effective staff is one of the greatest challenges facing today's school systems. MCSD must outperform its competitors in each of these elements if it hopes to instill a sense of pride and privilege toward becoming the premiere school district in Georgia and the nation.

Not surprisingly, research repeatedly has shown that students who are taught by effective teachers achieve more academically than their peers who are taught by less effective teachers (Mendro, Jordan, Gomez, Anderson, and Bembry, 1998; Sanders and Horn, 1998; Strange and Ward, 2002). Likewise, various studies and meta-analyses have indicated that clear direction and focused leadership through defined autonomy have a positive impact on student achievement.

### **Accolades and Attributes**

The average teaching experience for the District's teachers is twelve (12) years. More than sixty-five (65) percent of the teachers in the MCSD have Master's degree or higher; seventy-four (74) have doctorates. There are thirty-two (32) teachers that have National Board Certification, sixteen (16) have been designated Georgia Master Teachers, and six (6) administrators have been designated as High Performance Principals.

Realizing that much of the success of any community depends upon the quality of its local schools, a group of devoted citizens who had a long-standing commitment to education organized the Muscogee Educational Excellence Foundation (MEEF). Unlike many education foundations, MEEF exists primarily to enhance the quality of the MCSD by focusing on the individuals that research indicates have the most impact on students – the teachers. With the assistance of private donations, MEEF has established itself as one of the leading advocates for



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educational excellence in public education in the region. Most recently, MEEF has planned and coordinated the full sponsorship of select Teachers-of-the-Year to attend a week-long professional seminar at Harvard University where participants learn from some of the preeminent educational scholars in the world. In return, these teachers are expected to share what they have learned with their MCSD colleagues.

The District is commended for instituting a Summer Leadership Academy that offers several professional learning opportunities for teachers and administrators. There has been a positive shift over the last few years to provide training focused on the movement towards standards-based classrooms.

### **Primary Challenges and Barriers**

There is a need to individualize professional learning based on evaluation results and student achievement data. The school district should build internal capacity in order to reduce the number and cost associated with external consultants.

Likewise, there is a need to explore the utilization of on-demand, virtual professional learning, thus allowing teacher and administrator access anytime and anywhere. As previously noted, ESPLOST has afforded teachers across the system access to a multitude of technological devices to deliver instruction. Efforts must be continued to increase effective technology integration into the teaching and learning process by teachers and students alike.

A preliminary review of current staff and responsibilities indicates the need to re-examine how staff are allocated. Furthermore, there is a demonstrated need to broaden the knowledge and expertise of support staff through cross-training initiatives to increase efficiency and productivity.

Student access to college level credit-bearing courses varies widely from high school to high school within the district. Currently, students do not have the option to participate in dual enrollment courses on their respective high school campuses which presents an equity barrier for those without transportation. This will require the initiation of an adjunct credentialing process for select MCSD teachers through a post-secondary partnership. Likewise, a full array of Advanced Placement courses should be offered by highly qualified teachers that have completed a district credential process.

### **Planned Initiatives**

#### **Immediate**

- Repurpose current district staff to serve as regional professional learning and subject-specific content specialists to effectively support, coach, and mentor teachers
- Completion of Formative Instructional Practices (FIP) professional learning by school-based administrators and academic coaches



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- Create a succession management plan that proactively builds a diverse pool of future district leaders, principals, and assistant principals

### *Near-Term*

- Building upon the work previously begun relative to standards-based classrooms and provide support and training in moving from a behaviorist to constructivist theory of learning in alignment with newer, higher performance standards and assessments.
- Develop a professional learning plan focused on high-yield instructional strategies and practices
- Completion of Formative Instructional Practices (FIP) professional learning by all teachers and select district personnel
- Recruit and retain high performing teachers, administrators, and senior staff
- Affiliate with colleges and universities to establish adjunct credentialing process, to recruit interns and recent graduates, and to address diversity needs
- Examine current evaluation practices and align professional learning initiatives with School Improvement Plans, Teacher Keys Effectiveness System (TKES), and Leader Keys Effectiveness System (LKES)
- Continue professional learning focused on technology integration (teacher and student)
- Leverage additional support and resources for first-year and developing teachers and school-based administrators
- Identify and develop model classrooms across grade levels for teacher observation
- Create more opportunities for teachers to visit one another's classrooms and collaborate with one another
- Establish a focus on ongoing, job-embedded professional learning for all
- Evaluate the cost effectiveness of increasing access to professional learning through an virtual (on-line) professional learning system

### *Long-Term*

- Establish Assistant Principal and Principal Internship Program
- Broaden the implementation of Lesson Study to all schools
- Establish research and development evaluator position to strategically analyze innovative programs and practices
- Work with realtors to establish a teacher village
- Analyze the effectiveness of professional learning on student achievement by teacher
- Match principals with community CEO's to enhance social and professional capital

### **Priority: Operations**

The area of operations entails efficiency effectiveness pertaining to fiscal, human resources, facilities, transportation, information technology, security and materials management.



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### Accolades and Attributes

The MCSD has benefitted greatly from the Educational Special Purpose Local Option Sales Tax (ESPLOST) passed in 2003 and 2009. It has afforded the district opportunities to provide technology infrastructure, security measures, and capital improvements via renovations and new construction projects that would not have been possible otherwise, or would have adversely impacted the general fund budget. For example, ESPLOST provided \$40 million for district-wide computer refresh and related infrastructure, the renovation of Carver High School and Kinnett Stadium, the construction of Aaron Cohn Middle and Dorothy Height Elementary Schools, as well as the new Fine Arts Academy for which planning is underway.

The District is highly commended for its commitment to the creation of a Fine Arts Academy that will provide artistically gifted and talented students the same opportunity that is afforded to others in similarly sized districts within the state. The vision of establishing a six through twelve grade configuration ensures a fine arts continuum within in the district. In addition, this concept assures equity of access by permitting interested students to hone their artistic ability in order to compete for merit-based entrance into the high school program.

The MCSD has maintained a positive collegial relationship with the City of Columbus and other joint partners that often lead to mutually beneficial land purchases and trades. Likewise, a good working relationship with local law enforcement agencies has also proven to be productive and efficient.

### Primary Challenges and Barriers

The greatest challenge in maintaining and promoting thoughtful and prioritized resource allocations has been the constant decline of fiscal resources previously mentioned. Fewer resources obviously impact which programs will be funded and how they will be distributed. For example, the District's aging bus fleet is approximately four (4) years behind the recommended replacement schedule and the current average age of school buildings is forty-three (43) years. There is no established maintenance schedule for maintaining the aesthetic appearance of schools such as routine painting, landscaping, and paving of schools. Additionally, athletic facilities, music rooms, instruments, and equipment need to be updated.

The joint use of Memorial Stadium by the District and city has led to limited availability of this venue. This has resulted in scheduling difficulties and an undue hardship on the district's only alternate, Kinnett Stadium, which accommodated fifty-two (52) athletic contests this past fall.

On a larger scale, the 2005 Base Realignment and Closure (BRAC) at Fort Benning had less effect on the District's student enrollment than originally



## Our Focus Our Children Our Business



anticipated. This led to the premature construction of schools within the district and a surplus of available student seats. However, current growth projections indicate that the capacity at these schools will be reached within the foreseeable future as more families move to the northern portion of Muscookee County. Another BRAC is currently under consideration that bears monitoring for its potential future impact. With the consolidation of Muscookee and Cusseta Road Elementary Schools to the new Dorothy Height facility, there is a continuing need to consider future school closures and/or consolidations to increase efficiency and programmatic effectiveness.

Although the district purchased an information management system known as BusinessPlus, budget reductions prevented the implementation of several modules, thus limiting its optimal capacity.

MCSD maintains two separate compensation/salary plans. The first is the Teacher and Educational Leader State of Georgia Salary Schedules. Their administration is guided by state law and regulations, and currently includes consideration for additional education and years of service up to twenty-one (21) years in teaching and educational leadership. Approximately seventy-five (75) percent of our teaching and leadership positions are funded by the State's Quality Basic Education (QBE) allotment, received each fall based on the prior year's Certified Personnel Index Report and the district Full-Time Equivalent (FTE) student counts sent to the state. The other teacher and building leader positions not covered by the QBE funding are funded out of the local tax digest. The District has included in all of its budgets the continued financing of these years of experience step increases built into the salary schedule. Outside of the step increases, the State nor the District have provided for any other salary adjustments to the teacher and building leader salary schedule since 2008.

The second compensation plan that MCSD maintains is the classified and professional salary grades and ranges. The State does not direct local districts on the pay systems they set up for non-certificated positions. These grades and salary ranges were set up with the assistance of Hay Consultants in 1997 for the professional salaried positions in the District, and in 2003 for the classified/support positions. The plans were designed to support a "pay for performance" process for salary increases, and do not include any additional compensation for increased education or years of experience. In 2006 and 2007, the District did add a component of years of experience for the following positions: bus drivers and skilled/licensed maintenance positions. In 2012, the District added a component for years of experience for culinary technicians, which is within the separate Nutrition Program budget. No market adjustments to the ranges, or any other salary increases/adjustments, have been administered since 2007.



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The most pressing issue facing a fair and equitable pay system for MCSD employees is the extreme compensation compression that has resulted from not administering any increases for the past five years. Almost fifty (50) percent of the classified and professional employees are still at the “entry” salary for the range of their position. There is no component of the system that creates a path for employees to get to the one hundred (100) percent point of that position’s market range. Therefore, employees with more than five (5) years of experience and training in a position are making exactly the same as a brand new employee to the district.

Apart from an across-the-board increase, which has not been possible while furlough days were required to balance the budget, there is no growth to be anticipated by an employee in these pay systems. This has created a high dissatisfaction with career progression within positions. It has also halted promotion from within the district, as it has discouraged highly qualified teachers and building leaders from leaving the state salary schedules, since their pay is essentially stagnate the remainder of their career. It will be critical in the next few years to find cost-effective means, within our budget limitations, to ease this compression issue.

### *Planned Initiatives*

#### *Immediate*

- Develop and implement a district-wide Staffing Plan to ensure equitable personnel allocations
- Complete assessment of all district level staff, job descriptions, and functions
- Initiate process and performance management to promote efficiency and effectiveness
- Establish district-wide progressive discipline policies and procedures
- Create proposal for taking small measures to begin addressing Hay Study salary disparities
- Conduct work flow analysis of departments to determine peak intervals necessitating the shifting of human resources
- Analyze student hardships and magnet program transfers to determine their impact on school enrollments and the transportation budget

#### *Near-Term*

- Establish a strategic, aligned, prioritized, and balanced budget
- Solicit advice from local credentialed financial professionals regarding budgetary matters
- Review insurance benefit plans to determine cost avoidance
- Present recommendation of prioritized capital projects
- Establish minimum design parameters for the construction of new schools



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- Standardize minimum specifications for purchasing new furniture, fixtures, equipment, and uniforms
- Repurpose resources to highest priority schools
- Allow greater autonomy for schools and administrators with proven success

### **Long-Term**

- Restore fund balance (district reserves) equivalent to a minimum of two months
- Rethink the design, alignment, and investment of operations and budget with the District Strategic Plan

## **Priority: Communication and Transparent Accountability**

By virtue of the fact that public school systems are funded by the local and state communities they serve, stakeholders can and should hold high expectations for transparency and communication. It is important that stakeholders understand how decisions are made, on what facts, data or research they are based, and what opportunities they have to be informed or to contribute to the decision-making process. This is equally true for internal stakeholders who are obviously reliant upon clear, concise, and accurate information to perform their respective roles and who serve as ambassadors for the system in the community at large. Clearly, communication and transparency are critical to building trust and instilling confidence within the organization and throughout the community.

### **Accolades and Attributes**

The Finance Department has earned the Certificate of Excellence from the Government Finance Officers Association (GFOA) of the United States and Canada for twenty-five (25) consecutive years. It has also earned the Certificate of Excellence in Financial Reporting from the Association of School Business Officials International for nineteen (19) consecutive years. This serves as a testament to the District's commitment to financial accountability and transparency.

Over the last seven years, the Department of Communications has received at least 19 awards including top recognitions from the National Schools Public Relations Association (NSPRA) and the Georgia Schools Public Relations Association (GSPRA).

### **Primary Challenges and Barriers**

Typical of large organizations, communication within and between internal and external stakeholders presents an ongoing challenge. While efforts to improve in this area are evident, significant challenges remain as noted by the AdvancedEd accreditation team.

There are a number of avenues to communicate and inform internally and externally, but relatively few take advantage of the opportunities that are currently



## Our Focus Our Children Our Business



in place to receive input and provide feedback. The district website has been reported as not being user-friendly by both internal and external users. There is noted low attendance of employees and the general public at Board meetings as well as public forums. Furthermore, feedback has been received regarding the need for communications to be available in additional languages.

Internal email communication is sometimes in lengthy narrative format. Moreover, there were complaints of multiple revisions to original emails leading to confusion and frustration by receiving staff.

### *Planned Initiatives*

#### *Immediate*

- Standardize internal email communication format to promote clear and concise messaging
- Work to ensure two-way flow of information to stakeholders
- Establish distinct systems and expectations for collaboration within each region and throughout the district
- Expect all MCSD employees to adhere to the District's core values
- Define minimum expectations for district and school websites
- Establish an extension of the Superintendent's Cabinet to periodically include director level positions and above in order to enhance communication and broaden vision
- Continue to use student, principal and teacher advisory committees as a means of providing two-way communication between schools and the district

#### *Near-Term*

- Communicate the expectation that schools act in alignment with the District's commitment to narrowing gaps and hold schools accountable for doing so
- Benchmark and develop dashboards correlated to the District's Strategic Plan
- Increase transparency in communications regarding the current budget allocation process
- Continue meeting with focus and advisory groups initiated in the first 120 days
- Continue to conduct Editorial Boards
- Enhance communication through radio and television broadcasts
- Provide a "State of the District" Annual Report to the School Board and public
- Develop and disseminate a report for each school summarizing progress toward meeting School Improvement Plan goals
- Incorporate social media at the school level, as appropriate
- Initiate the use of press conferences announcing major initiatives, awards, and events
- Strengthen capabilities of the MCSD parent portal
- Differentiate and enhance parent and community engagement strategies

#### *Long-Term*

- Complete Social Return on Investment (SROI) analysis



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- Partner with community athletic leagues to reach out to parents and at-risk students
- Collaborate with Columbus Consolidated Government Television (CCG-TV) and the City Council
- Open parent advocacy centers throughout the district to assist parents in navigating the school district
- Review and revise the community engagement plan to involve all constituencies
- Increase transparency and involvement in future budgeting processes

### Conclusion

Superintendent David Lewis offers this report as an overview of his personal observation and analyses respective of the accolades, attributes, challenges and barriers of the Muscookee County School District, as well as his initial recommendations for immediate, near- and long-term planned initiatives to guide the work of the district over the next decade. As noted at the outset of this report, recommended and planned initiatives are subject to funding availability, legislative changes, and other unpredictable factors. Regardless, these initiatives and their success are predicated on the following ideals:

- A high quality education is a fundamental right of all children
- Learning is at the core of everything we do and every adult in the system is responsible for positively contributing to the academic success of our students
- Parents are partners and are our students' first and best teachers
- Hard work, perseverance, and grit matter
- Personal responsibility, character, and integrity are valued
- Schools are microcosms of society and there is no silver bullet for improving them

While some of the planned initiatives may seem dramatic or the timeline ambitious, the previously noted achievement and performance gaps suggest that a more aggressive approach is necessary to promote full-option graduation and global competitiveness for Muscookee County School District students. This will also require the aforementioned increased expectations, deliberate urgency, political courage, efficient and effective resource allocation, and community commitment by all MCSD stakeholders that exceeds that of any other urban school district in the nation.

With this in mind, it is Superintendent Lewis' belief that the MCSD is indeed poised for greatness. During the first 120 days of his tenure, he has seen first-hand the dedication of staff that appear eager to improve, the unparalleled public-private partnerships that augment and support district efforts, an active arts community that enhances artistic opportunities, and a community at large that believes in public education.

In addition, the MCSD is the optimal size in that it is large enough to garner



resources that are not available in smaller districts, and yet it is not so large as to be impossible to implement initiatives with fidelity.

In closing, Superintendent Lewis extends his deepest gratitude to all of the internal and external stakeholders who shared their perspectives and insight or contributed in any way to this report. Working together, we can and will fulfill the call to action to improve the educational outcomes and lives of our children on the way to becoming a premiere school district in the state and nation.

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**Appendix A**

**Proposed Regional Supervisory Zones**

**2014-2015**

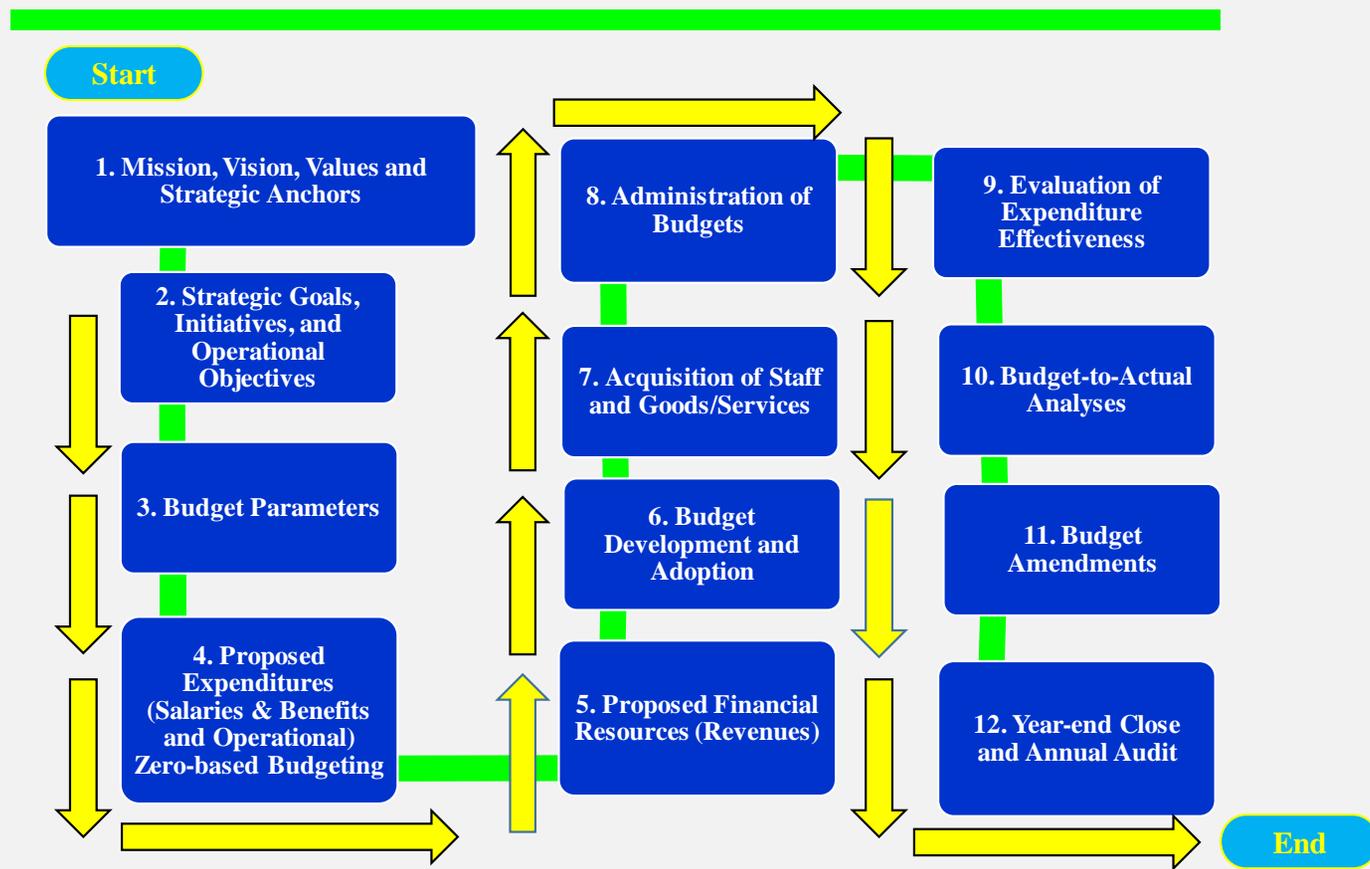
Region One	Region Two	Region Three
PK-12 Regional Chief-West	PK-12 Regional Chief-Central	PK-12 Regional Chief-East
<b>Elementary Schools</b>		
Allen Elementary	Blanchard Elementary	Dawson Elementary
Davis Elementary	Brewer Elementary	Dimon Elementary
Double Churches Elem.	Clubview Elementary	Forrest Road Elementary
Downtown Elementary	Dorothy Height Elem.	Georgetown Elementary
Fox Elementary	Eagle Ridge Academy	Lonnie Jackson Elem.
Hannan Elementary	Gentian Elementary	Matthews Elementary
Johnson Elementary	Key Elementary	Midland Academy
North Columbus Elementary	Martin Luther King Elementary	Reese Road Elementary
River Road Elementary	Ridgon Road Elementary	St. Mary's Elementary
	South Columbus Elem.	Waddell Elementary
	Wynnton Arts Academy	Wesley Heights Elem.
<b>Elementary Magnets</b>		
Britt David Elementary		
<b>Middle Schools</b>		
Arnold Magnet Academy	Baker Middle	Aaron Cohn Middle
Double Churches Middle	Blackmon Road Middle	East Columbus Magnet Academy
Veterans Memorial Middle	Eddy Middle	Fort Middle
	Richards Middle	Midland Middle
		Rothschild Middle
<b>Middle and/or Senior High Magnet Schools</b>		
Columbus High	New Fine Arts School	
Early College Academy		
<b>High Schools</b>		
Jordan High	Carver High	Kendrick High
Northside High	Hardaway High	Spencer High
	Shaw High	
<b>District-Wide Alternative Programs</b>		
Anne Elizabeth Shepherd Home (AESH)		AIM @ Edgewood
St Elmo Center		
Woodall		
<b>Total Number of Schools</b>		
20	19	19

# Budgeting Philosophy

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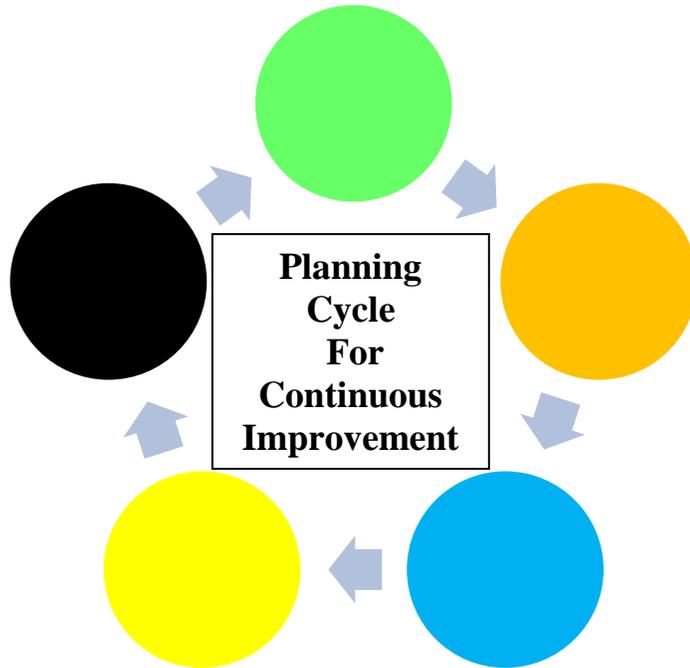
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# Budget Development Process



## Budget Development Process

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### *Overview*

The budget development process begins with the Superintendent of Education and the Board defining the district's initiatives and priorities that should be incorporated into the building of the annual budget. This process generally takes place at the annual board retreat. At this session the Board is provided an overview of the financial landscape, which includes an update on both local, state, and federal funding. Information regarding the Governor's mid-year or amended budget proposals for the current fiscal year is also shared. In addition, an overview of the Governor's proposed budget and budget priorities for the upcoming fiscal year are provided. The foundation of the budget development process are those programs and initiatives that increase overall student achievement, as the district continues in its efforts to become a premier school district. The Board's approved budget priorities or budget parameters are then used in the final building of the budget.

Student enrollments by school and grade for the current fiscal year are reviewed and serve as a basis for projecting future enrollments. The current and prior years' full-time equivalent (FTE) student enrollments and historical growth factors from year to year are reviewed and serve as the basis for the development of enrollment projections. Consideration is also given to any rezoning and school redistricting as well as any new initiatives and/or programmatic changes both internal and external to the district that would impact student enrollment.

## **Budget Development Process**

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The enrollment trends and projections as well as programmatic needs and initiatives are used to define the staffing pattern for the upcoming fiscal year. The impact of new state legislation and state school board rules and regulations are also factored into this process. Consideration is also given to state and regional accreditation standards as well as state and federal mandates. In addition, new positions proposed by the Governor are factored into this process. The resulting school staff allocation formula is then used to staff schools for the upcoming school year. School principals then use this information for staff placement for the new school year. The school level staffing process is managed by the Assistant Superintendent of Education.

Preliminary school staffing of both certificated and classified classes of employees is projected for each school and special entity. The resulting school staffing for each is costed out and rolled into the budget development process. Budget administrators are responsible for developing system level staffing projections. System level staff is also costed out by division and department. Both salary components, school level and system level, are included in the Superintendent's recommended budget proposal to the board.

Budget administrators are responsible for developing a budget that meets their programmatic needs. The zero-based budgeting model is primarily used to develop budget proposals for operational expenditures. Budget administrators are required to support all budget requests. This includes those budget proposals that were approved in the prior year's adopted budget as well as requests for additional funding. Completed budgets are then forwarded to the respective Division Chief for final review and approval. Division Chiefs are also required to prioritize their division's budget requests.

The full-time equivalent (FTE) count contained in the state mid-year revenue adjustment for the current fiscal year and the adjusted earnings are then used to project the preliminary State Quality Basic Education (QBE) revenues for the upcoming fiscal year. Consideration is also given to new legislation and state board of education rules and regulations with revenue implications. Additionally, the continued revenue shortfalls resulting from the state's inability to fully fund its share of the education funding process, which are denoted as amended formula adjustments ("austerity reductions"), are also included in the revenue projections. Projected revenue streams from the other revenue sources (local property taxes, federal revenues, and other local revenues) are developed and included in the preliminary revenue projections. As with expenditure proposals, all budget administrators' revenue proposals are required to be reviewed and approved by the respective Division Chief.

The preliminary budgeted revenues and expenditures proposals approved at the Division Chief level are forwarded to the Chief Financial Officer/Treasurer. The Chief Financial Officer/Treasurer is then responsible for preparing the Proposed Budget Requests for consideration by the Superintendent. The Superintendent and Chief Financial Officer/Treasurer meet with each budget administrator to review their budget proposals along with their respective Division Chief. Budget administrators are given the opportunity to defend their budget proposals. The budget proposals are aligned with system priorities and the Board's approved budget parameters. A series of meetings are held with budget administrators to review the proposals and appropriate adjustments are made to the proposals presented. Depending on the magnitude of the implications of the proposals, small group meetings are held with Board members for direction.

## **Budget Development Process**

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Proposed expenditures are aligned with anticipated revenues to arrive at a budget for final consideration by the Superintendent and the Board. At the conclusion of the process, the Superintendent's Recommended Budget is developed. The Chief Financial Officer/Treasurer is responsible for compiling the reports required to develop the Superintendent's Recommended Budget for consideration by the Board. The Superintendent is responsible for the preparation and presentation of the annual budget to the Board at a board work session. The Superintendent, however, may delegate aspects of both the preparation and the presentation of the operating budget where deemed. Additional budget work sessions are also held with the Board to review in-depth the various components of the Superintendent's Recommended Budget.

The Superintendent's Recommended Budget as modified through Board of Education action becomes the tentative balanced budget for the school district. The Board's Tentative Balanced Budget is required to be advertised in the local newspaper along with the time and date of the two required public budget hearings. The first public budget hearing is required to be held after the tentative balanced budget is presented to the Board and the second public hearing is required prior to final budget adoption. The Public Budget Document is prepared by the Chief Financial Officer and made available to the public for review at the Board office. It is also posted on the District's website. At the regular board meeting following the public budget hearing, a final balanced budget is adopted by the Board.

Public funds cannot be expended until the final balanced budget is approved and adopted by the Board. In the event that the Board is unable to adopt a final balanced budget prior to the beginning of the new fiscal year, which commences on July 1, a spending resolution is required to be adopted by the Board. The spending resolution allows the Superintendent to expend up to one-twelfth (1/12) of the prior fiscal year's final amended budget for all funds.

The final balanced budget is prepared in accordance with the reporting requirements of the Georgia Department of Education (Ga DOE). School districts are required to transmit their budgets to the Ga DOE for final approval by the State Board of Education during September of each year.

Once the budget has been approved, it is the responsibility of the budget administrators to administer the budget within the monetary limits established in the budget. Throughout the year a review of budgeted revenues and expenditures versus actual revenues and expenditures is made. This analysis is presented to the Board on a monthly basis as part of the monthly financial statements reporting. Review of the budget variances realized is the starting point for determining the need for a budget amendment. Budget variances result from the availability of additional information that was not available at the time that the initial budget estimates were developed. The budget may then need to be revised to present a more accurate assessment of the results of operations. This revision is done by preparation of a budget amendment.

The local Board of Education has the authority to amend the budget at any time during the fiscal year. Budget administrators are allowed to submit budget amendments for consideration. All proposed

## **Budget Development Process**

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budget amendments are required to be reviewed and approved by the respective Division Chief before forwarding to the Chief Financial Officer/Treasurer for review and approval. In accordance to board policy DCI – Budget Line Item Transfer Authority, the Superintendent is authorized to approve, without board approval, line-item budget amendments under \$25,000. Budget amendments of \$25,000 and above, in addition to amendments involving the receipt of additional revenue as well as amendments resulting from new programs and initiatives require board approval regardless of the dollar amount. Further, budget amendments that require the use of fund balance are required to be submitted to the Board for review and final approval. Proposed budget amendments that require board approval are forwarded to the Board as the Superintendent’s recommended budget amendments. All budget amendments recommended by the Superintendent are required to be presented to the Board for final review and approval.

Annually the books and financial records of the school district are required to be audited by the Georgia Department of Audits and Accounts in compliance with Georgia law (O.C.G.A. 50-6-6). Audits conducted by Certified Public Accountants are also accepted by the Georgia Department of Audits and Accounts. The Muscogee County Board of Education requires that the audit be performed after the close of the fiscal year on June 30<sup>th</sup> by a certified public accountant. The school district currently retains Robinson, Grimes & Company, P.C., Certified Public Accountants and Consultants to conduct the annual year-end audit.

The purpose of the annual audit is to express an opinion on the financial statements, specifically to determine if the financial statements are free of material misstatements. It includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The audit also includes assessing the accounting principles used and evaluating the significant estimates made by management, as well as the testing of transactions recorded in the overall financial statements. In addition, the audit entails a review of existing internal control procedures. It also includes an evaluation of the overall presentation of the financial statements. The audit may provide information that would enable the Superintendent to address weaknesses in the financial management system that should be corrected through board policy and/or executive decisions.



## School Allocation Formula – All Funds

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For the allocation of available funding to schools, the District basically employs three approaches, which are identified as follows:

- Allocation in accordance to student enrollment
- Resource Allocation Methodology Plan (RAMP)
- GaDOE Eligible Attendance Area Worksheet
- Other

The allocation in accordance to student enrollment is typically used for the allocation of State Quality Basic Education (QBE) Formula Earnings to all schools. This methodology follows the approach utilized by the state in the allocation of State QBE Formula Earnings to school districts. For operational expenditures (non-salaries and benefits expenditures), the student enrollment as of the October Full-time Equivalent (FTE) count, which is the official student enrollment count, is used to allocate to schools funds for school administration supplies, instructional supplies, and media supplies. The allocated funding is budgeted to supplies. Schools then move funds from this line item to fund specific operational needs purchases.

The above referenced approach is also used for staff allocations or instructional units for schools. In the budgeting process, the initial school staff allocations are based on the projected student enrollments for the upcoming fiscal year. Given that the District is a Strategic Waiver School (SWSS/IE2) district, the class size staffing requirements are waived in exchange for greater governance flexibility as a means for increased student performance. Refer to RAMP, which is immediately following, for the school staff allocation formula employed by the District to staff schools. However, the District's class sizes and resulting staff allocations are often under the funding level to enhance student achievement. The allocated staff cost includes the total employer cost, which includes the cost of salary and fringe benefits (Teacher Retirement System – TRS, Federal Insurance Contribution Act – FICA, Life Insurance, Health Insurance, Workers' Compensation, Unemployment, and Long-term Disability). Refer to Employer Cost of Staff Benefits worksheet for fringe benefits rates.

The GaDOE Eligible Attendance Area Worksheet is used for the allocation of federal funding. Like the above referenced approach, student enrollment is one of the drivers in the total allocation. However, it also includes consideration for the number of poverty students. If a school is identified as a Community Eligibility Provision (CEP) school, then the poverty number is based on direct certification numbers from the state. This includes Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF), Homeless, Migrant, Neglected & Delinquent (N&D), Foster Care, etc. If the school is not identified as a CEP school, then the free and reduced lunch number is used. Schools are then priority ranked by their poverty percentages. Per Pupil Allocations (PPAs) are assigned to each school in a descending order based on the priority ranking. From this ranking, school allocations are then derived.

In addition to the above referenced approaches, the District uses other means in the allocation of funding to schools. These other means are driven by the need to address additional funding needs that would not be captured with the other approaches. For example, one of the board's budget parameters is to continue to provide differentiated instructional resources to meet the needs of the District's challenged schools. This would then entail, where possible, providing additional resources beyond allocations earned with the above referenced approaches to meet these needs. The District remains committed to providing the available funding to improve overall student achievement. This commitment was again demonstrated in the building of the annual budget.

**Muscogee County School District  
GENERAL FUND  
Resource Allocation Methodology Plan (RAMP)  
2018-2019**

Category	Elementary	Middle	High
<b>NOTE: Effective fiscal year 2017 (FY 2017) the District approved to operate as Strategic Waivers School System, (formerly IE<sup>2</sup>) by State Board of Education. With this change, the District is not subject to expenditure controls as set forth in O.C.G.A. Section 20-2-167.</b>			
Teacher, Kindergarten	1 per 24 Full-time Equivalent (FTE)	N/A	N/A
Teacher, Classroom	Grades 1-3: 1 per 24 FTE Grades 4-5: 1 per 28 FTE	1 per 28 FTE	1 per 32 FTE
Teacher, Alternative Education	N/A	1 per 18 FTE (no paraprofessional) 1 per 24 (w/paraprofessional)	1 per 18 FTE (no paraprofessional) 1 per 24 (w/paraprofessional)
Teacher, Career, Technical, and Agricultural Education (CTAE)	N/A	N/A	1 per 28 FTE
Teacher, Early Intervention Program	N/A	N/A	N/A
Teacher, English to Speakers of Other Languages (ESOL)	1 per 11 FTE (Grades K-3 w/o para) 1 per 13 FTE (Grades K-3 w/para) 1 per 14 FTE (Grades 4-5 w/o para) 1 per 15 FTE (Grades 4-5 w/para)	1 per 14 FTE (Grades 6-8 w/o para) 1 per 15 FTE (Grades 6-8 w/para)	1 per 18 FTE (Grades 9-12 w/o para) 1 per 20 FTE (Grades 9-12 w/para)
Teacher, Gifted	1 per 17 FTE (Grades K-5)	1 per 21 FTE (Grades 6-8)	1 per 21 FTE (Grades 9-12)
Teacher, Instructional Extension	1 per 18 students in class	1 per 18 students in class	1 per 18 students in class
Teacher, Remedial Education	N/A	N/A	N/A
Teacher, Special Education	Allocated in accordance with State Maximum Class Sizes. Refer to Special Education Allocation below.	Allocated in accordance with State Maximum Class Sizes. Refer to Special Education Allocation below.	Allocated in accordance with State Maximum Class Sizes. Refer to Special Education Allocation below.
Teacher, Specialist (Art, Music, Physical Education (PE), Foreign Language (FL))	Based on FTE and available funding (Grades K-5). Some are itinerant or shared between schools.	Based on FTE and available funding (Grades 6-8). Some are itinerant or shared between schools.	Based on FTE and available funding (Grades 9-12). Some are itinerant or shared between schools.

**Muscogee County School District  
GENERAL FUND  
Resource Allocation Methodology Plan (RAMP)  
2018-2019**

Category	Elementary	Middle	High
<b>NOTE: Effective fiscal year 2017 (FY 2017) the District approved to operate as Strategic Waivers School System, (formerly IE<sup>2</sup>) by State Board of Education. With this change, the District is not subject to expenditure controls as set forth in O.C.G.A. Section 20-2-167.</b>			
Assistant Principal	School enrollment: 1 - 349 = 0; 350 and above = 1	1 per school	2 per school
Bookkeeper	N/A	See Discretionary Administrative Support allocation	See Discretionary Administrative Support allocation
Counselor	1 per school	School enrollment: 1-700 = 1; 701 and over = 2	School enrollment: 1-900 = 1; 901 and over = 2
Custodian	For in-house custodian, 1 per 20,000 square feet of building space. If service out-sourced, 1 per 24,000 sq. ft.	For in-house custodian, 1 per 20,000 square feet of building space. If service out-sourced, 1 per 24,000 sq. ft.	For in-house custodian, 1 per 20,000 square feet of building space. If service out-sourced, 1 per 24,000 sq. ft.
Custodian, Lead	1 per school	1 per school	1 per school
Dean	Allocated at the Superintendent's discretion. Primarily allocated to school that does not earn Assistant Principal to address instructional needs.	Allocated at the Superintendent's discretion. Primarily allocated to school that does not earn Assistant Principal to address instructional needs.	Allocated at the Superintendent's discretion. Primarily allocated to school that does not earn Assistant Principal to address instructional needs.
Discretionary Administrative Support	1 per school (Allocated to serve as either bookkeeper, general clerk, guidance clerk, media clerk, or registrar clerk.)	2 per school (Allocated to serve as either bookkeeper, general clerk, guidance clerk, media clerk, or registrar clerk.)	3 per school (Allocated to serve as either bookkeeper, general clerk, guidance clerk, media clerk, or registrar clerk.)
International Baccalaureate Coordinator, Full-time	1 per school with International Baccalaureate Program	1 per school with International Baccalaureate Program	1 per school with International Baccalaureate Program
Magnet Coordinator, Full-time	1 per full-time magnet school. District currently has one full-time elementary magnet school.	N/A	1 per full-time magnet school. District currently has one full-time high magnet school.
Magnet Coordinator, Part-time	Part-time magnet coordinator per magnet school	Part-time magnet coordinator per magnet school	Part-time magnet coordinator per magnet school
Media Clerk	See Discretionary Administrative Support allocation	See Discretionary Administrative Support allocation	See Discretionary Administrative Support allocation
Media Specialist	1 per school	1 per school	1 per school
Nursing Services	The District has one (1) Lead Nurse who is responsible for management of the following staff that serves all schools: Nine (9) Registered Nurses, Seven (7) Licensed Practical Nurses (LPNs) and 54 Part-time Clinic Aides. Clinic Aides are assigned to specific schools daily on a part-time basis.		

**Muscogee County School District  
GENERAL FUND  
Resource Allocation Methodology Plan (RAMP)  
2018-2019**

Category	Elementary	Middle	High
<b>NOTE: Effective fiscal year 2017 (FY 2017) the District approved to operate as Strategic Waivers School System, (formerly IE<sup>2</sup>) by State Board of Education. With this change, the District is not subject to expenditure controls as set forth in O.C.G.A. Section 20-2-167.</b>			
Paraprofessional, In-School Suspension	N/A	1 per school	1 per school
Paraprofessional, Kindergarten	1 per kindergarten teacher	N/A	N/A
Paraprofessional, Special Education	As needed to meet program or class size requirements. Refer to Special Education Allocation below.	As needed to meet program or class size requirements. Refer to Special Education Allocation below.	As needed to meet program or class size requirements. Refer to Special Education Allocation below.
Principal	1 per school	1 per school	1 per school
Registrar Clerk	See Discretionary Administrative Support allocation	See Discretionary Administrative Support allocation	See Discretionary Administrative Support allocation
Reserve Officers' Training Corps (ROTC) Instructor	N/A	N/A	Allocated in accordance with provisions of program grant
Secretary	1 per school	1 per school	1 per school
Technology Specialist	Not allocated to specific schools. Total three allocated district-wide for each three regions.	Not allocated to specific schools. Total three allocated district-wide for each three regions.	Not allocated to specific schools. Total three allocated district-wide for each three regions.
Vocational Supervisor	N/A	N/A	3 FTE positions to be assigned among eligible high schools

**Muscogee County School District  
GENERAL FUND  
Resource Allocation Methodology Plan (RAMP)  
2018-2019**

Category	Elementary	Middle	High
<b>NOTE: Effective fiscal year 2017 (FY 2017) the District approved to operate as Strategic Waivers School System, (formerly IE<sup>2</sup>) by State Board of Education. With this change, the District is not subject to expenditure controls as set forth in O.C.G.A. Section 20-2-167.</b>			
Instructional Supplies, Per Pupil Allocation	Kindergarten: \$33.32 per Student Grades 1-3: \$33.32 per Student Grades 4-5: \$33.32 per Student	Grades 6-8: \$27.23 per Student	Grades 9-12: \$35.09 per Student
Media Services Supplies, Per Pupil Allocation	Kindergarten: \$13.84 per Student Grades 1-3: \$13.84 per Student Grades 4-5: \$13.84 per Student	Grades 6-8: \$12.14 per Student	Grades 9-12: \$11.24 per Student
Administrative Supplies, Per Pupil Allocation	Kindergarten: \$6.97 per Student Grades 1-3: \$6.97 per Student Grades 4-5: \$6.97 per Student	Grades 6-8: \$5.64 per Student	Grades 9-12: \$5.79 per Student
Custodial Supplies, in-house	12 cents per sq. ft.	12 cents per sq. ft.	12 cents per sq. ft.
Custodial Supplies, out-sourced	\$2,500 per elementary school	\$5,000 per middle school	\$5,000 per high school

**Muscogee County School District  
GENERAL FUND  
Resource Allocation Methodology Plan (RAMP)  
2018-2019**

Category	Elementary	Middle	High
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**NOTE: Effective fiscal year 2017 (FY 2017) the District approved to operate as Strategic Waivers School System, (formerly IE<sup>2</sup>) by State Board of Education. With this change, the District is not subject to expenditure controls as set forth in O.C.G.A. Section 20-2-167.**

**Special Education Allocation**

Students with Disabilities

<u>Class Group/ Exception Program</u>	<u>Funding Class Size</u>	<u>Maximum Individual Class Size</u>	<u>Exception to Maximum 2 Segments Per Day Per Teacher With Paraprofessional</u>
<b>1. Group I</b>			
(i) S/L-SC	8	11	+1
(ii) LD-SC	8	12	+1
<b>2. Group II</b>			
(i) MID-SC	6.5	10	+1
(ii) MID-R	6.5	10	+1
<b>3. Group III</b>			
(i) SID-SC	5	NA	+1
(ii) D/HH-SC	5	6	8
(iii) S/L-R	5	7	NA
(iv) BD-R	5	7	10
(v) LD-R	5	8	10
(vi) BD-SC	5	8	11
(vii) MOID-SC	5	NA	11
(viii) OI-SC	5	NA	11

**Special Education Allocation**

Students with Disabilities

<b>4. Group IV</b>			
(i) D/HH-R	3	3	4
(ii) VI-R	3	3	4
(iii) OI-R	3	4	5
(iv) VI(DB)-SC	3	NA	6
(v) PID-SC	3	NA	6
<b>5. Group V</b>			
	8	NA	NA

**NOTE:** Each paraprofessional is the equivalent to 1/3 teacher and affects individual class size proportionately. Various teacher/paraprofessional models shall be averaged independently.

**NOTE:** If students from different exceptionalities programs are within the same segment, the maximum class size shall be determined by the program with the smallest class size.

**NOTE:** Middle school and high school students served in a departmental model shall have an individual maximum class size of seven without a paraprofessional and ten with a paraprofessional, provided the number of students of any one exceptionality within the class does not exceed the individual maximum class size for that exceptionality.

**EXCEPTION TO INDIVIDUAL MAXIMUM CLASS SIZE:** The individual maximum class size with a paraprofessional may be increased as noted for two segments per day per teacher for the remainder of the school year. Maximum teacher/pupil ratio without a paraprofessional may not be increased. (See also Rule 160-4-7).

\*No paraprofessional

\*\* With paraprofessional

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**Muscogee County School District**  
**GENERAL FUND**  
**Budget Amendment Procedure**

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The following procedure shall be followed in the development of budget amendments for the Muscogee County School District.

1. The purpose of budget amendments is to assist in ensuring that the financial records are properly stated, specifically in regards to the reporting of budgeted revenues and expenditures.
2. Budget amendments generally entail increases or decreases to either a revenue and/or expenditure account.
3. Budget amendments should be prepared when additional information is made available that indicates that the budgeted accounts, either revenues or expenditures, are not properly stated. Budget amendments also are derived from the availability of new information that simply was not available when the budget line item was developed and later adopted by the board.
4. The need for a budget amendment is also triggered based on a review of forecasted revenues and expenditures through fiscal year end.
5. The primary triggering mechanism for a budget amendment, however, is whether the variance in overall revenues or expenditures is unacceptable. Secondly, variances among revenue sources and expenditure functions should be reviewed to ascertain unacceptable variances.
6. Board policy DCI – Budget Line Item Transfer Authority specifically provides guidance regarding the budget amendment approval authority. In accordance to board policy DCI, the Superintendent is authorized to approve, without board approval, line-item budget amendments under \$25,000. Budget amendments of \$25,000 and above, in addition to amendments involving the receipt of additional revenue as well as amendments resulting from new programs and initiatives require board approval regardless of the dollar amount. Further, budget amendments that require the use of fund balance are required to be submitted to the Board for review and final approval.
7. For budget administrators, review of the monthly general ledger report, specifically review of ending balances for each budget line item will determine the need for a budget amendment. Primary consideration should be given to the ability to meet programmatic needs in light of current funding through fiscal year end. The need for budget amendments should involve the review of both salaries and benefits as well as operational expenditures needs.
8. Budget administrators should prepare proposed budget amendments for respective budget and submit to their Division Chief for review and approval.

## **Budget Amendment Procedure**

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9. The budget amendment form should be the mechanism for reporting all proposed budget amendments. Supporting documentation should be provided, where applicable.
10. Amendments approved at the Division Chief level should be forwarded to the Chief Financial Officer/Treasurer for review and final approval.
11. Budget amendments that require Board approval are required to be submitted through Board Docs for review and approval at the next scheduled board work session and board meeting.
12. For grant funds, where additional funds are received, a Board agenda item budget amendment must be prepared regardless of the dollar item.
13. Budget amendments submitted to the Board are presented as Superintendent's Recommended Budget Amendments and are reviewed and approved at the regular Board meeting.
14. All budget amendments must be balanced. The total debits and total credits for each revenue and/or expenditures account(s) should equal.
15. The Division of Financial Services is responsible for managing the final processing of all budget amendments, which include those budget amendments presented to the Board and those that do not require board approval.
16. After final approval, all budget amendments should be processed in a timely fashion in the district's financial accounting system.

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**Muscogee County School District  
GENERAL FUND  
BUDGET CENTERS DESCRIPTIONS**

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## Division of Executive

### **Executive Administration**

To provide for the operation of the office of the Superintendent of Education and Executive Administrative Assistant to Superintendent/Board of Education

To provide general administration and board of education expenses, which includes expenses associated with governance of the school district through a nine-member Board of Education; to provide for the expenditures associated with other professional services such as the school board attorney and annual external audit

### **Deputy Superintendent**

To provide for the day-to-day operations of the office of the Assistant Superintendent, Chief Regional Officer – Central, Chief Regional Officer – East, Chief Regional Officer – West and support staff

### **Communications**

To provide for the office of the Director of Communications & Open Records Officer and support staff

### **Construction**

To provide for the office of the Director of Construction and support staff. Responsible for coordinating and managing capital improvements to existing and new schools and facilities through identification of facility improvement priorities.

### **Internal Audit**

To provide for the office of the Director of Internal Audit and support staff

### **Museum**

To provide for the office of the Director of Columbus Museum and support staff

To provide for the operations of the Columbus Museum

### **Project Management Office**

To provide for the office of the Project Management Office, including support staff

### **Security**

To provide for the office of the Director of Security Office and support staff

To provide local school administrators and personnel with the resources to ensure safe and secure schools; to interact with external law enforcement agencies to stay current on statutes; provide in-service training; be a resource and consultant for the entire school system in the areas of safety and security

## Division of Facility and Operations

### **Business Affairs**

To provide for the operation of the office of the Chief Operations and Facility Officer and support staff

To provide school facilities for use by the public and private entities on a fee for use basis

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**Muscogee County School District  
GENERAL FUND  
BUDGET CENTERS DESCRIPTIONS**

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**Plant Services**

To provide for the office of the Director of Plant Services and support staff

To provide for all maintenance expenditures not related to a specific trade (i.e. salaries and benefits for managers, dispatchers, inventory personnel, etc.) and for those related to all specific trades: carpentry, energy maintenance, electrical, plumbing, HVAC (heating, ventilating and air conditioning), etc.

Identify projects which are best accomplished through private providers; direct the implementation of the necessary contracts; maintain, administer, and evaluate contracted services for effectiveness, cost, value, and overall support of the district

Manage allocation and assignment of custodial staff to support local schools and other district facilities with their custodial program and to provide pest-free facilities; to provide training for custodial staff; to provide for purchase and repairs of custodial equipment

To provide for scheduled preventive maintenance of district grounds to include landscape, play equipment, asphalt, fencing, signage, erosion/storm drainage/detention ponds; unscheduled/emergency maintenance due to unforeseen circumstances; contract maintenance service; physical education field maintenance; vehicle and equipment maintenance

To structure, implement, and maintain an energy management system that ensures minimum energy consumption while meeting the energy needs of the school district; district-wide expenditures for environmental conditioning (i.e., gas, water, electricity, and sewage)

**Print, Graphics, and Mail**

To provide for the office of the Manager of Print, Graphics and Mail and support staff

To provide a courier service for the district

**Records Management**

To provide for the district's records management function and staff

To provide records management services for the school district including personnel, student, and financial records

**Transportation**

To provide for the office of the Director of Transportation and support staff for the student transportation system

To provide regular and special education drivers and other required personnel to transport students to and from school and other school activities and events; to manage field trip requests

To provide adequate staff to maintain vehicles and ensure that all transportation vehicles are in safe condition; provide adequate transportation facilities, equipment, fueling sites, fuel, repair parts, and other requirements; provide for contractual services for vehicle repairs when required

To provide for the purchase of buses in accordance with the district-adopted replacement schedule and to meet additional needs

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**Muscogee County School District  
GENERAL FUND  
BUDGET CENTERS DESCRIPTIONS**

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## Division of Financial Services

### **Financial Services**

To provide for the operation of the office of the Chief Financial Officer/Treasurer and support staff

To provide for the management of an integrated administrative information system for human resources, finance, accounting, and procurement

To provide financial accounting services for the school district which include: cash and investment management, budget and financial reporting, budget monitoring, accounts payable, payroll, benefits, bookkeeping, school activity accounts, and other financial functions.

To provide budget development and administration support for the school district and for schools and administrative departments

To provide for the offices of the Senior Director of Accounting and Director of Budget

### **Purchasing and Property Management**

To provide for the office of the Director of Purchasing and Supply Management and support staff

To purchase supplies, materials, textbooks, software, furniture, equipment, and services required by the school district; to assist local schools and administrative departments in the procurement process. To manage the procurement of furniture and equipment necessary for new schools, additions, and renovations.

Property management of furniture and equipment inventories at school sites, administrative offices, and other district facilities. This function includes the management of surplus property sales and disposition of salvage items.

### **Warehouse (School Reimbursable/Supply Service)**

To provide a broad selection of instructional and non-instructional materials, supplies, and equipment for repurchase by schools and district-level departments; to provide for receipt and delivery of goods purchased by the district; to provide for the inventory and storage of certain materials, supplies, and equipment

## Division of Human Resources

### **Human Resources**

To provide for the operation of the office of the Chief Human Resources Officer and support staff

To provide for teacher remediation activities, college partnership programs, and strategic recruiting efforts

To provide funds for employment selection and testing and the registration and travel expenses supporting attendance at teacher recruitment fairs

To provide for the management of employees benefits and workers compensation for district staff

To provide for the office of the Director of Human Resources

**Muscogee County School District  
GENERAL FUND  
BUDGET CENTERS DESCRIPTIONS**

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**Risk Management**

To provide for the office of the Director of Risk Management

To ensure that appropriate insurance coverages are obtained to protect the district from unreasonable financial risk; to provide property, safe and contents, general liability, errors and omissions, fleet insurance coverage and other required or desired coverages; fidelity bonds

## Division of Information Services

**Information Services**

To provide for the operation of the office of the Chief Information Officer and support staff

To provide support and resources for professional development in order to implement a comprehensive system that effectively uses technology in elementary and secondary schools to improve student academic achievement

To provide for the purchase of computer hardware and peripherals for instructional and administrative use at both the school and district level

To provide for the purchase and support of student and information management applications

To provide for the maintenance and upgrades for district-wide data servers

To provide for the training and support of instructional software applications and the integration thereof

To provide for the offices of the Senior Director of Enterprise Technologies and Senior Director of Technology Learning & Support

## Division of Student Services

**Alternative Education**

To provide an educational opportunity for students who are placed on long-term suspension from their regular school in an alternative school program; to provide a behavioral intervention program for students who are suspended but remain at school

**Athletics**

To provide for the office of the Director of System-wide Athletics and support staff

To provide instructional materials, supplies, and equipment to support the implementation of the health and physical education program; to develop, integrate, articulate, and revise the K-12 health and physical education curriculum; and to provide staff development to promote a quality health and physical education program

To plan, organize, and direct an effective athletic and extracurricular program through interaction with the Georgia Department of Education and the Georgia High School Association personnel, local school principals, coaches, parents

**Muscogee County School District  
GENERAL FUND  
BUDGET CENTERS DESCRIPTIONS**

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and community members; to provide leadership in support of local schools through extracurricular personnel allocation and utilization of human resources

To maintain and operate all athletic fields and parking areas at all district owned facilities; schedule events; prepare use contracts

**Attendance**

To provide for the office of the Director of Student Services and support staff

To provide consultative support to local schools in areas of attendance eligibility, student transfer program, home school program, etc.

To provide instructional services in the homes of students who are physically unable to attend school as a result of injury or illness

**Guidance**

To provide for the office of the Director of Guidance and support staff

To provide for guidance counselors and administrative support to schools and programs in the areas of Guidance and Counseling. This includes data collection and reporting, crisis intervention, staff development, program dissemination, consultative services, staff development for counselors, and a comprehensive counseling program to all students.

To provide social workers to deliver direct services to students and families and to provide support to local schools in improving student achievement and school attendance; to provide program management for social services

**Central Registration**

Process applications and maintain records for system-wide student registrations and transfers

**Exceptional Students**

To provide for the office of the Executive Director of Programs for Exceptional Children and support staff

To provide for coordinators and instructional personnel in support of local schools in implementing quality programs for special needs students in compliance with federal, state, and local legal requirements

To provide instructional services in the homes of students who are physically unable to attend school as a result of injury or illness

To employ psychologists and provide comprehensive psychological services to students. To evaluate learning and behavioral and emotional problems using formal and informal assessment procedures, counseling, and consultation. To provide support services to school personnel regarding student needs, learning styles, and behaviors through observation, student support team involvement, and classroom intervention. To provide staff development and training. To provide parents with information on their child's performance and needs as well as parenting information.

**Student Support Administration**

To provide for the operation of the office of the Chief Student Services Officer and support staff

To provide school nurses to deliver direct health services to students and provide support to local schools in promoting the health and safety of all students

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**Muscogee County School District**  
**GENERAL FUND**  
**BUDGET CENTERS DESCRIPTIONS**

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To ensure a safe environment for students; to ensure the effective implementation of an appropriate student code of conduct in each school; to conduct student disciplinary hearings; to supervise alternative school placements and to conduct investigations of allegations against employees

## Division of Teaching and Learning

### **Academics**

To provide for the operation of the office of the Chief Academic Officer and other support staff

### **Arts and Humanities**

To provide for the office of the Director of Arts and Humanities and support staff

To provide core materials, supplies, and equipment for local schools and program management; to provide staff development for local schools; to provide for the development, implementation, evaluation, and revision of the curriculum

### **Career Technical Agricultural Education (CTAE)**

To provide for the office of the Director of Career, Technical and Agricultural Education and support staff

To administer the system-wide apprenticeship program in accordance with federal and state laws; to support the development and operation of a system-wide work-based learning/apprenticeship program

Assist in the allocation of vocational technical education teachers; administer the middle and high school vocational technical programs in accordance with federal/state/local laws, policies, and regulations; coordinate with other middle and high school programs; provide equipment and technology components for operation of the programs as well as vocational construction related equipment

To support delivery of work-based learning services/experiences beyond the regular school day for high school work-based learning coordinators who serve high school students after school

To provide an opportunity for local high schools to apply for minimum funds to assist in the process of Industry Certification. Only those schools meeting criteria are eligible.

### **Gifted**

To provide for the office of the Director of Advanced Learning and Gifted Programs and support staff

To provide gifted education teachers to local schools to implement the gifted education program and to support the gifted program with supplemental instructional materials, testing instruments, instructional equipment, and purchased services

**Muscogee County School District  
GENERAL FUND  
BUDGET CENTERS DESCRIPTIONS**

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**Junior Reserve Officer Training Corps (JROTC)**

To provide for the office of the Director of JROTC and support staff

To manage the district's JROTC program, which serves as a character and leadership development program for high school students; to prepare students for commissioning as officers in the Active Army, Army Reserve, or Army National Guard

**Professional Development**

To provide for the office of the Director of Professional Development and support staff

To provide support and resources for training and professional development opportunities for all Muscogee County School District employees; to coordinate staff development activities for all schools and departments

**Research and Accountability**

To provide for the office of the Director of Research, Accountability, and Assessment and support staff

To ensure implementation of state and federal assessment and accountability requirements; to establish and maintain local assessment and accountability systems and functions; to provide policy and program services; to provide support for and evaluation of district-level program design and development

To identify, plan, and conduct research relating to school district effectiveness; to provide survey research services; to provide support for schools, system, and state educational research initiatives

To promote the effective use of test data to improve student achievement through the ordering of test materials, schedule testing dates and sites, conduct in-service training, meet state standards and test security requirements and effective staff development; to improve internal and external communication by preparing system data results for all grades tested for distribution to the superintendent, board members, administrators, and schools

**Curriculum and Instruction**

To provide for the office of the Executive Director of K-12 Curriculum and support staff

To plan, organize, and direct an effective grades K-12 education program through interaction among local school administration/staff, central office personnel, and parents/community; to provide provisions for accreditation, and curriculum development

To provide support of local schools through the budgeting and utilization of instructional resources and other services

To provide system-adopted textbooks in sufficient quantities to meet the needs of students enrolled; to ensure an effective and efficient perpetual inventory of textbooks; to ensure reimbursement to the school district for lost and damaged textbooks

**Schools - Magnet Programs**

To provide leadership in support of schools' magnet programs through the budgeting and utilization of operational/material resources and other services

**Schools - School Administration**

To provide materials, supplies, and equipment for the operation of the principals' offices and support staff

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**Muscogee County School District  
GENERAL FUND  
BUDGET CENTERS DESCRIPTIONS**

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**Schools - Media**

To provide for the allocation of media specialists and media clerks to ensure a quality media program in all schools; to provide for the allocation of funds for media materials; to provide staff development for media specialists and clerks; to coordinate media services with technology services in all schools

**Schools – Basic Instruction**

To provide for the support of local schools through the budgeting and utilization of instructional resources

## System-wide

**System-wide**

To provide contingency funding for system-wide expenditures

# District Overview

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## ECONOMIC CONDITION AND OUTLOOK

The Muscogee County Schools, like school districts from around the country, continue to be challenged economically as we wrestle with securing the necessary funding to meet the ever-increasing needs of our student population while striving to provide a high quality education, for all students, that boosts student achievement and ensures postsecondary success.

The economic outlook of the state of Georgia has a significant impact on defining the ability of the state to participate in the funding of public education. Statewide, particularly for the last five fiscal years (FY 2014 – FY 2018), there has been continued economic recovery. This modest upward trend is evident by the increase in consumer spending, which results in an increase in tax revenues. Tax revenues, as with other state governments, are the primary funding source for the state of Georgia. Tax revenues serve as the foundation for defining the extent of the state’s overall participation in the sharing in the funding of public education.

Governor Nathan Deal announced on July 9, 2018 that through June 2018, Georgia’s year-to-date, Net Tax Revenue Collections totaled almost \$22.71 billion. This represented an overall increase of \$961.3 million or 4.4 percent in comparison to June 2017, where Net Tax Revenues totaled almost \$21.75 billion. Year-over-year, monthly Net Tax Collections (individual income tax, sales and use tax, corporate income tax, and motor vehicle tag & title fees) for the state of Ga have been up for the most part. For the month of June 2018, Net Tax Collections totaled \$1.98 billion, up \$20.5 million or 1% from June 2017. Georgia’s Net Tax Collections for the periods July 2017 through June 2018 are reflected below:

<b>Net Tax Collections Trends July 2017 – June 2018</b>		
Month Ending	Net Tax Collections	Year-over-Year Change
Jul-2017	\$1.72 billion	+7.10%
Aug-2017	\$1.69 billion	-0.20%
Sep-2017	\$2.08 billion	+3.10%
Oct-2017	\$1.71 billion	-3.20%
Nov-2017	\$1.84 billion	+7.30%
Dec-2017	\$2.26 billion	+10.00%
Jan-2018	\$2.57 billion	+16.70%
Feb-2018	\$1.23 billion	+4.80%
Mar-2018	\$1.56 billion	-0.50%
Apr-2018	\$2.31 billion	+2.20%
May-2018	\$1.76 billion	+1.80%
Jun-2018	\$1.98 billion	+1.00%

Source: Georgia Department of Revenue, <https://dor.georgia.gov/press-releases>

This upward trend in the state economy was again passed down to school districts in the form of the funding of the state mid-year budget for FY 2018. For school districts, the mid-year budget is primarily dedicated to the funding of any actual enrollment gains realized during the fiscal year given that the initial state funding was based on projected enrollments. For FY 2019, the Governor continued to pass along this positive growth in the economy by again funding more of its share of the State Quality Basic Education (QBE) Funding. This additional funding was shown as a reduction in the Austerity Reductions. For the first time since the introduction of Austerity Reductions in 2003, school districts from around the state saw this line item reduction completely eliminated for FY 2019. This marked the first time in the last sixteen years that the state has fully funded its share of public education. With this historical change, Austerity Reductions for the District for FY 2019 dropped to \$0 or declined 100% from FY 2018.

However, given that local boards of education staff much above the funding predicated by the State QBE funding formula to primarily address the ever increasing student academic needs, there remains a growing divide between the funding received and the actual funding needed. This increasing divide or disconnect has worked to increase the amounts that local boards of education, like Muscogee County Schools, have to expend from their local tax revenues to share in the funding of public education.

As reflected in the chart below, for fiscal years 2003 through 2019, the District realized \$192.6 million in Austerity Reductions.

<b>Fiscal Year</b>	<b>Austerity Reductions</b>	<b>Cumulative Reductions</b>
2003	\$ 3,120,951	\$ 3,120,951
2004	\$ 6,504,569	\$ 9,625,520
2005	\$ 7,643,084	\$ 17,268,604
2006	\$ 7,643,015	\$ 24,911,619
2007	\$ 3,639,342	\$ 28,550,961
2008	\$ 2,947,041	\$ 31,498,002
2009	\$ 10,604,723	\$ 42,102,725
2010	\$ 29,126,485	\$ 71,229,210
2011	\$ 23,159,128	\$ 94,388,338
2012	\$ 24,074,612	\$ 118,462,950
2013	\$ 23,840,635	\$ 142,303,585
2014	\$ 21,238,578	\$ 163,542,163
2015	\$ 14,404,918	\$ 177,947,081
2016	\$ 8,749,798	\$ 186,696,879
2017	\$ 3,013,669	\$ 189,710,548
2018	\$ 2,951,039	\$ 192,661,587
<b>2019</b>	<b>-</b>	<b>\$ 192,661,587</b>



**Property Tax Digest, Levies, and Revenues**  
**Actual FY 2010-FY 2017**  
**Projected FY 2018 and FY 2019**

<b>Fiscal Year</b>	<b>Calendar Year Mill Levy</b>	<b>Net M&amp;O Tax Digest</b>	<b>Change Tax Digest</b>	<b>Percent Change</b>	<b>Mill Levy</b>	<b>Property Tax Collections</b>	<b>Change (Dollars)</b>	<b>Change (Percent)</b>
2010	2009	4,019,333,112	73,766,263	1.87%	23.37	\$95,099,274	\$173,921	0.18%
2011	2010	3,979,789,247	-39,543,865	-0.98%	23.37	\$96,713,398	\$1,614,124	1.70%
2012	2011	4,056,302,421	76,513,174	1.92%	23.37	\$100,601,225	\$3,887,827	4.02%
2013	2012	4,200,525,525	144,223,104	3.56%	23.37	\$102,163,235	\$1,562,010	1.55%
2014	2013	4,224,773,550	24,248,025	0.58%	23.37	\$104,142,654	\$1,979,419	1.94%
2015	2014	4,336,677,026	111,903,476	2.65%	23.37	\$105,910,345	\$1,767,691	1.70%
2016	2015	4,416,380,018	79,702,992	1.84%	23.37	\$106,923,792	\$1,013,447	0.96%
2017	2016	4,508,513,165	92,133,147	2.09%	23.37	\$107,241,615	\$317,823	0.30%
<b>2018</b>	<b>2017</b>	<b>5,075,766,466</b>	<b>567,253,301</b>	<b>12.58%</b>	<b>23.321</b>	<b>\$109,988,718</b>	<b>\$2,747,103</b>	<b>2.56%</b>
<b>2019</b>	<b>2018</b>	<b>5,038,769,249</b>	<b>-36,997,217</b>	<b>-0.73%</b>	<b>23.321</b>	<b>\$109,988,718</b>	<b>\$0</b>	<b>0.00%</b>

**Note: Property tax collections for fiscal years 2018 and 2019 represent current projections.**

From a local revenues perspective, the changes in the net maintenance and operations (M&O) tax digest as well as the changes in property tax collections are reflected above. Overall, the District has realized year-over-year positive gains in both measurements. In regards to the net M&O digest, the most noteworthy change occurred in CY 2017, FY 2018. During this period, the digest grew by \$567.2 million or 12.58% over CY 2016, FY 2017. This growth was due to the complete revaluation of properties county-wide. However, the county experienced over 11,000 in appeals to the assessments provided. At the time of publication of this document, the county was still working through the remaining CY 2017 appeals. At the conclusion of the appeal process, the final values derived will then serve as the basis for property values for both CY 2018, FY 2019 and CY 2019, FY 2020. The preliminary tax digest for CY 2018, FY 2019 reflected a reduction in the digest of .73%, as reported in the chart above. Local property tax revenues for FY 2019 were conservatively projected identical to FY 2018 at \$109.9 million.

The property tax collections, however, have realized continued year-over-year gains for all periods reported. Even after factoring in the assessed 2.5% administrative processing fee and 99% collection rate, the District has realized year-over-year percentage gains as high as 4.02% as in FY 2012. These collection gains are all attributed to the continued modest growth in the net M&O tax digest.

The District, as in prior years, continues to make a concerted effort to achieve the proper balance between financial resources and expenditures while yet ensuring funding for those programs and enrichment initiatives that will propel student learning to heightened levels. This is all done in our efforts to be a premier district. To address the continued reduction in state funding, we are remaining fiscally responsible by closely monitoring expenditures, which includes evaluating programs for effectiveness and assessing the need for the closure and/or consolidation of schools. This is all done while taking into consideration population shifts and the age of existing facilities.

According to the U.S. Census Bureau, for 2017 the population of the Columbus MSA (see note below) was 194,058 versus 197,485 for 2016, a decline of 3,427 or 1.76%. The labor work force for June 2018 was 127,083 and the unemployment rate was 5.2%. For June 2017, the labor work force was 124,422 and the unemployment rate was 5.7%. The year-over-year increase of 2,661 in the labor work force and the .50% drop in the unemployment rate were attributed to the year-over-year decline in population and the continued full employment realized nation-wide where the conditions continue to allow for those that are able and willing to work are gainfully employed. This continues to mirror the employment rate nationwide.

The Major Industries – Industry Mix reporting for 2nd quarter 2018, which was the most recent statistic available, reflects the average monthly number of employees located in Muscogee County as 94,282. For this same period, the largest major industry sector was Health Care and Social Assistance, accounting for 13.3% of the average monthly number of employees. This was followed by Accommodation and Food Service at 12.1% and Retail Trade at 11.2%. These three industries dominated the major industry stats in some form for 2017 as well. On the following page, is a listing of the Major Industries – Industry Mix for 2nd quarter 2018.

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Source: U.S. Census Bureau

Source: U.S. Bureau of Labor Statistics

Source: Georgia Department of Labor

Note: Beginning in 2008, the reporting by U.S. Bureau of Labor Statistics changed from single city/county reporting to the Columbus MSA. The Columbus MSA includes Chattahoochee, Harris, Marion, and Muscogee counties in Georgia and Russell County in Alabama.

## MAJOR INDUSTRIES

### Muscogee County and Muscogee Area Metropolitan Statistical Area Industry Mix 2<sup>nd</sup> Quarter 2018

INDUSTRY	Muscogee				Muscogee Area			
	NUMBER OF FIRMS	EMPLOYMENT NUMBER	PERCENT	WEEKLY WAGE	NUMBER OF FIRMS	EMPLOYMENT NUMBER	PERCENT	WEEKLY WAGE
<b>Goods-Producing</b>	<b>411</b>	<b>10,031</b>	<b>10.6</b>	<b>997</b>	<b>546</b>	<b>11,988</b>	<b>11.7</b>	<b>945</b>
Agriculture, Forestry, Fishing and Hunting	11	57	0.1	1,064	24	99	0.1	917
Mining, Quarrying, and Oil and Gas Extraction	3	52	0.1	1,016	7	155	0.2	1,096
Construction	265	3,237	3.4	923	362	3,928	3.8	887
Manufacturing	132	6,685	7.1	1,032	153	7,806	7.6	972
Food	9	788	0.8	841	13	1,627	1.6	698
Beverage and Tobacco Product	1	*	*	*	1	*	*	*
Textile Mills	4	362	0.4	632	4	362	0.4	632
Textile Product Mills	3	16	0.0	562	3	16	0.0	562
Apparel	2	*	*	*	2	*	*	*
Wood Product	4	150	0.2	988	5	156	0.2	971
Paper	1	*	*	*	1	*	*	*
Printing and Related Support Activities	22	265	0.3	842	24	268	0.3	841
Chemical	12	240	0.3	1,162	14	244	0.2	1,164
Plastics and Rubber Products	4	89	0.1	718	4	89	0.1	718
Nonmetallic Mineral Product	10	112	0.1	1,023	12	126	0.1	964
Primary Metal	2	*	*	*	2	*	*	*
Fabricated Metal Product	20	357	0.4	886	22	409	0.4	867
Machinery	6	*	*	*	6	*	*	*
Computer and Electronic Product	4	*	*	*	5	*	*	*
Electrical Equipment, Appliance, and Component	5	785	0.8	1,228	5	785	0.8	1,228
Transportation Equipment	5	*	*	*	9	*	*	*
Furniture and Related Product	8	103	0.1	614	11	116	0.1	596
Miscellaneous	10	80	0.1	575	10	80	0.1	575
<b>Service-Providing</b>	<b>3,783</b>	<b>65,602</b>	<b>69.6</b>	<b>760</b>	<b>4,392</b>	<b>70,086</b>	<b>68.3</b>	<b>758</b>
Utilities	8	215	0.2	1,633	11	236	0.2	1,627
Wholesale Trade	133	2,083	2.2	959	157	2,209	2.2	948
Retail Trade	727	10,529	11.2	493	789	10,918	10.6	488
Transportation and Warehousing	85	1,432	1.5	925	102	1,751	1.7	839
Information	51	1,159	1.2	839	60	1,198	1.2	837
Finance and Insurance	283	9,845	10.4	1,262	302	9,978	9.7	1,256
Real Estate and Rental and Leasing	243	1,667	1.8	735	264	1,813	1.8	725
Professional, Scientific, and Technical Services	354	4,141	4.4	995	409	5,030	4.9	1,001
Management of Companies and Enterprises	50	1,501	1.6	1,990	51	1,528	1.5	1,965
Administrative and Support and Waste Management and Remediation Services	274	5,278	5.6	473	331	6,063	5.9	511
Educational Services	37	545	0.6	531	45	608	0.6	569
Health Care and Social Assistance	658	12,525	13.3	898	705	12,777	12.5	898
Arts, Entertainment, and Recreation	55	849	0.9	392	62	1,013	1.0	392
Accommodation and Food Services	470	11,382	12.1	311	511	12,223	11.9	311
Other Services (except Public Administration)	355	2,452	2.6	543	394	2,582	2.5	640
Unclassified - industry not assigned	<b>165</b>	<b>133</b>	<b>0.1</b>	<b>1,092</b>	<b>199</b>	<b>159</b>	<b>0.2</b>	<b>1,215</b>
<b>Total - Private Sector</b>	<b>4,359</b>	<b>75,766</b>	<b>80.4</b>	<b>791</b>	<b>4,938</b>	<b>82,074</b>	<b>80.0</b>	<b>785</b>
<b>Total - Government</b>	<b>156</b>	<b>18,516</b>	<b>19.6</b>	<b>818</b>	<b>217</b>	<b>20,468</b>	<b>20.0</b>	<b>795</b>
Federal Government	43	6,161	6.5	1,046	62	6,319	6.2	1,038
State Government	40	3,236	3.4	781	56	3,327	3.2	772
Local Government	73	9,119	9.7	678	99	10,822	10.6	660
<b>ALL INDUSTRIES</b>	<b>4,515</b>	<b>94,282</b>	<b>100.0</b>	<b>797</b>	<b>5,155</b>	<b>102,542</b>	<b>100.0</b>	<b>788</b>
<b>ALL INDUSTRIES - Georgia</b>					<b>280,027</b>	<b>4,422,896</b>		<b>979</b>

Note: \*Denotes confidential data relating to individual employers and cannot be released. These data use the North American Industrial Classification System (NAICS) categories. Average weekly wage is derived by dividing gross payroll dollars paid to all employees - both hourly and salaried - by the average number of employees who had earnings; average earnings are then divided by the number of weeks in a reporting period to obtain weekly figures. Figures in other columns may not sum accurately due to rounding. All figures are 2nd Quarter of 2018.

Source: Georgia Department of Labor. These data represent jobs that are covered by unemployment insurance laws.

## Building Permits

Building permits, or the number of new privately owned housing units authorized by building permits for 2012 through 2017 are reflected below. This information is tracked for the Columbus, GA-AL metropolitan area. As shown, for calendar year 2017, the building permits were down 234 or 33.00% in comparison to 2016. Of the last six years, building permits have been down as low as -8.08% (2014) and as high as 30.26% (2015). Overall, the average change for this six year period is -8.88%.

<b>Year</b>	<b>Permits Issued</b>	<b>Year-over-Year Change</b>	
		<b>Number</b>	<b>Percentage</b>
2017	475	-234	-33.00%
2016	709	-535	-43.01%
2015	1,244	289	30.26%
2014	955	-84	-8.08%
2013	1,039	-193	-15.67%
2012	1,232	172	16.23%

Source: U.S. Census Bureau, <https://www.census.gov/construction/bps/msaannual.html>



## INITIATIVES, ACHIEVEMENTS, AND CERTIFICATES

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The District remains committed to addressing its challenges as it strives to become a premier school district. The district's top three challenges in prioritized order include:

- Ensuring high expectations in support of all students achieving graduation and success beyond
- Ensuring flexible and formalized staffing and operational processes in support of student achievement
- Ensuring the system's culture reflects the transition from compliance to commitment as evidenced through engaged stakeholders

Some of the initiatives, as outlined in the updated Strategic Plan (*Superintendent's Initial Assessment and Recommendation Report*) and achievements earned through Fiscal Year (FY) 2018 include:

### Initiatives

- Implementation of Achieve3000 in all schools
- Launched implementation of Canvas, a new district-wide Learning Management System
- Turnitin implemented in grades 4-12
- Facilitated district-wide book study, *Better Learning through Structured Teaching*, with all Principals, Assistant Principals, Academic Coaches, LEA Facilitators, and select district staff
- Completion of all Phase I 2015 SPLOST Projects and work on Phase II Projects
- Continued to address issues of under-representation of minority students in gifted education
- Continued the district-wide implementation of Positive Behavior Intervention Strategies (PBIS) to improve discipline and reduce out- of-school suspensions
- Increased the number of fine arts and physical education teachers at the elementary level
- Increased the number of assistant principals at the elementary level
- Initiated the second step to alleviating the compression within the non-certificated personnel compensation plan
- Initiated RFP process and approved a vendor to initiate Salary Compensation Study for non-certificated personnel
- Initiated new technology solution TalentEd, for recruitment, application processing, and hiring
- Continued implementation of zero-based budgeting process
- Initiated redesign of the school district website
- Initiated process management training across all divisions by Project Management team using gradual release model
- Approval of the district's Strategic Waiver Application by the State Board of Education
- Reading Wonders, an elementary Reading and English Language Arts (ELA) instructional materials program (core and intervention)
- enVision Math, an elementary Mathematics instructional materials program (core and intervention)

- Georgia Collections, a secondary English Language Arts (ELA) instructional materials program (core and intervention)
- Go Math, a middle school Mathematics instructional materials program (core and intervention)
- AGA, a high school Mathematics instructional materials program (core and intervention)
- LLI (Leveled Learning Intervention), a secondary English Language Art Intervention materials program (core and intervention)
- Redesigned School Improvement Plans (SIP) to include detailed plans for FY 2017 professional development days, coaching cycles, monitoring, and evaluation processes

## Achievements

- Board of Education recognized as Distinguished Board for 2018
- Continued year-over-year graduation rate gains. Over the past three years, the MCSD graduation rate has increased by 3.2 percentage points, from 84.6 in 2014-2015 to 87.8 in 2016-2017 while the state's graduation rate increased by only 1.8 percentage points, from 78.8 in 2014-2015 to 80.6 in 2016-2017. This marks the third consecutive year that the District's performance has surpassed the state at a higher rate.
- As of the last official College and Career Ready Performance Index (CCRPI) Release, from the 2016-2017 school year, eleven schools earned their highest CCRPI scores to date (Britt David Elementary School (ES), Dawson ES, Dimon ES, Forrest Road ES, Fox ES, Gentian ES, Johnson ES, Martin Luther King Jr. ES, Waddell ES, Veterans Memorial Middle School, and Carver High School). In addition, the MCSD high school composite CCRPI performance of 77.3 surpassed the State high school composite of 77.0.
- Based on the average ACT composite results, 4 of the 9 area high schools increased their scores for 2017 from the 2016 results (Carver, Columbus, Early College, and Shaw); two schools (Hardaway and Kendrick) remained the same. So, six of the nine high schools or 66.7% remained the same or increased their scores from the 2016 results.
- For the fiscal year ending June 30, 2017, due to the District's continued conscientious efforts in being fiscally responsible, which includes continuation of the zero based budgeting model, the General Fund Unassigned Fund Balance was \$40.1 million or 50.80 days of operations. The Muscogee County Schools, in relation to comparable sized school districts, has been able to maintain a favorable fund balance while still providing the resources and services to meet the ever changing needs of its students and staff.

## Awards

- **Budget Presentation**  
The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to the Muscogee County School District for its Annual Budget for the fiscal year beginning July 1, 2016 (FY 2017). This award represents a significant achievement for the District. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This marks the first year that the District has received this prestigious award. The award is valid for a period of one year. We believe that our current budget continues to conform to the program requirements for recognition and will submit it to GFOA for consideration.

- **Financial Reporting**

The GFOA the Association of School Business Officials International (ASBO) awarded the Certificate of Achievement for Excellence in Financial Reporting and the Certificate of Excellence in Financial Reporting, respectively, to the Muscogee County School District for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2017.

This marks the thirty-second and twenty-fifth consecutive year that the District has submitted and successfully achieved the prestigious Certificate of Achievement for Excellence in Financial Reporting from GFOA and the Certificate of Excellence in Financial Reporting from ASBO, respectively. To be awarded these awards, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report that meets the prescribed program standards required by each organization. The report must also satisfy both generally accepted accounting principles and other legal requirements and regulations. Both certificates, the Certificate of Achievement for Excellence in Financial Reporting and the Certificate of Excellence in Financial Reporting, are only valid for a period of one year. The District will submit the FY 2018 CAFR to both GFOA and ASBO for consideration. We are confident that the document continues to meet the standards for award.

- **Procurement**

For 2017, the Muscogee County School District was awarded the nationally recognized Achievement of Excellence in Procurement Award by the National Procurement Institute, Inc. (NPI). This esteemed award is earned by public organizations that demonstrate excellence in the areas of innovation, professionalism, e-procurement, productivity, and leadership attributes of the procurement process.

Attainment of this award was the result of the District's system-wide implementation of procurement best practices. Muscogee County School District is proud to be one of only 13 agencies in the state of Georgia and one of only 26 school districts in the United States and Canada to receive this award. This marks the first year that the District has earned this recognition.

# Student Enrollment

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**Muscogee County School District  
School Attendance Zones  
2018-2019**

<p align="center"><b><u>Carver High</u></b> Brewer Elementary J.D. Davis Elementary Dimon Elementary Dorothy Heights Elementary Martin Luther King, Jr. Elementary Rigdon Rd Elementary St Mary's Elementary Baker Middle Eddy Middle Rothschild Middle</p>	<p align="center"><b><u>Columbus High</u></b> No attendance zone</p> <p align="center"><b><u>Britt David Elementary Magnet</u></b> No attendance zone</p> <p align="center"><b><u>Rainey-McCullers School of the Arts</u></b> No attendance zone</p>	<p align="center"><b><u>Hardaway High</u></b> Blanchard Elementary Clubview Elementary J.D. Davis Elementary Gentian Elementary Reese Rd Elementary Rigdon Rd Elementary Waddell Elementary Wynnton Elementary Blackmon Rd Middle Fort Middle Richards Middle</p>	<p align="center"><b><u>Jordan High</u></b> Allen Elementary Fox Elementary Hannan Elementary Johnson Elementary River Rd Elementary Arnold Middle Eddy Middle Double Churches Middle Richards Middle</p>
<p align="center"><b><u>Kendrick High</u></b> Dawson Elementary Lonnie Jackson Elementary Forrest Rd Elementary Georgetown Elementary St. Mary's Elementary Waddell Elementary Wesley Heights Elementary Baker Middle East Columbus Middle Fort Middle Rothschild Middle</p>	<p align="center"><b><u>Northside High</u></b> Allen Elementary Blanchard Elementary Double Churches Elementary North Columbus Elementary River Rd Elementary Arnold Middle Double Churches Middle Veterans Memorial Middle</p>	<p align="center"><b><u>Shaw High</u></b> Blanchard Elementary Eagle Ridge Elementary Mathews Elementary Midland Elementary Waddell Elementary Aaron Cohn Middle Blackmon Rd Middle Midland Middle Fort Middle Veterans Memorial Middle</p>	<p align="center"><b><u>Spencer High</u></b> Key Elementary Dawson Elementary Dorothy Heights Elementary South Columbus Elementary Baker Middle East Columbus Middle Eddy Middle</p>

## **Student Enrollment**

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The actual enrollments for fiscal years FY 2006 through FY 2018 are reflected on the following pages for all schools. The actual enrollment represents the enrollment as of the October Full-Time Equivalent (FTE) student enrollment count date. It is considered the official enrollment count for school districts. The FTE student enrollment count is taken each October on the first Tuesday of the month. It represents those students that were enrolled in one of the nineteen direct instructional programs defined by the state of Georgia for at least one of the prior ten school days before the FTE count date.

The nineteen direct instructional programs are as follows:

Kindergarten

Kindergarten Early Intervention

Grades 1-3

Grades 1-3 Early Intervention

Grades 4-5

Grades 4-5 Early Intervention

Grades 6-8

Middle School Programs

Grades 9-12

CTAE 9-12

Special Education - Category I

Special Education - Category II

Special Education - Category III

Special Education - Category IV

Special Education - Category V

Gifted

Remedial Education

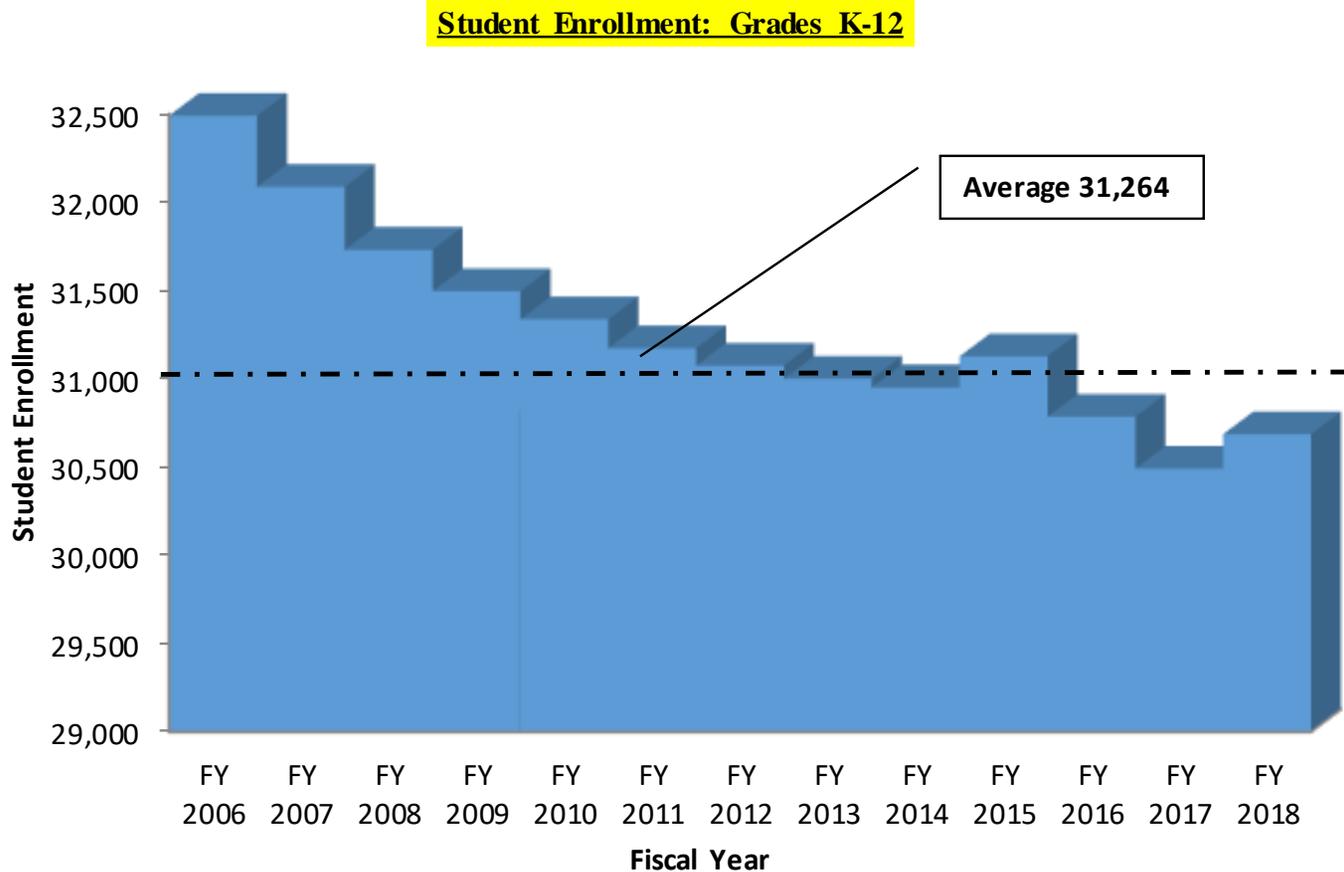
Alternative Education

ESOL Program

The Quality Basic Education (QBE) Act, which is the current mechanism used by the state of Georgia to provide funding for public education, requires school districts to report student enrollment in terms of FTE students. A funding weight or value is assigned to each instructional program. This value is the cost of providing the state funded courses. The base funding received for each FTE student is defined each year by the Georgia General Assembly. The number of students and the instructional programs to which the students are enrolled determine the total funding earned. Adherence to the maximum class size requirements also plays an important role in this process.

Local boards of education that are found to be out of compliance shall be subject to a complete loss of funding for the class or program that is not in compliance, unless there has been a flexibility waiver granted by the state. Since State QBE funding accounts for over 59% of the District's total revenues, the accuracy of the FTE enrollment count is critical to the district's continued solvency.

As reflected in the chart below, since FY 2006, the District's average student enrollment for grades K-12 is 31,264. The actual student enrollment for the periods referenced, exclusive of Pre-K enrollments, can be found on the following page.



## Student Enrollment

The District's Student Enrollment trends for FY 2006 through FY 2018, as plotted on the chart on the preceding page are reflected below. In comparison to FY 2017, for FY 2018, the District realized a growth in enrollment of 195 or 0.64%. This increased enrollment results in an increase in State QBE Earnings for FY 2019. As reflected, this is the second time in the last twelve years that the District has realized a growth in enrollment. This is primarily attributed to the transient nature of the student population.

School Year	K- 12 Enrollment*	Annual Growth	Percent Variance
October 2005, FY 2006	32,490		
October 2006, FY 2007	32,088	-402	-1.24%
October 2007, FY 2008	31,731	-357	-1.11%
October 2008, FY 2009	31,496	-235	-0.74%
October 2009, FY 2010	31,337	-159	-0.50%
October 2010, FY 2011	31,173	-164	-0.52%
October 2011, FY 2012	31,074	-99	-0.32%
October 2012, FY 2013	31,000	-74	-0.24%
October 2013, FY 2014	30,952	-48	-0.15%
October 2014, FY 2015	31,127	175	0.57%
October 2015, FY 2016	30,785	-342	-1.10%
October 2016, FY 2017	30,491	-294	-0.96%
October 2017, FY 2018	30,686	195	0.64%
<b>Average</b>	<b>31,264</b>	<b>-150</b>	<b>-0.47%</b>

Source: GaDOE website: [www.gadoe.org](http://www.gadoe.org)

\*Excludes PreK enrollments

Since school districts are not funded for Pre-K enrollments through the State QBE funding mechanism, the Pre-K students for the respective years are rightfully excluded. **Enrollments that include Pre-K students are reflected on the following pages.**

**Enrollment by Grade per October FTE Student Enrollment Count**  
**SCHOOLS GRAND TOTALS**  
**Ten Year Actuals: FY 2007 – FY 2018**

<b>Grade level</b>	<b>2006-2007</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>
<b>Pre-K</b>	1,027	1,032	1,089	1,121	1,115	1,157	1,172	1,176	1,185	1,114	1,099	1,077
<b>K</b>	2,508	2,434	2,464	2,465	2,488	2,602	2,782	2,691	2,577	2,493	2,394	2,388
<b>1</b>	2,576	2,487	2,457	2,453	2,439	2,556	2,598	2,761	2,699	2,546	2,441	2,448
<b>2</b>	2,410	2,480	2,469	2,429	2,356	2,352	2,475	2,480	2,690	2,604	2,465	2,453
<b>3</b>	2,450	2,472	2,486	2,478	2,408	2,368	2,337	2,445	2,472	2,668	2,578	2,436
<b>4</b>	2,387	2,366	2,403	2,496	2,448	2,375	2,332	2,312	2,419	2,402	2,560	2,545
<b>5</b>	2,417	2,379	2,381	2,382	2,489	2,431	2,366	2,262	2,325	2,341	2,350	2,540
<b>6</b>	2,535	2,487	2,397	2,277	2,361	2,462	2,420	2,305	2,238	2,226	2,281	2,315
<b>7</b>	2,624	2,503	2,389	2,326	2,299	2,335	2,329	2,426	2,289	2,202	2,192	2,258
<b>8</b>	2,606	2,451	2,399	2,378	2,340	2,294	2,280	2,274	2,357	2,246	2,241	2,201
<b>9</b>	3,060	3,035	3,021	2,925	2,787	2,644	2,618	2,516	2,567	2,649	2,551	2,647
<b>10</b>	2,544	2,610	2,563	2,504	2,517	2,434	2,345	2,318	2,225	2,270	2,327	2,287
<b>11</b>	2,103	2,162	2,186	2,314	2,193	2,232	2,131	2,151	2,098	2,055	2,105	2,107
<b>12</b>	1,868	1,865	1,881	1,910	2,048	1,989	1,987	2,011	2,171	2,083	2,006	2,061
<b>Total Pre-K thru Grade 12</b>	<b>33,115</b>	<b>32,763</b>	<b>32,585</b>	<b>32,458</b>	<b>32,288</b>	<b>32,231</b>	<b>32,172</b>	<b>32,128</b>	<b>32,312</b>	<b>31,899</b>	<b>31,590</b>	<b>31,763</b>
<b>Annual Growth</b>		-352	-178	-127	-170	-57	-59	-44	184	-413	-309	173
<b>Year-over Year % Change</b>		-1.1%	-0.5%	-0.4%	-0.5%	-0.2%	-0.2%	-0.1%	0.6%	-1.3%	-1.0%	0.5%

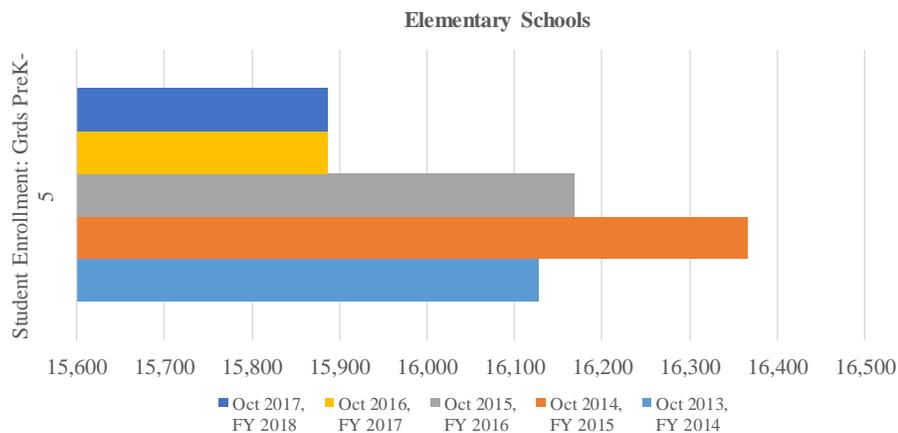
As reflected in the chart above, for nine of the last twelve fiscal years, the District has realized a decline in student enrollment for grades pre-k through 12. This year-over-year decline has been as much as 413 students or a reduction of 1.3%, which was recently experienced in FY 2016 in relation to FY 2015. The continued decline in student enrollment is attributed to the transient nature of the student population.

However, beginning in FY 2018, the District opened the new Rainey-McCullers School of the Arts, which will ultimately serve grades 6-12, the first such school in the region. Additionally, also beginning in FY 2018, the Board approved the discontinuance of the billing for out-of-county and out-of-state tuition for full-time MCSD employees. With this change, full-time staff that resides outside the district with school aged children are allowed to attend tuition free. Both of these new initiatives have positively impacted student enrollment, contributing to the year-over-year enrollment growth in FY 2018 of 173 or 0.5%.

Source: Georgia Department of Education, [https://oraapp.doe.k12.ga.us/ows-bin/owa/fte\\_pack\\_enrollgrade.entry\\_form](https://oraapp.doe.k12.ga.us/ows-bin/owa/fte_pack_enrollgrade.entry_form)

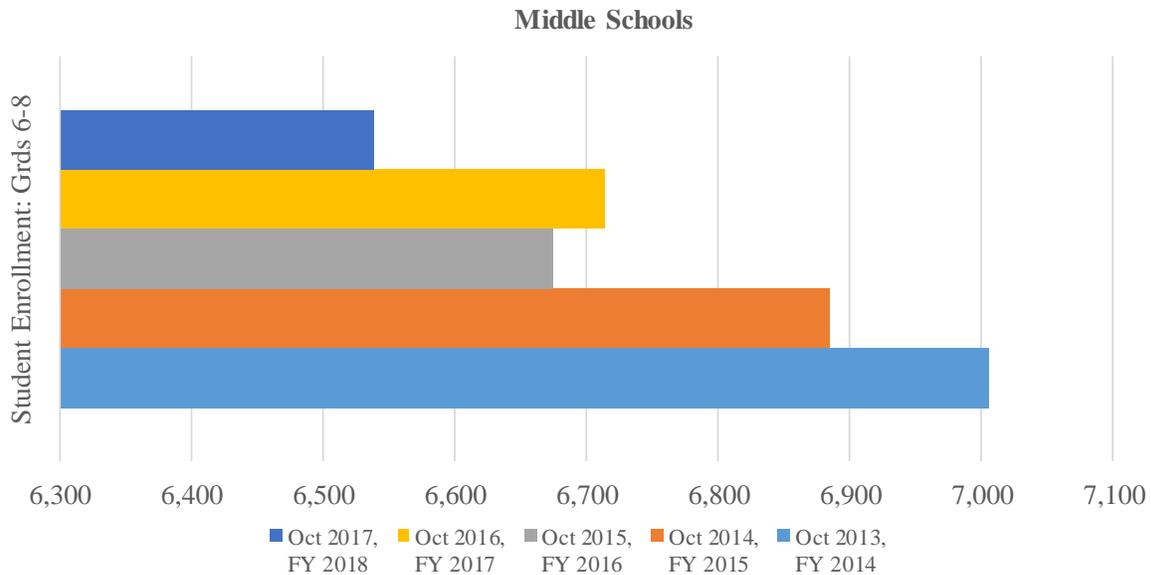
## Muscogee County Schools Enrollment Summary

FTE Enrollment By School					
	Oct 2013, FY 2014	Oct 2014, FY 2015	Oct 2015, FY 2016	Oct 2016, FY 2017	Oct 2017, FY 2018
<b>Elementary Schools: Grades PreK- 5</b>					
Elem-Allen Elementary School	452	457	474	469	432
Elem-Blanchard Elementary School	572	518	493	538	548
Elem-Brewer Elementary School	591	499	514	485	476
Elem-Britt David Elementary Academy	560	575	567	570	563
Elem-Clubview Elementary School	560	534	549	542	501
Elem-Cusseta Road Elementary School	326	0	0	0	0
Elem-Davis Elementary School	403	474	447	416	381
Elem-Dawson Elementary School	327	283	288	269	268
Elem-Dimon Elementary	484	450	489	545	496
Elem-Dorothy Height Elementary School	0	672	712	762	712
Elem-Double Churches Elementary School	437	569	579	566	572
Elem-Downtown Elementary Magnet Academy	541	486	294	330	302
Elem-Eagle Ridge Academy	719	769	756	730	749
Elem-Forrest Road Elementary School	354	440	452	431	448
Elem-Fox Elementary School	337	430	419	358	325
Elem-Gentian Elementary School	458	417	419	413	444
Elem-Georgetown Elementary School	538	504	498	480	513
Elem-Hannan Elementary	490	478	522	501	491
Elem-Johnson Elementary School	356	337	353	350	439
Elem-Key Elementary School	350	362	341	331	373
Elem-Lonnie Jackson Academy	415	533	488	461	489
Elem-Martin Luther King, Jr. Elementary School	684	613	618	541	503
Elem-Mathews Elementary School	552	672	697	700	738
Elem-Midland Academy	655	564	564	577	594
Elem-Muscogee Elementary School	394	0	0	0	0
Elem-North Columbus Elementary	756	737	722	681	755
Elem-Reese Road Leadership Academy	564	472	460	481	499
Elem-Rigdon Road Elementary School	508	680	646	656	605
Elem-River Road Elementary School	433	422	437	423	404
Elem-South Columbus Elementary School	403	563	558	554	534
Elem-St. Marys	477	439	406	394	355
Elem-Waddell Elementary School	521	522	525	462	462
Elem-Wesley Heights Elementary School	463	447	401	395	443
Elem-Wynnton Elementary School	447	449	480	476	473
<b>Total - Elementary</b>	<b>16,127</b>	<b>16,367</b>	<b>16,168</b>	<b>15,887</b>	<b>15,887</b>



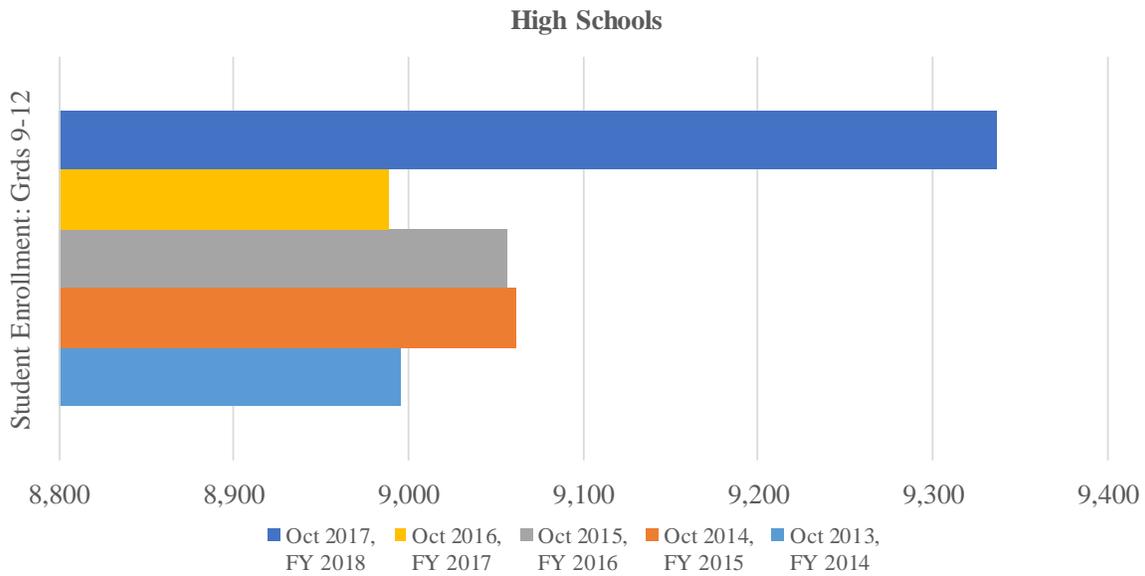
## Muscogee County Schools Enrollment Summary

<b>FTE Enrollment By School</b>					
	<b>Oct 2013, FY 2014</b>	<b>Oct 2014, FY 2015</b>	<b>Oct 2015, FY 2016</b>	<b>Oct 2016, FY 2017</b>	<b>Oct 2017, FY 2018</b>
<b>Middle Schools: Grades 6-8</b>					
Middle-Aaron Cohn Middle School	480	546	521	559	567
Middle-Arnold Middle School	715	708	688	673	607
Middle-Baker Middle School	604	559	566	523	503
Middle-Blackmon Road Middle School	616	606	601	660	642
Middle-Double Churches Middle School	461	470	456	456	451
Middle-East Columbus Magnet Academy	651	627	601	549	546
Middle-Eddy Middle School	462	481	414	417	453
Middle-Fort Middle School	582	510	523	566	544
Middle-Midland Middle School	411	462	434	392	413
Middle-Richards Middle School	765	732	701	760	698
Middle-Rothschild Leadership Academy School	643	556	545	523	529
Middle-Veterans Memorial Middle School	615	627	624	636	586
<b>Total - Middle</b>	<b>7,005</b>	<b>6,884</b>	<b>6,674</b>	<b>6,714</b>	<b>6,539</b>



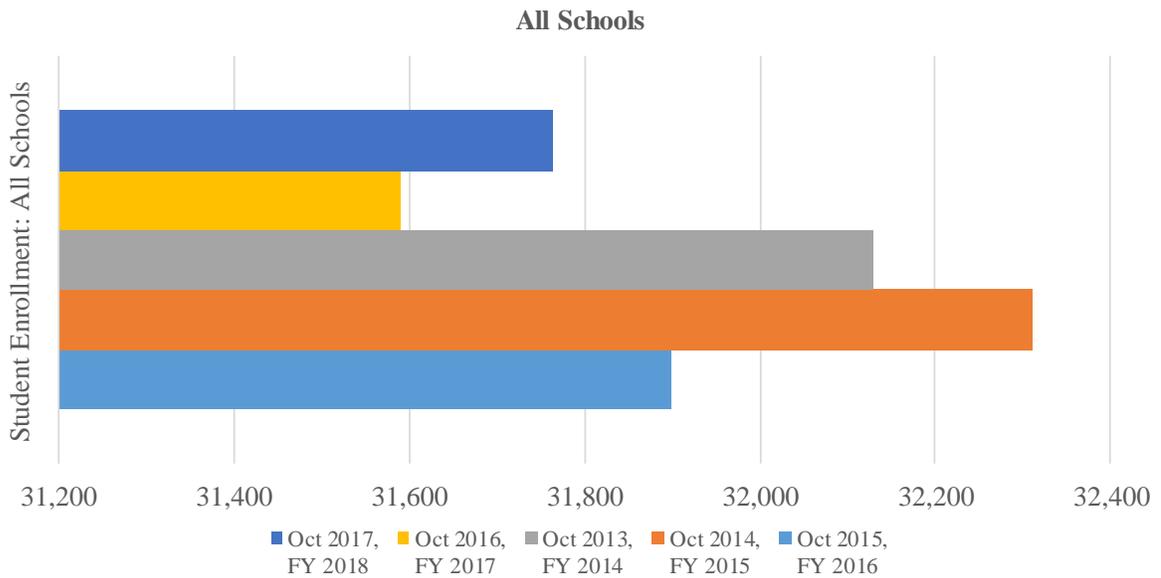
## Muscogee County Schools Enrollment Summary

FTE Enrollment By School					
	Oct 2013, FY 2014	Oct 2014, FY 2015	Oct 2015, FY 2016	Oct 2016, FY 2017	Oct 2017, FY 2018
<b>High Schools: Grades 9-12</b>					
High-Carver High School	1,182	1,200	1,191	1138	1136
High-Columbus High School	1,292	1,255	1,269	1267	1286
High-Early College Academy	162	181	169	170	158
High-Hardaway High School	1,485	1,369	1,276	1288	1273
High-Jordan Vocational High School	717	740	787	765	766
High-Kendrick High School	841	905	945	896	898
High-Northside High School	1,324	1,344	1,357	1404	1446
High-Rainey-McCuller's School of the Arts	0	0	0	0	310
High-Shaw High School	1,207	1,244	1,225	1235	1251
High-Spencer High School	786	823	838	826	813
<b>Total - High</b>	<b>8,996</b>	<b>9,061</b>	<b>9,057</b>	<b>8,989</b>	<b>9,337</b>



## Muscogee County Schools Enrollment Summary - All Schools

<b>FTE Enrollment By School</b>					
	<b>Oct 2013, FY 2014</b>	<b>Oct 2014, FY 2015</b>	<b>Oct 2015, FY 2016</b>	<b>Oct 2016, FY 2017</b>	<b>Oct 2017, FY 2018</b>
<b>All Schools</b>					
Elementary Schools	16,127	16,367	16,168	15,887	15,887
Middle Schools	7,005	6,884	6,674	6,714	6,539
High Schools	8,996	9,061	9,057	8,989	9,337
<b>Total - All Schools</b>	<b>32,128</b>	<b>32,312</b>	<b>31,899</b>	<b>31,590</b>	<b>31,763</b>

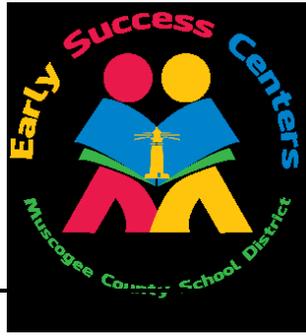


**Projected Enrollment by Grade  
SCHOOLS GRAND TOTALS  
FY 2019 – FY 2021**

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	<b>Projected Enrollments, FY 2019 - FY 2021</b>		
<u>Grade level</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>
<b>Pre-K</b>	1,114	1,121	1,128
<b>K</b>	2,524	2,525	2,533
<b>1</b>	2,538	2,535	2,539
<b>2</b>	2,472	2,477	2,477
<b>3</b>	2,467	2,468	2,468
<b>4</b>	2,420	2,423	2,428
<b>5</b>	2,389	2,386	2,387
<b>6</b>	2,359	2,344	2,332
<b>7</b>	2,348	2,325	2,310
<b>8</b>	2,339	2,317	2,305
<b>9</b>	2,752	2,726	2,700
<b>10</b>	2,412	2,401	2,384
<b>11</b>	2,153	2,157	2,157
<b>12</b>	1,990	2,000	2,011
<b>Total Pre-K thru Grade 12</b>	<b>32,275</b>	<b>32,205</b>	<b>32,159</b>
<b>Annual Growth</b>	512	-70	-46
<b>Year-over Year % Change</b>	1.6%	-0.2%	-0.1%

The projected enrollments for FY 2019 – FY 2021 as reflected above depict an increase in enrollment for FY 2019 in comparison to FY 2018 of 512 students. However, for FY 2020 and FY 2021, the District projects a decline of 70 and 46 students, respectively. The transient nature of the District’s student population coupled with the continued decline in the birth rate are key variables attributing to these projected decreases in enrollment.



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### **Early Success Centers Pre-K Program**

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In addition to the regular grades K-5 program, the district's elementary program includes services to Pre-K students which are served in the Early Success Centers Program.

There are 15 Early Success Centers that are located in the following regions and schools:

#### **Central Region:**

Eagle Ridge Academy  
Rigdon Road Elementary  
South Columbus Elementary  
Brewer Elementary  
Dorothy Height Elementary

#### **East Region:**

Forrest Road Elementary  
Lonnie Jackson Academy Elementary  
Mathews Elementary  
Midland Academy  
Wesley Heights Elementary  
Dawson Elementary

#### **West Region:**

Double Churches Elementary  
Fox Elementary  
JD Davis Elementary  
River Road Elementary

The Early Success Centers Pre-K Program also includes two Special Training for Exceptional Preschool Students (STEPS) inclusion classrooms (Lonnie Jackson Academy and Rigdon Road Elementary). This model also includes a Blended Head Start Program of four classes, which are located in the following regions and schools:

#### **Central Region**

South Columbus Elementary (1 class)

#### **East Region**

Forrest Road Elementary (2 classes)

# FY 2019 Budget

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## FY 2019 Budget Parameters

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### Background and Rationale:

The Economic outlook of the State of Georgia has a significant impact on defining the ability of the State to participate in the funding of public education. Statewide, as in the prior year, there has been continued economic recovery. This modest upward trend is evident by the increase in consumer spending, which results in an increase in tax revenues. Year over year, for the most recent reporting, for the month of December 2017, net tax revenue collections (individual income tax, sales and use tax, corporate income tax, motor fuel taxes and motor vehicle tag & title fees) for state of Ga totaled nearly \$2.26 billion, an increase of \$206.1 million, or 10% from December 2016; year-to-date, net tax revenue collections totaled roughly \$11.3 billion, an increase of \$444.7 million, or 4.1% over 2016; gross sales and use tax collections for the month of December 2017 totaled nearly \$946.5 million, an increase of \$72.5 million, or 8.3% compared to December 2016.

For FY 2019, the Governor has continued to pass along this positive growth in the economy down to school districts by providing funding for the following initiatives:

- \$361.7 million for Teachers' Retirement System
- \$260 million for Capital Outlay Bonds (no funding for vocational equipment or buses included)
- \$119.5 million for 0.38% Enrollment Growth and Training and Experience (T&E)
- \$34 million Dual Enrollment (under Technical Colleges)
- \$30 million Educational Equalization grant funding
- \$22.9 million to implement recommendations from Commission on Children's Mental Health
- \$9.8 million State Commission Charter Supplement
- \$1.6 million to establish a Leadership Academy (under Office of Student Achievement)
- Reduction of \$1.2 million for Differentiated Pay for newly Certified Math and Science Teachers
- Reduction of \$580,542 for school nurses
- No funding for a salary increase for certificated staff outside of Training & Experience
- No increase in the cost of health insurance for non-certificated employees

In the building of the District's FY 2019 General Fund Budget, the state's financial landscape serves as a backdrop in defining the District's budget parameters. Budget parameters include those considerations that will be forefront in the budget development process. Below are the Muscogee County School District's FY 2019 Budget Parameters as approved by the Board:

- ✓ Continued effort to provide the programs needed as we strive to become a premier district; which includes differentiated resources for challenged schools
- ✓ Pass along step increases within the current state of Ga teacher salary schedule

- ✓ Increase Teacher Retirement System “Employer” Rate to 20.90% effective July 1, 2017, up from 16.81%, a year-over-year increase of 4.09%
- ✓ Phase II Staffing for Rainey-McCullers School of the Arts to include Grade 11
- ✓ Include Transfer-Out for Chattahoochee Valley Regional Library System
- ✓ Include 1/4 mill Local Capital Projects Set Aside
- ✓ Mill Levy retained at 23.321 mills
- ✓ Continued usage of fund balance to balance the budget
- ✓ Continuation of zero-based budgeting model

# Muscogee County School District

## Budget Calendar

### Fiscal Year 2019

Date	Person(s) Responsible	Event
Jan 2018	Division of Financial Services	Communicates FY 2018 Financial Close-Out Deadlines (Purchase Requisitions, Purchasing Cards, Travel, etc.) to Administrators, Principals, Budget Managers, and Other Staff
Jan 2018	Superintendent Division of Financial Services	FY 2019 Budget Calendar presented to Board at regular board meeting as information item
Jan 2018	Division of Financial Services	FY 2019 Budget Development Templates presented to Budget Managers
Feb 2018	Executive Administration Selected Cabinet Members and Directors	Review preliminary school staffing
Feb 2018	Division of Financial Services	Calculates Student Full-Time Equivalents (FTEs) for FY 2018 Mid-Term Earnings Adjustment and Student FTEs for FY 2019 Initial State QBE Earnings
Feb 2018	Division of Financial Services	Receives FY 2018 Mid-Term and FY 2019 Initial Unofficial State Quality Basic Education (QBE) Earnings Sheets from Georgia Department of Education (Ga DOE)
Feb 2018	Division of Financial Services	FY 2019 Budget Training provided to Budget Managers
Feb 2018	Budget Managers	FY 2019 Budget Proposals due to Division of Financial Services
Mar 2018	Superintendent and Cabinet	Reviews FY 2019 budget proposals
Mar 2018	Executive Administration Selected Cabinet Members and Directors	Meet with schools to define preliminary staffing patterns for upcoming school year
Mar 2018	Executive Administration	Develops FY 2019 school staff allocations. Communicates school staff allocations to Principals.
Mar 2018	Executive Administration	Provides school and district level staffing allocations to Division of Financial Services for calculation of salaries and benefits for FY 2019
Mar 2018	Executive Administration and Division of Human Resources	Review and revise salary schedules for FY 2019, where needed
Apr 2018	Division of Financial Services	Hold meeting with Board Members on FY 2019 General Fund Budget, Meeting No. 1
Apr 2018	Division of Financial Services	Hold meeting with Board Members on FY 2019 General Fund Budget, Meeting No. 2
April 9, 2018	Superintendent and Division of Financial Services	Tentative FY 2019 Superintendent's Recommended General Fund Budget presented to Board of Education.
May 31, 2018	Division of Financial Services and Director of Communications	Current 2018 Tax Digest and 5 Year History of Levy published in newspaper and on district website in accordance with O.C.G.A. section 48-5-32. Notice also includes the proposed tax levy for school maintenance and operations, and the date, time, and place of the setting of the final mill levy.
June 1, 2018	Division of Financial Services and Director of Communications	Advertises Tentative FY 2019 General Fund Budget in local newspaper and on district website. Advertisement also includes the dates and times of tentative and final budget adoption.  First Public Hearing scheduled for Monday, June 11th and 2nd Public Hearing scheduled for Monday, June 25th. (1st FY 2019 Tentative Budget advertisement).
June 11, 2018	Board of Education	Holds 1st Public Hearing on FY 2019 General Fund Budget.  Board tentatively adopts FY 2019 Mill Levy and tentatively adopts FY 2019 General Fund Budget.
June 13, 2018	Division of Financial Services	Advertises Tentative FY 2019 General Fund Budget in local newspaper. Advertisement includes the date and time of final budget adoption of June 25th. (2nd FY 2019 Tentative Budget advertisement).
June 2018	Division of Financial Services	Hold meetings with Board Members on FY 2019 General Fund Budget, Meeting No. 3
June 25, 2018	Board of Education	Holds 2nd Public Hearing on FY 2019 General Fund Budget.  Board of Education establishes mill levy for the school maintenance and operations for CY 2018 property tax digest and FY 2019 budget.  Final adoption of FY 2019 General Fund Budget.
June 26, 2018	Executive Administration and Division of Financial Services	Certified resolution of mill levy adopted provided to the Columbus Consolidated Government. Copy of said document forwarded to the Muscogee County Tax Commissioner.
July 1, 2018	N/A	Fiscal Year 2019 begins
September 30, 2018	Division of Financial Services	Transmits FY 2019 Budget, All Funds, to Ga DOE
December 31, 2018	Division of Financial Services	Staff submits FY 2019 Official Budget to Government Finance Officers Association (GFOA) and Association of School Business Officials International (ASBO) for consideration

## **BUDGET IN BRIEF**

The Superintendent's FY 2019 Budget for All funds, includes the following highlights:

### *Budget – All Funds*

- Beginning Fund Balance – All Funds of \$103.7 million
- Total Anticipated Revenues – All Funds of \$371.1 million
- Transfers From Other Funds – All Funds of \$26.2 million
- Total Anticipated Expenditures – All Funds of \$411.0 million
- Transfers to Other Funds – All Funds of \$26.2 million
- Ending Fund Balance – All Funds of \$63.7 million

	Fund Balance, 7-1-2018	Total Anticipated Revenues	Transfers From Other Funds	Total Anticipated Expenditures	Transfers To Other Funds	Fund Balance, 6-30-2019
General Fund	\$ 53,946,027	\$ 282,618,285	\$ -	\$ 295,659,130	\$ 7,093,041	\$ 33,812,141
Other State Grants	-	990,511	-	990,511	-	-
Capital Projects	18,888,409	34,325,000	500,000	34,604,309	19,109,100	-
Debt Service	18,501,875	50,000	19,109,100	18,877,675	-	18,783,300
Federal and State Programs	-	28,568,516	-	28,568,516	-	-
School Nutrition Program	3,200,082	22,133,465	-	22,114,911	-	3,218,636
Library	8,700,096	1,602,285	6,593,041	9,188,187	-	7,707,235
Other Funds	502,527	821,369	-	1,076,385	-	247,511
<b>Total - All Funds</b>	<b>\$ 103,739,016</b>	<b>\$ 371,109,431</b>	<b>\$ 26,202,141</b>	<b>\$ 411,079,624</b>	<b>\$ 26,202,141</b>	<b>\$ 63,768,823</b>

### *General Fund – Maintenance and Operations (M&O) Budget*

- For the **fourth** consecutive year, salary and wage increases for staff throughout the district, impacting 100% of certificated staff and approximately 60% of non-certificated employees district-wide to primarily address inequity in pay. Fiscal year 2019 also marks the fourth straight year that the district budgeted to used fund balance to finance salary and wage increases.
- Salary adjustment of 2% increase for certificated staff, which is included as an increase to the local supplement, effective September 1, 2018. Total budgeted cost of over \$5 million.
- Pass along step increases within the current state of Georgia teacher salary schedule
- Wage and salary increase for non-certificated staff, which includes increase for part-time staff. Total budgeted cost of \$1.6 million.
- Additional school instructional and support staff of \$2.6 million
- Phase II staffing for the new Rainey-McCullers School of the Arts to include grade 11, budgeted cost of \$766,400

- Security staffing and operational adjustments of \$1,692,467 for new campus police model
- Continued funding of fiscal year 2017 initiative that provided additional supplements of \$2,000 and \$2,500 for special education teachers and positive realignment of other teacher salary supplements
- State Health Benefit Plan (SHBP) employer cost for non-certificated staff per member per month of \$945, which remains the same rate as teachers, effective January 1, 2018
- Increase of 4.09% in Teacher Retirement System of Georgia (TRS) employer rate to 20.90% effective July 1, 2018, up from 16.81% from FY 2018. Additional cost of \$6.1 million for existing staff.
- Continuation of Public School Employees' Retirement System (PSERS) 403B employer contribution funding at 2%
- Continued elimination of out-of-county and out-of-state tuition for MCSD full-time employees, which was initially implemented beginning with fiscal year 2018
- Transfer-out to Chattahoochee Valley Regional Library System of \$6.5 million
- Transfer-out to Local Capital Projects fund of \$500,000
- Salaries and benefits of \$254.4 million, which is up \$10.6 million or 4.36% over FY 2018
- Operational expenditures of \$41.1 million, an increase of \$3.3 million or 8.72% over FY 2018
- Property tax revenues for calendar year (CY) 2018 conservatively projected identical to CY 2017 given that at the time of final budget adoption, the District had not realized the FY 2018 budgeted local tax revenues of \$109.9 million. Additionally, the preliminary M&O tax digest for CY 2018, FY 2019 reflected a reduction in value of .73% in relation to the preceding calendar year. Local property tax revenues for FY 2019 then projected at \$109.9 million.
- Retaining the Maintenance & Operations (M&O) mill levy identical to CY 2017, FY 2018 at 23.321 mills
- State Revenues of \$167.7 million, an increase of \$11.9 million or 7.66% over FY 2018
- State Austerity Reductions dropped to \$0 or 100% from \$2.9 million for FY 2018. For the first time since induction of Austerity Reductions in 2003, school districts from around the state saw that this line item was completely eliminated for FY 2019. It marked the first time in the last

sixteen years that the state has fully funded its share of public education. Cumulative Austerity Reductions for fiscal years 2003-2018 totaled \$192.6 million.

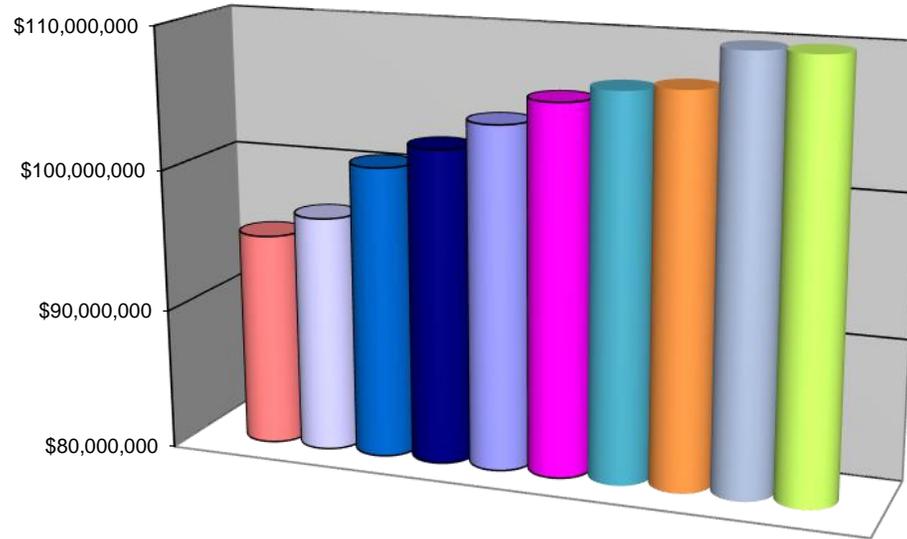
- Local Five Mill Share (funds required for local school boards to participate in the funding of public education) of \$27.5 million. For FY 2019, district must levy 5.67 mills to meet five mill share requirement.
- Usage of \$20.1 million of fund balance to balance the budget
- Projected ending fund balance of \$33.8 million. Unassigned fund balance projected at 21.65% of local property tax receipts and 28.71 days of operations.

# Local Property Taxes

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**Muscogee County School District  
Property Tax Collections  
FY 2010-2019**



Property Tax Collections	
■ 2010	\$95,099,274
■ 2011	\$96,713,398
■ 2012	\$100,601,225
■ 2013	\$102,163,235
■ 2014	\$104,142,654
■ 2015	\$105,910,345
■ 2016	\$106,923,792
■ 2017	\$107,241,615
■ 2018	\$109,988,718
■ 2019	\$109,988,718

Property Tax Collections for fiscal years 2010 - 2017 represent actual collections received. Fiscal years 2018 and 2019 represent projected amounts.

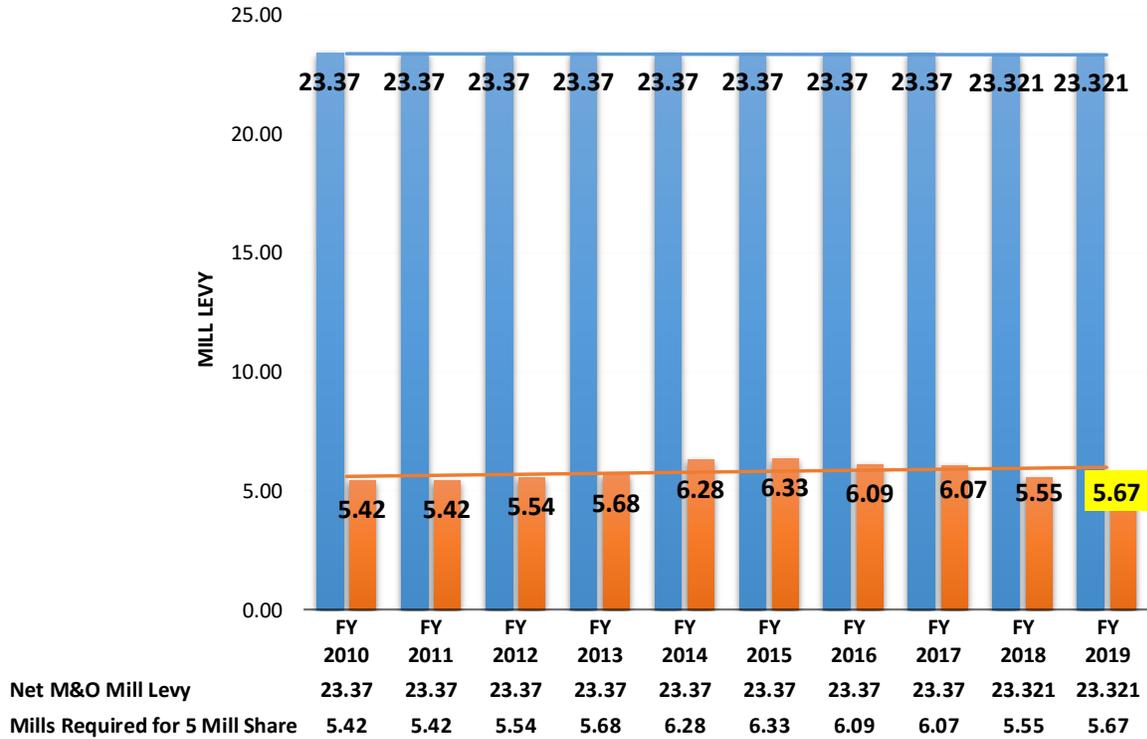


## Local Property Tax Revenues CY 2009-2018, FY 2010-2019

	CY2009 Digest, FY 2010	CY2010 Digest, FY 2011	CY2011 Digest, FY 2012	CY2012 Digest, FY 2013	CY2013 Digest, FY 2014	CY2014 Digest, FY 2015	CY2015 Digest, FY 2016	CY2016 Digest, FY 2017	CY2017 Digest, FY 2018	CY2018 Digest, FY 2019
Net M&O Digest	4,019,333,112	3,979,789,247	4,056,302,421	4,200,525,525	4,224,773,550	4,336,677,026	4,416,380,018	4,508,513,165	5,075,766,466	5,038,769,249
Collection Fee	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Collection Rate	98.896%	98.896%	98.896%	98.896%	98.896%	98.896%	98.896%	98.896%	99.000%	99.000%
Net M&O Digest, (after 2.50% collection fee and 99% collection rate)	3,875,585,683	3,837,456,064	3,911,232,821	4,050,297,930	4,073,678,749	4,181,580,109	4,258,432,603	4,347,270,700	4,899,383,581	4,863,672,018
One Mill Value, after 2.5% Collection Fee and 99% Collection Rate	\$3,875,586	\$3,837,456	\$3,911,233	\$4,050,298	\$4,073,679	\$4,181,580	\$4,258,433	\$4,347,271	\$ 4,899,384	\$ 4,863,672
Net M&O Mill Levy	23.37	23.37	23.37	23.37	23.37	23.37	23.37	23.37	23.321	23.321
Anticipated Collections, Current Year Only	\$ 90,572,437	\$ 89,681,348	\$ 91,405,511	\$ 94,655,463	\$ 95,201,872	\$ 97,723,527	\$ 99,519,570	\$ 101,595,716	\$ 114,258,524	\$ 113,425,695
Local 5 Mill Share	\$ 21,015,123	\$ 20,801,634	\$ 21,687,079	\$ 23,012,205	\$ 25,586,282	\$ 26,488,304	\$ 25,929,065	\$ 26,372,817	\$ 27,169,266	\$ 27,555,762
Mills Required for 5 Mill Share	5.42	5.42	5.54	5.68	6.28	6.33	6.09	6.07	5.55	5.67
CAFR - Actual Property Tax Revenues, Projected FY 2018 and FY 2019 (Includes Collections for Current and Prior Tax Years)	\$ 95,099,274	\$ 96,713,398	\$ 100,601,225	\$ 102,163,235	\$ 104,142,654	\$ 105,910,345	\$ 106,923,792	\$ 107,241,615	\$ 109,988,718	\$ 109,988,718
Year-over-Year Dollar Variance		\$ 1,614,124	\$ 3,887,827	\$ 1,562,010	\$ 1,979,419	\$ 1,767,691	\$ 1,013,447	\$ 317,823	\$ 2,747,103	\$ -
Year-over-Year Percent Variance		1.70%	4.02%	1.55%	1.94%	1.70%	0.96%	0.30%	2.56%	0.00%
<b>Local Five Mill Share</b>										
CAFR - Actual Property Tax Revenues, Projected FY 2018 and FY 2019 (Includes Collections for Current and Prior Tax Years)	\$ 95,099,274	\$ 96,713,398	\$ 100,601,225	\$ 102,163,235	\$ 104,142,654	\$ 105,910,345	\$ 106,923,792	\$ 107,241,615	\$ 109,988,718	\$ 109,988,718
Local 5 Mill Share	\$ 21,015,123	\$ 20,801,634	\$ 21,687,079	\$ 23,012,205	\$ 25,586,282	\$ 26,488,304	\$ 25,929,065	\$ 26,372,817	\$ 27,169,266	\$ 27,555,762
Difference	\$ 74,084,151	\$ 75,911,764	\$ 78,914,146	\$ 79,151,030	\$ 78,556,372	\$ 79,422,041	\$ 80,994,727	\$ 80,868,798	\$ 82,819,452	\$ 82,432,956
Mill Levy	23.37	23.37	23.37	23.37	23.37	23.37	23.37	23.37	23.321	23.321
Mills Required for 5 Mill Share	5.42	5.42	5.54	5.68	6.28	6.33	6.09	6.07	5.55	5.67
Difference	17.95	17.95	17.83	17.69	17.09	17.04	17.28	17.30	17.776	17.655
Fiscal Year	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019

**Note: Local Five Mill Share for FY 2019 based on Ga DOE Official State QBE Earnings information.**

**Muscogee County School District  
 Comparison of Mills Levy to Mills Required for 5 Mill Share  
 FY 2010 – FY 2019**



As reflected in the above chart, the District has held its mill levy at 23.37 mills even while experiencing a continued increase in its required commitment to the funding of public education. The millage rate was held at 23.37 mills for eighteen consecutive years. For FY 2018, given the county-wide revaluation and the associated projected year-over-year gains in local property tax revenues, the Board voted to roll back the mill levy to 23.321 mills.

The budget parameters for FY 2019 include maintaining the mill levy at 23.321 mills, as projected above. The District must then levy 5.67 mills to share in the funding of public education, which is .67 mills above the 5 mill share requirement.

**Muscogee County School District  
Calendar Year (CY)  
Ad Valorem Tax Digest Millage Rates  
Actual 1999-2017, Projected 2018**

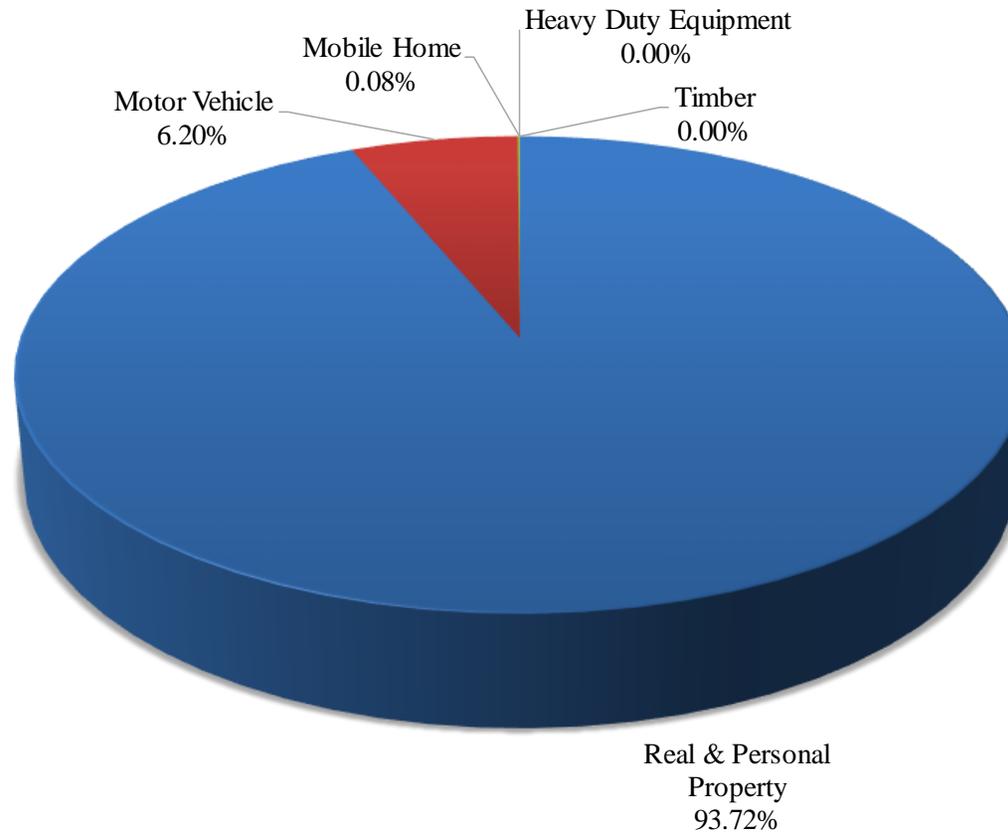
<b>Year</b>	<b>County</b>	<b>District</b>	<b>M&amp;O</b>	<b>Bonds</b>
1999	Muscogee	School	23.37	0.00
2000	Muscogee	School	23.37	0.00
2001	Muscogee	School	23.37	0.00
2002	Muscogee	School	23.37	0.00
2003	Muscogee	School	23.37	0.00
2004	Muscogee	School	23.37	0.00
2005	Muscogee	School	23.37	0.00
2006	Muscogee	School	23.37	0.00
2007	Muscogee	School	23.37	0.00
2008	Muscogee	School	23.37	0.00
2009	Muscogee	School	23.37	0.00
2010	Muscogee	School	23.37	0.00
2011	Muscogee	School	23.37	0.00
2012	Muscogee	School	23.37	0.00
2013	Muscogee	School	23.37	0.00
2014	Muscogee	School	23.37	0.00
2015	Muscogee	School	23.37	0.00
2016	Muscogee	School	23.37	0.00
2017	Muscogee	School	23.321	0.00
<b>2018</b>	<b>Muscogee</b>	<b>School</b>	<b>23.321</b>	<b>0.00</b>

For 18 years, the District maintained its actual Maintenance & Operations (M&O) Millage Rate at 23.37 Mills. This trend was discontinued beginning CY 2017. The Millage Rate projected for CY 2018, FY 2019 is 23.321.

Source: Ga Department of Revenue Local Government Services,  
<https://dor.georgia.gov/county-tax-digest-mill-rates>.

**Gross Maintenance & Operations (M&O) Property Tax Digest  
Projected FY 2019  
Muscogee County Schools**

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As reflected, Real and Personal Property account for over 93.72% of the projected gross M&O digest for FY 2019. Of the two, real property, which includes both commercial and residential properties, consistently accounts for the lion's share of values in this category. For ad valorem tax purposes, this is anticipated given that the extent of real estate in any locality will always far exceed personal property.



**Property Tax Digest, Levies, and Revenues  
Actual FY 2010-FY 2017  
Projected FY 2018 and FY 2019**

<b>Fiscal Year</b>	<b>Calendar Year Mill Levy</b>	<b>Net M&amp;O Tax Digest</b>	<b>Change Tax Digest</b>	<b>Percent Change</b>	<b>Mill Levy</b>	<b>Property Tax Collections</b>	<b>Change (Dollars)</b>	<b>Change (Percent)</b>
2010	2009	4,019,333,112	73,766,263	1.87%	23.37	\$95,099,274	\$173,921	0.18%
2011	2010	3,979,789,247	-39,543,865	-0.98%	23.37	\$96,713,398	\$1,614,124	1.70%
2012	2011	4,056,302,421	76,513,174	1.92%	23.37	\$100,601,225	\$3,887,827	4.02%
2013	2012	4,200,525,525	144,223,104	3.56%	23.37	\$102,163,235	\$1,562,010	1.55%
2014	2013	4,224,773,550	24,248,025	0.58%	23.37	\$104,142,654	\$1,979,419	1.94%
2015	2014	4,336,677,026	111,903,476	2.65%	23.37	\$105,910,345	\$1,767,691	1.70%
2016	2015	4,416,380,018	79,702,992	1.84%	23.37	\$106,923,792	\$1,013,447	0.96%
2017	2016	4,508,513,165	92,133,147	2.09%	23.37	\$107,241,615	\$317,823	0.30%
<b>2018</b>	<b>2017</b>	<b>5,075,766,466</b>	<b>567,253,301</b>	<b>12.58%</b>	<b>23.321</b>	<b>\$109,988,718</b>	<b>\$2,747,103</b>	<b>2.56%</b>
<b>2019</b>	<b>2018</b>	<b>5,038,769,249</b>	<b>-36,997,217</b>	<b>-0.73%</b>	<b>23.321</b>	<b>\$109,988,718</b>	<b>\$0</b>	<b>0.00%</b>

**Note: Property tax collections for fiscal years 2018 and 2019 represent current projections.**

The changes in the net maintenance and operations (M&O) tax digest as well as the changes in property tax collections are reflected above. Overall, the District has realized year-over-year positive gains in both measurements. In regards to the net M&O digest, the most significant change occurred in CY 2017, FY 2018. During this period, the digest grew by \$567.2 million or 12.58% over CY 2016, FY 2017. This growth was due to the complete revaluation of properties county-wide. However, the county experienced over 11,000 in appeals to the assessments provided. At the time of publication of this document, the county was still working through the remaining CY 2017 appeals. At the conclusion of the appeal process, the final values derived will then serve as the basis for property values for both CY 2018, FY 2019 and CY 2019, FY 2020. The preliminary tax digest for CY 2018, FY 2019 reflected a reduction in the digest of .73%, as reported in the chart above.

The property tax collections, however, have realized continued year-over-year gains for all periods reported. Even after factoring in the assessed 2.5% administrative processing fee and 99% collection rate, the District has realized year-over-year percentage gains as high as 4.02% as in FY 2012. These collection gains are all attributed to the continued modest growth in the net M&O tax digest.

**Muscogee County School District**  
**Year-over-Year Maintenance & Operations (M&O) Tax Digest Comparison**  
**Actual FY 2014 (CY 2013) - FY 2018 (CY 2017), Projected FY 2019 (CY 2018)**

	Final FY 2014 (CY 2013) Tax Digest	Percent Gross Digest	Final FY 2015 (CY 2014) Tax Digest	Percent Gross Digest	Final FY 2016 (CY 2015) Tax Digest	Percent Gross Digest	Final FY 2017 (CY 2016) Tax Digest	Percent Gross Digest
Real & Personal Property	5,024,354,120	92.6%	5,158,445,028	92.7%	5,262,708,524	93.0%	5,355,516,188	93.1%
Motor Vehicle	393,334,577	7.3%	398,707,095	7.2%	392,966,855	6.9%	392,993,078	6.8%
Mobile Home	6,042,719	0.1%	5,473,226	0.1%	5,147,100	0.1%	5,018,684	0.1%
Timber	196,827	0.0%	140,123	0.0%	-	0.0%	358,648	0.0%
Heavy Duty Equipment	99,116	0.0%	61,758	0.0%	132,105	0.0%	110,849	0.0%
Gross Digest	5,424,027,359	100.0%	5,562,827,230	100.0%	5,660,954,584	100.0%	5,753,997,447	100.0%
Exemptions - M&O	(1,199,310,009)		(1,226,206,404)		(1,244,630,766)		(1,245,540,482)	
Net M&O Digest	4,224,717,350		4,336,620,826		4,416,323,818		4,508,456,965	
Forest Land Protection Grant	56,200		56,200		56,200		56,200	
<b>Adjusted Net M&amp;O Digest</b>	<b>4,224,773,550</b>		<b>4,336,677,026</b>		<b>4,416,380,018</b>		<b>4,508,513,165</b>	

	Final FY 2018 (CY 2017) Tax Digest	Percent Gross Digest	Projected FY 2019 (CY 2018) Tax Digest	Percent Gross Digest	FY19 - FY18 Dollar Variance	FY19 - FY18 Percent Variance
Real & Personal Property	\$5,961,964,012	93.8%	\$5,942,168,287	93.7%	(19,795,725)	-0.33%
Motor Vehicle	387,465,491	6.1%	393,226,883	6.2%	5,761,392	1.49%
Mobile Home	4,993,641	0.1%	5,121,213	0.1%	127,572	2.55%
Timber	77,452	0.0%	77,451	0.0%	(1)	0.00%
Heavy Duty Equipment	20,891	0.0%	49,930	0.0%	29,039	139.00%
Gross Digest	6,354,521,487	100.0%	6,340,643,764	100.0%	(13,877,723)	-0.22%
Exemptions - M&O	(1,278,806,820)		(1,301,925,869)		(23,119,049)	1.81%
Net M&O Digest	5,075,714,667		5,038,717,895		(36,996,772)	-0.73%
Forest Land Protection Grant	51,799		51,354		(445)	-0.86%
<b>Adjusted Net M&amp;O Digest</b>	<b>5,075,766,466</b>		<b>5,038,769,249</b>		<b>-36,997,217</b>	<b>-0.73%</b>

Note: In relation to FY 2018 (CY 2017), the Net M&O Tax Digest for FY 2019 (CY 2018) is projected to decrease by \$36.9 million or .73%.

Source: Tax Commissioner's Office  
District financial records

**Muscogee County School District**  
**Year-over-Year Maintenance & Operations (M&O) Tax Digest Comparison**  
**Projected FY 2020 (CY 2019) through FY 2022 (CY 2021)**

	Projected FY 2020 (CY 2019) Tax Digest	Percent Gross Digest	Projected FY 2021 (CY 2020) Tax Digest	Percent Gross Digest	Projected FY 2022 (CY 2021) Tax Digest	Percent Gross Digest
Real & Personal Property	6,001,589,970	93.7%	6,061,605,870	93.7%	6,122,221,928	93.7%
Motor Vehicle	397,159,152	6.2%	401,130,743	6.2%	405,142,051	6.2%
Mobile Home	5,172,425	0.1%	5,224,149	0.1%	5,276,391	0.1%
Timber	78,226	0.0%	79,008	0.0%	79,798	0.0%
Heavy Duty Equipment	50,429	0.0%	50,934	0.0%	51,443	0.0%
Gross Digest	6,404,050,202	100.0%	6,468,090,704	100.0%	6,532,771,611	100.0%
Exemptions - M&O	-1,314,945,128		(1,328,094,579)		(1,341,375,525)	
Net M&O Digest	5,089,105,074		5,139,996,125		5,191,396,086	
Forest Land Protection Grant	51,354		51,354		51,354	
<b>Adjusted Net M&amp;O Digest</b>	<b>5,089,156,428</b>		<b>5,140,047,479</b>		<b>5,191,447,440</b>	

The Projected Calendar Year Net Maintenance and Operations Tax Digests for Fiscal Years 2020-2022 are reflected above. This information was primarily based on historical trends realized by the District. The growth was conservatively projected given the impact of the CY 2017, FY 2018 county-wide reevaluation that resulted in over 11,000 appealed properties. The increase in assessments that would typically be realized by a county-wide reevaluation was adversely impacted by the extensive number of appealed properties, which were overwhelmingly residential homestead property appeals. The final assessments will have a lasting affect through FY 2020. We are hopeful that the increased building construction, however, for single family dwellings would in the long-term push the assessments up, offsetting the CY 2017, FY 2018 drastic cuts in values.

**MUSCOGEE COUNTY SCHOOL DISTRICT**  
**Five Year Tax Digest and M&O Levy History**  
**2018 Tax Digest & M&O Levy for Fiscal Year 2019**

The Muscogee County Board of Education does hereby announce that the M&O millage rate for fiscal year 2019 will be established at a meeting held in the Board Room on the 1st floor of the Board of Education at 2960 Macon Road on June 25, 2018 at 6:00 p.m., and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

**CURRENT 2018 TAX DIGEST AND 5 YEAR HISTORY OF LEVY**

<b>School Digest and Levy</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Real & Personal	\$5,024,354,120	\$5,158,445,028	\$5,262,708,524	\$5,355,516,188	\$5,961,964,012	\$5,942,168,287
Motor Vehicles	393,334,577	398,707,095	392,966,855	392,993,078	387,465,491	393,226,883
Mobile Homes	6,042,719	5,473,226	5,147,100	5,018,684	4,993,641	5,121,213
Timber - 100%	196,827	140,123	0	358,648	77,452	77,451
Heavy Duty Equipment	99,116	61,758	132,105	110,849	20,891	49,930
Gross Digest	\$5,424,027,359	\$5,562,827,230	\$5,660,954,584	\$5,753,997,447	\$6,354,521,487	\$6,340,643,764
Less M&O Exemptions	(1,199,310,009)	(1,226,206,404)	(1,244,630,766)	(1,245,540,482)	(1,278,806,820)	(1,301,925,869)
Net M&O Digest	\$4,224,717,350	\$4,336,620,826	\$4,416,323,818	\$4,508,456,965	\$5,075,714,667	\$5,038,717,895
Forest Land Assistance Grant Value	56,200	56,200	56,200	56,200	51,799	51,354
Adjusted Net M&O Digest	\$4,224,773,550	\$4,336,677,026	\$4,416,380,018	\$4,508,513,165	\$5,075,766,466	\$5,038,769,249
Net M&O Millage	23.37	23.37	23.37	23.37	23.321	23.321
Net Taxes Levied	\$98,732,958	\$101,348,142	\$103,210,801	\$105,363,953	\$118,371,950	\$117,509,138
Net Taxes \$ Increase	\$566,676	\$2,615,184	\$1,862,659	\$2,153,152	\$13,007,997	-\$862,812
Net Taxes % Increase	0.58%	2.65%	1.84%	2.09%	12.35%	-0.73%

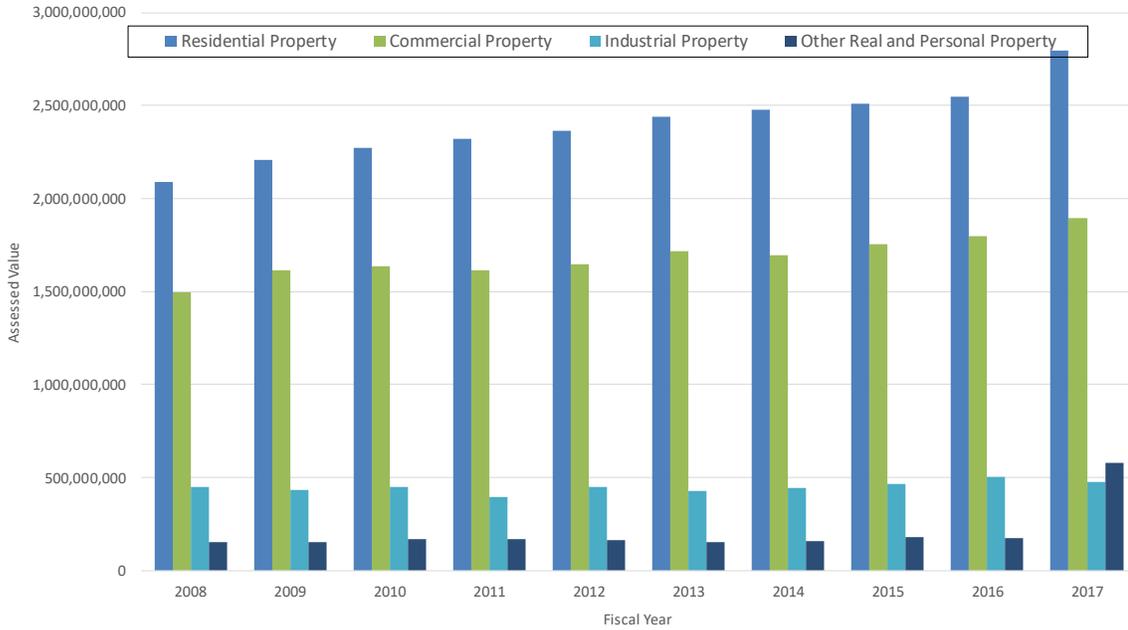
In compliance with the above referenced Georgia statute, the Current 2018 Tax Digest and 5 Year History of Levy was published in the local newspaper on May 31, 2018. Given that the preliminary Maintenance & Operations (M&O) tax digest for CY 2018, FY 2019 reflected a reduction in value of 0.73% in relation to the preceding calendar year, the District was not required to hold public hearings regarding the setting of the mill levy.

**Muscogee County School District  
Property Tax Levies and Collections  
FY 2012 - FY 2017**

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year		Net Taxes Levied for Fiscal Year		Collected within the Fiscal Year of the Levy			Total Collections to Date		
	Adjustments	Year	Year	Amount	Percentage of Levy	Collections in Subsequent Years	Amount	Percentage of Levy	Taxes Receivable at End of Fiscal Year	
2012	\$ (970,396)	\$ 91,925,629	\$ 90,955,233	\$ 88,585,101	97.39%	\$ 1,654,821	\$ 90,239,922	99.21%	\$ 715,311	
2013	\$ (1,254,407)	\$ 94,605,947	\$ 93,351,540	\$ 91,098,895	97.59%	\$ 1,567,022	\$ 92,665,917	99.27%	\$ 685,623	
2014	\$ (178,297)	\$ 95,304,243	\$ 95,125,946	\$ 92,830,588	97.59%	\$ 1,513,701	\$ 94,344,289	99.18%	\$ 781,656	
2015	\$ (790,264)	\$ 98,116,931	\$ 97,326,667	\$ 95,848,560	98.48%	\$ 710,260	\$ 96,558,820	99.21%	\$ 767,846	
2016	\$ (775,575)	\$ 100,477,101	\$ 99,701,526	\$ 97,862,656	98.16%	\$ 918,299	\$ 98,780,955	99.08%	\$ 920,571	
2017	\$ (962,267)	\$ 103,046,806	\$ 102,084,539	\$ 99,775,485	97.74%	\$ 839,744	\$ 100,615,229	98.56%	\$ 1,469,310	

Source:  
Muscogee County Tax Commissioner

**Muscogee County School District  
Assessed Value of Taxable Property  
FY 2008 - FY 2017**



Fiscal Year	Assessed Value				Total Gross Assessed Value	Total Direct Tax Rate <sup>1</sup>	Total Taxable Value	
	Residential Property	Commercial Property	Industrial Property	Other Real and Personal Property			Estimated Actual Taxable Value	Assessed Value as Percent of Actual Value
2008	2,088,899,687	1,493,744,351	449,874,909	155,292,327	4,187,811,274	23.3700	10,469,528,185	40.00%
2009	2,205,333,662	1,613,855,068	435,158,795	151,453,700	4,405,801,225	23.3700	11,014,503,063	40.00%
2010	2,271,465,035	1,638,868,078	449,922,406	167,842,284	4,528,097,803	23.3700	11,320,244,508	40.00%
2011	2,320,550,018	1,616,723,012	397,370,848	167,461,713	4,502,105,591	23.3700	11,255,263,978	40.00%
2012	2,361,789,119	1,645,094,691	448,164,431	164,668,009	4,619,716,250	23.3700	11,549,290,625	40.00%
2013	2,437,623,516	1,715,053,141	425,525,452	150,748,544	4,728,950,653	23.3700	11,822,376,633	40.00%
2014	2,479,979,750	1,696,099,289	445,257,146	157,653,114	4,778,989,299	23.3700	11,947,473,248	40.00%
2015	2,510,095,243	1,755,755,693	465,958,512	179,543,973	4,911,353,421	23.3700	12,278,383,553	40.00%
2016	2,547,300,301	1,796,364,857	503,589,657	175,753,872	5,023,008,687	23.3700	12,557,521,718	40.00%
2017	2,798,421,559	1,895,807,237	478,370,765	581,454,086	5,754,053,647	23.3700	14,385,134,118	40.00%

Source: Muscogee County Tax Commissioner's Office

Note<sup>1</sup>: The county assesses property at 40% of Actual Value. Actual Value is calculated by dividing the Gross Assessed Value by 40 percent.

Note<sup>2</sup>: Tax rates are per \$1,000 of assessed value.

**Muscogee County School District  
Property Tax Rates  
Direct and Overlapping Governments  
FY 2008 - FY 2017**

Fiscal Year	Direct Rate	Overlapping Rates		
	Muscogee County School District (1)	Consolidated Government of Columbus	State of Georgia	Total Millage Rate
2008	23.37	18.96	0.25	42.58
2009	23.37	18.96	0.25	42.58
2010	23.37	18.96	0.25	42.58
2011	23.37	12.10	0.25	35.72
2012	23.37	12.10	0.25	35.72
2013	23.37	18.61	0.20	42.18
2014	23.37	14.94	0.15	38.46
2015	23.37	15.03	0.10	38.50
2016	23.37	15.03	0.05	38.45
2017	23.37	15.03	0.00	38.40

Source: Muscogee County Tax Commissioner's Office

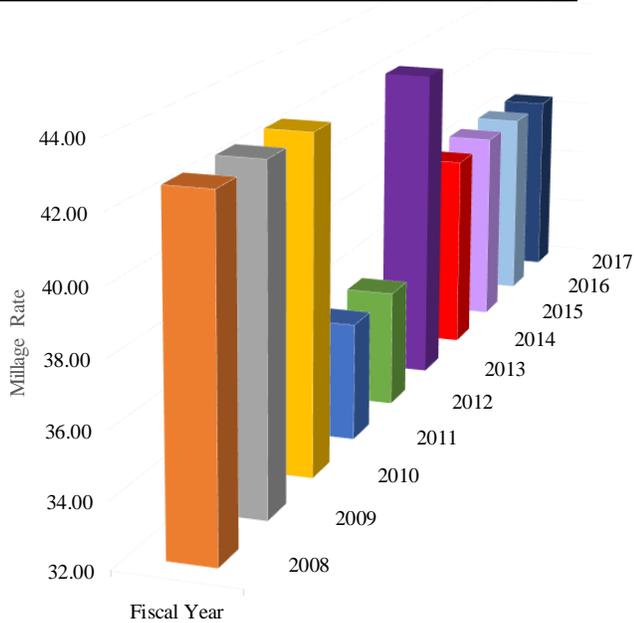
Note<sup>1</sup>: The only component of the direct rate is operating.

Note<sup>2</sup>: Tax rates are per \$1,000 of assessed value.

Note<sup>3</sup>: Direct and overlapping rates calculated by the District. Consideration was given to the total assessment for Muscogee County.

This is done since the County and City are consolidated entities and the District serves the total consolidated entity.

**Direct and Overlapping Governments – Total Millage Rates  
FY 2008 – FY 2017**



## Transfers Out

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## **Transfers Out - Summary**

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Annually the District makes transfers out from the General Fund to other funds. These transfers are made to the Chattahoochee Valley Libraries (CVL), fund 599, and the Local Capital Projects, fund 300. Both transfers are approved by the Board as part of the Budget Parameters in the building of the General Fund Budget. The transfer out to the CVL is generally established at 1.50 mills. Changes in the Net Maintenance and Operations (M&O) local property tax digest define the year-over-year change in the amount transferred out. Given that the District has realized a continued growth in the tax digest, the transfer out amount has consistently experienced a positive growth.

The transfer out to the Capital Projects fund is generally budgeted at  $\frac{1}{4}$  mill. Like the transfer out to CVL, changes in the local property tax digest define the amount of the transfer from year to year. The transfer to the capital projects fund is used to finance local capital projects and represents the District's funding to meet routine capital projects needs. Routine capital projects are those purchases designed to provide for the safety and security of the District's facilities. It includes facility improvements, enhancements, and other purchases designed to maintain proper functionality of the District's capital assets and properties.

Transfers out from the General Fund for fiscal years through 2019 for both funds are reflected on the following pages.



### Transfers-Out to Chattahoochee Valley Libraries (CVL) Actual FY 2010-FY 2017, Projected FY 2018 and FY 2019



Year-over-Year Trends			
	Transfers - Out	Year over Year Change	Year over Year Percentage change
FY 2010	\$ 5,828,096		
FY 2011	\$ 5,878,275	\$ 50,179	0.86%
FY 2012	\$ 5,820,441	\$ (57,834)	-0.98%
FY 2013	\$ 6,049,109	\$ 228,668	3.93%
FY 2014	\$ 6,266,135	\$ 217,026	3.59%
FY 2015	\$ 6,243,185	\$ (22,950)	-0.37%
FY 2016	\$ 6,366,456	\$ 123,271	1.97%
FY 2017	\$ 6,490,282	\$ 123,826	1.94%
FY 2018	\$ 7,393,147	\$ 902,865	13.91%
FY 2019	\$ 6,593,041	\$ (800,106)	-10.82%
<b>Average Change</b>		<b>\$ 84,994</b>	<b>1.56%</b>

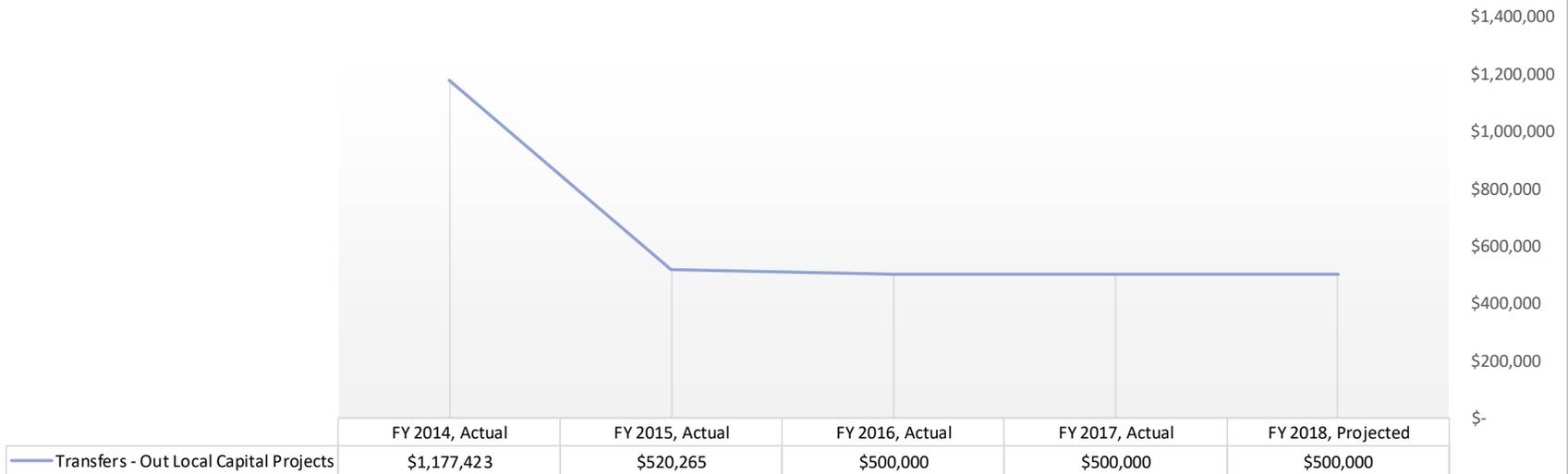
The annual Transfer-Out to the CVL was approved by the Board as a FY 2019 Budget Parameter. Changes in the Net M&O tax digest define the extent of the year-over-year change. Given that the District has realized a continued growth in the tax digest, the transfer-out amount has experienced a growth for the periods referenced as well.

Due to the county-wide revaluation of local properties for calendar year 2017, the transfer-out to the Library was increased to agree with the initial certified digest received on August 25, 2017. This resulted in a \$800,106 increase to the transfer-out amount for FY 2018 to comply with the 1.50 transfer-out mill requirement. However, due to the extensive number of properties under appeal and the resulting reduced assessments, the District has yet to realize the increased tax revenues projected by the digest. Since receipt of the CY 2017 digest, we have learned that the digest has decreased considerably due to reassessments resulting from appeals. These reduced values serve as the basis for both the CY 2018, FY 2019 and CY 2019, FY 2020 tax digest.

Given that the CY 2018, FY 2019 digest reflects a year-over-year decrease in value, the District budgeted the FY 2019 Library transfer-out identical to the initial FY 2018 budgeted amount of \$6,593,041. Upon receipt of the final certified tax digest for CY 2018, the District will reevaluate the transfer and make the appropriate adjustment, where needed.



### Transfers-Out to Local Capital Projects Actual FY 2014-FY 2017, Projected FY 2018 and FY 2019



Local Capital Projects			
Year-over-Year Trends			
	Transfers - Out Local Capital Projects	Year over Year Change	Year over Year Percentage change
FY 2014, Actual	\$ 1,177,423		
FY 2015, Actual	\$ 520,265	\$ (657,158)	-55.81%
FY 2016, Actual	\$ 500,000	\$ (20,265)	-3.90%
FY 2017, Actual	\$ 500,000	\$ -	0.00%
FY 2018, Projected	\$ 500,000	\$ -	0.00%
FY 2019, Projected	\$ 500,000	\$ -	0.00%
<b>Average Change</b>		<b>\$ (135,485)</b>	<b>-11.94%</b>

Routine capital expenditures which entail those purchases designed to provide for the maintenance and operations of the District's facilities are budgeted to the local capital projects fund. This fund that is financed by a transfer from the General Fund also provides for the safety and security of the District's facilities as well as facility improvements and energy conservation measures. Included each year in the Board's annual budget parameters is an allocation to the local capital projects fund. For FY 2019 the projected transfer out is \$500,000. This has been consistent with the actual and projected transfers out for both FY 2016- FY 2018, as reflected in the analysis above.

# Fund Balance

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**FUND BALANCE:  
Categories of Fund Balance**

<b>Type</b>	
<b>Non-spendable</b>	Amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.
<b>Restricted</b>	Constraints placed on the use of these resources are either (1) externally imposed conditions by creditors, grantors, contributors, or laws and regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation.
<b>Committed</b>	Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. The Board of Education is the District's highest level of decision-making authority, and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Board. Committed fund balance also should incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
<b>Assigned</b>	Amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. The Board of Education may assign fund balance. In addition, the Board has an established policy which authorizes the Superintendent of Education or Chief Financial Officer to assign amounts to be used for specific purposes.
<b>Unassigned</b>	The residual classification for the General Fund. This classification represents fund balance that has not been restricted, committed, or assigned to specific purposes within the General Fund.
<b>Other</b>	<p>When both restricted and unrestricted resources are available for use for the same purpose, the District will start with the most restricted category and spend those funds first before moving down to the next category with available funds.</p> <p>When committed, assigned and unassigned resources are available for use for the same purpose, the District will start with the most restricted category and spend those funds first before moving down to the next category with available funds.</p>

## Fund Balance – General Fund

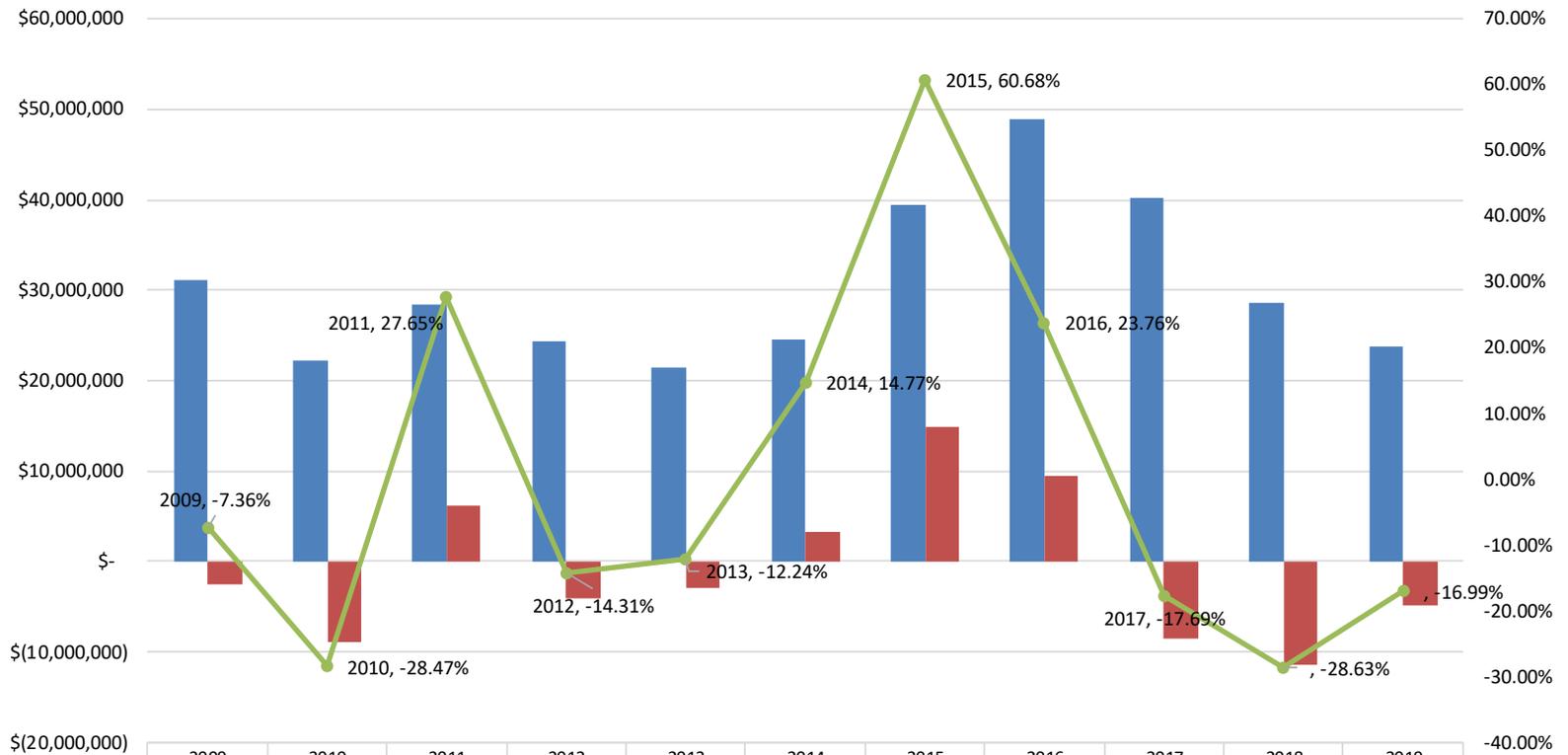
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Unassigned or unreserved fund balance represents that portion of the Total General Fund's Fund Balance that is not restricted, committed, or set aside for a specific purpose and occurs when the revenues and other financing sources exceeds expenditures and other financing uses. The unassigned fund balance also includes the accumulation of revenues in excess of expenditures for prior fiscal years. The primary purpose of the Unassigned Fund Balance is to provide for the maintenance and operations of the District during the summer months while awaiting receipt of the new property tax revenues associated with the current year's assessments. In Muscogee County, property taxes are generally levied in October and payable in two installments with the total taxes due sixty days after the initial billing, which is on December 1<sup>st</sup> each year.

The recommended General Fund Unassigned Fund Balance is predicated on the anticipated local property tax receipts. It is recommended that school districts maintain a General Fund Unassigned Fund Balance of 28% to 30% of anticipated local property tax receipts. For FY 2019, this would equate to a low of \$30.8 million to a high of \$32.9 million. As reflected in the chart below, the FY 2019 projected General Fund Unassigned Fund Balance of \$23,812,141 is below this recommended amount. The District is projected to recognize a \$20.1 million or 37.32% reduction in the Total General Fund, Fund Balance for the June 30, 2019 fiscal year end. Of this decrease, over \$6.1 million is the result of the 4.09% increase in the Teacher Retirement System (TRS) employer rate, which is outside the District's control. This budget also includes the fourth consecutive year of funding salary and wage increases for 100% of certificated staff and 60% of non-certificated staff district-wide for a total cost of over \$7 million. This decrease in fund balance, however, is primarily due to the continued shortfalls in revenues. For FY 2019, the District is projected to realize a \$12.1 million or 4.47% growth in Total General Fund Revenues to address a \$13.9 million or 4.82% growth in Total Expenditures and Transfers Out. This funding shortfall is expected to continue for years to come as the District, like school districts from across the nation, is asked to do more and more with funding that fails to keep pace with unfunded mandates, growing students' needs, and the rising cost of overall operations to meet these needs.

The Unassigned Fund Balance trends for FY 2009-2017, with FY 2018 and FY 2019 reflecting current projections are presented on the following page.

## General Fund, Unassigned Fund Balance Actual 2009-2017 and Projected FY 2018 and FY 2019



	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
— Fund Balance, Unassigned	\$31,161,944	\$22,290,556	\$28,453,477	\$24,380,930	\$21,397,814	\$24,557,670	\$39,459,441	\$48,834,736	\$40,193,786	\$28,687,221	\$23,812,141
— Change (Dollars)	-2,475,502	-8,871,388	6,162,921	-4,072,547	-2,983,116	3,159,856	14,901,771	9,375,295	-8,640,950	\$(11,506,565)	\$(4,875,080)
— Change (Percent)	-7.36%	-28.47%	27.65%	-14.31%	-12.24%	14.77%	60.68%	23.76%	-17.69%	-28.63%	-16.99%

**Relationship Between Unassigned Fund Balance, Property Tax Revenues, and Operational Expenditures and Transfers Out  
Actual FY 2009-2017 and Projected FY 2018 and FY 2019**

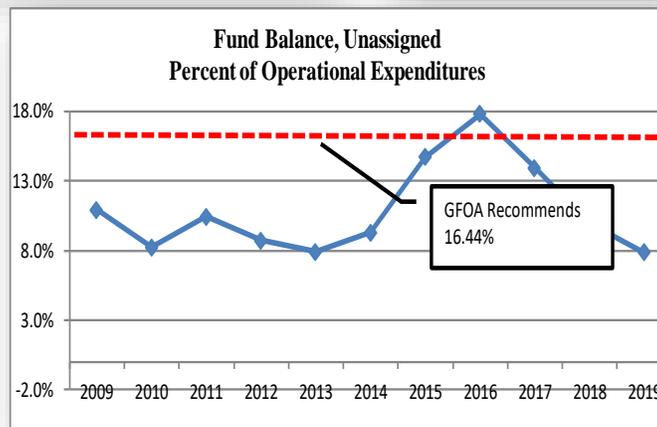
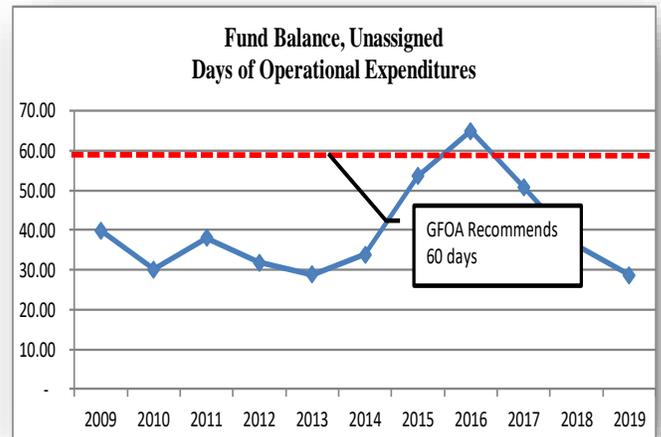
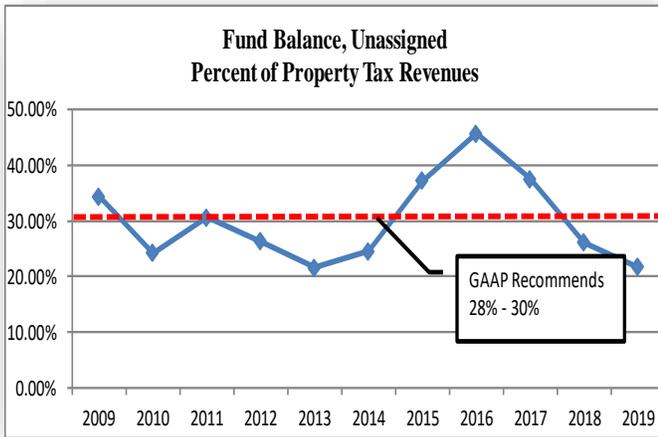
Fiscal Year	Fund Balance, Unassigned	Change (Dollars)	Change (Percent)	Local Property Tax Revenues	Total Budgeted Operational Expenditures + Transfers Out (Future Year)	Fund Balance, Unassigned as Percent of Property Tax Revenues	Fund Balance, Unassigned Days of Operational Expenditures + Transfers Out (Future Year)	Fund Balance, Unassigned Percent of Operational Expenditures + Transfers Out (Future Year)
2009	\$ 31,161,944	-2,475,502	-7.36%	90,628,494	285,668,958	34.38%	39.82	10.9%
2010	\$ 22,290,556	-8,871,388	-28.47%	92,251,728	270,600,923	24.16%	30.07	8.2%
2011	\$ 28,453,477	6,162,921	27.65%	93,033,255	273,125,558	30.58%	38.02	10.4%
2012	\$ 24,380,930	-4,072,547	-14.31%	92,582,471	279,274,662	26.33%	31.86	8.7%
2013	\$ 21,397,814	-2,983,116	-12.24%	98,945,110	270,596,469	21.63%	28.86	7.9%
2014	\$ 24,557,670	3,159,856	14.77%	100,312,478	264,717,610	24.48%	33.86	9.3%
2015	\$ 39,459,441	14,901,771	60.68%	105,910,345	268,746,786	37.26%	53.59	14.7%
2016	\$ 48,834,736	9,375,295	23.76%	106,923,792	274,660,024	45.67%	64.90	17.8%
2017	\$ 40,193,786	-8,640,950	-17.69%	107,241,615	288,819,039	37.48%	50.80	13.9%
2018	\$ 28,687,221	\$ (11,506,565)	-28.63%	\$109,988,718	\$ 288,819,039	26.08%	36.25	9.9%
2019	\$ 23,812,141	\$ (4,875,080)	-16.99%	\$109,988,718	\$ 302,752,171	21.65%	28.71	7.9%

**Note:**

- Fiscal year 2018 amount represents current projection.
- Fund balance as percentage of local property tax revenues recommended at 28% to 30%.
- The Government Finance Officers Association (GFOA) recommends that governments, regardless of size, maintain unrestricted or unassigned budgetary fund balance in their General Fund, at a minimum of 60 days or 16.44% of Regular General Fund Operational Expenditures and Transfers Out.

Source: Comprehensive Annual Financial Report (CAFR) and School District Records  
GFOA, <http://www.gfoa.org>

**General Fund – Fund Balance, Unassigned**



Muscogee County School District

**Fund Balance - All Funds  
Fiscal Year 2019**

Description	Total All Funds	General Fund	Other State Grants	Capital Projects	Debt Service	Federal and State Programs	School Nutrition Program	Library	Other Funds
Fund Balance 7/1/2018	\$ 103,739,016	\$ 53,946,027	\$ -	\$ 18,888,409	\$ 18,501,875	\$ -	\$ 3,200,082	\$ 8,700,096	\$ 502,527
Fund Balance 6/30/2019	\$ 63,768,823	\$ 33,812,141	\$ -	\$ -	\$ 18,783,300	\$ -	\$ 3,218,636	\$ 7,707,235	\$ 247,511
Difference: Year-over-Year Dollar Change in Fund Balance	\$ (39,970,193)	\$ (20,133,886)	\$ -	\$ (18,888,409)	\$ 281,425	\$ -	\$ 18,554	\$ (992,861)	\$ (255,016)
Difference: Year-over-Year Percent Change in Fund Balance	-38.53%	-37.32%	N/A	-100.00%	1.52%	N/A	0.58%	-11.41%	-50.75%

**Explanation for changes in fund balance for major funds and those with changes of 10% or more:**

**General Fund:** The fiscal year (FY) 2019 ending fund balance for the General Fund is projected to realize a year-over-year reduction of \$20.1 million or 37.32%. Anticipated revenues total \$282.6 million while anticipated expenditures and transfers-out to other funds total \$302.7 million. The unrestricted fund balance is then projected to fund this \$20.1 million funding shortfall.

The FY 2019 budget includes an increase of \$10.6 million in salaries and benefits and an increase of \$3.3 million in operational expenditures for a total year-over-year increase in expenditures of \$13.9 million. As referenced earlier in the document, the increase in salaries and benefits is primarily due to the payment of salary and wage increases to all certificated staff and approximately 60% of non-certificated staff district-wide. This includes a 2% salary increase for certificated staff, effective September 1, 2018 which is reflected as an increase to the local supplement. The FY 2019 budget also provides for the continuation of the pass along of the step increase to certificated staff within the current state of Georgia teacher salary schedule. The combined cost for the salary wage increases total over \$6.6 million, with \$5 million dedicated for certificated staff and \$1.6 million for non-certificated staff. It also encompasses additional school instructional and support staff of \$2.6 million. This includes continuation of the funding of differentiated staffing resources to address the needs of the District’s most challenged schools. It further allows \$736,367 for establishment of new Campus Police Department. Funding of \$766,400 was expended to incorporate Phase II staffing of the Rainey-McCullers School of the Arts. Finally, the most notable draw on fund balance for salaries and benefits was the \$6.1 million used to fund the mandated increase in the Teacher Retirement System (TRS) employer contribution rate of 4.09%. With this change, the TRS rate increased from 16.81% to 20.90%,

effective July 1, 2018. Refer to General Fund Expenditures and Outgoing Transfers for explanation of the other expenditures such as Operational Expenditures that contributed to the projected drawdown of reserves of \$20.1 million.

**Capital Projects Fund:** Year end fund balance projected at \$0 or a decline of 100% in comparison to the previous fiscal year. The FY 2019 Capital Projects budget anticipates expending all available funding, which is primarily comprised of the Special Purpose Local Option Sales Tax (SPLOST) receipts dedicated to meet capital projects needs as defined by the SPLOST referendum. It is anticipated that at each year end the fund balance in this fund would be drawn down as projects are completed. Any funds remaining will be dedicated to those projects that were outstanding at year end.

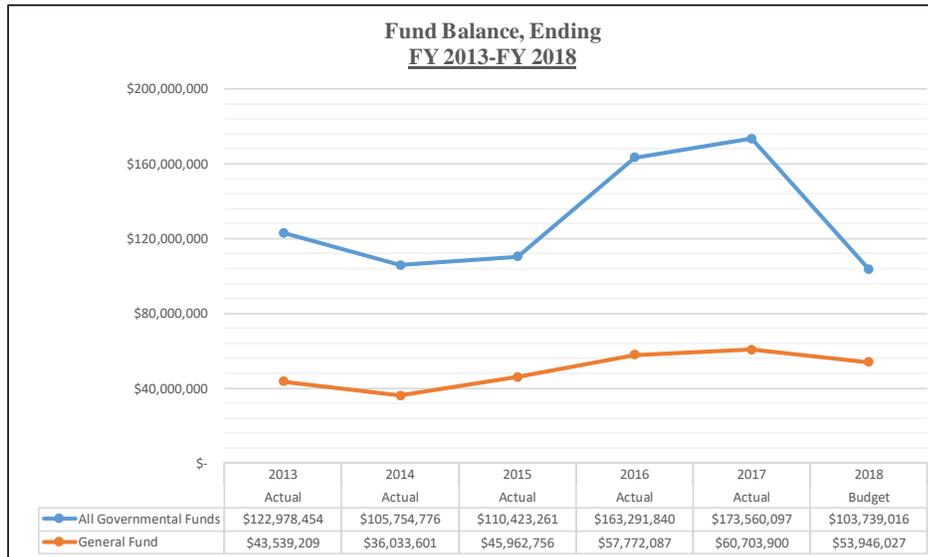
**Library Fund:** The usage of fund balance of \$992,861 or 11.41% results from diverting available funding to meet the increasing on-going needs of the library system as a whole.

**Other Funds:** The ending fund balance for all other non-major funds in the aggregate is projected to drop \$255,016 or 50.75% from FY 2018. This is primarily resulting from the inability to recognize significant new funding sources and the usage of 81.30% of the available funding. Since the fund balance represents an accumulation of all other non-major accounts, this trend is anticipated to continue. Review of the detailed Special Revenue Fund budgets will provide specifics of those accounts that encompasses this category.

**Muscogee County School District**  
**FUND BALANCES - ALL GOVERNMENTAL FUNDS**  
**FY 2013 - FY 2018**

	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budget 2018
<b>Fund Balance, end of year</b>						
General Fund						
Nonspendable						
Inventory	\$ 1,034,422	\$ 736,867	\$ 651,786	\$ 600,335	\$ 450,368	\$ -
Prepays	16,614	19,020	22,512	22,512	567,749	-
Spendable						
Committed	1,011,550	672,535	724,568	603,000	1,099,817	-
Assigned	20,078,809	10,047,509	5,104,449	7,711,504	18,392,180	10,000,000
Unassigned	21,397,814	24,557,670	39,459,441	48,834,736	40,193,786	43,946,027
Total General Fund	<u>\$ 43,539,209</u>	<u>\$ 36,033,601</u>	<u>\$ 45,962,756</u>	<u>\$ 57,772,087</u>	<u>\$ 60,703,900</u>	<u>\$ 53,946,027</u>
Capital Projects Fund	50,237,659	39,878,924	50,806,259	89,889,731	77,099,042	18,888,409
Federal and State Programs Fund	437,875	616,069	823,610	835,773	848,793	-
Debt Service Fund	18,263,667	18,307,724	-	326,274	18,239,506	18,501,875
Library Fund	4,603,396	5,762,356	6,788,182	7,663,898	8,426,437	8,700,096
School Nutrition Fund	1,420,875	594,082	1,296,109	1,775,491	3,192,813	3,200,082
Permanent Fund	4,475,773	4,562,020	4,746,345	5,028,586	5,049,606	502,527
Total - All Other Funds	<u>\$ 79,439,245</u>	<u>\$ 69,721,175</u>	<u>\$ 64,460,505</u>	<u>\$ 105,519,753</u>	<u>\$ 112,856,197</u>	<u>\$ 49,792,989</u>
Total - All Governmental Funds	<u>\$ 122,978,454</u>	<u>\$ 105,754,776</u>	<u>\$ 110,423,261</u>	<u>\$ 163,291,840</u>	<u>\$ 173,560,097</u>	<u>\$ 103,739,016</u>

Source: Muscogee County School District's Comprehensive Annual Financial Reports for June 30th respective fiscal year ending



As reflected above, the Ending Fund Balances for All Governmental Funds for fiscal years 2013 – 2018 ranged from a low of \$103.7 million to a high of \$173.5 million. The sharp decline in the FY 2018 budgeted amount is primarily due to the projected decline in the Capital Projects’ ending fund balance. For FY 2018, the Capital Projects budget is projected to expend \$60.4 million to meet capital projects’ needs. Of these projects, the new Spencer High School is projected to require most of the available funding to meet the scheduled July 2018 move in date. This would then leave an ending fund balance of \$0 at fiscal year 2019 year-end.

## **BUDGET HIGHLIGHTS**

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**General Fund** – The General Fund serves as the District’s principal operating fund and is used to fund the maintenance and operations of the District. This fund is used to account for all financial transactions that are not required to be accounted for in another fund. The General Fund budgeted expenditures account for 71.92% of the District’s Total Anticipated Expenditures – All Funds. State Quality Basic Education (QBE) Revenues and Local Property Taxes account for 59.37% and 38.92%, respectively, of the General Fund Revenues for FY 2019.

***Budgeted Revenues: \$282,618,285***  
***Budgeted Expenditures: \$295,659,130***

**Other State Grants** – Other State Grants consist of various grant revenues from the Ga Department of Education. These grants provide programmatic funding for the school district and require adherence to various expenditure controls. As with other state funding, local boards are required to share in the funding of many of these grant programs. The funding provided often does not cover the grant programs’ total cost.

***Budgeted Revenues: \$990,511***  
***Budgeted Expenditures: \$990,511***

**Capital Projects Fund** – The Capital Projects Fund is used exclusively to account for the transactions associated with the acquisition of both routine capital expenditures and non-routine capital expenditures. Routine capital expenditures include those purchases dedicated to the on-going maintenance and operations of the District’s facilities. Non-routine capital expenditures consist of those projects that are financed by the Special Purpose Local Option Sales Tax (SPLOST) as approved by referendum by the voters of Muscogee County. This includes the following purchases: construction and acquisition of new schools and other facilities, renovation of existing facilities, as well as the purchase of long-term assets such as school buses and other equipment. The SPLOST proceeds, which represent the special one percent (1%) sales and use tax levied on the District’s behalf is the primary revenue source for this fund.

***Budgeted Revenues: \$34,325,000***  
***Budgeted Expenditures: \$34,604,309***

**Debt Service Fund** – The Debt Service Fund accounts for the activity associated with the issuance of long-term debt, which is debt with a maturity date of more than one year. Long-term debt is issued to finance new school construction, land acquisitions, renovation of existing buildings and facilities, major equipment purchases, and the refinancing of existing bonds. This fund is termed as a sinking fund since the law requires that it be used to accumulate those monies associated with the payment of principal, interest, and related expenses of long-term debt.

***Budgeted Revenues: \$50,000***  
***Budgeted Expenditures: \$18,877,675***

**Federal and State Programs Fund** – The Federal and State Program Fund is a special revenue fund established to account for the revenues and expenditures associated with various federal and state grants. Of the Federal and State Program funds, the Title I grant, which is a federally funded grant, is the dominate fund. It includes the Title I-A Improving Academic Achievement, Title I-A School Improvement, and Title I-A School Improvement Federal - grant funds.

*Budgeted Revenues: \$28,568,516*

*Budgeted Expenditures: \$28,568,516*

**School Nutrition Program Fund** – This fund is used to account for the United States Department of Agriculture (U.S.D.A) federally funded School Nutrition Program, which provides for a breakfast and lunch school nutrition program for students. The District operates the food service program as an enterprise fund. It is, therefore, the intention of the District that the School Nutrition Program Fund be self-supported.

*Budgeted Revenues: \$22,133,465*

*Budgeted Expenditures: \$22,114,911*

**Library Fund** – The Library Fund, a non-major special revenue fund, is used to account for the revenues and expenditures associated with the operations of the Columbus Public Library and its various branches. It is included as a special revenues fund due to the funding it receives from outside sources as well as the internal transfer of tax revenues from the General Fund each year.

*Budgeted Revenues: \$1,602,285*

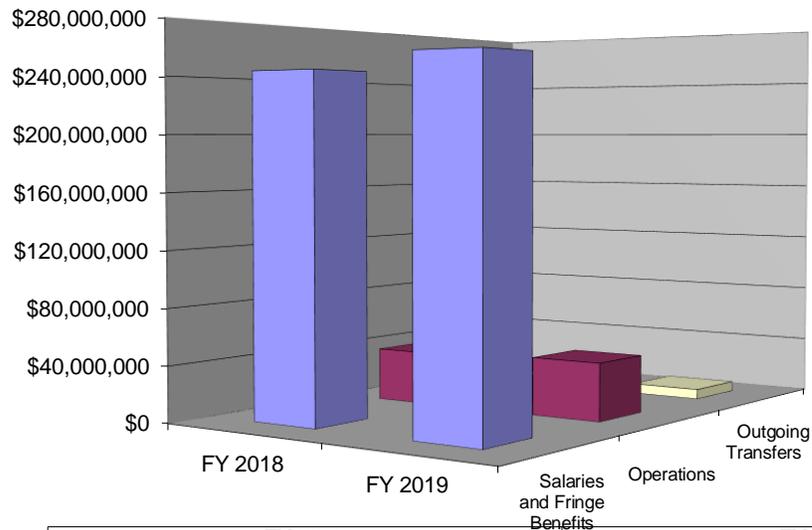
*Budgeted Expenditures: \$9,188,187*

**Other Funds** – Other Funds include those assets that are held by the District in a trustee capacity for other government and private organizations. This includes donations of cash, securities, and other assets that are restricted to the support of teachers, libraries, and cultural arts. This fund is also used to account for those funds held in a fiduciary or agency fashion. Funds held for student activity organizations and other organizations within the District are included in this category.

*Budgeted Revenues: \$821,369*

*Budgeted Expenditures: \$1,076,385*

**Muscogee County School District  
General Fund Expenditures  
FY 2018 and FY 2019**



	FY 2018	FY 2019
Salaries and Fringe Benefits	\$243,855,928	\$254,485,736
Operations	\$37,870,070	\$41,173,394
Outgoing Transfers	\$7,093,041	\$7,093,041

***General Fund Expenditures and Outgoing Transfers***

The General Fund Adopted Budget for FY 2019 continues to reflect an increase in Total Expenditures and Outgoing Transfers. This increase of \$13.9 million or 4.95% over FY 2018 is again primarily attributed to the year-over-year increase in budgeted Salaries and Benefits, which grew \$10.6 million or 4.36%. As with the prior year’s budget, this marks the fourth consecutive year that the District has funded salary and wage increases for employees district-wide to primarily address inequity in pay and provide raises for certificated staff. The FY 2019 budget provides for salary and wage increase that impact all certificated staff and approximately 60% of non-certificated staff. The Salaries and Benefits budget component includes the following:

- 2% salary increase for certificated staff, effective September 1, 2018, which is included as an increase to the local supplement. Total budgeted cost of over \$5 million.
- Pass along step increase within the current state of Georgia teacher salary schedule
- Wage and salary increase for non-certificated staff, which includes increases for part-time staff. Total budgeted cost of \$1.6 million.
- Additional school instructional and support staff of \$2.6 million
- Security staffing expenditures adjustment totaling \$736,387 for new campus police department

The FY 2019 budget also provides for the mandated increase in Teacher Retirement System (TRS) employer contribution rate of 4.09%. With this change, the rate will increase from 16.81% to 20.90%, beginning July 1, 2018, representing an addition cost of \$6.1 million for existing staff. Phase II staffing for the Rainey-McCullers School of the Arts is also included at cost of \$766,400.

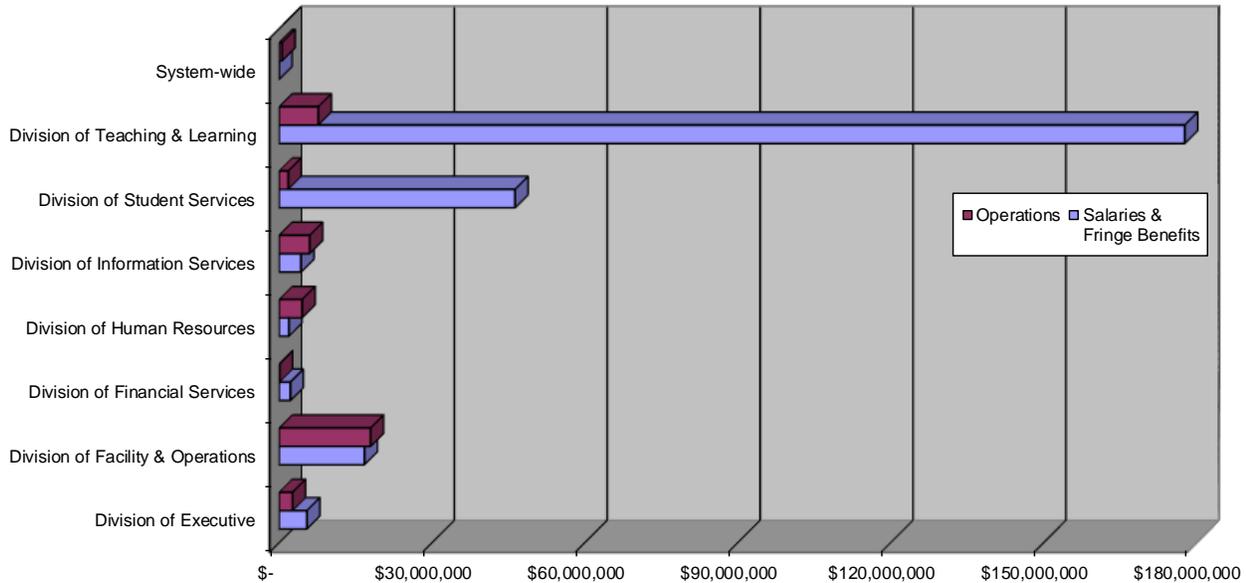
### ***General Fund Expenditures and Outgoing Transfers***

As for Operational Expenditures, the FY 2019 General Fund Budget reflects an increase of \$3.3 million or 8.72% over FY 2018. This increase was primarily attributed to the following additions:

- \$975,312 risk management expenditures (property risk management and insurance) associated with outstanding claims and recent losses
- \$956,080 new campus police department
- \$296,169 various instructional initiatives across all grades
- \$291,786 plant services
- \$195,000 athletics field trips
- \$159,152 multi-tiered systems of support
- \$128,432 program for exceptional children
- \$96,000 Enterprise Resource Planning (ERP) process engineering and project management consulting)
- \$77,541 various expenditures district-wide
- \$37,556 information system disaster recovery system
- \$25,000 purchased professional services
- \$24,000 new construction vehicle
- \$21,296 expendable computer equipment
- \$20,000 purchased professional services

Transfers Out are projected at \$7.1 million, which is identical to FY 2018. As with the prior year, this includes a transfer to the Chattahoochee Valley Regional Library System of \$6.5 million and transfer to the Local Capital Projects Fund of \$500,000. Given that the digest was projected to realize a year-over-year decrease of .73%, the transfer out o CVL was held flat in relation to FY 2018.

**Muscogee County School District  
General Fund Expenditures by Division  
FY 2019**



	Division of Executive	Division of Facility & Operations	Division of Financial Services	Division of Human Resources	Division of Information Services	Division of Student Services	Division of Teaching & Learning	System-wide
Operations	\$2,616,216	\$17,939,126	\$81,286	\$4,503,854	\$5,995,212	\$1,789,334	\$7,674,116	\$574,250
Salaries & Fringe Benefits	\$5,436,455	\$16,727,165	\$2,182,565	\$1,909,566	\$4,290,444	\$46,281,929	\$177,657,612	\$-

**Muscogee County School District  
GENERAL FUND  
Budgeted Expenditures by Function  
FY 2019**

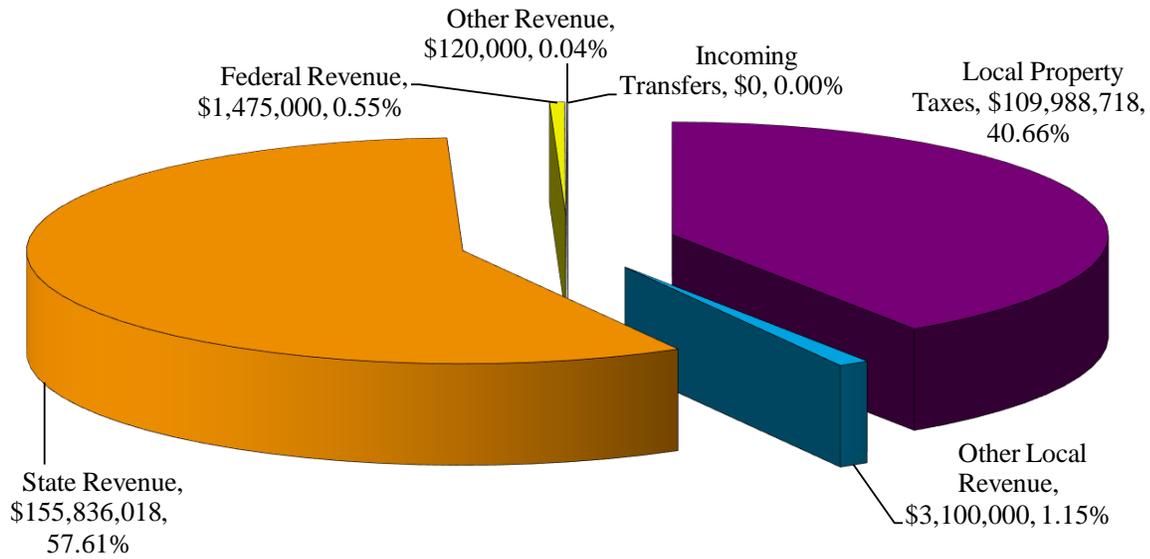
	Salaries	Fringe Benefits	Total Salaries & Fringe Benefits	Operations	Total Expenditures	Expenditures by Function - Percent of Total Expenditures
1000 Instruction	\$ 132,416,999	\$ 54,224,218	\$ 186,641,217	\$ 6,877,596	\$ 193,518,813	65.45%
2100 Student Services	6,498,511	2,491,145	8,989,657	1,489,152	10,478,809	3.54%
2210 Improvement of Instruction	3,434,209	919,881	4,354,091	608,150	4,962,241	1.68%
2220 Educational Media Services	3,189,702	1,425,220	4,614,922	389,456	5,004,378	1.69%
2300 General Administration	373,948	132,230	506,177	1,518,350	2,024,527	0.68%
2400 School Administration	13,848,502	6,048,613	19,897,115	202,646	20,099,761	6.80%
2500 Business Services	1,988,550	897,377	2,885,926	534,386	3,420,312	1.16%
2600 Facility Maintenance & Operations	7,843,765	3,015,024	10,858,789	18,055,356	28,914,145	9.78%
2700 Student Transportation	6,267,104	2,176,731	8,443,835	4,879,143	13,322,978	4.51%
2800 Central Support Services	4,596,490	2,067,668	6,664,159	6,019,908	12,684,067	4.29%
2900 Other Support Services	-	-	-	110,000	110,000	0.04%
3300 Community Services Operations	417,291	212,557	629,848	-	629,848	0.21%
5000 Other Outlays	-	-	-	489,250	489,250	0.17%
Total	\$ 180,875,073	\$ 73,610,664	\$ 254,485,737	\$ 41,173,393	\$ 295,659,130	100.00%

**Muscogee County School District  
FY 2018 and FY 2019  
GENERAL FUND REVENUES**

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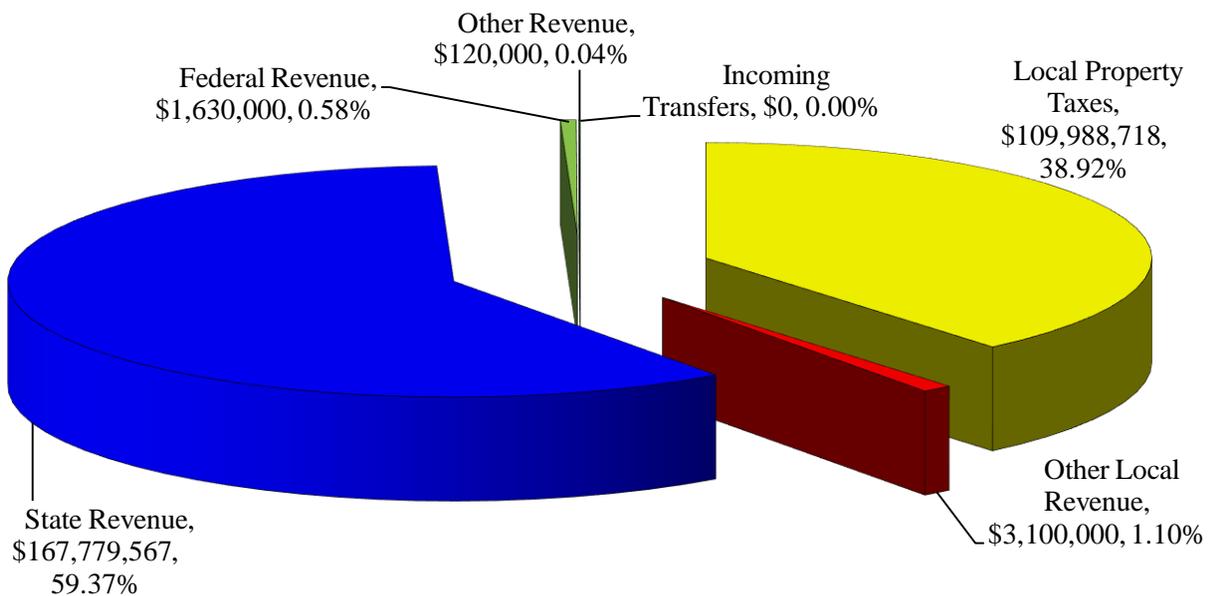
**FY 2018**

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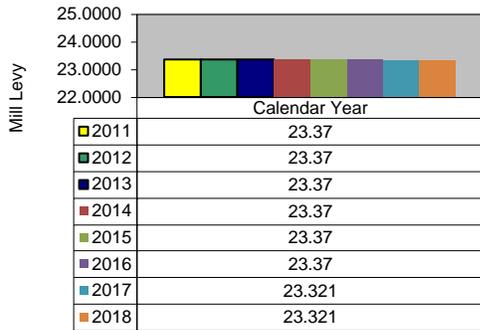
**FY 2019**

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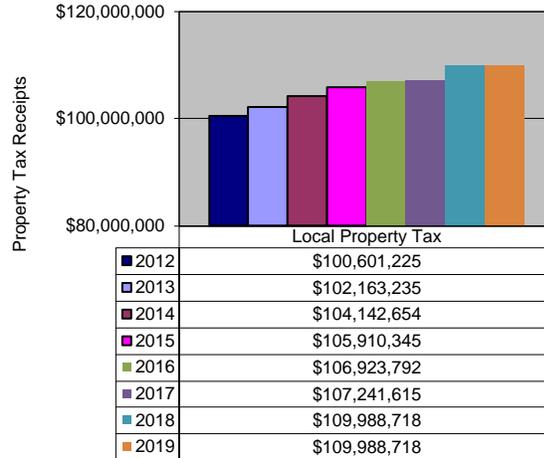


# Muscogee County School District General Fund Operating Budget For Fiscal Year July 1, 2018 through June 30, 2019

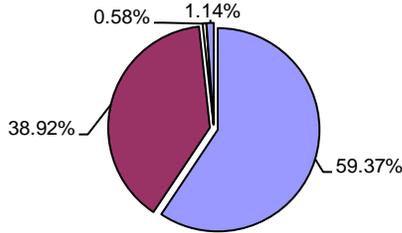
**Property Tax Mill Levies  
Calendar Years 2011-2018  
FIGURE 1**



**Local Property Tax Receipts  
Fiscal Years 2012-2019  
(Calendar Years 2011-2018)  
FIGURE 2**

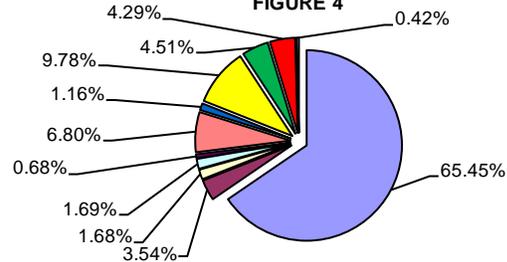


**FY 2019  
Projected General Fund Revenues  
FIGURE 3**



State	\$ 167,779,567	59.37%
Local Property Taxes	109,988,718	38.92%
Federal	1,630,000	0.58%
Other	3,220,000	1.14%
<b>Total Revenues</b>	<b>\$ 282,618,285</b>	<b>100.00%</b>

**FY 2019  
Projected General Fund Expenditures  
FIGURE 4**



Instruction	193,518,813	65.45%
Student Services	10,478,809	3.54%
Improvement of Instruction	4,962,241	1.68%
Educational Media Services	5,004,378	1.69%
General Administration	2,024,527	0.68%
School Administration	20,099,761	6.80%
Business Services	3,420,312	1.16%
Facility Maintenance & Operations	28,914,145	9.78%
Student Transportation	13,322,978	4.51%
Central Support Services	12,684,067	4.29%
Other Support Services	1,229,098	0.42%
<b>Total Expenditures</b>	<b>\$ 295,659,130</b>	<b>100.00%</b>
Transfers to Other Funds	\$ 7,093,041	
<b>Total Expenditures and Transfers to Other Funds</b>	<b>\$ 302,752,171</b>	

Fund Balance Usage	\$ 20,133,886
<b>Total Revenues and Fund Balance Usage</b>	<b>\$ 302,752,171</b>

Muscogee County Board of Education

Kia Chambers, *Chair*  
Naomi Buckner  
Vanessa Jackson  
Frank Myers  
Cathy Williams

Mark Cantrell, *Vice Chair*  
Patricia Hugley-Green  
Laurie McRae  
John Thomas

Dr. David F. Lewis, Superintendent of Education

**Muscogee County School District  
General Fund  
Summary of Revenues, Expenditures, and Fund Balance  
Comparison of FY 2018 Budget to FY 2019 Budget**

Description	Adopted Budget FY 2018	Proposed Budget FY 2019	Dollar Change	Pct Change
Total Beginning Fund Equity	60,703,900	53,946,027	-6,757,873	-11.13%
Revenues:				
Local Property Taxes	109,988,718	109,988,718	0	0.00%
Tuition	100,000	150,000	50,000	50.00%
Interest	500,000	650,000	150,000	30.00%
Indirect Charges	1,500,000	1,300,000	-200,000	-13.33%
Other Local	1,000,000	1,000,000	0	0.00%
Sub-total Local Revenue	113,088,718	113,088,718	0	0.00%
State Revenue	155,836,018	167,779,567	11,943,549	7.66%
Federal Revenue	1,475,000	1,630,000	155,000	10.51%
Other Revenue	120,000	120,000	0	0.00%
Total Revenues	270,519,736	282,618,285	12,098,549	4.47%
Transfers from Other Funds	0	0	0	N/A
Total Sources Available	331,223,636	336,564,312	5,340,676	1.61%
Expenditures:				
Salaries and Fringe Benefits	243,855,928	254,485,736	10,629,808	4.36%
Operations	37,870,070	41,173,394	3,303,324	8.72%
Sub-total Expenditures	281,725,998	295,659,130	13,933,132	4.95%
Transfers to Other Funds	7,093,041	7,093,041	0	0.00%
Total Expenditures and Transfers	288,819,039	302,752,171	13,933,132	4.82%
Variations in revenues and expenditures FY 2017	-11,541,430		11,541,430	-100.00%
Total Ending Fund Balance	53,946,027	33,812,141	-20,133,886	-37.32%
Total Expenditures and Ending Fund Balance	331,223,636	336,564,312	5,340,676	1.61%
Enrollment	30,491	31,055	564	1.85%
Expenditures per Student	9,240	9,521	281	3.04%

**Source: Comprehensive Annual Financial Report (CAFR), dated June 30, 2017 and District Financial Records**

**General Fund Budget:**

The General Fund is used to account for all financial resources of the District not otherwise accounted for in another fund. Each year the Board of Education adopts a non-appropriated budget for the District's General Fund, which is the maintenance and operations budget.

The operating budget contains proposed expenditures and the means for financing them. The District is not legally required to stay within the budget, but under State law it must not end any fiscal year with a general fund deficit fund balance.

As reflected, the District is anticipated to expend \$302.7 million in expenditures and transfers-out. Total revenues are anticipated at \$282.6 million. To balance the budget, the District is projected to use \$20.1 million of the \$53.9 million projected beginning fund balance. The District is projected to end fiscal year 2019 with an ending fund balance of \$33.8 million.

## Muscogee County School District

# Adopted and Projected Budgets - All Funds Fiscal Year 2019

Description	Total		Other State	
	All Funds	General Fund	Grants	Capital Projects
<b>ANTICIPATED REVENUES</b>				
Local Property Taxes	\$ 109,988,718	\$ 109,988,718	\$ -	\$ -
Local Sales Taxes	33,600,000	-	-	33,600,000
Other Local Sources	7,542,364	3,220,000	-	225,000
State	175,014,554	167,779,567	990,511	500,000
Federal	44,963,795	1,630,000	-	-
<b>Total Anticipated Revenues</b>	<b>\$ 371,109,431</b>	<b>\$ 282,618,285</b>	<b>\$ 990,511</b>	<b>\$ 34,325,000</b>
Transfers From Other Funds	26,202,141	-	-	500,000
Sale of Fixed Assets	-	-	-	-
Fund Balance 7/1/2018	103,739,016	53,946,027	-	18,888,409
<b>Total Funds Available</b>	<b>\$ 501,050,588</b>	<b>\$ 336,564,312</b>	<b>\$ 990,511</b>	<b>\$ 53,713,409</b>
<b>ANTICIPATED EXPENDITURES</b>				
Instruction	\$ 211,197,345	\$ 193,518,813	\$ 850,530	\$ -
Student Services	12,637,040	10,478,809	-	-
Improvement of Instruction	12,042,479	4,962,241	36,466	-
Educational Media Services	5,104,224	5,004,378	-	-
Federal Grant Administration	934,152	-	-	-
General Administration	2,825,485	2,024,527	-	-
School Administration	20,471,434	20,099,761	26,195	-
Business Services	3,420,312	3,420,312	-	-
Facility Maintenance & Operations	29,867,397	28,914,145	-	-
Student Transportation	14,260,546	13,322,978	77,320	-
Central Support Services	12,684,067	12,684,067	-	-
Other Support Services	684,214	110,000	-	-
Community Services	8,864,783	629,848	-	-
Other Outlays	489,250	489,250	-	-
School Nutrition Services	22,114,911	-	-	-
Capital Projects	34,604,309	-	-	34,604,309
Debt Service	18,877,675	-	-	-
Undistributed	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 411,079,624</b>	<b>\$ 295,659,130</b>	<b>\$ 990,511</b>	<b>\$ 34,604,309</b>
Transfers to Other Funds	26,202,141	7,093,041	-	19,109,100
Fund Balance 6/30/2019	\$ 63,768,823	\$ 33,812,141	\$ -	\$ -

The Muscogee County Board of Education held two (2) public hearings on the FY 2019 General Fund Budget during calendar year 2018 at the Public Education Center, 2960 Macon Road.

The Muscogee County Board of Education voted on the final adoption of the FY 2019 General Fund Budget on June 25, 2018 at the 6:00 PM Board Meeting at the Public Education Center, 2960 Macon Road. Fiscal year 2019 budgets were also voted on and adopted for the Capital Projects Fund, Debt Service Fund, School Nutrition Program, and Library Fund. The Adopted FY 2018 budgets for all are referenced.

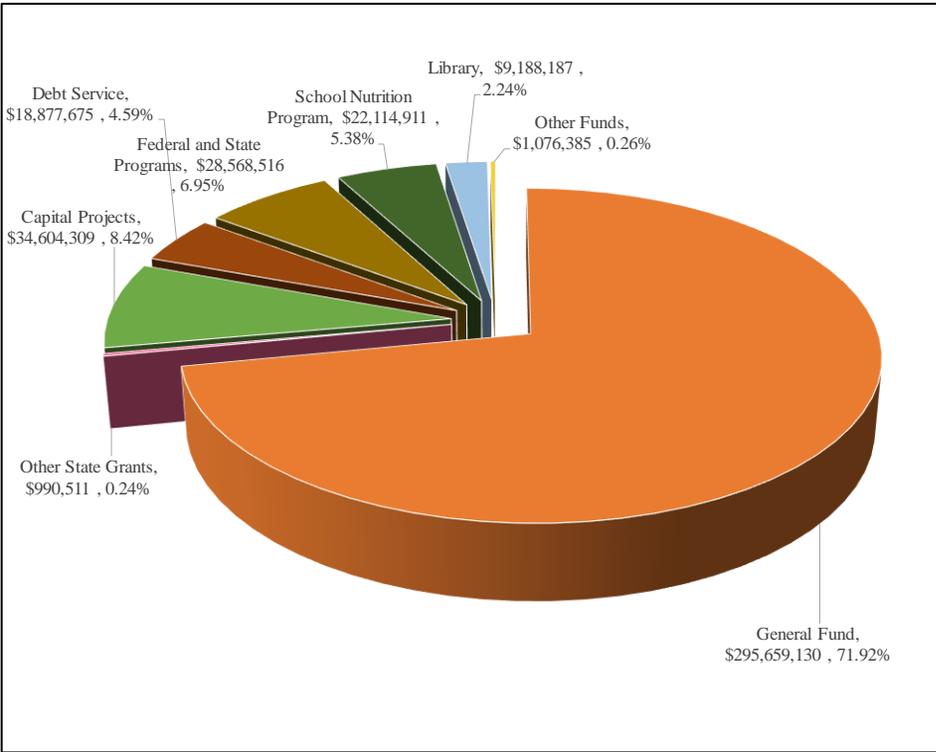
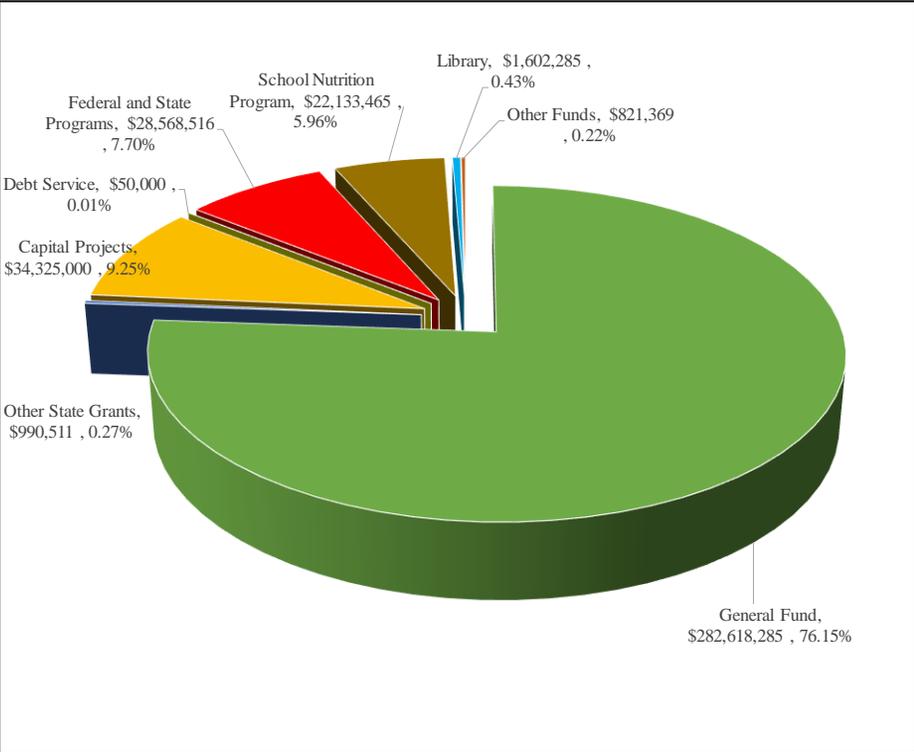
Also reflected above are the Projected FY 2019 budgets for the Other State Grants, Federal and State Programs, and Other Funds.

<u>Debt Service</u>	<u>Federal and State Programs</u>	<u>School Nutrition Program</u>	<u>Library</u>	<u>Other Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
50,000	-	2,369,000	856,995	821,369
-	4,484,186	515,000	745,290	-
-	24,084,330	19,249,465	-	-
<u>\$ 50,000</u>	<u>\$ 28,568,516</u>	<u>\$ 22,133,465</u>	<u>\$ 1,602,285</u>	<u>\$ 821,369</u>
19,109,100	-	-	6,593,041	-
-	-	-	-	-
18,501,875	-	3,200,082	8,700,096	502,527
<u>\$ 37,660,975</u>	<u>\$ 28,568,516</u>	<u>\$ 25,333,547</u>	<u>\$ 16,895,422</u>	<u>\$ 1,323,896</u>
\$ -	\$ 16,659,426	\$ -	\$ -	\$ 168,576
-	1,969,624	-	-	188,607
-	6,959,335	-	-	84,437
-	99,846	-	-	-
-	934,152	-	-	-
-	781,870	-	-	19,088
-	345,478	-	-	-
-	-	-	-	-
-	-	-	953,252	-
-	816,217	-	-	44,031
-	-	-	-	-
-	2,568	-	-	571,646
-	-	-	8,234,935	-
-	-	22,114,911	-	-
-	-	-	-	-
18,877,675	-	-	-	-
-	-	-	-	-
<u>\$ 18,877,675</u>	<u>\$ 28,568,516</u>	<u>\$ 22,114,911</u>	<u>\$ 9,188,187</u>	<u>\$ 1,076,385</u>
-	-	-	-	-
<u>\$ 18,783,300</u>	<u>\$ -</u>	<u>\$ 3,218,636</u>	<u>\$ 7,707,235</u>	<u>\$ 247,511</u>

# Muscogee County School District FY 2019 Budget – Total Anticipated Revenues and Expenditures, All Funds

**Total Anticipated Revenues – All Funds  
\$371,109,431**

**Total Anticipated Expenditures – All Funds  
\$411,079,624**



**Muscogee County School District**  
**MAJOR GOVERNMENTAL FUND - GENERAL FUND**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**FY 2015 - FY 2019**

	General Fund Actual 2015	General Fund Actual 2016	General Fund Actual 2017	General Fund Budget 2018	General Fund Budget 2019	FY19 - FY18 Dollar Variance	FY19 - FY18 Percent Variance
<b>REVENUES</b>							
State sources	\$ 147,496,528	\$ 152,294,786	\$ 153,723,942	\$ 155,836,018	\$ 167,779,567	\$ 11,943,549	7.66%
Property taxes	105,910,345	106,923,792	107,241,615	109,988,718	109,988,718	-	0.00%
Sales taxes	832,929	908,356	941,571	-	-	-	N/A
Federal sources	1,573,434	1,672,581	1,512,236	1,475,000	1,630,000	155,000	10.51%
Investment income	429,170	1,037,908	219,693	500,000	650,000	150,000	30.00%
Change in fair value of investments	421,209	-	-	-	-	-	N/A
Other revenue (See Note 1)	3,471,483	3,110,580	3,082,023	2,720,000	2,570,000	(150,000)	-5.51%
Total revenues	<u>260,135,098</u>	<u>265,948,003</u>	<u>266,721,080</u>	<u>270,519,736</u>	<u>282,618,285</u>	<u>12,098,549</u>	<u>4.47%</u>
<b>EXPENDITURES</b>							
Current operating							
Instruction	160,869,891	161,256,857	168,234,537	184,249,236	193,518,813	9,269,577	5.03%
Student support services	7,703,954	8,153,609	8,500,093	9,150,311	10,478,809	1,328,498	14.52%
Instructional staff services	2,216,284	2,880,651	3,475,362	5,740,552	4,962,241	(778,311)	-13.56%
Educational media services	5,164,130	4,753,235	4,790,466	4,095,317	5,004,378	909,061	22.20%
General administration	2,010,542	1,231,798	1,798,409	2,132,108	2,024,527	(107,581)	-5.05%
School administration	18,376,875	19,181,353	18,585,933	19,596,679	20,099,761	503,082	2.57%
Business support	3,517,839	3,605,061	3,198,760	3,477,038	3,420,312	(56,726)	-1.63%
Plant maintenance and operation	24,168,117	24,265,681	24,506,943	27,636,006	28,914,145	1,278,139	4.62%
Student transportation services	11,384,733	12,051,025	13,048,281	11,973,313	13,322,978	1,349,665	11.27%
Other support services (See Note 2)	9,868,509	9,892,946	10,660,201	13,675,438	13,913,165	237,727	1.74%
Total expenditures	<u>245,280,874</u>	<u>247,272,216</u>	<u>256,798,985</u>	<u>281,725,998</u>	<u>295,659,130</u>	<u>13,933,131</u>	<u>4.95%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>14,854,224</u>	<u>18,675,787</u>	<u>9,922,095</u>	<u>(11,206,262)</u>	<u>(13,040,845)</u>	<u>(1,834,582)</u>	<u>16.37%</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Proceeds from the sale of capital assets	1,838,381	-	-	-	-	-	N/A
Transfers in	-	-	-	-	-	-	N/A
Transfers out	(6,763,450)	(6,866,456)	(6,990,282)	(7,093,041)	(7,093,041)	-	0.00%
Total other financing sources (uses)	<u>(4,925,069)</u>	<u>(6,866,456)</u>	<u>(6,990,282)</u>	<u>(7,093,041)</u>	<u>(7,093,041)</u>	<u>-</u>	<u>0.00%</u>
Net change in fund balances	9,929,155	11,809,331	2,931,813	(18,299,303)	(20,133,886)	(1,834,583)	10.03%
<b>FUND BALANCE, beginning of year</b>	<u>36,033,601</u>	<u>45,962,756</u>	<u>57,772,087</u>	<u>56,986,524</u>	<u>53,946,027</u>	<u>(3,040,497)</u>	<u>-5.34%</u>
<b>FUND BALANCE, end of year</b>	<u>\$ 45,962,756</u>	<u>\$ 57,772,087</u>	<u>\$ 60,703,900</u>	<u>\$ 38,687,221</u>	<u>\$ 33,812,141</u>	<u>\$ (4,875,080)</u>	<u>-12.60%</u>

Note 1: For FY 2018 and FY 2019 includes following revenues: Indirect Cost, Other Local Revenue, Tuition, and Other Revenue

Note 2: For FY 2018 and FY 2019 includes following expenditure functions: Central Support Services, Other Support Services, Community Services Operations, and Other Outlays

Source: Muscogee County School District's Comprehensive Annual Financial Reports for June 30th respective fiscal year ending and District's financial records

**Muscogee County School District**  
**MAJOR GOVERNMENTAL FUND - CAPITAL PROJECTS FUND**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**FY 2015 - FY 2019**

	Capital Projects Actual 2015	Capital Projects Actual 2016	Capital Projects Actual 2017	Capital Projects Budget 2018	Capital Projects Budget 2019	FY19 - FY18 Dollar Variance	FY19 - FY18 Percent Variance
<b>REVENUES</b>							
State sources	\$ -	\$ -	\$ 107,671	\$ 4,448,892	\$ 500,000	\$ (3,948,892)	-88.76%
Sales taxes	18,194,260	34,194,413	33,515,824	33,600,000	33,600,000	-	0.00%
Investment income	26,480	80,625	312,516	90,000	225,000	135,000	150.00%
Other revenue	58,028	55,052	62,435	-	-	-	N/A
Total revenues	18,278,768	34,330,090	33,998,446	38,138,892	34,325,000	(3,813,892)	-10.00%
<b>EXPENDITURES</b>							
Current operating							
Instruction	4,779,210	1,424,678	3,074,453	-	-	-	N/A
School administration	-	-	-	-	-	-	N/A
Plant maintenance and operation	130,370	208,047	308,040	-	-	-	N/A
Student transportation services	158,692	2,106,788	2,484,321	-	-	-	N/A
Capital Outlay							
Facilities acquisition and construction	2,801,256	11,329,887	58,576,246	48,801,159	34,604,309	(14,196,850)	-29.09%
Debt service							
Interest and fiscal charges	-	243,321	279,755	-	-	-	N/A
Total expenditures	7,869,528	15,312,721	64,722,815	48,801,159	34,604,309	(14,196,850)	-29.09%
Excess (deficiency) of revenues over (under) expenditures	10,409,240	19,017,369	(30,724,369)	(10,662,267)	(279,309)	20,062,102	-188.16%
<b>OTHER FINANCING SOURCES (USES)</b>							
Issuance of General Obligation bonds	-	20,000,000	33,310,000	-	-	-	N/A
Premiums from issuance of bonds	-	786,574	2,099,779	-	-	-	N/A
Proceeds from capital lease			507,928	-	-	-	N/A
Transfers in	520,265	605,788	569,722	500,000	500,000	-	0.00%
Transfers out	(2,170)	(1,326,259)	(18,553,749)	(19,305,708)	(19,109,100)	196,608	-1.02%
Total other financing sources (uses)	518,095	20,066,103	17,933,680	(18,805,708)	(18,609,100)	196,608	-1.05%
Net change in fund balances	10,927,335	39,083,472	(12,790,689)	(29,467,975)	(18,888,409)	10,579,566	-35.90%
<b>FUND BALANCE, beginning of year</b>	39,878,924	50,806,259	89,889,731	29,467,975	18,888,409	(10,579,566)	-35.90%
<b>FUND BALANCE, end of year</b>	\$ 50,806,259	\$ 89,889,731	\$ 77,099,042	\$ -	\$ -	\$ -	N/A

Source: Muscogee County School District's Comprehensive Annual Financial Reports for June 30th respective fiscal year ending and District's financial records

**Muscogee County School District**  
**MAJOR GOVERNMENTAL FUND - FEDERAL AND STATE PROGRAMS FUND**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**FY 2015 - FY 2019**

	Federal & State Programs Actual 2015	Federal & State Programs Actual 2016	Federal & State Programs Actual 2017	Federal & State Programs Budget 2018	Federal & State Programs Budget 2019	FY19 - FY18 Dollar Variance	FY19 - FY18 Percent Variance
<b>REVENUES</b>							
State sources	\$ 4,671,021	\$ 4,565,107	\$ 4,826,464	\$ 4,484,186	\$ 4,484,186	\$ -	0.00%
Federal sources	24,102,658	22,577,009	24,072,834	24,084,330	24,084,330	-	0.00%
Other revenue	<u>1,073,776</u>	<u>1,043,673</u>	<u>965,541</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Total revenues	<u>29,847,455</u>	<u>28,185,789</u>	<u>29,864,839</u>	<u>28,568,516</u>	<u>28,568,516</u>	<u>-</u>	<u>0.00%</u>
<b>EXPENDITURES</b>							
Current operating							
Instruction	15,295,779	13,793,737	15,148,384	16,659,426	16,659,426	-	0.00%
Student support services	627,398	620,800	1,474,347	1,969,624	1,969,624	-	0.00%
Instructional staff services	8,762,782	9,093,400	9,333,554	6,959,335	6,959,335	-	0.00%
Educational media services	41,477	73,956	87,437	99,846	99,846	-	0.00%
Federal grant administration	-	-	-	934,152	934,152	-	0.00%
General administration	1,895,749	1,857,071	1,999,453	781,870	781,870	-	0.00%
School administration	324,667	331,020	91,292	345,478	345,478	-	0.00%
Plant maintenance and operation	114,186	29,211	53,892	-	-	-	N/A
Student transportation services	817,164	857,354	907,912	816,217	816,217	-	0.00%
Other support services	<u>1,760,712</u>	<u>1,517,077</u>	<u>755,548</u>	<u>2,568</u>	<u>2,568</u>	<u>-</u>	<u>0.00%</u>
Total expenditures	<u>29,639,914</u>	<u>28,173,626</u>	<u>29,851,819</u>	<u>28,568,516</u>	<u>28,568,516</u>	<u>-</u>	<u>0.00%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>207,541</u>	<u>12,163</u>	<u>13,020</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	-	-	-	-	N/A
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Net change in fund balances	207,541	12,163	13,020	-	-	-	N/A
<b>FUND BALANCE, beginning of year</b>	<u>616,069</u>	<u>823,610</u>	<u>835,773</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
<b>FUND BALANCE, end of year</b>	<u>\$ 823,610</u>	<u>\$ 835,773</u>	<u>\$ 848,793</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>

Source: Muscogee County School District's Comprehensive Annual Financial Reports for June 30th respective fiscal year ending and District's financial records

**Muscogee County School District**  
**MAJOR GOVERNMENTAL FUND - DEBT SERVICE FUND**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**FY 2015 - FY 2019**

	Debt Service Actual 2015	Debt Service Actual 2016	Debt Service Actual 2017	Debt Service Budget 2018	Debt Service Budget 2019	FY19 - FY18 Dollar Variance	FY19 - FY18 Percent Variance
<b>REVENUES</b>							
Investment income	\$ 738	\$ 15	\$ 9,171	\$ 500	\$ 50,000	\$ 49,500	9900.00%
Total revenues	<u>738</u>	<u>15</u>	<u>9,171</u>	<u>500</u>	<u>50,000</u>	<u>49,500</u>	<u>9900.00%</u>
<b>EXPENDITURES</b>							
Debt service							
Principal retirement	17,985,000	1,000,000	-	19,036,755	18,877,675	(159,080)	-0.84%
Interest and fiscal charges	<u>325,632</u>	<u>-</u>	<u>649,688</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Total expenditures	<u>18,310,632</u>	<u>1,000,000</u>	<u>649,688</u>	<u>19,036,755</u>	<u>18,877,675</u>	<u>(159,080)</u>	<u>-0.84%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(18,309,894)</u>	<u>(999,985)</u>	<u>(640,517)</u>	<u>(19,036,255)</u>	<u>(18,827,675)</u>	<u>208,580</u>	<u>-1.10%</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	2,170	1,326,259	18,553,749	19,305,708	19,109,100	(196,608)	-1.02%
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Total other financing sources (uses)	<u>2,170</u>	<u>1,326,259</u>	<u>18,553,749</u>	<u>19,305,708</u>	<u>19,109,100</u>	<u>(196,608)</u>	<u>-1.02%</u>
Net change in fund balances	(18,307,724)	326,274	17,913,232	269,453	281,425	11,972	4.44%
<b>FUND BALANCE, beginning of year</b>	<u>18,307,724</u>	<u>-</u>	<u>326,274</u>	<u>18,232,422</u>	<u>18,501,875</u>	<u>269,453</u>	<u>1.48%</u>
<b>FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ 326,274</u>	<u>\$ 18,239,506</u>	<u>\$ 18,501,875</u>	<u>\$ 18,783,300</u>	<u>\$ 281,425</u>	<u>1.52%</u>

Source: Muscogee County School District's Comprehensive Annual Financial Reports for June 30th respective fiscal year ending and District's financial records

**Muscogee County School District**  
**NON-MAJOR GOVERNMENTAL FUND - LIBRARY FUND**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**FY 2015 - FY 2019**

	Library Fund Actual 2015	Library Fund Actual 2016	Library Fund Actual 2017	Library Fund Budget 2018	Library Fund Budget 2019	FY19 - FY18 Dollar Variance	FY19 - FY18 Percent Variance
<b>REVENUES</b>							
State sources	\$ 638,452	\$ 630,615	\$ 680,267	\$ 712,958	\$ 856,995	\$ 144,037	20.20%
Other revenue	629,257	687,294	724,123	1,325,093	745,290	(579,803)	-43.76%
Total revenues	<u>1,267,709</u>	<u>1,317,909</u>	<u>1,404,390</u>	<u>2,038,051</u>	<u>1,602,285</u>	<u>(435,766)</u>	<u>-21.38%</u>
<b>EXPENDITURES</b>							
Current operating							
Plant maintenance and operation	783,492	692,357	681,726	977,826	953,252	(24,574)	-2.51%
Other support services	5,701,576	6,010,504	6,380,685	7,653,266	8,234,935	581,669	7.60%
Total expenditures	<u>6,485,068</u>	<u>6,702,861</u>	<u>7,062,411</u>	<u>8,631,092</u>	<u>9,188,187</u>	<u>557,095</u>	<u>6.45%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,217,359)</u>	<u>(5,384,952)</u>	<u>(5,658,021)</u>	<u>(6,593,041)</u>	<u>(7,585,902)</u>	<u>(992,861)</u>	<u>15.06%</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	6,243,185	6,366,456	6,490,282	6,593,041	6,593,041	-	0.00%
Transfers out	-	(105,788)	(69,722)	-	-	-	N/A
Total other financing sources (uses)	<u>6,243,185</u>	<u>6,260,668</u>	<u>6,420,560</u>	<u>6,593,041</u>	<u>6,593,041</u>	<u>-</u>	<u>0.00%</u>
Net change in fund balances	1,025,826	875,716	762,539	-	(992,861)	(992,861)	N/A
<b>FUND BALANCE, beginning of year</b>	<u>5,762,356</u>	<u>6,788,182</u>	<u>7,663,898</u>	<u>8,426,437</u>	<u>8,700,096</u>	<u>273,659</u>	<u>3.25%</u>
<b>FUND BALANCE, end of year</b>	<u>\$ 6,788,182</u>	<u>\$ 7,663,898</u>	<u>\$ 8,426,437</u>	<u>\$ 8,426,437</u>	<u>\$ 7,707,235</u>	<u>\$ (719,202)</u>	<u>-8.54%</u>

Source: Muscogee County School District's Comprehensive Annual Financial Reports for June 30th respective fiscal year ending and District's financial records

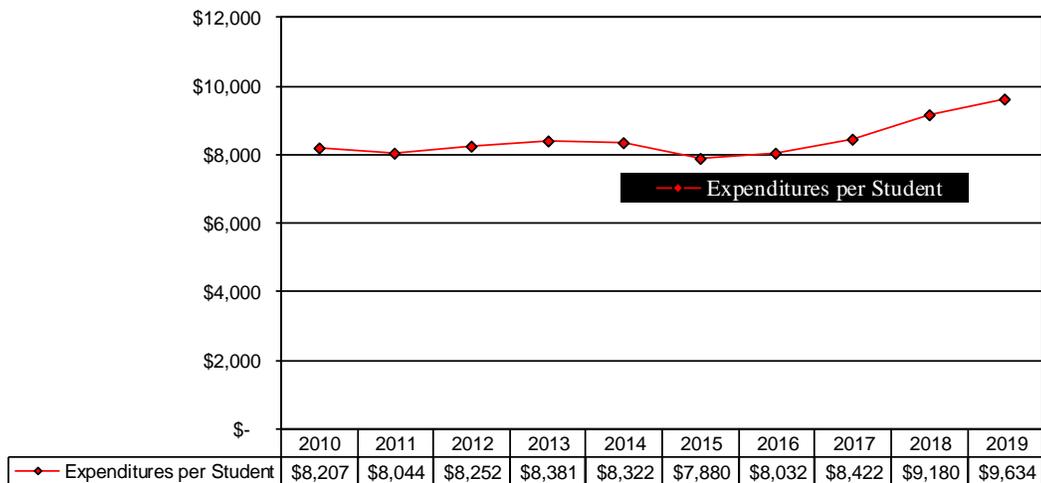
**Muscogee County School District**  
**NON-MAJOR GOVERNMENTAL FUND - SCHOOL NUTRITION FUND**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**FY 2015 - FY 2019**

	School Nutrition Actual 2015	School Nutrition Actual 2016	School Nutrition Actual 2017	School Nutrition Budget 2018	School Nutrition Budget 2019	FY19 - FY18 Dollar Variance	FY19 - FY18 Percent Variance
<b>REVENUES</b>							
State sources	\$ 650,776	\$ 662,392	\$ 675,461	\$ 510,000	\$ 515,000	\$ 5,000	0.98%
Federal sources	16,452,278	17,194,499	18,036,703	18,161,528	19,249,465	1,087,937	5.99%
Investment income	3,291	7,017	13,486	-	14,000	14,000	N/A
Charges for meals	3,018,081	2,830,534	2,390,854	-	2,312,000	2,312,000	N/A
Other revenue	19,051	162,770	45,129	2,407,000	43,000	(2,364,000)	-98.21%
Total revenues	<u>20,143,477</u>	<u>20,857,212</u>	<u>21,161,633</u>	<u>21,078,528</u>	<u>22,133,465</u>	<u>1,054,937</u>	<u>5.00%</u>
<b>EXPENDITURES</b>							
Current operating							
School nutrition services	19,441,450	20,377,830	19,744,311	21,071,258	22,114,911	1,043,653	4.95%
Total expenditures	<u>19,441,450</u>	<u>20,377,830</u>	<u>19,744,311</u>	<u>21,071,258</u>	<u>22,114,911</u>	<u>1,043,653</u>	<u>4.95%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>702,027</u>	<u>479,382</u>	<u>1,417,322</u>	<u>7,270</u>	<u>18,554</u>	<u>11,284</u>	<u>155.21%</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	-	-	-	-	N/A
Transfers out	-	-	-	-	-	-	N/A
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Net change in fund balances	702,027	479,382	1,417,322	7,270	18,554	11,284	155.21%
<b>FUND BALANCE, beginning of year</b>	<u>594,082</u>	<u>1,296,109</u>	<u>1,775,491</u>	<u>3,192,813</u>	<u>3,200,082</u>	<u>7,269</u>	<u>0.23%</u>
<b>FUND BALANCE, end of year</b>	<u>\$ 1,296,109</u>	<u>\$ 1,775,491</u>	<u>\$ 3,192,813</u>	<u>\$ 3,200,083</u>	<u>\$ 3,218,636</u>	<u>\$ 18,553</u>	<u>0.58%</u>

Source: Muscogee County School District's Comprehensive Annual Financial Reports for June 30th respective fiscal year ending and District's financial records

**General Fund Average Expenditures per Student  
Actual FY 2010-FY 2017 and Projected FY 2018 and FY 2019**

Fiscal Year	Student Enrollment	Total Expenditures	Expenditures Per Student	Change (Dollars)	Change (Percent)
2010	31,337	\$ 257,177,818	\$ 8,207		
2011	31,173	\$ 250,753,141	\$ 8,044	\$ (163)	-1.99%
2012	31,074	\$ 256,418,637	\$ 8,252	\$ 208	2.59%
2013	31,000	\$ 259,802,772	\$ 8,381	\$ 129	1.56%
2014	30,952	\$ 257,585,912	\$ 8,322	\$ (59)	-0.70%
2015	31,127	\$ 245,280,874	\$ 7,880	\$ (442)	-5.31%
2016	30,785	\$ 247,272,216	\$ 8,032	\$ 152	1.93%
2017	30,491	\$ 256,798,985	\$ 8,422	\$ 390	4.85%
2018	30,686	\$ 281,725,998	\$ 9,180	\$ 758	9.00%
2019	30,686	\$ 295,659,130	\$ 9,634	\$ 454	4.95%



**Average Expenditures per Student:**

The average expenditures per student for fiscal year (FY) 2019 for the General Fund is projected at \$9,634. This is an increase of \$454 or 4.95% above FY 2018 expenditures per student of \$9,180. For fiscal years 2011, 2014 and 2015, the District experienced a reduction in expenditures per student. This trend ended for FY 2016 forward.

This upward trend in average expenditures per student is also projected for FY 2019 as the District continues to make a conscientious effort to provide funding for wage and salary increases for certificated, professional, and support staff as well as fund the programs and initiatives dedicated to increasing overall student achievement.

All reflected expenditures are exclusive of transfers-out to other funds.

Note: Student Enrollment is enrollment for Grades K-12 per respective October FTE count dae.

## Debt Service

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### Debt Policy

The general policy of the Muscogee County Schools is to use long-term debt, or debt with a maturity date of more than one year, to finance new school construction, land acquisitions, renovation of existing buildings and facilities, major equipment purchases and the refinancing of existing bonds. For school districts, bonds are the most common form of long-term debt. Bonds are written promises to pay a specified sum or money, called the face value or principal amount, at a specified date or dates in the future, called maturity dates, together with periodic interest at specified rates.

As discussed on the following page, the District's long-term debt is primary in the form of general obligation (GO) bonds. GO bonds are bonds that are secured by the full faith and credit of the levying authority and represent the strongest pledge of the District. These bonds are secured by the issuer's ad valorem taxing power or Special Purpose Local Option Sales Tax, most commonly called SPLOST collections. SPLOST proceeds can be used to make debt service principal and interest payments as long as debt service is included as a purpose in the sales tax referendum, as it was done with the current referendum. The SPLOST referendum is presented to voters every five years for considerations for approval of this levy of one cent or one percent sales and use tax.

In Georgia, the issuance of bonds must first be approved by a majority of the registered voters in a countywide referendum held for that purpose. Before incurring bonded debt, the levying authority must provide for the assessment and collection of an annual tax, or debt service mill levy sufficient to meet the principal and interest payments on the debt within 30 years from incurring the bonded indebtedness. The law further requires that the proceeds of the tax, along with any other monies held for payment of the bonds be retained in a sinking fund (i.e. debt service fund). This debt service fund is dedicated to the exclusive payment of the scheduled bonded debt's principal and interest payments. The debt service mill levy is not subject to the District's 25 mill levy cap. For these reasons, GO bonds have lower interest rates than limited liability bonds, which are bonds that are secured by a particular revenue stream. The Debt Service Fund is used to account for the accumulation of resources and the payment of principal and interest on GO bonds.

The District believes that inter-period equity is fundamental to public administration and is a major component of accountability. Inter-period equity measures whether current-year citizens received services, but shifted the burden for payment of these services to future-year citizens. By adhering to the "debt limitation statutes" in the issuance of debt, which is discussed under the "Legal Debt" section, the district continues to make a concerted effort to not shift the debt burden from generation to generation.

Future annual debt service requirements (principal and interest payments) to maturity for the outstanding general obligation bonds are as follows:

GENERAL OBLIGATION BONDS				
Fiscal Year Ended June 30	GO Debt Series	Principal	Interest	Rate
2018	Series 2016	\$17,190,000	\$370,250	3%
2018	Series 2017	-	\$1,469,005	5%
2019	Series 2016	\$2,810,000	\$56,200	4%
2019	Series 2017	\$14,895,000	\$1,108,975	5%
2020	Series 2016	-	-	N/A
2020	Series 2017	\$18,415,000	\$368,300	4%

As reflected above, the interest payments are due semiannually in April and October of each year. The initial principal payment is due October 1, 2017 and thereafter in October through maturity. As of the most recent year end, for the period ending June 30, 2017, the District was in compliance with the bond covenants.

**Capital Lease.** During the fiscal year ending June 30, 2017, the District entered into a capital lease agreement. This agreement allowed for the financing of the acquisition of light emitting diode (LED) sports lighting at a cost of \$507,928. Qualifying as a capital lease agreement for accounting purposes, the present value of the future minimum lease payments were recorded as such from the inception date.

The associated capital lease outstanding for the fiscal year ending June 30, 2017 is reflected below:

Purpose	Interest Rate	Issue Date	Maturity Date	Amount Issued	Amount Outstanding
LED Sports Lighting	3.45%	5-30-2017	6/30/2027	\$507,928	\$507,928

**Certificates of Participation.** Certificates of Participation (COP) are financing instruments that evidences a pro rata share in a specific pledged revenue stream, which are generally lease payments by the issuer that are subject to annual appropriation. The certificate entitles the holder to receive a share, or participation, in the payments from a respective project. The payments are passed through the lessor to the certificate holders. The lessor typically assigns the lease and the payments to a trustee, which then distributes the payments to the certificate holders.

In fiscal year 2009, the District defeased certain COP by placing 2003 SPLOST proceeds in an irrevocable trust to provide for all future debt service payments. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's basic financial statements.

At June 30, 2017, \$9,335,000 of Certificates of Participation remain outstanding and is considered defeased.

**Operating Leases.** The District leases various equipment and buildings under cancelable operating leases. An operating lease is a lease agreement whereby the risk of ownership of the property, plant, and/or equipment is not assumed by the lessee. This agreement conveys the right to use the property for a specified period of time in exchange for periodic rental payments. For the fiscal year ending 2017, expenses associated with this operating lease totaled \$179,600.

**Compensated Absences and Workers' Compensation.** The District's other long-term liabilities also consist of compensated absences and workers' compensation. Compensated absences are absences whereby employees are paid for vacation, sick and sabbatical leave. This leave is accrued as a liability as the benefits are earned by the employees if the leave is attributable to past service and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at the time of termination or retirement. Workers' compensation provides for wage replacement and medical benefits; including hospital, rehabilitation, retraining, and other benefits to employees for work related injuries. Employees' claiming workers' compensation benefits relinquish their right to sue employers for injuries covered.

Liabilities associated with compensated absences are liquidated through the General Fund, Federal and State Program Fund, School Nutrition Fund and the Library Fund management program for workers' compensation claims. A premium is charged when needed by the Internal Service Fund to each user program on the basis of the percentage of that program's payroll to total payroll in order to cover estimated claims budgeted by management based on known claims and prior experience. The District accounts for claims with the expense and liability being reported when it is probable that a loss has occurred, and the amount of that loss can be reasonably estimated.

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Source: Municipal Securities Rulemaking Board, <http://www.msrb.org/glossary/definition/certificate-of-participation-cop.aspx>  
Statement of Financial Accounting Standards No. 13, Financial Accounting Standards Board (FASB),  
<http://www.fasb.org/pdf/fas13.pdf>  
Statement No. 16 Accounting for Compensated Absences, Governmental Accounting Standards Board (GASB),  
<http://www.gasb.org/st/summary/gstsm16.html>  
U.S. Department of Education, <https://www2.ed.gov/programs/qualifiedzone/faq.html>  
MCSD financial records

## **Impact of Long-Term Debt on Current and Future Operations**

The District generally uses the "Pay-as-you-go" method for major purchases.

### **Impact on Current Operations**

The District's outstanding debt is considerably low compared to its overall legal debt limit, as referenced above. The District is forecasted to continue to have adequate funding to meet its long-term debt repayment requirements, which will not adversely impact the funding of current operations.

### **Impact on Future Operations**

With the SPLOST collections projected to meet much of the needs of the Capital Improvement Program (CIP) as well as provide the funds necessary to meet the long-term debt obligations, the District has positioned itself to continue to meet its long-term debt commitments. As in prior years, the long-term debt will not adversely impact future operations.

## **Short-term Debt**

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Article 9, Section 5, Paragraph 5 of the state of Georgia Constitution also authorizes the issuance of short-term debt or loans, which are loans with a maturity date of a year or less, in the form of short-term tax anticipation notes or TANs to fund current operations. TANs are issued in anticipation of future ad valorem tax receipts, which serve as collateral for the TANs. TANs are generally due and payable when the taxes are collected. The conditions for the issuance of such temporary loans are as follows:

- *The amount of short-term debt issued shall not exceed 75 percent of the total gross income from property taxes collected in the preceding year.*
- *Such loans are payable on or before December 31<sup>st</sup> of the calendar year in which they were issued.*
- *No such loan may be obtained when there is a loan outstanding which was acquired in a prior year.*
- *The total amount of the indebtedness in any calendar year cannot exceed the total anticipated revenue in that calendar year.*

At the time of final adoption of the General Fund budget, the District currently has adequate operating funds and fund balance reserves to meet its operational needs. The District does not anticipate the need to issue short-term debt or loans.

## **Acknowledgements**

- This document was prepared on behalf of the Muscogee County Schools by Theresa Y. Thornton. A special thanks to those that supported the vision and commitment to move the District's budgeting process to even higher levels of excellence in pursuit of the Distinguished Budget Presentation Awards Programs of both ASBO and GFOA. A special thank you is also extended to the Division of Financial Services and the departments and offices across the district that contributed to the publication of this budget document.

Finally, this document is dedicated to the memory of my parents, Rev. Robert Akins, Sr. and Mrs. Mamie Lois Akins, whose unfailing love and support continue to whisper to me, smile down on me and encourage me to always look up.

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### **Contacting the Division of Financial Services**

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Chief Financial Officer/Treasurer  
Muscogee County School District  
2960 Macon Road  
P.O. Box 2427  
Columbus, Georgia 31902-2427  
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## Organizational Section

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# District Overview

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## PROFILE OF THE MUSCOGEE COUNTY SCHOOL DISTRICT

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Created by Constitutional Amendment as a separate independent District and separate political subdivision of the state of Georgia, the Muscogee County School District was a merger of the school systems of the City of Columbus, Georgia and Muscogee County, Georgia. Upon approval by the voters in the general election of November 2, 1948, these two school systems merged January 1, 1950.

The District is a legally separate financial entity and is not included in any other entity's financial reports. Under the Governmental Accounting Standards Board (GASB) Statement No. 39, *Determining Whether Certain Organizations Are Component Units*, the various Parent-Teacher Association (PTAs), Parent-Teacher Organizations (PTOs), booster clubs, Columbus Museum, Inc., and the Muscogee County Library Foundation, Inc. are not component units of the District, and their financial activities are not included in the District's financial reporting.

The Muscogee County Board of Education is the official governing body of the District and as such is responsible for the operation of all public schools within Muscogee County, Georgia. In accordance with Board Policy BBAA-Board Officer Method of Election and Georgia Code (O.C.G.A. §20-02-0057), at its January board meeting each year the Board elects a Chair and Vice-Chair to serve a one year term. Other Board personnel, which also requires annual election in accordance to referenced board policy and Georgia code, includes the Secretary, Parliamentarian and Treasurer. The Superintendent of Education serves as the Board Secretary. The School Board Attorney serves as Board Parliamentarian and the Chief Financial Officer serves as the Board Treasurer.

The Superintendent of Education is appointed by the Board and serves as the Chief Executive Officer. For a term defined by the Board, the Superintendent has general supervisory and administration responsibility for the day to day operations of all departments and personnel of the District. The Georgia Constitution provides that the management and control of the district rest with the Board of Education. The nine elected Board members have policy and decision-making authority.

The Muscogee County School District proudly embraces a long history of academic achievement, a beacon of excellence, and remains committed to providing the programs and services to students and staff our efforts to become a premier school district. This long standing commitment to providing a quality education started years ago. For example, in 1905 Muscogee County Schools was the first public school system in the nation to offer kindergarten as part of the instructional program. It also was the first school system in the nation to have a vocational high school program. The District has a pervasive belief that it is through this commitment to providing educational excellence that we can inspire *all* students, regardless of socio-economic status, race, neighborhood or family structure to achieve their fullest life potential. Through the continued investment in students and staff, the foundation is laid for further positive returns, which equates to community growth and improved quality of life for the citizens of Muscogee County.

The District is comprised of 54 schools, 3 centers and programs, as well as 2 other entities for a total of 59 facilities district-wide. Service is provided to approximately 31,763 grades pre-K through 12 students. Of these students, 78.6% are eligible for free and reduced price meals. Roughly 92% of all school age children in Muscogee County, GA attend Muscogee County Schools. As of June 30, 2018 the District encompassed the following facilities:

- ✓ 32 Elementary Schools (Grades Pre-K through 5)
- ✓ 12 Middle Schools (Grades 6-8)
- ✓ 10 Middle Schools (Grades 9-12)
- ✓ 3 Centers and Programs
- ✓ Chattahoochee Valley Libraries
- ✓ Columbus Museum

For the fiscal year ending 2018, the District employed 5,159 employees, including approximately 1,996 classroom teachers; ranking as the second principal employer in Muscogee County. This includes 4,205 full-time employees, 945 part-time employees, and 9 board members, which represent 81.51%, 18.32%, and .17% of total employees, respectively. In regards to the professional staff members, 1,611 or 60.86% of the total professional employees of 2,647 hold a master's degree or above. As of June 30, 2018, the composition of the certificated staff consisted of those staff members that hold doctorates (total of 85) as well as those personnel identified as National Board Certified Teachers and Georgia Master Teachers.

The District provides the curricular required by both local, state and federal policies and statutes with an emphasis on student achievement. A breadth of services are provided, which includes the following: regular and special education instructional programs at the elementary, middle, and secondary levels; additional services in prekindergarten; regional public library services; a public art gallery museum; and numerous other programs and services that are designed to further propel student achievement to heighten levels.

Other highlights of the Muscogee County School District include the following academics and enrichments:

- Academic Competitions
- Advanced Placement
- After School Programs
- Arts and Humanities
- Athletics
- Career, Technology and Agricultural Education (CTAE)
- Early Success Centers
- English to Speakers of Other Languages (ESOL) Instruction
- Gifted Education
- Guidance
- Health and Fitness
- Homeless Children Program
- Instructional Technology
- Junior Reserve Officer Training Corps (JROTC)

- Magnet and Charter Schools
- Mentoring Program
- Parenting Workshops and Services
- Positive Behavioral Interventions & Supports (PBIS)
- Professional Learning
- Reading Literacy
- Special Education Instruction
- Teacher Keys Effectiveness System (TKES)

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## **MUSCOGEE COUNTY BOARD OF EDUCATION**

### **FUNCTION AND COMPOSITION**

All matters relating to the education and operations of the Muscogee County School District are governed and controlled by the Muscogee County Board of Education, as provided by Georgia law.

The Board has the responsibility to maintain a reasonable uniform system of public schools providing quality education for all young people of Muscogee County. With the advice of the Superintendent, it must determine the policies and prescribe the rules and regulations for the proper management of the school district.

The Board is legally responsible for the operation of the District and for establishing all related policy. The Board currently consists of nine elected members, eight elected from single member districts and one elected at-large. The members are elected to staggered four-year terms. The Board has independent taxing authority, which began in fiscal year 1995.

Regular meetings are held on the third Monday of each month at 6:00 p.m. in the Board Room at the Muscogee County Public Education Center. All meetings are open to the public. Special meetings may be called at other times by the Board Chairperson. At all meetings, a majority of the entire membership constitutes a quorum. The Board annually elects a Chairperson and Vice-Chairperson from its members.

As of July 1, 2018 the Board Members and their respective terms are as follows:

<b>Name and Office Held</b>	<b>Term Started</b>	<b>Expiration of Term</b>	<b>Number of Years in Office</b>	<b>Principal Occupation</b>
Kia Chambers, Chair	01/01/2015	12/31/2018	3	Realtor
Mark Cantrell, Vice-Chair	01/01/2011	12/31/2018	7	Business
Naomi Buckner	01/01/2003	12/31/2018	15	Educator
Patricia Hugley-Green	01/01/2005	12/31/2020	13	Insurance Agent
Vanessa Jackson	01/01/2017	12/31/2020	1	Business
Laurie McRae	01/01/2017	12/31/2020	1	Attorney
Frank Myers	01/01/2015	12/31/2018	3	Attorney
John Thomas	01/01/2015	12/31/2018	3	IRS Agent
Cathy Williams	01/01/2017	12/31/2020	1	Business

\*Prior to current term, Mrs. Williams served from 2007-2014 for a total years of service of 8 years.



## School Board Members

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**Kia Chambers**  
Vice-Chair Member At Large



**Mark Cantrell**  
Board Member District 6



**Naomi Buckner**  
Board Member District 4



**Patricia Hugley Green**  
Board Chair District 1



**Vanessa Jackson**  
Board Member District 3



**Laurie McRae**  
Board Member District 5



**Frank Myers**  
Board Member District 8



**Cathy Williams**  
Board Member District 7



**John Thomas**  
Board Member District 2

**Muscogee County School District**

**Board Members Committee Assignments  
Calendar Year 2018**

Board Member	Education	Finance	Construction	Policy	Personnel	Audit	Discipline	Property
Naomi Bucker	Chair							
Laurie McRae		Chair				Chair		
Cathy Williams			Chair					
Kia Chambers, Chair				Chair				
Vanessa Jackson					Chair			
Frank Myers							Chair	
John Thomas								Chair
Mark Cantrell, Vice-Chair								
Patricia Hugley Green								



**Dr. David F. Lewis**  
Superintendent of Education  
Muscogee County School District

Dr. David F. Lewis began his career with Polk County Public Schools in 1979 as band director at Fort Meade Middle-Senior High School. He became Assistant Principal at Fort Meade Middle-Senior and also served as Assistant Principal at Frostproof Middle-Senior High School. He served as Principal at Frostproof Middle-Senior High School for ten years.

While at Frostproof High School, Dr. Lewis was the recipient of numerous local and state awards to include: School-to-Work Administrator of the Year, Florida Music Educators' Association Administrator of the year, Polk County Outstanding High School Principal, Frostproof Chamber of Commerce's Man of the Year, Education Commissioner's Award for Outstanding Leadership, Polk County's Principal Achievement Award, and Florida Principal of the Year.

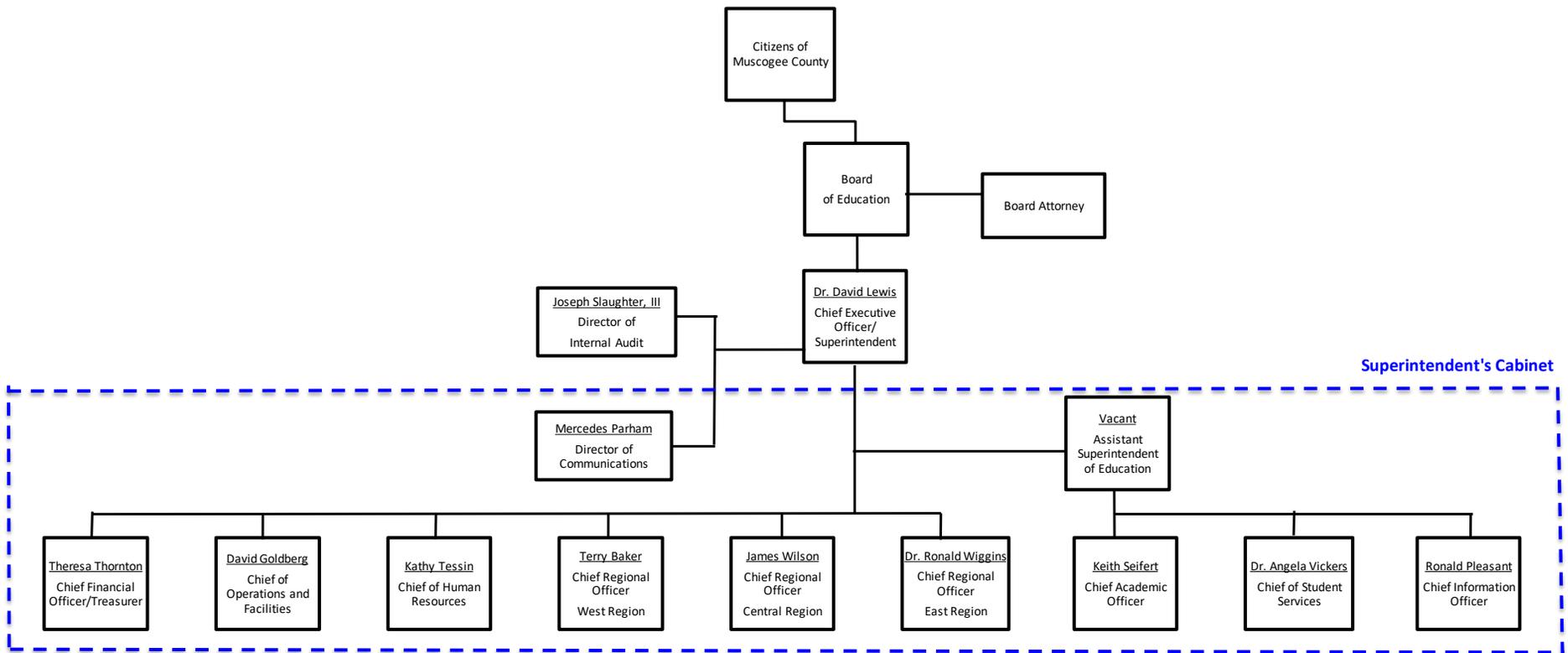
In 2004, Governor "Jeb" Bush made an official visit to Frostproof Middle School in recognition of the school's successful reading initiatives under Dr. Lewis. In 2005, Dr. Lewis was promoted to the district level position of Senior Director of High Schools, and was appointed Senior Director of Secondary Education in 2009. Effective September 1, 2010, Dr. Lewis was appointed as the Associate Superintendent for Learning of the Polk County District where he provided direct oversight for the curriculum and learning needs of 95,000 students, 6,000 teachers, and a \$126 million budget.

During his tenure in this leadership role, the district achieved seven consecutive years of improved graduation rates and was recognized as College Board's large District of the Year for the greatest increase in both student participation and performance on Advanced Placement assessments, particularly that of under-represented populations. Other leadership positions held by Dr. Lewis include President of the Division of Instructional Leaders for the Florida Association of School Administrators and President of the Florida School Music Association.

On July 23, 2013, Dr. David F. Lewis was appointed to the position of Superintendent of Education for the Muscogee County School District. On December 4, 2014, Dr. Lewis completed his dissertation to earn his doctorate degree in Educational Leadership. On June 12, 2015, Dr. Lewis received his doctorate degree in Educational Leadership. He is married to Karen, his wife of 35 plus years. Karen Lewis is a retired educator. They have three children, Monica, Douglas, and Stephanie, and one grandson, Noah David.



**MUSCOGEE COUNTY SCHOOL DISTRICT**  
**Organizational Chart**  
**July 1, 2018**



**Administrative Staff  
As of July 1, 2018**

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**EXECUTIVE ADMINISTRATION**

Dr. David Lewis	Superintendent of Education
Vacant	Assistant Superintendent
Mercedes Parham	Director – Communications
Robert Hecht	Director – Construction
Joseph Slaughter, III	Director – Internal Audit

**TECHNOLOGY and INFORMATION SERVICES**

Ronald Pleasant	Chief Information Officer
Michael Barden	Senior Director - Technology, Learning & Support
John Broom	Senior Director - Enterprise Technology

**INSTRUCTIONAL SERVICES**

Keith Seifert	Chief Academic Officer
Terry Baker	Chief Regional Officer, West Region
Dr. Ronald Wiggins	Chief Regional Officer, East Region
James Wilson	Chief Regional Officer, Central Region
Dr. Timothy Smith	Executive Director - Federal Programs
Lorrie Watt	Executive Director - K-12 Curriculum
Dr. Sadiyah Abdullah	Director - Early Success Centers
Roger Barros	Director - J.R.O.T.C.
Robbie Holt	Director - Arts and Humanities
Christine Hull	Director - Advanced Learning and Gifted Programs
Patrick Knopf	Director - Research, Accountability and Assessment
Kristen Raymond	Director of GaTAPP Program
Victoria Thomas	Director - Career, Technical and Agricultural Education

**FINANCIAL SERVICES**

Theresa Thornton, MBA, CPA	Chief Financial Officer/Treasurer
Janice Bloodworth, CPA	Senior Director - Accounting
Capri Gunn	Director - Budget
Edwin Joseph	Director - Purchasing, Supply and Property Management

**HUMAN RESOURCES**

Kathy Tessin	Chief Human Resources Officer
Tracy Fox	Director - Risk Management
Brenda Reed	Director - Human Resources



# Columbus

## Quick Facts

**Columbus** is a city in the U.S. state of Georgia and the county seat of Muscogee County, with which it is consolidated. The metro area joins the nearby Alabama cities of Auburn and Opelika to form the Columbus-Auburn-Opelika Combined Statistical Area. Columbus is directly to the east across the Chattahoochee River from Phenix City, Alabama. It is 90 miles southwest of Atlanta and roughly 80 miles east of Montgomery, Alabama. Situated at the heart of the Chattahoochee Valley, Columbus is Georgia's second-largest city and fourth-largest metropolitan area.

Columbus-Muscogee, is the first consolidated city-county government in the state of Georgia. The city began its development in 1828. Columbus was once the site of a Creek Indian Village. It was the last “frontier town” of the original Thirteen Colonies. The county name of Muscogee was derived from a branch of the Creek Nation. The city name of Columbus was named for Christopher Columbus.

Columbus is home to both American Family Life Insurance Company (AFLAC), the largest provider of supplemental insurance in the U.S. and Total Systems Services (TSYS), one of the largest credit card processors in the U.S. Fort Benning, home of the U.S. Army Infantry School and also a major employer, is located south of the city in Chattahoochee County. Columbus is home to museums and tourism sites. It has the longest urban whitewater rafting course in the world constructed on the Chattahoochee River.

**Geography:** Columbus is one of Georgia's three Fall Line Cities, along with Augusta and Macon. The fall line is where the hilly lands of the Piedmont plateau meet the flat terrain of the coastal plain. As such, Columbus has a varied landscape of rolling hills on the north side and flat plains on the south. The fall line causes rivers in the area to decline rapidly towards sea level. Textile mills were established here in the 19th and early 20th centuries to take advantage of the water power from the falls and until recent years the textile industries dominated the economy. Columbus was developed along the Chattahoochee River.

**Climate:** Columbus has a humid subtropical climate. Daytime summer temperatures often reach a high in the mid-90s, and low temperatures in the winter average in the upper 30s. Columbus is often considered a dividing line or "natural snowline" of the southeastern United States with areas north of the city receiving snowfall annually, with areas to the south typically not receiving snowfall every year or at all.

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Source: Wikipedia, the free encyclopedia, [www.wikipedia.org](http://www.wikipedia.org)  
<http://www.columbusga.org/history/>

# Columbus

## Quick Facts

Continued

### Demographics: Muscogee County

	Population <sup>1</sup>	Median Income <sup>1</sup>	School Employment <sup>2</sup>	Labor Force <sup>3</sup>	Media Age <sup>1</sup>	Unemployment Rate <sup>3</sup>
2013	198,413	\$ 45,178	5,737	131,849	33.0	9.3%
2014	202,824	\$ 40,388	5,568	131,023	33.5	8.5%
2015	200,887	\$ 42,669	5,287	124,600	33.5	7.4%
2016	197,485	\$ 42,306	5,115	125,592	33.5	6.6%
2017	194,058	\$ 42,661	5,126	125,462	33.5	6.0%

**Ethnicity:** 45.9% White, 47.6% Black, 6.5% Other

### Government

City of Columbus: Mayor; 10 City Council members who serve 4 year terms

<sup>1</sup>Source: U.S. Census Bureau

<sup>2</sup>Source: Muscogee County School District

<sup>3</sup>Source: Ga Department of Labor U.S. Bureau of Labor Statistics

Source: Greater Columbus Chamber of Commerce, [www.columbusgachamber.com](http://www.columbusgachamber.com)

Wikipedia, the free encyclopedia, [www.wikipedia.org](http://www.wikipedia.org)

Columbus Parks and Recreation Department, [www.columbusga.org](http://www.columbusga.org)

Note: Beginning in 2008, the reporting by U.S. Bureau of Labor Statistics and GA Department of Labor changed from single city/county reporting to the Columbus MSA. The Columbus MSA includes Chattahoochee, Harris, Marion, and Muscogee counties in Georgia and Russell County in Alabama.

# Columbus

## Quick Facts

Continued

### Historic Districts

- Bibb City Historic District
- Columbus Historic District
- Columbus Historic Riverfront Industrial District
- Dinglewood Historic District
- Peacock Woods-Dimon Circle Historic District
- Weracoba-St. Elmo Historic District
- Wynn's Hill-Overlook Oak Circle Historic District
- Wynnton Village Historic District

### Retail

- Indoor Shopping: Peachtree Mall
- Strip Malls: Columbus Park Crossing, The Landings, and The Shoppes at Bradley Park

### Points of Interest

- Columbus Museum
- National Civil War Naval Museum
- Columbus Fall Line Trace
- Black Heritage Trail
- Coca-Cola Space Science Center
- Whitewater Rafting, Zip-Line, Kayaking

### Television Stations

- 03 WRBL – CBS
- 28 WJSP– PBS
- 09 WTVM – ABC
- 38 WLTZ– NBC
- 16 WYBU – CTN
- 54 WXTX – FOX

### Radio Stations

- 30 FM Stations
- 10 AM Stations

### Recreation

- 10 Recreational Centers
- 65 Public Parks
- 1 Aquatics Center
- 4 Senior Centers
- 1 Skate Park

### Major Venues

- A.J. McClung Memorial Stadium
- Chattahoochee River Walk
- Bradley Theater
- Columbus Civic Center
- Springer Opera House
- River Center for the Performing Arts
- Golden Park

### Print Media

- The Ledger-Enquirer
- The Columbus Times
- The Bayonet
- Playgrounds Magazine
- The Saber
- Tid Bits
- To Do
- The Chattahoochee Voice

Source: Wikipedia, the free encyclopedia, [www.wikipedia.org](http://www.wikipedia.org)

# Columbus

## Quick Facts

Continued

### Colleges and Universities

- Columbus State University
- Columbus Technical College
- Georgia Military College
- Troy University, main campus in Troy, Alabama
- Strayer University, main campus in Baltimore, Maryland

### Hospitals

- St. Francis Hospital
- Columbus Regional Healthcare Systems
- Medical Center of Columbus
- Jack Hughston Memorial Hospital
- Midtown Medical Center
- Northside Medical Center
- West Central Georgia Regional Hospital
- The Bradley Center

### Transportation

- Air travel: [Columbus Metropolitan Airport](#)
- Interstate highways: I-85
- State highways: U.S.27, U.S.431, U.S.80, U.S.280
- Other roads: GA 1, GA 85, GA 22, GA 219, GA 411, GA 520, GA 540

### Bus service

Public-transit system: METRA Transit System  
Greyhound Lines

### Muscogee County Public Schools

- Elementary: 32
- Middle: 12
- High: 10
- Centers and Programs: 3
- Total Public Schools: 57

### Muscogee County Public Schools Other Entities

- Columbus Museum
- Chattahoochee Valley Libraries

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Source: Greater Columbus Georgia Chamber of Commerce, [www.columbusgachamber.com](http://www.columbusgachamber.com)  
Wikipedia, the free encyclopedia, [www.wikipedia.org](http://www.wikipedia.org)

# Columbus

## Quick Facts

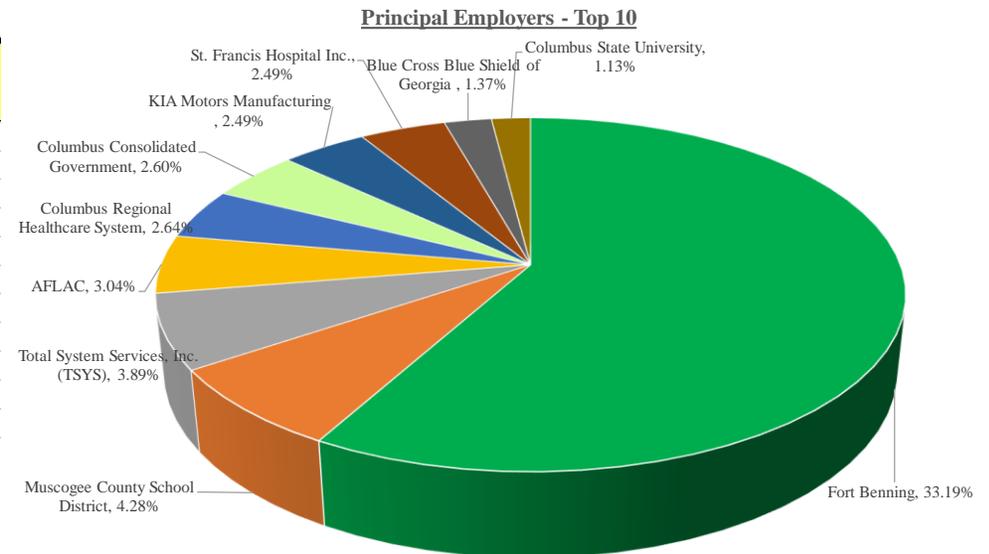
Continued

### Sister Cities

-  [Zugdidi, Georgia](#)
-  [Kiryū, Japan](#)
-  [Bistrița, Romania](#)
-  [Taichung, Taiwan](#)

### Principal Employers – Top 10

Name	Number of Employees	Rank	% of Total City Employment
Fort Benning	40,000	1	33.19%
Muscogee County School District	5,159	2	4.28%
Total System Services, Inc. (TSYS)	4,690	3	3.89%
AFLAC	3,670	4	3.04%
Columbus Regional Healthcare System	3,180	5	2.64%
Columbus Consolidated Government	3,130	6	2.60%
KIA Motors Manufacturing	3,000	7	2.49%
St. Francis Hospital Inc.	3,000	8	2.49%
Blue Cross Blue Shield of Georgia	1,650	9	1.37%
Columbus State University	1,360	10	1.13%
<b>Total</b>	<b>68,839</b>		<b>57.11%</b>



Source: Greater Columbus Georgia Chamber of Commerce, [www.columbusgachamber.com](http://www.columbusgachamber.com)  
 Wikipedia, the free encyclopedia, [www.wikipedia.org](http://www.wikipedia.org)  
 U.S. Bureau of Labor Statistics  
 Muscogee County Tax Commissioner's Office  
 Muscogee County School District

# Columbus

## Quick Facts

Continued

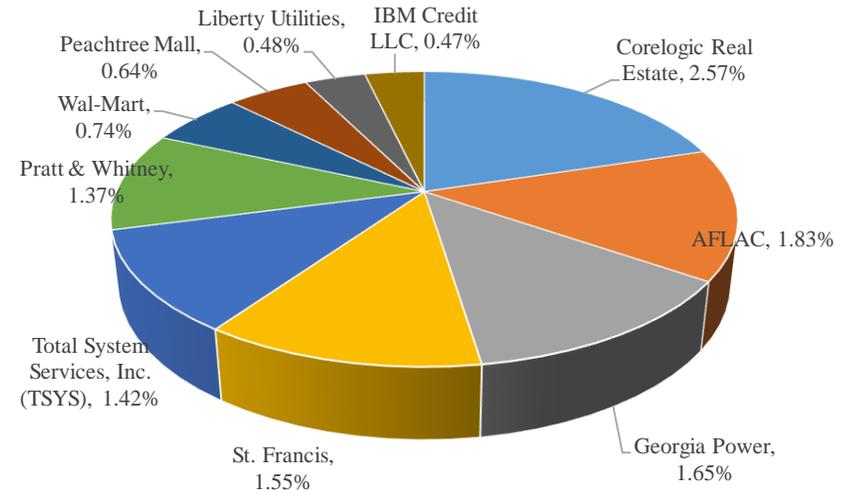
### Property Tax Rates: 2018<sup>A</sup>

Muscogee County Board of Education	23.321
Consolidated Government of Columbus	15.030
State of Georgia	.000
<b>Total Mill Levy</b>	<b>38.351</b>

### Principal Taxpayers – Top 10

Name	Type of Business	Assessed Value	Rank	% of Gross Assessed Value
Corelogic Real Estate	Real Estate	\$ 121,562,910	1	2.57%
AFLAC	Insurance	86,322,154	2	1.83%
Georgia Power	Utility	78,120,284	3	1.65%
St. Francis	Healthcare	73,199,946	4	1.55%
Total System Services, Inc. (TSYS)	Finance	66,938,785	5	1.42%
Pratt & Whitney	Manufacturing	64,927,237	6	1.37%
Wal-Mart	Shopping Center	35,220,473	7	0.74%
Peachtree Mall	Shopping Center	30,468,919	8	0.64%
Liberty Utilities	Utility	22,499,074	9	0.48%
IBM Credit LLC	Finance	22,037,634	10	0.47%
<b>Total</b>		<b>\$ 601,297,416</b>		<b>12.72%</b>

### Principal Taxpayers - Top 10



<sup>A</sup> Represents information for Calendar Year (CY) 2018 and Fiscal Year (FY) 2019  
 Source: Muscogee County Tax Commissioner's Office

# Columbus

## Quick Facts

Continued

**Muscogee County School District**  
**Free and Reduced Price Lunch Eligibility<sup>1</sup>**  
**FY 2013 - FY 2018**  
**(as of October Student Enrollment of each fiscal year)**

<b>Fiscal Year</b>	<b>Total Student Enrollment (FTE)<sup>2</sup></b>	<b>Total Number of Students Eligible for Free &amp; Reduced Price Meals</b>	<b>Percentage of Students Eligible for Free and Reduced Price Meals</b>
2013	32,172	21,372	66.43%
2014	32,128	23,036	71.70%
2015	32,312	23,400	72.42%
2016	31,899	23,414	73.40%
2017	31,590	25,019	79.20%
2018	31,763	24,794	78.06%

<sup>1</sup> Source: GA Department of Education, [www.gadoe.org](http://www.gadoe.org)

<sup>2</sup> Includes Pre-Kindergarten enrollment as of October of each fiscal year



**MUSCOGEE COUNTY SCHOOL DISTRICT**  
**Schools**  
**2018-2019 School Year**

**ELEMENTARY SCHOOLS**

SCHOOL	GRADES	PRINCIPAL	ADDRESS	ZIP	PHONE NUMBER	REGION CHIEF
Allen Elementary	K-5	Ms. Felecia Thompson	5201 23rd Ave.	31904	(706)748-2418	Terry Baker
Blanchard Elementary	K-5	Ms. Dawn Grantham	3512 Weems Rd.	31909	(706)748-2461	James Wilson
Brewer Elementary	K-5	Ms. Patricia Woodall	2951 Martin Luther King	31906	(706)748-2479	James Wilson
Britt David Elementary Magnet	K-5	Ms. Karen Garner	5801 Armour Rd.	31906	(706)748-2617	Terry Baker
Clubview Elementary	K-5	Ms. Teresa Lawson	2836 Edgewood Rd.	31906	(706)565-3017	James Wilson
Dawson Elementary	K-5	Dr. Renee Tharp	180 Northstar Dr.	31907	(706)683-8732	Dr. Ronald Wiggins
Dimon Elementary Magnet	K-5	Ms. Janet Sellers	480 Dogwood Dr.	31907	(706)683-8772	Dr. Ronald Wiggins
Dorothy Heights Elementary	K-5	Mr. Lamont Sheffield	1458 Benning Dr.	31903	(706)683-8871	James Wilson
Double Churches Elementary	K-5	Ms. Paula Shaw-Powell	1213 Double Churches Rd.	31904	(706)748-2660	Terry Baker
Downtown Elementary Magnet Academy	K-5	Dr. Tujuana Wiggins	1400 1st Avenue	31901	(706)748-2702	Terry Baker
Eagle Ridge Academy	K-5	Ms. Amy Parker	7601 Schomburg Rd.	31909	(706)569-3746	James Wilson
Forrest Road Elementary	K-5	Ms. Stephanie Dalton	6400 Forrest Rd.	31907	(706)565-3062	Dr. Ronald Wiggins
Fox Elementary	K-5	Dr. Yvette Scarborough	600 38th Street	31904	(706)748-2723	Terry Baker
Gentian Elementary	K-5	Ms. Jessica Burnett	4201 Primrose Rd.	31907	(706)569-3625	James Wilson
Georgetown Elementary	K-5	Dr. Kevin Scott	954 High Lane	31907	(706)565-2980	Dr. Ronald Wiggins
Hannan Elem. Magnet Academy	K-5	Ms. Lisa Whitaker	1338 Talbotton Rd.	31901	(706)748-2744	Terry Baker
J. D. Davis Elementary	K-5	Dr. Carla Henry	1822 Shepherd Dr.	31906	(706)748-2638	Terry Baker
Johnson Elementary	K-5	Mr. Mark Hamner	3700 Woodlawn Dr.	31904	(706)748-2795	Terry Baker
Key Elementary	K-5	Dr. Jackie Flakes	2520 Broadmoor Dr.	31903	(706)683-8797	James Wilson
Lonnie Jackson Academy	K-5	Ms. Amia Hamilton	4601 Buena Vista Rd.	31907	(706)565-3039	Dr. Ronald Wiggins
Martin Luther King, Jr. Elementary	K-5	Dr. Barbara Weaver	350 Thirtieth Avenue	31903	(706)683-8815	James Wilson
Mathews Elementary	K-5	Ms. Jan Greene	7533 Lynch Rd., Midland	31820	(706)569-3656	Dr. Ronald Wiggins
Midland Academy	K-5	Ms. Janice Miley	7373 Psalmound Rd, Midland	31820	(706)569-3664	Dr. Ronald Wiggins
North Columbus Elementary	K-5	Ms. Gayla Childs	2006 The Old Guard Rd.	31909	(706)748-3183	Terry Baker
Reese Road Leadership Academy	K-5	Ms. Katrina Collier-Long	3100 Reese Rd.	31907	(706)569-3684	Dr. Ronald Wiggins
Rigdon Road Elementary	K-5	Ms. Charleen Robinson	1320 Rigdon Rd.	31906	(706)565-2989	James Wilson
River Road Elementary	K-5	Mr. Philip Bush	516 Heath Dr.	31904	(706)748-3072	Terry Baker
South Columbus Elementary	K-5	Ms. Dawn Harper	1964 Torch Hill Rd.	31903	(706)683-8833	James Wilson
St. Marys Elementary Magnet Academy	K-5	Ms. LaTonya Hamilton	4408 St. Marys Rd.	31907	(706)683-8841	Dr. Ronald Wiggins
Waddell Elementary	K-5	Ms. Tonya Douglass	6101 Miller Rd.	31907	(706)569-3722	Dr. Ronald Wiggins
Wesley Heights Elementary	K-5	Dr. Precious Evans	1801 Amber Dr.	31907	(706)569-3733	Dr. Ronald Wiggins
Wynnton Arts Academy	K-5	Ms. Carolyn Mull	2303 Wynnton Rd.	31906	(706)748-3147	Terry Baker

Note: District also provides service to Pre-K students, which are Georgia residents that are four years of age on September 1 of the current school year. See Early Success Centers Pre-K program for elementary schools with Pre-K service.



**MUSCOGEE COUNTY SCHOOL DISTRICT**  
**Schools**  
**2018-2019 School Year**

**MIDDLE SCHOOLS**

SCHOOL	GRADES	PRINCIPAL	ADDRESS	ZIP	PHONE NUMBER	REGION CHIEF
Aaron Cohn Middle	6-8	Mr. Richard Green	7352 Garrett Rd.	31820	(706)569-3801	Dr. Ronald Wiggins
Arnold Magnet Middle	6-8	Ms. Stacy Day	2011 51st St.	31904	(706)748-2436	Terry Baker
Baker Middle	6-8	Ms. Ramona V. Horn	1215 Benning Dr.	31906	(706)683-8721	James Wilson
Blackmon Road Middle	6-8	Ms. Penny Gorum	7251 Blackmon Rd.	31909	(706)565-2998	James Wilson
Double Churches Middle	6-8	Mr. Eddie Lindsey	7611 Whitesville Rd.	31904	(706)748-2678	Terry Baker
East Columbus Magnet Academy	6-8	Ms. Tamura Magwood	6100 Georgetown Dr.	31907	(706)565-3026	Dr. Ronald Wiggins
Eddy Middle	6-8	Ms. Shermaine Derrick	2100 South Lumpkin Rd.	31903	(706)683-8782	James Wilson
Fort Middle	6-8	Ms. Sonja Coaxum	2900 Woodruff Farm Rd.	31907	(706)569-3740	Dr. Ronald Wiggins
Midland Middle	6-8	Dr. Barrie Clarke	6990 Warm Springs Rd, Midland	31820	(706)569-3673	Dr. Ronald Wiggins
Richards Middle	6-8	Mr. Lance Henderson	2892 Edgewood Rd.	31906	(706)569-3697	James Wilson
Rothschild Leadership Academy	6-8	Ms. Terri Myers	1136 Hunt Ave.	31907	(706)569-3709	Dr. Ronald Wiggins
Veterans Memorial Middle	6-8	Ms. Melanie Knight	2008 Old Guard Rd.	31909	(706)748-3203	Terry Baker

**HIGH SCHOOLS**

SCHOOL	GRADES	PRINCIPAL	ADDRESS	ZIP	PHONE NUMBER	REGION CHIEF
Carver High	9-12	Mr. Chris Lindsey	3100 8th St.	31906	(706)748-2499	James Wilson
Columbus High	9-12	Dr. Marvin Crumbs	1700 Cherokee Ave.	31906	(706)748-2534	Terry Baker
Early College Academy	9-12	Dr. Michael Forte'	2701 11th Ave.	31904	(706)748-2948	Terry Baker
Hardaway High	9-12	Mr. Matt Bell	2901 College Dr.	31906	(706)748-2766	James Wilson
Jordan High	9-12	Mr. Craig Fitts	3200 Howard Ave.	31904	(706)748-2819	Terry Baker
Kendrick High	9-12	Dr. Alonzo James	6015 Georgetown Dr.	31907	(706)565-2960	Dr. Ronald Wiggins
Northside High	9-12	Mr. Marty Richburg	2002 American Way	31909	(706)748-2920	Terry Baker
Rainey-McCullers School of Arts	6-12	Dr. Briant Williams	1700 Midtown Dr.	31906	(706)748-3360	James Wilson
Shaw High	9-12	Mr. Adam Herring	7579 Raider Way	31909	(706)569-3638	James Wilson
Spencer High	9-12	Dr. Johnny Freeman	1000 Ft Benning Rd.	31903	(706)683-8701	Dr. Ronald Wiggins



**MUSCOGEE COUNTY SCHOOL DISTRICT**  
**Other**  
**2018-2019 School Year**

**CENTERS, PROGRAMS AND OTHER**

<b>NAME</b>	<b>PRINCIPAL/DIRECTOR</b>	<b>ADDRESS</b>	<b>ZIP</b>	<b>PHONE NUMBER</b>
A.I.M. Program	Mr. Reginald Griffin	3835 Forrest Road	31907	(706)569-3787
St. Elmo Center for the Gifted	Ms. Christine Hull, Director	2101 18th Avenue	31906	(706)748-3115
Woodall Center	Ms. LaChrista Thornton, Director	4312 Harrison Ave.	31904	(706)748-3166
Chattahoochee Valley Libraries	Mr. Alan Harkness	3000 Macon Rd.	31906	(706)243-2669
Columbus Museum	Ms. Marianne Richter	1251 Wynnton Rd.	31906	(706)748-2562

**MAGNET AND CHARTER SCHOOLS  
2018-2019 School Year**

**Note: These schools are found in the respective preceding school listing and included here with area of focus.**

<b>MAGNET AND CHARTER SCHOOLS</b>						
SCHOOL	Magnet or Charter Focus	PRINCIPAL	ADDRESS	ZIP	PHONE NUMBER	REGION CHIEF
Aaron Cohn Middle	Math, Science & Technology	Mr. Richard Green	7352 Garrett Rd.	31820	(706)569-3801	Dr. Ronald Wiggins
Britt David Elementary Magnet	Computers Unlimited	Ms. Karen Garner	5801 Armour Rd.	31906	(706)748-2617	Terry Baker
Clubview Elementary	International Baccalaureate World School of Georgia Charter	Ms. Teresa Lawson	2836 Edgewood Rd.	31906	(706)565-3017	James Wilson
Columbus High	Liberal Arts Magnet	Dr. Marvin Crumbs	1700 Cherokee Ave.	31906	(706)748-2534	Terry Baker
Dimon Elementary Magnet	Science, Mathematics Resources Technology	Ms. Janet Sellers	480 Dogwood Dr.	31907	(706)683-8772	Dr. Ronald Wiggins
Downtown Elementary Magnet Academy	Core Knowledge and Computers	Dr. Tujuana Wiggins	1400 1st Avenue	31901	(706)748-2702	Terry Baker
East Columbus Magnet Academy	Gifted and Talented	Ms. Tamura Magwood	6100 Georgetown Dr.	31907	(706)565-3026	Dr. Ronald Wiggins
Fort Middle	Service Learning	Ms. Sonja Coaxum	2900 Woodruff Farm Rd.	31907	(706)569-3740	Dr. Ronald Wiggins
G.W. Carver STEM High	Science/Technology/ Engineering/Technology Magnet	Mr. Chris Lindsey	3100 8th St.	31906	(706)748-2499	James Wilson
Hannan Elem. Magnet Academy	Gifted, Resourceful, Enthusiastic, and Talented	Ms. Lisa Whitaker	1338 Talbotton Rd.	31901	(706)748-2744	Terry Baker
Hardaway High	International Baccalaureate Programme	Mr. Matt Bell	2901 College Dr.	31906	(706)748-2766	James Wilson
Jordan High	Muscogee County Career Academy	Mr. Craig Fitts	3200 Howard Ave.	31904	(706)748-2819	Terry Baker
Kendrick High	Academy of Communication Arts and Design	Dr. Alonzo James	6015 Georgetown Dr.	31907	(706)565-2960	Dr. Ronald Wiggins
Northside High	Engineering and Engineering Design Magnet Program	Mr. Marty Richburg	2002 American Way	31909	(706)748-2920	Terry Baker
Reese Road Leadership Academy	Leadership: Franklin Covey Education - The Leader in Me	Ms. Katrina Collier-Long	3100 Reese Rd.	31907	(706)569-3684	Dr. Ronald Wiggins
Richards Middle	International Baccalaureate Programme	Mr. Lance Henderson	2892 Edgewood Rd.	31906	(706)569-3697	James Wilson
Shaw High	Mass Communications Academy	Mr. Adam Herring	7579 Raider Way	31909	(706)569-3638	James Wilson
Spencer High	Academy of Computer Science and Electronic Game Design	Dr. Johnny Freeman	1000 Fort Benning Rd.	31903	(706)683-8701	Dr. Ronald Wiggins
St. Marys Elementary Magnet Academy	Video and Communications Technology	Ms. LaTonya Hamilton	4408 St. Marys Rd.	31907	(706)683-8841	Dr. Ronald Wiggins
Wynnton Arts Academy	Georgia Charter School with Arts Focus	Ms. Carolyn Mull	2303 Wynnton Rd.	31906	(706)748-3147	Terry Baker



## **Muscogee County School District Columbus, Georgia**

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### **Mission**

Our mission is to inspire and equip all students to achieve unlimited potential.

### **Vision**

The MCSD is a beacon of educational excellence where all are known, valued, and inspired.

### **Values**

MCSD fosters a healthy organization where...

WE embrace equity and diversity

WE hold ourselves and others to the same high standards

WE commit to continuous learning and improvement

WE treat everyone with dignity and respect

...as WE serve the needs of others.

### **Strategic Anchors**

WE will make decisions...

that benefit student achievement

that are fiscally responsible with an eye on Return on Investment

that invest in stakeholders

that promote equity and access

## District-wide SMARTER Goals

The SMARTER Goals are those goals that are **Specific, Measurable, Attainable, Relevant, and Time-Bound**. Their focus is in on improving results and not just enhancing processes. The District’s SMARTER goals reference the instructional priorities geared towards continuous improvement and are included in the Comprehensive LEA Improvement Plan (CLIP). The CLIP is submitted annually to the Ga Department of Education (GaDOE) and comprises the following documents:

- ✓ Comprehensive Needs Assessment
- ✓ District Improvement Plan
- ✓ Parent & Family Engagement Policy
- ✓ Foster Care Transportation Plan

The SMARTER Goals are a response to the identified overarching needs and root causes, as shared in the Comprehensive Needs Assessment 2017-2018 District Report. The overarching needs, root causes, and SMARTER Goals are as follows:

	<b>Overarching Need</b>	<b>Root Cause</b>	<b>SMARTER Goal</b>
Overarching Need #1:	<b>Focused Tier 1 Instruction</b>	<p>Root Cause #1: Need for more effective monitoring, coaching with feedback, accountability</p> <p>Root Cause #2: Need to eliminate competing priorities</p> <p>Root Cause #3: Need more focused professional development</p>	By July 2018, 100% of teachers will implement evidence-based instructional strategies through the standards-based classroom framework with 80% implementing them effectively.
Overarching Need #2:	<b>Address Individual Student Needs</b>	<p>Root Cause #1: Need for increased focus on the individual student (whole child)</p> <p>Root Cause #2: Need more focused professional development</p> <p>Root Cause #3: Need better communication of expectations</p> <p>Root Cause #4: Need for more effective monitoring, coaching with feedback, accountability</p>	By July 2018, MCSD will have developed a FY 2019 rollout plan for the district-wide transition from Response to Intervention (RTI) to Multi-Tiered System of Supports (MTSS)
Overarching Need #3:	<b>Leadership Development</b>	<p>Root Cause #1: Need to develop/implement leader development plan</p>	By July 2018, MCSD will have an FY 2019 rollout plan for leadership development.
Overarching Need #4:	<b>Customer Service</b>	<p>Root Cause #1: Need for more effective monitoring, coaching with feedback, accountability</p> <p>Root Cause #2: Need to establish as a priority</p> <p>Root Cause #3: Need to provide customer service training</p>	By July 2018, 100% of schools, divisions, and departments will demonstrate improved customer service through the implementation of the newly adopted Mission, Vision, and Values.



## Superintendent's Initial Assessment and Recommendations Report

### *Establishing Relationships and Leading for 21<sup>st</sup> Century College and Career Expectations*

Proposed by: David F. Lewis  
January 25, 2014

Robert P. Varner  
Chairman  
District 5

Patricia Hugley-Green  
Vice Chairman  
District 1

Cathy Williams  
At-Large

John Wells  
District 2



Athavia J. Senior  
District 3

Naomi Buckner  
District 4

Mark Cantrell  
District 6

Shannon Smallman  
District 7

Beth Harris  
District 8

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



Our Focus Our Children Our Business



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## Introduction

During the interview process and subsequent hiring as Superintendent of Education for the Muscooee County School District (MSCD), David Lewis presented the School Board and community at large with a Superintendent's Entry Plan. In the plan, he outlined the goals and the activities that would be completed during the first 120 days of his tenure as the primary servant leader of the school district. The main objective of the plan was to provide the opportunity to initiate a "listening and learning tour" which would provide first-hand knowledge of the District's capacity, areas requiring growth, and stakeholder aspirations throughout the school community and community at large.

### Phase One: Listening

Over the past four (4) months since his arrival, Superintendent Lewis has met with students, support staff, teachers, administrators, parents, partner organizations, political leaders, key community stakeholders, and School Board members. In addition, he has attended numerous school and community events throughout Muscooee County and Fort Benning to hear stakeholder input.

### Phase Two: Assessing and Planning

As a result of his fifty-eight (58) school/center visits, department meetings, and community appearances, Superintendent Lewis has been able to gather and analyze numerous school, district, state and regional reports, and has studied current research and best practices in order to prepare this report.

### Phase Three: Leading

Realizing every organization is perfectly aligned to achieve the results it currently gets, Superintendent Lewis will present an overview of his findings and recommendations going forward to the School Board on January 25, 2014. These recommendations will provide an overview of how he intends to lead the school district with a deliberate sense of urgency in a bold, transformational change effort which is necessary to achieve its stated mission: *providing educational experiences that will enable each student to become a lifelong learner, enter the workforce with necessary skills, and achieve academic and personal potential.*

The report's format is comprised of overarching areas followed by the District's accolades and attributes, primary challenges and barriers, and recommendations for immediate, near-and long-term initiatives relative to each finding. The report's major findings are categorized as follows:

- Graduation Rate
- Learning
- Equity, Culture, and Context
- High-Quality Staff
- Operations



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### ➤ Communication and Transparent Accountability

Although the bulk of the recommendations are presented for the first time in this report, some immediate actions have already been taken when there was an urgent need, such as the recommended adoption and purchase of a district-wide reading series for grades K-5, the initial development of an electronic early warning system, and the appointment of Mrs. Rebecca Braaten as Assistant Superintendent of Education. Superintendent Lewis has addressed these issues and others in his preparation for the reorganization of MCSD for greater efficiency, effectiveness, accountability, and his presentation to the MCSD Board of Education relative to his reform plan.

It should be acknowledged that the full execution of the plan was envisioned over the period of a decade in order to reach its full fruition. It is also important to note that one of the downfalls of many school districts is attempting to address too many initiatives at once, ultimately resulting in a lack of focus and resources necessary for success. Therefore, it will be essential to prioritize efforts and limit major district-wide initiatives to no more than three at any one time to ensure fidelity of implementation and appropriate evaluation. Likewise, similar to the District's Strategic Plan, this is a living document which will continue to evolve due to changes in priorities, funding, legislation, etc.

This report is not only intended to reflect the assessment and recommendations of the Superintendent after one hundred, twenty (120) days, but also to serve as a catalyst for dialogue and engagement with those from all school and community stakeholders who care deeply about how we educate the next generation of Muscogee County children. Above all, it is a call to action.

### The Compelling Why

A successful school system is one in which all stakeholders work collaboratively to achieve excellence, regardless of the challenges they encounter. The mission, vision, values, and goals are clearly articulated and understood, becoming the North Star for the district and the focus of all efforts. A successful school system places a priority on high expectations and achievement for all students. To accomplish this, successful schools focus on individual student needs, instructional leadership, fiscal responsibility, safe and orderly environments, rigorous standards, best practices, and productive school and community partnerships. A successful school system utilizes resources like technology and human capital to streamline operations and enhance instruction. Most importantly, a successful school system is focused on the future and providing a world-class education for all students.

In order to meet the School Boards' goal of ensuring a successful school system and Superintendent Lewis' expectation of becoming a premier school system in Georgia,



Our Focus Our Children Our Business



four overarching areas must permeate the organization and guide its work. These areas are as follows:

1. Establishing a School System versus a System of Schools
2. Creating a Culture of Deliberate Urgency, High Expectations, and Pride
3. Creating and Supporting Leadership for Instructional Improvement Focused on Learning
4. Establishing Clear Expectations and Transparent Accountability for All Employees

All constituents must see the system as one of *excellence and equity*, one that offers each student equitable opportunities to achieve excellent outcomes and one that is recognized as a *privilege* in which to work.

### Establishing a School System versus a System of Schools

The Muscookee County School District recently developed and adopted a new Strategic Plan with the assistance of The Leadership Institute of Columbus State University, which clarified the District’s beliefs and values. The mission and vision were not updated when the Strategic Plan was finalized. As a result, an external accreditation team cited the need to revisit the District’s purpose and direction (mission and vision statement) to ensure that it communicates the District’s values and beliefs, builds understanding for educating all students, and is implemented with fidelity.

An agreed upon shared purpose and direction is essential for guiding decision making and for building a collaborative learning community. The District also has many of the components of a district improvement framework in place and there are several schools within the district that serve as “islands of excellence.” However, stakeholders expressed the need for formalizing and unifying the process to ensure district and school alignment. Thus, a district-wide school improvement process that is systemic (global), systematic (method), sustainable, and transparent is necessary to support increased student achievement and to improve organizational effectiveness.

Stakeholders also raised concerns regarding district policies and procedures, which have been perceived to be inconsistent and sometimes unclear. Therefore, there is a demonstrated need for the review of current district-wide policies, procedures, and practices, as well as the development and consistent implementation of new ones, as warranted. Doing so would further enhance transparency and confidence through the system. A shared purpose and direction in concert with updated policies, procedures, and practices would lead to greater organizational efficiencies, effectiveness, accountability, as well as more equitable treatment and support throughout the system.

### Creating a Culture of Deliberate Urgency, High Expectations, and Pride

The Muscookee County School District has experienced both positive and concerning



## Our Focus Our Children Our Business



news relative to recent student performance indicators. On the positive side, MCSD has made consistent, incremental gains as demonstrated by progress on state assessments and a five-point improvement on the recently implemented national cohort graduation rate. On the down side, since the early 2000s, MCSD had historically outperformed its comparison districts within the state on several performance indicators. However, the demographics that determined MCSD's comparison districts at that time have changed and Muscogee has now slipped from being the number one district in its comparison group to middle of the pack with those to whom it is now compared. This is a trend that obviously must be reversed and warrants a sense of urgency in order for the District to regain its top peer ranking on its way to becoming the premiere school district in Georgia that all Muscogee residents desire.

Great opportunities often come from seemingly insoluble problems. The Muscogee County School District (MCSD) has both a unique opportunity and a formidable challenge in terms of addressing two types of student performance gaps that currently exist within the district and are adversely impacting its outcomes. Like the vast majority of school districts throughout the country, Muscogee County is faced with the ethical and moral dilemma of a significant achievement gap between African-American and Hispanic students and their White and Asian peers. Furthermore, in addition to the needs of students with disabilities, the MCSD is experiencing an increase in the number of English Language Learners (students whose primary first language is something other than English) and it can be expected this population will only continue to grow. Reducing the disparities between various student sub-groups is both a moral and pragmatic imperative for individual students as well as the collective well-being of our community and security of our country's future.

As worthy as it may be for the MCSD to regain the top spot among its comparison districts and to become the premiere district in the state, they are not sufficient and must only be viewed as milestones on the path to national and international competitiveness. In addition to reducing the disparities between various student sub-groups, there is another gap known as the *global achievement gap* - the gap between what even our country's best schools are teaching and testing versus what all students will need to be successful learners, workers, and citizens in a global knowledge economy. Regrettably, the cut scores on Georgia's state assessment tests that determine proficiency have been set woefully low and are nowhere near those of upper tier states that are often used for international comparisons such as Massachusetts and Connecticut. Therefore, it must be a goal of the Muscogee County School District to not only reduce the performance gap between sub-groups, but equally important to raise the expectations for all students to achieve at high levels of performance. This is particularly important in order for our students to be globally competitive with their peers in Singapore, Korea, and Finland - the top performing countries in the world.

The goals above are indeed aspirational but attainable if there is the support,



Our Focus Our Children Our Business



commitment, and availability of resources from stakeholders to foster the culture of urgency and high expectations for the elements of this plan and its execution. It should be noted that the term *urgency* in this context does not imply haste or panic, but rather thoughtful, planned, and deliberate action in addressing and meeting the social, emotional, and educational needs of students. This is generally accomplished when expectations are clear, where there is a shared sense of purpose and responsibility, and focused support toward common goals. Efficient utilization of resources and the equitable distribution of new and more effective resources obtained through the diligent examination of expenditures and subsequent recommendations for savings are essential to aggressively pursuing equity and excellence.

### **Creating and Supporting Leadership for Instructional Improvement Focused on Learning**

Leadership matters. While it could be argued that the actions of school and district leaders do not directly impact or cause student achievement, the research of Marzano, Waters, & McNulty (2005) indicates that school and district leaders can indeed have a powerful causal effect on student achievement. Therefore, instructional improvement is the primary responsibility of school and district leaders. It is and should be the essence of servant leadership in the district. In this spirit, one educational saying that holds true is that there are only two groups of employees in a school district — teachers and those that support teachers.

Teachers must have high expectations for their students and be equipped with the content knowledge base and instructional pedagogy to analyze student data and differentiate instruction to meet the diverse needs of students with a focus on learning rather than simply the process of teaching.

Toward this end, teachers must be provided access to equitable, high-quality resources and facilities. They are entitled to support, meaningful coaching, mentoring, and feedback by school and district leaders.

The proposed district-wide reorganization described later in this document is designed to ensure increased support, assistance, and accountability for schools through district regions that subtly begin to break down the “north – south” divide that exists throughout the district.

### **Establishing Clear Expectations and Transparent Accountability for All Employees**

School systems that consistently demonstrate efficiency and improvement do so by establishing clear goals, monitoring progress, and aggressively maintaining a transparent accountability system that is accessible by all stakeholders. Once school, department or systemic goals are established, it is incumbent upon school or district leadership to provide the support, training, equipment, and tools



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necessary for staff members to meet the expectations.

Observations and evidence revealed a school system that lacked alignment for optimal student success. In some instances, key leaders were appointed from positions of success to positions for which they held minimal experience or background. Essential functions have been absent such as the capacity to conduct research, or have been artificially divided. In addition to being a waste of resources and collaborative potential, this leads to a lack of accountability where it is most needed – at the student level. Moreover, this leads to three major questions:

- What impact do the efforts of the adults in the system have on student outcomes?
- How will leaders be held accountable for contributing to student outcomes and systemic goals?
- How are decisions made on resource allocation without a holistic approach to student needs?

The lack of appropriate support, transparency, and accountability led to an early determination that a reorganization was imperative. This entails the realignment of current supervisory oversight, communication, and resource allocation (including human capital) from its current centralized structure to three geographic regions — West, Central, and East (see Appendices A and B). The realignment will require revisions to current job descriptions and the creation of new ones to oversee and support schools in the important areas of teaching/learning, student services, professional learning, and day-to-day operations.

Academically, if predictable variability among our schools is the problem, then differentiation of resources is a solution. This is often a new way of thinking about equity: equity does not mean equal resources, it means equal opportunity. The reality is that resources may have to be intentionally adjusted to provide equal opportunity. In other words, more money, more talent, and more time may be essential to better serve the highest-need students toward achieving equal opportunity for all children.

### The Journey Begins: Reinventing the Future

#### Priority: Full-Option Graduation

Increasing the number and percentage of full-option graduates is the primary job of all Muscogee County School District employees and the culminating indicator of systemic success. A full-option graduate is academically prepared to enter the workforce, military, or post-secondary training or educational institution directly after high school. Developing a full-option graduation mentality begins in early childhood and continues throughout a student's elementary, middle, and high school experience. In highly successful communities, this entails a committed and collaborative relationship



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between the home, school, and community at large.

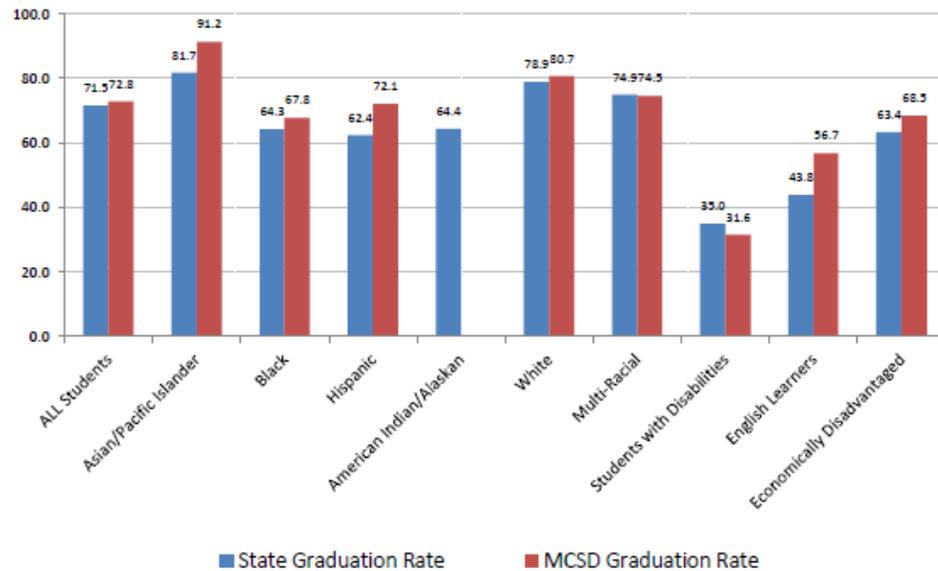
### Accolades and Attributes

As previously noted, the recent MCSD national cohort graduation rate increased by five (5) percentage points while surpassing state averages in both rate and growth.

#### 4 Year Cohort Graduation Rate

Graduation Rate	2010-2011	2011-2012	2012-2013	1 Year Change
Muscogee County	68.2	67.5	72.8	5.3
Georgia	67.4	69.7	71.5	1.8

In addition, the vast majority of student subgroups also exceeded state graduation averages.



Career and technical programs are effective and growing. Last school year, there were one hundred, sixty-four (164) students enrolled in Work-Based Learning or Youth Apprenticeship programs, one thousand, forty-five (1045) students who completed a career-technical pathway, and two hundred, ninety-nine (299) students who received nationally recognized credentials through passing an End of Pathway Assessment.



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There is a demonstrated interest in early childhood education as evidenced by the District's pre-kindergarten enrollment which has led to a capacity enrollment of eleven hundred (1100) students excluding Head Start with six hundred, two (602) slots available for three year olds (266) and four year olds (336). Approximately half of the incoming kindergarteners attend some form of early childhood education public program.

### **Primary Challenges and Barriers**

The Muscookee County School District has a large and diverse student population with a growing number of overage, transient, special education, and English Language Learner students. There currently is not a comprehensive systemic and systematic approach to addressing the needs of all students toward achieving full-option graduation. Impediments toward this end include the lack of alternative education options for traditional and non-traditional student learning.

Given current budgetary and state programmatic restrictions, there are approximately four hundred, eight (408) students on the pre-kindergarten waiting list who are unable to be served. Furthermore, the school district does not have direct access to provide daily instruction to the Head Start students.

### **Planned Initiatives**

#### **Immediate**

- Develop and launch an Early Warning System to track student milestones (grades, credits, attendance, and discipline) to alert school personnel and parents of the need to proactively implement additional student support and interventions
- Allocate a graduation coach to assist secondary schools within each proposed region
- Review pre-kindergarten program to determine cost effectiveness of current model versus other state allowable options
- Implement a drop-out retrieval program to re-engage at-risk students

#### **Near-Term**

- Develop non-fiction based pre-kindergarten curriculum aligned to the expectations of the Georgia Early Learning Standards (GELS)
- Establish an accelerated academic pipeline at the elementary and middle level
- Explore the expansion of additional career and technical programming in the areas of aviation/aerospace, engineering/manufacturing, information technology, healthcare, transaction/processing, and tourism
- Implement the Readistep assessment in eighth grade district-wide as a predictor for accelerated coursework at the high school level
- Establish a local virtual (on-line) franchise owned and operated by MCSD
- Explore the creation of a district-wide career and technical secondary school



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- Utilize re-entry forms to monitor and ensure support for overage and under credited students as they return to the school system
- Petition to establish the first public Advanced International Certificate of Education (AICE) Program school in the state of Georgia
- Elicit perspectives of students, educators, and parents to gain insight regarding barriers and potential solutions

### **Long-Term**

- Expand access and utilization of graduation coaches for each secondary school within the proposed region
- Identify funding sources to establish, if approved, the first Advanced International Certificate of Education (AICE) Program school in the state of Georgia
- Collaborate with the CollegeBoard to offer an Advanced Placement Cambridge Capstone Program and Credential
- Harness the power of non-profits to provide expanded student supports
- Develop Peer Leader programs at all high schools to train interested seniors to mentor freshman as they transition to high school

### **Priority: Learning**

The Muscogee County School District must prepare all students to meet or exceed appropriate grade level proficiency as they transition through the pre-K through 12<sup>th</sup> grade program. For purposes of this document, initiatives associated with learning outcomes will include curriculum, instruction, and assessment. The area of teaching and learning is obviously a large and complex one that makes it difficult to provide a comprehensive analysis of the many related aspects of a large and diverse district within 120 days. Nonetheless, through the review of supporting documents, stakeholder interviews and personal observations, three broad themes emerged. They are:

- Predictable variability of performance among schools
- Alignment of district organization to support schools and classrooms, and
- Increasing the expectations and rigor associated with requisite standards for 21<sup>st</sup> Century learning and global competitiveness.

### **Accolades and Attributes**

The Muscogee County School District is commended for its recent efforts in moving toward a standards-based approach and curriculum mapping process. There is evidence of an infusion of research-based instructional practices, which has been supplemented by the District's continuing professional relationships with Columbus State University and Columbus Technical College. The Education Special Local Option Sales Tax (ESPLOST) has afforded the district the opportunity to purchase instructional technology and upgrades for the implementation of digitized instructional resources that would otherwise not be possible. Likewise, the joint venture with the Greater Columbus Partners in



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Education (PIE) provides additional human capital in the form of volunteers that further support local schools and has garnered both state and national awards as an exemplary model of school/community partnerships. Furthermore, the mutually beneficial relationship between the MCSD, the Columbus Museum, the Chattahoochee Valley Libraries, the Coca-Cola Space Museum, Springer Opera House, Columbus Symphony Orchestra, Goodwill Industries, and the National Infantry Museum all serve as a value added extension of the classroom that is unique to the MCSD.

Industrial Schools within the district have garnered state awards and national recognition for their excellence with respect to academic achievement, quality of instruction, and school-family partnerships. Since 1984, twelve (12) district schools have been designated as Georgia Schools of Excellence and five (5) have been recognized as National Blue Ribbon Schools.

### Primary Challenges and Barriers

As noted previously, while some individual schools within the district are performing overall at a high level, many students within the schools are not realizing individual learning gains that should become an expectation for all students within the district.

Performance gaps remain persistently stagnant between the performance of White and Asian students and their African-American and Hispanic counterparts. Disparities in student outcomes also exist between special education, limited English proficient, and economically disadvantaged students, all of who contribute to school performance designations assessed by the state as part of its accountability program. As one example, the only MCSD student sub-group that fell below the state average in the most recent graduation rate was that of student with disabilities. This can be directly attributed to the evidence that suggests that the instructional practices and policies related to addressing the needs of these students is significantly behind that of other states considered to be progressive and successful in reducing these gaps. Likewise, variability exists in the identification of gifted and talented students which points to the need for implementing an early and consistent method for identifying, documenting, and serving students with accelerated instructional opportunities and programming.

In addition to variability of performance and student subgroups, inconsistency is also evident between similar schools throughout the district. This leads to the prevalent perception of inequity that divides the north and south areas of the district by the artificial divide of Macon Road sometimes referred to as the "Macon Dixon Line."



Although a concerted effort has been made in recent years to address this long-standing issue in the community, such as the reconstruction of George Washington Carver High School and the current construction of Dorothy Height Elementary School, a disparity remains and must continue to be addressed going forward. This should include the proposed system-wide organizational restructuring and the coordination of district resources directed toward classrooms, teachers, and students based on appropriate formative and summative data elements.

In light of the increasing standards of a globally competitive knowledge economy, it must be the goal of the MCSD and its stakeholders to not only reduce the participation and performance gaps between student subgroups, but equally important to raise the expectations for all students to achieve at high levels of performance. This must begin with an emphasis on early childhood education and proficiency at the highest levels in literacy and math by the end of third grade. This focus on literacy must be continued throughout all grade levels and a systemic and systematic approach to realizing a comprehensive pre-K-12 curriculum is essential to ensure coherence throughout.

In a knowledge-based economy, education is the key to individual success as well as local and national prosperity. Certainly science, technology, engineering and math are critical disciplines in ensuring our global competitiveness, but so, too, are the arts for the creativity and innovation they foster. This is an area in which our country has long held a strong competitive advantage over other industrial nations. However, many countries are now embracing creativity and imagination while ours is increasingly fixated on multiple-choice testing that will only weaken our nation's competitive advantage in this area. For this reason, it is important to revisit the past successes of music programs in the MCSD that were once recognized as premier musical organizations throughout the country. With respect to history and literature, these are the disciplines and vehicles by which we transmit our democratic principles, values, heritage, and culture to future generations. Through the further expansion of world languages and career and technical course offerings, as well as emphasizing the connection between physical education and the transformative effects of exercise on the brain, we can ensure a well-rounded future generation.

### *Planned Initiatives*

#### *Immediate*

- Examine the current elementary scheduling model to optimize student access to all subject areas and to afford a consistent approach for teacher common planning time
- Modify the middle and high school scheduling models to include dedicated time for teacher common planning and student Increased Learning Time (ILT)



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- Fully implement regional reorganization to provide dedicated support through professional learning specialists, content specialists, and regional chiefs
- Ensure evidence-based, collaborative, teacher common planning time is consistent and pervasive across the district
- Begin development of a comprehensive and aligned (horizontally and vertically) district-wide K-12 curriculum in all disciplines, seeking input from teachers, school-based administrators, and district leadership
- Revise and develop a comprehensive plan that outlines district policies, procedures, and practices as a student progresses from pre-kindergarten through twelfth grade
- Adopt district-wide elementary mathematics instructional materials
- Refine district formative and summative assessments to ensure validity and reliability

### *Near-Term*

- Review the current School Improvement Plan (SIP) process to ensure alignment and determine potential enhancements
- Emphasize the utilization of high-yield instructional strategies that have the greatest impact on student achievement (extended thinking, summarizing, vocabulary in context, advance organizers, and non-verbal representations)
- Explore software to assist with the identification of strategies and the development of an Individualized Education Program (IEP) for Special Education students
- Focus on instructional practices critical to raising achievement and reducing the achievement gap (previewing, a school-wide instructional planning model, reading comprehension in all subjects and courses, writing across the curriculum, and differentiated assignments with choice)
- Assess the current degree of “soft skills” instruction (active listening, goal setting, self-initiative, time management, conflict resolution, etc.)
- Adopt district-wide secondary literacy and mathematics instructional materials
- Finalize performance pattern analysis for both high performing and underperforming schools
- Continue to examine variance in performance across schools by student subgroup and match with identified “best practices” from high achieving schools
- Continue to enhance data team review protocol for school-based leadership teams and district level administrators to problem-solve collectively and allocate necessary resources
- Continue tiered support and intensive interventions to high priority schools
- Establish model classrooms to restructure K-3 environment for transitional regrouping of retained students with a proven highly effective teacher (differentiated pay)
- Address issues of underrepresentation and overrepresentation in specific programs
- Strengthen special education and English language learner instruction through tiered support for teachers and students
- Reform and restructure alternative education programs for at-risk and overage students



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- Improve literacy (reading and writing) and mathematics instruction while targeting intervention for deficiencies throughout the district
- Collaborate with Columbus Technical College toward initiation of high-quality career and technical pathway programming with local partners, including internships in alignment with the regional industry cluster analysis provided by the greater Columbus Chamber of Commerce

### *Long-Term*

- Becoming a STEAM (Science, Technology, Engineering, Arts, and Math) district to foster innovation and creativity
- Procure updated standards-aligned science, social studies, fine arts, CTAE, physical education, and world language instructional materials
- Develop a repository of video lessons aligned to College and Career Readiness Standards
- Seek to balance leadership workloads among job-alike leaders and provide additional supports, resources, and recognition
- Expand partnerships with universities
- Increase student participation and performance in high school accelerated mechanisms (Advanced Placement (AP), Dual Enrollment (DE), International Baccalaureate (IB), etc.)
- Expand promising early literacy programs and practices
- Expand dual language opportunities

### **Priority: Equity, Culture, and Context**

The area of Equity, culture and context pertains to the dynamics within the Muscogee County School District that contribute to or detract from the District's efforts to ensure that all of its students have access to a high-quality school environment in order for the district to achieve its stated mission. It is of paramount importance that the "espoused" culture and values of the district align with the "actual" values that exist throughout the system.

The District must continually work to refine its aspirations for the mission, vision, values, and shared beliefs that define the organizational culture. It must work to ensure that all stakeholders understand their responsibility for maintaining and sustaining its espoused values. However, supporting evidence suggests that there are current and future challenges to fulfilling these organizational values and beliefs and doing so will be an ongoing process. Culture, context and equity issues are perpetually susceptible to changing economic, political, demographic, cultural and social conditions at the local, state and national levels.

### **Accolades and Attributes**

The MCSD has a long and storied history of innovative educational institutions and practices. MCSD served as the genesis for Columbus State University, Columbus Technical College, and Jordan Vocational High School which was the nation's first



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vocational high school. Its affiliation with the Chattahoochee Valley Libraries, the Columbus Museum, and Fort Benning are additional examples of the unique symbiotic relationships that have emerged over the years. Various other parent organizations such as the Sara Spano Clothing Bank further support the needs of students. It is imperative that efforts continue to strengthen these relations going forward.

Many MCSD schools enjoy the benefit of tradition through established active alumni and community organizations. These groups contribute greatly to the District's culture and readily supplement its social, emotional, and academic improvement efforts. Athletic programs within the district have been a source of pride as a result of regional and state championships in various sports. Numerous students have earned scholarships to play at the collegiate level and several have gone on to distinguish themselves as professional athletes.

The MCSD in concert with the Leadership Institute at the Cunningham Center initiated the development of a five-year Strategic Plan for the district. Eliciting stakeholder input was a significant step in the process and served as an important basis for informing the plan's development. Focus group results were utilized to address negative perceptions toward accomplishing an overall goal of a high-quality education for all students.

### Primary Challenges and Barriers

As previously noted, the MCSD has tremendous public-private partnerships. There is, however, evidence to suggest that similar improvement efforts are being addressed by multiple entities. An opportunity exists to realign these resources to eliminate redundancies and redirect support toward other needs within the community.

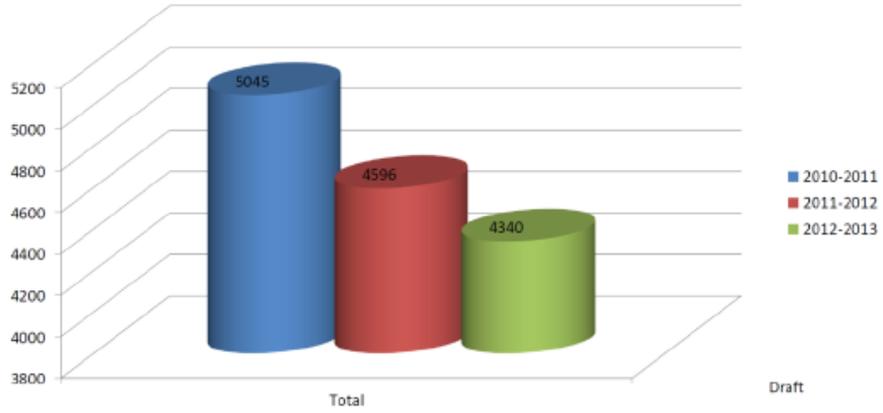
Like most school districts throughout the country, the MCSD has a disproportionate number and percentage of minority students receiving out-of-school suspensions. This has obvious implications due to students missing instructional time. There has been a downward trend in out-of-school suspensions for the total student population over the last three years. However, disparities still exist for minority and special education students which bear monitoring and corrective action.



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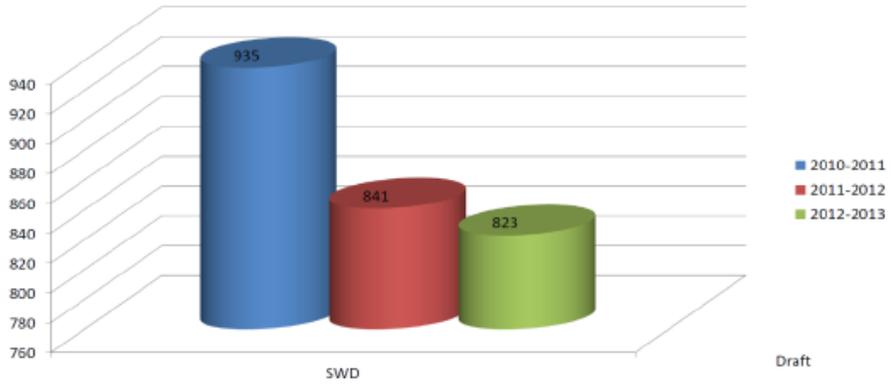


**DISTRICT**  
Students with At Least 1 Out of School Suspension  
Yearly Data



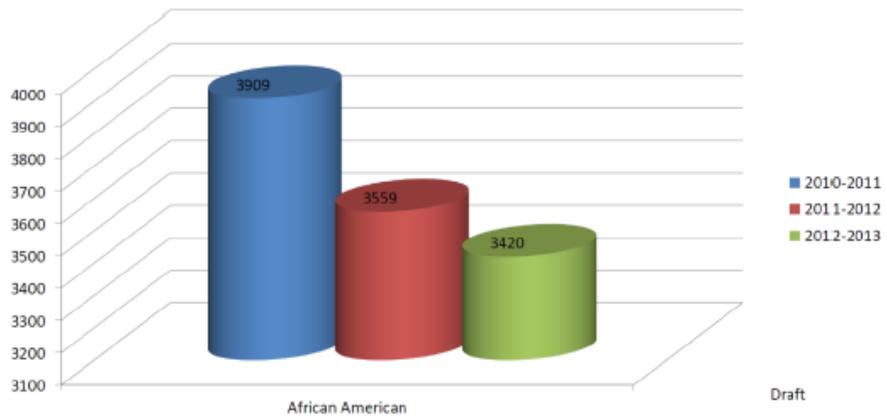
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**DISTRICT**  
Students with At Least 1 Out of School Suspension  
Yearly Data



Draft

**DISTRICT**  
Students with At Least 1 Out of School Suspension  
Yearly Data



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A summary of focus groups results revealed that the most commonly listed positive perception of the district was that its employees were hardworking, committed and passionate (37%). Conversely, the most commonly listed negative perception of the district was funding and resource allocations (23%), inequity among schools (19%), and issues of trust (16%). When asked why they and others believed these negative perceptions to be true, respondents indicated the following:

- Perception of wasted money (30%)
- Lack of trust (27%)
- School Board issues (27%)
- Perceived inequities among schools (84%)
- Lack of communication (60%)
- Too many state and national mandates (80%)
- Administrative disconnect (78%)
- Lack of parental involvement (73%)

When asked, “For what should the MCSD be known?” Responses were:

- Quality education for all students (23%)
- High academic standards and excellence (21%)
- Graduating productive, well-rounded, life-long learners (19%)

When asked “What do you think it will take to make this happen?” Responses revealed:

- Support (42%)
- Transparency (24%)
- A great place to work (21%)

### *Planned Initiatives*

#### *Immediate*

- Revisit the school district mission, vision, and core value statements
- Establish a proactive, problem-solving vision with a focus on children
- Develop and communicate a commitment for equity, excellence, and high expectations for all

#### *Near-Term*

- Integrate interventions such as Positive Behavioral Interventions and Supports (PBIS) into the Behavior Code and Discipline Policy and communicate expectations for use
- Revisit the Behavior Code and Discipline Policy with stakeholders and actively inform teachers, parents, students, and administration on implementation
- Increase articulation with Fort Benning in order to facilitate student transition
- Re-engage at-risk students through Service Learning and mentorship opportunities



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- Celebrate individual and group leaders who actively promote, celebrate, recognize, and reinforce a culture of servant leadership

### **Long-Term**

- Shift the district from compliance to systemic change agent
- Assess and align the District's equity-based initiatives
- Develop a long-term plan dedicated to narrowing the gap and eliminating racial predictability and disproportionality
- Clarify the role of district office as Servant Leaders in support of schools
- Infuse a "college and career readiness" culture in all secondary schools, starting at the middle level
- Support "family friendly" workplace practices and policies
- Develop and conduct surveys to measure cultural elements

### **Priority: High-Quality Staff**

One of the most critical elements in the success of any organization is the quality of the staff it employs. For this reason, recruiting, selecting, inducting and sustaining highly effective staff is one of the greatest challenges facing today's school systems. MCSD must outperform its competitors in each of these elements if it hopes to instill a sense of pride and privilege toward becoming the premiere school district in Georgia and the nation.

Not surprisingly, research repeatedly has shown that students who are taught by effective teachers achieve more academically than their peers who are taught by less effective teachers (Mendro, Jordan, Gomez, Anderson, and Bembry, 1998; Sanders and Horn, 1998; Strange and Ward, 2002). Likewise, various studies and meta-analyses have indicated that clear direction and focused leadership through defined autonomy have a positive impact on student achievement.

### **Accolades and Attributes**

The average teaching experience for the District's teachers is twelve (12) years. More than sixty-five (65) percent of the teachers in the MCSD have Master's degree or higher; seventy-four (74) have doctorates. There are thirty-two (32) teachers that have National Board Certification, sixteen (16) have been designated Georgia Master Teachers, and six (6) administrators have been designated as High Performance Principals.

Realizing that much of the success of any community depends upon the quality of its local schools, a group of devoted citizens who had a long-standing commitment to education organized the Muscogee Educational Excellence Foundation (MEEF). Unlike many education foundations, MEEF exists primarily to enhance the quality of the MCSD by focusing on the individuals that research indicates have the most impact on students – the teachers. With the assistance of private donations, MEEF has established itself as one of the leading advocates for



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educational excellence in public education in the region. Most recently, MEEF has planned and coordinated the full sponsorship of select Teachers-of-the-Year to attend a week-long professional seminar at Harvard University where participants learn from some of the preeminent educational scholars in the world. In return, these teachers are expected to share what they have learned with their MCSD colleagues.

The District is commended for instituting a Summer Leadership Academy that offers several professional learning opportunities for teachers and administrators. There has been a positive shift over the last few years to provide training focused on the movement towards standards-based classrooms.

### **Primary Challenges and Barriers**

There is a need to individualize professional learning based on evaluation results and student achievement data. The school district should build internal capacity in order to reduce the number and cost associated with external consultants.

Likewise, there is a need to explore the utilization of on-demand, virtual professional learning, thus allowing teacher and administrator access anytime and anywhere. As previously noted, ESPLOST has afforded teachers across the system access to a multitude of technological devices to deliver instruction. Efforts must be continued to increase effective technology integration into the teaching and learning process by teachers and students alike.

A preliminary review of current staff and responsibilities indicates the need to re-examine how staff are allocated. Furthermore, there is a demonstrated need to broaden the knowledge and expertise of support staff through cross-training initiatives to increase efficiency and productivity.

Student access to college level credit-bearing courses varies widely from high school to high school within the district. Currently, students do not have the option to participate in dual enrollment courses on their respective high school campuses which presents an equity barrier for those without transportation. This will require the initiation of an adjunct credentialing process for select MCSD teachers through a post-secondary partnership. Likewise, a full array of Advanced Placement courses should be offered by highly qualified teachers that have completed a district credential process.

### ***Planned Initiatives***

#### ***Immediate***

- Repurpose current district staff to serve as regional professional learning and subject-specific content specialists to effectively support, coach, and mentor teachers
- Completion of Formative Instructional Practices (FIP) professional learning by school-based administrators and academic coaches



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- Create a succession management plan that proactively builds a diverse pool of future district leaders, principals, and assistant principals

### *Near-Term*

- Building upon the work previously begun relative to standards-based classrooms and provide support and training in moving from a behaviorist to constructivist theory of learning in alignment with newer, higher performance standards and assessments.
- Develop a professional learning plan focused on high-yield instructional strategies and practices
- Completion of Formative Instructional Practices (FIP) professional learning by all teachers and select district personnel
- Recruit and retain high performing teachers, administrators, and senior staff
- Affiliate with colleges and universities to establish adjunct credentialing process, to recruit interns and recent graduates, and to address diversity needs
- Examine current evaluation practices and align professional learning initiatives with School Improvement Plans, Teacher Keys Effectiveness System (TKES), and Leader Keys Effectiveness System (LKES)
- Continue professional learning focused on technology integration (teacher and student)
- Leverage additional support and resources for first-year and developing teachers and school-based administrators
- Identify and develop model classrooms across grade levels for teacher observation
- Create more opportunities for teachers to visit one another's classrooms and collaborate with one another
- Establish a focus on ongoing, job-embedded professional learning for all
- Evaluate the cost effectiveness of increasing access to professional learning through an virtual (on-line) professional learning system

### *Long-Term*

- Establish Assistant Principal and Principal Internship Program
- Broaden the implementation of Lesson Study to all schools
- Establish research and development evaluator position to strategically analyze innovative programs and practices
- Work with realtors to establish a teacher village
- Analyze the effectiveness of professional learning on student achievement by teacher
- Match principals with community CEO's to enhance social and professional capital

### **Priority: Operations**

The area of operations entails efficiency effectiveness pertaining to fiscal, human resources, facilities, transportation, information technology, security and materials management.



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### Accolades and Attributes

The MCSD has benefitted greatly from the Educational Special Purpose Local Option Sales Tax (ESPLOST) passed in 2003 and 2009. It has afforded the district opportunities to provide technology infrastructure, security measures, and capital improvements via renovations and new construction projects that would not have been possible otherwise, or would have adversely impacted the general fund budget. For example, ESPLOST provided \$40 million for district-wide computer refresh and related infrastructure, the renovation of Carver High School and Kinnett Stadium, the construction of Aaron Cohn Middle and Dorothy Height Elementary Schools, as well as the new Fine Arts Academy for which planning is underway.

The District is highly commended for its commitment to the creation of a Fine Arts Academy that will provide artistically gifted and talented students the same opportunity that is afforded to others in similarly sized districts within the state. The vision of establishing a six through twelve grade configuration ensures a fine arts continuum within in the district. In addition, this concept assures equity of access by permitting interested students to hone their artistic ability in order to compete for merit-based entrance into the high school program.

The MCSD has maintained a positive collegial relationship with the City of Columbus and other joint partners that often lead to mutually beneficial land purchases and trades. Likewise, a good working relationship with local law enforcement agencies has also proven to be productive and efficient.

### Primary Challenges and Barriers

The greatest challenge in maintaining and promoting thoughtful and prioritized resource allocations has been the constant decline of fiscal resources previously mentioned. Fewer resources obviously impact which programs will be funded and how they will be distributed. For example, the District's aging bus fleet is approximately four (4) years behind the recommended replacement schedule and the current average age of school buildings is forty-three (43) years. There is no established maintenance schedule for maintaining the aesthetic appearance of schools such as routine painting, landscaping, and paving of schools. Additionally, athletic facilities, music rooms, instruments, and equipment need to be updated.

The joint use of Memorial Stadium by the District and city has led to limited availability of this venue. This has resulted in scheduling difficulties and an undue hardship on the district's only alternate, Kinnett Stadium, which accommodated fifty-two (52) athletic contests this past fall.

On a larger scale, the 2005 Base Realignment and Closure (BRAC) at Fort Benning had less effect on the District's student enrollment than originally



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anticipated. This led to the premature construction of schools within the district and a surplus of available student seats. However, current growth projections indicate that the capacity at these schools will be reached within the foreseeable future as more families move to the northern portion of Muscogee County. Another BRAC is currently under consideration that bears monitoring for its potential future impact. With the consolidation of Muscogee and Cusseta Road Elementary Schools to the new Dorothy Height facility, there is a continuing need to consider future school closures and/or consolidations to increase efficiency and programmatic effectiveness.

Although the district purchased an information management system known as BusinessPlus, budget reductions prevented the implementation of several modules, thus limiting its optimal capacity.

MCSD maintains two separate compensation/salary plans. The first is the Teacher and Educational Leader State of Georgia Salary Schedules. Their administration is guided by state law and regulations, and currently includes consideration for additional education and years of service up to twenty-one (21) years in teaching and educational leadership. Approximately seventy-five (75) percent of our teaching and leadership positions are funded by the State's Quality Basic Education (QBE) allotment, received each fall based on the prior year's Certified Personnel Index Report and the district Full-Time Equivalent (FTE) student counts sent to the state. The other teacher and building leader positions not covered by the QBE funding are funded out of the local tax digest. The District has included in all of its budgets the continued financing of these years of experience step increases built into the salary schedule. Outside of the step increases, the State nor the District have provided for any other salary adjustments to the teacher and building leader salary schedule since 2008.

The second compensation plan that MCSD maintains is the classified and professional salary grades and ranges. The State does not direct local districts on the pay systems they set up for non-certificated positions. These grades and salary ranges were set up with the assistance of Hay Consultants in 1997 for the professional salaried positions in the District, and in 2003 for the classified/support positions. The plans were designed to support a "pay for performance" process for salary increases, and do not include any additional compensation for increased education or years of experience. In 2006 and 2007, the District did add a component of years of experience for the following positions: bus drivers and skilled/licensed maintenance positions. In 2012, the District added a component for years of experience for culinary technicians, which is within the separate Nutrition Program budget. No market adjustments to the ranges, or any other salary increases/adjustments, have been administered since 2007.



## Our Focus Our Children Our Business



The most pressing issue facing a fair and equitable pay system for MCSD employees is the extreme compensation compression that has resulted from not administering any increases for the past five years. Almost fifty (50) percent of the classified and professional employees are still at the “entry” salary for the range of their position. There is no component of the system that creates a path for employees to get to the one hundred (100) percent point of that position’s market range. Therefore, employees with more than five (5) years of experience and training in a position are making exactly the same as a brand new employee to the district.

Apart from an across-the-board increase, which has not been possible while furlough days were required to balance the budget, there is no growth to be anticipated by an employee in these pay systems. This has created a high dissatisfaction with career progression within positions. It has also halted promotion from within the district, as it has discouraged highly qualified teachers and building leaders from leaving the state salary schedules, since their pay is essentially stagnate the remainder of their career. It will be critical in the next few years to find cost-effective means, within our budget limitations, to ease this compression issue.

### *Planned Initiatives*

#### **Immediate**

- Develop and implement a district-wide Staffing Plan to ensure equitable personnel allocations
- Complete assessment of all district level staff, job descriptions, and functions
- Initiate process and performance management to promote efficiency and effectiveness
- Establish district-wide progressive discipline policies and procedures
- Create proposal for taking small measures to begin addressing Hay Study salary disparities
- Conduct work flow analysis of departments to determine peak intervals necessitating the shifting of human resources
- Analyze student hardships and magnet program transfers to determine their impact on school enrollments and the transportation budget

#### **Near-Term**

- Establish a strategic, aligned, prioritized, and balanced budget
- Solicit advice from local credentialed financial professionals regarding budgetary matters
- Review insurance benefit plans to determine cost avoidance
- Present recommendation of prioritized capital projects
- Establish minimum design parameters for the construction of new schools



Our Focus Our Children Our Business



- Standardize minimum specifications for purchasing new furniture, fixtures, equipment, and uniforms
- Repurpose resources to highest priority schools
- Allow greater autonomy for schools and administrators with proven success

### **Long-Term**

- Restore fund balance (district reserves) equivalent to a minimum of two months
- Rethink the design, alignment, and investment of operations and budget with the District Strategic Plan

## **Priority: Communication and Transparent Accountability**

By virtue of the fact that public school systems are funded by the local and state communities they serve, stakeholders can and should hold high expectations for transparency and communication. It is important that stakeholders understand how decisions are made, on what facts, data or research they are based, and what opportunities they have to be informed or to contribute to the decision-making process. This is equally true for internal stakeholders who are obviously reliant upon clear, concise, and accurate information to perform their respective roles and who serve as ambassadors for the system in the community at large. Clearly, communication and transparency are critical to building trust and instilling confidence within the organization and throughout the community.

### **Accolades and Attributes**

The Finance Department has earned the Certificate of Excellence from the Government Finance Officers Association (GFOA) of the United States and Canada for twenty-five (25) consecutive years. It has also earned the Certificate of Excellence in Financial Reporting from the Association of School Business Officials International for nineteen (19) consecutive years. This serves as a testament to the District's commitment to financial accountability and transparency.

Over the last seven years, the Department of Communications has received at least 19 awards including top recognitions from the National Schools Public Relations Association (NSPRA) and the Georgia Schools Public Relations Association (GSPRA).

### **Primary Challenges and Barriers**

Typical of large organizations, communication within and between internal and external stakeholders presents an ongoing challenge. While efforts to improve in this area are evident, significant challenges remain as noted by the AdvancedEd accreditation team.

There are a number of avenues to communicate and inform internally and externally, but relatively few take advantage of the opportunities that are currently



## Our Focus Our Children Our Business



in place to receive input and provide feedback. The district website has been reported as not being user-friendly by both internal and external users. There is noted low attendance of employees and the general public at Board meetings as well as public forums. Furthermore, feedback has been received regarding the need for communications to be available in additional languages.

Internal email communication is sometimes in lengthy narrative format. Moreover, there were complaints of multiple revisions to original emails leading to confusion and frustration by receiving staff.

### *Planned Initiatives*

#### *Immediate*

- Standardize internal email communication format to promote clear and concise messaging
- Work to ensure two-way flow of information to stakeholders
- Establish distinct systems and expectations for collaboration within each region and throughout the district
- Expect all MCSD employees to adhere to the District's core values
- Define minimum expectations for district and school websites
- Establish an extension of the Superintendent's Cabinet to periodically include director level positions and above in order to enhance communication and broaden vision
- Continue to use student, principal and teacher advisory committees as a means of providing two-way communication between schools and the district

#### *Near-Term*

- Communicate the expectation that schools act in alignment with the District's commitment to narrowing gaps and hold schools accountable for doing so
- Benchmark and develop dashboards correlated to the District's Strategic Plan
- Increase transparency in communications regarding the current budget allocation process
- Continue meeting with focus and advisory groups initiated in the first 120 days
- Continue to conduct Editorial Boards
- Enhance communication through radio and television broadcasts
- Provide a "State of the District" Annual Report to the School Board and public
- Develop and disseminate a report for each school summarizing progress toward meeting School Improvement Plan goals
- Incorporate social media at the school level, as appropriate
- Initiate the use of press conferences announcing major initiatives, awards, and events
- Strengthen capabilities of the MCSD parent portal
- Differentiate and enhance parent and community engagement strategies

#### *Long-Term*

- Complete Social Return on Investment (SROI) analysis



## Our Focus Our Children Our Business



- Partner with community athletic leagues to reach out to parents and at-risk students
- Collaborate with Columbus Consolidated Government Television (CCG-TV) and the City Council
- Open parent advocacy centers throughout the district to assist parents in navigating the school district
- Review and revise the community engagement plan to involve all constituencies
- Increase transparency and involvement in future budgeting processes

### Conclusion

Superintendent David Lewis offers this report as an overview of his personal observation and analyses respective of the accolades, attributes, challenges and barriers of the Muscogee County School District, as well as his initial recommendations for immediate, near- and long-term planned initiatives to guide the work of the district over the next decade. As noted at the outset of this report, recommended and planned initiatives are subject to funding availability, legislative changes, and other unpredictable factors. Regardless, these initiatives and their success are predicated on the following ideals:

- A high quality education is a fundamental right of all children
- Learning is at the core of everything we do and every adult in the system is responsible for positively contributing to the academic success of our students
- Parents are partners and are our students' first and best teachers
- Hard work, perseverance, and grit matter
- Personal responsibility, character, and integrity are valued
- Schools are microcosms of society and there is no silver bullet for improving them

While some of the planned initiatives may seem dramatic or the timeline ambitious, the previously noted achievement and performance gaps suggest that a more aggressive approach is necessary to promote full-option graduation and global competitiveness for Muscogee County School District students. This will also require the aforementioned increased expectations, deliberate urgency, political courage, efficient and effective resource allocation, and community commitment by all MCSD stakeholders that exceeds that of any other urban school district in the nation.

With this in mind, it is Superintendent Lewis' belief that the MCSD is indeed poised for greatness. During the first 120 days of his tenure, he has seen first-hand the dedication of staff that appear eager to improve, the unparalleled public-private partnerships that augment and support district efforts, an active arts community that enhances artistic opportunities, and a community at large that believes in public education.

In addition, the MCSD is the optimal size in that it is large enough to garner



resources that are not available in smaller districts, and yet it is not so large as to be impossible to implement initiatives with fidelity.

In closing, Superintendent Lewis extends his deepest gratitude to all of the internal and external stakeholders who shared their perspectives and insight or contributed in any way to this report. Working together, we can and will fulfill the call to action to improve the educational outcomes and lives of our children on the way to becoming a premiere school district in the state and nation.

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**Appendix A**

**Proposed Regional Supervisory Zones**

**2014-2015**

Region One	Region Two	Region Three
PK-12 Regional Chief-West	PK-12 Regional Chief-Central	PK-12 Regional Chief-East
<b>Elementary Schools</b>		
Allen Elementary	Blanchard Elementary	Dawson Elementary
Davis Elementary	Brewer Elementary	Dimon Elementary
Double Churches Elem.	Clubview Elementary	Forrest Road Elementary
Downtown Elementary	Dorothy Height Elem.	Georgetown Elementary
Fox Elementary	Eagle Ridge Academy	Lonnie Jackson Elem.
Hannan Elementary	Gentian Elementary	Matthews Elementary
Johnson Elementary	Key Elementary	Midland Academy
North Columbus Elementary	Martin Luther King Elementary	Reese Road Elementary
River Road Elementary	Ridgon Road Elementary	St. Mary's Elementary
	South Columbus Elem.	Waddell Elementary
	Wynnton Arts Academy	Wesley Heights Elem.
<b>Elementary Magnets</b>		
Britt David Elementary		
<b>Middle Schools</b>		
Arnold Magnet Academy	Baker Middle	Aaron Cohn Middle
Double Churches Middle	Blackmon Road Middle	East Columbus Magnet Academy
Veterans Memorial Middle	Eddy Middle	Fort Middle
	Richards Middle	Midland Middle
		Rothschild Middle
<b>Middle and/or Senior High Magnet Schools</b>		
Columbus High	New Fine Arts School	
Early College Academy		
<b>High Schools</b>		
Jordan High	Carver High	Kendrick High
Northside High	Hardaway High	Spencer High
	Shaw High	
<b>District-Wide Alternative Programs</b>		
Anne Elizabeth Shepherd Home (AESH)		AIM @ Edgewood
St Elmo Center		
Woodall		
<b>Total Number of Schools</b>		
20	19	19

## **Financial Policies**

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## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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The financial statements of the Muscogee County School District are prepared in accordance with Generally Accepted Accounting Principles (GAAP), specifically as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant District accounting policies are described below.

### **A: Reporting Entity**

Created by Constitutional Amendment as a separate independent District and separate political subdivision of the state of Georgia, the Muscogee County School District was a merger of the school systems of the City of Columbus, Georgia and Muscogee County, Georgia. Upon approval by the voters in the general election of November 2, 1948, these two school systems merged January 1, 1950.

The District operates under the guidance of the Board of Education of the Muscogee County School District consisting of nine members elected by the voters of Muscogee County. The District is organized as a separate legal entity and has the power to levy taxes and issue bonds. Its budget is not subject to approval by any other entity. Accordingly, the District is a government entity and consists of all the organizations that compose its legal entity.

The Muscogee County School District is not considered to be a component unit of the Consolidated Government of Columbus, Georgia. The Consolidated Government of Columbus, Georgia is also not considered a component unit of the Muscogee County School District. Under the Governmental Accounting Standards Board (GASB) Statement No. 39, *Determining Whether Certain Organizations Are Component Units – An Amendment of GASB Statement No. 14*, the various Parent-Teacher Associations (PTAs), Parent-Teacher Organizations (PTOs), booster clubs, Columbus Museum, Inc. and the Muscogee County Library Foundation, Inc. are not component units of the District. The financial activities of these referenced entities are not included in the District's financial statements.

### **B: Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e. the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are supported by taxes and intergovernmental revenues.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect costs are allocated proportionally among the functions.

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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### **B: Government-wide and Fund Financial Statements** (continued)

Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Internally dedicated resources are reported as general revenues rather than as program revenues.

Taxes and other items not properly included among program revenues are reported as general revenues.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Separate financial statements are provided for the governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

### **C: Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned. Expenses are recorded when the related fund liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The fiduciary fund is reported on the accrual basis of accounting.

Governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures are recorded when the liability is incurred.

Property taxes, sales taxes, grant funds, and interest associated with the current fiscal year are all considered to be susceptible to accrual as revenue of the current fiscal year, and, therefore, have been recognized as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The state of Georgia reimburses the District for teachers' salaries and operating costs through the Quality Basic Education (QBE) Formula Earnings program. Generally teachers are contracted for the school year (July 1 – June 30) and paid over a twelve month contract period, generally September 1 through August 31.

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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### **C: Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

(continued)

In accordance with the respective rules and regulations of the QBE program, the state of Georgia reimburses the District over the same twelve month period in which teachers are paid. At June 30, the amount of teachers' salaries incurred but not paid until July and August of the subsequent year are accrued. Since the state of Georgia recognizes its QBE liability for the July and August salaries at June 30, the District recognizes its portion of that reimbursement as a receivable and revenue, consistent with symmetrical recognition.

*The District reports the following major governmental funds:*

General Fund - The General Fund is the operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital Projects Fund - The Capital Projects Fund is used to account for financial resources to be used in the acquisition, construction, or improvement of major capital facilities.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related expenses.

Federal and State Programs Fund - The Federal and State Programs Fund is a special revenue fund used to account for the revenues and expenditures associated with various federal and state grants.

*The District reports the following non-major funds:*

Non-Major Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Included in the District's Special Revenue Funds are the School Nutrition Fund and the Library Fund.

The School Nutrition Fund is used to account for the revenues and expenses associated with the operations of school cafeterias.

The Library Fund is used to account for the revenues and expenditures associated with the operations of the Columbus Public Library and its various branches. Management classifies the Library Fund as a Special Revenue Fund due to the funding it receives from outside sources as well as the internal transfer of tax revenues.

Permanent Funds - Permanent Funds are used to account for assets held by the District in a trustee capacity for other government and private organizations.

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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### **C: Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

(continued)

Internal Service Fund – The Internal Service Fund is used to account for activities of the warehouse and for the self-administration of workers’ compensation and unemployment claims of the District. Activities of the Internal Service Fund are consolidated into the General Fund for financial statement purposes.

The Permanent Funds apply the current financial resources measurement focus and modified accrual basis of accounting. The District’s Permanent Funds are expendable or non-expendable. Expendable permanent funds consist of various donations of cash and securities from which both the income and corpus may be spent. Non-expendable permanent funds account for assets of which the principal may not be spent. These funds are restricted for the support of teachers, libraries, and cultural arts.

The District reports a fiduciary fund (agency fund) which accounts for assets held by the District as an agent for various funds, or individuals. This fund primarily consists of the assets of the school student activity organizations and other organizations within the District.

### **D: Assets, Liabilities, and Net Position or Equity**

#### 1. Cash, Cash Equivalents, and Investments

Cash and cash equivalents consist of cash on hand, demand deposits, investments in the state of Georgia local government investment pool (Georgia Fund 1) and short-term investments with original maturities of three months or less from the date of acquisition in authorized financial institutions. The Official Code of Georgia Annotated (O.C.G.A.) §45-8-14 authorizes the District to deposit its funds in one or more solvent banks, insured federal savings and loan associations, or insured chartered building and loan associations.

The District can invest its funds as permitted by O.C.G.A. §36-83-4. Statutes authorize the District to invest in obligations of the United States and of its agencies and instrumentalities; bonds or certificates of indebtedness of the state of Georgia and of its agencies and instrumentalities; certificates of deposit of banks insured by the Federal Deposit Insurance Corporation (F.D.I.C.) and funds held by savings and loan associations insured by the F.D.I.C., or the Georgia Credit Union Deposit Insurance Corporation to the extent that such investments are legal investments; repurchase agreements; reverse repurchase agreements; and the Georgia Fund 1, administered by the state of Georgia.

At the June 30<sup>th</sup> year-end, the District’s investments included funds on deposit in the Georgia Fund 1, the state of Georgia investment pool. The Georgia Fund 1 is an external investment pool that is not registered with the Securities and Exchange Commission (SEC) but does operate in a manner consistent with the SEC’s Rule 2a7 of the Investment Company Act of 1940.

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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### **D: Assets, Liabilities, and Net Position or Equity** (continued)

#### 1. Cash, Cash Equivalents and Investments (continued)

Accordingly, the District's investments in the Georgia Fund 1 have been determined based on the pool's share price.

Investments of the District are reported at fair value.

#### 2. Receivables

Amounts listed as receivables from the Consolidated Government of Columbus, Georgia are property taxes, intangibles taxes, and fuel costs receivables. Amounts due from the state of Georgia reflect QBE allotments related to unpaid contract salaries in the General Fund and sales tax revenue in the Capital Projects Fund.

Due to other funds and due from other funds consist of activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year.

#### 3. Inventories and Prepaid assets

Inventories consist of school and maintenance supplies and food commodities. All are stated at cost using the first-in, first-out method. The cost is recorded as expenditure at the time individual items are used. Donated commodities are reported at their federally assigned value. At year end, the inventory balance is comprised of purchased inventories and United States Department of Agriculture (USDA) commodities.

Payments made to vendors for services that will benefit future accounting periods are recorded as prepaid items in both the government-wide and governmental fund financial statements. Prepaid assets are reported on the consumption method.

#### 4. Capital Assets

Capital assets including property, intangibles, plant, and equipment are reported in the government-wide financial statements at historic cost. Donated capital assets are recorded at estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Certain capital assets are not depreciated. These include land, construction in progress, works of art, and historical treasures. These capital assets are placed on the books at historical cost or at fair value as of the date of donation.

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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### **D: Assets, Liabilities, and Net Position or Equity** (continued)

#### 4. Capital Assets (continued)

During the fiscal year ending June 30, 2018, no events or changes in circumstances affecting a capital asset that may indicate impairment were known to the District.

Depreciable capital assets of the District are depreciated using the straight line method over the following estimated useful lives at the following capitalization thresholds:

<u>Assets</u>	<u>Years</u>	<u>Capitalization Threshold</u>
Buildings, permanent	75	\$ 100,000
Buildings, temporary	25	20,000
Building improvements	20	100,000
Equipment and vehicles	5-20	5,000
Library collection	7	all
Software	10	1,000,000

#### 5. Compensated Absences

Members of the Teachers Retirement System of Georgia (TRS) may apply unused sick leave toward early retirement. The liability for early retirement will be borne by TRS rather than by the individual district. Sick leave does not vest with the employee, therefore, no liability is reported in the District's financial statements.

Vacation leave of twelve (12) days is awarded on a calendar year basis to all full time personnel on a twelve months contract. Other classes of employees are not eligible to earn vacation leave. One additional day is awarded for each year of service over ten (10) years up to a maximum vacation leave of twenty (20) days. Vacation leave must be utilized during the calendar year. Vacation leave not utilized during the calendar year may be carried over to the next calendar year, provided such vacation leave does not exceed five (5) days. Generally, unused vacation exceeding five (5) days is forfeited. It is the District's policy to accrue all vested compensated absences that are payable within sixty (60) days of year end to terminated employees at the fund level. All compensated absences at year end are accrued at the government-wide level.

#### 6. Long-term Obligations

In the government-wide financial statements, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position.

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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### **D: Assets, Liabilities, and Net Position or Equity** (continued)

#### **7. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position and/or the balance sheet report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of resources that applies to a future period(s) and therefore will not be recognized as an outflow of resources (expense/expenditure) until then. Under the full accrual method of accounting, the District reported the contributions to the cost sharing benefit pension plan subsequent to the measurement date and prior to the fiscal year end as deferred outflows of resources. The District also reported the actuarial changes in its proportionate share of the governmental nonemployer cost sharing benefit pension plan.

In addition to liabilities, the statement of net position and/or the balance sheet report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of resources that applies to a future period(s) and therefore will not be recognized as an inflow of resources (revenue) until that time. Under the full accrual method of accounting, the District has reported the actuarial changes in its proportionate share of the governmental nonemployer cost sharing benefit pension plan. This item is reported only in the District-wide Statement of Net Position. Additionally, the District has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and this amount is deferred and will be recognized as an inflow of resources in the period in which the amounts become available.

#### **8. Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position of the Teachers' Retirement System of Georgia ("TRS"), the Employees' Retirement System of Georgia ("ERS"), and the Public School Employees Retirement System ("PSERS") and additions to/deductions from TRS/ERS/PSERS fiduciary net position have been determined on the same basis as they are reported by TRS/ERS/PSERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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### **D: Assets, Liabilities, and Net Position or Equity** (continued)

#### 9. Fund Balances and Net Position

The District's fund balances are classified as follows:

Non-spendable – Amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.

Restricted – Constraints placed on the use of resources are either (1) externally imposed conditions by creditors, grantors, contributors, or laws and regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. The Board of Education is the District's highest level of decision-making authority, and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Board. Committed fund balance also should incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts that are constrained by the District's *intent* to be used for specific purposes, but are neither restricted nor committed. The Board of Education may assign fund balance. In addition, the Board has an established policy which authorizes the Superintendent or Chief Financial Officer to assign amounts to be used for specific purposes.

Unassigned – The residual classification for the General Fund. This classification represents fund balance that has not been restricted, committed, or assigned to specific purposes within the General Fund.

When both restricted and unrestricted resources are available for use for the same purpose, the District will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

When committed, assigned, and unassigned resources are available for use for the same purpose, the District will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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### 9. Fund Balances and Net Position (continued)

The District's net position in the District-wide Statements is classified as follows:

Net investment in capital assets - This represents the District's total investment in capital assets, net of outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included as a component of net investment in capital assets.

Restricted net position - This represents resources for which the District is legally or contractually obligated to spend resources for capital projects, expendable and non-expendable permanent funds, and continuation of federal and state programs, in accordance with restrictions imposed by external third parties.

Unrestricted net position - Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of the investment of capital assets and restricted net position.

### **E: Budgetary Information**

#### 1. General Budget Policies

Prior to the May regular meeting of the Board of Education, the administration submits to the Board of Education the Proposed Operating Budget for the General Fund for the fiscal year commencing the following July 1. The Operating Budget includes proposed expenditures and the means of financing them. The tentative budget is advertised as required, by state regulations, at least one time in the general area of the local unit of administration, and two public hearings are conducted to obtain taxpayer questions and comments. At the next regular or special meeting (as advertised by date, time, and place) the budget, including revisions made by the Board, is adopted. The millage rate necessary to fund the budget is forwarded to the Tax Commissioner of Muscogee County to levy, collect, and disburse the taxes to the District.

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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### **E: Budgetary Information** (continued)

#### 1. General Budget Policies (continued)

The budgeted amounts reflected in the financial statements recognize budget revisions made during the year, including changes in anticipated revenues from federal, state, and local sources, and transfers between certain classifications of expenditures within the funds. The Board of Education may legally amend the budget at any time during the year without the approval of the Georgia Department of Education. The legal level of budgetary control is the function level. Functions describe the activities for which services or materials are acquired to accomplish the objectives of an enterprise, and are classified into broad categories to include, but not limited to, Instruction, Support Services, and Operation of Non-Instructional Services.

#### 2. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, the Special Revenue Funds, and the Capital Projects Fund. Encumbrances outstanding at year-end are reported as components of spendable fund balance. They are reappropriated in the subsequent fiscal year since appropriations lapse at year end.

#### 3. Budgetary Reporting

Annual budgets are prepared for all governmental fund types except for capital projects, permanent and agency funds. These budgets are prepared on a cash basis (budget basis). Georgia State law prohibits deficit financing at the fund level. Actual results on all budget statements have been presented on the cash basis at the fund level. Reappropriations of GAAP fund balances are used to fund any deficits. If these are insufficient, the General Fund will fund the difference. Capital projects funds are prepared on a project length basis.

### **F. Revenues and Expenditures**

#### 1. Property Taxes

Ad valorem property taxes for the fiscal year ending June 30<sup>th</sup> were levied on July 1<sup>st</sup> of the previous year, on assessed valuations as of January 1<sup>st</sup> of the previous year. Taxes are typically due on October 1<sup>st</sup> and could be paid in two installments, the last of which was due December 1<sup>st</sup>. The enforceable lien date for unpaid property taxes was December 20<sup>th</sup>. Taxes collected within the current fiscal year or within 60 days after year end are reported as revenue in the current fiscal year. According to GASB codification section P 70.103, the revenue produced from any property tax assessment should be recognized in the fiscal period for which it was levied, provided the "available" criteria are met. *Available* means due, or past due and receivable within the current period, and collected within the

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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### **F. Revenues and Expenditures** (continued)

#### 1. Property Taxes (continued)

current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period.

At the fund level, amounts not collected within 60 days of year end are recorded as deferred inflows of resources.

#### 2. Non-Monetary Transactions

The District receives from the United States Department of Agriculture (USDA) commodities for school breakfast and lunch programs. The value of items received and consumed are reflected in the financial statements as revenues and expenditures in the School Nutrition Fund.

Other non-monetary transactions consist of on-behalf payments. The State Department of Education pays to the Teachers' Retirement System and Public School Employees Retirement System on behalf of the District for the fiscal year end. These on-behalf payments were reported in the General Fund and the School Nutrition Program Fund, as both revenues and expenditures. Funds paid on behalf of the District are reported in governmental funds.

### **G: Interfund Activity and Balances**

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements with the exception of interfund services provided and used. In the fund financial statements, transfers represent flows of assets without equivalent flows of assets in return or a requirement for repayment. In addition, transfers are recorded when a fund receiving revenue provides it to the fund which expends the resources. Transfers and balances between funds are made to accomplish various provisions of law.

### **H: Use of Estimates**

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**Board Policies**  
**D: FISCAL MANAGEMENT**

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The Fiscal Management Policies as adopted by the Muscogee County Board of Education, which govern the financial management of the district, are reflected on the following pages.

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**Muscogee County School District**  
**Board Policies**  
**D: Fiscal Management**

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**DC – Annual Operating Budget**

**Date Adopted: March 18, 2002**

**Last Revised: March 18, 2002**

A. It shall be the responsibility of the local Board of Education to set policies regarding the school district budget which reflect the general philosophy and goals of the community and which are a framework within which school officials can operate. Budgeting policies shall be established upon the advice and recommendation of the Superintendent of schools and other personnel and citizens from whom the Board seeks counsel.

B. The local budget and budgeting process shall conform to all existing state and local requirements as set forth by the state constitution, statutes, state board of education, and the local school board.

C. The purpose of budgeting policies shall be to provide a systematized mode of budgeting procedures such that continuity is maintained from year to year and the public is kept reasonably well informed regarding the financial and educational programs of the school district.

**DCB – Fiscal Year**

**Date Adopted: March 18, 2002**

**Last Revised: March 18, 2002**

The Board of Education shall operate the schools of Muscogee County on a fiscal year basis with the fiscal year beginning July 1 and terminating June 30 of the following year.

**DCC- Budget Preparation Procedures**

**Date Adopted: March 18, 2002**

**Last Revised: February 16, 2010**

The Superintendent of Education shall have responsibility for the preparation and presentation of the annual budget to the School Board after consideration of board budgetary parameters established by the Board of Education in a work session. The Superintendent may delegate aspects of both the preparation and presentation of the operating budget to other qualified persons.

A. The Superintendent and others responsible for budget preparation shall assure that each building unit, each department and each school district employee will have the means, either individually or through representation, of providing input regarding those budget items which directly affect them and their responsibilities.

B. Each year the Superintendent and staff shall prepare a budget calendar which specifies the dates that budget requests from each employee, department, program, and building unit must be ready for review and public hearings adoption.

C. Each building unit or department in the school district that is requested to determine its needs for the budget year shall arrange requests for equipment, materials, supplies, maintenance, etc. on a priority list for their areas of responsibility. Budget requests shall specify a description of the item, number of units, unit cost, total cost, and any unique characteristics which make it a nonstandard bid item.

D. In the event that the School Board, Superintendent, principals and department heads must reduce or possibly increase the budget, priority lists will be used as a basis for instituting changes and those affected by the changes will be consulted.

E. If budget cuts are necessary, it shall be the policy of the Board and the Superintendent to pare requests and programs which have a low priority rather than reducing several or all programs by a fixed amount or percentage.

F. The School Board and administration shall make an effort to insure that budget requests and needs are accurately reflected in the budget and are neither overinflated or underinflated. The practice of “padding budgets” is not endorsed as a mode of operation in preparing the budget.

#### **DCCA – Budget Deadlines and Schedules**

**Date Adopted: March 18, 2002**

**Last Revised: August 16, 2004**

In order to facilitate the development of the Muscogee County School District’s operating budget, each year a budget calendar will be developed by the Superintendent and Chief Financial Officer. This schedule shall include School Board work sessions, distribution date of budget worksheets to Division Heads, advertisement of public hearing dates required by Georgia Law, set out in O.C.G.A. 48-5-32.1 and 36-81-5, meeting date to set the millage rate, tentative budget adoption date, and final budget adoption date.

The annual budget shall be completed no later than June 30<sup>th</sup> of each year and submitted to the Department of Education according to state rules.

#### **DCCB – Staff Involvement in Budget Making**

**Date Adopted: April 19, 2004**

**Last Revised: February 16, 2010**

The Muscogee County School District Board of Education encourages all personnel to submit their budget needs in writing through the designated channels as an example, teacher to the department head to the principal to the Director, to the appropriate Chief Operating Officer/Division Heads. All requests shall be given due consideration as to the availability of funds and justification of the request in relationship to the total School Board operation.

Emergency requests may be made at any time but normal operating request of books, materials, equipment, and supplies must be presented at times designated for budget preparation through the office of the Superintendent.

## **DCCB – R Regulation Staff Involvement in Budget Making**

**Date Issued: April 19, 2004**

**Last Revised: August 9, 2005**

### **Budget Requests, System Level**

In the spring of each year teachers and staff members can make budget request to the building level principal or principal designee for the following school year. Principals then submit these requests to the superintendent or superintendent designee. Items should never be ordered or purchased until a purchase order has been completed and received signatures from the principal, Director or appropriate Chief Officer/Division Head/Superintendent.

## **DCCC – Public Involvement in Budget Making**

**Date Adopted: March 18, 2002**

**Last Revised: August 16, 2004**

After the local Board has tentatively adopted a budget, such budget must be advertised in form and manner to be prescribed by the Georgia Department of Education, at least one time in a newspaper of general circulation in the local unit of administration. A public hearing will be held prior to final adoption to receive community input as required by O.C.G.A. 36-81-5. At the next regular or called meeting of the local Board after advertisement, the local Board shall revise the budget as necessary and adopt a final school budget.

Three (3) public hearings will be conducted should the Board realize additional revenue from digest growth for the ensuing fiscal year, and elect to “roll back” the millage rate, in accordance with O.C.G.A. 48-5-32.1. These hearings will be held before the millage rate is established.

Any proposal to increase the millage rate must be made at least ten (10) days prior to the final public hearing as required by O.C.G.A. 48-5-32.1. Should circumstances occur preventing this procedure, additional public hearings will be held for any such increase in the millage rate providing for additional resources for the ensuing fiscal year.

## **DCE – Budget Final Adoption Procedures**

**Date Adopted: March 18, 2002**

**Last Revised: April 19, 2004**

A. After the budget is approved it shall become the controlling document for all expenditures and receipts of the school district. The Superintendent and Treasurer (Chief Financial Officer) shall be responsible for assuring that all expenditures and receipts are recorded and accounted for according to the approved document. They also shall assure that the budgeted funds will be appropriated to those buildings, departments, and personnel which the informal working budget established should receive the funds.

B. The Superintendent and Treasurer (Chief Financial Officer) are instructed to invest securities for the period of time they will not be expended. Legal securities for which there is the greatest return of the investment for the investment period shall be used. Under no circumstances will the school district borrow money for the specific purpose of investing the money and making a profit.

The Treasurer (Chief Financial Officer) shall be responsible for furnishing the school Board at its regular monthly meeting a current report of the financial status of the school district. A cash flow statement shall be prepared reflecting the cash status of the district and its current investments.

**DCI – Budget Line Item Transfer Authority**

**Date Adopted: March 18, 2002**

**Last Revised: March 18, 2002**

The Board of Education recognizes that budget amendments will be necessary from time to time to promote efficient operation of the school district. The Superintendent is authorized to approve, without board approval, line-item budget amendments of less than \$25,000. Amendments of \$25,000 or more, amendments involving additional revenue, amendments involving new programs or initiatives, or amendments involving the use of fund balance will be submitted to the Board for approval.

**DCL – Fund Balance**

**Date Adopted: June 20, 2011**

**Last Revised: June 20, 2011**

The Board of Education recognizes that the maintenance of a fund balance is essential to the preservation of the financial integrity of the District and is fiscally advantageous for both the District and its taxpayers. This policy establishes goals and provides guidance concerning the desired level of fund balance maintained by the District to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The School District also seeks to maintain the highest possible credit ratings which are dependent, in part, on the School District's maintenance of an adequate fund balance.

Fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund.

Beginning with the most restrictive constraints, fund balance amounts will be reported in the following categories:

1. **Non-spendable fund balance** – amounts that are not in a spendable form (e.g., inventory) or are legally or contractually required to be maintained intact (e.g., permanent fund principal).
2. **Restricted fund balance** – amounts that can be spent only for the specific purposes stipulated by external parties either constitutionally or through enabling legislation (e.g., grants or donations).
3. **Committed fund balance** – amounts that can be used only for the specific purposes determined by a formal action of the Board of Education. Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally (e.g., the Board's commitment in connection with future construction projects).
4. **Assigned fund balance** – amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the Board of Education or by a designee to whom the Board of Education delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used

for the purpose of that fund.

5. **Unassigned fund balance** – includes all amounts not contained in other classifications and is the residual classification of the general fund only. Unassigned amounts are available for any legal purpose.

The responsibility for designating funds to specific classifications shall be as follows:

**Committed Fund Balance** –The Board of Education is the District’s highest level of decision-making authority, and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Board.

**Assigned Fund Balance** –The Board of Education has authorized the Superintendent and the Chief Financial Officer as officials authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

It is the goal of the District to achieve and maintain an unassigned fund balance in the general fund at fiscal year-end of not less than 5 % of expenditures, not to exceed 15% of the total budget of the subsequent fiscal year, net of any Committed Reserve Balance for capital expenditures, in compliance with O.C.G.A. 20-2-167(a)5. If the unassigned fund balance at fiscal year-end falls below the goal, the District shall develop a restoration plan to achieve and maintain the minimum fund balance.

- This amount provides adequate funding to cover approximately 16 days or 5% of operating expenses.
- This amount provides the liquidity necessary to accommodate the District’s uneven cash flow, which is inherent in its periodic tax collection schedule.
- This amount provides the liquidity to respond to contingent liabilities.
- This amount may provide additional resources for other funds.

When multiple categories of fund balance are available for expenditure (e.g., a project is being funded partly by a grant, funds set aside by the Board, and unassigned fund balance), the District will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

## **DE – Debt Limitation**

**Date Adopted: March 18, 2002**

**Last Revised: March 18, 2002**

### Money Powers of Board and Titles

The merged district created, through its said Board of Education, shall have power to use for the operation of said merged district, all funds appropriated for that purpose; may create debts; borrow money; purchase supplies; issue bonds and other evidences of indebtedness; make contracts; construct, alter, repair, improve and equip buildings for school and library purposes; purchase school buildings already constructed, with the land on which located; and acquire, hold, and lease land and other property within the limits of said county shall have power to sue and may be sued; but is not to be liable to suit in actions arising ex delicto, except that said district shall be subject to the provisions of the Workmen’s Compensation Law of said state, as hereinafter set forth.

### Power of Eminent Domain

When in the opinion of said Board of Education it is necessary to acquire property for the purpose of said merged district, the said Board may exercise all the powers of eminent domain, with all the remedies to execute such powers, provided under any of the law of said state.

Title to all property acquired or held by said merged district, shall be taken in the name of Muscogee County School System.

### Right to Dispose of Property

Property of said merged district which in the opinion of the Board of Education is no longer suitable for its purpose may be sold, exchanged, or otherwise disposed of in such manner as the Board may deem fit.

That, in addition to obligations allowed to be incurred by other provisions of this Act and the general and special laws of said state, authority is hereby given to make temporary loans in each year for the benefit of said Muscogee County School District, hereby created, for the support and maintenance of schools, libraries, and other operations and functions coming within the jurisdiction of said district and its board of education, the loans to be made between January 1<sup>st</sup> and December 31<sup>st</sup> in each year to pay the expense of said support and maintenance for such year.

When the Board of Education deems it necessary for any of said purposes to provide for such temporary loan, it shall notify Columbus, Georgia of said county, in writing to that effect, giving the information as to the purpose of said loan, amount desired to be borrowed, desired date of maturity, and any other relevant information. Columbus, Georgia may then adopt a resolution providing for incurring the obligation through such temporary loan, and the Board of Education shall be authorized to negotiate said loan, the evidences of indebtedness to be executed in the name of Muscogee County School District by the president and secretary of said Board of Education, said indebtedness to be paid out of funds of said school district.

### Limits of Loans

In the calendar year 1951 and subsequent calendar years, the aggregate amount of temporary loans which may be made in one calendar year shall not exceed seventy-five (75) per cent of the total gross income of said Muscogee County School District from taxes collected from all sources during the preceding calendar year.

### Loans – When Paid?

Each such loan shall be payable on or before December 31<sup>st</sup> or the calendar year in which such loan is made. No loan may be made in any year under the provisions of this paragraph when there is a loan then unpaid which was made in a prior year under the provisions of this paragraph.

### Limits One Year

There shall not be incurred for the benefit of said school district in any one calendar year an aggregate of such temporary loans and other contracts of obligations for the support and maintenance of said school district in excess of the total anticipated revenue of said district, from all sources, for such calendar year; provided, that where temporary loans are incurred, pursuant to this section for the purpose of paying contracts and obligations for the support and maintenance of said school district maturing within the calendar year in which such loans are incurred, and the amounts secured by said

loans are paid to cancel or reduce the amount of such other contracts or obligations, such temporary loans shall not be held to be obligations in addition to the amount of such other contracts or obligations, but shall be held to be diminution of the amounts of such other contracts or obligations; and, provided further, that creditors making such temporary loans to said school district may rely exclusively upon the contents of a resolution adopted by the Board and failure of said Board or any officials of said school district so to apply said funds shall be no defense to any action upon the part of said creditor, and said obligations incurred by said temporary loans shall be legal and binding.

There shall not be issued for the benefit of said district, in one calendar year, obligations for such temporary loans in a total amount in excess of such anticipated revenue for said year.

#### **DF – Revenues**

**Date Adopted: March 18, 2002**

**Last Revised: March 18, 2002**

#### School Funds – Existing

That all school funds in the custody of the existing independent school system of said city for the operation of schools in said city, and all school funds in the custody of the existing school district in the County of Muscogee outside the corporate limits of said city for the operation of schools in said district, and all school funds in the custody of the state of Georgia, and any other political unit for the operation of school in said independent school system of said city or in said district outside the corporate limits of said city; and all taxes levied by the City of Columbus, the state of Georgia, and any other political unit for operation of said existing independent school system in said city, and all taxes levied by the Commissioners of Roads and Revenues of the County of Muscogee, the state of Georgia, and any other political unit for operation of said existing school district in said county outside the corporate limits of said city prior to merger, but which are not collected until after the merged school system actually begins operation, shall, when collected, be paid into the operating fund of said merged school system. All property real and personal including moneys, options to purchase, and chooses in action, owned or held by said city for its existing independent school system or by the existing school district in said county outside the corporate limits of said city, and all such property and funds held by or in the custody of any other person or political unit for the benefit of said independent school system and said district, shall, when said merger actually becomes operative, pass to and be held by said merged system for school purposes. Provided, however, that in case of any property which has been heretofore conveyed to said city for school and other purposes and placed under the jurisdiction of the existing Board of Education of Columbus, Georgia, said property, upon said merger actually becoming operative, shall be held by the Board of Education of said merged system for all the purposes, and according to the terms, of the deed by which such conveyance was made.

Where the term “School Purposes” is used in this Act it shall be held to mean all purposes coming within the jurisdiction of said merged system or its Board of Education; and the word “School”, as used in this Act it shall be held to mean all purposes coming within the jurisdiction of said merged system or its Board of Education; and the word “School”, as used in this Act, shall be held to mean colleges and all other institutions coming within the jurisdiction of said merged system or its Board of Education.

**DFA – Local Tax Revenues**  
**Date Adopted: March 18, 2002**  
**Last Revised: March 18, 2002**

A. The Muscogee County Board of Education shall annually certify to the governing authority of the consolidated government of Columbus, Georgia, and Muscogee County, Georgia, hereafter referred to as the governing authority, the rate of the tax levy necessary for the support, maintenance, and operation of schools, libraries, and other operations and functions coming within the jurisdiction of the Board and the Muscogee County School District, and after such certification has been made to said governing authority, the Board of Education, through its Superintendent of Education, shall notify the state revenue commissioner of the rate of the tax levy to be made on the taxable property in the county by the governing authority for said purposes. Such certification by the Board of Education to the governing authority shall be made in January of each year. The governing authority shall, at its first regular meeting after receiving such certification of the rate of tax, levy the tax so certified upon the assessed value of all taxable property in said county for the purposes of specified by the Board of Education.

B. The rate of tax to be levied in the manner and for the purposes set forth above shall be within the discretion of the Board of Education, subject to the limitation that the rate of the tax may not exceed 25 mills unless such tax rate is increased or removed in the manner provided below. The tax rate authorized by this section is for the support, maintenance, and operation of the Muscogee County School District and to provide for the operation of the Columbus Museum and public library. The tax rate necessary to pay the bonded indebtedness of such school district shall be in addition to the tax rate authorized by this section.

C. (1) The mill limitation specified in subsection (b) may be increased or removed by action of the Board of Education, but only after such action has been approved by a majority of the qualified voters of the Muscogee County School District voting on the question of the increase or removal of such limitation as provided in paragraph (2) of this subsection.

C. (2) If the Board of Education wishes to initiate action to increase or remove the mill limitation, it shall request the election Superintendent of Columbus, Georgia, to hold and conduct a special election for that purpose. After receiving such a request, it shall be the duty of the election Superintendent to issue the call for the election, but the call for the election shall be issued at least 30 days prior to the date of election. The Board of Education shall certify to the election Superintendent the language, which is to appear on the ballot at the election. Such language shall be in the form of a question, which may, at the option of the Board, either ask for approval of an increase in the mill limitation to a new specific mill limitation or ask for approval for the removal of the mill limitation. The election Superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Muscogee County. It shall be the duty of the election Superintendent of Columbus, Georgia, to hold and conduct a special election as provided in this subsection and to certify the result thereof to the Board of Education and to the Secretary of State. The Board of Education may specify that a special election authorized by this subsection shall be held on the same date as a general primary or general election.

D. It is contemplated that it is necessary that the annual tax provided for in this section should be

levied in January of each year in order that the Board of Education may arrange its budget for that year and, if necessary, be able to secure temporary loans whose payment must be based on anticipated revenues for the year; but the provisions as to times of certification and levy are declared to be directory and not mandatory, and delay in such certification or levy shall not render a tax levied after such time invalid.

E. The tax levied for the support, maintenance, and operation of the Muscogee County School District as provided in this section shall constitute the appropriations by the governing authority for said purposes, and any amount levied for and appropriated to said school district and to the Board of Education and not expended during the year for which levied shall continue to be funds of said school district and Board of Education and shall not revert to any other purpose.

### **DFD – Bond Sales**

**Date Adopted: March 18, 2002**

**Last Revised: March 18, 2002**

#### Bonded Indebtedness

That the Muscogee County School District hereby created is hereby authorized to incur bonded indebtedness for the purpose of constructing, erecting, enlarging, repairing, improving the necessary buildings, and improving the necessary grounds for the use of the public schools and libraries of said district, and for other purposes coming within the jurisdiction of said district, and for purchasing, acquiring and leasing lands and buildings, and such other property as may be necessary for said purposes, including the leasing or purchasing from the United States of America or any public housing authority any school already erected, with the land appurtenant thereto, and located in said county.

#### Bonds – How Incurred?

The bonded indebtedness hereby authorized shall be incurred pursuant to Article VII, Section VII, Paragraphs I and II of the Constitution of Georgia of 1945. The election required shall be called by said Board of Education by the adoption of a resolution to that effect, said resolution specifying what amount of bonds are to be issued, for what purposes, what interest they are to bear, how much principal and interest is to be paid annually, and when they are to be paid off. Notices shall be advertised and the election held throughout the county of Muscogee, and the voting, issuance, levying of taxes for, declaration of result, and other procedure shall be as in case of county bonds, in accordance with Chapter 87-3 of the Code of Georgia of 1933, amended, and as the provisions of said chapter are changed by the provisions of the Constitution of 1945 in this section specified.

#### Majority Voting

If the majority of the qualified voters of said county voting in said election assent to the issuance of said bonds, the Board of Education shall recommend, and the Commissioners of Roads and Revenues of said county shall, at or before incurring the indebtedness by issuing the bonds, provide for the assessment and collection of an annual tax sufficient in amount to pay the principal and interest of said debt within thirty years from the date of the incurring of said indebtedness, as is provided by Article VII, Section VII, Paragraph II of the Constitution of Georgia of 1945 and in accordance with the terms of said bonds.

The Muscogee County School District hereby created being a political subdivision separate from the political entities of the City of Columbus and the County of Muscogee, debts may be incurred by said

district pursuant to the above cited provisions of the Constitution of 1945 to the extent of seven per cent of the assessed value of all the taxable property in Muscogee County without any regard to the amount of any indebtedness of said city and county governments. (Levy for Bond in Addition County Estimated Digest 1949 - \$68,000,000.)

The taxes levied for the payment of the principal and interest on bonds issued by said school district shall be in addition to taxes levied yearly for the support and maintenance of schools, libraries, and other operations coming within the jurisdiction of said school district and its Board of Education.

Proceedings for validation of said bonds shall be had pursuant to provisions of Chapter 87-3 of the Code of Georgia of 1933, as amended.

7% - \$4,760,000

Bonds to be issued pursuant hereto shall be for sale, through sealed bids, and sold to the highest bidder, either at, below or above par.

#### Old Bonds not to Apply to New District

Bonds issued for public school purposes by the City of Columbus prior to the time when the merger herein provided for actually becomes operative, shall remain obligations of said city, as its corporate limits now exist or may be hereafter extended; and no property in Muscogee County outside of the corporate limits of said city as said corporate limits now exist or may be hereafter extended shall be liable to taxation for the payment of the bonded indebtedness incurred by said city for school purposes prior to the time when said school merger actually becomes operative.

#### **DFE – Short Term Notes**

**Date Adopted: March 18, 2002**

**Last Revised: March 18, 2002**

#### Power to Make Loans

That in addition to obligations allowed to be incurred by other provisions of the Act and the general and special laws of said state, authority is hereby given to make temporary loans in each year for the benefit of said Muscogee County School District, hereby created, for the support and maintenance of schools, libraries, and other operations and functions coming within the jurisdiction of said district and its Board of Education, the loans to be made between January 1<sup>st</sup> and December 31<sup>st</sup> in each year to pay the expense of said support and maintenance for such year.

#### Commissioners of Roads and Revenues to Authorize Board to Make Loans

When the Board of Education deems it necessary for any of said purposes to provide for such temporary loan, it shall notify the Commissioners of Roads and Revenues of said county, in writing to that effect, giving the information as to the purpose of said loan, amount desired to be borrowed, desired date of maturity, and any other relevant information. The Commissioners of Roads and Revenues may then adopt a resolution providing for incurring the obligation through such temporary loan, and the Board of Education shall be authorized to negotiate said loan, the evidences of indebtedness to be executed in the name of Muscogee County School District by the President and Secretary of said Board of Education, said indebtedness to be paid out of funds of said school district.

#### Limit of Loans

The aggregate amount of temporary loans which may be made for the benefit of said school district in

the calendar year 1950, shall not exceed ninety percent of the aggregate amount of expenditures made during the calendar year 1949, for all purposes set forth in this section, by the now existing independent school system of said city and the now existing school district in said county outside the corporate limits of said city.

In the calendar year 1951 and subsequent calendar years, the aggregate amount of temporary loans which may be made in one calendar year in which such loan is made. No loan may be made in any year under the provisions of this paragraph when there is a loan then unpaid which was made in a prior year under the provisions of this paragraph.

#### Loans – When Paid?

Each such loan shall be payable on or before December 31<sup>st</sup> or the calendar year in which such loan is made. No loan may be made in any year under the provisions of this paragraph when there is a loan then unpaid which was made in a prior year under the provisions of this paragraph.

#### Limits One Year

There shall not be incurred for the benefit of said school district in any one calendar year an aggregate of such temporary loans and other contracts of obligations for the support and maintenance of said school district in excess of the total anticipated revenue of said district, from all sources, for such calendar year; provided, that where temporary loans are incurred, pursuant to this section, for the purpose of paying contracts and obligations for the support and maintenance of said school district maturing within the calendar year in which such loans are incurred, and the amounts of such other contracts or obligations, such temporary loans shall not be held to be obligations, but shall be held to be in diminution of the amounts of such other contracts and obligations; and, provided further, that creditors making such temporary loans to said school district may rely exclusively upon the contents of a resolution adopted by the Board of Education to the effect that the funds are borrowed to be applied as herein provided, and failure of said Board or any officials of said school district so to apply said funds shall be no defense to any action upon the part of said creditor, and said obligations incurred by said temporary loans shall be legal and binding.

There shall not be issued for the benefit of said district, in one calendar year, obligations for such temporary loans in a total amount in excess of such anticipated revenue for said year.

#### **DFG – Fees, Payments, and Rentals**

**Date Adopted: March 18, 2002**

**Last Revised: March 19, 2012**

The local Board of Education is vested with title, care, and custody of all school district buildings and other property with power to control the same in the manner they think will best serve the interests of the school system. The Muscogee County Board of Education advocates cooperative use of district facilities and grounds by appropriate community groups, agencies, or organizations, and the use will be permitted if there is no infringement or interference with the conduct and best interests of the school system. Since the Board is charged by law with the responsibility for school facilities, it must reserve the final right to deny the use of school facilities when the Board deems it necessary in the public interest. Exceptions to this policy would need board approval and come to the board via recommendation of the Superintendent of Schools.

More specifically, it is the Board's intention to grant use of its facilities under the following provisions:

1. Type of Activities Prohibited

- a. Promulgating any theory or doctrine subversive to the laws of the United States
- b. Any activity that may be injurious to the buildings, grounds or equipment
- c. Any purpose in conflict with school district activities
- d. Commercial advertising
- e. Fund-raising campaigns except as permitted by Board policy or special action of the Board
- f. Activities which are legally discriminatory
- g. Activities that allow smoking and/or alcoholic beverages
- h. Disorderly meetings and/or gatherings that incite others to disorder
- i. Organizations or meetings which are abusive of or discriminate against other groups or individuals by reason of race, creed, color, sex, religion, or national origin
- j. No school facility, building, or grounds will be used for unlawful purposes
- k. Gambling and games of chance are prohibited by law. Raffles and lotteries approved by the sheriff's department are permitted
- l. School facilities shall not be used for parties or celebrations which are essentially private in nature. This exclusion includes birthdays, anniversaries, and other similar parties.
- m. No ticket selling for any other event or the sale of merchandise or food is permitted without written approval on the Request for Use of Facilities Form (RUFF)
- n. No group that limits membership in or attendance at its activities on a basis of race, creed, color, sex, religion, or national origin shall be allowed to use the school buildings or grounds
- o. Sunday use is discouraged and will only be permitted under special circumstances

2. The RUFF must be approved by the related site-school personnel and building-principal, related system-wide director, and the Chief of Facilities and Operations.

3. School facilities may not be used on a permanent or long-term basis without consent of the Board and for any reason except educational purposes. Such approval would be reflected in the RUFF, with the exception of board approved leases by contractual agreement. These leases may or may not be for educational purposes. It is anticipated that use of school facilities is normally for short, limited periods of time, usually no more than one time for one or two days. In such cases a RUFF might not be required and the request for use of a facility could be left to the discretion of the building-principal with the exception of athletic facilities, fine art facilities, cafeteria facilities, and media facilities. When requesting athletic, fine art facilities, cafeteria, or media facilities the RUFF must be followed.

4. Financial costs for use of a facility will be paid by the user of the facility, unless in the Board's judgment, special circumstances dictate otherwise. The costs include, but are not limited to, the following:

Rental fees (see guidelines)

- a. Service costs (see guidelines)
- b. Equipment
- c. Custodial personnel
- d. Security
- e. Administrative personnel

5. In addition, applicant/user agrees to pay the School District for any damage to the facility or other school property caused by any person attending or activity conducted during the course of applicant's use of the facility.

6. Applicant/user will provide the District with insurance coverage for property damage and personal liability during applicant's use of the facility. Proof of coverage must be in the form of a Certificate of Insurance and included with the RUFF. The Director of Risk Management will determine if the coverage is adequate.

7. No member of applicant/user group will receive any financial profit from an activity. Any and all profits derived from the activity will be used solely for cultural, educational, civic, charitable, or community purposes.

8. An MCSD employee must be listed on the RUFF as the sponsor for the event. The sponsor must be present for the event or list a MCSD employee or employees who will be present for the event.

9. Any materials, decorations, etc., to be used must be made known to the lessor prior to the event as part of the RUFF.

10. A printed program outline of the event's activities is to be made available to lessor as part of the RUFF.

11. Regular school activities will have priority for all space. All applicants will be processed according to date of receipt of the application.

12. Special permission must be obtained for decorating, installing scenery, or moving furniture and requested as part of the RUFF.

13. The Board and its authorized representatives shall have full and free access to the premises at all times.

14. Fees will be charged according to an established schedule. These fees will include service costs

15. In accordance with this policy, security (police, sheriff, and marshal) shall be specified as part of the RUFF. In such cases, the contracting organization shall be responsible for furnishing security and paying for security directly to each policeman employed.

#### Special Conditions

- a. All RUFF's are subject to immediate cancellation if it is discovered that information given on the RUFF is misrepresented. If the use of the facility is discovered to be contrary to any Board policy, including this policy, the RUFF is subject to immediate cancellation.
- b. Any group or organization using a public school facility is responsible for any damage above normal wear and tear, and is expected to.
- c. A representative of the applying group is to be present, with the RUFF, during the time the facility is used including set-up before an activity, and tear down and clean-up following the activity. This representative is to make himself/herself known, and present the RUFF to school personnel for verification. He/she is to be responsible for the use of the facility in conjunction with the MCSD employee sponsor.
- d. He/she is to assure, with the school representative that:
  - Exit doors are free from obstruction in the area being used.
  - Exit lights are turned on.
  - Locations of extinguishers are known.
  - Fire, police, Board policy, and administrative rules and regulations are observed.

#### Hold Harmless Agreement

The user/use permit holder agrees to hold harmless the Muscogee County School District for any injury or damages to the person or property of any person in the use of said premises, or incurred during user/use permit holder's use and of said premises and to defend at user/use permit holder's expense any legal action which may be brought against the Muscogee County School District, the Muscogee Board of Education or its agents, officers, Board members, or employees for personal injury and/or property damage during the period of use.

#### **DFK – Gifts and Bequests**

**Date Adopted: March 18, 2002**

**Last Revised: July 21, 2008**

#### Gifts and Bequests Donations and Trust Agreements

That the said merged school district may receive donations from any source, and administer them for the purposes for which donated. All trust agreements heretofore entered into by the existing independent school system of said city, or executed for the benefit of said system, for relief of teachers or otherwise, shall, with approval of the donors, ensure to said merged school system, and be administered by its Board of Education as specifically provided in said trust agreements; the class of persons in said existing

agreements executed, shall, with the approval of said donors, be extended as to include persons of corresponding class in said merged system. All powers of investment and reinvestment of said trust funds, and the power to sell and transfer securities in which said funds are vested, whether such powers are contained in the trust agreements or are derived from the general or special laws of said state shall remain of full force and effect, the powers and duties relating thereto which are now vested in the existing Board of Education of Columbus, Georgia, devolving upon the Board of Education of said merged district upon its becoming actually operative.

The Board of Education, grateful for the generosity of citizens, encourages local citizens, civic groups, and other agencies to support the schools and educational programs of the Muscogee County School District through gifts, grants, and bequests of cash, goods, and/or services. Such gifts, grants, and bequests become the property of the Muscogee County School District with the Board of Education having authority, directly or by delegation to the Superintendent, for their placement, use, or other disposition.

Proposed gifts, grants, or bequests must meet the following criteria. They must:

1. Serve some desirable educational purpose consistent with community and school values;
2. Be consistent with the philosophy, goals, and strategic plans of the Board of Education;
3. Be offered by a donor acceptable to the Board of Education; and
4. Be approved by the Board of Education.
5. Gifts in excess of \$1,000.00 will be registered with the Muscogee County School District Property & Records Department.

The gifts, grants, or bequests must not:

1. Obligate the Board of Education to continuation funding without approval by the Board;
2. Imply endorsement of any business, commercial product, political party, or philosophy. Public recognition of the gift, grant, or bequest does not imply endorsement of the above.
3. Contain any reversionary clause. Gift becomes part of Muscogee County School District assets, as appropriate.
4. Violate any United States or Georgia code or Muscogee County School District policy regarding equal access to facilities.

Equipment/Vehicles Donations of equipment/vehicles will be subject to the following provisions:

- A. The donation must be in condition to be used without repair.
- B. The donation will become the property of the Muscogee County Board of Education and will be subject to reallocation at another site without consultation with the donor.
- C. The donation may or may not be repaired or replaced as it becomes damaged or obsolete.
- D. Proof of title and/or licensure must be presented, if applicable.

Facilities

- A. Donations which permanently alter the physical plant of any Muscogee County School District facility require the prior approval of the Board of Education and must be conducive to the instructional program or beautification of the facilities of the Muscogee County Board of Education.
- B. If the donation is a structure, or renovation to an existing structure, plans and specifications

must be prepared and construction supervised by a registered architect. Specifications must contain Supplementary General Conditions covering insurance, Dress Code, Behavior, and other MCSD requirements. Final plans must be approved by the Construction Division before construction is begun. Plans must be submitted to the State Department of Education, Facilities Division, for review and approval.

- C. Physical education or playground equipment must meet Muscogee County School District safety standards
- D. All pertinent codes and safety standards must be met

**DFN – Property Sales**

**Date Adopted: March 18, 2002**

**Last Revised: April 23, 2007**

Where, in accordance with its rules, regulations and procedures, the School District has declared any of its real estate, whether improved or unimproved, as surplus real estate and has decided to sell the same, the School District is authorized, but not obligated, to procure the professional services of a real estate broker and its affiliated licensees/agents that are licensed to do business in the state of Georgia (together hereinafter referred to as "Broker"), on a non-exclusive basis for the purpose of facilitating the sale of such real estate. The School District shall enter into a non-exclusive listing agreement with such a Broker to establish the terms and conditions of the listing, including terms establishing the manner of sale to be used e.g., competitive bids, auction sale, free market-private sale, etc., and the amount and payment of real estate sale commissions. Such non-exclusive listing agreement shall provide that the amount of the agreed upon real estate commission shall be shared by the Broker with any other Broker licensed to do business in Georgia and that is also a procuring cause of the sale of the surplus real estate (a "cooperating Broker"). The School District may require a minimum percentage or minimum amount of the commission be paid to any such cooperating Broker.

The Superintendent of the School District shall be authorized to select the Broker and negotiate the terms and conditions of any such non-exclusive listing agreement; provided, however, such Broker and non-exclusive listing agreement shall be subject to and conditioned upon the final approval of the School District's Board (the "Board"). Any such Broker shall be a member in good standing of one or more real estate multi-listing services, one of which shall be a multi-listing service that primarily lists Muscogee County, Georgia properties and the Broker shall be required to list the real estate with each such multi-listing service. In choosing the Broker, the Superintendent shall take into consideration the qualifications, experience, and reputation of the Broker, any specific proposals of the Broker as to the terms of the non-exclusive listing agreement to be entered into, the characteristics of the surplus real estate to be sold, any prior business dealings between the School District and the Broker and such other factors as the Superintendent may reasonably determine to be appropriate.

If the School District does not elect to enlist the services of a Broker, the Superintendent, with the prior approval of the Board and with assistance from the Office of the Chief Operations & Facilities Officer, may market and sell the property by private sale, public auction, or competitive bidding. In either case, the Board may set a minimum value or a range of values within which the real estate must be sold and in the case of a competitive bid or auction sale the School District shall always retain the right to reject any and all bids and offers for any reason.

A formal appraisal shall be performed on any surplus real estate to be offered for sale prior to entering into a non-exclusive listing agreement with a Broker or otherwise undertaking any formal action to sell such surplus real estate.

Notwithstanding any means chosen and used to market and offer surplus real estate for sale, the final terms and conditions of sale shall be evidenced by a written contract, which, in order to be made binding upon the School District, must be formally approved by the Board.

It is the goal of this Policy to provide the School District with a variety of means by which any surplus real estate of the School District that is to be sold can be marketed, advertised, and ultimately sold with the greatest return.

**DG -- Depository of Funds**

**Date Adopted: March 18, 2002**

**Last Revised: March 18, 2002**

Periodically, the Muscogee County School District will select a depository of funds through a competitive request for proposal.

**DI --Accounting and Reporting**

**Date Adopted: April 19, 2004**

**Last Revised: April 19, 2004**

The Superintendent shall be ultimately responsible for receiving and properly accounting for all funds of the school system. The school system will comply with the state procedures to establish a computerized uniform budget and accounting system, to implement uniform state regulations, and to provide certain information to the state at specified times. The accounting system used shall utilize generally accepted governmental accounting principles.

The Board shall receive, review, and adopt a monthly financial statement(s) from the Superintendent which accounts for all financial transactions for that period of time.

Interim financial statements should be prepared to facilitate management control of financial operations and to provide full disclosure of the financial position of the school system.

Budget and financial information should be submitted to the appropriate regulatory agencies in accordance with the stipulations of the granting agency.

**DJ – Expenditure of Funds**

**Date Adopted: March 18, 2002**

**Last Revised: February 21, 2012**

Disbursement of Funds

All disbursement of funds of the Muscogee County School District shall be paid by Check Purchasing Card, Payroll Card, E-payables, ACH and other approved Electronic Funds Transfer (EFT) methods. The District has determined issuing payments electronically is the preferred method of payment and reserves the right to remit payments using an electronic method in lieu of issuing a check at no additional cost to the District. Checks shall be signed by the Chief Financial Officer and countersigned

by the Superintendent of Education; except that payroll checks may be signed by the Chief Financial Officer alone. In case of absence or disability of the Chief Financial Officer, the Board shall designate a person to perform the duties of the Chief Financial Officer required by this policy.

**DJAA – Authorized Signatures**

**Date Adopted: March 18, 2002**

**Last Revised: September 19, 2011**

All disbursement of funds of said merged district shall be paid as authorized by the Chief Financial Officer and the Superintendent of Education; except that said Board may, by resolution, authorize the execution of payment by the Chief Financial Officer alone. In case of absence or disability of the Chief Financial Officer, the Board shall designate a person to perform the duties of the Chief Financial Officer required by this and other sections of this policy.

All contracts, bonds, and other evidences of indebtedness from budgeted funds at a cost of \$15,000 or more and approved by the Board shall be executed by the Chairman (or Vice-Chairman) or the Secretary of the Board of Education in the name of Muscogee County School District. Contracts with teachers and other personnel, shall, when authorized by said Board, be executed by the Superintendent of Education alone. Contracts of the Board with the Superintendent of Education shall be signed by the Chairman (or Vice-Chairman) and the person designated by the Board. Contracts at a cost less than \$15,000 can be signed by the appropriate Division Head.

**DJB – Petty Cash Accounts**

**Date Adopted: March 18, 2002**

**Last Revised: February 16, 2011**

Change Funds

The Muscogee County Board of Education will authorize, through the Superintendent, Change funds where such funds are essential to the orderly conduct of business. If, in the judgment of the Superintendent, a Change fund is necessary at a particular location or within a particular organization, the Chief Financial Officer will be instructed to establish such a fund.

The Chief Financial Officer is authorized to establish Change funds, which have been authorized as prescribed above. The Chief Financial Officer is further authorized to establish rules for the operation and replenishment of such funds.

The Chief Financial Officer will maintain records sufficient to identify the amount and location of each fund, the fund custodian, and the method of securing each fund.

With the exception of the temporary safekeeping of monies collected and awaiting deposit no money may be retained at any location except as prescribed above. Monies collected for deposit must be deposited intact without any alteration of the composition of such collections.

**DJC -- Payroll Procedures**  
**Date Adopted: March 18, 2002**  
**Last Revised: June 17, 2013**

The school district will compensate its employees through a formal payroll process. Specific provisions of this policy are:

Pay Schedule

Employees are either paid monthly on the last workday of the month or bi-weekly on every other Friday.

Monthly paid employees include, but not limited to, salaried employees, substitute teachers and certain non-exempt employees to include bus drivers and clerical and other office staff and employees at the Chattahoochee Library System and Museum.

Bi-weekly paid employee include but not limited to non-exempt, non-clerical employees in the Operations Division to include maintenance, plant services, custodial, bus shop, warehouse, security, crossing guards, and print and mail employees.

Terminated Employees

If the terminating employee has unpaid obligations (i.e., owes the School District money or fails to return prior-issued School District property), the final paycheck will reflect the appropriate deductions. Should the obligations exceed the final paycheck amount, arrangements will be made between the School District and the terminating employee to resolve the obligations in some other manner.

Submission of time and absences

It is the employee's responsibility to accurately submit their hours worked and absences. Submitting inaccurate time, or not submitting accurate leave time, is a falsification of official pay records can result in disciplinary action up to and include termination of employment.

Advances

The School District will not issue advances of any type to employees.

Direct Deposit

All employees of MCSD are required to be paid by direct deposit. An employee may request exemption if he/she believes enrollment in direct deposit will result in extreme hardship. Exemption will only be granted based on evidence provided by the employee and upon completion of a Direct Deposit Personal Exemption Request Form submitted to the CFO. Appeals should be submitted to the Superintendent of Education. Personal preference is not considered a hardship.

Employees may find the Direct Deposit Enrollment/Change and Direct Deposit Exemption Forms located on the MCSD web site.

Early Distribution of Paychecks

The School District will not release any paychecks prior to the announced schedule unless a personal emergency arises. In all instances, early distribution must be recommended by the immediate supervisor and approved by the Chief Financial Officer. There will be no exceptions.

### Mailing/Delivery of Paychecks

All paper checks will be mailed directly to the address on file with Human Resources. Checks will be mailed approximately 2 days before payday. The School District will use the most reliable delivery service available so that paychecks are received in a timely fashion. However, since the School District has no control over the service utilized, delays could be experienced. The employee is advised that the MCSD assumes no responsibility for the delay in receiving a paper check via the United States mail or its equivalent. Should a paper check have to be reissued due to a lost check, the employee may have to wait up to forty-eight (48) hours before a replacement check can be issued and mailed.

### Pay Advices

Pay advices are published approximately two days prior to pay day on Employee Online where employees may view and print.

### Payroll Disruption

If the School District experiences computer failure or if a natural disaster occurs (flood, fire, weather emergency, etc.) which could cause disruption of its paycheck distribution schedules, the School District will use its best efforts to mail the paychecks within seventy-two (72) hours of the affected payday.

### Lost Paychecks

If an employee loses an issued paycheck, the School District will replace the paycheck within 24 hours after the employee notifies the Chief Financial Officer of the loss of said paycheck.

If a paycheck is lost or unreasonably delayed in the mail, the School District will replace the paycheck within 24 hours after the employee notifies the Chief Financial Officer of the loss of said paycheck.

In the event the lost paycheck is recovered and the School District identifies the endorsement as that of the employee, the employee will reimburse all salaries within 24 hours or be subject to immediate termination.

### **DJCB – Salary Deductions**

**Date Adopted: March 18, 2002**

**Last Revised: September 19, 2011**

### Standards for Payroll Deductions

Payroll deductions from the paychecks of Muscogee County School District employees will be made for the following purposes:

- (1) Deductions required and/or authorized by federal and state statutes and applicable city and county laws and ordinances will be made. This includes both federal and state income tax and social security, and court ordered payroll deductions.
- (2) Authorized deductions will be made to finance the fringe benefit programs and retirement plans, which have been officially approved, adopted, and implemented by the Muscogee County Board of Education. These deductions include the Retirement Program, Health Insurance Program, Disability Insurance Programs, and Life Insurance Program.

(3) Authorized deductions will be made for United Way Funds and the Muscogee County Employee Credit Unions (Muscogee Association of Educators Federal Credit Union, the Muscogee County Teachers Education Association Federal Credit Union), fingerprinting charge, payment of fees for staff development, and other such deductions approved by the Muscogee County Board of Education.

(4) Under certain circumstances, authorized deductions will also be made for the payment of employee dues in local professional associations and other local employee associations. All such requests must be approved by the Muscogee County Board of Education. An application for payroll dues deduction must contain the following and be accompanied by a certification filed at least once each calendar year by an authorized official of such association that:

(a) The local association or members of the local association will not engage in, encourage, or approve a strike or work stoppage by Muscogee County School District employees against the school system or any school or department within the system.

(b) A request for payroll dues deduction must be accompanied by the authorizing signature of each employee, which specifies the exact amount of the authorized deduction. Any eligible employee who is a member in good standing has the right to make a voluntary deduction from pay for payment of dues to not more than one employee organization of which he/she is a member and to revoke such deduction when he/she has satisfied the previously established obligation.

(c) All authorized deductions will be submitted to the authorized officer of the local association.

(d) Dues deductions will not be made for any association or organization, which does not present the authorized signatures of at least 10% of the total number of employees of the school district.

(e) Each association or organization which qualifies for dues deduction shall indemnify and save the Muscogee County School District harmless against any and all claims, suits, or other forms of liability that arise out of or in connection with the Muscogee County School District's actions taken in complying with the deductions of dues, or in relying on any lists, certification, notice of assignment furnished under any such provisions.

The Superintendent of Education is authorized to promulgate and implement such additional guidelines as may be required for the implementation of these policies.

A deduction of 1/190 of the annual contract of professional employees under a 12-month contract and 1/240 of the annual contract for professional employees under a 12-month contract will be made for absences of one day due to illness in excess of accumulated sick leave and absences for personal reasons beyond the three days allowed. Employees under contracts for periods other than the two mentioned will have adjustments made accordingly.

**DJD – Expense Reimbursements**  
**Date Adopted: March 18, 2002**  
**Last Revised: September 19, 2011**

Employees of the Muscogee County School District will be reimbursed for actual and necessary travel expenses incurred in the performance of their official duties. Employees will also be reimbursed for actual travel expenses up to the per diem amount that are incurred while participating in staff development activities approved by the school district. Reimbursements for travel expenses

will be made in accordance with the travel regulations published by the State Accounting Office of Georgia as revised by Muscogee County School District specific procedures. The Superintendent is authorized to adopt administrative procedures for carrying out this policy.

**DJE – Purchasing**

**Date Adopted: March 18, 2002**

**Last Revised: September 19, 2011**

Purchasing Department Purpose and District-wide Purchasing Code of Ethics:

The purpose of the Purchasing Department is to enhance the educational program through efficient and effective purchasing of products and services that best meet the needs of the school district. Each employee of the Purchasing Department will strive for knowledge of products and services in order to recommend items that may reduce costs or increase the effectiveness of the educational program.

The Administration will continually look for ways to become more efficient and be good stewards of the taxpayer's assets. Fixed business relationships shall be avoided. The concept of competition shall be actively promoted and followed throughout the District. Any employee responsible for making purchasing decisions regarding products or services for the District shall make decisions based on objective analysis of all information, which can be obtained about products and services being considered.

School District personnel shall offer all representatives of the business community who call on legitimate business missions a prompt and courteous reception. Each such representative will be given fair and impartial consideration in determining whether his products meet the needs of the school system. All Board Members and School District personnel will refrain from soliciting gifts, discourage the offer of gifts and decline the acceptance of gifts, which may in any way reasonably be expected to exert an influence on purchasing decisions.

Items that will become the personal property of a Muscogee County School District employee cannot be purchased with tax funds. Also, School District employees shall not purchase for personal use any products or services through the MCSD process of tax exemption and discounts. This is considered a misuse of a public relationship. The Board members, School District Administration, Purchasing Director and Purchasing Department Staff will insist on honesty in sales representatives whether the offer is made verbally, in writing, through the medium of advertising, or in samples submitted for evaluation.

The Purchasing Department will cooperate with educational, governmental, and trade associations in the promotion and development of sound business practices in school purchasing and as a medium for the exchange of information and ideas.

Conflict of Interest

If any member of the School District Board, Administration, or employee, or a member of his or her immediate family (as defined below), is a party to a transaction with the MCSD or has any financial or personal interest in an entity that is a party to a transaction with the MCSD, then School District Board member, Administration, or employee shall not play a part, directly or indirectly, in pursuing, deliberating, or effecting such transaction with MCSD. Similarly, such Board member or School district personnel shall not solicit, offer, or accept any gift or other form of financial, personal

or professional gain that would reasonably be expected to exert any influence on such Board member or School District employee's decision making with regard to an MCSD purchase or other transaction.

#### Disclosure

Members of the Board and School District employees shall disclose annually to the Superintendent or his designee any financial or personal interest that any Board member or employee or any member of his/her immediate family has in an entity doing business or seeking to do business with MCSD.

"Immediate family" is defined as one's spouse, natural parent or stepparent, child, brother, sister, grandparents, grandchildren, and in-laws (son, daughter, mother, father, sister, and brother).

Members of the Board and School District employees shall disclose annually to the Superintendent or his designee any financial, personal, or professional gain he/she has received from a vendor(s), or potential vendor(s) in the course of doing business on behalf of MCSD in the amount of \$100.00 or more.

Disclosures should be submitted to the Superintendent or his designee by June 30<sup>th</sup> of each fiscal year and is subject to open records request.

#### Resolution

In the event that a potential ethical violation arises, the employee who suspected the violation should notify his or her immediate supervisor, the Superintendent and/or Chief Human Resources Officer. Employees who perform this reporting function will not be subject to any reprisal. Any employee who violates the policy shall be subject to discipline up to and including termination of employment. Any contract or subcontract made in violation of this policy may be voided by the Board and subject to termination for the Board's convenience.

#### **DJEA -- Purchasing Authority**

**Date Adopted: March 18, 2002**

**Last Revised: October 19, 2015**

No purchase using budgeted funds shall be made by an employee of the Muscogee County School District (MCSD) without 1) a purchase order signed by the Director of Purchasing (or designee), or 2) an authorized purchasing card number duly assigned to the named employee. No purchase using activity funds shall be made by an employee of MCSD without 1) a purchase order signed by the Principal (or designee), or 2) an authorized purchasing card number duly assigned to the named employee. The purchase order number or the purchasing card numbers are the controls used to give the employee authorization to make the purchase.

#### Superintendent Purchasing Authority

The Superintendent of the Board of Education may make public works construction contracts defined as the building, altering, repairing, improving, demolishing, or other improvement of any kind to any school district property, binding said merged school system where the expenditure does not exceed \$50,000 and may make contracts, other than public works construction contracts for supplies, labor, routine repairs, and other necessary school purposes, binding said merged school district where the expenditure involved does not exceed \$15,000. "Routine repair" is intended to mean work performed to maintain the condition of existing structures or to restore structures after customary wear and tear.

### Purchases Requiring Board Approval

All expenditures for such purposes in excess of such amount must be first authorized by resolution adopted at a regular or special meeting of the Board. No public works construction contract involving an expenditure of more than \$50,000 shall be made in any case without obtaining competitive sealed bids or competitive sealed proposals. No purchase other than public works construction contracts involving an expenditure of more than \$15,000 shall be made in any case without affording free competition (as that term is defined below) except as noted in Policy DJED. No contracts for construction, alteration, or repair of buildings or installation of equipment which involve the doing of labor or the furnishing of materials shall be entered into by the Board without taking the statutory bid, payment, and performance surety required of counties, municipal corporations, consolidated governments, authorities, boards of education, or public boards, bodies, or commissions, not specifically excluded elsewhere in the Georgia Code.

"Free Competition" may be accomplished by "competitive bids" (including traditional paper based bids and "Electronic Bids"), "competitive proposals," and purchasing from properly competed governmental, educational, and/or consortium contracts. This may include, but shall not be limited to, Georgia State Contracts issued by the Department of Administrative Services (D.O.A.S.) or the Georgia Technology Authority (G.T.A.), United States General Services Administration (G.S.A.), Western States Contracting Alliance (W.S.C.A.), and U. S. Communities.

### Report of Expenditures

A monthly report will be available on the district's web site reflecting expenditures approved under the authority of the Superintendent of Education including emergency purchases.

### **DJEAB – Administrative Leeway**

**Date Adopted: March 18, 2002**

**Last Revised: October 19, 2015**

Purchasing practices shall conform with the laws of the state of Georgia. The policies set forth by the Muscogee County Board of Education shall be the foundation of all purchasing procedures. Periodic internal and/or external audits will be conducted.

There shall be no other exceptions to the general policy except as granted in writing by the Superintendent of Education. Procedures for accommodating these exceptions shall be well documented and kept on file in the Purchasing Department.

### Emergency Purchases

An "emergency" is defined as an eventuality, which cannot reasonably be foreseen and which if not corrected immediately will result in harm to people or property or in economic loss to the school system, or in substantial disruption of the instructional program. In the event of an emergency, the Director of Purchasing and the user shall discuss the problem and agree upon the action to be taken.

The Superintendent of the Board of Education in the event of an emergency may make contracts for public works construction contracts, binding said merged school system where the expenditure involved exceeds \$50,000, and for supplies, labor, repairs, and other necessary school purposes, binding said merged school district where the expenditure involved does exceed \$15,000, and that the Board of Education by resolution may adopt rules and regulations governing the administration of this

paragraph, including specific procedures which the Superintendent must follow in exercising the emergency spending powers. Whenever possible, competitive quotations shall be taken before obligating the school system and the Superintendent shall inform the Board of all emergency expenditures in excess of \$15,000.

#### Report of Expenditures

A monthly report will be available on the district's web site reflecting expenditures approved under the authority of the Superintendent of Education including emergency purchases

#### **DJEBB – Purchasing Guides and Vendor Lists**

**Date Adopted: March 18, 2002**

**Last Revised: March 18, 2002**

#### Purchasing Guides and Vendor Lists

The Purchasing Department shall establish district-wide purchasing procedures and communicate these procedures to all locations through guides, manuals, forms, and other communication tools. The Purchasing Department shall maintain district-wide vendor and bidder lists. These lists shall be compiled from sources requesting to do business with the school district, vendors that have served the district in the past, and other reputable sources.

#### Purchasing Wholesale

Purchasing from wholesale establishments is encouraged since these firms normally provide lower prices, maintain better stocks, eliminate retail markup of prices, and are accustomed to invoicing and maintaining industrial accounts. Standardization of goods and services, purchasing in bulk quantities, using established contracts, ordering from online vendors that provide delivery services, and participating in cooperative purchasing plans are methods that will be used to control costs and maintain a high quality level of goods and services for the school district.

#### Purchasing Services

The purchasing of services is done in the same manner as for materials and supplies. All basic purchasing procedures apply (including the issuance of a purchase order before the service is ordered); however, at times it is difficult to know the cost in advance. When this occurs an estimate of cost may be entered on the purchase order.

Purchases from retail or discount-type stores shall be made on the regular purchase order form or purchasing card. Special care should be taken to not violate any purchasing policy or procedure.

#### **DJED -- Bids and Quotations**

**Date Adopted: March 18, 2002**

**Last Revised: November 16, 2015**

#### Non-construction purchases:

Purchases of all products or services shall be based on sound business practices. This includes using bids, proposals, quotations, and established contracts to obtain the best quality product at the best price that meets the needs of the school district. Whenever possible, multiple purchases to the same vendor from one department/school should be consolidated in a single transaction. All purchases must be budgeted expenditures from a Board-approved budget category. The Board of Education

reserves the right to reject any and all bids and to accept other than the low bid when the interest of the Muscogee County School District can be better served. All requests for bids and proposals will be initiated under the Director of Purchasing.

- Purchases of products or services using tax-supported funds with a total transaction cost of \$15,000 or less may be made non-competitively and may be made without Board approval.
- Except as otherwise specified herein, purchases of products or services using tax-supported funds with a total transaction cost of more than \$15,000 must be purchased affording free competition through bids or proposals coordinated through the Purchasing Department and must be approved by the Board.

Additional Purchase Agreements:

Once a supplier of a particular product, rental or lease agreement, or service has been selected as the winning bidder for an item, and the transaction has been approved by the Board, the Superintendent is authorized to enter into "additional purchase agreements" to make additional purchases of like products, rental or lease agreements, or services from such supplier, provided the additional purchase is at the same or a lower unit price. These agreements shall be for a specified duration not to exceed one year, and may only be entered into with a supplier when that same supplier's previous bid, proposal, or quote to supply the same or similar product, rental or lease agreement, or service has: 1) been selected as the winning bid, quote or proposal through the district's formal bid process, and 2) has been approved by the Board of Education within the preceding twelve month period. These additional purchase agreements are exempt from the bidding and Board approval requirements otherwise applicable to such purchases because competition has been afforded and Board approval obtained with respect to a similar transaction between the same parties within the preceding twelve month period.

Volatile Market Items:

Purchases of products exhibiting extreme market volatility (including but not limited to fuel and produce) must be accompanied by documented quotes. Because prices for these products fluctuate constantly, immediate purchase is authorized with Board review at the next Board meeting if the purchase is more than \$15,000.

Sole Source:

"Sole Source" purchases are purchases made without competitive procurement because circumstances exist that preclude obtaining competition. Generally, sole source purchases occur when the procurement of a good or service can be made only from one source of supply or when the procurement of a particular brand name or product is required. Since sole source purchases eliminate competition, Muscogee County School District carefully regulates them and requires that they be clearly identified within the purchasing process.

Muscogee County School District makes sole source purchases only when detailed justification exists. The requesting department administrator is responsible for providing a detailed, reasonable, and defensible justification of sole source purchases using the "Sole-Source or Proprietary Purchase Justification Questionnaire." The Board of Education is responsible for approving the sole source justification.

Exceptions:

The following items, regardless of amount, may be purchased without competitive quotes, bids, or proposals, but with Board approval if said purchase exceeds \$15,000 or more:

- a. Textbooks, films, slides, video tapes, newspapers, library books, reference materials, subscriptions, manipulative's computer programs, and other media from a publisher, distributor or agent
- b. Tests, test scoring sheets, and test scoring services of a standardized examination from the publisher or licensed agent
- c. Agreements for maintenance service from the original vendor or authorized agent of the installed equipment or products if the same cannot be competitively bid and does not exceed five percent of the current cost
- d. A renewal or continuance of an existing purchase agreement, bid, proposal, contract, rent, lease, or purchase order duly authorized by the Board or its agent when the specific number of continuances has been approved by the Board. In no case should any one such continuance or renewal extend the contract for a period of more than one year in duration, and no such renewable agreement shall cumulatively exceed three (3) years in duration and no such renewable agreement shall exceed five percent of the current cost.
- e. Additional purchases of like equipment, materials, supplies, services, rentals, or leases previously approved may be made provided the additional order is at the same or less price within one year of the initial purchase, and if the total of such orders is in excess of \$15,000, Board approval shall be obtained.
- f. Items from an existing contract or bid from a state or federal governmental agency, including consortia of states, although system personnel are encouraged to seek lower prices when possible
- g. Professional Services

Vendor Preference

As outlined in O.C.G.A. §20-2-500 the school district shall give preference as far as may be reasonable and practicable to such supplies, materials, equipment, and agricultural products as may be manufactured or produced in this state. Such preference shall not sacrifice quality.

In determining whether such a preference is reasonable in any case where the value of a contract for or purchase of such supplies, materials, equipment, or agricultural products exceeds \$100,000.00, the local school district shall consider, among other factors, information submitted by the bidder which may include the bidder's estimate of the multiplier effect on gross state domestic product and the effect on public revenues of the state and the effect on public revenues of political subdivisions resulting from acceptance of a bid or offer to sell Georgia manufactured or produced goods as opposed to out-of-state manufactured or produced goods. Any such estimates shall be in writing. A contract or

purchase which exceeds \$100,000.00 shall not be divided for the purpose of avoiding the requirements of this paragraph.

Vendors resident in the state of Georgia are to be granted the same preference over vendors resident in another state in the same manner, on the same basis, and to the same extent that preference is granted in awarding bids for the same goods or services by such other state to vendors resident therein over vendors resident in the state of Georgia. O.C.G.A. §20-2-500.

#### Equal Opportunity Policy for Competitively Bid Contracts:

It is the policy of the Muscogee County Board of Education to promote and insure equal opportunity for all persons, without regard to their race, color, religion, sex, disability, or national origin employed or seeking employment with vendors and/or contractors doing business with the Board. As a condition of doing business with the Board, each vendor and/or contractor shall furnish an assurance that its business will be operated in accordance with the policy.

The following equal opportunity clause shall be deemed incorporated into every contract and agreement between the Board and any of its vendors and/or contractors:

"The vendor/contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, disability or national origin. The vendor/contractor shall take appropriate action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, disability, or national origin. Such action shall include, but not limited to the following; employment, upgrading, demotion, transfer, recruitment, layoff, termination, rates of pay, or other forms of compensation and training."

In the event of the vendor/contractors noncompliance with the nondiscrimination policy of the Board, any contract or purchase order may be cancelled, terminated or suspended in whole or part and the vendor/contractor may be declared ineligible to transact further business with the Board.

All vendors and persons desiring to transact business with the Board are to provide written assurance that their businesses will be in accordance with this non-discrimination policy and that such vendors and or contractors agree to and shall abide by the equal opportunity clause set forth in this policy.

#### Report of Expenditures

A monthly report will be available on the district's web site reflecting expenditures approved under the authority of the Superintendent of Education including emergency purchases

#### **DJEE – Local Purchasing**

**Date Adopted: March 18, 2002**

**Last Revised: September 19, 2011**

Preference will be given to the local bidders/businesses in the event of equal bids or proposals. Bids or proposals are considered equal if the following factors are exactly the same:

- Quality of product
- Suitability of product

- Price
- Conformance to specifications
- Delivery time

Other items to be considered include:

- General reputation of the business
- Past service to the school district

If equal bids or proposals are submitted by two or more local businesses, the award will be decided by a coin toss. Such preference shall not sacrifice price or quality.

Local Business for the purpose of this policy is defined as a business having a main office or an independently managed office located in Columbus, Georgia at a permanent fixed location.

### **DJEG – Purchase Orders and Contracts**

**Date Adopted: March 18, 2002**

**Last Revised: September 19, 2011**

No purchase or obligation to purchase may be made or confirmed unless there are sufficient funds available to cover that purchase. Orders using budgeted funds for goods or services shall not be placed with the vendor prior to a purchase order being issued by the Purchasing Department or the purchaser having authority to make a purchasing card purchase. Orders using activity funds for goods or services shall not be placed with the vendor prior to a purchase order being issued by the Principal (or designee) or the purchaser having authority to make a purchasing card purchase. Any obligation of the school district without the purchase being duly authorized by purchase order, procurement card, or local purchase order may be the sole responsibility of the person making such obligation and that person may be held liable for the amount of said obligation. School district employees will not be reimbursed for the purchase of school district goods or services that they made with their personal funds.

#### Purchasing Card Purchases:

The Superintendent or designee is authorized to issue procurement cards to Muscogee County School District employees. The Superintendent shall adopt procedures for the issuance and use of procurement cards. The procedures shall provide training in the appropriate use of procurement cards for all employees to whom cards are issued. Procurement card holders making inappropriate and/or unauthorized purchases shall have the privilege of procurement cards removed and shall be subject to discipline up to and including termination. Employees shall be responsible for restitution when procurement cards are used for personal gain and/or any illegal use. Illegal use of a procurement card shall be reported to the proper authorities (e.g., civil authorities, Professional Standards Commission). Purchases with the card should be of such a nature that the Purchasing Department cannot add value to the process by coordinating the purchase. Procurement cards may be used as a method of payment. However, individual payment transactions shall be limited to \$2,500 per transaction and \$15,000 per month, except when prior approval is granted to exceed this amount by the Superintendent or designee. Employees should be issued no more than one purchase card per account.

### Unauthorized Purchases

It shall be prohibited for any employee to purchase or contract to purchase any goods or services, or to make any contract outside the provision of this policy in this policy. If any purchase is made contrary to this policy, the Board shall not be bound thereby.

### Contracts:

Multi-year contracts that are in the best interest of the school district may be used. Multi-year contracts must state that:

- (1) The contract shall terminate absolutely and without further obligation on the part of the school system at the close of the calendar year in which it was executed and at the close of each succeeding calendar year for which it may be renewed;
- (2) The contract may provide for automatic renewal from the end of the calendar year to the end of the contract term unless positive action is taken by the school system to terminate such contract, and the nature of such action shall be determined by the school system and specified in the contract;
- (3) The contract shall state the total obligation of the school system for the calendar year of execution and shall further state the total obligation which will be incurred in each calendar year renewal term, if renewed;
- (4) The school district may, during the contract period, terminate or discontinue this contract at the end of the school district's then current fiscal year and upon 30 days prior written notice to the contracted vendor if the lack of appropriated funds is the reason for termination.

### **DJEI – Vendor Relations**

**Date Adopted: March 18, 2002**

**Last Revised: September 19, 2011**

The Director of Purchasing shall be the point of contact for vendor relations in the school district. The Purchasing Department shall create procedures informing vendors how to do business with the school district and shall maintain the school district vendor file.

All school district employees involved in the purchasing of goods and services shall promote competition and equal opportunity in all procurement activities. Vendor sales calls and demonstrations will be welcomed for the purpose of maintaining good vendor relations and testing products in the operational environment. These activities will not detract from the instructional process or obligate the school district in any way.

### **DJEJ – Payment Procedures**

**Date Adopted: March 18, 2002**

**Last Revised: September 19, 2011**

A “cash purchase” is defined as a purchase made for the benefit of the school district from an establishment which does not extend credit to or accept purchase orders from the school district. Cash purchases shall be strongly discouraged. The preferred method of purchase from a vendor who does not extend credit to the school district is with the purchasing card.

**DJG –Notes and Bond Payments**  
**Date Adopted: March 18, 2002**  
**Last Revised: September 19, 2011**

No contract or other obligation, except as herein specifically provided, shall be incurred by said merged system or in its behalf, unless at the time of incurring same said merged system shall have in hand, or will have in hand during the calendar year when such contract is made or obligation incurred, from taxes levied for that calendar year of prior years, by the state of Georgia or the Board of Roads and Revenues of Muscogee County sufficient funds to meet the terms of the contract or obligation. The above limitation on incurring obligations shall not be applicable to written contracts with teachers and other personnel of said system when such contracts comply strictly with the provisions of Section 8 of the Act relating to such written contracts.

**DK – Student Activities Funds Management**  
**Date Adopted: March 18, 2002**  
**Last Revised: February 16, 2010**

Activities Funds Management Contracts for or on behalf of students/employees:

The administration is charged with the responsibility for making rules, regulations, and procedures for the conduct, operation and maintenance of activity accounts. Funds collected from students and from other sources for activities shall be expended for the purpose intended, including school-related incidental expenses incurred by teachers and other personnel. All activity funds shall be accounted for in the Superintendent's office.

All activity funds and contracts on behalf of students shall be managed in accordance with the provisions of Chapter 7 of the Muscogee County School District's Accounting Policies and Procedures Manual.

Activity funds shall not be the custodian for parent booster, PTA, or other accounts/funds. However, the principal may act in a fiduciary capacity with respect to the collection and disbursement of PTA dues as a part of the student registration process. Those parent-related accounts will be maintained away from the school campus and by non-faculty officers of the organization.

In exercising responsibility in the management of activity funds, District employees should be actively aware that violation of this policy will render guilty employees subject to disciplinary measures including termination, and prosecution as provided for in applicable provisions of District policy and state law.

School personnel shall not require the collection of funds from students for expenditures included in the district's budget.

Activity funds shall be audited by the internal audit staff and annually by the district's external auditor.

No activity fund may be used as a depository of funds for the purpose of making gifts to individuals or groups or for any purpose that might be construed as an unwarranted advantage of the district's tax exempt status.

Contracts or purchases on behalf of students shall adhere to rules and regulations developed by the Muscogee County School District's Accounting Policies and Procedures Manual.

**DO – School Properties Disposal Procedures**

**Date Adopted: March 18, 2002**

**Last Revised: February 16, 2010**

School District Properties Disposal Procedures

No property owned, leased, or otherwise used by the Muscogee County School District can be transferred from the building where it has been assigned or disposed of in any manner without written authorization from the Superintendent or designee, except as indicated below:

1. An asset may be temporarily transferred (for school business only) from the building to which it is assigned for a period not to exceed one year.
2. On such temporary transfers, a Fixed Asset Transfer Authorization Form will be completed with distribution and approved by the Superintendent of Education or their designee.
3. All equipment checked out will be returned during the annual inventory conducted by the school/department during the spring of each year, or on demand by the supervisor responsible for the equipment.
4. In no case, however, will the unit/supervisor be relieved of responsibility for the accountability of the asset and/or its condition.

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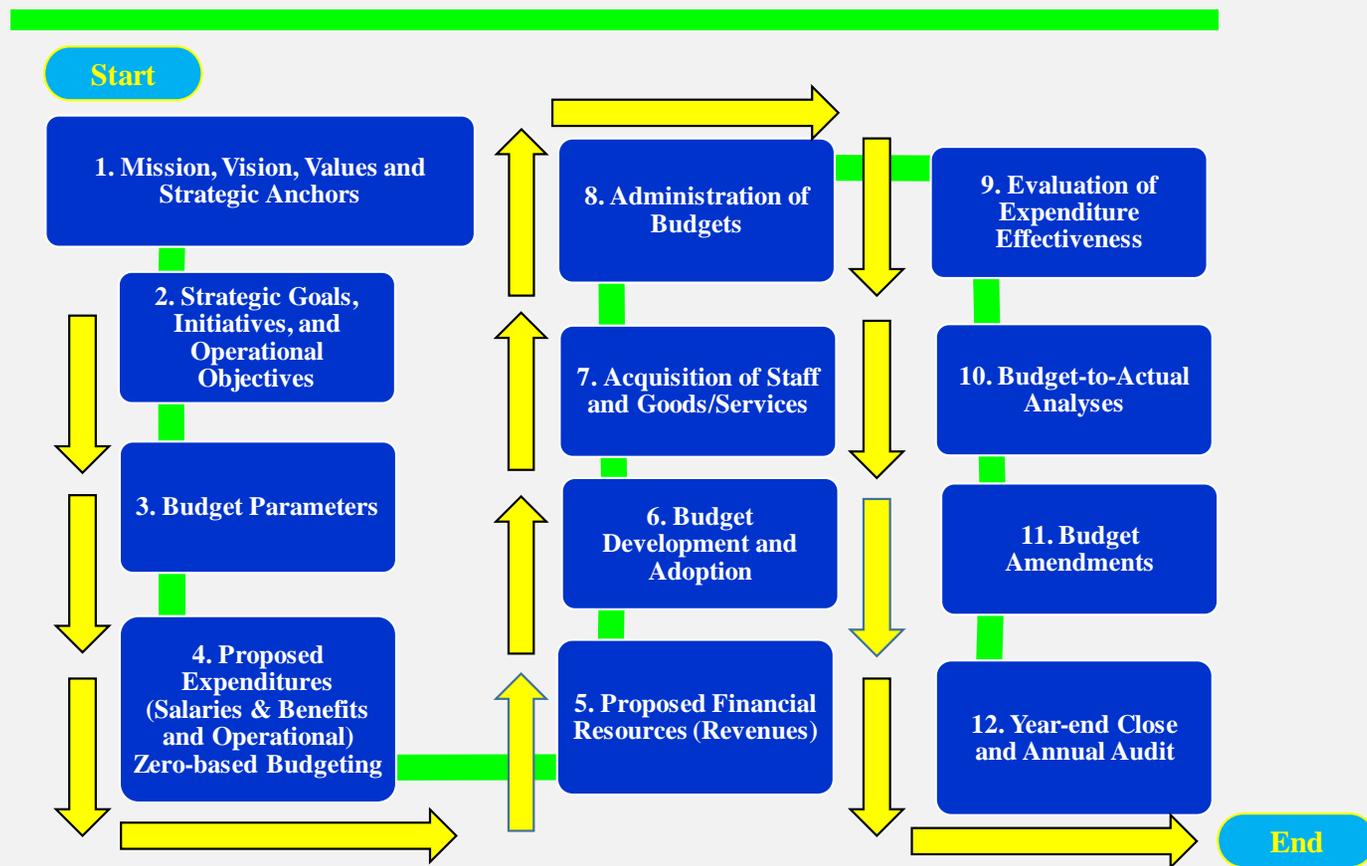
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# Budgeting Philosophy

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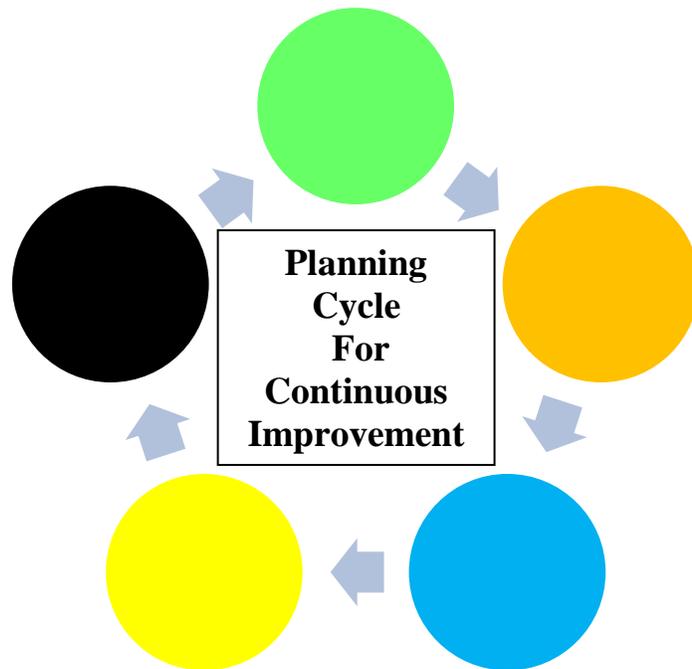
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# Budget Development Process



## Budget Development Process

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### *Overview*

The budget development process begins with the Superintendent of Education and the Board defining the district's initiatives and priorities that should be incorporated into the building of the annual budget. This process generally takes place at the annual board retreat. At this session the Board is provided an overview of the financial landscape, which includes an update on both local, state, and federal funding. Information regarding the Governor's mid-year or amended budget proposals for the current fiscal year is also shared. In addition, an overview of the Governor's proposed budget and budget priorities for the upcoming fiscal year are provided. The foundation of the budget development process are those programs and initiatives that increase overall student achievement, as the district continues in its efforts to become a premier school district. The Board's approved budget priorities or budget parameters are then used in the final building of the budget.

Student enrollments by school and grade for the current fiscal year are reviewed and serve as a basis for projecting future enrollments. The current and prior years' full-time equivalent (FTE) student enrollments and historical growth factors from year to year are reviewed and serve as the basis for the development of enrollment projections. Consideration is also given to any rezoning and school redistricting as well as any new initiatives and/or programmatic changes both internal and external to the district that would impact student enrollment.

## **Budget Development Process**

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The enrollment trends and projections as well as programmatic needs and initiatives are used to define the staffing pattern for the upcoming fiscal year. The impact of new state legislation and state school board rules and regulations are also factored into this process. Consideration is also given to state and regional accreditation standards as well as state and federal mandates. In addition, new positions proposed by the Governor are factored into this process. The resulting school staff allocation formula is then used to staff schools for the upcoming school year. School principals then use this information for staff placement for the new school year. The school level staffing process is managed by the Assistant Superintendent of Education.

Preliminary school staffing of both certificated and classified classes of employees is projected for each school and special entity. The resulting school staffing for each is costed out and rolled into the budget development process. Budget administrators are responsible for developing system level staffing projections. System level staff is also costed out by division and department. Both salary components, school level and system level, are included in the Superintendent's recommended budget proposal to the board.

Budget administrators are responsible for developing a budget that meets their programmatic needs. The zero-based budgeting model is primarily used to develop budget proposals for operational expenditures. Budget administrators are required to support all budget requests. This includes those budget proposals that were approved in the prior year's adopted budget as well as requests for additional funding. Completed budgets are then forwarded to the respective Division Chief for final review and approval. Division Chiefs are also required to prioritize their division's budget requests.

The full-time equivalent (FTE) count contained in the state mid-year revenue adjustment for the current fiscal year and the adjusted earnings are then used to project the preliminary State Quality Basic Education (QBE) revenues for the upcoming fiscal year. Consideration is also given to new legislation and state board of education rules and regulations with revenue implications. Additionally, the continued revenue shortfalls resulting from the state's inability to fully fund its share of the education funding process, which are denoted as amended formula adjustments ("austerity reductions"), are also included in the revenue projections. Projected revenue streams from the other revenue sources (local property taxes, federal revenues, and other local revenues) are developed and included in the preliminary revenue projections. As with expenditure proposals, all budget administrators' revenue proposals are required to be reviewed and approved by the respective Division Chief.

The preliminary budgeted revenues and expenditures proposals approved at the Division Chief level are forwarded to the Chief Financial Officer/Treasurer. The Chief Financial Officer/Treasurer is then responsible for preparing the Proposed Budget Requests for consideration by the Superintendent. The Superintendent and Chief Financial Officer/Treasurer meet with each budget administrator to review their budget proposals along with their respective Division Chief. Budget administrators are given the opportunity to defend their budget proposals. The budget proposals are aligned with system priorities and the Board's approved budget parameters. A series of meetings are held with budget administrators to review the proposals and appropriate adjustments are made to the proposals presented. Depending on the magnitude of the implications of the proposals, small group meetings are held with Board members for direction.

## **Budget Development Process**

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Proposed expenditures are aligned with anticipated revenues to arrive at a budget for final consideration by the Superintendent and the Board. At the conclusion of the process, the Superintendent's Recommended Budget is developed. The Chief Financial Officer/Treasurer is responsible for compiling the reports required to develop the Superintendent's Recommended Budget for consideration by the Board. The Superintendent is responsible for the preparation and presentation of the annual budget to the Board at a board work session. The Superintendent, however, may delegate aspects of both the preparation and the presentation of the operating budget where deemed. Additional budget work sessions are also held with the Board to review in-depth the various components of the Superintendent's Recommended Budget.

The Superintendent's Recommended Budget as modified through Board of Education action becomes the tentative balanced budget for the school district. The Board's Tentative Balanced Budget is required to be advertised in the local newspaper along with the time and date of the two required public budget hearings. The first public budget hearing is required to be held after the tentative balanced budget is presented to the Board and the second public hearing is required prior to final budget adoption. The Public Budget Document is prepared by the Chief Financial Officer and made available to the public for review at the Board office. It is also posted on the District's website. At the regular board meeting following the public budget hearing, a final balanced budget is adopted by the Board.

Public funds cannot be expended until the final balanced budget is approved and adopted by the Board. In the event that the Board is unable to adopt a final balanced budget prior to the beginning of the new fiscal year, which commences on July 1, a spending resolution is required to be adopted by the Board. The spending resolution allows the Superintendent to expend up to one-twelfth (1/12) of the prior fiscal year's final amended budget for all funds.

The final balanced budget is prepared in accordance with the reporting requirements of the Georgia Department of Education (Ga DOE). School districts are required to transmit their budgets to the Ga DOE for final approval by the State Board of Education during September of each year.

Once the budget has been approved, it is the responsibility of the budget administrators to administer the budget within the monetary limits established in the budget. Throughout the year a review of budgeted revenues and expenditures versus actual revenues and expenditures is made. This analysis is presented to the Board on a monthly basis as part of the monthly financial statements reporting. Review of the budget variances realized is the starting point for determining the need for a budget amendment. Budget variances result from the availability of additional information that was not available at the time that the initial budget estimates were developed. The budget may then need to be revised to present a more accurate assessment of the results of operations. This revision is done by preparation of a budget amendment.

The local Board of Education has the authority to amend the budget at any time during the fiscal year. Budget administrators are allowed to submit budget amendments for consideration. All proposed

## **Budget Development Process**

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budget amendments are required to be reviewed and approved by the respective Division Chief before forwarding to the Chief Financial Officer/Treasurer for review and approval. In accordance to board policy DCI – Budget Line Item Transfer Authority, the Superintendent is authorized to approve, without board approval, line-item budget amendments under \$25,000. Budget amendments of \$25,000 and above, in addition to amendments involving the receipt of additional revenue as well as amendments resulting from new programs and initiatives require board approval regardless of the dollar amount. Further, budget amendments that require the use of fund balance are required to be submitted to the Board for review and final approval. Proposed budget amendments that require board approval are forwarded to the Board as the Superintendent’s recommended budget amendments. All budget amendments recommended by the Superintendent are required to be presented to the Board for final review and approval.

Annually the books and financial records of the school district are required to be audited by the Georgia Department of Audits and Accounts in compliance with Georgia law (O.C.G.A. 50-6-6). Audits conducted by Certified Public Accountants are also accepted by the Georgia Department of Audits and Accounts. The Muscogee County Board of Education requires that the audit be performed after the close of the fiscal year on June 30<sup>th</sup> by a certified public accountant. The school district currently retains Robinson, Grimes & Company, P.C., Certified Public Accountants and Consultants to conduct the annual year-end audit.

The purpose of the annual audit is to express an opinion on the financial statements, specifically to determine if the financial statements are free of material misstatements. It includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The audit also includes assessing the accounting principles used and evaluating the significant estimates made by management, as well as the testing of transactions recorded in the overall financial statements. In addition, the audit entails a review of existing internal control procedures. It also includes an evaluation of the overall presentation of the financial statements. The audit may provide information that would enable the Superintendent to address weaknesses in the financial management system that should be corrected through board policy and/or executive decisions.



## School Allocation Formula – All Funds

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For the allocation of available funding to schools, the District basically employs three approaches, which are identified as follows:

- Allocation in accordance to student enrollment
- Resource Allocation Methodology Plan (RAMP)
- GaDOE Eligible Attendance Area Worksheet
- Other

The allocation in accordance to student enrollment is typically used for the allocation of State Quality Basic Education (QBE) Formula Earnings to all schools. This methodology follows the approach utilized by the state in the allocation of State QBE Formula Earnings to school districts. For operational expenditures (non-salaries and benefits expenditures), the student enrollment as of the October Full-time Equivalent (FTE) count, which is the official student enrollment count, is used to allocate to schools funds for school administration supplies, instructional supplies, and media supplies. The allocated funding is budgeted to supplies. Schools then move funds from this line item to fund specific operational needs purchases.

The above referenced approach is also used for staff allocations or instructional units for schools. In the budgeting process, the initial school staff allocations are based on the projected student enrollments for the upcoming fiscal year. Given that the District is a Strategic Waiver School (SWSS/IE2) district, the class size staffing requirements are waived in exchange for greater governance flexibility as a means for increased student performance. Refer to RAMP, which is immediately following, for the school staff allocation formula employed by the District to staff schools. However, the District's class sizes and resulting staff allocations are often under the funding level to enhance student achievement. The allocated staff cost includes the total employer cost, which includes the cost of salary and fringe benefits (Teacher Retirement System – TRS, Federal Insurance Contribution Act – FICA, Life Insurance, Health Insurance, Workers' Compensation, Unemployment, and Long-term Disability). Refer to Employer Cost of Staff Benefits worksheet for fringe benefits rates.

The GaDOE Eligible Attendance Area Worksheet is used for the allocation of federal funding. Like the above referenced approach, student enrollment is one of the drivers in the total allocation. However, it also includes consideration for the number of poverty students. If a school is identified as a Community Eligibility Provision (CEP) school, then the poverty number is based on direct certification numbers from the state. This includes Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF), Homeless, Migrant, Neglected & Delinquent (N&D), Foster Care, etc. If the school is not identified as a CEP school, then the free and reduced lunch number is used. Schools are then priority ranked by their poverty percentages. Per Pupil Allocations (PPAs) are assigned to each school in a descending order based on the priority ranking. From this ranking, school allocations are then derived.

In addition to the above referenced approaches, the District uses other means in the allocation of funding to schools. These other means are driven by the need to address additional funding needs that would not be captured with the other approaches. For example, one of the board's budget parameters is to continue to provide differentiated instructional resources to meet the needs of the District's challenged schools. This would then entail, where possible, providing additional resources beyond allocations earned with the above referenced approaches to meet these needs. The District remains committed to providing the available funding to improve overall student achievement. This commitment was again demonstrated in the building of the annual budget.

**Muscogee County School District**  
**GENERAL FUND**  
**Budget Amendment Procedure**

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The following procedure shall be followed in the development of budget amendments for the Muscogee County School District.

9. The purpose of budget amendments is to assist in ensuring that the financial records are properly stated, specifically in regards to the reporting of budgeted revenues and expenditures.
10. Budget amendments generally entail increases or decreases to either a revenue and/or expenditure account.
11. Budget amendments should be prepared when additional information is made available that indicates that the budgeted accounts, either revenues or expenditures, are not properly stated. Budget amendments also are derived from the availability of new information that simply was not available when the budget line item was developed and later adopted by the board.
12. The need for a budget amendment is also triggered based on a review of forecasted revenues and expenditures through fiscal year end.
13. The primary triggering mechanism for a budget amendment, however, is whether the variance in overall revenues or expenditures is unacceptable. Secondly, variances among revenue sources and expenditure functions should be reviewed to ascertain unacceptable variances.
14. Board policy DCI – Budget Line Item Transfer Authority specifically provides guidance regarding the budget amendment approval authority. In accordance to board policy DCI, the Superintendent is authorized to approve, without board approval, line-item budget amendments under \$25,000. Budget amendments of \$25,000 and above, in addition to amendments involving the receipt of additional revenue as well as amendments resulting from new programs and initiatives require board approval regardless of the dollar amount. Further, budget amendments that require the use of fund balance are required to be submitted to the Board for review and final approval.
15. For budget administrators, review of the monthly general ledger report, specifically review of ending balances for each budget line item will determine the need for a budget amendment. Primary consideration should be given to the ability to meet programmatic needs in light of current funding through fiscal year end. The need for budget amendments should involve the review of both salaries and benefits as well as operational expenditures needs.
16. Budget administrators should prepare proposed budget amendments for respective budget and submit to their Division Chief for review and approval.

## **Budget Amendment Procedure**

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9. The budget amendment form should be the mechanism for reporting all proposed budget amendments. Supporting documentation should be provided, where applicable.
10. Amendments approved at the Division Chief level should be forwarded to the Chief Financial Officer/Treasurer for review and final approval.
11. Budget amendments that require Board approval are required to be submitted through Board Docs for review and approval at the next scheduled board work session and board meeting.
12. For grant funds, where additional funds are received, a Board agenda item budget amendment must be prepared regardless of the dollar item.
13. Budget amendments submitted to the Board are presented as Superintendent's Recommended Budget Amendments and are reviewed and approved at the regular Board meeting.
14. All budget amendments must be balanced. The total debits and total credits for each revenue and/or expenditures account(s) should equal.
15. The Division of Financial Services is responsible for managing the final processing of all budget amendments, which include those budget amendments presented to the Board and those that do not require board approval.
16. After final approval, all budget amendments should be processed in a timely fashion in the district's financial accounting system.

**Muscogee County School District  
GENERAL FUND  
BUDGET CENTERS DESCRIPTIONS**

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## Division of Executive

### **Executive Administration**

To provide for the operation of the office of the Superintendent of Education and Executive Administrative Assistant to Superintendent/Board of Education

To provide general administration and board of education expenses, which includes expenses associated with governance of the school district through a nine-member Board of Education; to provide for the expenditures associated with other professional services such as the school board attorney and annual external audit

### **Deputy Superintendent**

To provide for the day-to-day operations of the office of the Assistant Superintendent, Chief Regional Officer – Central, Chief Regional Officer – East, Chief Regional Officer – West and support staff

### **Communications**

To provide for the office of the Director of Communications & Open Records Officer and support staff

### **Construction**

To provide for the office of the Director of Construction and support staff. Responsible for coordinating and managing capital improvements to existing and new schools and facilities through identification of facility improvement priorities.

### **Internal Audit**

To provide for the office of the Director of Internal Audit and support staff

### **Museum**

To provide for the office of the Director of Columbus Museum and support staff

To provide for the operations of the Columbus Museum

### **Project Management Office**

To provide for the office of the Project Management Office, including support staff

### **Security**

To provide for the office of the Director of Security Office and support staff

To provide local school administrators and personnel with the resources to ensure safe and secure schools; to interact with external law enforcement agencies to stay current on statutes; provide in-service training; be a resource and consultant for the entire school system in the areas of safety and security

## Division of Facility and Operations

### **Business Affairs**

To provide for the operation of the office of the Chief Operations and Facility Officer and support staff

To provide school facilities for use by the public and private entities on a fee for use basis

**Muscogee County School District  
GENERAL FUND  
BUDGET CENTERS DESCRIPTIONS**

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**Plant Services**

To provide for the office of the Director of Plant Services and support staff

To provide for all maintenance expenditures not related to a specific trade (i.e. salaries and benefits for managers, dispatchers, inventory personnel, etc.) and for those related to all specific trades: carpentry, energy maintenance, electrical, plumbing, HVAC (heating, ventilating and air conditioning), etc.

Identify projects which are best accomplished through private providers; direct the implementation of the necessary contracts; maintain, administer, and evaluate contracted services for effectiveness, cost, value, and overall support of the district

Manage allocation and assignment of custodial staff to support local schools and other district facilities with their custodial program and to provide pest-free facilities; to provide training for custodial staff; to provide for purchase and repairs of custodial equipment

To provide for scheduled preventive maintenance of district grounds to include landscape, play equipment, asphalt, fencing, signage, erosion/storm drainage/detention ponds; unscheduled/emergency maintenance due to unforeseen circumstances; contract maintenance service; physical education field maintenance; vehicle and equipment maintenance

To structure, implement, and maintain an energy management system that ensures minimum energy consumption while meeting the energy needs of the school district; district-wide expenditures for environmental conditioning (i.e., gas, water, electricity, and sewage)

**Print, Graphics, and Mail**

To provide for the office of the Manager of Print, Graphics and Mail and support staff

To provide a courier service for the district

**Records Management**

To provide for the district's records management function and staff

To provide records management services for the school district including personnel, student, and financial records

**Transportation**

To provide for the office of the Director of Transportation and support staff for the student transportation system

To provide regular and special education drivers and other required personnel to transport students to and from school and other school activities and events; to manage field trip requests

To provide adequate staff to maintain vehicles and ensure that all transportation vehicles are in safe condition; provide adequate transportation facilities, equipment, fueling sites, fuel, repair parts, and other requirements; provide for contractual services for vehicle repairs when required

To provide for the purchase of buses in accordance with the district-adopted replacement schedule and to meet additional needs

**Muscogee County School District  
GENERAL FUND  
BUDGET CENTERS DESCRIPTIONS**

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## Division of Financial Services

### **Financial Services**

To provide for the operation of the office of the Chief Financial Officer/Treasurer and support staff

To provide for the management of an integrated administrative information system for human resources, finance, accounting, and procurement

To provide financial accounting services for the school district which include: cash and investment management, budget and financial reporting, budget monitoring, accounts payable, payroll, benefits, bookkeeping, school activity accounts, and other financial functions.

To provide budget development and administration support for the school district and for schools and administrative departments

To provide for the offices of the Senior Director of Accounting and Director of Budget

### **Purchasing and Property Management**

To provide for the office of the Director of Purchasing and Supply Management and support staff

To purchase supplies, materials, textbooks, software, furniture, equipment, and services required by the school district; to assist local schools and administrative departments in the procurement process. To manage the procurement of furniture and equipment necessary for new schools, additions, and renovations.

Property management of furniture and equipment inventories at school sites, administrative offices, and other district facilities. This function includes the management of surplus property sales and disposition of salvage items.

### **Warehouse (School Reimbursable/Supply Service)**

To provide a broad selection of instructional and non-instructional materials, supplies, and equipment for repurchase by schools and district-level departments; to provide for receipt and delivery of goods purchased by the district; to provide for the inventory and storage of certain materials, supplies, and equipment

## Division of Human Resources

### **Human Resources**

To provide for the operation of the office of the Chief Human Resources Officer and support staff

To provide for teacher remediation activities, college partnership programs, and strategic recruiting efforts

To provide funds for employment selection and testing and the registration and travel expenses supporting attendance at teacher recruitment fairs

To provide for the management of employees benefits and workers compensation for district staff

To provide for the office of the Director of Human Resources

**Muscogee County School District  
GENERAL FUND  
BUDGET CENTERS DESCRIPTIONS**

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**Risk Management**

To provide for the office of the Director of Risk Management

To ensure that appropriate insurance coverages are obtained to protect the district from unreasonable financial risk; to provide property, safe and contents, general liability, errors and omissions, fleet insurance coverage and other required or desired coverages; fidelity bonds

## Division of Information Services

**Information Services**

To provide for the operation of the office of the Chief Information Officer and support staff

To provide support and resources for professional development in order to implement a comprehensive system that effectively uses technology in elementary and secondary schools to improve student academic achievement

To provide for the purchase of computer hardware and peripherals for instructional and administrative use at both the school and district level

To provide for the purchase and support of student and information management applications

To provide for the maintenance and upgrades for district-wide data servers

To provide for the training and support of instructional software applications and the integration thereof

To provide for the offices of the Senior Director of Enterprise Technologies and Senior Director of Technology Learning & Support

## Division of Student Services

**Alternative Education**

To provide an educational opportunity for students who are placed on long-term suspension from their regular school in an alternative school program; to provide a behavioral intervention program for students who are suspended but remain at school

**Athletics**

To provide for the office of the Director of System-wide Athletics and support staff

To provide instructional materials, supplies, and equipment to support the implementation of the health and physical education program; to develop, integrate, articulate, and revise the K-12 health and physical education curriculum; and to provide staff development to promote a quality health and physical education program

To plan, organize, and direct an effective athletic and extracurricular program through interaction with the Georgia Department of Education and the Georgia High School Association personnel, local school principals, coaches, parents

**Muscogee County School District  
GENERAL FUND  
BUDGET CENTERS DESCRIPTIONS**

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and community members; to provide leadership in support of local schools through extracurricular personnel allocation and utilization of human resources

To maintain and operate all athletic fields and parking areas at all district owned facilities; schedule events; prepare use contracts

**Attendance**

To provide for the office of the Director of Student Services and support staff

To provide consultative support to local schools in areas of attendance eligibility, student transfer program, home school program, etc.

To provide instructional services in the homes of students who are physically unable to attend school as a result of injury or illness

**Guidance**

To provide for the office of the Director of Guidance and support staff

To provide for guidance counselors and administrative support to schools and programs in the areas of Guidance and Counseling. This includes data collection and reporting, crisis intervention, staff development, program dissemination, consultative services, staff development for counselors, and a comprehensive counseling program to all students.

To provide social workers to deliver direct services to students and families and to provide support to local schools in improving student achievement and school attendance; to provide program management for social services

**Central Registration**

Process applications and maintain records for system-wide student registrations and transfers

**Exceptional Students**

To provide for the office of the Executive Director of Programs for Exceptional Children and support staff

To provide for coordinators and instructional personnel in support of local schools in implementing quality programs for special needs students in compliance with federal, state, and local legal requirements

To provide instructional services in the homes of students who are physically unable to attend school as a result of injury or illness

To employ psychologists and provide comprehensive psychological services to students. To evaluate learning and behavioral and emotional problems using formal and informal assessment procedures, counseling, and consultation. To provide support services to school personnel regarding student needs, learning styles, and behaviors through observation, student support team involvement, and classroom intervention. To provide staff development and training. To provide parents with information on their child's performance and needs as well as parenting information.

**Student Support Administration**

To provide for the operation of the office of the Chief Student Services Officer and support staff

To provide school nurses to deliver direct health services to students and provide support to local schools in promoting the health and safety of all students

**Muscogee County School District  
GENERAL FUND  
BUDGET CENTERS DESCRIPTIONS**

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To ensure a safe environment for students; to ensure the effective implementation of an appropriate student code of conduct in each school; to conduct student disciplinary hearings; to supervise alternative school placements and to conduct investigations of allegations against employees

## Division of Teaching and Learning

### **Academics**

To provide for the operation of the office of the Chief Academic Officer and other support staff

### **Arts and Humanities**

To provide for the office of the Director of Arts and Humanities and support staff

To provide core materials, supplies, and equipment for local schools and program management; to provide staff development for local schools; to provide for the development, implementation, evaluation, and revision of the curriculum

### **Career Technical Agricultural Education (CTAE)**

To provide for the office of the Director of Career, Technical and Agricultural Education and support staff

To administer the system-wide apprenticeship program in accordance with federal and state laws; to support the development and operation of a system-wide work-based learning/apprenticeship program

Assist in the allocation of vocational technical education teachers; administer the middle and high school vocational technical programs in accordance with federal/state/local laws, policies, and regulations; coordinate with other middle and high school programs; provide equipment and technology components for operation of the programs as well as vocational construction related equipment

To support delivery of work-based learning services/experiences beyond the regular school day for high school work-based learning coordinators who serve high school students after school

To provide an opportunity for local high schools to apply for minimum funds to assist in the process of Industry Certification. Only those schools meeting criteria are eligible.

### **Gifted**

To provide for the office of the Director of Advanced Learning and Gifted Programs and support staff

To provide gifted education teachers to local schools to implement the gifted education program and to support the gifted program with supplemental instructional materials, testing instruments, instructional equipment, and purchased services

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**Muscogee County School District  
GENERAL FUND  
BUDGET CENTERS DESCRIPTIONS**

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**Junior Reserve Officer Training Corps (JROTC)**

To provide for the office of the Director of JROTC and support staff

To manage the district's JROTC program, which serves as a character and leadership development program for high school students; to prepare students for commissioning as officers in the Active Army, Army Reserve, or Army National Guard

**Professional Development**

To provide for the office of the Director of Professional Development and support staff

To provide support and resources for training and professional development opportunities for all Muscogee County School District employees; to coordinate staff development activities for all schools and departments

**Research and Accountability**

To provide for the office of the Director of Research, Accountability, and Assessment and support staff

To ensure implementation of state and federal assessment and accountability requirements; to establish and maintain local assessment and accountability systems and functions; to provide policy and program services; to provide support for and evaluation of district-level program design and development

To identify, plan, and conduct research relating to school district effectiveness; to provide survey research services; to provide support for schools, system, and state educational research initiatives

To promote the effective use of test data to improve student achievement through the ordering of test materials, schedule testing dates and sites, conduct in-service training, meet state standards and test security requirements and effective staff development; to improve internal and external communication by preparing system data results for all grades tested for distribution to the superintendent, board members, administrators, and schools

**Curriculum and Instruction**

To provide for the office of the Executive Director of K-12 Curriculum and support staff

To plan, organize, and direct an effective grades K-12 education program through interaction among local school administration/staff, central office personnel, and parents/community; to provide provisions for accreditation, and curriculum development

To provide support of local schools through the budgeting and utilization of instructional resources and other services

To provide system-adopted textbooks in sufficient quantities to meet the needs of students enrolled; to ensure an effective and efficient perpetual inventory of textbooks; to ensure reimbursement to the school district for lost and damaged textbooks

**Schools - Magnet Programs**

To provide leadership in support of schools' magnet programs through the budgeting and utilization of operational/material resources and other services

**Schools - School Administration**

To provide materials, supplies, and equipment for the operation of the principals' offices and support staff

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**Muscogee County School District  
GENERAL FUND  
BUDGET CENTERS DESCRIPTIONS**

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**Schools - Media**

To provide for the allocation of media specialists and media clerks to ensure a quality media program in all schools; to provide for the allocation of funds for media materials; to provide staff development for media specialists and clerks; to coordinate media services with technology services in all schools

**Schools – Basic Instruction**

To provide for the support of local schools through the budgeting and utilization of instructional resources

## System-wide

**System-wide**

To provide contingency funding for system-wide expenditures

## **FY 2019 Budget Parameters**

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### **Background and Rationale:**

The Economic outlook of the State of Georgia has a significant impact on defining the ability of the State to participate in the funding of public education. Statewide, as in the prior year, there has been continued economic recovery. This modest upward trend is evident by the increase in consumer spending, which results in an increase in tax revenues. Year over year, for the most recent reporting, for the month of December 2017, net tax revenue collections (individual income tax, sales and use tax, corporate income tax, motor fuel taxes and motor vehicle tag & title fees) for state of Ga totaled nearly \$2.26 billion, an increase of \$206.1 million, or 10% from December 2016; year-to-date, net tax revenue collections totaled roughly \$11.3 billion, an increase of \$444.7 million, or 4.1% over 2016; gross sales and use tax collections for the month of December 2017 totaled nearly \$946.5 million, an increase of \$72.5 million, or 8.3% compared to December 2016.

For FY 2019, the Governor has continued to pass along this positive growth in the economy down to school districts by providing funding for the following initiatives:

- \$361.7 million for Teachers' Retirement System
- \$260 million for Capital Outlay Bonds (no funding for vocational equipment or buses included)
- \$119.5 million for 0.38% Enrollment Growth and Training and Experience (T&E)
- \$34 million Dual Enrollment (under Technical Colleges)
- \$30 million Educational Equalization grant funding
- \$22.9 million to implement recommendations from Commission on Children's Mental Health
- \$9.8 million State Commission Charter Supplement
- \$1.6 million to establish a Leadership Academy (under Office of Student Achievement)
- Reduction of \$1.2 million for Differentiated Pay for newly Certified Math and Science Teachers
- Reduction of \$580,542 for school nurses
- No funding for a salary increase for certificated staff outside of Training & Experience
- No increase in the cost of health insurance for non-certificated employees

In the building of the District's FY 2019 General Fund Budget, the state's financial landscape serves as a backdrop in defining the District's budget parameters. Budget parameters include those considerations that will be forefront in the budget development process. Below are the Muscogee County School District's FY 2019 Budget Parameters as approved by the Board:

- ✓ Continued effort to provide the programs needed as we strive to become a premier district; which includes differentiated resources for challenged schools
- ✓ Pass along step increases within the current state of Ga teacher salary schedule

- ✓ Increase Teacher Retirement System “Employer” Rate to 20.90% effective July 1, 2017, up from 16.81%, a year-over-year increase of 4.09%
- ✓ Phase II Staffing for Rainey-McCullers School of the Arts to include Grade 11
- ✓ Include Transfer-Out for Chattahoochee Valley Regional Library System
- ✓ Include 1/4 mill Local Capital Projects Set Aside
- ✓ Mill Levy retained at 23.321 mills
- ✓ Continued usage of fund balance to balance the budget
- ✓ Continuation of zero-based budgeting model

## Muscogee County School District Budget Calendar Fiscal Year 2019

Date	Person(s) Responsible	Event
Jan 2018	Division of Financial Services	Communicates FY 2018 Financial Close-Out Deadlines (Purchase Requisitions, Purchasing Cards, Travel, etc.) to Administrators, Principals, Budget Managers, and Other Staff
Jan 2018	Superintendent Division of Financial Services	FY 2019 Budget Calendar presented to Board at regular board meeting as information item
Jan 2018	Division of Financial Services	FY 2019 Budget Development Templates presented to Budget Managers
Feb 2018	Executive Administration Selected Cabinet Members and Directors	Review preliminary school staffing
Feb 2018	Division of Financial Services	Calculates Student Full-Time Equivalents (FTEs) for FY 2018 Mid-Term Earnings Adjustment and Student FTEs for FY 2019 Initial State QBE Earnings
Feb 2018	Division of Financial Services	Receives FY 2018 Mid-Term and FY 2019 Initial Unofficial State Quality Basic Education (QBE) Earnings Sheets from Georgia Department of Education (Ga DOE)
Feb 2018	Division of Financial Services	FY 2019 Budget Training provided to Budget Managers
Feb 2018	Budget Managers	FY 2019 Budget Proposals due to Division of Financial Services
Mar 2018	Superintendent and Cabinet	Reviews FY 2019 budget proposals
Mar 2018	Executive Administration Selected Cabinet Members and Directors	Meet with schools to define preliminary staffing patterns for upcoming school year
Mar 2018	Executive Administration	Develops FY 2019 school staff allocations. Communicates school staff allocations to Principals.
Mar 2018	Executive Administration	Provides school and district level staffing allocations to Division of Financial Services for calculation of salaries and benefits for FY 2019
Mar 2018	Executive Administration and Division of Human Resources	Review and revise salary schedules for FY 2019, where needed
Apr 2018	Division of Financial Services	Hold meeting with Board Members on FY 2019 General Fund Budget, Meeting No. 1
Apr 2018	Division of Financial Services	Hold meeting with Board Members on FY 2019 General Fund Budget, Meeting No. 2
April 9, 2018	Superintendent and Division of Financial Services	Tentative FY 2019 Superintendent's Recommended General Fund Budget presented to Board of Education.
May 31, 2018	Division of Financial Services and Director of Communications	Current 2018 Tax Digest and 5 Year History of Levy published in newspaper and on district website in accordance with O.C.G.A. section 48-5-32. Notice also includes the proposed tax levy for school maintenance and operations, and the date, time, and place of the setting of the final mill levy.
June 1, 2018	Division of Financial Services and Director of Communications	Advertises Tentative FY 2019 General Fund Budget in local newspaper and on district website. Advertisement also includes the dates and times of tentative and final budget adoption.  First Public Hearing scheduled for Monday, June 11th and 2nd Public Hearing scheduled for Monday, June 25th. (1st FY 2019 Tentative Budget advertisement).
June 11, 2018	Board of Education	Holds 1st Public Hearing on FY 2019 General Fund Budget.  Board tentatively adopts FY 2019 Mill Levy and tentatively adopts FY 2019 General Fund Budget.
June 13, 2018	Division of Financial Services	Advertises Tentative FY 2019 General Fund Budget in local newspaper. Advertisement includes the date and time of final budget adoption of June 25th. (2nd FY 2019 Tentative Budget advertisement).
June 2018	Division of Financial Services	Hold meetings with Board Members on FY 2019 General Fund Budget, Meeting No. 3
June 25, 2018	Board of Education	Holds 2nd Public Hearing on FY 2019 General Fund Budget.  Board of Education establishes mill levy for the school maintenance and operations for CY 2018 property tax digest and FY 2019 budget.  Final adoption of FY 2019 General Fund Budget.
June 26, 2018	Executive Administration and Division of Financial Services	Certified resolution of mill levy adopted provided to the Columbus Consolidated Government. Copy of said document forwarded to the Muscogee County Tax Commissioner.
July 1, 2018	N/A	Fiscal Year 2019 begins
September 30, 2018	Division of Financial Services	Transmits FY 2019 Budget, All Funds, to Ga DOE
December 31, 2018	Division of Financial Services	Staff submits FY 2019 Official Budget to Government Finance Officers Association (GFOA) and Association of School Business Officials International (ASBO) for consideration



## Financial Section

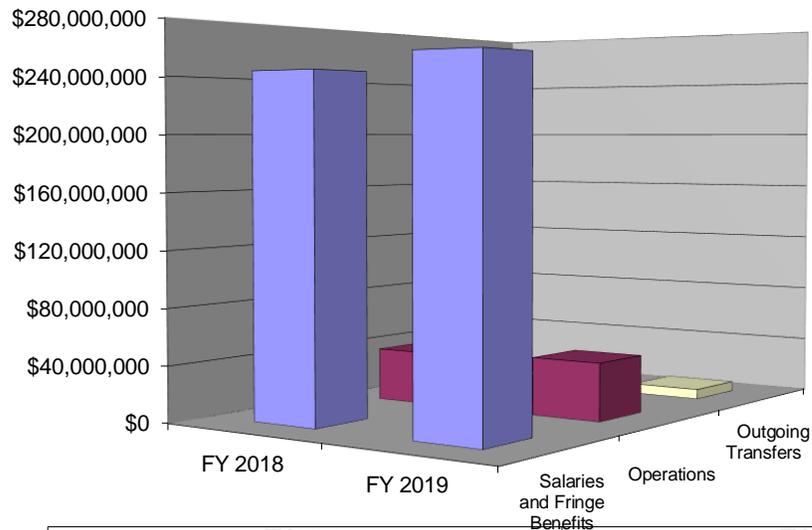
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# General Fund Projected Expenditures

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**Muscogee County School District  
General Fund Expenditures  
FY 2018 and FY 2019**



	FY 2018	FY 2019
■ Salaries and Fringe Benefits	\$243,855,928	\$254,485,736
■ Operations	\$37,870,070	\$41,173,394
□ Outgoing Transfers	\$7,093,041	\$7,093,041

***General Fund Expenditures and Outgoing Transfers***

The General Fund Adopted Budget for FY 2019 continues to reflect an increase in Total Expenditures and Outgoing Transfers. This increase of \$13.9 million or 4.95% over FY 2018 is again primarily attributed to the year-over-year increase in budgeted Salaries and Benefits, which grew \$10.6 million or 4.36%. As with the prior year’s budget, this marks the fourth consecutive year that the District has funded salary and wage increases for employees district-wide to primarily address inequity in pay and provide raises for certificated staff. The FY 2019 budget provides for salary and wage increase that impact all certificated staff and approximately 60% of non-certificated staff. The Salaries and Benefits budget component includes the following:

- 2% salary increase for certificated staff, effective September 1, 2018, which is included as an increase to the local supplement. Total budgeted cost of over \$5 million.
- Pass along step increase within the current state of Georgia teacher salary schedule
- Wage and salary increase for non-certificated staff, which includes increases for part-time staff. Total budgeted cost of \$1.6 million.
- Additional school instructional and support staff of \$2.6 million
- Security staffing expenditures adjustment totaling \$736,387 for new campus police department

The FY 2019 budget also provides for the mandated increase in Teacher Retirement System (TRS) employer contribution rate of 4.09%. With this change, the rate will increase from 16.81% to 20.90%, beginning July 1, 2018, representing an addition cost of \$6.1 million for existing staff. Phase II staffing for the Rainey-McCullers School of the Arts is also included at cost of \$766,400.

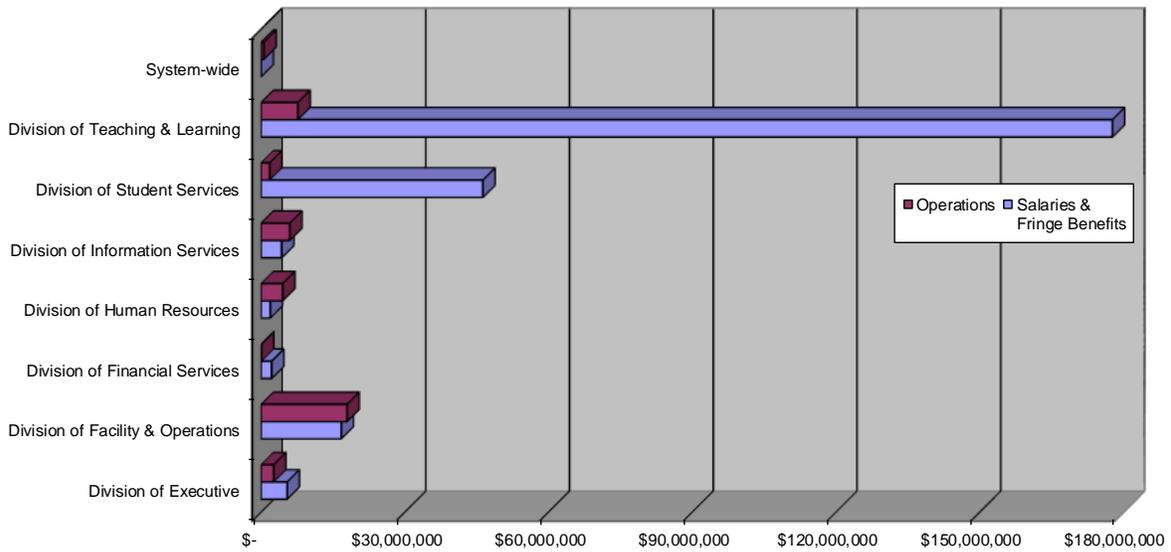
### ***General Fund Expenditures and Outgoing Transfers***

As for Operational Expenditures, the FY 2019 General Fund Budget reflects an increase of \$3.3 million or 8.72% over FY 2018. This increase was primarily attributed to the following additions:

- \$975,312 risk management expenditures (property risk management and insurance) associated with outstanding claims and recent losses
- \$956,080 new campus police department
- \$296,169 various instructional initiatives across all grades
- \$291,786 plant services
- \$195,000 athletics field trips
- \$159,152 multi-tiered systems of support
- \$128,432 program for exceptional children
- \$96,000 Enterprise Resource Planning (ERP) process engineering and project management consulting)
- \$77,541 various expenditures district-wide
- \$37,556 information system disaster recovery system
- \$25,000 purchased professional services
- \$24,000 new construction vehicle
- \$21,296 expendable computer equipment
- \$20,000 purchased professional services

Transfers Out are projected at \$7.1 million, which is identical to FY 2018. As with the prior year, this includes a transfer to the Chattahoochee Valley Regional Library System of \$6.5 million and transfer to the Local Capital Projects Fund of \$500,000. Given that the digest was projected to realize a year-over-year decrease of .73%, the transfer out o CVL was held flat in relation to FY 2018.

**Muscogee County School District  
General Fund Expenditures by Division  
FY 2019**



	Division of Executive	Division of Facility & Operations	Division of Financial Services	Division of Human Resources	Division of Information Services	Division of Student Services	Division of Teaching & Learning	System-wide
Operations	\$2,616,216	\$17,939,126	\$81,286	\$4,503,854	\$5,995,212	\$1,789,334	\$7,674,116	\$574,250
Salaries & Fringe Benefits	\$5,436,455	\$16,727,165	\$2,182,565	\$1,909,566	\$4,290,444	\$46,281,929	\$177,657,612	\$-

Division	Salaries & Fringe Benefits	Operations	Total Expenditures	Percent of Salaries & Fringe Benefits	Percent of Operations	Percent of Total Expenditures
Division of Executive	5,436,455	2,616,216	8,052,671	2.14%	6.35%	2.72%
Division of Facility & Operations	16,727,165	17,939,126	34,666,291	6.57%	43.57%	11.73%
Division of Financial Services	2,182,565	81,286	2,263,851	0.86%	0.20%	0.77%
Division of Human Resources	1,909,566	4,503,854	6,413,420	0.75%	10.94%	2.17%
Division of Information Services	4,290,444	5,995,212	10,285,656	1.69%	14.56%	3.48%
Division of Student Services	46,281,929	1,789,334	48,071,263	18.19%	4.35%	16.26%
Division of Teaching & Learning	177,657,612	7,674,116	185,331,728	69.81%	18.64%	62.68%
System-wide	-	574,250	574,250	0.00%	1.39%	0.19%
<b>Total General Fund</b>	<b>\$ 254,485,736</b>	<b>\$ 41,173,394</b>	<b>\$ 295,659,130</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Percent of Total Expenditures</b>	<b>86.07%</b>	<b>13.93%</b>	<b>100.00%</b>			

**General Fund Expenditures:**

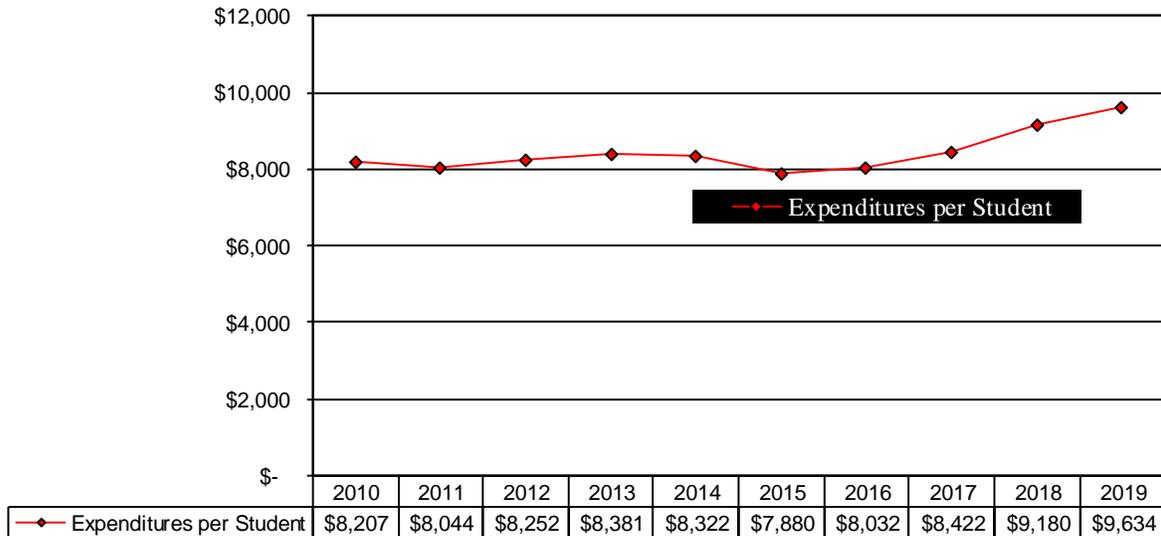
As reflected above, Salaries and Benefit account for 86.07% of the total budgeted General Fund expenditures for FY 2019. Of these expenditures, the Division of Teaching and Learning's expenditures account for 62.68% of the District's total expenditures. This trend is consistent from year to year and expected given the nature of the district's overall operation, which is education of children.

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**General Fund Average Expenditures per Student  
Actual FY 2010-FY 2017 and Projected FY 2018 and FY 2019**

Fiscal Year	Student Enrollment	Total Expenditures	Expenditures Per Student	Change (Dollars)	Change (Percent)
2010	31,337	\$ 257,177,818	\$ 8,207		
2011	31,173	\$ 250,753,141	\$ 8,044	\$ (163)	-1.99%
2012	31,074	\$ 256,418,637	\$ 8,252	\$ 208	2.59%
2013	31,000	\$ 259,802,772	\$ 8,381	\$ 129	1.56%
2014	30,952	\$ 257,585,912	\$ 8,322	\$ (59)	-0.70%
2015	31,127	\$ 245,280,874	\$ 7,880	\$ (442)	-5.31%
2016	30,785	\$ 247,272,216	\$ 8,032	\$ 152	1.93%
2017	30,491	\$ 256,798,985	\$ 8,422	\$ 390	4.85%
2018	30,686	\$ 281,725,998	\$ 9,180	\$ 758	9.00%
2019	30,686	\$ 295,659,130	\$ 9,634	\$ 454	4.95%



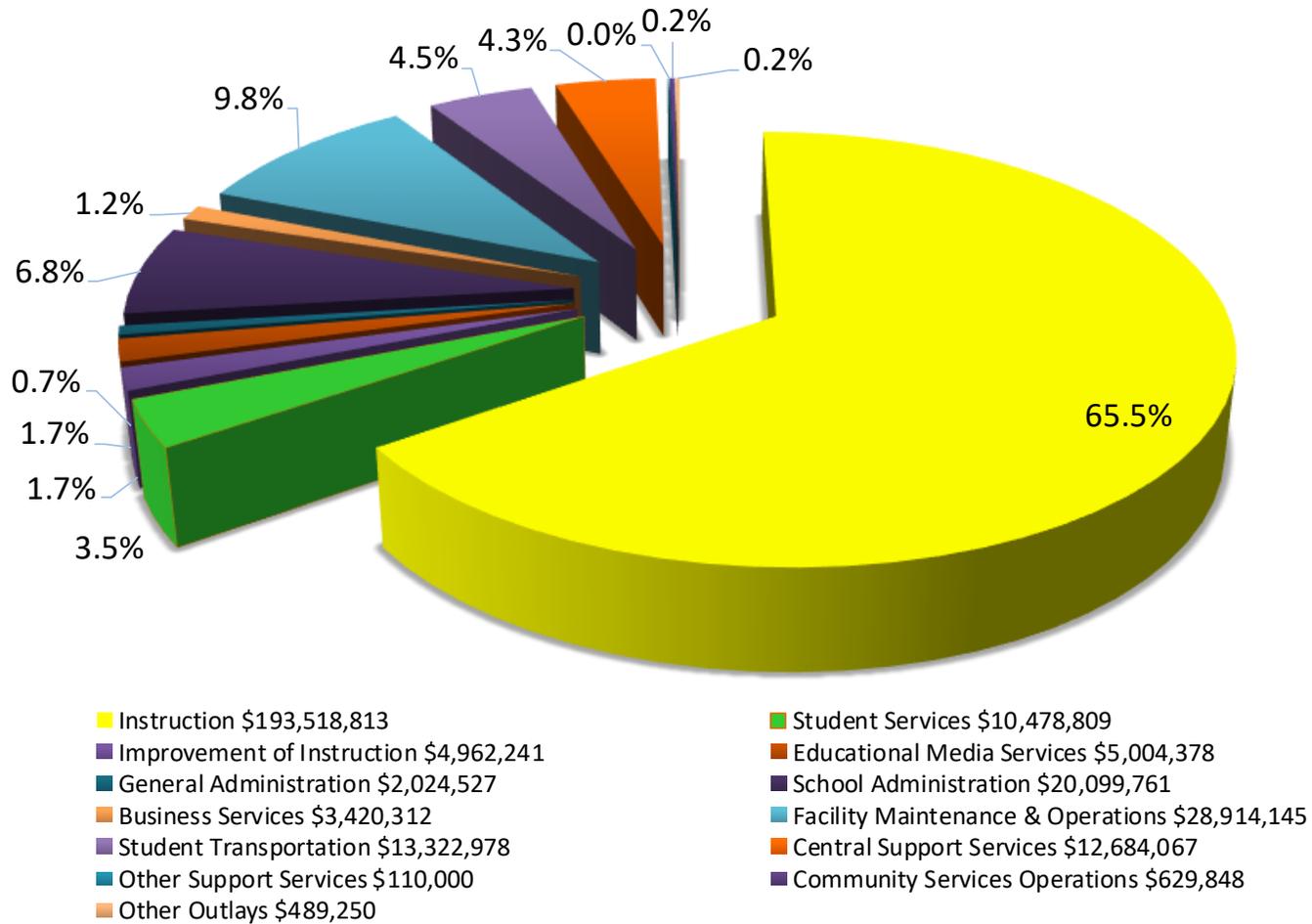
**Average Expenditures per Student:**

The average expenditures per student for fiscal year (FY) 2019 for the General Fund is projected at \$9,634. This is an increase of \$454 or 4.95% above FY 2018 expenditures per student of \$9,180. For fiscal years 2011, 2014 and 2015, the District experienced a reduction in expenditures per student. This trend ended for FY 2016 forward.

This upward trend in average expenditures per student is also projected for FY 2019 as the District continues to make a conscientious effort to provide funding for wage and salary increases for certificated, professional, and support staff as well as fund the programs and initiatives dedicated to increasing overall student achievement.

All reflected expenditures are exclusive of transfers-out to other funds.

**Muscogee County School District  
GENERAL FUND  
Budgeted Expenditures by Function  
FY 2019**



**Muscogee County School District  
GENERAL FUND  
Budgeted Expenditures by Function  
FY 2019**

		Salaries	Fringe Benefits	Total Salaries & Fringe Benefits	Operations	Total Expenditures	Expenditures by Function - Percent of Total Expenditures
<b>1000</b>	Instruction	\$ 132,416,999	\$ 54,224,218	\$ 186,641,217	\$ 6,877,596	\$ 193,518,813	65.45%
<b>2100</b>	Student Services	6,498,511	2,491,145	8,989,657	1,489,152	10,478,809	3.54%
<b>2210</b>	Improvement of Instruction	3,434,209	919,881	4,354,091	608,150	4,962,241	1.68%
<b>2220</b>	Educational Media Services	3,189,702	1,425,220	4,614,922	389,456	5,004,378	1.69%
<b>2300</b>	General Administration	373,948	132,230	506,177	1,518,350	2,024,527	0.68%
<b>2400</b>	School Administration	13,848,502	6,048,613	19,897,115	202,646	20,099,761	6.80%
<b>2500</b>	Business Services	1,988,550	897,377	2,885,926	534,386	3,420,312	1.16%
<b>2600</b>	Facility Maintenance & Operations	7,843,765	3,015,024	10,858,789	18,055,356	28,914,145	9.78%
<b>2700</b>	Student Transportation	6,267,104	2,176,731	8,443,835	4,879,143	13,322,978	4.51%
<b>2800</b>	Central Support Services	4,596,490	2,067,668	6,664,159	6,019,908	12,684,067	4.29%
<b>2900</b>	Other Support Services	-	-	-	110,000	110,000	0.04%
<b>3300</b>	Community Services Operations	417,291	212,557	629,848	-	629,848	0.21%
<b>5000</b>	Other Outlays	-	-	-	489,250	489,250	0.17%
	<b>Total</b>	<b>\$ 180,875,073</b>	<b>\$ 73,610,664</b>	<b>\$ 254,485,737</b>	<b>\$ 41,173,393</b>	<b>\$ 295,659,130</b>	<b>100.00%</b>

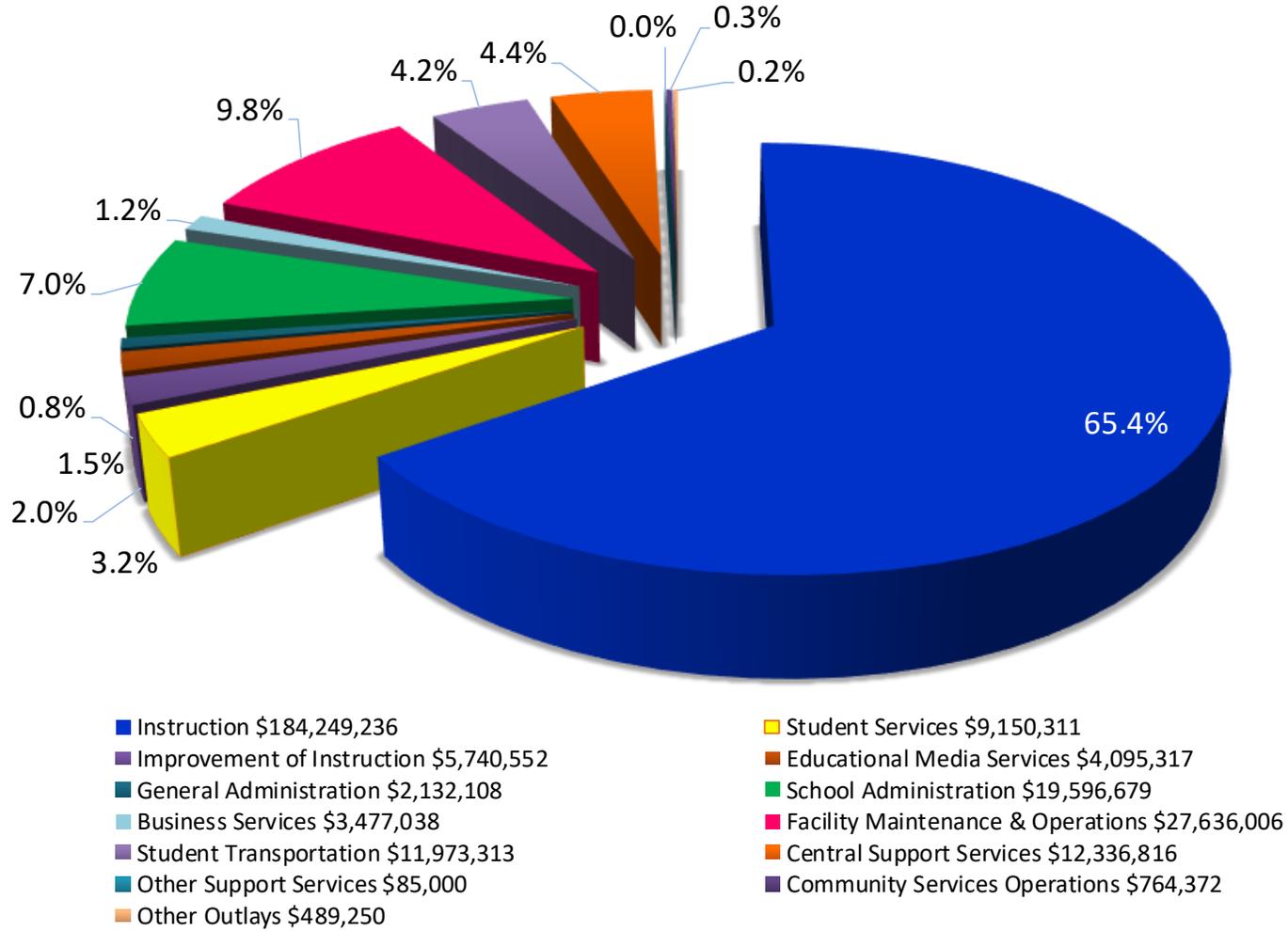
Salaries and fringe benefits account for over 86.07% of the total budgeted General Fund expenditures for Fiscal Year (FY) 2019. In comparison to FY 2018, the District is projected to realize an increase in total salaries and fringe benefits of \$10.6 million or 4.36% and an increase of \$3.3 million or 8.72% in total operational expenditures.

The Superintendent's proposed wage and salary increases for both certificated and non-certificated staff accounted for much of the year-over-year growth in total expenditures. For certificated staff alone the increase, which included a 2% increase to the local supplement, totaled over \$5 million. For non-certificated staff, a total of \$1.6 million was dedicated. Overall, the new compensation proposals resulted in an increase for 100% of certificated staff and approximately 60% of non-certificated personnel. The increase in the Teacher Retirement System (TRS) rate from 16.81% to 20.90%, an increase of 4.09%, worked also to push total expenditures up. In addition, the increase in the State Health Benefit Plan (SHBP) non-certificated staff employer rate, effective January 1, 2018, and continued into fiscal year 2019 contributed to the overall year-over-year gain.

From an operational expenditures perspective, funding for the new Campus Police department of \$1.7 million also contributed to this spike in total expenditures.

Overall, the FY 2019 total General Fund expenditures are projected to increase \$13.9 million or 4.95% over FY 2018.

**Muscogee County School District  
GENERAL FUND  
Budgeted Expenditures by Function  
FY 2018**



**GENERAL FUND**  
**Comparative Analysis of Budgeted Expenditures by Function**  
**FY 2018 Adopted Budget to FY 2019 Superintendent's Recommended Budget**

<b>Function</b>	<b>FY 2018 Total Expenditures</b>	<b>FY 2019 Total Expenditures</b>	<b>Dollar Variance</b>	<b>Percent Variance</b>
Instruction <sup>1</sup>	\$184,249,236	\$193,518,813	\$9,269,577	5.03%
Student Services <sup>2</sup>	9,150,311	10,478,809	1,328,498	14.52%
Improvement of Instruction <sup>3</sup>	5,740,552	4,962,241	(778,311)	-13.56%
Educational Media Services <sup>4</sup>	4,095,317	5,004,378	909,061	22.20%
General Administration <sup>5</sup>	2,132,108	2,024,527	(107,581)	-5.05%
School Administration <sup>6</sup>	19,596,679	20,099,761	503,082	2.57%
Business Services <sup>7</sup>	3,477,038	3,420,312	(56,726)	-1.63%
Facility Maintenance & Operations <sup>8</sup>	27,636,006	28,914,145	1,278,139	4.62%
Student Transportation <sup>9</sup>	11,973,313	13,322,978	1,349,665	11.27%
Central Support Services <sup>10</sup>	12,336,816	12,684,067	347,251	2.81%
Other Support Services <sup>11</sup>	85,000	110,000	25,000	29.41%
Community Services Operations <sup>12</sup>	764,372	629,848	(134,524)	-17.60%
Other Outlays <sup>13</sup>	489,250	489,250	-	0.00%
<b>Total</b>	<b>\$281,725,998</b>	<b>\$295,659,130</b>	<b>\$13,933,132</b>	<b>4.95%</b>

<sup>1</sup> Salaries and Benefits (Teachers, Substitutes, Counselors, Graduation Specialists, and Tech Specialist), Travel, Instructional Materials, Supplies, and Equipment

<sup>2</sup> Salaries and Benefits (Chief Student of Services, Psychologists, Social Workers, and Athletics Personnel), Purchased Professional Services including Nursing Services, Materials, Supplies, and Equipment

<sup>3</sup> Salaries and Benefits (Three (3) Region Chiefs, Chief Academics Officer, Substitutes, Clerical and Support Staff), Professional Development Stipends, Purchased Professional Services for Professional Learning Activities, Dues, Materials, Supplies, and Equipment

<sup>4</sup> Salaries and Benefits (Media Specialists and Clerks), Computer Software, Books, Supplies, and Equipment

<sup>5</sup> Salaries and Benefits (Superintendent, Board of Education (BOE) Members, Assistant Supt, and Clerical staff persons), Purchased Professional (BOE and Other), Legal Fees, External Audit Fees, Travel, Books, Supplies, Equipment, Dues and Fees

<sup>6</sup> Salaries and Benefits (Principals, Assistant Principals, and Clerical staff persons), Communications, Travel, Materials, Supplies, and Equipment

<sup>7</sup> Salaries and Benefits (Chief Financial Officer/Treasurer, Accounting Staff, Purchasing and Warehouse Staff, Clerical staff persons), Purchased Professional Services, Insurance,

<sup>8</sup> Salaries and Benefits (Chief of Facilities and Operations, Maintenance and Custodial Staff), Purchased Services, Energy and Water, Property Insurance, Repair and Maintenance - Buildings, Equipment, Grounds, Rental and Leases of Facilities, Communications, Travel, Materials, Supplies, and Equipment

<sup>9</sup> Salaries and Benefits (Bus Drivers, Substitutes, and other Transportation Personnel), Purchased Services, Fleet Insurance, Parts and Repairs, Energy, and Purchase of Buses

<sup>10</sup> Salaries and Benefits (Chief Information Officer, Chief of Human Resources (HR), HR, Information Services, and Assessment and Accountability Staff), Purchased Professional Services, Supplies, Equipment, Communications, and Travel

<sup>11</sup> Purchased Professional Services (Game Officials, Security-PE, Community Coaches), Facility and Equipment Rental, Communication, Travel, and Supplies

<sup>12</sup> Salaries and Benefits (Museum staff) Purchased Professional Services associated with maintenance of stadiums (Cleaning, Water, Garbage Collections), Repairs and Maintenance, Supplies, and Equipment

<sup>13</sup> Outlays which cannot be classified as expenditures, but require budgetary or accounting control. For example, transfers to other funds would be recorded to this function.

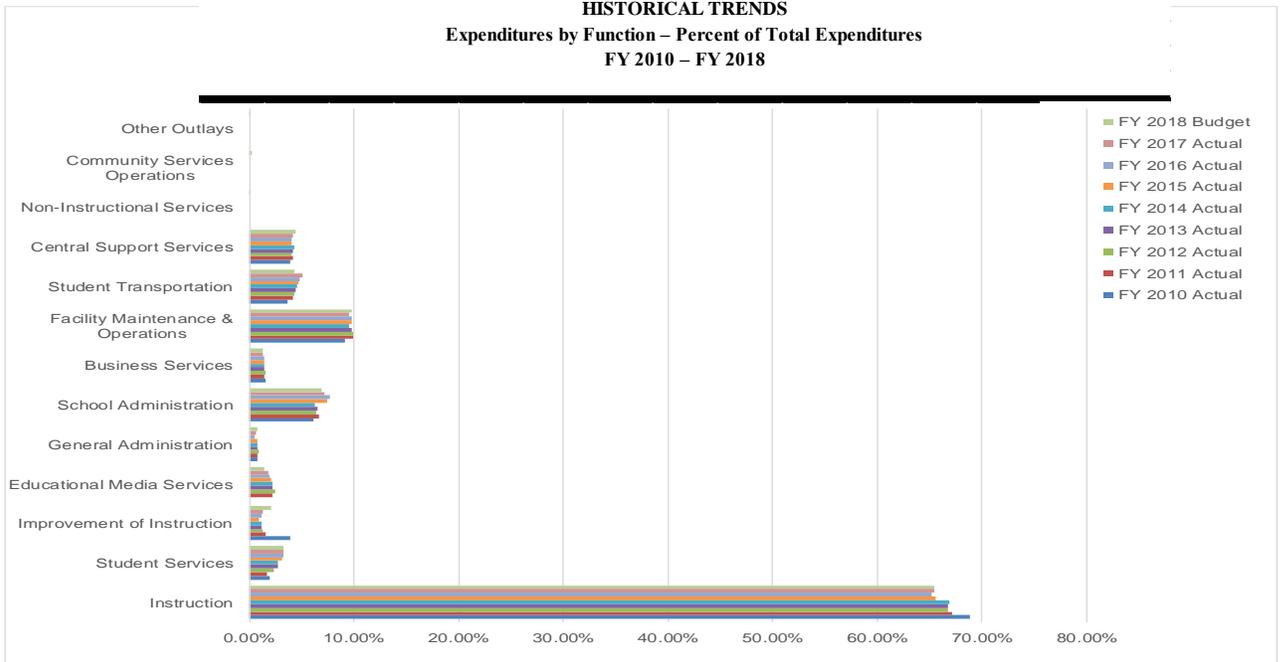
**GENERAL FUND  
HISTORICAL TRENDS  
Expenditures by Function  
FY 2010 - FY 2018**

	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Budget FY 2018
<b>1000</b> Instruction	\$ 177,064,517	\$ 168,513,507	\$ 171,154,465	\$ 173,504,230	\$ 172,408,395	\$ 160,869,891	\$ 161,256,857	\$ 168,234,537	\$ 184,249,236
<b>2100</b> Student Services	5,178,876	4,352,333	6,114,464	7,182,341	7,125,150	7,703,954	8,153,609	8,500,093	9,150,311
<b>2210</b> Improvement of Instruction	10,079,736	3,994,304	3,360,819	3,111,087	3,034,171	2,216,284	2,880,651	3,475,362	5,740,552
<b>2220</b> Educational Media Services		5,560,255	6,346,019	5,639,346	5,742,008	5,164,130	4,753,235	4,790,466	4,095,317
<b>2300</b> General Administration	1,989,663	1,873,619	2,196,826	2,098,941	1,980,057	2,010,542	1,231,798	1,798,409	2,132,108
<b>2400</b> School Administration	15,817,243	16,665,556	16,260,040	16,943,808	16,154,748	18,376,875	19,181,353	18,585,933	19,596,679
<b>2500</b> Business Services	3,899,384	3,731,457	3,950,688	3,562,069	3,601,996	3,517,839	3,605,061	3,198,760	3,477,038
<b>2600</b> Facility Maintenance & Operations	23,617,703	25,003,664	25,599,190	25,400,073	24,694,611	24,168,117	24,265,681	24,506,943	27,636,006
<b>2700</b> Student Transportation	9,431,498	10,552,877	11,102,664	11,537,009	11,741,994	11,384,733	12,051,025	13,048,281	11,973,313
<b>2800</b> Central Support Services	10,099,198	10,505,569	10,333,462	10,823,868	11,102,782	9,868,509	9,892,946	10,660,201	12,336,816
<b>2900</b> Non-Instructional Services	-	-	-	-	-	-	-	-	85,000
<b>3300</b> Community Services Operations	-	-	-	-	-	-	-	-	764,372
<b>5000</b> Other Outlays	-	-	-	-	-	-	-	-	489,250
<b>Total</b>	<b>\$ 257,177,818</b>	<b>\$ 250,753,141</b>	<b>\$ 256,418,637</b>	<b>\$ 259,802,772</b>	<b>\$ 257,585,912</b>	<b>\$ 245,280,874</b>	<b>\$ 247,272,216</b>	<b>\$ 256,798,985</b>	<b>\$ 281,725,998</b>

Source: District's Comprehensive Annual Financial Report (CAFR)

Note 1: Actuals have Central Support Services, Non-Instructional Services, Community Services Operations, and Other Outlays all reported as Other Support Services.

**GENERAL FUND  
HISTORICAL TRENDS  
Expenditures by Function – Percent of Total Expenditures  
FY 2010 – FY 2018**



For FY 2010-FY 2018, over 65% of the District's General Fund Expenditures have been dedicated to Direct Instruction. For FY 2018, the District has budgeted 65.4% of the \$281.7 million General Fund Expenditures to Direct Instruction.

Source: Comprehensive Annual Financial Report (CAFR) for fiscal years ending 2010-2017 and District's financial records.

**GENERAL FUND  
HISTORICAL TRENDS  
Expenditures by Function - Percent of Total Expenditures  
FY 2010 - FY 2018**

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	Actual	Budget							
	Percent of Total Expenditures								
<b>1000</b> Instruction	68.85%	67.20%	66.75%	66.78%	66.93%	65.59%	65.21%	65.51%	65.40%
<b>2100</b> Student Services	2.01%	1.74%	2.38%	2.76%	2.77%	3.14%	3.30%	3.31%	3.25%
<b>2210</b> Improvement of Instruction	3.92%	1.59%	1.31%	1.20%	1.18%	0.90%	1.16%	1.35%	2.04%
<b>2220</b> Educational Media Services	0.00%	2.22%	2.47%	2.17%	2.23%	2.11%	1.92%	1.87%	1.45%
<b>2300</b> General Administration	0.77%	0.75%	0.86%	0.81%	0.77%	0.82%	0.50%	0.70%	0.76%
<b>2400</b> School Administration	6.15%	6.65%	6.34%	6.52%	6.27%	7.49%	7.76%	7.24%	6.96%
<b>2500</b> Business Services	1.52%	1.49%	1.54%	1.37%	1.40%	1.43%	1.46%	1.25%	1.23%
<b>2600</b> Facility Maintenance & Operations	9.18%	9.97%	9.98%	9.78%	9.59%	9.85%	9.81%	9.54%	9.81%
<b>2700</b> Student Transportation	3.67%	4.21%	4.33%	4.44%	4.56%	4.64%	4.87%	5.08%	4.25%
<b>2800</b> Central Support Services	3.93%	4.19%	4.03%	4.17%	4.31%	4.02%	4.00%	4.15%	4.38%
<b>2900</b> Non-Instructional Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%
<b>3300</b> Community Services Operations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.27%
<b>5000</b> Other Outlays	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.17%
<b>Total</b>	<b>100.00%</b>								

As reflected above, the District has consistently dedicated over 65% of the General Fund expenditures to Direct Instruction (function 1000). Direct Instruction is defined as those activities dealing directly with the interaction between teachers and students. This includes those teaching activities provided for students in a classroom setting as well as teaching activities provided in a home, or hospital setting. Further, it includes those settings involving co-curricular activities. Other approved mediums such as television, radio, telephone and correspondence are also defined as instructional activities. Expenditures associated with activities of aides or other classroom assistants such as clerks who assist in the instructional process are coded to this function as well. For expenditure control purposes, the expenditures of counselors and technology specialist can be coded to function 1000.

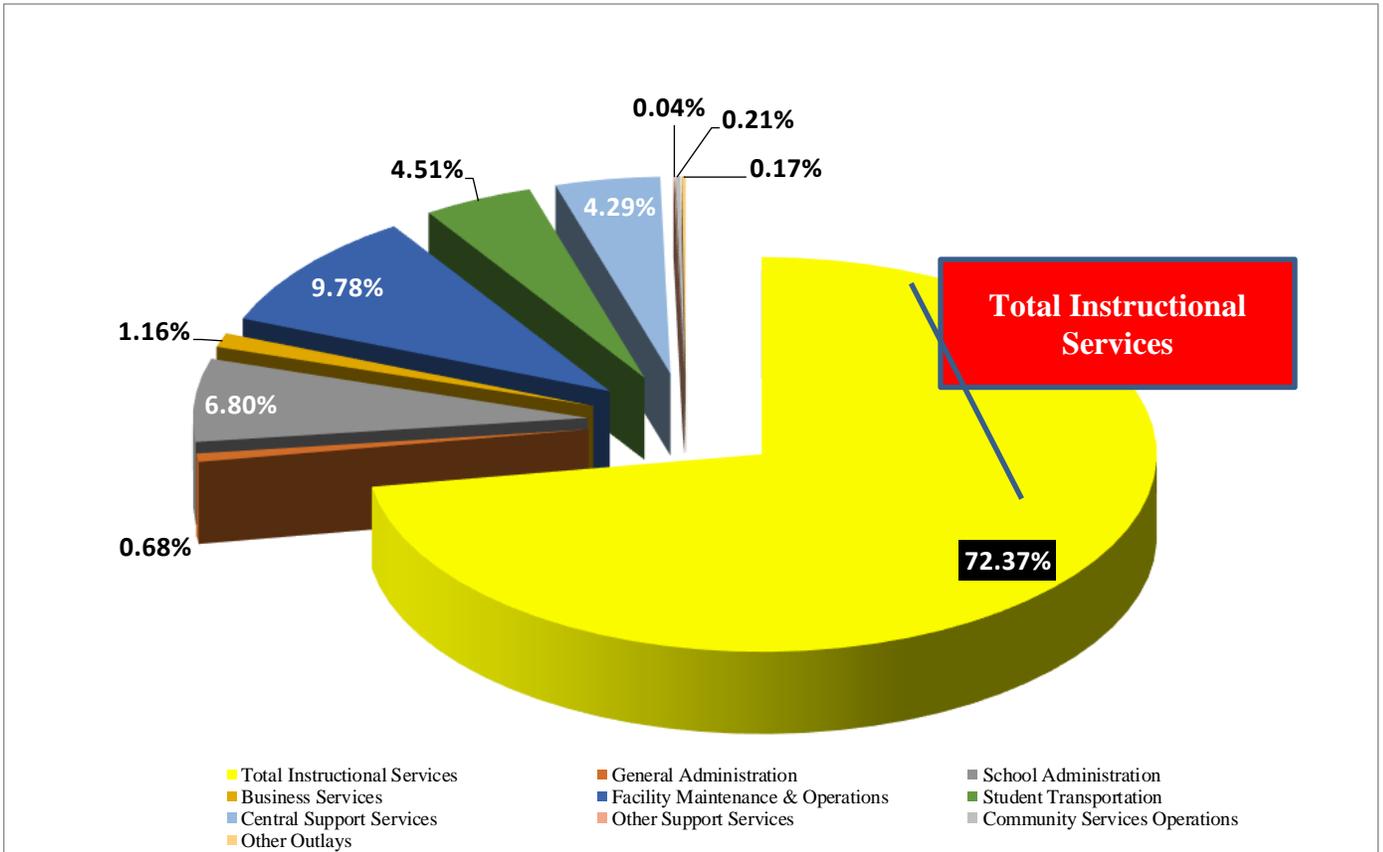
Refer to Appendix for complete definition of all functions referenced, as defined by the GaDOE.

Source: District's Comprehensive Annual Financial Report (CAFR)  
Ga Department of Education website

Note<sup>1</sup>: Actuals have Central Support Services, Non-Instructional Services, Community Services Operations, and Other Outlays all reported as Other Support Services.

**FY 2019**

**General Fund Expenditures by Function - Total Instructional Services and Others**



The District continues to primarily dedicate its resources to Instructional Services. For FY 2019, 72.37% of the General Fund budgeted expenditures are for Instructional Services. Instructional Services includes the following functions: Instruction, Student Services, Improvement of Instruction, and Educational Media Services.

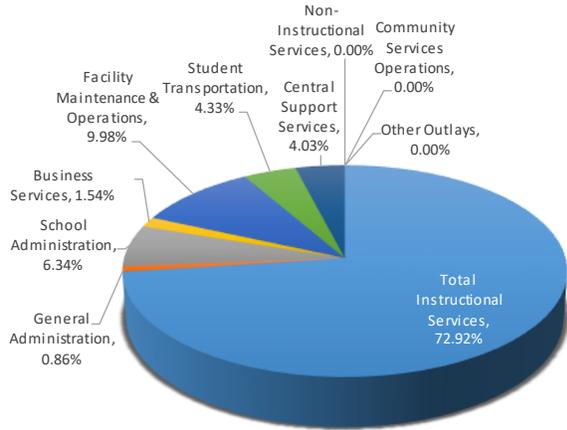
**FY 2019 Instructional Services**

<b>1000</b>	Instruction	<b>\$193,518,813</b>	<b>65.45%</b>
<b>2100</b>	Student Services	<b>\$10,478,809</b>	<b>3.54%</b>
<b>2210</b>	Improvement of Instruction	<b>\$4,962,241</b>	<b>1.68%</b>
<b>2220</b>	Educational Media Services	<b>\$5,004,378</b>	<b>1.69%</b>
<b>Total Instructional Services</b>		<b>\$213,964,241</b>	<b>72.37%</b>

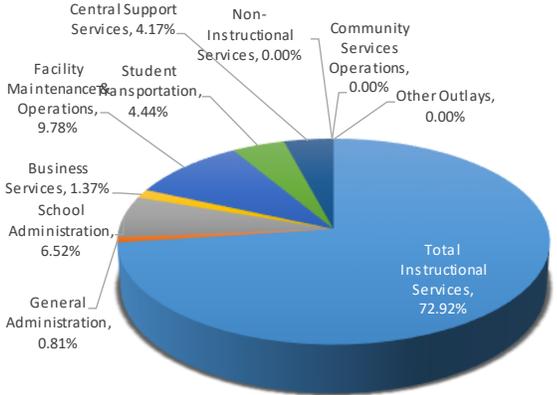
**FY 2012 – FY 2015**

**General Fund Expenditures by Function – Total Instructional Services and Others**

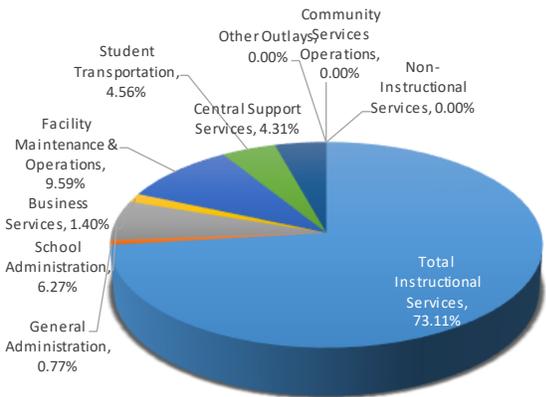
**Actual, FY 2012**



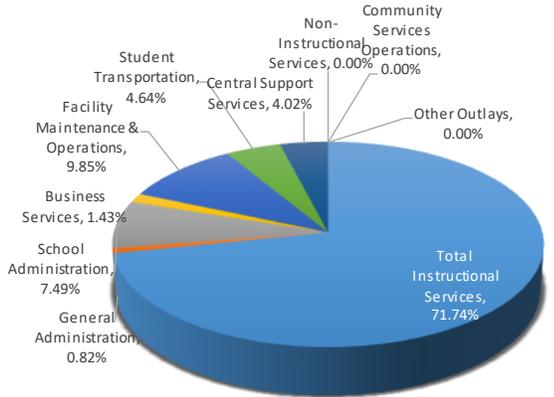
**Actual, FY 2013**



**Actual, FY 2014**



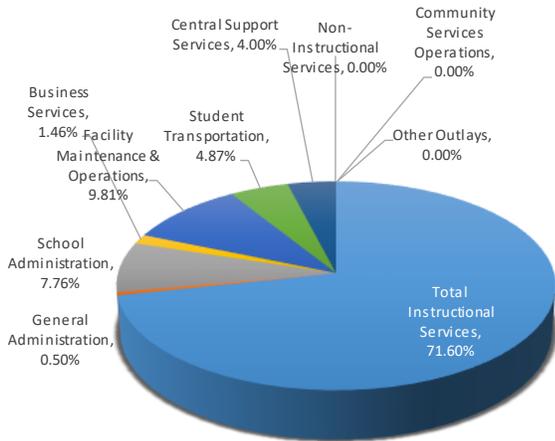
**Actual, FY 2015**



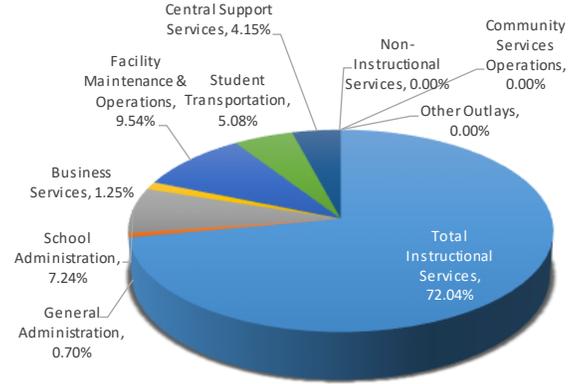
For the periods FY 2012 through FY 2015, as reflected above, the Total Instructional Services Expenditures accounted for over 70% of the Total General Fund Actual and Budgeted Expenditures. This trend was also noted for periods prior to FY 2012 as well.

**FY 2016 – FY 2018  
General Fund Expenditures by Function – Total Instructional Services and Others**

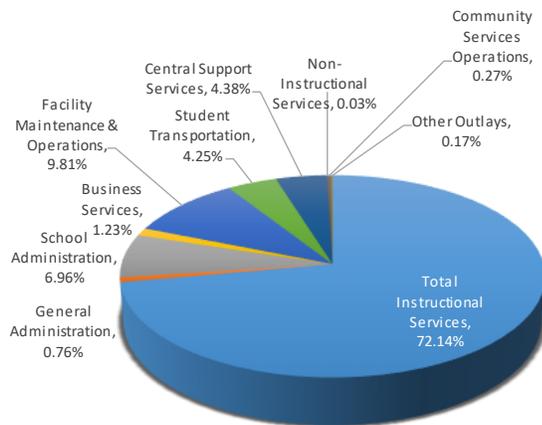
**Actual, FY 2016**



**Actual, FY 2017**



**Budget, FY 2018**



For the periods FY 2016 through FY 2018, as reflected above, the Total Instructional Services Expenditures accounted for over 70% of the Total General Fund Actual and Budgeted Expenditures.

# General Fund Projected Revenues

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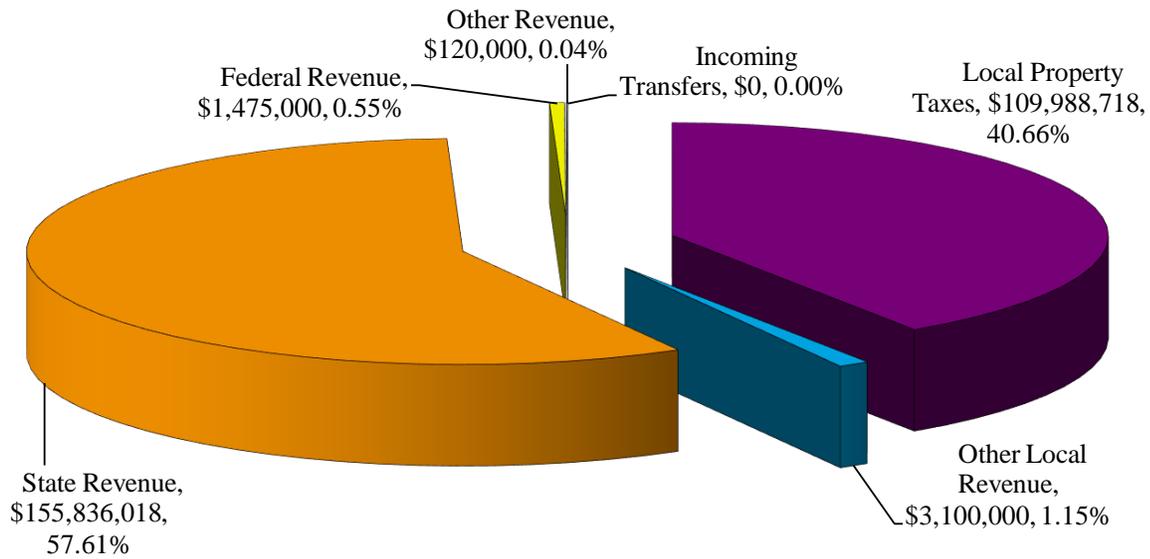
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**Muscogee County School District  
FY 2018 and FY 2019  
GENERAL FUND REVENUES**

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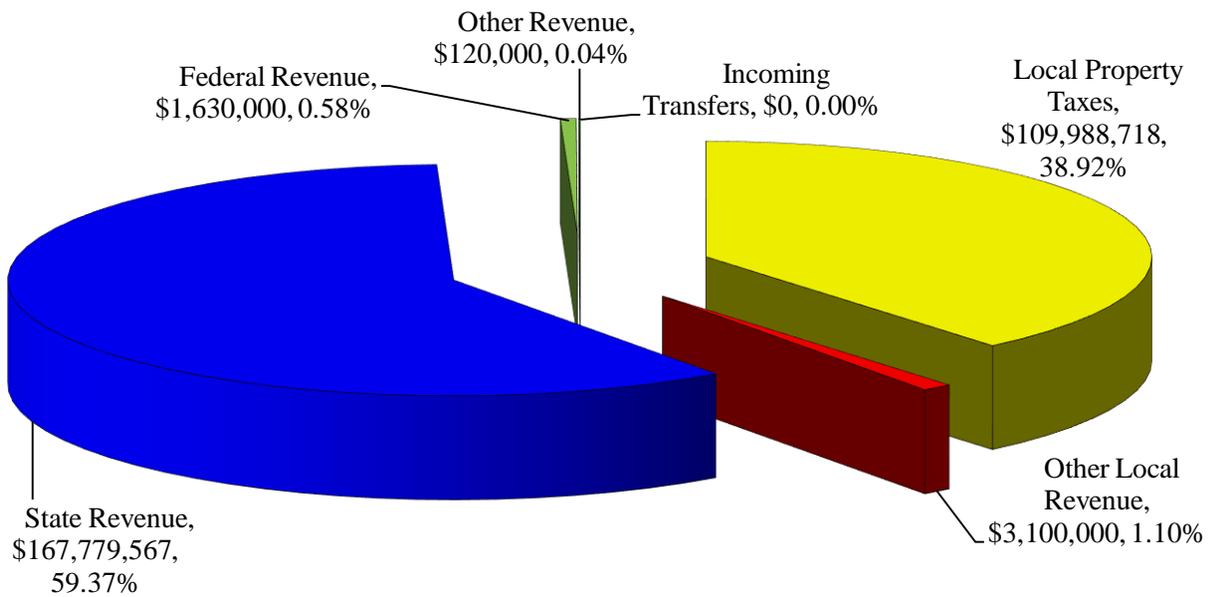
**FY 2018**

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**FY 2019**

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## Muscogee County School District

### Revenue Assumptions FY 2019

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The Revenue Assumptions made in preparing the FY 2019 budget are as follows:

- The student enrollment for Grades K-12 is projected to remain basically flat in relation to the previous fiscal year. This projection was based on a review of the district's enrollment trends over the past five years as reflected by the October Full-Time Equivalent (FTE) student enrollment counts. Consideration was also given to programmatic changes anticipated for the new school year. The State Quality Basic Education (QBE) Formula Earnings are based on the enrollment trends realized by school districts as shown in the annual FTE student enrollment counts.

For FY 2018, the District realized an increase in grades K-12 enrollment of 195 or 0.64% in comparison to FY 2017. The State QBE Formula allows for growths in enrollment above the initial projected amount to be realized at mid-year in the form of the Mid-Year Earnings Adjustment. Ultimate realization of the enrollment growth funding each year is contingent upon the Governor providing for the funding in the amended budget proposal.

- Continued economic recovery realized statewide. State revenues, which include individual income taxes, sales taxes, and corporate income taxes have realized year-over-year gains throughout much of calendar year 2018. This upward trend in the economy was passed down to school districts.
- Due to year-over-year State Sales Tax Revenues gains, school districts are projected to receive the Mid-Term Earnings Adjustments that are routinely funded by the state. (The Mid-Term Earnings Adjustments provide relief for those school districts that realized a growth in their student population; requiring additional funding above their initial state allocation.)
- Increase in State QBE Formula Earnings of \$7,558,419 or 4.30% over FY 2018. This increase in funding is primarily due to the 4.09% increase in Teacher Retirement System (TRS) employer rate for formula earned certificated staff, effective July 1, 2018. Given that the State QBE Formula Earnings include funding for certificated staff, an increase in the certificated staff employer benefits cost would result in a corresponding increase in the State QBE funding.
- Elimination of State Austerity Reductions line item, which is the state's inability to fund its share of the State QBE programs. For the first time since induction of Austerity Reductions in 2003, school districts from around the state saw this line item completely eliminated for FY 2019. This marked the first time in the last sixteen years that the state has fully funded its share of public education. With this historical change, Austerity Reductions for the District for FY 2019 dropped to \$0 or 100% from \$2.9 million for FY 2018.

## Revenue Assumptions, cont.

- Increase in the Local Five Mills Share of \$386,496 or 1.42% over FY 2018. For FY 2019, the district must levy 5.67 mills to meet the five-mill share requirement for its participation in the funding of public education.
- Increase in State Equalization funding of \$1,758,241 or 23.03% from FY 2018. This line item is impacted by the district's property tax digest. The recent county-wide revaluation of properties for calendar year 2017, which resulted in a projected 12.58% year-over-year increase in the tax digest, had a positive impact on this state funding component.
- The Calendar Year (CY) 2018, FY 2019 Net Maintenance and Operations (M&O) Property Tax Digest projected to decrease to \$5,038,769,249 from \$5,075,766,466. This represents a decrease of \$36,997,217 or 0.73% from CY 2017, FY 2018 tax digest.<sup>A</sup>
- Hold the M&O mill levy at 23.321 mills, which is identical to the FY 2018 mill levy.
- Given the projected reduction in the tax digest referenced above, the Local Property Tax receipts projected at \$109,988,718, which is identical to FY 2018. However, for the last seven prior fiscal years (FY 2012 – FY 2018), the District has realized a year-over-year gain in the property tax receipts.
- The tax levied for the support, maintenance, and operation of the Muscogee County School District shall constitute the appropriations by the governing authority for said purposes, and any amount levied for and appropriated and not expended during the year for which levied shall continue to be funds of the school district and Board of Education and shall not revert to any other purpose.
- Increase in Federal Revenue of \$155,000 or 10.51% over FY 2018. This increase was solely attributed to the year-over-year increase in Impact Aid Revenues of \$180,000 or 30.00%. Projected revenue for this line item was based on communication received as a result of the recent Impact Aid site review.
- Other Revenue projected flat or identical to FY 2018 at \$120,000.
- Continued interim funding of Special Revenue funds by the General Fund until the appropriated funds are authorized for release by the funding agent. This results in an additional downward pull on cash flows.

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<sup>A</sup> At the time of final budget adoption, a final CY 2017 FY 2018 Property Tax Digest had not been received. The mill levy established was based on preliminary digest projections received.

## GENERAL FUND REVENUES

The General Fund has four broad categories of revenue: State Revenue, Federal Revenue, Local Property Taxes and Other Local Revenue. General Fund Revenues account for 76.15% of Total Anticipated Revenues – All Funds. Of the General Fund Revenues, the State Revenue is the primary revenue source. A description of each of these revenue categories is presented below.

## STATE REVENUE

### State Quality Basic Education (QBE) Formula Earnings:

The principal State Revenue source is the State Quality Basic Education (QBE) Formula Earnings. State QBE Formula Earnings represent 59.37% of the total projected General Fund Revenues and 45.21% of Total Anticipated Revenues – All Funds. Revenue from the State of Georgia is earned primarily on a per student or full-time equivalent (FTE) basis. There are 19 direct instructional programs for which local school districts earn FTE revenue. Each program is assigned a “weight” and the weight is an indication of the relative cost of the program. The weight takes into consideration that the cost of an instructional program varies depending upon the teacher-student ratio and the level of services provided.

The 19 QBE programs as defined by the state of Georgia and their assigned weights and FTE values for FY 2018 and FY 2019 are as follows:

<u>Program</u>	FY 2018		FY 2019		Year-over-Year Change	
	<u>Weight</u>	<u>Value</u>	<u>Weight</u>	<u>Value</u>	FY 2019-FY2018 <u>Weight</u>	FY 2019-FY2018 <u>Value</u>
Kindergarten	1.6580	\$4,214.01	1.6627	\$4,357.45	0.0047	\$143.44
Kindergarten Early Intervention	2.0457	\$5,199.27	2.0527	\$5,379.71	0.0070	\$180.44
Grades 1-3	1.2881	\$3,273.85	1.2903	\$3,381.48	0.0022	\$107.63
Grades 1-3 Early Intervention	1.8012	\$4,577.86	1.8065	\$4,734.48	0.0053	\$156.62
Grades 4-5	1.0367	\$2,634.71	1.0375	\$2,718.92	0.0008	\$84.21
Grades 4-5 Early Intervention	1.7951	\$4,562.38	1.8006	\$4,719.00	0.0055	\$156.62
Grades 6-8	1.0290	\$2,615.21	1.0298	\$2,698.87	0.0008	\$83.66
Middle School Programs	1.1333	\$2,880.26	1.1347	\$2,973.88	0.0014	\$93.62
Grades 9-12	1.0000	\$2,541.56	1.0000	\$2,620.77	0.0000	\$79.21
CTAE 9-12	1.1887	\$3,021.21	1.1868	\$3,110.38	-0.0019	\$89.17
Special Education - Category I	2.3901	\$6,074.57	2.3968	\$6,281.48	0.0067	\$206.91
Special Education - Category II	2.8051	\$7,129.33	2.8161	\$7,380.26	0.0110	\$250.93
Special Education - Category III	3.5718	\$9,077.95	3.5865	\$9,399.34	0.0147	\$321.39
Special Education - Category IV	5.7898	\$14,715.09	5.8151	\$15,240.01	0.0253	\$524.92
Special Education - Category V	2.4583	\$6,248.03	2.4630	\$6,454.94	0.0047	\$206.91
Gifted	1.6656	\$4,233.11	1.6699	\$4,376.39	0.0043	\$143.28
Remedial	1.3481	\$3,426.16	1.3511	\$3,540.80	0.0030	\$114.64
Alternative Education	1.4766	\$3,752.81	1.4802	\$3,879.23	0.0036	\$126.42
ESOL Program	2.5558	\$6,495.65	2.5662	\$6,725.55	0.0104	\$229.90
<b>QBE Programs, Weights, and Values</b>						

The high school general education Grades 9-12 program is the base program against which the cost of all other programs is compared. Since the number of students drive the extent of funding received, those local school districts with the highest student population receive the most funding. Additionally, those school districts with a higher percentage of students enrolled in the more expensive QBE programs such as the Special Education – Category IV program, which has a value of \$15,240.01 per FTE receive more funding. The inverse is also true. The funding for each program is calculated as follows:

$$\text{Program Weight} \times \text{Base Program Cost} \times \text{FTE} + \text{Program Training and Experience (T\&E)} = \text{Total QBE Formula Program Earnings}$$

State QBE Formula Earnings provide Grades K-12 educational funding for the following:

- Direct Instructional Costs – Salaries and Benefits for Teachers, Aides/Paraprofessionals (Kindergarten only), Subject Specialists, Counselors, and Technology Specialists
- Direct Instructional Operational Costs – Consumable Materials, Instructional Materials (including Textbooks), Travel and Equipment Replacement
- Indirect Costs – Central Administration<sup>1</sup>, School Administration<sup>2</sup> and Facility Maintenance and Operations

<sup>1</sup>Include Salary and Operational Costs funding for following personnel: Superintendent, Asst Superintendent, One (1) Secretary, One (1) Accountant, Psychologist, Social Worker and Special Ed Leadership

<sup>2</sup>Include Salary and Operational Costs funding for following personnel: Principal, Asst Principal and School Secretary

- Media – Media Specialists’ Salaries and Benefits and Materials
- 20 Additional Days of Instruction
- Staff and Professional Development
- Categorical Grants: Pupil Transportation and Nursing Services
- Educational Equalization Grant Funding
- Military Counselors

### **Categorical Grants:**

In addition to the QBE Formula Earnings, the State provides funding for categorical grants. For FY 2019 the categorical grants are Pupil Transportation, \$2,097,499 and Nursing Services, \$660,154.

The Georgia Department of Education (GaDOE) annual student transportation survey is used to derive the pupil transportation grant funding. From the survey results, route maps are created that determine the minimum number of buses required to transport students. Students that live closer than 1.5 miles of school are not included in the pupil transportation funding calculation, with the exception of students with disabilities. Costs for drivers’ salaries and benefits, drug testing, school bus liability insurance, and operations are included in the funding formula.

The Nursing Services grant funding, however, is based on the full-time equivalent (FTE) students like the QBE formula earnings funding. For elementary schools, one nurse is funded for every 750 FTE students. At the middle and high school level, one nurse is funded for every 1,500 FTE students. The state school nursing funding ratio is one registered professional nurse to five

licensed practical nurses and is based on a 180 day contract. Starting in 2015, the state funded 50% of the average salary and benefits for a registered professional nurse or a licensed practical nurse.

Funding for both the Pupil Transportation and Nursing Services grants is reflected on the District's Earnings Sheet along with the other QBE Formula Earnings.

**Educational Equalization Grant:**

The Educational Equalization Grant was developed to offset some of the disparity in property tax wealth experienced by taxing jurisdictions statewide. School districts at or below the 75% property tax wealth level receive additional state funding in proportion to the amount of mills that they must levy beyond 5 mills to share in the funding of public education.

The Educational Equalization Grant funding for the District from FY 2003 through FY 2019 is reflected below. For seven of the past ten years, the District has experienced a decline in this state funding. However, for FY 2019 Educational Equalization Grant funding is projected at \$9,391,540, which represents an increase of \$1,758,241 or 23.0% over FY 2018. The total assessed values depicted by the local property tax digest is one of the driving components that define the funding received each year for this line item. For calendar year 2017, FY 2018, Muscogee County had a county-wide revaluation of properties that resulted in a 12.58% increase in the tax digest. This favorable increase in the digest positively impacted the Educational Equalization Grant funding.

**Educational Equalization Grant Funding  
FY 2003 – FY 2019**

Fiscal Year	Equalization Funding	Change (Dollars)	Change (Percent)
2003	\$ 12,206,771		
2004	\$ 15,114,659	\$ 2,907,888	23.8%
2005	\$ 19,304,392	\$ 4,189,733	27.7%
2006	\$ 21,847,537	\$ 2,543,145	13.2%
2007	\$ 22,024,837	\$ 177,300	0.8%
2008	\$ 26,903,997	\$ 4,879,160	22.2%
2009	\$ 31,073,396	\$ 4,169,399	15.5%
2010	\$ 25,723,070	\$ (5,350,326)	-17.2%
2011	\$ 26,517,050	\$ 793,980	3.1%
2012	\$ 21,351,781	\$ (5,165,269)	-19.5%
2013	\$ 18,835,941	\$ (2,515,840)	-11.8%
2014	\$ 12,481,592	\$ (6,354,349)	-33.7%
2015	\$ 7,212,222	\$ (5,269,370)	-42.2%
2016	\$ 7,885,472	\$ 673,250	9.3%
2017	\$ 7,754,920	\$ (130,552)	-1.7%
2018	\$ 7,633,299	\$ (121,621)	-1.6%
<b>2019</b>	<b>\$ 9,391,540</b>	<b>\$ 1,758,241</b>	<b>23.0%</b>

### Adjustments to State QBE Formula Earnings:

The calculated State QBE Formula Earnings are offset by the Local Five Mill Share and the Austerity Reduction to derive at the Net State QBE Formula Earnings received by the District.

### Local Five Mills Share

The Local Five Mill Share is the amount of money required for a local school district to participate in the state funding of public education. For FY 2019, according to the *preliminary* property tax digest received in May 2018, it is projected that the District must levy 5.67 mills to meet this requirement. This is .67 mills above the 5 mill share requirement. For FY 2019, the District is again, like FY 2018, projected to be closer to the 5 mill share requirement for the funding of public education. This was due to the recent county-wide revaluation that took place in Calendar Year (CY) 2017, FY 2018 and was based on the final tax digest received after adoption of the FY 2018 budget. Fiscal year 2018 marked the first year since CY 2012, FY 2013 that the District's required 5 mill share levy was under 6 mills. The District is projected to receive the final property tax digest in late July 2018.

Below is the history of the Local Five Mill Share funding for the District from FY 2005 to FY 2019. For the most part, the District's required contribution has steadily increased from year to year. Based on revenue projections provided by the Ga DOE, as with FY 2018, for FY 2019, the District is once again back to the trend of realizing an increase in its required contribution of \$386,496 or 1.42% over FY 2018. However, the increase or change is favorably less than FY 2018 by over 50%.

### Local Five Mills Share FY 2005 – FY 2019

Fiscal Year	Local 5 Mill Share	Change (Dollars)	Change (Percent)
2005	\$ 18,850,345		
2006	\$ 19,332,548	\$ 482,203	2.56%
2007	\$ 20,759,050	\$ 1,426,502	7.38%
2008	\$ 21,202,955	\$ 443,905	2.14%
2009	\$ 21,921,294	\$ 718,339	3.39%
2010	\$ 21,015,123	\$ (906,171)	-4.13%
2011	\$ 20,801,634	\$ (213,489)	-1.02%
2012	\$ 21,687,079	\$ 885,445	4.26%
2013	\$ 23,012,205	\$ 1,325,126	6.11%
2014	\$ 25,586,282	\$ 2,574,077	11.19%
2015	\$ 26,488,303	\$ 902,021	3.53%
2016	\$ 25,929,065	\$ (559,238)	-2.11%
2017	\$ 26,372,817	\$ 443,752	1.71%
2018	\$ 27,169,266	\$ 796,449	3.02%
<b>2019</b>	<b>\$ 27,555,762</b>	<b>\$ 386,496</b>	<b>1.42%</b>

## Austerity Reduction

The Austerity Reduction is a reduction to the State QBE Formula Earnings. It is the inability of the state to fund their share of the QBE programs; increasing the amount that local boards of education have to share in the funding of public education. This line item is used by the state to withhold earned State QBE Formula Earnings from school districts and is identified as “Amended Formula Adjustment” on the District’s annual Earnings Sheet. It is also a means to pass the revenue shortfalls realized by the state down to school districts.

Austerity Reductions were initially introduced in FY 2003 by the Georgia General Assembly as a temporary measure in response to the earlier recession and the reduction in overall state revenues. Austerity Reductions have become a permanent line item adjustment and have continued through FY 2018.

However, on March 27, 2018 Governor Deal amended his FY 2019 budget recommendation that was initially shared in January to include an additional \$167 million for K-12 education. The continued year-over-year recovery experienced by the state made this possible. For the first time since the onset of austerity reductions in 2003, the state is declaring that it will fully fund its share of the QBE funding formula. With this historical change, this line item reduction will be eliminated for fiscal year 2019. For Muscogee County Schools, this results in additional State QBE Formula Earnings of \$2,983,102. Given that MCSD employs more staff than recognized by the State QBE funding formula, the District is required to use more and more of its local tax dollars to meet the overall funding needs of its students and staff. The elimination of austerity reductions eases the funding shortfalls.

For fiscal years 2003 through 2019, the District will have incurred \$192.6 million in austerity reductions as reflected in the chart below.

### Austerity Reductions FY 2003 – FY 2019

Fiscal Year	Austerity Reductions	Cumulative Reductions
2003	\$ 3,120,951	\$ 3,120,951
2004	\$ 6,504,569	\$ 9,625,520
2005	\$ 7,643,084	\$ 17,268,604
2006	\$ 7,643,015	\$ 24,911,619
2007	\$ 3,639,342	\$ 28,550,961
2008	\$ 2,947,041	\$ 31,498,002
2009	\$ 10,604,723	\$ 42,102,725
2010	\$ 29,126,485	\$ 71,229,210
2011	\$ 23,159,128	\$ 94,388,338
2012	\$ 24,074,612	\$ 118,462,950
2013	\$ 23,840,635	\$ 142,303,585
2014	\$ 21,238,578	\$ 163,542,163
2015	\$ 14,404,918	\$ 177,947,081
2016	\$ 8,749,798	\$ 186,696,879
2017	\$ 3,013,669	\$ 189,710,548
2018	\$ 2,951,039	\$ 192,661,587
<b>2019</b>	-	<b>\$ 192,661,587</b>

# Initial Earnings Sheet – Ga Department of Education (GaDOE)

The FY 2019 State Revenues discussed on the preceding pages are reported on the GaDOE Initial Earnings Sheet, as shown below. As adjustments are made to state revenues, amended earnings sheets are provided. For the most part, state revenues are adjusted at mid-year to capture any revenue gains resulting from increased enrollments. Due to the hold harmless provision of the State Quality Basic Education (QBE) funding formula, school districts' initial revenues are not impacted by enrollment shortfalls realized at mid-year.

OFFICIAL		Georgia State Department Of Education										5/1/2018																			
		Earnings Sheet for FY 2019																													
School System: 706 - Muscogee County		FY19 INITIAL										THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,620.77																			
		Earnings (\$)					Earned Positions					Grades K-12																			
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL S MILLS	STATE FUNDS	Teacher	Sub. Spec	Couns.	Tech. Spec																					
Kindergarten Pgm	2,309	13,063,727	180,450	13,244,177	1,992,666	11,251,482	153.93		5.13	2.10																					
Kindergarten Early Intr Pgm	0	0	0	0	0	0	0.00			0.00																					
Primary Grade(1-3) Pgm	6,685	30,327,089	574,240	30,901,329	4,649,358	26,251,971	393.23	19.38	14.86	6.08																					
Primary Grd Early Intrv(1-3) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00																					
Upper Elementary Grd(4-5) Pgm	4,439	15,372,205	312,594	15,684,799	2,359,906	13,324,893	193.00	12.87	9.86	4.04																					
UppElem Grd Early Intrv(4-5)	0	0	0	0	0	0	0.00	0.00	0.00	0.00																					
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00																					
Middle School(6-8) Pgm	5,790	22,692,589	407,740	23,100,329	3,475,633	19,624,696	289.50	16.78	12.87	5.26																					
High School Gen Educ(9-12)	6,479	21,122,780	736,014	21,858,794	3,288,834	18,569,960	281.70		14.40	5.89																					
CTAE(9-12) PGM	1,428	5,307,128	468,671	5,775,799	869,016	4,906,783	71.40		3.17	1.30																					
Students with Disab Cat I	804	5,320,540	150,372	5,470,912	823,143	4,647,769	75.50			0.55																					
Students with Disab Cat II	165	1,786,458	21,672	1,808,130	272,048	1,536,082	25.38			0.15																					
Students with Disab Cat III	1,486	20,887,370	303,442	21,190,812	3,188,331	18,002,481	297.20			1.35																					
Students with Disab Cat IV	285	6,664,608	120,390	6,784,998	1,020,858	5,764,140	95.00			0.26																					
Students with Disab Cat V	127	1,118,723	53,647	1,172,370	176,393	995,977	15.88			0.12																					
Gifted Student Category VI	759	4,473,299	76,585	4,549,884	684,567	3,865,317	63.25			0.69																					
Remedial Education Pgm	0	0	0	0	0	0	0.00		0.00	0.00																					
Alternate Education Pgm	344	1,679,591	24,224	1,703,815	256,353	1,447,462	22.93		0.76	0.31																					
Eng. Spkrs. of Other Lang.(ESOL)	155	1,583,029	8,904	1,591,933	239,519	1,352,414	22.14		0.34	0.14																					
Spec Ed. Itinerant				638	96	542																									
Spec Ed. Supplemental Speech				87,671	13,191	74,480																									
<b>TOTAL DIRECT INSTRUC.</b>	<b>31,055</b>	<b>151,399,136</b>	<b>3,438,945</b>	<b>154,926,390</b>	<b>23,309,941</b>	<b>131,616,449</b>	<b>2,000.04</b>	<b>49.03</b>	<b>61.39</b>	<b>28.24</b>																					
<b>INDIRECT COST</b>																															
Central Admin		3,571,590	0	3,571,590	537,375	3,034,215					1.00	6.00			1.00	1.00	12.55	12.55	17.13												
School Admin		9,015,180	218,124	9,233,304	1,389,226	7,844,078							54.00	49.69	61.73																
Facility M & O			9,254,386	9,254,386	1,392,398	7,861,988																									
Sub Total (INDIRECT COST)		12,586,770	9,472,510	22,059,280	3,318,999	18,740,281					1.00	6.00	54.00	49.69	62.73	1.00	12.55	12.55	17.13												
MEDIA CENTER PGM.		3,734,632	435,277	4,169,909	627,397	3,542,512															53.57										
20 DAYS ADDITIONAL INSTRUCTION		1,272,768		1,272,768	191,498	1,081,270																									
STAFF & PROFESSIONAL DEV				700,743	105,433	595,310																									
PRINCIPAL STAFF & PROF. DEV				16,578	2,494	14,084																									
MIDTERM HOLD HARMLESS																															
Amended Formula Adjustment						0																									
Charter System Adjustment						0																									
<b>QBE FORMULA EARNINGS</b>		<b>168,993,306</b>	<b>13,346,732</b>	<b>183,145,668</b>	<b>27,556,762</b>	<b>155,589,906</b>	<b>2,000.04</b>	<b>49.03</b>	<b>61.39</b>	<b>28.24</b>	<b>1.00</b>	<b>6.00</b>	<b>54.00</b>	<b>49.69</b>	<b>62.73</b>	<b>1.00</b>	<b>12.55</b>	<b>12.55</b>	<b>17.13</b>	<b>53.57</b>											
<b>CATEGORICAL GRANTS</b>																															
Pupil Transportation Pgm (Includes 135 Drivers and bus replacement funds of 0)				2,097,499		2,097,499																									
Sparsity - Regular				0		0																									
Nursing Services				660,154		660,154																									
<b>TOTAL EARNINGS FOR QUALITY BASIC EDUCATION</b>				<b>185,903,321</b>		<b>158,347,559</b>																									
Education Equalization Funding Grant				9,391,540		9,391,540																									
<b>TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET</b>				<b>195,294,861</b>		<b>167,739,099</b>																									
Charter Commission Admin - State						0																									
Military Counselors						40,468																									
DCH Direct Payment						0																									
State Commission Charter Supplement				0		0																									
<b>TOTAL FUNDING ON THIS ALLOTMENT SHEET</b>				<b>195,294,861</b>		<b>167,779,567</b>																									
							<b>Total T&amp;E</b>	<b>66,727,648</b>	includes T&E	<b>47,177,488</b>	and HI	<b>19,550,160</b>																			

**NOTES**

- Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated, subject to each district's approved flexibility contract.
- Health Insurance for Certificated Personnel is funded on a per member per month amount(PMPM) of \$945.00, for an annual funding amount of \$11,340 in QBE under appropriation in FY 2019 (HB 684).
- Teacher Retirement is funded at 20.90% in QBE in FY 2019 (HB 684).

## **FEDERAL REVENUE**

Federal Revenues are grants from the federal government and require that the District adheres to various expenditure controls. They are primarily designed to supplement state and local funding and generally target specific student populations and/or educational objectives.

For FY 2019, Federal Revenue sources for the General Fund are projected at \$1,630,000 and include the following: Impact Aid & Timber \$780,000, Ft. Benning Contracts \$100,000 and Junior Reserve Officer's Training Corps (JROTC) Grants \$750,000; representing 0.58% of the total General Fund Revenues. The Impact Aid provides maintenance and operations school assistance in federally affected areas. The Ft. Benning Contracts is reimbursement for services provided to those students (program for exceptional children) receiving special needs services. The JROTC grant provides funding for the high school ROTC programs provided by the District.

## **LOCAL PROPERTY TAXES**

The Local Property Taxes Revenue is the second largest General Fund Revenue source for the District, representing 38.92% of the total projected General Fund Revenues and 29.64% of Total Anticipated Revenues – All Funds. Local Property Taxes Revenue is the principal source of local revenue. For FY 2019, Local Property Tax Revenue is projected at \$109,988,718 which is identical to FY 2018. At the time of budget adoption, the Tax Assessors Office was still processing the historic number of residential property parcels under appeal as a result of the countywide revaluation of all parcels for calendar year (CY) 2017. A record breaking 11,000 properties were appealed and many revalued, often resulting in sharp reductions from the initial assessments. There still remained uncertainty regarding the final impact on the tax digest, particularly since the reassessments established for appealed properties are held the same for three consecutive years. Additionally, at the time of adoption of the FY 2019 General Fund Budget, the tax revenue gains associated with the 12.58% growth in the tax digest as a result of the CY 2017 countywide revaluation had not materialized. The District had not even realized the conservative projected Local Property Tax Revenue of \$109.9 million for FY 2018. For these reasons, Local Property Tax Revenue for FY 2019 was projected flat in relation to the preceding fiscal year.

Local property taxes are ad valorem property taxes which are levied, based on value, on real and personal property within the school district for school bond purposes. There are, however, certain classes of property which are exempt from taxation, including public property, religious property, charitable property, property of nonprofit hospitals, nonprofit homes for the aged, nonprofit homes for the mentally handicapped, college and certain educational property, public library property, certain farm products, certain air and water pollution control property, and personal effects.

For the purpose of reducing the burden of ad valorem taxation for property owned by a taxpayer and occupied as his or her legal residence (“homestead”), the state of Georgia and Muscogee County have granted several different forms of homestead exemptions.

Ad valorem property taxes are levied annually in mills (one tenth of one cent or one, one thousandth of a dollar) upon each dollar of assessed property value. Assessed value is calculated as a percentage of fair market value. The state of Georgia requires all counties to assess taxable tangible

property, with certain exceptions, at 40% of its fair market value and to tax such property on a levy made by each tax jurisdiction according to 40% of the property's fair market value. The assessed values for property tax purposes are determined by the Muscogee County Board of Tax Assessors for all properties except motor vehicles and properties owned by public utilities. The values for motor vehicles and properties owned by public utilities are established by the state of Georgia.

The District as a taxing authority adopts a mill rate levy each year that produces the amount of property tax revenues necessary for the support, maintenance, and operation of the school district. This includes funding for those programs and services to meet the overall needs of the student population, which is beyond the state's minimum requirements for academic success. The mill levy is also used to pay for those salaries and benefits that are not funded by the state's salary schedule and to meet operational needs (i.e. school bus acquisition, technology, local capital outlay). The mill levy adopted is in excess of the required five mills share and works to provide the funding that is not met by state revenues. In accordance to board policy, the tax levied constitutes the appropriations by the governing authority for said purposes, and any amount levied for and appropriated and not expended during the year for which levied shall continue to be funds of the school district and Board of Education and shall not revert to any other purpose. The annual adopted mill levy may not exceed 25 mills per dollar. Local legislation, however, is required should the District desire to increase or remove this limitation.

The Board of Commissioners of the Columbus Consolidated Government levies the ad valorem property taxes for the District. This maintenance and operations (M&O) millage rate when levied (assessed) against all taxable property located in Muscogee County as of January 1<sup>st</sup> will yield the required amount of property tax revenues. The Net M&O Digest for CY 2018 and FY 2019 was projected at \$5,038,769,249 which is 0.73% less than CY 2017, FY 2018. At the time of final budget adoption of June 25, 2018, a final tax digest had not been received from the Muscogee County Tax Assessors Office.

The taxes are billed and collected on behalf of the District by the Muscogee County Tax Commissioner. Taxes levied are payable in two installments with the first payment generally due October 1st and the final payment due December 1<sup>st</sup> of each year. In accordance to Georgia law, the Muscogee County Tax Commissioner remits all taxes collected for school purposes to the District on a monthly basis, after deducting a commission of 2.50% of taxes collected. After factoring in the 2.50% collection fee and a projected collection rate of 99%, the value of a mill was projected at \$4,863,672.

A millage rate for CY 2018, FY 2019 was adopted by the Board of Education on June 25, 2018 at a Called Board Meeting and was communicated to the Columbus Consolidated Government. The Board at this meeting determined that the budget for the fiscal year ending June 30, 2019 will require 23.321 mills for the operations, functions, and purpose of the district. Given that the preliminary tax digest received reflected a year-over-year reduction from CY 2017 of 0.73% and the calculated rollback millage rate of 23.432 mills was greater than the mill levy adopted of 23.321 mills, public hearings regarding the setting of the mill levy were not required.

## **OTHER LOCAL REVENUE**

Other Local Revenue for FY 2019 is projected at \$3,100,000 representing 1.10% of the total General Fund Revenues. This category is reserved for all other revenue sources that are not referenced above and includes the following:

- ✓ Indirect Charges \$1,300,000
- ✓ Other Local Revenue \$1,000,000
- ✓ Interest Income \$650,000
- ✓ Tuition \$150,000

The Other Local Revenues include Recruitment Training Fees, Transportation Revenue, Rentals, Lost and Damaged Books, Recycling, Facility Use Fee, Personnel Reimbursements, and Miscellaneous Revenue. As reflected above, Indirect Charges and Other Local Revenues account for 41.94% and 32.26%, respectively, of the revenues sources in this category.

## **OTHER REVENUE**

Other Revenue for FY 2019 is projected at \$120,000 representing .04% of Total General Fund Revenues, which is identical to FY 2018 given there weren't any projected changes anticipated for the new fiscal year. Other Revenue includes revenue sources not identified in the revenue categories discussed above. It also includes \$50,000 dedicated to the sale of fixed assets.

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Source: Ga Department of Education website: [www.gadoe.org](http://www.gadoe.org)  
State of Georgia. The Official Code of Georgia Annotated. Title 20, Articles 6 and 9, Chapter 2.  
Elton Davis, Isabel Ruthotto. "Financing Georgia's Schools: A 2015 Briefing. Andrew Young School,  
Center for State and Local Finance, Georgia State University, October 20, 2015.  
District financial records

**Muscogee County School District  
Revenue Summary  
FY 2019 General Fund Budget  
With FY 2018 Comparison**

Revenue			Dollar Variance	Pct Variance
	FY 2018	FY 2019		
<b>Local Revenue</b>				
Local Property Taxes	109,988,718	109,988,718	0	0.00%
Tuition	100,000	150,000	50,000	50.00%
Interest Income	500,000	650,000	150,000	30.00%
Indirect Charges	1,500,000	1,300,000	-200,000	-13.33%
Other Local	1,000,000	1,000,000	0	0.00%
<b>Total Local Revenue</b>	<b>\$ 113,088,718</b>	<b>\$ 113,088,718</b>	<b>\$ -</b>	<b>0.00%</b>
<b>State Revenue</b>				
<b>Quality Basic Education (QBE)</b>				
QBE Formula Earnings	175,587,249	183,145,668	7,558,419	4.30%
Local Five Mill Share	-27,169,266	-27,555,762	-386,496	1.42%
Pupil Transportation Grant	2,058,859	2,097,499	38,640	1.88%
Austerity Reduction	-2,951,039	0	2,951,039	-100.00%
Equalization Earnings	7,633,299	9,391,540	1,758,241	23.03%
Nursing Services	636,448	660,154	23,706	3.72%
Military Counselor	40,468	40,468	0	0.00%
<b>Total State Revenue</b>	<b>\$ 155,836,018</b>	<b>\$ 167,779,567</b>	<b>\$ 11,943,549</b>	<b>7.66%</b>
<b>Federal Revenue</b>				
Impact Aid and Timber	600,000	780,000	180,000	30.00%
Ft. Benning Contracts	100,000	100,000	0	0.00%
JROTC Grants	775,000	750,000	-25,000	-3.23%
Other	0	0	0	N/A
<b>Total Federal Revenue</b>	<b>\$ 1,475,000</b>	<b>\$ 1,630,000</b>	<b>\$ 155,000</b>	<b>10.51%</b>
<b>Other Revenue</b>				
Sale of Assets	50,000	50,000	0	0.00%
Other	70,000	70,000	0	0.00%
<b>Total Other Revenue</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total Revenue - All Sources</b>	<b>\$ 270,519,736</b>	<b>\$ 282,618,285</b>	<b>\$ 12,098,549</b>	<b>4.47%</b>

**Note: Reported State Revenues do not reflect projected mid-year earnings adjustment.**

**Muscogee County School District  
Revenue Summary  
FY 2019 General Fund Budget  
With FY 2018 Comparison**

Revenue			Dollar Variance	Pct Variance
	FY 2018	FY 2019		
<b>SUMMARY OF REVENUES AND INCOMING TRANSFERS</b>				
Local Revenue	113,088,718	113,088,718	0	0.00%
State Revenue	155,836,018	167,779,567	11,943,549	7.66%
Federal Revenue	1,475,000	1,630,000	155,000	10.51%
Other Revenue	120,000	120,000	0	0.00%
Incoming Transfers	0	0	0	N/A
<b>Total</b>	<b>\$ 270,519,736</b>	<b>\$ 282,618,285</b>	<b>\$ 12,098,549</b>	<b>4.47%</b>
<b>Beginning Fund Balance</b>	<b>60,703,900</b>	<b>53,946,027</b>	<b>-6,757,873</b>	<b>-11.13%</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 331,223,636</b>	<b>\$ 336,564,312</b>	<b>\$ 5,340,676</b>	<b>1.61%</b>

Note: The year-over-year projected increase in Total General Fund Revenues of \$12.0 million is primarily attributed to the gain projected for State Revenue.

For FY 2019, the District is projected to realize additional State QBE Earnings of \$11.9 million as a result of the Governor again passing down to school districts the tax revenue gains realized as a result of the increase in overall state tax revenue collections. This is the fifth consecutive year that the state has continued to pass down some of the tax revenue gains to school districts by funding more of its share of public education. State QBE Formula Earnings grew \$7.5 million over FY 2018. The increase in State Revenue is primarily dedicated to the state's funding the 4.09% increase in the Teacher's Retirement System (TRS) employer rate for formula earned certificated staff, effective July 1, 2018. Austerity Reductions, which represented the state's inability to fund its share of public education, declined \$2,951,039 to \$0 resulting from the state making a historical move to completely eliminate this line item.

The continued modest gains realized in the Local Property Tax Digest are projected to continue again for FY 2018. However, for FY 2019 due to the uncertainty in the tax digest that arose as a result of over 11,000 residential properties under appeal due to the countywide revaluation in 2017, Local Property Tax Revenue was conservatively projected identical to FY 2018 at \$109.9 million. At the time of final adoption of the FY 2019 General Fund budget, the District had not received a tax digest for calendar year 2018, fiscal year 2019. As in prior years, the District will continue to monitor this line item and make the necessary revenue adjustments, if needed.



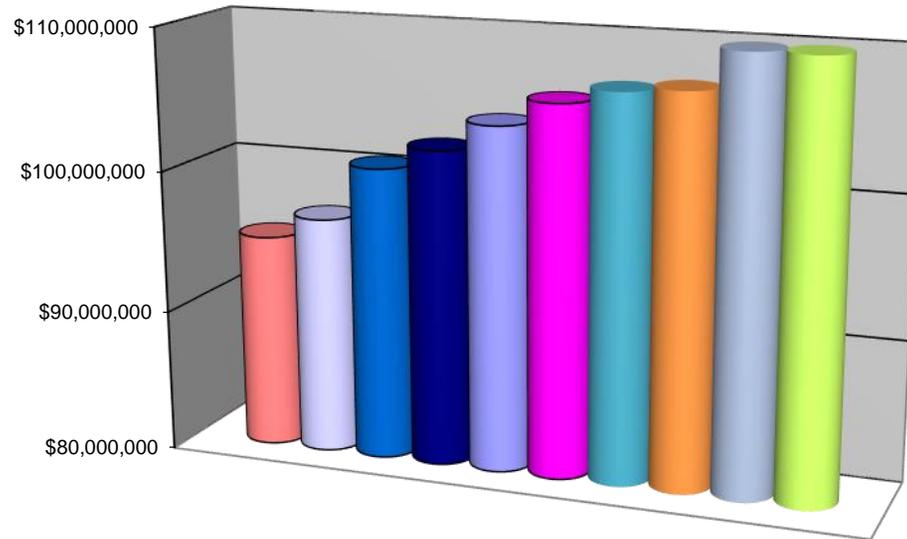
**MUSCOGEE COUNTY SCHOOL DISTRICT**  
**State Quality Basic Education (QBE) Earnings Comparison**  
**FY 2018 Mid-Term to FY 2018 Initial and FY 2019 Initial to FY 2018 Initial**

QBE FORMULA EARNINGS	FY 2018 Initial, dated 5-14-2017		FY 2018 Initial, dated 12-5-2017		FY 2018 Mid-Term, dated 3-29-2018		FY 2019 Initial, dated 5-1-2018		Difference		Difference		Difference	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
	FTE	30,792		30,783		31,055		31,055		(9)		263		263
TOTAL QBE FORMULA EARNINGS		175,587,249		175,548,633		177,713,996		183,145,668		(38,616)		2,126,747		7,558,419
LESS: LOCAL FIVE MILL SHARE		(27,169,266)		(27,169,267)		(27,169,266)		(27,555,762)		(1)		-		(386,496)
LESS: AUSTERITY REDUCTIONS		(2,951,039)		(2,946,758)		(2,963,644)		-		4,281		(12,605)		2,951,039
EQUALIZATION EARNINGS		7,633,299		7,633,299		7,633,299		9,391,540		-		-		1,758,241
CATEGORICAL GRANTS:														
NURSING SERVICES		636,448		636,448		636,448		660,154		-		-		23,706
TRANSPORTATION		2,058,859		2,058,859		2,077,688		2,097,499		-		18,829		38,640
MILITARY COUNSELORS		40,468		40,468		40,468		40,468		-		-		-
<b>TOTAL FUNDING</b>		<b>\$ 155,836,018</b>		<b>\$ 155,801,682</b>		<b>\$ 157,968,989</b>		<b>\$ 167,779,567</b>		<b>\$ (34,336)</b>		<b>\$ 2,132,971</b>		<b>\$ 11,943,549</b>

As reflected above, in comparison to Mid-Year 2018 versus Initial 2018, the District realized an increase in Total State QBE Earnings of \$2,132,971. This additional funding resulted from the year-over year increase in student full-time (FTE) of 263 students.

For FY 2019, however, the District is projected to receive \$11.9 million in additional State QBE Earnings over FY 2018. This year-over-year increase of 7.66% is attributed to increased QBE Formula Earnings which grew \$7.5 million over FY 2018 Initial Earnings. Additionally, as shared earlier in the document, the Governor's *historical* move to completely eliminate Austerity Reductions or Amended Formula Adjustments, which totaled \$2.9 million, also contributed to the overall positive gain realized. This marks the fifth consecutive year that the State has passed down some of the tax revenue gains to school districts by funding more of its required share of public education. The growth in the Equalization Earnings funding of \$1.7 million was an additional contributor to the over \$11.9 million year-over-year gain. Details of the Governor's other FY 2019 funding initiatives that have K-12 implications are outlined in the FY 2019 Budget Parameters.

**Muscogee County School District  
Property Tax Collections  
FY 2010-2019**



Property Tax Collections	
2010	\$95,099,274
2011	\$96,713,398
2012	\$100,601,225
2013	\$102,163,235
2014	\$104,142,654
2015	\$105,910,345
2016	\$106,923,792
2017	\$107,241,615
2018	\$109,988,718
2019	\$109,988,718

Property Tax Collections for fiscal years 2010 - 2017 represent actual collections received. Fiscal years 2018 and 2019 represent projected amounts.



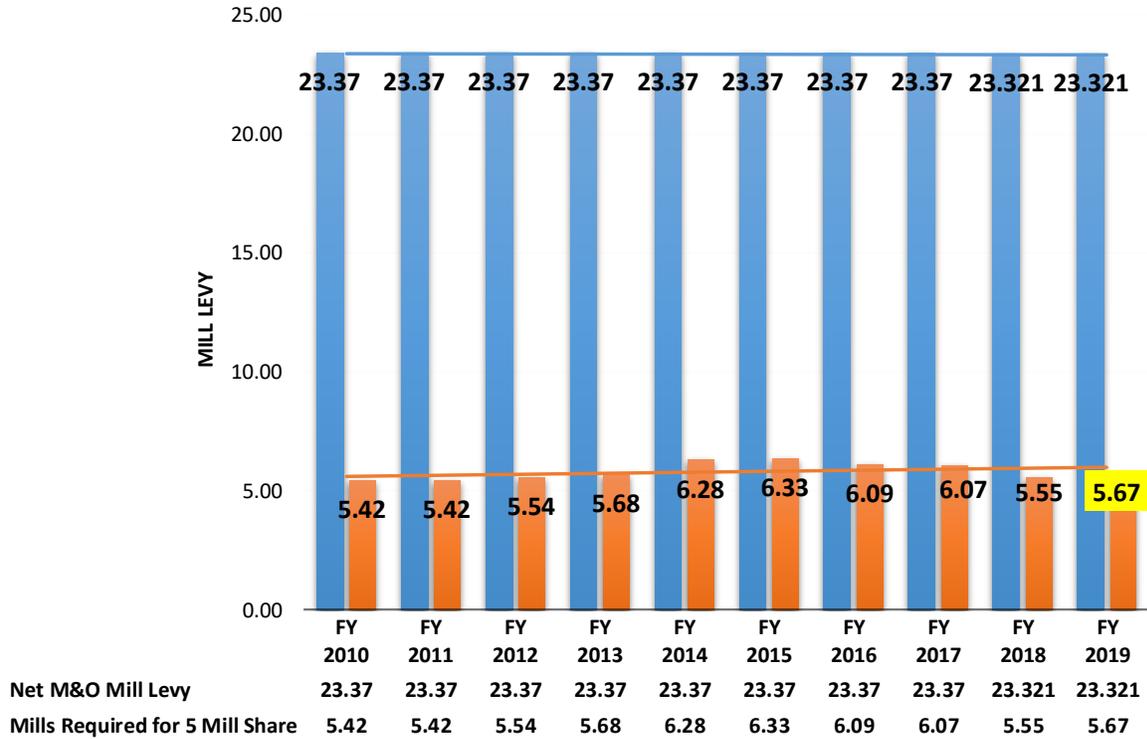
## Local Property Tax Revenues CY 2009-2018, FY 2010-2019

	CY2009 Digest, FY 2010	CY2010 Digest, FY 2011	CY2011 Digest, FY 2012	CY2012 Digest, FY 2013	CY2013 Digest, FY 2014	CY2014 Digest, FY 2015	CY2015 Digest, FY 2016	CY2016 Digest, FY 2017	CY2017 Digest, FY 2018	CY2018 Digest, FY 2019
Net M&O Digest	4,019,333,112	3,979,789,247	4,056,302,421	4,200,525,525	4,224,773,550	4,336,677,026	4,416,380,018	4,508,513,165	5,075,766,466	5,038,769,249
Collection Fee	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Collection Rate	98.896%	98.896%	98.896%	98.896%	98.896%	98.896%	98.896%	98.896%	99.000%	99.000%
Net M&O Digest, (after 2.50% collection fee and 99% collection rate)	3,875,585,683	3,837,456,064	3,911,232,821	4,050,297,930	4,073,678,749	4,181,580,109	4,258,432,603	4,347,270,700	4,899,383,581	4,863,672,018
One Mill Value, after 2.5% Collection Fee and 99% Collection Rate	\$3,875,586	\$3,837,456	\$3,911,233	\$4,050,298	\$4,073,679	\$4,181,580	\$4,258,433	\$4,347,271	\$ 4,899,384	\$ 4,863,672
Net M&O Mill Levy	23.37	23.37	23.37	23.37	23.37	23.37	23.37	23.37	23.321	23.321
Anticipated Collections, Current Year Only	\$ 90,572,437	\$ 89,681,348	\$ 91,405,511	\$ 94,655,463	\$ 95,201,872	\$ 97,723,527	\$ 99,519,570	\$ 101,595,716	\$ 114,258,524	\$ 113,425,695
Local 5 Mill Share	\$ 21,015,123	\$ 20,801,634	\$ 21,687,079	\$ 23,012,205	\$ 25,586,282	\$ 26,488,304	\$ 25,929,065	\$ 26,372,817	\$ 27,169,266	\$ 27,555,762
Mills Required for 5 Mill Share	5.42	5.42	5.54	5.68	6.28	6.33	6.09	6.07	5.55	5.67
CAFR - Actual Property Tax Revenues, Projected FY 2018 and FY 2019 (Includes Collections for Current and Prior Tax Years)	\$ 95,099,274	\$ 96,713,398	\$ 100,601,225	\$ 102,163,235	\$ 104,142,654	\$ 105,910,345	\$ 106,923,792	\$ 107,241,615	\$ 109,988,718	\$ 109,988,718
Year-over-Year Dollar Variance		\$ 1,614,124	\$ 3,887,827	\$ 1,562,010	\$ 1,979,419	\$ 1,767,691	\$ 1,013,447	\$ 317,823	\$ 2,747,103	\$ -
Year-over-Year Percent Variance		1.70%	4.02%	1.55%	1.94%	1.70%	0.96%	0.30%	2.56%	0.00%
<b>Local Five Mill Share</b>										
CAFR - Actual Property Tax Revenues, Projected FY 2018 and FY 2019 (Includes Collections for Current and Prior Tax Years)	\$ 95,099,274	\$ 96,713,398	\$ 100,601,225	\$ 102,163,235	\$ 104,142,654	\$ 105,910,345	\$ 106,923,792	\$ 107,241,615	\$ 109,988,718	\$ 109,988,718
Local 5 Mill Share	\$ 21,015,123	\$ 20,801,634	\$ 21,687,079	\$ 23,012,205	\$ 25,586,282	\$ 26,488,304	\$ 25,929,065	\$ 26,372,817	\$ 27,169,266	\$ 27,555,762
Difference	\$ 74,084,151	\$ 75,911,764	\$ 78,914,146	\$ 79,151,030	\$ 78,556,372	\$ 79,422,041	\$ 80,994,727	\$ 80,868,798	\$ 82,819,452	\$ 82,432,956
Mill Levy	23.37	23.37	23.37	23.37	23.37	23.37	23.37	23.37	23.321	23.321
Mills Required for 5 Mill Share	5.42	5.42	5.54	5.68	6.28	6.33	6.09	6.07	5.55	5.67
Difference	17.95	17.95	17.83	17.69	17.09	17.04	17.28	17.30	17.776	17.655
Fiscal Year	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019

**Note: Local Five Mill Share for FY 2019 based on Ga DOE Official State QBE Earnings information.**

**Muscogee County School District  
 Comparison of Mills Levy to Mills Required for 5 Mill Share  
 FY 2010 – FY 2019**

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As reflected in the above chart, the District has held its mill levy at 23.37 mills even while experiencing a continued increase in its required commitment to the funding of public education. The millage rate was held at 23.37 mills for eighteen consecutive years. For FY 2018, given the county-wide revaluation and the associated projected year-over-year gains in local property tax revenues, the Board voted to roll back the mill levy to 23.321 mills.

The budget parameters for FY 2019 include maintaining the mill levy at 23.321 mills, as projected above. The District must then levy 5.67 mills to share in the funding of public education, which is .67 mills above the 5 mill share requirement.

**Muscogee County School District  
Calendar Year (CY)  
Ad Valorem Tax Digest Millage Rates  
Actual 1999-2017, Projected 2018**

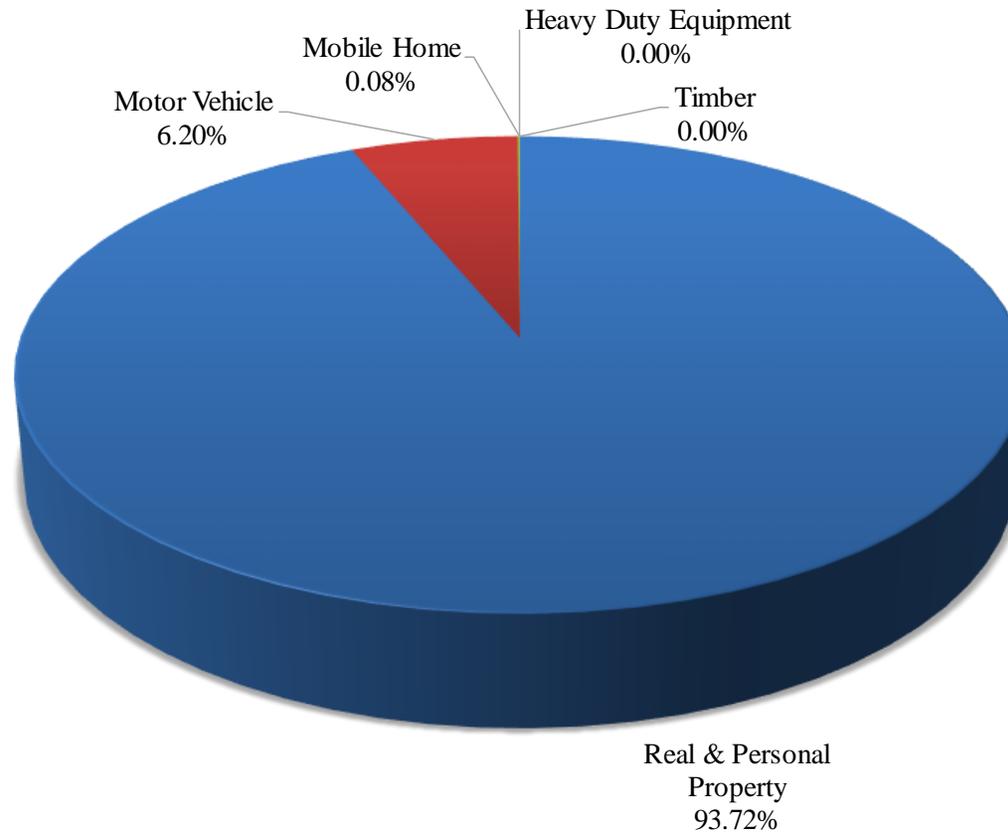
<b>Year</b>	<b>County</b>	<b>District</b>	<b>M&amp;O</b>	<b>Bonds</b>
1999	Muscogee	School	23.37	0.00
2000	Muscogee	School	23.37	0.00
2001	Muscogee	School	23.37	0.00
2002	Muscogee	School	23.37	0.00
2003	Muscogee	School	23.37	0.00
2004	Muscogee	School	23.37	0.00
2005	Muscogee	School	23.37	0.00
2006	Muscogee	School	23.37	0.00
2007	Muscogee	School	23.37	0.00
2008	Muscogee	School	23.37	0.00
2009	Muscogee	School	23.37	0.00
2010	Muscogee	School	23.37	0.00
2011	Muscogee	School	23.37	0.00
2012	Muscogee	School	23.37	0.00
2013	Muscogee	School	23.37	0.00
2014	Muscogee	School	23.37	0.00
2015	Muscogee	School	23.37	0.00
2016	Muscogee	School	23.37	0.00
2017	Muscogee	School	23.321	0.00
<b>2018</b>	<b>Muscogee</b>	<b>School</b>	<b>23.321</b>	<b>0.00</b>

For 18 years, the District maintained its actual Maintenance & Operations (M&O) Millage Rate at 23.37 Mills. This trend was discontinued beginning CY 2017. The Millage Rate projected for CY 2018, FY 2019 is 23.321.

Source: Ga Department of Revenue Local Government Services,  
<https://dor.georgia.gov/county-tax-digest-mill-rates>.

**Gross Maintenance & Operations (M&O) Property Tax Digest  
Projected FY 2019  
Muscogee County Schools**

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As reflected, Real and Personal Property account for over 93.72% of the projected gross M&O digest for FY 2019. Of the two, real property, which includes both commercial and residential properties, consistently accounts for the lion's share of values in this category. For ad valorem tax purposes, this is anticipated given that the extent of real estate in any locality will always far exceed personal property.



**Property Tax Digest, Levies, and Revenues  
Actual FY 2010-FY 2017  
Projected FY 2018 and FY 2019**

<b>Fiscal Year</b>	<b>Calendar Year Mill Levy</b>	<b>Net M&amp;O Tax Digest</b>	<b>Change Tax Digest</b>	<b>Percent Change</b>	<b>Mill Levy</b>	<b>Property Tax Collections</b>	<b>Change (Dollars)</b>	<b>Change (Percent)</b>
2010	2009	4,019,333,112	73,766,263	1.87%	23.37	\$95,099,274	\$173,921	0.18%
2011	2010	3,979,789,247	-39,543,865	-0.98%	23.37	\$96,713,398	\$1,614,124	1.70%
2012	2011	4,056,302,421	76,513,174	1.92%	23.37	\$100,601,225	\$3,887,827	4.02%
2013	2012	4,200,525,525	144,223,104	3.56%	23.37	\$102,163,235	\$1,562,010	1.55%
2014	2013	4,224,773,550	24,248,025	0.58%	23.37	\$104,142,654	\$1,979,419	1.94%
2015	2014	4,336,677,026	111,903,476	2.65%	23.37	\$105,910,345	\$1,767,691	1.70%
2016	2015	4,416,380,018	79,702,992	1.84%	23.37	\$106,923,792	\$1,013,447	0.96%
2017	2016	4,508,513,165	92,133,147	2.09%	23.37	\$107,241,615	\$317,823	0.30%
<b>2018</b>	<b>2017</b>	<b>5,075,766,466</b>	<b>567,253,301</b>	<b>12.58%</b>	<b>23.321</b>	<b>\$109,988,718</b>	<b>\$2,747,103</b>	<b>2.56%</b>
<b>2019</b>	<b>2018</b>	<b>5,038,769,249</b>	<b>-36,997,217</b>	<b>-0.73%</b>	<b>23.321</b>	<b>\$109,988,718</b>	<b>\$0</b>	<b>0.00%</b>

**Note: Property tax collections for fiscal years 2018 and 2019 represent current projections.**

The changes in the net maintenance and operations (M&O) tax digest as well as the changes in property tax collections are reflected above. Overall, the District has realized year-over-year positive gains in both measurements. In regards to the net M&O digest, the most significant change occurred in CY 2017, FY 2018. During this period, the digest grew by \$567.2 million or 12.58% over CY 2016 FY 2017. This growth was due to the complete revaluation of properties county-wide. However, the county experienced over 11,000 in appeals to the assessments provided. At the time of publication of this document, the county was still working through the remaining CY 2017 appeals. At the conclusion of the appeal process, the final values derived will then serve as the basis for property values for both CY 2018, FY 2019 and CY 2019, FY 2020. The preliminary tax digest for CY 2018, FY 2019 reflected a reduction in the digest of .73%, as reported in the chart above.

The property tax collections, however, have realized continued year-over-year gains for all periods reported. Even after factoring in the assessed 2.5% administrative processing fee and 99% collection rate, the District has realized year-over-year percentage gains as high as 4.02% as in FY 2012. These collection gains are all attributed to the continued modest growth in the net M&O tax digest.

**Muscogee County School District**  
**Year-over-Year Maintenance & Operations (M&O) Tax Digest Comparison**  
**Actual FY 2014 (CY 2013) - FY 2018 (CY 2017), Projected FY 2019 (CY 2018)**

	Final FY 2014 (CY 2013) Tax Digest	Percent Gross Digest	Final FY 2015 (CY 2014) Tax Digest	Percent Gross Digest	Final FY 2016 (CY 2015) Tax Digest	Percent Gross Digest	Final FY 2017 (CY 2016) Tax Digest	Percent Gross Digest
Real & Personal Property	5,024,354,120	92.6%	5,158,445,028	92.7%	5,262,708,524	93.0%	5,355,516,188	93.1%
Motor Vehicle	393,334,577	7.3%	398,707,095	7.2%	392,966,855	6.9%	392,993,078	6.8%
Mobile Home	6,042,719	0.1%	5,473,226	0.1%	5,147,100	0.1%	5,018,684	0.1%
Timber	196,827	0.0%	140,123	0.0%	-	0.0%	358,648	0.0%
Heavy Duty Equipment	99,116	0.0%	61,758	0.0%	132,105	0.0%	110,849	0.0%
Gross Digest	5,424,027,359	100.0%	5,562,827,230	100.0%	5,660,954,584	100.0%	5,753,997,447	100.0%
Exemptions - M&O	(1,199,310,009)		(1,226,206,404)		(1,244,630,766)		(1,245,540,482)	
Net M&O Digest	4,224,717,350		4,336,620,826		4,416,323,818		4,508,456,965	
Forest Land Protection Grant	56,200		56,200		56,200		56,200	
<b>Adjusted Net M&amp;O Digest</b>	<b>4,224,773,550</b>		<b>4,336,677,026</b>		<b>4,416,380,018</b>		<b>4,508,513,165</b>	

	Final FY 2018 (CY 2017) Tax Digest	Percent Gross Digest	Projected FY 2019 (CY 2018) Tax Digest	Percent Gross Digest	FY19 - FY18 Dollar Variance	FY19 - FY18 Percent Variance
Real & Personal Property	\$5,961,964,012	93.8%	\$5,942,168,287	93.7%	(19,795,725)	-0.33%
Motor Vehicle	387,465,491	6.1%	393,226,883	6.2%	5,761,392	1.49%
Mobile Home	4,993,641	0.1%	5,121,213	0.1%	127,572	2.55%
Timber	77,452	0.0%	77,451	0.0%	(1)	0.00%
Heavy Duty Equipment	20,891	0.0%	49,930	0.0%	29,039	139.00%
Gross Digest	6,354,521,487	100.0%	6,340,643,764	100.0%	(13,877,723)	-0.22%
Exemptions - M&O	(1,278,806,820)		(1,301,925,869)		(23,119,049)	1.81%
Net M&O Digest	5,075,714,667		5,038,717,895		(36,996,772)	-0.73%
Forest Land Protection Grant	51,799		51,354		(445)	-0.86%
<b>Adjusted Net M&amp;O Digest</b>	<b>5,075,766,466</b>		<b>5,038,769,249</b>		<b>-36,997,217</b>	<b>-0.73%</b>

Note: In relation to FY 2018 (CY 2017), the Net M&O Tax Digest for FY 2019 (CY 2018) is projected to decrease by \$36.9 million or .73%.

Source: Tax Commissioner's Office  
District financial records

**MUSCOGEE COUNTY SCHOOL DISTRICT**  
**Five Year Tax Digest and M&O Levy History**  
**2018 Tax Digest & M&O Levy for Fiscal Year 2019**

The Muscogee County Board of Education does hereby announce that the M&O millage rate for fiscal year 2019 will be established at a meeting held in the Board Room on the 1st floor of the Board of Education at 2960 Macon Road on June 25, 2018 at 6:00 p.m., and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

**CURRENT 2018 TAX DIGEST AND 5 YEAR HISTORY OF LEVY**

<b>School Digest and Levy</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Real & Personal	\$5,024,354,120	\$5,158,445,028	\$5,262,708,524	\$5,355,516,188	\$5,961,964,012	\$5,942,168,287
Motor Vehicles	393,334,577	398,707,095	392,966,855	392,993,078	387,465,491	393,226,883
Mobile Homes	6,042,719	5,473,226	5,147,100	5,018,684	4,993,641	5,121,213
Timber - 100%	196,827	140,123	0	358,648	77,452	77,451
Heavy Duty Equipment	99,116	61,758	132,105	110,849	20,891	49,930
Gross Digest	\$5,424,027,359	\$5,562,827,230	\$5,660,954,584	\$5,753,997,447	\$6,354,521,487	\$6,340,643,764
Less M&O Exemptions	(1,199,310,009)	(1,226,206,404)	(1,244,630,766)	(1,245,540,482)	(1,278,806,820)	(1,301,925,869)
Net M&O Digest	\$4,224,717,350	\$4,336,620,826	\$4,416,323,818	\$4,508,456,965	\$5,075,714,667	\$5,038,717,895
Forest Land Assistance Grant Value	56,200	56,200	56,200	56,200	51,799	51,354
Adjusted Net M&O Digest	\$4,224,773,550	\$4,336,677,026	\$4,416,380,018	\$4,508,513,165	\$5,075,766,466	\$5,038,769,249
Net M&O Millage	23.37	23.37	23.37	23.37	23.321	23.321
Net Taxes Levied	\$98,732,958	\$101,348,142	\$103,210,801	\$105,363,953	\$118,371,950	\$117,509,138
Net Taxes \$ Increase	\$566,676	\$2,615,184	\$1,862,659	\$2,153,152	\$13,007,997	-\$862,812
Net Taxes % Increase	0.58%	2.65%	1.84%	2.09%	12.35%	-0.73%

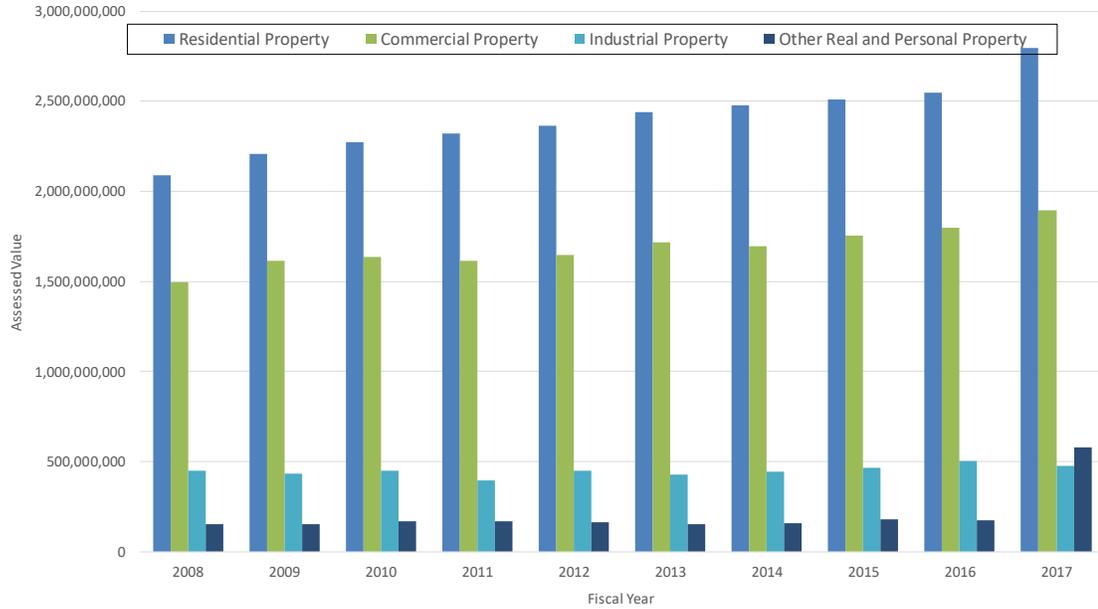
In compliance with the above referenced Georgia statute, the Current 2018 Tax Digest and 5 Year History of Levy was published in the local newspaper on May 31, 2018. Given that the preliminary Maintenance & Operations (M&O) tax digest for CY 2018, FY 2019 reflected a reduction in value of 0.73% in relation to the preceding calendar year, the District was not required to hold public hearings regarding the setting of the mill levy.

**Muscogee County School District  
Property Tax Levies and Collections  
FY 2012 - FY 2017**

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year		Net Taxes Levied for Fiscal Year		Collected within the Fiscal Year of the Levy			Total Collections to Date		
	Adjustments	Year	Year	Amount	Percentage of Levy	Collections in Subsequent Years	Amount	Percentage of Levy	Taxes Receivable at End of Fiscal Year	
2012	\$ (970,396)	\$ 91,925,629	\$ 90,955,233	\$ 88,585,101	97.39%	\$ 1,654,821	\$ 90,239,922	99.21%	\$ 715,311	
2013	\$ (1,254,407)	\$ 94,605,947	\$ 93,351,540	\$ 91,098,895	97.59%	\$ 1,567,022	\$ 92,665,917	99.27%	\$ 685,623	
2014	\$ (178,297)	\$ 95,304,243	\$ 95,125,946	\$ 92,830,588	97.59%	\$ 1,513,701	\$ 94,344,289	99.18%	\$ 781,656	
2015	\$ (790,264)	\$ 98,116,931	\$ 97,326,667	\$ 95,848,560	98.48%	\$ 710,260	\$ 96,558,820	99.21%	\$ 767,846	
2016	\$ (775,575)	\$ 100,477,101	\$ 99,701,526	\$ 97,862,656	98.16%	\$ 918,299	\$ 98,780,955	99.08%	\$ 920,571	
2017	\$ (962,267)	\$ 103,046,806	\$ 102,084,539	\$ 99,775,485	97.74%	\$ 839,744	\$ 100,615,229	98.56%	\$ 1,469,310	

Source:  
Muscogee County Tax Commissioner

**Muscooke County School District  
Assessed Value of Taxable Property  
FY 2008 - FY 2017**



Fiscal Year	Assessed Value				Total Gross Assessed Value	Total Direct Tax Rate <sup>1</sup>	Total Taxable Value	
	Residential Property	Commercial Property	Industrial Property	Other Real and Personal Property			Estimated Actual Taxable Value	Assessed Value as Percent of Actual Value
2008	2,088,899,687	1,493,744,351	449,874,909	155,292,327	4,187,811,274	23.3700	10,469,528,185	40.00%
2009	2,205,333,662	1,613,855,068	435,158,795	151,453,700	4,405,801,225	23.3700	11,014,503,063	40.00%
2010	2,271,465,035	1,638,868,078	449,922,406	167,842,284	4,528,097,803	23.3700	11,320,244,508	40.00%
2011	2,320,550,018	1,616,723,012	397,370,848	167,461,713	4,502,105,591	23.3700	11,255,263,978	40.00%
2012	2,361,789,119	1,645,094,691	448,164,431	164,668,009	4,619,716,250	23.3700	11,549,290,625	40.00%
2013	2,437,623,516	1,715,053,141	425,525,452	150,748,544	4,728,950,653	23.3700	11,822,376,633	40.00%
2014	2,479,979,750	1,696,099,289	445,257,146	157,653,114	4,778,989,299	23.3700	11,947,473,248	40.00%
2015	2,510,095,243	1,755,755,693	465,958,512	179,543,973	4,911,353,421	23.3700	12,278,383,553	40.00%
2016	2,547,300,301	1,796,364,857	503,589,657	175,753,872	5,023,008,687	23.3700	12,557,521,718	40.00%
2017	2,798,421,559	1,895,807,237	478,370,765	581,454,086	5,754,053,647	23.3700	14,385,134,118	40.00%

Source: Muscooke County Tax Commissioner's Office

Note<sup>1</sup>: The county assesses property at 40% of Actual Value. Actual Value is calculated by dividing the Gross Assessed Value by 40 percent.

Note<sup>2</sup>: Tax rates are per \$1,000 of assessed value.

**Muscogee County School District  
Property Tax Rates  
Direct and Overlapping Governments  
FY 2008 - FY 2017**

Fiscal Year	Direct Rate	Overlapping Rates		
	Muscogee County School District (1)	Consolidated Government of Columbus	State of Georgia	Total Millage Rate
2008	23.37	18.96	0.25	42.58
2009	23.37	18.96	0.25	42.58
2010	23.37	18.96	0.25	42.58
2011	23.37	12.10	0.25	35.72
2012	23.37	12.10	0.25	35.72
2013	23.37	18.61	0.20	42.18
2014	23.37	14.94	0.15	38.46
2015	23.37	15.03	0.10	38.50
2016	23.37	15.03	0.05	38.45
2017	23.37	15.03	0.00	38.40

Source: Muscogee County Tax Commissioner's Office

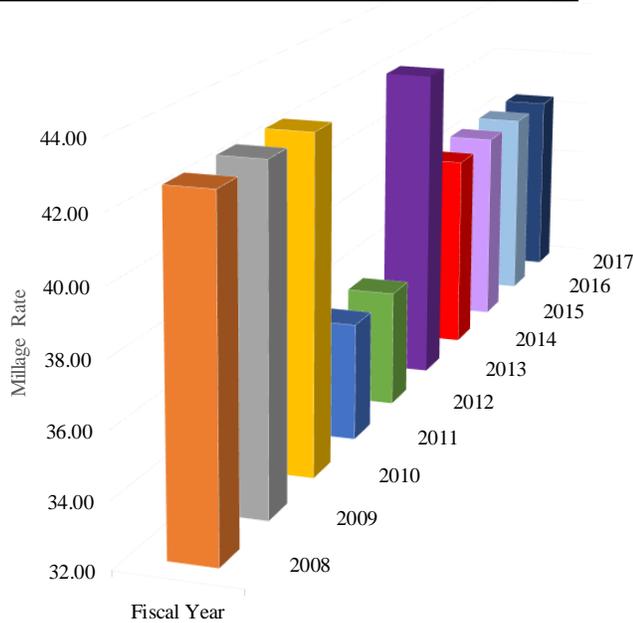
Note<sup>1</sup>: The only component of the direct rate is operating.

Note<sup>2</sup>: Tax rates are per \$1,000 of assessed value.

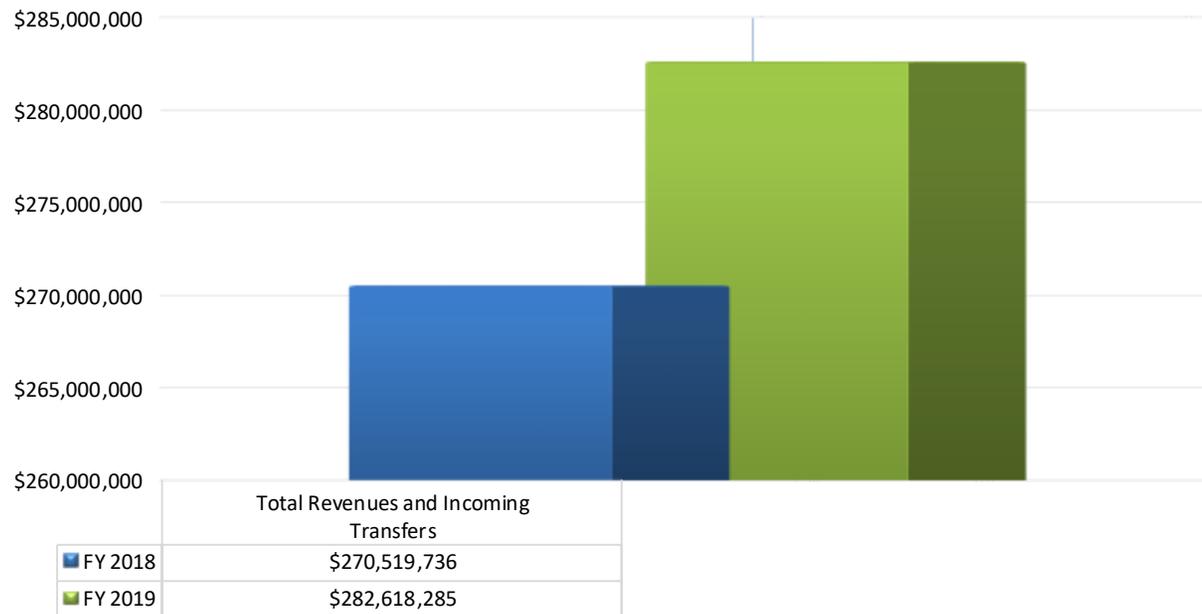
Note<sup>3</sup>: Direct and overlapping rates calculated by the District. Consideration was given to the total assessment for Muscogee County.

This is done since the County and City are consolidated entities and the District serves the total consolidated entity.

**Direct and Overlapping Governments – Total Millage Rates  
FY 2008 – FY 2017**



**Muscogee County School District  
GENERAL FUND  
REVENUES and INCOMING TRANSFERS  
FY 2018 and FY 2019**



For FY 2019 the District is projected to realize a year-over-year increase in Total General Fund Revenues and Incoming Transfers of \$12.1 million or 4.47% over FY 2018. As in prior years, this increase is all attributed to a growth in revenues. The District does not receive any transfers-in from other funds. This increase is primarily attributed to the projected increase of \$11.9 million or 7.66% growth in State Revenues as discussed earlier in the document.

Note: The District does not have any Transfers-In to the General Fund from other funds for FY 2018 and FY 2019.

**Muscogee County School District**  
**GENERAL FUND REVENUES**  
**FY 2010 - FY 2019**

<b>REVENUES</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ACTUAL</b>	<b>FY 2013 ACTUAL</b>	<b>FY 2014 ACTUAL</b>	<b>FY 2015 ACTUAL</b>
State sources	\$ 198,603,335	\$ 208,595,063	\$ 199,211,023	\$ 200,077,329	\$ 193,224,784	\$ 186,956,870
Less: Local Five Mill Share	(21,015,123)	(20,801,634)	(21,687,079)	(23,012,205)	(25,586,282)	(26,488,304)
Less: Austerity Reductions	(29,126,485)	(23,159,128)	(24,074,612)	(23,840,635)	(21,238,578)	(14,404,918)
Total State Sources	\$ 148,461,727	\$ 164,634,301	\$ 153,449,332	\$ 153,224,489	\$ 146,399,924	\$ 146,063,648
Local Property Taxes	\$ 95,099,274	\$ 96,713,398	\$ 100,601,225	\$ 102,163,235	\$ 104,142,654	\$ 105,788,842
Sales Taxes	-	-	-	1,016,425	1,189,212	832,929
Federal Sources	18,490,170	8,621,745	2,074,325	1,905,821	1,639,388	1,573,434
Investment Income	171,498	98,137	120,912	294,063	458,235	436,845
Other Revenue	3,119,563	4,134,908	4,004,735	2,585,045	3,610,470	3,513,045
<b>TOTAL REVENUES</b>	<b>\$ 265,342,232</b>	<b>\$ 274,202,489</b>	<b>\$ 260,250,529</b>	<b>\$ 261,189,078</b>	<b>\$ 257,439,883</b>	<b>\$ 258,208,743</b>

Note: District's financial information presented on the modified accrual basis of accounting, with revenues being recorded when available and measurable.

Source: Comprehensive Annual Financial Report (CAFR)  
District financial records

<b>FY 2016 ACTUAL</b>	<b>FY 2017 ACTUAL</b>	<b>FY 2018 BUDGET</b>	<b>FY 2019 BUDGET</b>	<b>FY 2019 - FY 2018 DOLLAR VARIANCE</b>	<b>FY 2019 - FY 2018 PERCENT VARIANCE</b>
\$ 186,960,958	\$ 183,085,421	\$ 185,956,323	\$ 195,335,329	\$ 9,379,006	5.04%
(25,929,065)	(26,372,818)	(27,169,266)	(27,555,762)	(386,496)	1.42%
(8,737,107)	(2,988,661)	(2,951,039)	-	2,951,039	-100.00%
<b>\$ 152,294,786</b>	<b>\$ 153,723,942</b>	<b>\$ 155,836,018</b>	<b>\$ 167,779,567</b>	<b>\$ 11,943,549</b>	<b>7.66%</b>
\$ 106,923,792	\$ 107,241,615	\$ 109,988,718	\$ 109,988,718	\$ -	0.00%
908,356	941,571	-	-	-	N/A
1,672,581	1,512,236	1,475,000	1,630,000	155,000	10.51%
1,037,908	219,693	500,000	650,000	150,000	30.00%
3,110,580	3,082,023	2,720,000	2,570,000	(150,000)	-5.51%
<b>\$ 265,948,003</b>	<b>\$ 266,721,080</b>	<b>\$ 270,519,736</b>	<b>\$ 282,618,285</b>	<b>\$ 12,098,549</b>	<b>4.47%</b>

## **All Other Revenues – Other Funds**

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## ALL OTHER REVENUES

The All Other Revenues consist of the following broad categories of revenue: Other State Revenues, Capital Projects Fund, Federal and State Program Funds, and School Nutrition Program Funds. A description of each of these revenue categories are referenced below.

### OTHER STATE REVENUES

Other State Revenues consist of various grant revenues from the GaDOE. These grants provide programmatic funding for school districts and require adherence to various expenditure controls. As with other state funding, local boards of education are required to share in the funding of many of these grant programs. The funding provided often does not cover the grant programs' total cost. For FY 2019, the District projected Total Other State Revenues at \$990,511, as reflected below, which is .27% of the Total Anticipated Revenues – All Funds.

Other State Revenues	FY 2019 Revenues
Preschool Handicapped State	\$556,105
Career, Technical and Agricultural Education (CTAE) Supervisors	26,195
CTAE Apprenticeship	36,066
CTAE Industry Certification	5,000
CTAE Extended Year	80,962
Residential Treatment Center	6,420
Math and Science Supplement	201,936
Pupil Transportation	77,320
Teacher of the Year	507
<b>Total</b>	<b>\$990,511</b>

### CAPITAL PROJECTS FUND

The Capital Projects Fund primarily consist of the Special Purpose Local Option Sales Tax (SPLOST) Proceeds, which represent the special one percent (1%) sales and use tax levied on the District's behalf. This tax was approved by referendum by the citizens of Muscogee County and is to be used for educational purposes, which includes the acquisition, construction, or renovation of major capital facilities. The Special 1% Tax is administered and collected by the State of Georgia and is imposed upon the retail purchase, retail sales, rental storage, use and consumption of tangible personal property, and upon specific services. The SPLOST tax proceeds cannot be used for the maintenance and operations of the District.

Included in the Capital Projects Fund are State Capital Outlay Funds. State Capital Outlay Funds represent funding from the Georgia Department of Education for capital expenditures incurred by the District. For FY 2019, the District anticipates the receipt of \$500,000 in State Capital Outlay Funds, which is all associated with the 2015 SPLOST projects.

For FY 2019, the Capital Projects Fund revenues are projected at \$34.3 million as reflected below.

Capital Projects Fund	FY 2019 Revenues
2003 SPLOST	\$10,000
2009 SPLOST	5,000
2015 SPLOST	34,250,000
Local Capital Projects	60,000
<b>Total</b>	<b>\$34,325,000</b>

These receipts are all accounted for in the Capital Projects Fund and represent 9.25% of Total Anticipated Revenues – All Funds.

### **FEDERAL AND STATE PROGRAM FUNDS**

The Federal and State Program Funds is a special revenue fund established to account for the revenues and expenditures associated with various federal and state grants, which total \$28,568,516 and account for 7.70% of Total Anticipated Revenues – All Funds.

#### **Title I**

Of the Federal and State Program Funds, the Title I grant is the dominant fund. The Title I grant is a federally funded grant. It includes the Title I-A Improving Academic Achievement, Title I-A School Improvement, and Title I-A School Improvement Federal - G grant funds. The purpose of the Title I grant funds is to enable educationally deprived students in school attendance areas with high concentrations of low-income families to improve proficiency and achievement in basic and more advanced reading and math assessments. The number of free and reduced lunches earned by a school district is the primary determinant of Title I funding.

As reflected below, the District projects the Title I funding for FY 2019 at \$14.9 million, which is 52.34% of Total Federal and State Program Funds and 4.03% of Total Anticipated Revenues – All Funds.

Title I Grant Funds	FY 2019 Revenues
Title I-A, Improving Academic Achievement	\$ 12,516,383
Title I-A, School Improvement	421,000
Title I-A, School Improvement – Federal G Funds	2,015,794
<b>Total</b>	<b>\$14,953,177</b>

The Title I funds are accounted for in the Governmental Funds financial statements by the District.

## **IDEA**

Part B of the Individuals with Disabilities Education Act (IDEA) provides for federal funds to flow through state agencies to local school districts for the purpose of funding the excess costs of educating disabled students. Like the Title I funds, IDEA is accounted for in the Governmental Funds financial statements. For FY 2019, the District projects to receive \$6,081,120 in federal funding which is 21.29% of Total Federal and State Program Funds and 1.64% of Total Anticipated Revenues – All Funds.

## **SCHOOL NUTRITION PROGRAM**

School Nutrition revenues are projected at \$22,133,465 and represent 5.96% of Total Anticipated Revenues – All Funds for FY 2019. These federally funded receipts are used to provide for a breakfast and lunch school nutrition program for the students enrolled in the district. The District operates the food service program as an enterprise fund.

**Muscogee County School District**  
**REVENUES - ALL OTHER FUNDS**  
**FY 2012 - FY 2019**

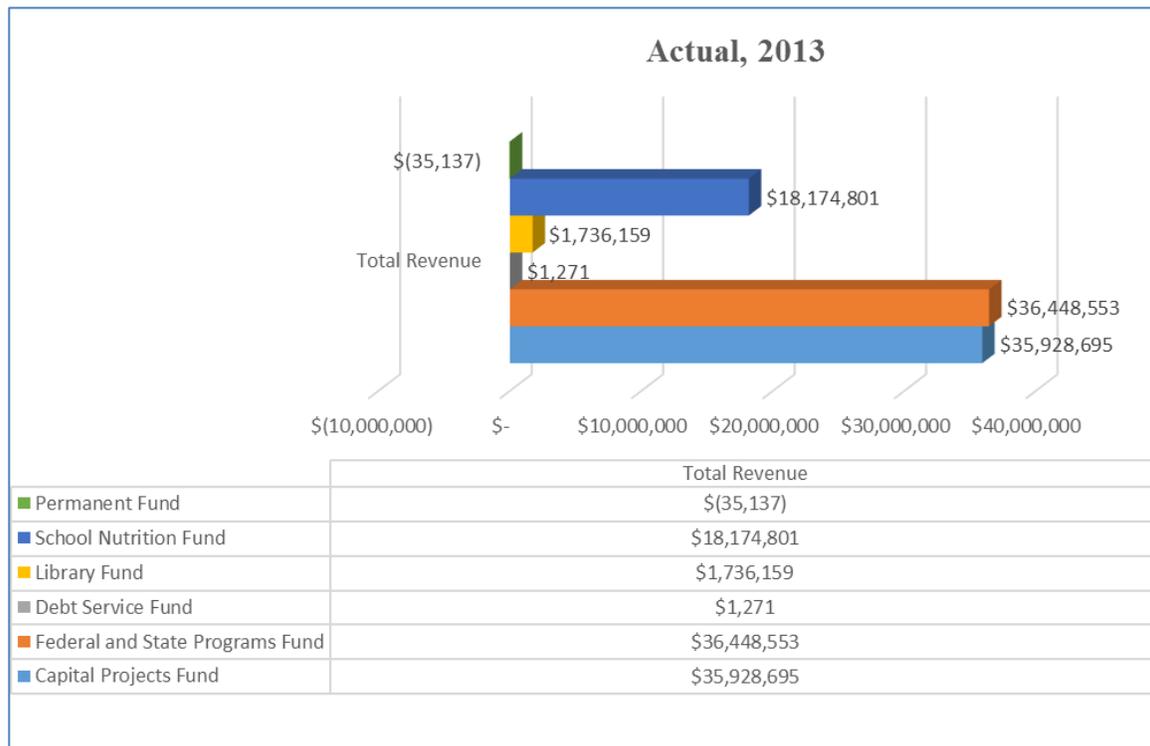
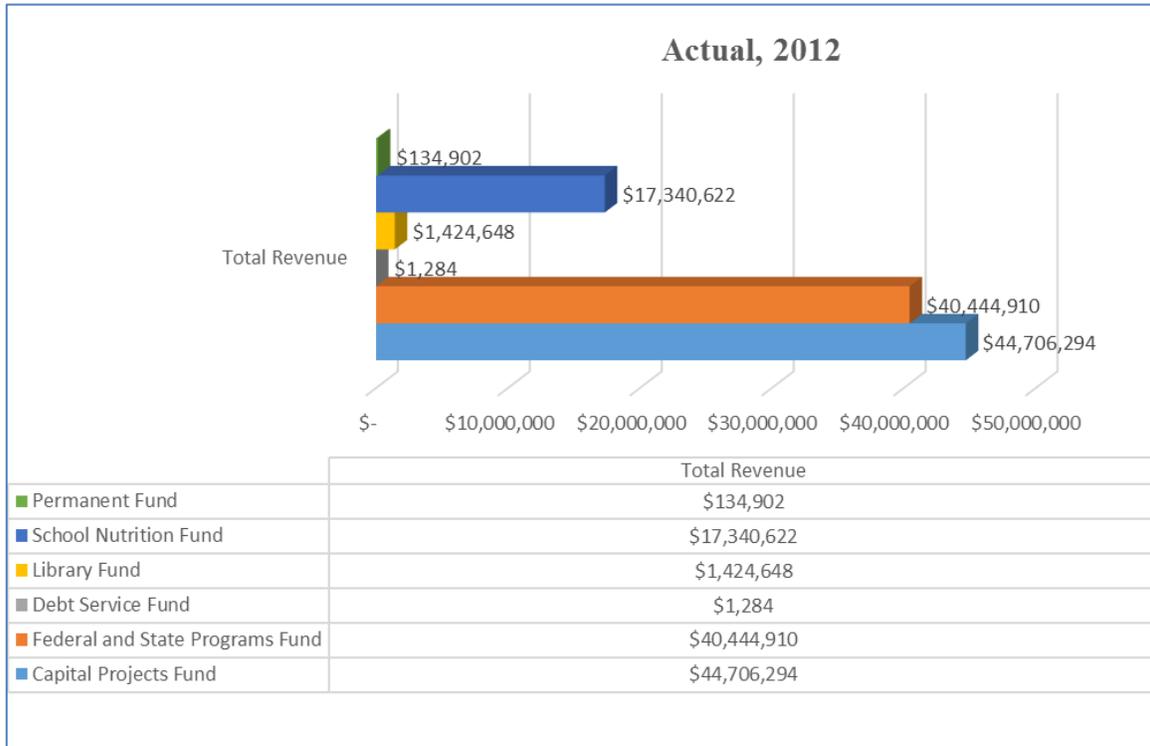
	<u>Actual</u> <u>2012</u>	<u>Actual</u> <u>2013</u>	<u>Actual</u> <u>2014</u>
<b>REVENUES</b>			
<b>Capital Projects Fund</b>			
State sources	\$ 7,283,013	\$ -	\$ 1,289,694
Sales taxes	37,243,987	35,799,979	34,276,739
Investment income	99,671	43,984	31,866
Other revenue	<u>79,623</u>	<u>84,732</u>	<u>1,341,026</u>
Total revenues	<u>\$ 44,706,294</u>	<u>\$ 35,928,695</u>	<u>\$ 36,939,325</u>
<b>Federal and State Programs Fund</b>			
State sources	\$ 5,116,894	\$ 4,979,521	\$ 4,553,243
Federal sources	34,909,646	30,899,159	27,825,967
Other revenue	<u>418,370</u>	<u>569,873</u>	<u>879,609</u>
Total revenues	<u>\$ 40,444,910</u>	<u>\$ 36,448,553</u>	<u>\$ 33,258,819</u>
<b>Debt Service Fund</b>			
Investment income	\$ 1,284	\$ 1,271	\$ 1,211
Total revenues	<u>\$ 1,284</u>	<u>\$ 1,271</u>	<u>\$ 1,211</u>
<b>Library Fund</b>			
State sources	\$ 715,843	\$ 718,722	\$ 725,659
Other revenue	<u>708,805</u>	<u>1,017,437</u>	<u>645,587</u>
Total revenues	<u>\$ 1,424,648</u>	<u>\$ 1,736,159</u>	<u>\$ 1,371,246</u>
<b>School Nutrition Fund</b>			
State sources	\$ 452,492	\$ 474,744	\$ 639,540
Federal sources	13,025,522	14,055,436	15,493,622
Investment income	3,561	2,624	3,090
Charges for meals	3,840,513	3,631,152	3,145,274
Other revenue	<u>18,534</u>	<u>10,845</u>	<u>28,912</u>
Total revenues	<u>\$ 17,340,622</u>	<u>\$ 18,174,801</u>	<u>\$ 19,310,438</u>
<b>Permanent Fund</b>			
Investment income	\$ 86,133	\$ 97,722	\$ 248,642
Change in fair value of investments	32,024	(134,051)	(76,456)
Other revenue	<u>16,745</u>	<u>1,192</u>	<u>12,359</u>
Total revenues	<u>\$ 134,902</u>	<u>\$ (35,137)</u>	<u>\$ 184,545</u>

Source: Muscogee County School District's Comprehensive Annual Financial Reports for June 30th respective fiscal year ending District financial records

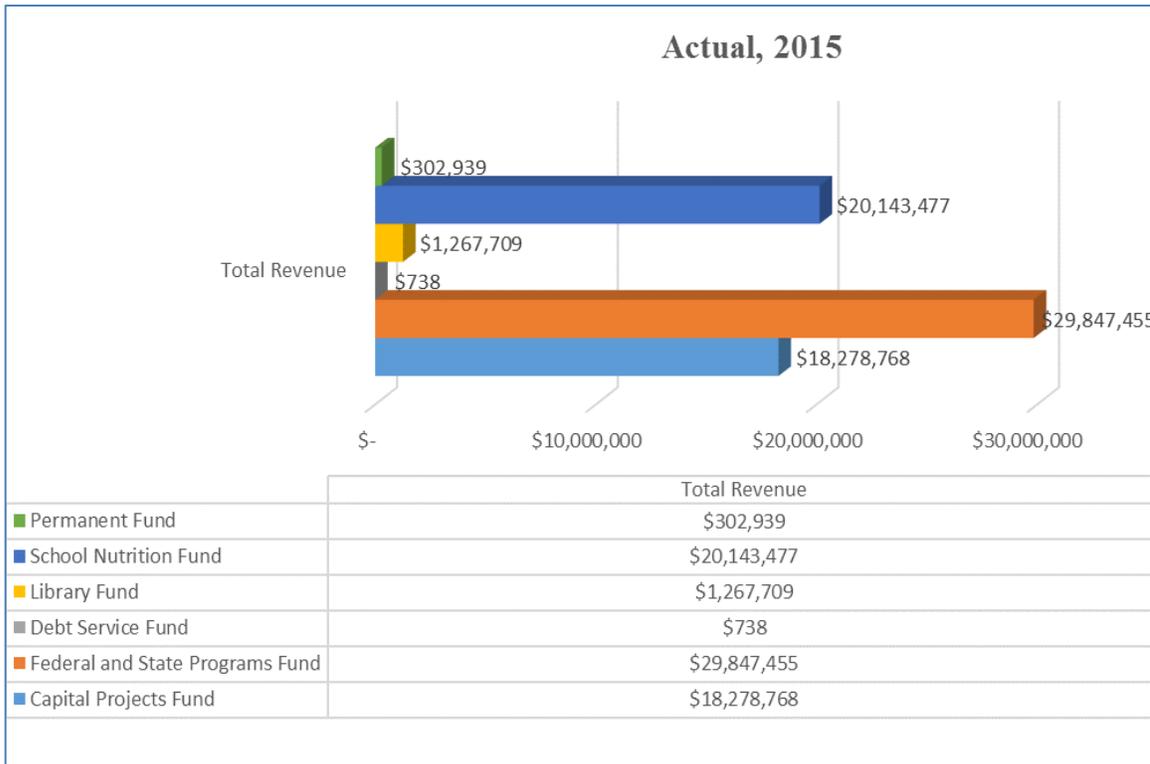
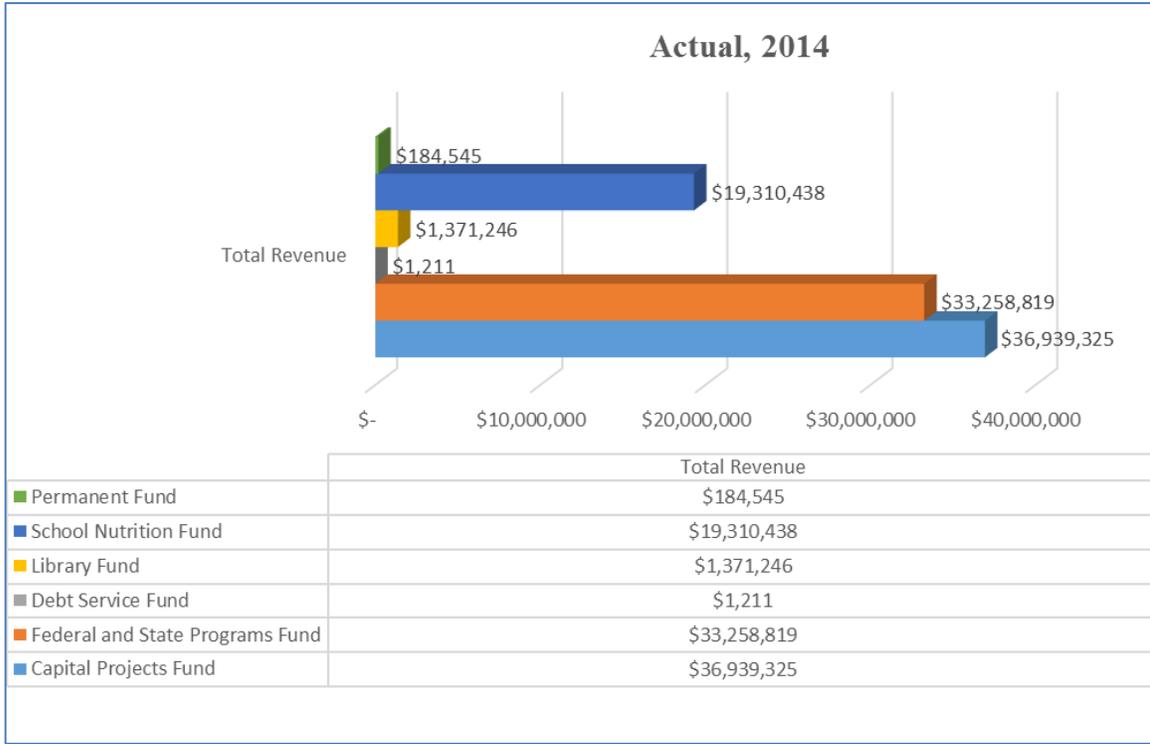
Actual 2015	Actual 2016	Actual 2017	Budget 2018	Budget 2019	FY 2019 - FY 2018 Dollar Variance	FY 2019 - FY 2018 Percent Variance
\$ -	\$ -	\$ 107,671	\$ 4,448,892	\$ 500,000	\$ (3,948,892)	-88.76%
18,194,260	34,194,413	33,515,824	33,600,000	33,600,000	-	0.00%
26,480	80,625	312,516	90,000	-	(90,000)	-100.00%
58,028	55,052	62,435	-	225,000	225,000	N/A
<u>\$ 18,278,768</u>	<u>\$ 34,330,090</u>	<u>\$ 33,998,446</u>	<u>\$ 38,138,892</u>	<u>\$ 34,325,000</u>	<u>\$ (3,813,892)</u>	<u>-10.00%</u>
\$ 4,671,021	\$ 4,565,107	\$ 4,826,464	\$ 4,484,186	\$ 4,484,186	\$ -	0.00%
24,102,658	22,577,009	24,072,834	24,084,330	24,084,330	-	0.00%
1,073,776	1,043,673	965,541	-	-	-	N/A
<u>\$ 29,847,455</u>	<u>\$ 28,185,789</u>	<u>\$ 29,864,839</u>	<u>\$ 28,568,516</u>	<u>\$ 28,568,516</u>	<u>\$ -</u>	<u>0.00%</u>
\$ 738	\$ 15	\$ 9,171	\$ 500	\$ 50,000	\$ 49,500	9900.00%
<u>\$ 738</u>	<u>\$ 15</u>	<u>\$ 9,171</u>	<u>\$ 500</u>	<u>\$ 50,000</u>	<u>\$ 49,500</u>	<u>9900.00%</u>
\$ 638,452	\$ 630,615	\$ 680,267	\$ 712,958	\$ 745,290	\$ 32,332	4.53%
629,257	687,294	724,123	1,325,093	856,995	(468,098)	-35.33%
<u>\$ 1,267,709</u>	<u>\$ 1,317,909</u>	<u>\$ 1,404,390</u>	<u>\$ 2,038,051</u>	<u>\$ 1,602,285</u>	<u>\$ (435,766)</u>	<u>-21.38%</u>
\$ 650,776	\$ 662,392	\$ 675,461	\$ 510,000	\$ 515,000	\$ 5,000	0.98%
16,452,278	17,194,499	18,036,703	18,161,528	19,249,465	1,087,937	5.99%
3,291	7,017	13,486	9,000	14,000	5,000	55.56%
3,018,081	2,830,534	2,390,854	2,347,000	2,312,000	(35,000)	-1.49%
19,051	162,770	45,129	51,000	43,000	(8,000)	-15.69%
<u>\$ 20,143,477</u>	<u>\$ 20,857,212</u>	<u>\$ 21,161,633</u>	<u>\$ 21,078,528</u>	<u>\$ 22,133,465</u>	<u>\$ 1,054,937</u>	<u>5.00%</u>
\$ 116,203	\$ 389,425	\$ 125,473	See Note <sup>1</sup>	See Note <sup>1</sup>	N/A	N/A
186,486	-	-	-	-	N/A	N/A
250	-	-	-	-	N/A	N/A
<u>\$ 302,939</u>	<u>\$ 389,425</u>	<u>\$ 125,473</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

Note<sup>1</sup>: Annual budgets are not prepared for permanent and agency funds.

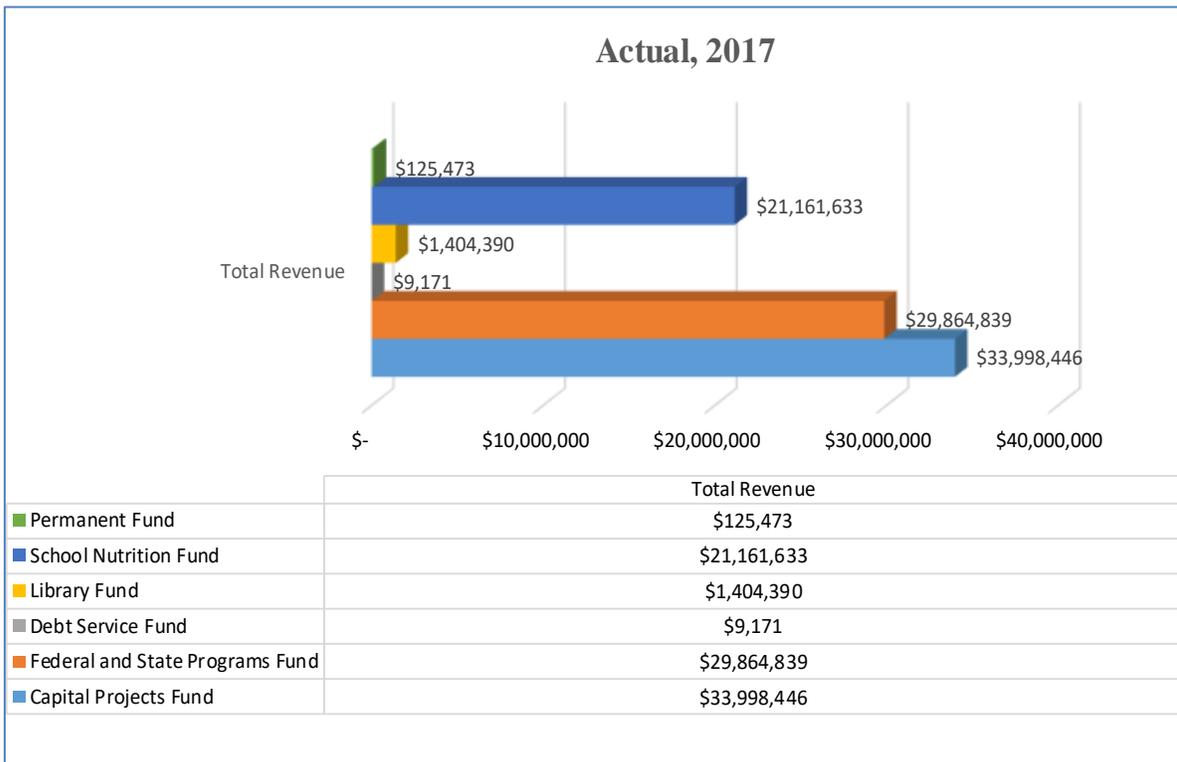
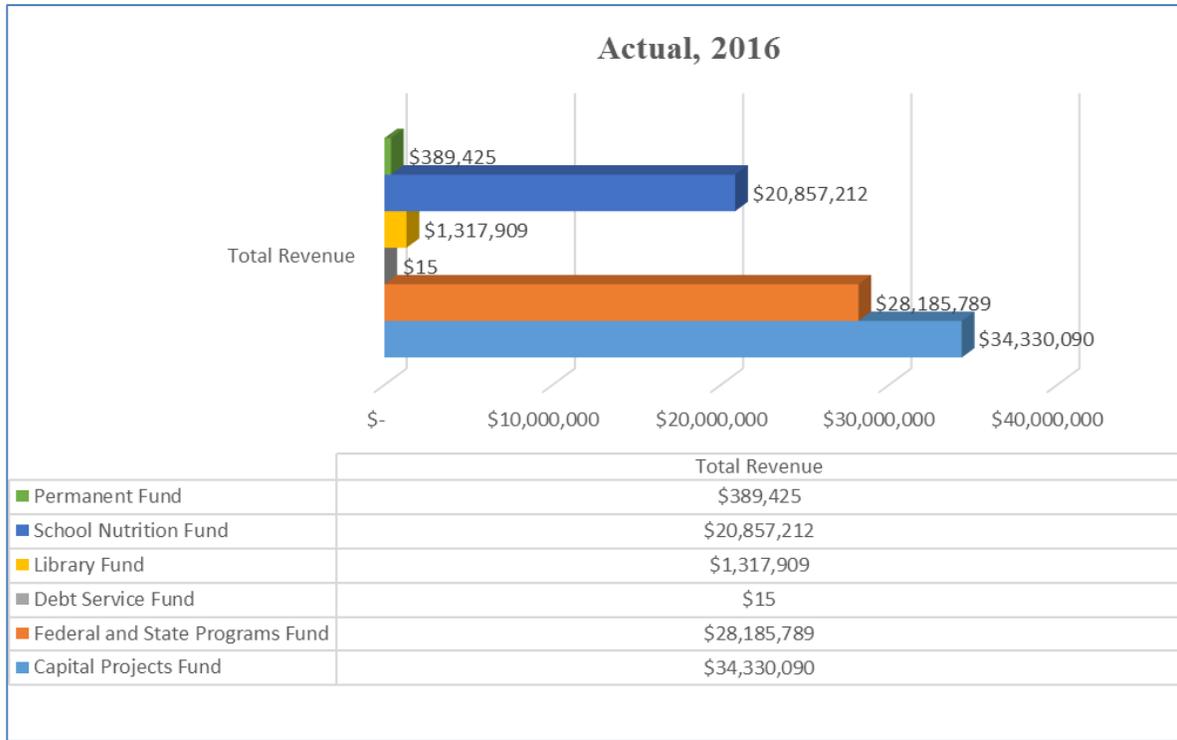
**Muscogee County School District  
REVENUES – ALL OTHER FUNDS  
FY 2012 and FY 2013**



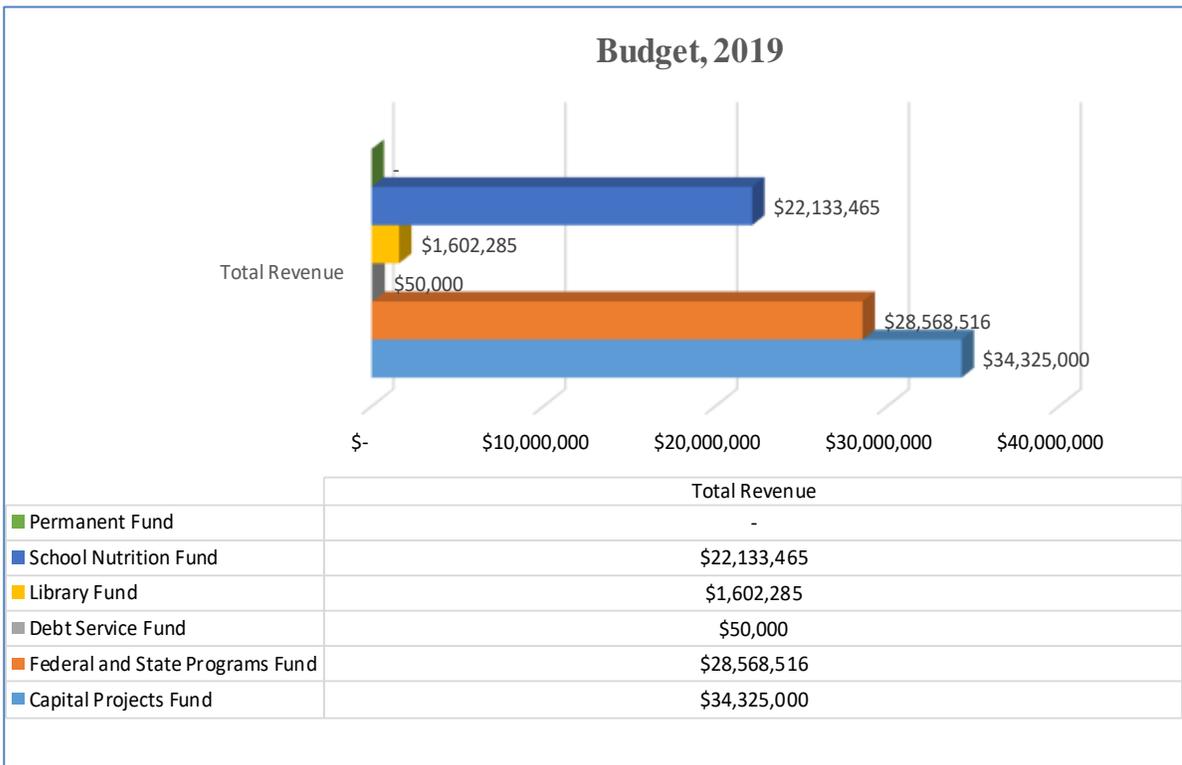
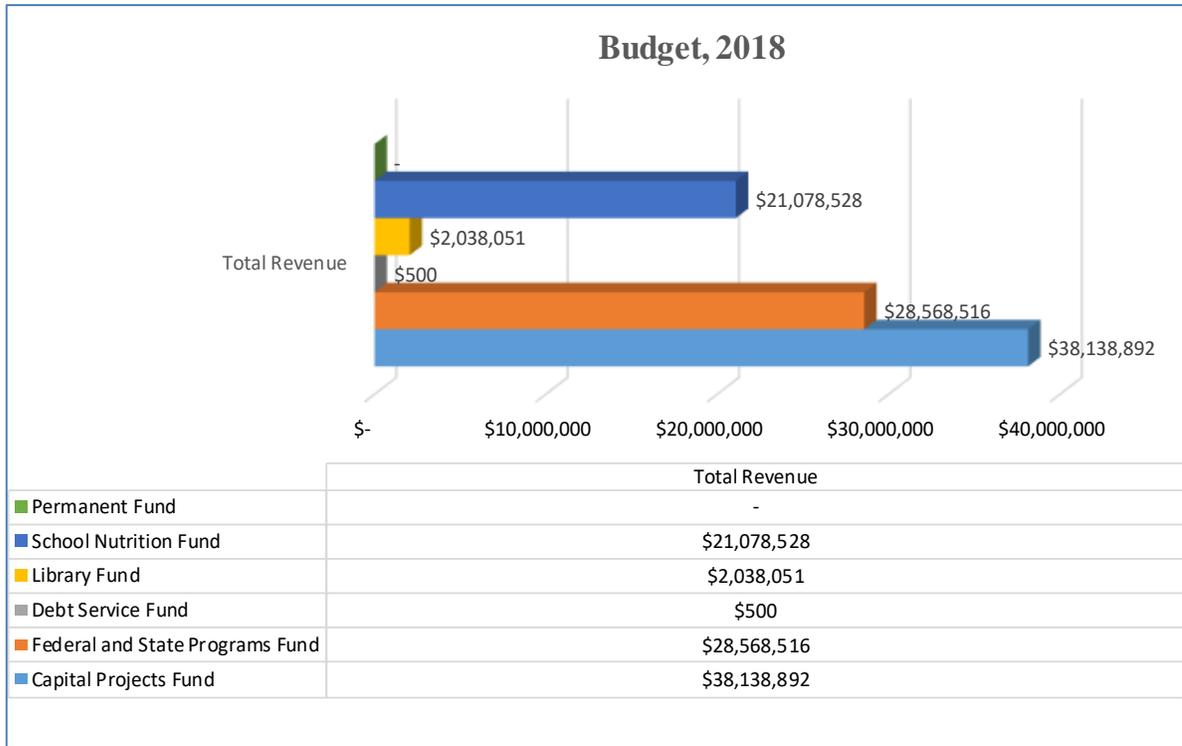
**Muscogee County School District  
REVENUES – ALL OTHER FUNDS  
FY 2014 and FY 2015**



**Muscogee County School District  
REVENUES – ALL OTHER FUNDS  
FY 2016 and FY 2017**



**Muscogee County School District  
REVENUES – ALL OTHER FUNDS  
FY 2018 and FY 2019**

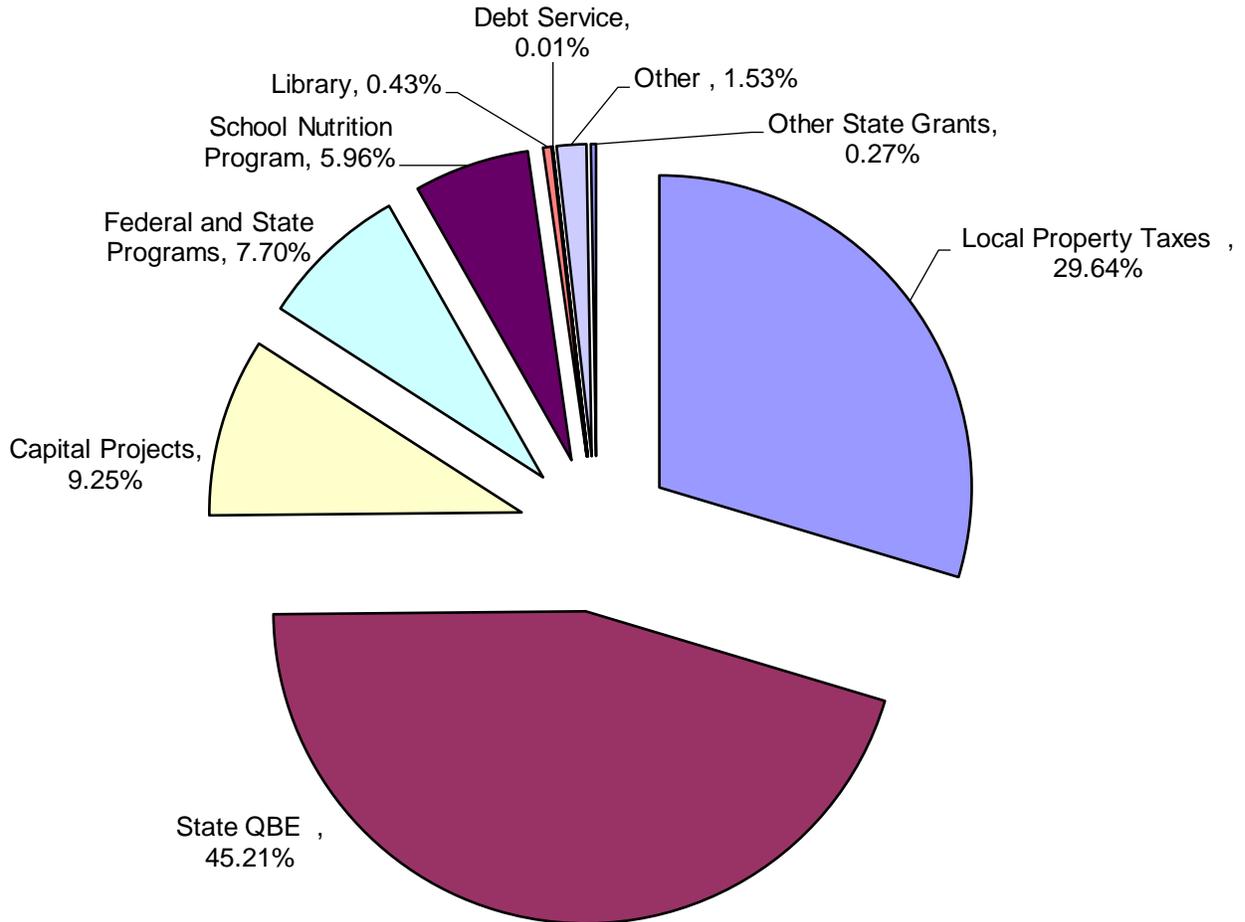


**Muscogee County School District**

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**FY 2019 Anticipated Revenues - All Funds  
By Major Funding Source**

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## Transfers Out

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## **Transfers Out - Summary**

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Annually the District makes transfers out from the General Fund to other funds. These transfers are made to the Chattahoochee Valley Libraries (CVL), fund 599, and the Local Capital Projects, fund 300. Both transfers are approved by the Board as part of the Budget Parameters in the building of the General Fund Budget. The transfer out to the CVL is generally established at 1.50 mills. Changes in the Net Maintenance and Operations (M&O) local property tax digest define the year-over-year change in the amount transferred out. Given that the District has realized a continued growth in the tax digest, the transfer out amount has consistently experienced a positive growth.

The transfer out to the Capital Projects fund is generally budgeted at  $\frac{1}{4}$  mill. Like the transfer out to CVL, changes in the local property tax digest define the amount of the transfer from year to year. The transfer to the capital projects fund is used to finance local capital projects and represents the District's funding to meet routine capital projects needs. Routine capital projects are those purchases designed to provide for the safety and security of the District's facilities. It includes facility improvements, enhancements, and other purchases designed to maintain proper functionality of the District's capital assets and properties.

Transfers out from the General Fund for fiscal years through 2019 for both funds are reflected on the following pages.



### Transfers-Out to Chattahoochee Valley Libraries (CVL) Actual FY 2010-FY 2017, Projected FY 2018 and FY 2019



Year-over-Year Trends			
	Transfers - Out	Year over Year Change	Year over Year Percentage change
FY 2010	\$ 5,828,096		
FY 2011	\$ 5,878,275	\$ 50,179	0.86%
FY 2012	\$ 5,820,441	\$ (57,834)	-0.98%
FY 2013	\$ 6,049,109	\$ 228,668	3.93%
FY 2014	\$ 6,266,135	\$ 217,026	3.59%
FY 2015	\$ 6,243,185	\$ (22,950)	-0.37%
FY 2016	\$ 6,366,456	\$ 123,271	1.97%
FY 2017	\$ 6,490,282	\$ 123,826	1.94%
FY 2018	\$ 7,393,147	\$ 902,865	13.91%
FY 2019	\$ 6,593,041	\$ (800,106)	-10.82%
<b>Average Change</b>		<b>\$ 84,994</b>	<b>1.56%</b>

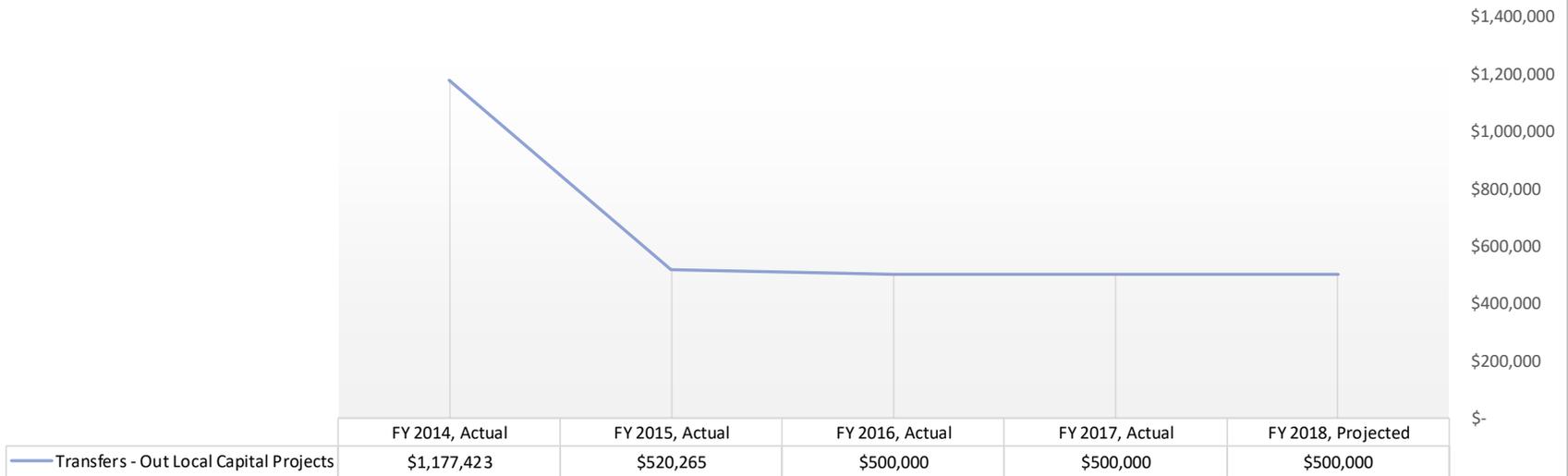
The annual Transfer-Out to the CVL was approved by the Board as a FY 2019 Budget Parameter. Changes in the Net M&O tax digest define the extent of the year-over-year change. Given that the District has realized a continued growth in the tax digest, the transfer-out amount has experienced a growth for the periods referenced as well.

Due to the county-wide revaluation of local properties for calendar year 2017, the transfer-out to the Library was increased to agree with the initial certified digest received on August 25, 2017. This resulted in a \$800,106 increase to the transfer-out amount for FY 2018 to comply with the 1.50 transfer-out mill requirement. However, due to the extensive number of properties under appeal and the resulting reduced assessments, the District has yet to realize the increased tax revenues projected by the digest. Since receipt of the CY 2017 digest, we have learned that the digest has decreased considerably due to reassessments resulting from appeals. These reduced values serve as the basis for both the CY 2018, FY 2019 and CY 2019, FY 2020 tax digest.

Given that the CY 2018, FY 2019 digest reflects a year-over-year decrease in value, the District budgeted the FY 2019 Library transfer-out identical to the initial FY 2018 budgeted amount of \$6,593,041. Upon receipt of the final certified tax digest for CY 2018, the District will reevaluate the transfer and make the appropriate adjustment, where needed.



### Transfers-Out to Local Capital Projects Actual FY 2014-FY 2017, Projected FY 2018 and FY 2019



Local Capital Projects			
Year-over-Year Trends			
	Transfers - Out Local Capital Projects	Year over Year Change	Year over Year Percentage change
FY 2014, Actual	\$ 1,177,423		
FY 2015, Actual	\$ 520,265	\$ (657,158)	-55.81%
FY 2016, Actual	\$ 500,000	\$ (20,265)	-3.90%
FY 2017, Actual	\$ 500,000	\$ -	0.00%
FY 2018, Projected	\$ 500,000	\$ -	0.00%
FY 2019, Projected	\$ 500,000	\$ -	0.00%
<b>Average Change</b>		<b>\$ (135,485)</b>	<b>-11.94%</b>

Routine capital expenditures which entail those purchases designed to provide for the maintenance and operations of the District’s facilities are budgeted to the local capital projects fund. This fund that is financed by a transfer from the General Fund also provides for the safety and security of the District’s facilities as well as facility improvements and energy conservation measures. Included each year in the Board’s annual budget parameters is an allocation to the local capital projects fund. For FY 2019 the projected transfer out is \$500,000. This has been consistent with the actual and projected transfers out for both FY 2016- FY 2018, as reflected in the analysis above.

# Fund Balance

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**FUND BALANCE:  
Categories of Fund Balance**

<b>Type</b>	
<b>Non-spendable</b>	Amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.
<b>Restricted</b>	Constraints placed on the use of these resources are either (1) externally imposed conditions by creditors, grantors, contributors, or laws and regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation.
<b>Committed</b>	Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. The Board of Education is the District's highest level of decision-making authority, and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Board. Committed fund balance also should incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
<b>Assigned</b>	Amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. The Board of Education may assign fund balance. In addition, the Board has an established policy which authorizes the Superintendent of Education or Chief Financial Officer to assign amounts to be used for specific purposes.
<b>Unassigned</b>	The residual classification for the General Fund. This classification represents fund balance that has not been restricted, committed, or assigned to specific purposes within the General Fund.
<b>Other</b>	<p>When both restricted and unrestricted resources are available for use for the same purpose, the District will start with the most restricted category and spend those funds first before moving down to the next category with available funds.</p> <p>When committed, assigned and unassigned resources are available for use for the same purpose, the District will start with the most restricted category and spend those funds first before moving down to the next category with available funds.</p>

## Fund Balance – General Fund

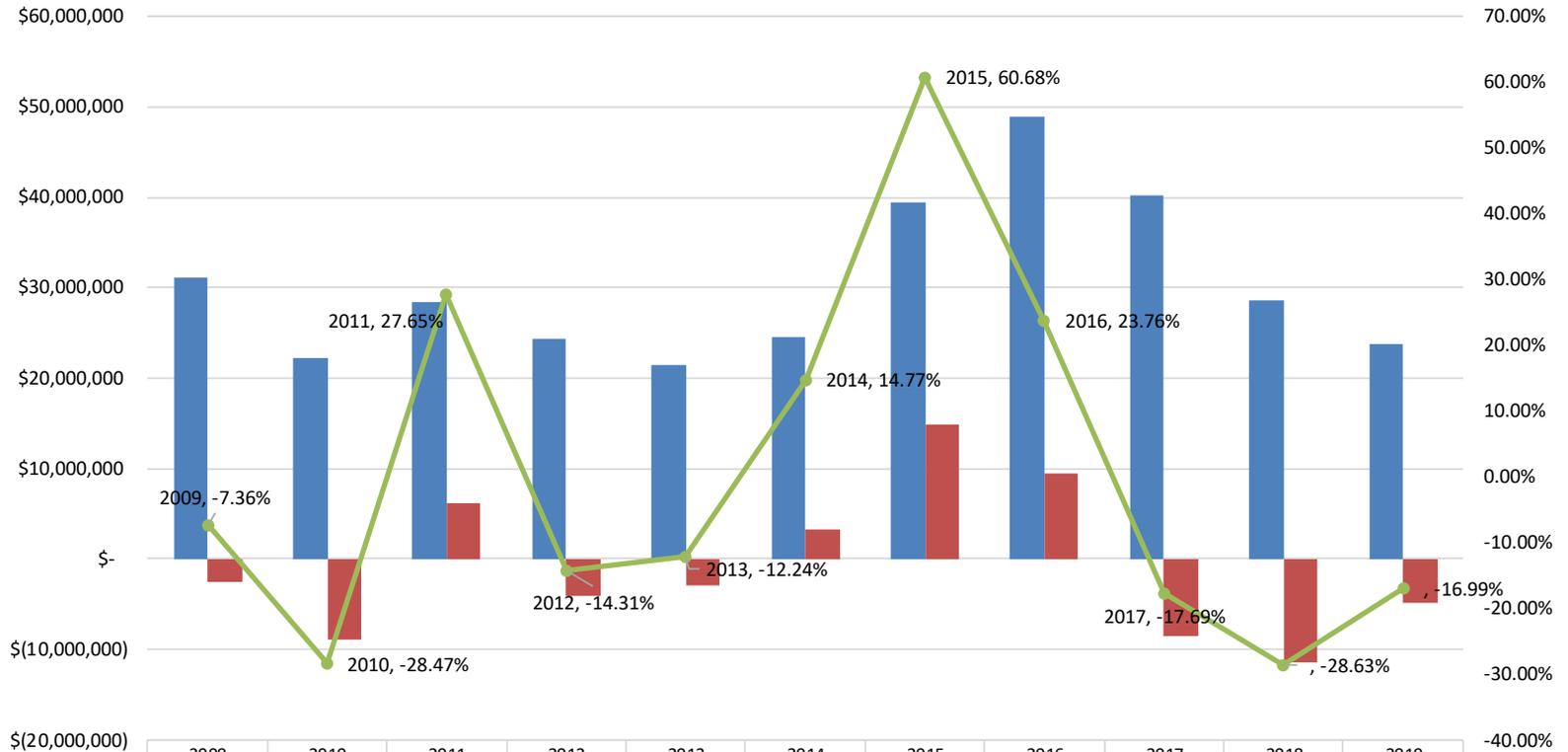
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Unassigned or unreserved fund balance represents that portion of the Total General Fund's Fund Balance that is not restricted, committed, or set aside for a specific purpose and occurs when the revenues and other financing sources exceeds expenditures and other financing uses. The unassigned fund balance also includes the accumulation of revenues in excess of expenditures for prior fiscal years. The primary purpose of the Unassigned Fund Balance is to provide for the maintenance and operations of the District during the summer months while awaiting receipt of the new property tax revenues associated with the current year's assessments. In Muscogee County, property taxes are generally levied in October and payable in two installments with the total taxes due sixty days after the initial billing, which is on December 1<sup>st</sup> each year.

The recommended General Fund Unassigned Fund Balance is predicated on the anticipated local property tax receipts. It is recommended that school districts maintain a General Fund Unassigned Fund Balance of 28% to 30% of anticipated local property tax receipts. For FY 2019, this would equate to a low of \$30.8 million to a high of \$32.9 million. As reflected in the chart below, the FY 2019 projected General Fund Unassigned Fund Balance of \$23,812,141 is below this recommended amount. The District is projected to recognize a \$20.1 million or 37.32% reduction in the Total General Fund, Fund Balance for the June 30, 2019 fiscal year end. Of this decrease, over \$6.1 million is the result of the 4.09% increase in the Teacher Retirement System (TRS) employer rate, which is outside the District's control. This budget also includes the fourth consecutive year of funding salary and wage increases for 100% of certificated staff and 60% of non-certificated staff district-wide for a total cost of over \$7 million. This decrease in fund balance, however, is primarily due to the continued shortfalls in revenues. For FY 2019, the District is projected to realize a \$12.1 million or 4.47% growth in Total General Fund Revenues to address a \$13.9 million or 4.82% growth in Total Expenditures and Transfers Out. This funding shortfall is expected to continue for years to come as the District, like school districts from across the nation, is asked to do more and more with funding that fails to keep pace with unfunded mandates, growing students' needs, and the rising cost of overall operations to meet these needs.

The Unassigned Fund Balance trends for FY 2009-2017, with FY 2018 and FY 2019 reflecting current projections are presented on the following page.

## General Fund, Unassigned Fund Balance Actual 2009-2017 and Projected FY 2018 and FY 2019



	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
— Fund Balance, Unassigned	\$31,161,944	\$22,290,556	\$28,453,477	\$24,380,930	\$21,397,814	\$24,557,670	\$39,459,441	\$48,834,736	\$40,193,786	\$28,687,221	\$23,812,141
— Change (Dollars)	-2,475,502	-8,871,388	6,162,921	-4,072,547	-2,983,116	3,159,856	14,901,771	9,375,295	-8,640,950	\$(11,506,565)	\$(4,875,080)
— Change (Percent)	-7.36%	-28.47%	27.65%	-14.31%	-12.24%	14.77%	60.68%	23.76%	-17.69%	-28.63%	-16.99%

**Relationship Between Unassigned Fund Balance, Property Tax Revenues, and Operational Expenditures and Transfers Out  
Actual FY 2009-2017 and Projected FY 2018 and FY 2019**

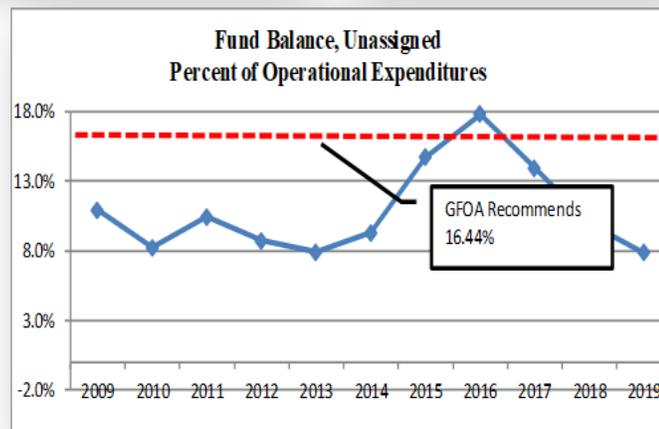
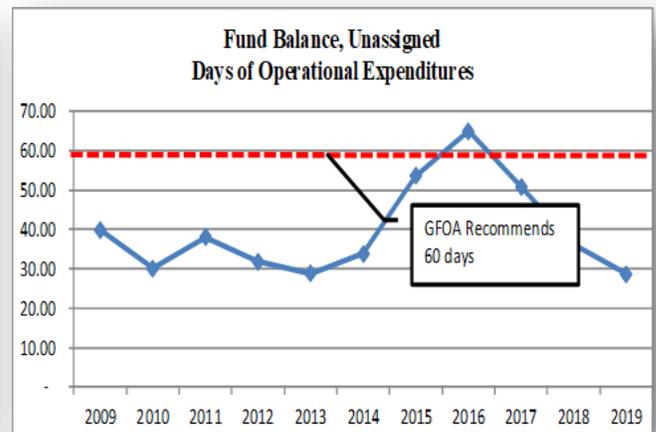
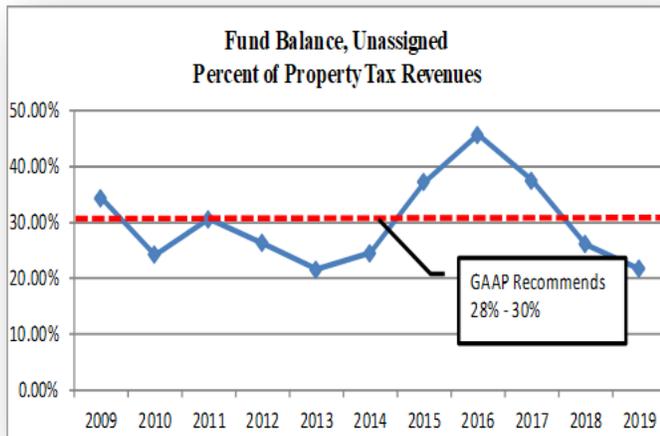
Fiscal Year	Fund Balance, Unassigned	Change (Dollars)	Change (Percent)	Local Property Tax Revenues	Total Budgeted Operational Expenditures + Transfers Out (Future Year)	Fund Balance, Unassigned as Percent of Property Tax Revenues	Fund Balance, Unassigned Days of Operational Expenditures + Transfers Out (Future Year)	Fund Balance, Unassigned Percent of Operational Expenditures + Transfers Out (Future Year)
2009	\$ 31,161,944	-2,475,502	-7.36%	90,628,494	285,668,958	34.38%	39.82	10.9%
2010	\$ 22,290,556	-8,871,388	-28.47%	92,251,728	270,600,923	24.16%	30.07	8.2%
2011	\$ 28,453,477	6,162,921	27.65%	93,033,255	273,125,558	30.58%	38.02	10.4%
2012	\$ 24,380,930	-4,072,547	-14.31%	92,582,471	279,274,662	26.33%	31.86	8.7%
2013	\$ 21,397,814	-2,983,116	-12.24%	98,945,110	270,596,469	21.63%	28.86	7.9%
2014	\$ 24,557,670	3,159,856	14.77%	100,312,478	264,717,610	24.48%	33.86	9.3%
2015	\$ 39,459,441	14,901,771	60.68%	105,910,345	268,746,786	37.26%	53.59	14.7%
2016	\$ 48,834,736	9,375,295	23.76%	106,923,792	274,660,024	45.67%	64.90	17.8%
2017	\$ 40,193,786	-8,640,950	-17.69%	107,241,615	288,819,039	37.48%	50.80	13.9%
2018	\$ 28,687,221	\$ (11,506,565)	-28.63%	\$109,988,718	\$ 288,819,039	26.08%	36.25	9.9%
2019	\$ 23,812,141	\$ (4,875,080)	-16.99%	\$109,988,718	\$ 302,752,171	21.65%	28.71	7.9%

**Note:**

- Fiscal year 2018 amount represents current projection.
- Fund balance as percentage of local property tax revenues recommended at 28% to 30%.
- The Government Finance Officers Association (GFOA) recommends that governments, regardless of size, maintain unrestricted or unassigned budgetary fund balance in their General Fund, at a minimum of 60 days or 16.44% of Regular General Fund Operational Expenditures and Transfers Out.

Source: Comprehensive Annual Financial Report (CAFR) and School District Records  
GFOA, <http://www.gfoa.org>

### General Fund – Fund Balance, Unassigned



Muscogee County School District

**Fund Balance - All Funds  
Fiscal Year 2019**

Description	Total All Funds	General Fund	Other State Grants	Capital Projects	Debt Service	Federal and State Programs	School Nutrition Program	Library	Other Funds
Fund Balance 7/1/2018	\$ 103,739,016	\$ 53,946,027	\$ -	\$ 18,888,409	\$ 18,501,875	\$ -	\$ 3,200,082	\$ 8,700,096	\$ 502,527
Fund Balance 6/30/2019	\$ 63,768,823	\$ 33,812,141	\$ -	\$ -	\$ 18,783,300	\$ -	\$ 3,218,636	\$ 7,707,235	\$ 247,511
Difference: Year-over-Year Dollar Change in Fund Balance	\$ (39,970,193)	\$ (20,133,886)	\$ -	\$ (18,888,409)	\$ 281,425	\$ -	\$ 18,554	\$ (992,861)	\$ (255,016)
Difference: Year-over-Year Percent Change in Fund Balance	-38.53%	-37.32%	N/A	-100.00%	1.52%	N/A	0.58%	-11.41%	-50.75%

**Explanation for changes in fund balance for major funds and those with changes of 10% or more:**

**General Fund:** The fiscal year (FY) 2019 ending fund balance for the General Fund is projected to realize a year-over-year reduction of \$20.1 million or 37.32%. Anticipated revenues total \$282.6 million while anticipated expenditures and transfers-out to other funds total \$302.7 million. The unrestricted fund balance is then projected to fund this \$20.1 million funding shortfall.

The FY 2019 budget includes an increase of \$10.6 million in salaries and benefits and an increase of \$3.3 million in operational expenditures for a total year-over-year increase in expenditures of \$13.9 million. As referenced earlier in the document, the increase in salaries and benefits is primarily due to the payment of salary and wage increases to all certificated staff and approximately 60% of non-certificated staff district-wide. This includes a 2% salary increase for certificated staff, effective September 1, 2018 which is reflected as an increase to the local supplement. The FY 2019 budget also provides for the continuation of the pass along of the step increase to certificated staff within the current state of Georgia teacher salary schedule. The combined cost for the salary wage increases total over \$6.6 million, with \$5 million dedicated for certificated staff and \$1.6 million for non-certificated staff. It also encompasses additional school instructional and support staff of \$2.6 million. This includes continuation of the funding of differentiated staffing resources to address the needs of the District’s most challenged schools. It further allows \$736,367 for establishment of new Campus Police Department. Funding of \$766,400 was expended to incorporate Phase II staffing of the Rainey-McCullers School of the Arts. Finally, the most notable draw on fund balance for salaries and benefits was the \$6.1 million used to fund the mandated increase in the Teacher Retirement System (TRS) employer contribution rate of 4.09%. With this change, the TRS rate increased from 16.81% to 20.90%,

effective July 1, 2018. Refer to General Fund Expenditures and Outgoing Transfers for explanation of the other expenditures such as Operational Expenditures that contributed to the projected drawdown of reserves of \$20.1 million.

**Capital Projects Fund:** Year end fund balance projected at \$0 or a decline of 100% in comparison to the previous fiscal year. The FY 2019 Capital Projects budget anticipates expending all available funding, which is primarily comprised of the Special Purpose Local Option Sales Tax (SPLOST) receipts dedicated to meet capital projects needs as defined by the SPLOST referendum. It is anticipated that at each year end the fund balance in this fund would be drawn down as projects are completed. Any funds remaining will be dedicated to those projects that were outstanding at year end.

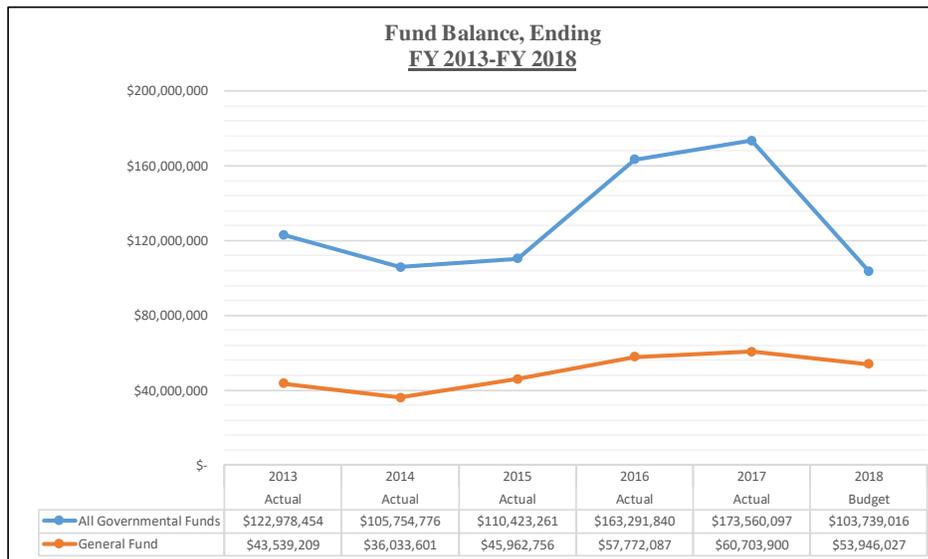
**Library Fund:** The usage of fund balance of \$992,861 or 11.41% results from diverting available funding to meet the increasing on-going needs of the library system as a whole.

**Other Funds:** The ending fund balance for all other non-major funds in the aggregate is projected to drop \$255,016 or 50.75% from FY 2018. This is primarily resulting from the inability to recognize significant new funding sources and the usage of 81.30% of the available funding. Since the fund balance represents an accumulation of all other non-major accounts, this trend is anticipated to continue. Review of the detailed Special Revenue Fund budgets will provide specifics of those accounts that encompasses this category.

**Muscogee County School District**  
**FUND BALANCES - ALL GOVERNMENTAL FUNDS**  
**FY 2013 - FY 2018**

	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budget 2018
<b>Fund Balance, end of year</b>						
General Fund						
Nonspendable						
Inventory	\$ 1,034,422	\$ 736,867	\$ 651,786	\$ 600,335	\$ 450,368	\$ -
Prepays	16,614	19,020	22,512	22,512	567,749	-
Spendable						
Committed	1,011,550	672,535	724,568	603,000	1,099,817	-
Assigned	20,078,809	10,047,509	5,104,449	7,711,504	18,392,180	10,000,000
Unassigned	21,397,814	24,557,670	39,459,441	48,834,736	40,193,786	43,946,027
Total General Fund	\$ 43,539,209	\$ 36,033,601	\$ 45,962,756	\$ 57,772,087	\$ 60,703,900	\$ 53,946,027
Capital Projects Fund	50,237,659	39,878,924	50,806,259	89,889,731	77,099,042	18,888,409
Federal and State Programs Fund	437,875	616,069	823,610	835,773	848,793	-
Debt Service Fund	18,263,667	18,307,724	-	326,274	18,239,506	18,501,875
Library Fund	4,603,396	5,762,356	6,788,182	7,663,898	8,426,437	8,700,096
School Nutrition Fund	1,420,875	594,082	1,296,109	1,775,491	3,192,813	3,200,082
Permanent Fund	4,475,773	4,562,020	4,746,345	5,028,586	5,049,606	502,527
Total - All Other Funds	\$ 79,439,245	\$ 69,721,175	\$ 64,460,505	\$ 105,519,753	\$ 112,856,197	\$ 49,792,989
Total - All Governmental Funds	\$ 122,978,454	\$ 105,754,776	\$ 110,423,261	\$ 163,291,840	\$ 173,560,097	\$ 103,739,016

Source: Muscogee County School District's Comprehensive Annual Financial Reports for June 30th respective fiscal year ending



As reflected above, the Ending Fund Balances for All Governmental Funds for fiscal years 2013 – 2018 ranged from a low of \$103.7 million to a high of \$173.5 million. The sharp decline in the FY 2018 budgeted amount is primarily due to the projected decline in the Capital Projects' ending fund balance. For FY 2018, the Capital Projects budget is projected to expend \$60.4 million to meet capital projects' needs. Of these projects, the new Spencer High School is projected to require most of the available funding to meet the scheduled July 2018 move in date. This would then leave an ending fund balance of \$0 at fiscal year 2019 year-end.

# General Fund Summary

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## GENERAL FUND

### Summary of Expenditures - FY 2019

Salaries	\$180,875,073	61.17%
Benefits	73,610,664	24.90%
Operations	41,173,393	13.93%
<b>Total Expenditures</b>	<b>\$295,659,130</b>	<b>100%</b>

### Summary of Revenues - FY 2019

State Revenue	\$167,779,567	59.37%
Federal Revenue	1,630,000	0.58%
Other Local Revenue	3,100,000	1.10%
Other Revenue	120,000	0.04%
<b>Total Excluding Property Tax</b>	<b>\$172,629,567</b>	
Local Property Taxes	109,988,718	38.92%
<b>Total Projected Revenue</b>	<b>\$282,618,285</b>	<b>100%</b>

### Year over Year Budget to Budget Comparison

#### Comparison of FY 2018 and FY 2019 Budgeted Expenditures

Expenditures FY 2018	\$281,725,998
Expenditures FY 2019	\$295,659,130
<b>Amount of Increase</b>	<b>\$13,933,132</b>
<b>Percent of Increase</b>	<b>4.95%</b>

### FY 2018 and FY 2019 Revenues and Summary of Expenditures Change

	FY 2018	FY 2019	Difference
Total Revenue	\$270,519,736	\$282,618,285	\$12,098,549
Fund Balance (FB) Used: Increase FB Negative and Decrease FB Positive	18,299,303	20,133,886	1,834,583
Transfers In	-	-	-
Transfers Out: Increase Negative and Decrease Positive Variance	(7,093,041)	(7,093,041)	0
<b>Balance - Projected Expenditures</b>	<b>\$281,725,998</b>	<b>\$295,659,130</b>	<b>\$13,933,132</b>

### Change in Expenditures for FY 2019

Salaries and Benefits Increase	\$10,629,808	76.29%
Operations Increase	3,303,324	23.71%
<b>Total Additional Expenditures</b>	<b>\$13,933,132</b>	<b>100%</b>

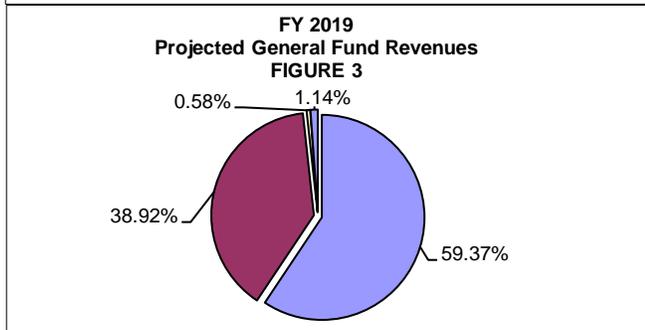
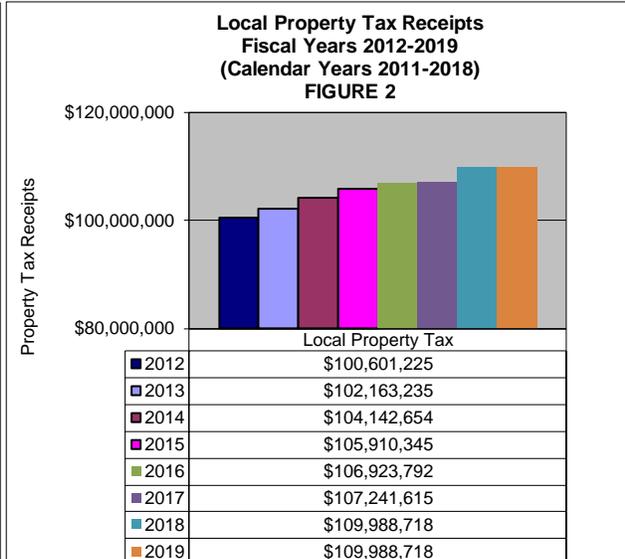
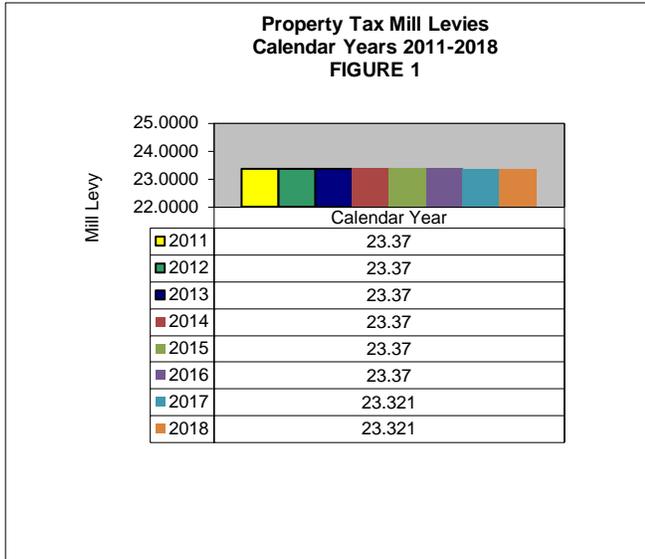
As reflected, Total Expenditures for fiscal year (FY) 2019 are projected at \$295.6 million which represents an increase of \$13.9 million or 4.95% over FY 2018. Of this change, the increase in Salaries and Benefits of \$10.6 million accounts for 76.29% of the increase while Operational Expenditures grew at \$3.3 million and accounted for 23.71% of the year-over-year increase in Total Expenditures. Salaries and Benefits account for 86.07% of Total Expenditures while Operational Expenditures account for the balance at 13.93%. This is typical for a school district given the nature of the overall operation; education of children.

In regards to Total Revenues, for FY 2019 State Revenues continue to represent the dominate funding source for the District at \$167.7 million or 59.37% of Total Revenues followed by Local Property Taxes at \$109.9 million or 38.92%. This is consistent with FY 2018 budgeted revenues and prior years actual revenue trends.

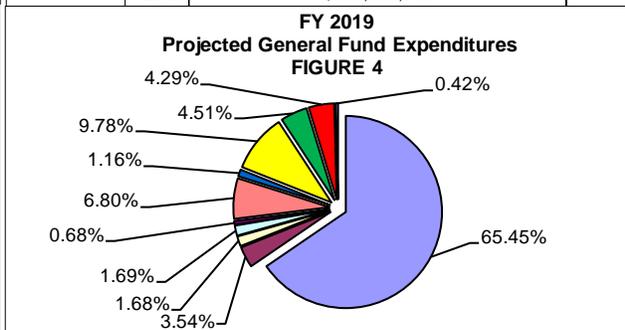
Transfers Out are projected to remain flat or identical to FY 2018 for FY 2019. This is due to the reasoning shared earlier in the document regarding the local property tax digest year-over-year changes.

For FY 2019, the District is projected to use \$20.1 million of Fund Balance to balance the budget.

# Muscogee County School District General Fund Operating Budget For Fiscal Year July 1, 2018 through June 30, 2019



State	\$ 167,779,567	59.37%
Local Property Taxes	109,988,718	38.92%
Federal	1,630,000	0.58%
Other	3,220,000	1.14%
<b>Total Revenues</b>	<b>\$ 282,618,285</b>	<b>100.00%</b>



Instruction	193,518,813	65.45%
Student Services	10,478,809	3.54%
Improvement of Instruction	4,962,241	1.68%
Educational Media Services	5,004,378	1.69%
General Administration	2,024,527	0.68%
School Administration	20,099,761	6.80%
Business Services	3,420,312	1.16%
Facility Maintenance & Operations	28,914,145	9.78%
Student Transportation	13,322,978	4.51%
Central Support Services	12,684,067	4.29%
Other Support Services	1,229,098	0.42%
<b>Total Expenditures</b>	<b>\$ 295,659,130</b>	<b>100.00%</b>

Transfers to Other Funds	\$ 7,093,041
<b>Total Expenditures and Transfers to Other Funds</b>	<b>\$ 302,752,171</b>

Fund Balance Usage	\$ 20,133,886
<b>Total Revenues and Fund Balance Usage</b>	<b>\$ 302,752,171</b>

Muscogee County Board of Education

Kia Chambers, *Chair*  
Naomi Buckner  
Vanessa Jackson  
Frank Myers  
Cathy Williams

Mark Cantrell, *Vice Chair*  
Patricia Hugley-Green  
Laurie McRae  
John Thomas

Dr. David F. Lewis, Superintendent of Education

**Muscogee County School District**  
**FY 2019 General Fund - Adopted Budget**  
**July 1, 2018 - June 30, 2019**

**REVENUES**

Local Property Taxes	\$ 109,988,718
Other Local Sources	3,100,000
State Revenue	167,779,567
Federal Revenue	1,630,000
Other Revenue	120,000
<b>Total Revenues</b>	<u>\$ 282,618,285</u>

**EXPENDITURES**

Instruction	193,518,813
Student Services	10,478,809
Improvement of Instruction	4,962,241
Educational Media Services	5,004,378
General Administration	2,024,527
School Administration	20,099,761
Business Services	3,420,312
Facility Maintenance & Operations	28,914,145
Student Transportation	13,322,978
Central Support Services	12,684,067
Other Support Services	110,000
Community Services Operations	629,848
Other Outlays	489,250
<b>Total Expenditures</b>	<u>\$ 295,659,130</u>

**Excess (Deficiency) of Revenues Over  
(Under) Expenditures** (13,040,845)

**OTHER FINANCING SOURCES (USES)**

Transfers In	-
Transfers Out	(7,093,041)
<b>Total Other Financing Sources (Uses)</b>	<u>\$ (7,093,041)</u>

**Net Change in Fund Balance** (20,133,886)

**FUND BALANCE, Beginning of Fiscal Year** 53,946,027

**FUND BALANCE, End of Fiscal Year** \$ 33,812,141

The Muscogee County Board of Education on June 11, 2018 tentatively adopted the above referenced FY 2019 General Fund Budget, which is published herein in accordance with requirements of the State Board of Education.

The Muscogee County Board of Education voted on the final adoption of the above said FY 2019 General Fund Budget on June 25, 2018.

All meetings were held in the Board Room at the Muscogee County Public Education Center, 2960 Macon Road, Columbus, Georgia.

**Muscogee County School District  
General Fund  
Summary of Revenues, Expenditures, and Fund Balance  
Comparison of FY 2018 Budget to FY 2019 Budget**

Description	Adopted Budget FY 2018	Proposed Budget FY 2019	Dollar Change	Pct Change
Total Beginning Fund Equity	60,703,900	53,946,027	-6,757,873	-11.13%
Revenues:				
Local Property Taxes	109,988,718	109,988,718	0	0.00%
Tuition	100,000	150,000	50,000	50.00%
Interest	500,000	650,000	150,000	30.00%
Indirect Charges	1,500,000	1,300,000	-200,000	-13.33%
Other Local	1,000,000	1,000,000	0	0.00%
Sub-total Local Revenue	113,088,718	113,088,718	0	0.00%
State Revenue	155,836,018	167,779,567	11,943,549	7.66%
Federal Revenue	1,475,000	1,630,000	155,000	10.51%
Other Revenue	120,000	120,000	0	0.00%
Total Revenues	270,519,736	282,618,285	12,098,549	4.47%
Transfers from Other Funds	0	0	0	N/A
Total Sources Available	331,223,636	336,564,312	5,340,676	1.61%
Expenditures:				
Salaries and Fringe Benefits	243,855,928	254,485,736	10,629,808	4.36%
Operations	37,870,070	41,173,394	3,303,324	8.72%
Sub-total Expenditures	281,725,998	295,659,130	13,933,132	4.95%
Transfers to Other Funds	7,093,041	7,093,041	0	0.00%
Total Expenditures and Transfers	288,819,039	302,752,171	13,933,132	4.82%
Variances in revenues and expenditures FY 2017	-11,541,430		11,541,430	-100.00%
Total Ending Fund Balance	53,946,027	33,812,141	-20,133,886	-37.32%
Total Expenditures and Ending Fund Balance	331,223,636	336,564,312	5,340,676	1.61%
Enrollment	30,491	31,055	564	1.85%
Expenditures per Student	9,240	9,521	281	3.04%

Source: Comprehensive Annual Financial Report (CAFR), dated June 30, 2017 and District Financial Records

**General Fund Budget:**

The General Fund is used to account for all financial resources of the District not otherwise accounted for in another fund. Each year the Board of Education adopts a non-appropriated budget for the District's General Fund, which is the maintenance and operations budget.

The operating budget contains proposed expenditures and the means for financing them. The District is not legally required to stay within the budget, but under State law it must not end any fiscal year with a general fund deficit fund balance.

As reflected, the District is anticipated to expend \$302.7 million in expenditures and transfers-out. Total revenues are anticipated at \$282.6 million. To balance the budget, the District is projected to use \$20.1 million of the \$53.9 million projected beginning fund balance. The District is projected to end fiscal year 2019 with an ending fund balance of \$33.8 million or 37.32% below FY 2018.

**Muscogee County School District**  
**MAJOR GOVERNMENTAL FUND - GENERAL FUND**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**FY 2015 - FY 2019**

	General Fund Actual 2015	General Fund Actual 2016	General Fund Actual 2017	General Fund Budget 2018	General Fund Budget 2019	FY19 - FY18 Dollar Variance	FY19 - FY18 Percent Variance
<b>REVENUES</b>							
State sources	\$ 147,496,528	\$ 152,294,786	\$ 153,723,942	\$ 155,836,018	\$ 167,779,567	\$ 11,943,549	7.66%
Property taxes	105,910,345	106,923,792	107,241,615	109,988,718	109,988,718	-	0.00%
Sales taxes	832,929	908,356	941,571	-	-	-	N/A
Federal sources	1,573,434	1,672,581	1,512,236	1,475,000	1,630,000	155,000	10.51%
Investment income	429,170	1,037,908	219,693	500,000	650,000	150,000	30.00%
Change in fair value of investments	421,209	-	-	-	-	-	N/A
Other revenue (See Note 1)	3,471,483	3,110,580	3,082,023	2,720,000	2,570,000	(150,000)	-5.51%
Total revenues	<u>260,135,098</u>	<u>265,948,003</u>	<u>266,721,080</u>	<u>270,519,736</u>	<u>282,618,285</u>	<u>12,098,549</u>	<u>4.47%</u>
<b>EXPENDITURES</b>							
Current operating							
Instruction	160,869,891	161,256,857	168,234,537	184,249,236	193,518,813	9,269,577	5.03%
Student support services	7,703,954	8,153,609	8,500,093	9,150,311	10,478,809	1,328,498	14.52%
Instructional staff services	2,216,284	2,880,651	3,475,362	5,740,552	4,962,241	(778,311)	-13.56%
Educational media services	5,164,130	4,753,235	4,790,466	4,095,317	5,004,378	909,061	22.20%
General administration	2,010,542	1,231,798	1,798,409	2,132,108	2,024,527	(107,581)	-5.05%
School administration	18,376,875	19,181,353	18,585,933	19,596,679	20,099,761	503,082	2.57%
Business support	3,517,839	3,605,061	3,198,760	3,477,038	3,420,312	(56,726)	-1.63%
Plant maintenance and operation	24,168,117	24,265,681	24,506,943	27,636,006	28,914,145	1,278,139	4.62%
Student transportation services	11,384,733	12,051,025	13,048,281	11,973,313	13,322,978	1,349,665	11.27%
Other support services (See Note 2)	9,868,509	9,892,946	10,660,201	13,675,438	13,913,165	237,727	1.74%
Total expenditures	<u>245,280,874</u>	<u>247,272,216</u>	<u>256,798,985</u>	<u>281,725,998</u>	<u>295,659,130</u>	<u>13,933,131</u>	<u>4.95%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>14,854,224</u>	<u>18,675,787</u>	<u>9,922,095</u>	<u>(11,206,262)</u>	<u>(13,040,845)</u>	<u>(1,834,582)</u>	<u>16.37%</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Proceeds from the sale of capital assets	1,838,381	-	-	-	-	-	N/A
Transfers in	-	-	-	-	-	-	N/A
Transfers out	(6,763,450)	(6,866,456)	(6,990,282)	(7,093,041)	(7,093,041)	-	0.00%
Total other financing sources (uses)	<u>(4,925,069)</u>	<u>(6,866,456)</u>	<u>(6,990,282)</u>	<u>(7,093,041)</u>	<u>(7,093,041)</u>	<u>-</u>	<u>0.00%</u>
Net change in fund balances	9,929,155	11,809,331	2,931,813	(18,299,303)	(20,133,886)	(1,834,583)	10.03%
<b>FUND BALANCE, beginning of year</b>	<u>36,033,601</u>	<u>45,962,756</u>	<u>57,772,087</u>	<u>56,986,524</u>	<u>53,946,027</u>	<u>(3,040,497)</u>	<u>-5.34%</u>
<b>FUND BALANCE, end of year</b>	<u>\$ 45,962,756</u>	<u>\$ 57,772,087</u>	<u>\$ 60,703,900</u>	<u>\$ 38,687,221</u>	<u>\$ 33,812,141</u>	<u>\$ (4,875,080)</u>	<u>-12.60%</u>

Note 1: For FY 2018 and FY 2019 includes following revenues: Indirect Cost, Other Local Revenue, Tuition, and Other Revenue

Note 2: For FY 2018 and FY 2019 includes following expenditure functions: Central Support Services, Other Support Services, Community Services Operations, and Other Outlays

Source: Muscogee County School District's Comprehensive Annual Financial Reports for June 30th respective fiscal year ending and District's financial records

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## Special Revenues & Capital Projects Funds Summaries

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**Muscogee County School District**  
**PROJECTED BUDGET**  
**OTHER STATE GRANTS**  
**Fiscal Year 2019**

Description	Total All Other State Grants	Preschool Handicapped State	CTAE Supervisors	CTAE Apprenticeship	CTAE Industry Certification	CTAE Extended Day	Residential Treatment Center	Math and Science Supplement	Pupil Transportation	Teacher of the Year
<b>ANTICIPATED REVENUES</b>										
Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Sales Taxes	-	-	-	-	-	-	-	-	-	-
Other Local Sources	-	-	-	-	-	-	-	-	-	-
State	990,511	556,105	26,195	36,066	5,000	80,962	6,420	201,936	77,320	507
Federal	-	-	-	-	-	-	-	-	-	-
<b>Total Anticipated Revenues</b>	<b>990,511</b>	<b>556,105</b>	<b>26,195</b>	<b>36,066</b>	<b>5,000</b>	<b>80,962</b>	<b>6,420</b>	<b>201,936</b>	<b>77,320</b>	<b>507</b>
Transfers From Other Funds	-	-	-	-	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-
Fund Balance 7/1/2017	-	-	-	-	-	-	-	-	-	-
<b>Total Funds Available</b>	<b>\$ 990,511</b>	<b>\$ 556,105</b>	<b>\$ 26,195</b>	<b>\$ 36,066</b>	<b>\$ 5,000</b>	<b>\$ 80,962</b>	<b>\$ 6,420</b>	<b>\$ 201,936</b>	<b>\$ 77,320</b>	<b>\$ 507</b>
<b>ANTICIPATED EXPENDITURES</b>										
Instruction	\$ 850,530	\$ 556,105	\$ -	\$ -	\$ 4,600	\$ 80,962	\$ 6,420	\$ 201,936	\$ -	\$ 507
Student Services	-	-	-	-	-	-	-	-	-	-
Improvement of Instruction	36,466.00	-	-	36,066	400	-	-	-	-	-
Educational Media Services	-	-	-	-	-	-	-	-	-	-
Federal Grant Administration	-	-	-	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-	-	-	-
School Administration	26,195.00	-	26,195	-	-	-	-	-	-	-
Business Services	-	-	-	-	-	-	-	-	-	-
Facility Maintenance & Operation	-	-	-	-	-	-	-	-	-	-
Student Transportation	77,320.00	-	-	-	-	-	-	-	77,320	-
Central Support Services	-	-	-	-	-	-	-	-	-	-
Other Support Services	-	-	-	-	-	-	-	-	-	-
Enterprise Operations	-	-	-	-	-	-	-	-	-	-
School Nutrition Services	-	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Undistributed	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 990,511</b>	<b>\$ 556,105</b>	<b>\$ 26,195</b>	<b>\$ 36,066</b>	<b>\$ 5,000</b>	<b>\$ 80,962</b>	<b>\$ 6,420</b>	<b>\$ 201,936</b>	<b>\$ 77,320</b>	<b>\$ 507</b>
Transfers to Other Funds	-	-	-	-	-	-	-	-	-	-
Fund Balance 6/30/2018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Muscogee County School District  
ADOPTED BUDGET  
CAPITAL PROJECTS FUNDS  
Fiscal Year 2019**

Description	Total All Capital Projects Funds	Regular Capital Projects	2003 SPLOST	2009 SPLOST	2015 SPLOST
<b>ANTICIPATED REVENUES</b>					
Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Sales Taxes (SPLOST)	33,600,000	-	-	-	33,600,000
Other Local Sources	225,000	60,000	10,000	5,000	150,000
State	500,000	-	-	-	500,000
Federal	-	-	-	-	-
<b>Total Anticipated Revenues</b>	<b>34,325,000</b>	<b>60,000</b>	<b>10,000</b>	<b>5,000</b>	<b>34,250,000</b>
Transfers From General Fund	500,000	500,000			
Sale of Fixed Assets					
Fund Balance 7/1/2017	18,888,409	1,001,856	3,988,371	1,393,254	12,504,928
<b>Total Funds Available</b>	<b>\$ 53,713,409</b>	<b>\$ 1,561,856</b>	<b>\$ 3,998,371</b>	<b>\$ 1,398,254</b>	<b>\$ 46,754,928</b>
<b>ANTICIPATED EXPENDITURES</b>					
Instruction	\$ -	\$ -	\$ -	\$ -	\$ -
Student Services	-	-	-	-	-
Improvement of Instruction	-	-	-	-	-
Educational Media Services	-	-	-	-	-
Federal Grant Administration	-	-	-	-	-
General Administration	-	-	-	-	-
School Administration	-	-	-	-	-
Business Services	-	-	-	-	-
Facility Maintenance & Operation	-	-	-	-	-
Student Transportation	-	-	-	-	-
Central Support Services	-	-	-	-	-
Other Support Services	-	-	-	-	-
Enterprise Operations	-	-	-	-	-
School Nutrition Services	-	-	-	-	-
Capital Projects	34,604,309	1,561,856	3,998,371	1,398,254	27,645,828
Debt Service	-	-	-	-	-
Undistributed	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 34,604,309</b>	<b>\$ 1,561,856</b>	<b>\$ 3,998,371</b>	<b>\$ 1,398,254</b>	<b>\$ 27,645,828</b>
Transfers to Other Funds	19,109,100	-	-	-	19,109,100
Fund Balance 6/30/2018	\$ -	\$ -	\$ -	\$ -	\$ -

**Muscogee County School District**  
**PROJECTED BUDGET**  
**FEDERAL AND STATE PROGRAMS**  
**Fiscal Year 2019**

Description	Total Federal and State Programs	Title I-A, Improving Academic Achievement	Title I-A, School Improvement	Title I-A School Improvement Federal - G funds	Title II-A, Improving Teacher Quality	Title II Math and Science Partnership	Title III-A, Limited English Proficient (LEP)	Title IV-A, Student Support and Academic Enrichment
<b>ANTICIPATED REVENUES</b>								
Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Sales Taxes	-	-	-	-	-	-	-	-
Other Local Sources	-	-	-	-	-	-	-	-
State	4,484,186	-	-	-	-	-	-	-
Federal	24,084,330	12,516,383	421,000	2,015,794	1,137,485	136,081	123,581	276,746
<b>Total Anticipated Revenues</b>	<b>28,568,516</b>	<b>12,516,383</b>	<b>421,000</b>	<b>2,015,794</b>	<b>1,137,485</b>	<b>136,081</b>	<b>123,581</b>	<b>276,746</b>
Transfers From Other Funds	-	-	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-	-	-
Fund Balance 7/1/2017	-	-	-	-	-	-	-	-
<b>Total Funds Available</b>	<b>\$ 28,568,516</b>	<b>\$ 12,516,383</b>	<b>\$ 421,000</b>	<b>\$ 2,015,794</b>	<b>\$ 1,137,485</b>	<b>\$ 136,081</b>	<b>\$ 123,581</b>	<b>\$ 276,746</b>
<b>ANTICIPATED EXPENDITURES</b>								
Instruction	\$ 16,659,426	\$ 5,166,237	\$ 352,091	\$ 402,567	\$ 1,137,485	\$ -	\$ 66,214	\$ 47,017
Student Services	1,969,624	1,201,157	-	305,759	-	-	35,242	111,413
Improvement of Instruction	6,959,335	5,296,521	65,679	886,745	-	131,751	15,349	107,905
Educational Media Services	99,846	99,846	-	-	-	-	-	-
Federal Grant Administration	934,152	264,097	-	357,084	-	-	-	10,411
General Administration	781,870	395,152	-	63,639	-	4,330	2,470	-
School Administration	345,478	-	-	-	-	-	-	-
Business Services	-	-	-	-	-	-	-	-
Facility Maintenance & Operation	-	-	-	-	-	-	-	-
Student Transportation	816,217	93,373	3,230	-	-	-	4,306	-
Central Support Services	-	-	-	-	-	-	-	-
Other Support Services	2,568	-	-	-	-	-	-	-
Community Services	-	-	-	-	-	-	-	-
School Nutrition Services	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Undistributed	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 28,568,516</b>	<b>\$ 12,516,383</b>	<b>\$ 421,000</b>	<b>\$ 2,015,794</b>	<b>\$ 1,137,485</b>	<b>\$ 136,081</b>	<b>\$ 123,581</b>	<b>\$ 276,746</b>
Transfers to Other Funds	-	-	-	-	-	-	-	-
Fund Balance 6/30/2018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Muscogee County School District  
PROJECTED BUDGET  
FEDERAL AND STATE PROGRAMS  
Fiscal Year 2019**

Description	Title III-A, Immigrant	Special Ed-VIB Flowthrough	Special Ed Preschool Regular Project	Now is the Time Project AWARE	CTAE - Perkins IV Grants Program Improvement	CTAE - Perkins IV Reserve Perkins Plus
<b>ANTICIPATED REVENUES</b>						
Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Sales Taxes	-	-	-	-	-	-
Other Local Sources	-	-	-	-	-	-
State	-	-	-	-	-	-
Federal	10,338	6,081,120	191,742	417,659	297,538	25,000
<b>Total Anticipated Revenues</b>	<b>10,338</b>	<b>6,081,120</b>	<b>191,742</b>	<b>417,659</b>	<b>297,538</b>	<b>25,000</b>
Transfers From Other Funds	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-
Fund Balance 7/1/2017	-	-	-	-	-	-
<b>Total Funds Available</b>	<b>\$ 10,338</b>	<b>\$ 6,081,120</b>	<b>\$ 191,742</b>	<b>\$ 417,659</b>	<b>\$ 297,538</b>	<b>\$ 25,000</b>
<b>ANTICIPATED EXPENDITURES</b>						
Instruction	\$ 10,132	\$ 4,676,676	\$ 185,542	\$ -	\$ 237,000	\$ 11,000
Student Services	-	142,324	-	103,679	-	-
Improvement of Instruction	-	295,412	-	24,966	59,538	14,000
Educational Media Services	-	-	-	-	-	-
Federal Grant Administration	-	-	-	282,405	-	-
General Administration	206	298,305	6,200	6,609	1,000	-
School Administration	-	-	-	-	-	-
Business Services	-	-	-	-	-	-
Facility Maintenance & Operation	-	-	-	-	-	-
Student Transportation	-	668,403	-	-	-	-
Central Support Services	-	-	-	-	-	-
Other Support Services	-	-	-	-	-	-
Community Services	-	-	-	-	-	-
School Nutrition Services	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Undistributed	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 10,338</b>	<b>\$ 6,081,120</b>	<b>\$ 191,742</b>	<b>\$ 417,659</b>	<b>\$ 297,538</b>	<b>\$ 25,000</b>
Transfers to Other Funds	-	-	-	-	-	-
Fund Balance 6/30/2018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Muscogee County School District**  
**PROJECTED BUDGET**  
**FEDERAL AND STATE PROGRAMS**  
**Fiscal Year 2019**

Description	CTAE - Perkins Professional Development - 670	Education for Homeless Children and Youth	GNETS Federal VIB Special Project	GNETS State Grant	Pre-K Lottery	SADD
<b>ANTICIPATED REVENUES</b>						
Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Sales Taxes	-	-	-	-	-	-
Other Local Sources	-	-	-	-	-	-
State	-	-	-	565,543	3,918,643	-
Federal	29,427	82,808	304,078	-	-	17,550
<b>Total Anticipated Revenues</b>	<b>29,427</b>	<b>82,808</b>	<b>304,078</b>	<b>565,543</b>	<b>3,918,643</b>	<b>17,550</b>
Transfers From Other Funds	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-
Fund Balance 7/1/2017	-	-	-	-	-	-
<b>Total Funds Available</b>	<b>\$ 29,427</b>	<b>\$ 82,808</b>	<b>\$ 304,078</b>	<b>\$ 565,543</b>	<b>\$ 3,918,643</b>	<b>\$ 17,550</b>
<b>ANTICIPATED EXPENDITURES</b>						
Instruction	\$ -	\$ -	\$ 212,398	\$ 311,745	\$ 3,843,322	\$ -
Student Services	-	52,500	-	-	-	17,550
Improvement of Instruction	29,427	-	-	-	32,042	-
Educational Media Services	-	-	-	-	-	-
Federal Grant Administration	-	20,155	-	-	-	-
General Administration	-	2,459	-	-	1,500	-
School Administration	-	-	91,680	253,798	-	-
Business Services	-	-	-	-	-	-
Facility Maintenance & Operation	-	-	-	-	-	-
Student Transportation	-	5,126	-	-	41,779	-
Central Support Services	-	-	-	-	-	-
Other Support Services	-	2,568	-	-	-	-
Community Services	-	-	-	-	-	-
School Nutrition Services	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Undistributed	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 29,427</b>	<b>\$ 82,808</b>	<b>\$ 304,078</b>	<b>\$ 565,543</b>	<b>\$ 3,918,643</b>	<b>\$ 17,550</b>
Transfers to Other Funds	-	-	-	-	-	-
Fund Balance 6/30/2018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Muscogee County School District**  
**PROJECTED BUDGET**  
**OTHER FUNDS**  
**Fiscal Year 2019**

Description	Total Other Funds	Army Youth Program In Your Neighborhood	High School High Tech	Woodall Program Ft. Benning	Blended Head Start	Early College Academy Gates Grant	Allen Afterschool	Britt David Afterschool
<b>ANTICIPATED REVENUES</b>								
Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Sales Taxes	-	-	-	-	-	-	-	-
Other Local Sources	821,369	60,000	4,358	-	168,000	-	80,293	202,425
State	-	-	-	-	-	-	-	-
Federal	-	-	-	-	-	-	-	-
<b>Total Anticipated Revenues</b>	<b>821,369</b>	<b>60,000</b>	<b>4,358</b>	<b>-</b>	<b>168,000</b>	<b>-</b>	<b>80,293</b>	<b>202,425</b>
Transfers From Other Funds	-	-	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-	-	-
Fund Balance 7/1/2017	502,527	144,877	5,705	24,531	-	101,307	32,886	23,960
<b>Total Funds Available</b>	<b>1,323,896</b>	<b>\$ 204,877</b>	<b>\$ 10,063</b>	<b>\$ 24,531</b>	<b>\$ 168,000</b>	<b>\$ 101,307</b>	<b>\$ 113,179</b>	<b>\$ 226,385</b>
<b>ANTICIPATED EXPENDITURES</b>								
Instruction	\$ 168,576	\$ -	\$ -	\$ -	\$ 127,175	\$ 41,401	\$ -	\$ -
Student Services	188,607	188,607	-	-	-	-	-	-
Improvement of Instruction	84,437	-	-	24,531	-	59,906	-	-
Educational Media Services	-	-	-	-	-	-	-	-
Federal Grant Administration	-	-	-	-	-	-	-	-
General Administration	19,088	15,000	4,088	-	-	-	-	-
School Administration	-	-	-	-	-	-	-	-
Business Services	-	-	-	-	-	-	-	-
Facility Maintenance & Operation	-	-	-	-	-	-	-	-
Student Transportation	44,031	1,270	1,936	-	40,825	-	-	-
Central Support Services	-	-	-	-	-	-	-	-
Other Support Services	571,646	-	-	-	-	-	98,669	212,838
Community Services	-	-	-	-	-	-	-	-
School Nutrition Services	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Undistributed	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,076,385</b>	<b>\$ 204,877</b>	<b>\$ 6,024</b>	<b>\$ 24,531</b>	<b>\$ 168,000</b>	<b>\$ 101,307</b>	<b>\$ 98,669</b>	<b>\$ 212,838</b>
Transfers to Other Funds	-	-	-	-	-	-	-	-
Fund Balance 6/30/2018	\$ 247,511	\$ -	\$ 4,039	\$ -	\$ -	\$ -	\$ 14,510	\$ 13,547

**Muscogee County School District**  
**PROJECTED BUDGET**  
**OTHER FUNDS**  
**Fiscal Year 2019**

Description	Wynnton Afterschool	River Road Afterschool	Hannan Afterschool	Blanchard Afterschool
<b>ANTICIPATED REVENUES</b>				
Local Taxes	\$ -	\$ -	\$ -	\$ -
Local Sales Taxes	-	-	-	-
Other Local Sources	94,936	-	73,298	138,059
State	-	-	-	-
Federal	-	-	-	-
<b>Total Anticipated Revenues</b>	<b>94,936</b>	<b>-</b>	<b>73,298</b>	<b>138,059</b>
Transfers From Other Funds	-	-	-	-
Sale of Fixed Assets	-	-	-	-
Fund Balance 7/1/2017	-	67,241	40,260	61,760
<b>Total Funds Available</b>	<b>\$ 94,936</b>	<b>\$ 67,241</b>	<b>\$ 113,558</b>	<b>\$ 199,819</b>
<b>ANTICIPATED EXPENDITURES</b>				
Instruction	\$ -	\$ -	\$ -	\$ -
Student Services	-	-	-	-
Improvement of Instruction	-	-	-	-
Educational Media Services	-	-	-	-
Federal Grant Administration	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Business Services	-	-	-	-
Facility Maintenance & Operation	-	-	-	-
Student Transportation	-	-	-	-
Central Support Services	-	-	-	-
Other Support Services	80,815	14,318	52,661	112,345
Community Services	-	-	-	-
School Nutrition Services	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Undistributed	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 80,815</b>	<b>\$ 14,318</b>	<b>\$ 52,661</b>	<b>\$ 112,345</b>
Transfers to Other Funds	-	-	-	-
Fund Balance 6/30/2018	\$ 14,121	\$ 52,923	\$ 60,897	\$ 87,474

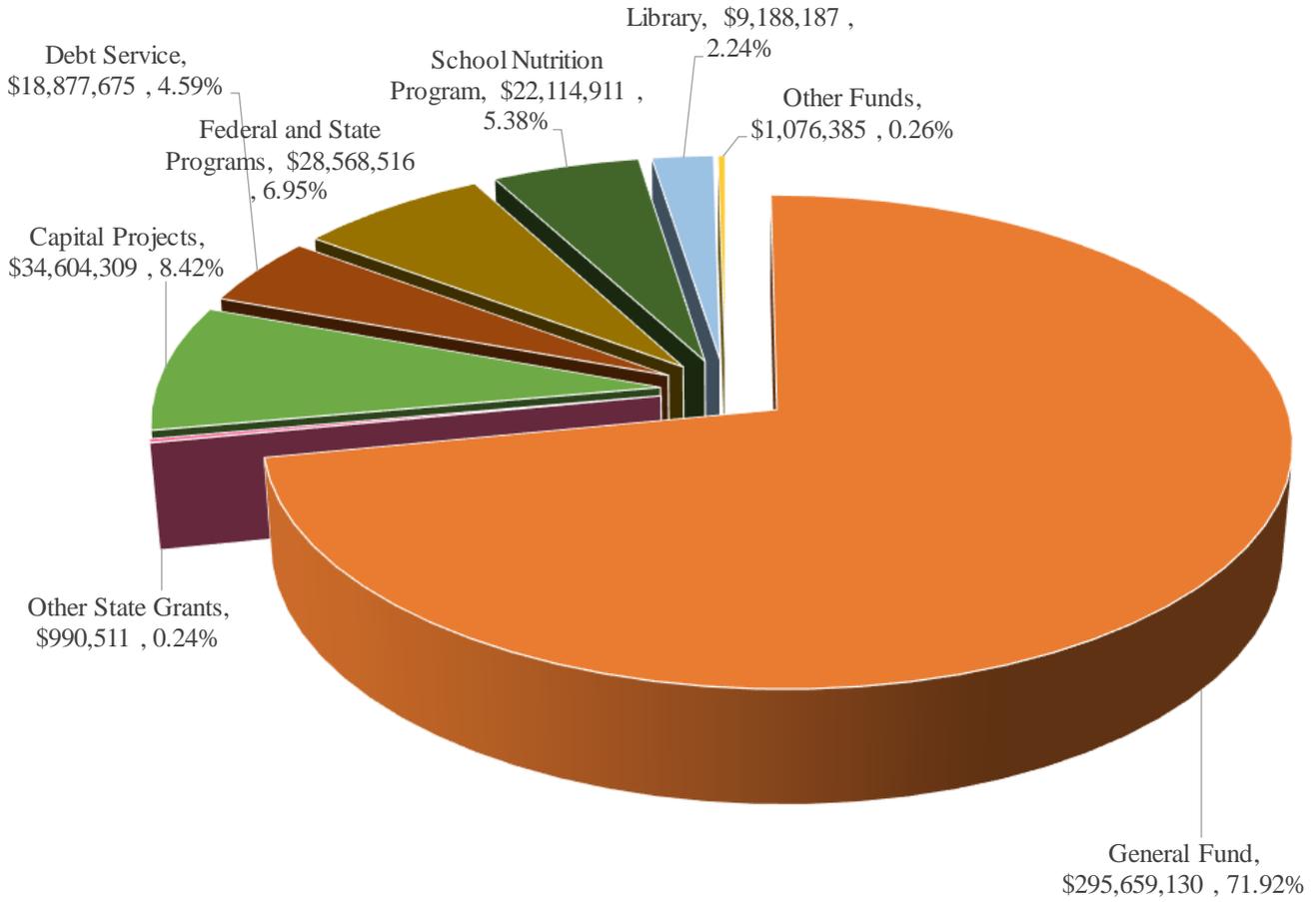
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**Muscogee County School District  
 FY 2019 Budget  
 TOTAL ANTICIPATED EXPENDITURES – ALL FUNDS  
 \$411,079,624**

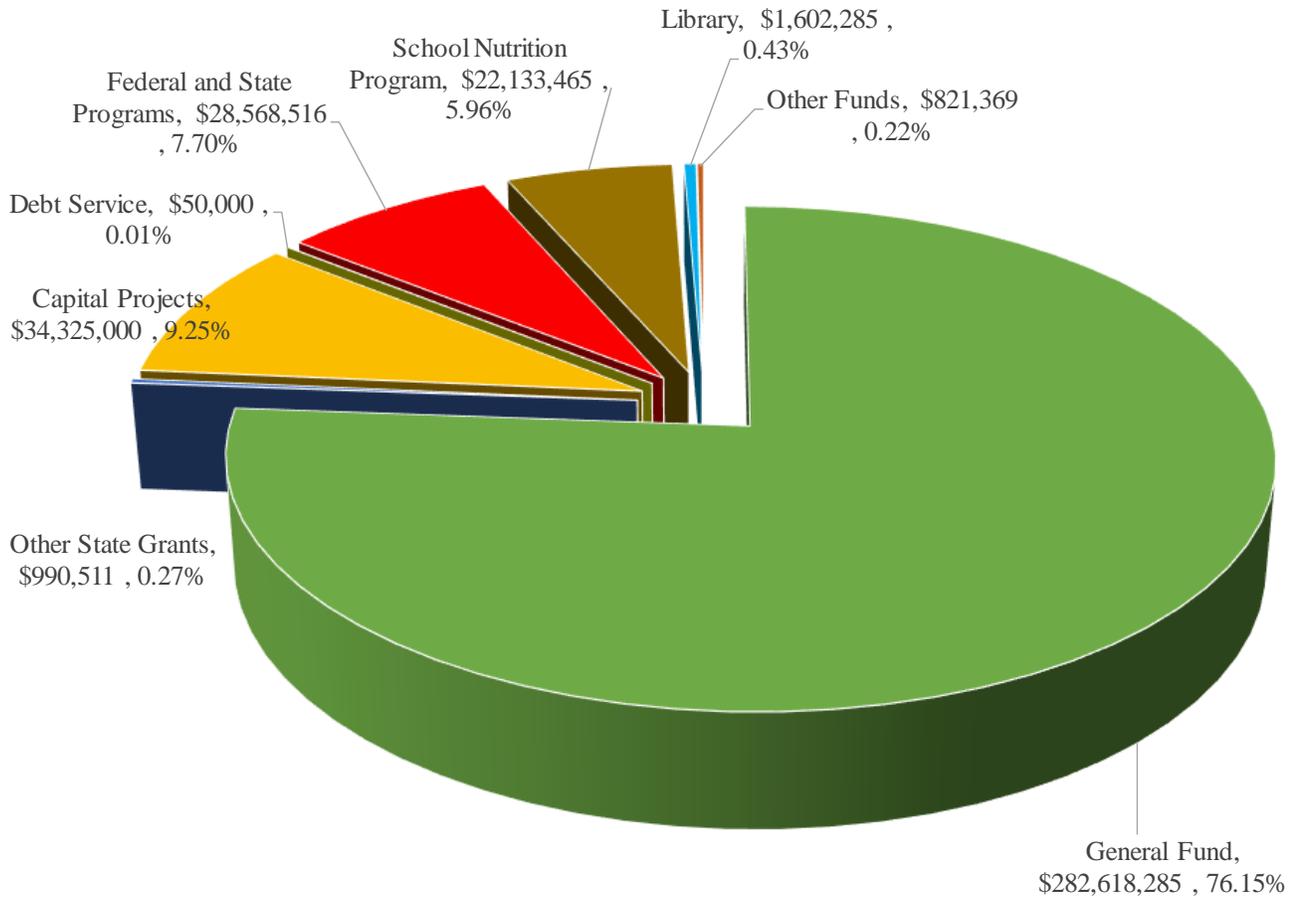
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Note: Total Anticipated Expenditures does not include Transfers-Out to Other Funds

**Muscogee County School District  
 FY 2019 Budget  
 TOTAL ANTICIPATED REVENUES – ALL FUNDS  
 \$371,109,431**

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Note: Total Anticipated Revenues does not include Transfers-In from Other Funds

**Muscogee County School District**  
**Adopted General Fund Budget and Projected Budgets - All Funds**  
**July 1, 2018 - June 30, 2019**

Description	Total		Other State		Debt Service	Federal and State Programs	School	Library	Other Funds
	All Funds	General Fund	Grants	Capital Projects			Nutrition Program		
<b>ANTICIPATED REVENUES</b>									
Local Property Taxes	\$ 109,988,718	\$ 109,988,718	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Sales Taxes	33,600,000	-	-	33,600,000	-	-	-	-	-
Other Local Sources	7,542,364	3,220,000	-	225,000	50,000	-	2,369,000	856,995	821,369
State	175,014,554	167,779,567	990,511	500,000	-	4,484,186	515,000	745,290	-
Federal	44,963,795	1,630,000	-	-	-	24,084,330	19,249,465	-	-
<b>Total Anticipated Revenues</b>	<b>\$ 371,109,431</b>	<b>\$ 282,618,285</b>	<b>\$ 990,511</b>	<b>\$ 34,325,000</b>	<b>\$ 50,000</b>	<b>\$ 28,568,516</b>	<b>\$ 22,133,465</b>	<b>\$ 1,602,285</b>	<b>\$ 821,369</b>
Transfers From Other Funds	26,202,141	-	-	500,000	19,109,100	-	-	6,593,041	-
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-
Fund Balance 7/1/2018	103,739,016	53,946,027	-	18,888,409	18,501,875	-	3,200,082	8,700,096	502,527
<b>Total Funds Available</b>	<b>\$ 501,050,588</b>	<b>\$ 336,564,312</b>	<b>\$ 990,511</b>	<b>\$ 53,713,409</b>	<b>\$ 37,660,975</b>	<b>\$ 28,568,516</b>	<b>\$ 25,333,547</b>	<b>\$ 16,895,422</b>	<b>\$ 1,323,896</b>
<b>ANTICIPATED EXPENDITURES</b>									
Instruction	\$ 211,197,345	\$ 193,518,813	\$ 850,530	\$ -	\$ -	\$ 16,659,426	\$ -	\$ -	\$ 168,576
Student Services	12,637,040	10,478,809	-	-	-	1,969,624	-	-	188,607
Improvement of Instruction	12,042,479	4,962,241	36,466	-	-	6,959,335	-	-	84,437
Educational Media Services	5,104,224	5,004,378	-	-	-	99,846	-	-	-
Federal Grant Administration	934,152	-	-	-	-	934,152	-	-	-
General Administration	2,825,485	2,024,527	-	-	-	781,870	-	-	19,088
School Administration	20,471,434	20,099,761	26,195	-	-	345,478	-	-	-
Business Services	3,420,312	3,420,312	-	-	-	-	-	-	-
Facility Maintenance & Operations	29,867,397	28,914,145	-	-	-	-	-	953,252	-
Student Transportation	14,260,546	13,322,978	77,320	-	-	816,217	-	-	44,031
Central Support Services	12,684,067	12,684,067	-	-	-	-	-	-	-
Other Support Services	684,214	110,000	-	-	-	2,568	-	-	571,646
Community Services	8,864,783	629,848	-	-	-	-	-	8,234,935	-
Other Outlays	489,250	489,250	-	-	-	-	-	-	-
School Nutrition Services	22,114,911	-	-	-	-	-	22,114,911	-	-
Capital Projects	34,604,309	-	-	34,604,309	-	-	-	-	-
Debt Service	18,877,675	-	-	-	18,877,675	-	-	-	-
Undistributed	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 411,079,624</b>	<b>\$ 295,659,130</b>	<b>\$ 990,511</b>	<b>\$ 34,604,309</b>	<b>\$ 18,877,675</b>	<b>\$ 28,568,516</b>	<b>\$ 22,114,911</b>	<b>\$ 9,188,187</b>	<b>\$ 1,076,385</b>
Transfers to Other Funds	26,202,141	7,093,041	-	19,109,100	-	-	-	-	-
<b>Fund Balance 6/30/2019</b>	<b>\$ 63,768,823</b>	<b>\$ 33,812,141</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,783,300</b>	<b>\$ -</b>	<b>\$ 3,218,636</b>	<b>\$ 7,707,235</b>	<b>\$ 247,511</b>

The Muscogee County Board of Education on June 25, 2018 held its second public hearing on the FY 2019 General Fund Budget at 6:00 p.m. The Muscogee County Board of Education voted on the final adoption of the FY 2019 General Fund Budget on June 25, 2018 at 6:00 p.m.

All meetings were held at the times referenced in the Board Room at the Muscogee County Public Education Center, 2960 Macon Road, Columbus, Georgia.

## Financial Statements

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**Muscogee County School District  
Government-Wide  
Net Position by Component  
FY 2012-2017**

	2012	2013	2014	2015	2016	2017
Net Position:						
Net Investment in Capital Assets	461,791,061	493,753,654	518,802,999	525,692,254	518,700,405	521,356,248
Restricted Net Position	100,856,757	83,042,284	72,872,850	64,828,256	91,527,291	101,232,804
Unrestricted Net Position	55,128,031	48,492,188	(240,085,798) <sup>A</sup>	(222,230,615)	(195,725,224)	(438,445,512) <sup>B</sup>
Total Net Position	<u>617,775,849</u>	<u>625,288,126</u>	<u>351,590,051</u>	<u>368,289,895</u>	<u>414,502,472</u>	<u>184,143,540</u>
Change in Net Position, Dollar	25,754,880	7,512,277	(273,698,075)	16,699,844	46,212,577	(230,358,932)
Change in Net Position, Percent	4.35%	1.22%	-43.77%	4.75%	12.55%	-55.57%

<sup>A</sup> Amount restated for FY 2014 due to adoption of Government Accounting Standards Board (GASB) 68, Accounting & Financial Reporting for Pensions

<sup>B</sup> Amount restated for FY 2017 due to adoption of GASB 75, Accounting & Financial Reporting for Postemployment Benefits Other Than Pensions

Source: District's Comprehensive Financial Report for respective year-end

**Muscogee County School District**  
**MAJOR GOVERNMENTAL FUND - GENERAL FUND**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**FY 2015 - FY 2019**

	General Fund Actual 2015	General Fund Actual 2016	General Fund Actual 2017	General Fund Budget 2018	General Fund Budget 2019	FY19 - FY18 Dollar Variance	FY19 - FY18 Percent Variance
<b>REVENUES</b>							
State sources	\$ 147,496,528	\$ 152,294,786	\$ 153,723,942	\$ 155,836,018	\$ 167,779,567	\$ 11,943,549	7.66%
Property taxes	105,910,345	106,923,792	107,241,615	109,988,718	109,988,718	-	0.00%
Sales taxes	832,929	908,356	941,571	-	-	-	N/A
Federal sources	1,573,434	1,672,581	1,512,236	1,475,000	1,630,000	155,000	10.51%
Investment income	429,170	1,037,908	219,693	500,000	650,000	150,000	30.00%
Change in fair value of investments	421,209	-	-	-	-	-	N/A
Other revenue (See Note 1)	3,471,483	3,110,580	3,082,023	2,720,000	2,570,000	(150,000)	-5.51%
Total revenues	<u>260,135,098</u>	<u>265,948,003</u>	<u>266,721,080</u>	<u>270,519,736</u>	<u>282,618,285</u>	<u>12,098,549</u>	<u>4.47%</u>
<b>EXPENDITURES</b>							
Current operating							
Instruction	160,869,891	161,256,857	168,234,537	184,249,236	193,518,813	9,269,577	5.03%
Student support services	7,703,954	8,153,609	8,500,093	9,150,311	10,478,809	1,328,498	14.52%
Instructional staff services	2,216,284	2,880,651	3,475,362	5,740,552	4,962,241	(778,311)	-13.56%
Educational media services	5,164,130	4,753,235	4,790,466	4,095,317	5,004,378	909,061	22.20%
General administration	2,010,542	1,231,798	1,798,409	2,132,108	2,024,527	(107,581)	-5.05%
School administration	18,376,875	19,181,353	18,585,933	19,596,679	20,099,761	503,082	2.57%
Business support	3,517,839	3,605,061	3,198,760	3,477,038	3,420,312	(56,726)	-1.63%
Plant maintenance and operation	24,168,117	24,265,681	24,506,943	27,636,006	28,914,145	1,278,139	4.62%
Student transportation services	11,384,733	12,051,025	13,048,281	11,973,313	13,322,978	1,349,665	11.27%
Other support services (See Note 2)	9,868,509	9,892,946	10,660,201	13,675,438	13,913,165	237,727	1.74%
Total expenditures	<u>245,280,874</u>	<u>247,272,216</u>	<u>256,798,985</u>	<u>281,725,998</u>	<u>295,659,130</u>	<u>13,933,131</u>	<u>4.95%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>14,854,224</u>	<u>18,675,787</u>	<u>9,922,095</u>	<u>(11,206,262)</u>	<u>(13,040,845)</u>	<u>(1,834,582)</u>	<u>16.37%</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Proceeds from the sale of capital assets	1,838,381	-	-	-	-	-	N/A
Transfers in	-	-	-	-	-	-	N/A
Transfers out	(6,763,450)	(6,866,456)	(6,990,282)	(7,093,041)	(7,093,041)	-	0.00%
Total other financing sources (uses)	<u>(4,925,069)</u>	<u>(6,866,456)</u>	<u>(6,990,282)</u>	<u>(7,093,041)</u>	<u>(7,093,041)</u>	<u>-</u>	<u>0.00%</u>
Net change in fund balances	9,929,155	11,809,331	2,931,813	(18,299,303)	(20,133,886)	(1,834,583)	10.03%
<b>FUND BALANCE, beginning of year</b>	<u>36,033,601</u>	<u>45,962,756</u>	<u>57,772,087</u>	<u>56,986,524</u>	<u>53,946,027</u>	<u>(3,040,497)</u>	<u>-5.34%</u>
<b>FUND BALANCE, end of year</b>	<u>\$ 45,962,756</u>	<u>\$ 57,772,087</u>	<u>\$ 60,703,900</u>	<u>\$ 38,687,221</u>	<u>\$ 33,812,141</u>	<u>\$ (4,875,080)</u>	<u>-12.60%</u>

Note 1: For FY 2018 and FY 2019 includes following revenues: Indirect Cost, Other Local Revenue, Tuition, and Other Revenue

Note 2: For FY 2018 and FY 2019 includes following expenditure functions: Central Support Services, Other Support Services, Community Services Operations, and Other Outlays

Source: Muscogee County School District's Comprehensive Annual Financial Reports for June 30th respective fiscal year ending and District's financial records

**Muscogee County School District**  
**MAJOR GOVERNMENTAL FUND - CAPITAL PROJECTS FUND**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**FY 2015 - FY 2019**

	Capital Projects Actual 2015	Capital Projects Actual 2016	Capital Projects Actual 2017	Capital Projects Budget 2018	Capital Projects Budget 2019	FY19 - FY18 Dollar Variance	FY19 - FY18 Percent Variance
<b>REVENUES</b>							
State sources	\$ -	\$ -	\$ 107,671	\$ 4,448,892	\$ 500,000	\$ (3,948,892)	-88.76%
Sales taxes	18,194,260	34,194,413	33,515,824	33,600,000	33,600,000	-	0.00%
Investment income	26,480	80,625	312,516	90,000	225,000	135,000	150.00%
Other revenue	58,028	55,052	62,435	-	-	-	N/A
Total revenues	<u>18,278,768</u>	<u>34,330,090</u>	<u>33,998,446</u>	<u>38,138,892</u>	<u>34,325,000</u>	<u>(3,813,892)</u>	<u>-10.00%</u>
<b>EXPENDITURES</b>							
Current operating							
Instruction	4,779,210	1,424,678	3,074,453	-	-	-	N/A
School administration	-	-	-	-	-	-	N/A
Plant maintenance and operation	130,370	208,047	308,040	-	-	-	N/A
Student transportation services	158,692	2,106,788	2,484,321	-	-	-	N/A
Capital Outlay							
Facilities acquisition and construction	2,801,256	11,329,887	58,576,246	48,801,159	34,604,309	(14,196,850)	-29.09%
Debt service							
Interest and fiscal charges	-	243,321	279,755	-	-	-	N/A
Total expenditures	<u>7,869,528</u>	<u>15,312,721</u>	<u>64,722,815</u>	<u>48,801,159</u>	<u>34,604,309</u>	<u>(14,196,850)</u>	<u>-29.09%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10,409,240</u>	<u>19,017,369</u>	<u>(30,724,369)</u>	<u>(10,662,267)</u>	<u>(279,309)</u>	<u>20,062,102</u>	<u>-188.16%</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Issuance of General Obligation bonds	-	20,000,000	33,310,000	-	-	-	N/A
Premiums from issuance of bonds	-	786,574	2,099,779	-	-	-	N/A
Proceeds from capital lease	-	-	507,928	-	-	-	N/A
Transfers in	520,265	605,788	569,722	500,000	500,000	-	0.00%
Transfers out	(2,170)	(1,326,259)	(18,553,749)	(19,305,708)	(19,109,100)	196,608	-1.02%
Total other financing sources (uses)	<u>518,095</u>	<u>20,066,103</u>	<u>17,933,680</u>	<u>(18,805,708)</u>	<u>(18,609,100)</u>	<u>196,608</u>	<u>-1.05%</u>
Net change in fund balances	10,927,335	39,083,472	(12,790,689)	(29,467,975)	(18,888,409)	10,579,566	-35.90%
<b>FUND BALANCE, beginning of year</b>	<u>39,878,924</u>	<u>50,806,259</u>	<u>89,889,731</u>	<u>29,467,975</u>	<u>18,888,409</u>	<u>(10,579,566)</u>	<u>-35.90%</u>
<b>FUND BALANCE, end of year</b>	<u>\$ 50,806,259</u>	<u>\$ 89,889,731</u>	<u>\$ 77,099,042</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>

Source: Muscogee County School District's Comprehensive Annual Financial Reports for June 30th respective fiscal year ending and District's financial records

**Muscogee County School District**  
**MAJOR GOVERNMENTAL FUND - FEDERAL AND STATE PROGRAMS FUND**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**FY 2015 - FY 2019**

	Federal & State Programs Actual 2015	Federal & State Programs Actual 2016	Federal & State Programs Actual 2017	Federal & State Programs Budget 2018	Federal & State Programs Budget 2019	FY19 - FY18 Dollar Variance	FY19 - FY18 Percent Variance
<b>REVENUES</b>							
State sources	\$ 4,671,021	\$ 4,565,107	\$ 4,826,464	\$ 4,484,186	\$ 4,484,186	\$ -	0.00%
Federal sources	24,102,658	22,577,009	24,072,834	24,084,330	24,084,330	-	0.00%
Other revenue	1,073,776	1,043,673	965,541	-	-	-	N/A
Total revenues	29,847,455	28,185,789	29,864,839	28,568,516	28,568,516	-	0.00%
<b>EXPENDITURES</b>							
Current operating							
Instruction	15,295,779	13,793,737	15,148,384	16,659,426	16,659,426	-	0.00%
Student support services	627,398	620,800	1,474,347	1,969,624	1,969,624	-	0.00%
Instructional staff services	8,762,782	9,093,400	9,333,554	6,959,335	6,959,335	-	0.00%
Educational media services	41,477	73,956	87,437	99,846	99,846	-	0.00%
Federal grant administration	-	-	-	934,152	934,152	-	0.00%
General administration	1,895,749	1,857,071	1,999,453	781,870	781,870	-	0.00%
School administration	324,667	331,020	91,292	345,478	345,478	-	0.00%
Plant maintenance and operation	114,186	29,211	53,892	-	-	-	N/A
Student transportation services	817,164	857,354	907,912	816,217	816,217	-	0.00%
Other support services	1,760,712	1,517,077	755,548	2,568	2,568	-	0.00%
Total expenditures	29,639,914	28,173,626	29,851,819	28,568,516	28,568,516	-	0.00%
Excess (deficiency) of revenues over (under) expenditures	207,541	12,163	13,020	-	-	-	N/A
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	-	-	-	-	N/A
Transfers out	-	-	-	-	-	-	N/A
Total other financing sources (uses)	-	-	-	-	-	-	N/A
Net change in fund balances	207,541	12,163	13,020	-	-	-	N/A
<b>FUND BALANCE, beginning of year</b>	616,069	823,610	835,773	-	-	-	N/A
<b>FUND BALANCE, end of year</b>	\$ 823,610	\$ 835,773	\$ 848,793	\$ -	\$ -	\$ -	N/A

Source: Muscogee County School District's Comprehensive Annual Financial Reports for June 30th respective fiscal year ending and District's financial records

**Muscogee County School District**  
**MAJOR GOVERNMENTAL FUND - DEBT SERVICE FUND**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**FY 2015 - FY 2019**

	Debt Service Actual 2015	Debt Service Actual 2016	Debt Service Actual 2017	Debt Service Budget 2018	Debt Service Budget 2019	FY19 - FY18 Dollar Variance	FY19 - FY18 Percent Variance
<b>REVENUES</b>							
Investment income	\$ 738	\$ 15	\$ 9,171	\$ 500	\$ 50,000	\$ 49,500	9900.00%
Total revenues	<u>738</u>	<u>15</u>	<u>9,171</u>	<u>500</u>	<u>50,000</u>	<u>49,500</u>	<u>9900.00%</u>
<b>EXPENDITURES</b>							
Debt service							
Principal retirement	17,985,000	1,000,000	-	19,036,755	18,877,675	(159,080)	-0.84%
Interest and fiscal charges	325,632	-	649,688	-	-	-	N/A
Total expenditures	<u>18,310,632</u>	<u>1,000,000</u>	<u>649,688</u>	<u>19,036,755</u>	<u>18,877,675</u>	<u>(159,080)</u>	<u>-0.84%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(18,309,894)</u>	<u>(999,985)</u>	<u>(640,517)</u>	<u>(19,036,255)</u>	<u>(18,827,675)</u>	<u>208,580</u>	<u>-1.10%</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	2,170	1,326,259	18,553,749	19,305,708	19,109,100	(196,608)	-1.02%
Transfers out	-	-	-	-	-	-	N/A
Total other financing sources (uses)	<u>2,170</u>	<u>1,326,259</u>	<u>18,553,749</u>	<u>19,305,708</u>	<u>19,109,100</u>	<u>(196,608)</u>	<u>-1.02%</u>
Net change in fund balances	(18,307,724)	326,274	17,913,232	269,453	281,425	11,972	4.44%
<b>FUND BALANCE, beginning of year</b>	<u>18,307,724</u>	<u>-</u>	<u>326,274</u>	<u>18,232,422</u>	<u>18,501,875</u>	<u>269,453</u>	<u>1.48%</u>
<b>FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ 326,274</u>	<u>\$ 18,239,506</u>	<u>\$ 18,501,875</u>	<u>\$ 18,783,300</u>	<u>\$ 281,425</u>	<u>1.52%</u>

Source: Muscogee County School District's Comprehensive Annual Financial Reports for June 30th respective fiscal year ending and District's financial records

**Muscogee County School District**  
**NON-MAJOR GOVERNMENTAL FUND - LIBRARY FUND**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**FY 2015 - FY 2019**

	Library Fund Actual 2015	Library Fund Actual 2016	Library Fund Actual 2017	Library Fund Budget 2018	Library Fund Budget 2019	FY19 - FY18 Dollar Variance	FY19 - FY18 Percent Variance
<b>REVENUES</b>							
State sources	\$ 638,452	\$ 630,615	\$ 680,267	\$ 712,958	\$ 856,995	\$ 144,037	20.20%
Other revenue	<u>629,257</u>	<u>687,294</u>	<u>724,123</u>	<u>1,325,093</u>	<u>745,290</u>	<u>(579,803)</u>	<u>-43.76%</u>
Total revenues	<u>1,267,709</u>	<u>1,317,909</u>	<u>1,404,390</u>	<u>2,038,051</u>	<u>1,602,285</u>	<u>(435,766)</u>	<u>-21.38%</u>
<b>EXPENDITURES</b>							
Current operating							
Plant maintenance and operation	783,492	692,357	681,726	977,826	953,252	(24,574)	-2.51%
Other support services	<u>5,701,576</u>	<u>6,010,504</u>	<u>6,380,685</u>	<u>7,653,266</u>	<u>8,234,935</u>	<u>581,669</u>	<u>7.60%</u>
Total expenditures	<u>6,485,068</u>	<u>6,702,861</u>	<u>7,062,411</u>	<u>8,631,092</u>	<u>9,188,187</u>	<u>557,095</u>	<u>6.45%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,217,359)</u>	<u>(5,384,952)</u>	<u>(5,658,021)</u>	<u>(6,593,041)</u>	<u>(7,585,902)</u>	<u>(992,861)</u>	<u>15.06%</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	6,243,185	6,366,456	6,490,282	6,593,041	6,593,041	-	0.00%
Transfers out	<u>-</u>	<u>(105,788)</u>	<u>(69,722)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Total other financing sources (uses)	<u>6,243,185</u>	<u>6,260,668</u>	<u>6,420,560</u>	<u>6,593,041</u>	<u>6,593,041</u>	<u>-</u>	<u>0.00%</u>
Net change in fund balances	1,025,826	875,716	762,539	-	(992,861)	(992,861)	N/A
<b>FUND BALANCE, beginning of year</b>	<u>5,762,356</u>	<u>6,788,182</u>	<u>7,663,898</u>	<u>8,426,437</u>	<u>8,700,096</u>	<u>273,659</u>	<u>3.25%</u>
<b>FUND BALANCE, end of year</b>	<u>\$ 6,788,182</u>	<u>\$ 7,663,898</u>	<u>\$ 8,426,437</u>	<u>\$ 8,426,437</u>	<u>\$ 7,707,235</u>	<u>\$ (719,202)</u>	<u>-8.54%</u>

Source: Muscogee County School District's Comprehensive Annual Financial Reports for June 30th respective fiscal year ending and District's financial records

**Muscogee County School District**  
**NON-MAJOR GOVERNMENTAL FUND - SCHOOL NUTRITION FUND**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**FY 2015 - FY 2019**

	School Nutrition Actual 2015	School Nutrition Actual 2016	School Nutrition Actual 2017	School Nutrition Budget 2018	School Nutrition Budget 2019	FY19 - FY18 Dollar Variance	FY19 - FY18 Percent Variance
<b>REVENUES</b>							
State sources	\$ 650,776	\$ 662,392	\$ 675,461	\$ 510,000	\$ 515,000	\$ 5,000	0.98%
Federal sources	16,452,278	17,194,499	18,036,703	18,161,528	19,249,465	1,087,937	5.99%
Investment income	3,291	7,017	13,486	-	14,000	14,000	N/A
Charges for meals	3,018,081	2,830,534	2,390,854	-	2,312,000	2,312,000	N/A
Other revenue	19,051	162,770	45,129	2,407,000	43,000	(2,364,000)	-98.21%
Total revenues	<u>20,143,477</u>	<u>20,857,212</u>	<u>21,161,633</u>	<u>21,078,528</u>	<u>22,133,465</u>	<u>1,054,937</u>	<u>5.00%</u>
<b>EXPENDITURES</b>							
Current operating							
School nutrition services	19,441,450	20,377,830	19,744,311	21,071,258	22,114,911	1,043,653	4.95%
Total expenditures	<u>19,441,450</u>	<u>20,377,830</u>	<u>19,744,311</u>	<u>21,071,258</u>	<u>22,114,911</u>	<u>1,043,653</u>	<u>4.95%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>702,027</u>	<u>479,382</u>	<u>1,417,322</u>	<u>7,270</u>	<u>18,554</u>	<u>11,284</u>	<u>155.21%</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	-	-	-	-	N/A
Transfers out	-	-	-	-	-	-	N/A
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Net change in fund balances	702,027	479,382	1,417,322	7,270	18,554	11,284	155.21%
<b>FUND BALANCE, beginning of year</b>	<u>594,082</u>	<u>1,296,109</u>	<u>1,775,491</u>	<u>3,192,813</u>	<u>3,200,082</u>	<u>7,269</u>	<u>0.23%</u>
<b>FUND BALANCE, end of year</b>	<u>\$ 1,296,109</u>	<u>\$ 1,775,491</u>	<u>\$ 3,192,813</u>	<u>\$ 3,200,083</u>	<u>\$ 3,218,636</u>	<u>\$ 18,553</u>	<u>0.58%</u>

Source: Muscogee County School District's Comprehensive Annual Financial Reports for June 30th respective fiscal year ending and District's financial records

## Capital Assets

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## Capital Assets

Capital assets, which include property, intangibles, plant, and equipment, are defined by the District as assets with an initial, individual cost of \$5,000 and an estimated useful life in excess of one year. This minimum capitalization threshold adheres to the capitalization limits defined by the GaDOE. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life is not capitalized.

Capital assets are depreciated using the straight line method over the following estimated useful lives:

Asset	Useful Life	Capitalization Threshold
Buildings, permanent	75 years	\$100,000
Buildings, temporary	25 years	\$20,000
Building Improvements	20 years	\$100,000
Equipment and Vehicles	5-20 years	\$5,000
Library Collections	7 years	all
Software	10 years	\$1,000,000

### Routine Capital Expenditures (Local Capital Projects)

Routine Capital Expenditures which entail those purchases designed to provide for the safety and security of the District's facilities and facility improvements as well as energy conservation measures are budgeted at \$500,000 for FY 2019. A transfer from the General Fund of \$500,000 is used to finance these routine local capital projects. Included each year in the District's annual budget parameters is an allocation for local capital projects of approximately ¼ of mill. Below is the history of the local capital projects transfers for fiscal years 2014-2019.

Local Capital Projects			
Year-over-Year Trends			
	Transfers - Out Local Capital Projects	Year over Year Change	Year over Year Percentage change
FY 2014, Actual	\$ 1,177,423		
FY 2015, Actual	\$ 520,265	\$ (657,158)	-55.81%
FY 2016, Actual	\$ 500,000	\$ (20,265)	-3.90%
FY 2017, Actual	\$ 500,000	\$ -	0.00%
FY 2018, Projected	\$ 500,000	\$ -	0.00%
FY 2019, Projected	\$ 500,000	\$ -	0.00%
<b>Average Change</b>		<b>\$ (135,485)</b>	<b>-11.94%</b>

### Non-Routine Capital Expenditures (SPLOST Projects)

The majority of the outlays for capital improvements are for Non-Routine Capital Expenditures. Non-Routine Capital Expenditures represent the outstanding projects associated with the 2003 Special Purpose Local Option Sales Tax (SPLOST), 2009 SPLOST, and the 2015

SPLOST referendums that allowed for the levy of a one cent or 1% sales tax for the funding of capital outlay projects. The combined FY 2019 budgeted anticipated revenues or sources available, which includes fund balance for all SPLOST projects, total \$53,713,409.

The 2003 SPLOST referendum, which was approved by the voters of Muscogee County on November 4, 2003, generated \$163.8 million in revenue and was collected through December 31, 2008. Additional funding to meet the approved projects was primarily provided by the Georgia State Financing & Investment Commission (“GSFIC”), which through the state of Georgia capital outlay program reimburses local school systems for certain capital outlay expenditures incurred. These funds are shown as Other Funds for each SPLOST program and include any local funding. For the fiscal year ending June 30, 2017, the District had Other Funds dedicated to the 2003 SPLOST of \$17,811,744 for Total 2003 SPLOST Revenues of \$181.6 million.

Following the 2003 SPLOST, the voters on September 15, 2009 approved the 2009 SPLOST. Collections associated with the 2009 SPLOST began January 1, 2010 and ended December 31, 2014. Revenues totaling \$178 million were generated. Additional Other Funds, totaling \$21,187,665 through the fiscal year ending June 30, 2016, was again primarily provided by GSFIC, as discussed above. For this same period ending, the District had Total 2009 SPLOST Revenues of \$199.2 million. The District continues to expend the revenues associated with both the 2003 and 2009 SPLOST programs.

On March 17, 2015, the voters again approved by referendum the continuation of the one cent sales tax. The 2015 SPLOST provided for revenues up to \$192,185,000 for a period of 60 months, with collections beginning July 1, 2015. For FY 2017, collections associated with the 2015 SPLOST totaled \$33,515,824. The 2015 SPLOST referendum provides for the following projects:

*(i) the acquisition, construction, and equipping of new and replacement school building and facilities, including but not limited to a replacement Spencer High School, a replacement Gym at Fort Middle School, a Virtual E-Library in North Columbus, and a new Multi-Sport Complex for District-Wide Use (Stadium, Track);*

*(ii) adding to, renovating, improving, and equipping existing school buildings and facilities, including but not limited to retrofitting existing space to accommodate level-specific autistic programming, expanding the Northside High School cafeteria, adding to the South Columbus Library Branch, adding to and renovating Shaw High School, adding to or renovating weight rooms and wrestling rooms at Shaw High School, Columbus High School, Jordan High School, Northside High School and Kendrick High School, program enhancements for Fine Arts Academy, upgrading Kinnett Stadium (Field House, Press Box, Concessions, Restrooms), upgrading softball and baseball fields at Hardaway High School, Shaw High School, Jordan High School, Kendrick High School and Columbus High School, upgrading furniture, fixtures and equipment, transportation facilities and alternative energy sources study, updating playgrounds at elementary schools, upgrading cafeteria and auditoriums at Arnold Middle School, Clubview Elementary School, Eddy Middle School, Hardaway High School, Columbus High School and Kendrick High School, upgrading or replacing electrical and mechanical equipment at Columbus Museum, repairing and replacing roofing, refurbishing outdated kitchens, and addressing other facilities needs as reflected in the Five-Year Facilities Plan;*

(iii) acquiring new school equipment and making certain technology and infrastructure improvements and upgrades, including but not limited to district-wide security improvements and replacement of outdated communications equipment, replacement of outdated buses and related equipment, and

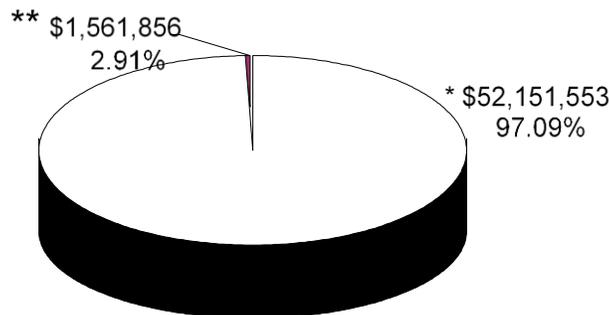
v) acquiring any property necessary or desirable therefore, both real and personal

Some of the major 2015 SPLOST capital outlay projects, projects with initial allocation of \$5 million and above, include the following:

- ✓ \$56 million: Construction of new Spencer High School, replacement facility
- ✓ \$34 million: Technology and Infrastructure Improvements and Upgrades
- ✓ \$29.3 million: General Facilities Needs, as reflected in the Five-Year Facilities Plan
- ✓ \$11 million: New Multi-Sports Complex for district-wide use
- ✓ \$10.6 million: Upgrading Softball and Baseball Fields (Hardaway High, Shaw High, Jordan High, Kendrick High, and Columbus High)
- ✓ \$6 million: Program Enhancements for Rainey McCuller’s School of the Arts
- ✓ \$5.2 million: Repairing and Replacing Roofing
- ✓ \$5.2 million: Replacement of Outdated Buses and Related Equipment
- ✓ \$5 million: Add to and/or Renovate High Schools Weight/Wrestling Rooms (Shaw High, Columbus High, Jordan High, Northside High, and Kendrick High)

As previously referenced, the routine capital projects basically represent ongoing capital expenditures dedicated to the day to day well-being of the District. The relationship between budgeted Routine and Non-Routine Capital Expenditures are reflected below.

**Capital Projects Expenditures and Transfers-Out FY 2019**



\* SPLOST Capital Program (Non-Routine)  
\*\* Capital Projects (Routine)

The FY 2019 Capital Projects Funds budget which reflects the budgeted activity for both the routine and non-routine capital expenditures is reflected below. Total Anticipated Revenues, which includes beginning fund balance, are \$53,713,409 to meet Total Anticipated Expenditures and Transfers to Other Funds of \$53,713,409. It is projected that there will not be an Ending Fund Balance at June 30, 2019.

Description	Total All Capital Projects Funds	Regular Capital Projects	2003 SPLOST	2009 SPLOST	2015 SPLOST
<b>ANTICIPATED REVENUES</b>					
Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Sales Taxes (SPLOST)	33,600,000	-	-	-	33,600,000
Other Local Sources	225,000	60,000	10,000	5,000	150,000
State	500,000	-	-	-	500,000
Federal	-	-	-	-	-
<b>Total Anticipated Revenues</b>	<b>34,325,000</b>	<b>60,000</b>	<b>10,000</b>	<b>5,000</b>	<b>34,250,000</b>
Transfers From General Fund	500,000	500,000			
Sale of Fixed Assets					
Fund Balance 7/1/2017	18,888,409	1,001,856	3,988,371	1,393,254	12,504,928
<b>Total Funds Available</b>	<b>\$ 53,713,409</b>	<b>\$ 1,561,856</b>	<b>\$ 3,998,371</b>	<b>\$ 1,398,254</b>	<b>\$ 46,754,928</b>
<b>ANTICIPATED EXPENDITURES</b>					
Instruction	\$ -	\$ -	\$ -	\$ -	\$ -
Student Services	-	-	-	-	-
Improvement of Instruction	-	-	-	-	-
Educational Media Services	-	-	-	-	-
Federal Grant Administration	-	-	-	-	-
General Administration	-	-	-	-	-
School Administration	-	-	-	-	-
Business Services	-	-	-	-	-
Facility Maintenance & Operation	-	-	-	-	-
Student Transportation	-	-	-	-	-
Central Support Services	-	-	-	-	-
Other Support Services	-	-	-	-	-
Enterprise Operations	-	-	-	-	-
School Nutrition Services	-	-	-	-	-
Capital Projects	34,604,309	1,561,856	3,998,371	1,398,254	27,645,828
Debt Service	-	-	-	-	-
Undistributed	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 34,604,309</b>	<b>\$ 1,561,856</b>	<b>\$ 3,998,371</b>	<b>\$ 1,398,254</b>	<b>\$ 27,645,828</b>
Transfers to Other Funds	19,109,100	-	-	-	19,109,100
Fund Balance 6/30/2018	\$ -	\$ -	\$ -	\$ -	\$ -

The 2015 SPLOST projects are primarily financed by the 2016 General Obligation (GO) Bonds that were issued by the District in both 2016 of \$20 million and in 2017 of \$33,310,000. The 2015 SPLOST referendum provides for the issuance of up to \$70 million in GO bonds. In addition, investment earnings from the bonds as well as proceeds from monthly SPLOST collections will be used to finance these projects. Capital outlay earnings received from the GaDOE will also be used to fund the outstanding SPLOST projects.

Over the course of each of the three SPLOST referendums, the District has experienced increases in construction costs. These increases coupled with the continued downturn in monthly SPLOST collections, as experienced by the 2015 SPLOST, have generated the need for an overall review of the proposed remaining projects that are awaiting completion. The Board of Education remains committed to complete all projects as originally proposed given the availability of funds. The District anticipates that the projects designated for FY 2019 will be substantially complete by year end.

**Impact of 2019 Capital Projects Program on FY 2019 Operations Budget**

Completion of the routine and non-routine capital projects would have an overall positive affect on the operations of the District. The District does not anticipate the occurrence of additional operational expenditures associated with the completion of the FY 2019 Capital Projects, as presented below. Likewise, the FY 2019 General Fund budget does not include additional expenditures associated with the 2018 Capital Projects Funds.

Projected FY 2019 Impact to General Fund Budget					
Type	Project Name	Salaries and Benefits	Operational Expenditures (non-salaries and benefits)	One Time Operational Expenditures	Projected FY 2018 Impact
Routine and Non-routine Capital Projects Expenditures	N/A	\$0.00	\$0.00	\$0.00	\$0.00

**Long-term Financial Planning**

Long-term financial planning is one of the major components of the District’s capital outlay program. This planning includes the Five-Year Facility Plan, which works to ensure that the District’s needs in regards to capital outlay are met. Capital expenditures plans are formalized in consideration of programmatic needs, enrollment forecasts, current facility assessments, and anticipated annual receipts of capital outlay funds from the state of Georgia. The monitoring and assessment of anticipated capital outlay needs and securing the necessary funding is an ongoing process within the district.

Beginning with the fiscal year 2018 budget cycle, the District has worked to extend the long-term financial planning process to ensure the funding needed to achieve district-wide long-term or multi-year operational needs.

## 2003 SPLOST Projects Year Ended June 30, 2017

Project	Estimated Budget	Amount		Status
		Expended in Current Year	Expended in Prior Years	
Allen Elementary	\$ 753,429	\$ -	\$ 753,429	Completed
Arnold Magnet Academy	574,594	-	574,594	Completed
Benning Hills Elementary	1,144,651	-	1,144,651	Completed
Blackmon Road	26,001	-	26,001	Completed
Blanchard Elementary	804,162	-	804,162	Completed
Bradley Museum	1,929,117	-	1,929,117	Completed
Britt David Elementary	366,773	-	366,773	Completed
Carver High	2,196,784	-	2,196,784	Completed
Clubview Elementary	427,162	-	427,162	Completed
Columbus High	7,421,121	-	7,421,121	Completed
Cusseta Road Elem	952,699	-	952,699	Completed
Dawson Elementary	733,807	-	733,807	Completed
Dimon Elementary	142,405	-	142,405	Completed
Double Churches Elem	472,976	-	472,976	Completed
Double Churches Middle	7,775	-	7,775	Completed
Downtown Elementary	22,999	-	22,999	Completed
Eddy Middle	515,129	-	515,129	Completed
Edgewood Elementary	318,722	-	318,722	Completed
Educational Services Center	20,885,040	-	20,885,040	Completed
Forrest Road Elementary	481,765	-	481,765	Completed
Fort Middle	18,001	-	18,001	Completed
Fox Elementary	719,273	-	719,273	Completed
Gentian Elementary	708,659	-	708,659	Completed
Georgetown Elementary	439,028	-	439,028	Completed
Hanman Elementary	158,615	-	158,615	Completed
Hardaway High	189,081	-	189,081	Completed
Johnson Elementary	1,869,059	-	1,869,059	Completed
Jordan High	6,614,038	-	6,614,038	Completed
Kendrick High	4,366,262	-	4,366,262	Completed
Key Elementary	439,093	-	439,093	Completed
Lonnie Jackson Elementary	450,288	-	450,288	Completed
Marshall Middle	2,313,887	-	2,313,887	Completed
Mathews Elementary	2,478,726	-	2,478,726	Completed
Mildred Terry Library	4,272,342	-	4,272,342	Completed
Muscogee Elementary	1,115,892	-	1,115,892	Completed
New Elementary # 5	7,800,002	-	7,800,002	Completed
New Elementary # 6	13,183,338	-	13,183,338	Completed
New Middle #5	12,403,819	-	12,403,819	Completed
Northside High	60,926	-	60,926	Completed
Reese Road Elementary	767,722	-	767,722	Completed
Richards Middle	1,440,419	-	1,440,419	Completed
Rigdon Road Elementary	9,196,639	-	9,196,639	Completed
River Road Elementary	1,255,716	-	1,255,716	Completed
Road at the North Site	1,658,540	-	1,658,540	Completed
Rothschild Middle	196,197	-	196,197	Completed
Shaw High	697,172	-	697,172	Completed
South Columbus Elementary	596,264	-	596,264	Completed
Spencer High	1,335,857	-	1,335,857	Completed
St Marys Elementary	368,497	-	368,497	Completed
Waddell Elementary	1,167,952	-	1,167,952	Completed
Wesley Heights Elementary	133,232	-	133,232	Completed
Wynnton Elementary	294,437	-	294,437	Completed
System wide Technology	41,416,508	-	41,416,508	Completed
Fine and Performing Arts Academy	1,740,000	-	1,740,000	Completed
Purchase of Buses	4,675,000	-	4,675,000	Completed
Total completed projects	<u>\$ 166,717,592</u>	<u>-</u>	<u>\$ 166,717,592</u>	

**2003 SPLOST Projects  
Year Ended June 30, 2017**

Project	Estimated Budget	Amount Expended in Current Year	Amount Expended in Prior Years	Status
Roofs	\$ 6,670,000	\$ 91,406	\$ -	Ongoing
Energy Upgrade Projects	1,906,624	39,777	1,404,802	Ongoing
Not Project Related	6,313,270	3,000	6,242,215	Ongoing
Total in progress	<u>14,889,894</u>	<u>134,183</u>	<u>7,647,017</u>	
 Total	 <u>\$ 181,607,486</u>	 <u>\$ 134,183</u>	 <u>\$ 174,364,609</u>	

(1) Projects are to be funded from:

Maximum cost from proceeds of the tax as specified in the referendum	\$ 148,720,000
Additional proceeds in final quarter are allowed by law	<u>15,075,742</u>
Total SPLOST proceeds	163,795,742
Other funds	<u>17,811,744</u>
Total estimated costs	<u>\$ 181,607,486</u>

**2009 SPLOST Projects  
Year Ended June 30, 2017**

Project	Estimated Budget	Amount Expended in Current Year	Amount Expended in Prior Years	Status
HVAC Gymnasiums	\$ 10,575,366	\$ -	\$ 10,575,366	Completed
Re Roofing	2,617,412	-	2,617,412	Completed
Land Purchases	3,260,255	-	3,260,255	Completed
New Carver High School	43,909,425	-	43,909,425	Completed
New Middle School	21,173,591	-	21,173,591	Completed
Kinnett	2,070,696	-	2,070,696	Completed
Northside HS Add./Renov	4,505,414	-	4,505,414	Completed
Richards Middle School	5,429,618	-	5,429,618	Completed
Lorenzo Road	562,746	-	562,746	Completed
New Elementary School	18,997,967	-	18,997,966	Completed
Jordan Auditorium	1,200,000	-	1,132,068	Completed
Kinnett Stadium Turf	790,000	65,000	621,453	Completed
Athletic Equipment	810,000	20,485	212,637	Completed
Museum	1,000,000	138,476	767,360	On going
Other Facilities Needs	1,452,766	-	1,452,766	Completed
Security	1,265,000	25,193	922,856	On going
School Furniture and Equipment	866,023	45,329	729,897	On going
Technology	35,861,093	3,135,938	31,344,952	On going
Buses	4,742,415	1,654,740	2,904,184	On going
Playgrounds	1,358,500	121,002	1,003,668	On going
Fine Arts Academy	28,300,000	22,873,177	2,836,336	On going
Debt Service, Project Management, Not Project Related	8,463,371	54,715	8,275,222	
<b>Total</b>	<b><u>\$ 199,211,658</u></b>	<b><u>\$ 28,134,055</u></b>	<b><u>\$ 165,305,888</u></b>	

(1) Projects are to be funded from:

Maximum cost from proceeds of the tax as specified in the referendum	\$ 223,155,784
Less collection shortfall	<u>(45,131,791)</u>
Total SPLOST proceeds	178,023,993
Other funds	21,187,665
Total estimated costs	<u>\$ 199,211,658</u>

## 2015 SPLOST Projects Year Ended June 30, 2017

Project	Estimated Budget	Amount		Status
		Expended in Current Year	Expended in Prior Years	
Replacement Spencer High School	\$ 56,000,000	\$ 14,676,458	\$ 590,463	Ongoing
Replacement Gym at Fort Middle School	4,080,000	3,384,543	99,163	Ongoing
Virtual E-Library in North Columbus	400,000	-	-	Ongoing
Multi-Sport Complex for District-Wide Use (Stadium, Track)	11,000,000	263,969	536,910	Ongoing
Retrofit Existing Space to Accommodate Level Specific Autistic Programming	3,500,000	1,304,195	44,370	Ongoing
Expansion of Northside Cafeteria	500,000	-	-	Ongoing
Adding to the South Columbus Library Branch	600,000	-	-	Ongoing
Adding to and renovating Shaw High School	4,000,000	-	-	Ongoing
Adding to or renovating Weight/Wrestling Rooms at High Schools (Shaw, Columbus, Jordan, Northside, Kendrick)	5,000,000	196,707	-	Ongoing
Program Enhancement for Fine Arts School	6,000,000	2,393,107	-	Ongoing
Upgrading Kinnett Stadium (Field House, Press Box, Concessions, Restrooms)	3,585,000	3,076,332	-	Ongoing
Upgrading Softball and Baseball Fields (Hardaway, Shaw, Jordan, Kendrick, Columbus)	7,200,000	64,850	-	Planning
Upgrading Furniture, Fixtures & Equipment (FF&E)	2,400,000	320,206	-	Ongoing
Upgrading Transportation Facilities & Alternative Energy Sources Study	250,000	-	-	Not Started
Updating Playgrounds at Elementary Schools	250,000	-	-	Not Started
Upgrading Cafeteria and Auditorium (Arnold, Clubview, Eddy, Hardaway, Columbus, Kendrick)	1,000,000	-	-	Planning
Upgrading or Replacing Electrical & Mechanical Equipment at the Museum	3,350,000	1,389,419	1,704,429	Ongoing
Repairing and Replacing Roofing	9,496,563	1,324,376	85,660	Ongoing
Refurbish School Nutrition Outdated Kitchens	4,000,000	90,216	-	Ongoing
Addressing General Facilities Needs As Reflected in the Five-Year Facilities Plan	28,460,000	1,301,279	370,819	Ongoing
Making Certain Technology and Infrastructure Improvement and Upgrades	34,000,000	4,502,168	703,738	Ongoing
District Wide Security Improvements & Replacement of Outdated Communications Equipment	1,500,000	65,400	168,845	Ongoing
Replacement of Outdated Buses and Related Equipment	5,000,000	829,581	1,033,723	Ongoing
Debt Service, Project Management, Not Project Related	4,000,000	279,755	243,321	Ongoing
<b>Total</b>	<b>\$ 195,571,563</b>	<b>\$ 35,462,561</b>	<b>\$ 5,581,441</b>	

(1) Projects are to be funded from:

Maximum cost from proceeds of the tax as specified in the referendum	\$ 192,185,000
Other funds	<u>3,386,563</u>
Total estimated cost	<u>\$ 195,571,563</u>

# Debt

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## Debt Service

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### Debt Policy

The general policy of the Muscogee County Schools is to use long-term debt, or debt with a maturity date of more than one year, to finance new school construction, land acquisitions, renovation of existing buildings and facilities, major equipment purchases and the refinancing of existing bonds. For school districts, bonds are the most common form of long-term debt. Bonds are written promises to pay a specified sum or money, called the face value or principal amount, at a specified date or dates in the future, called maturity dates, together with periodic interest at specified rates.

As discussed on the following page, the District's long-term debt is primary in the form of general obligation (GO) bonds. GO bonds are bonds that are secured by the full faith and credit of the levying authority and represent the strongest pledge of the District. These bonds are secured by the issuer's ad valorem taxing power or Special Purpose Local Option Sales Tax, most commonly called SPLOST collections. SPLOST proceeds can be used to make debt service principal and interest payments as long as debt service is included as a purpose in the sales tax referendum, as it was done with the current referendum. The SPLOST referendum is presented to voters every five years for considerations for approval of this levy of one cent or one percent sales and use tax.

In Georgia, the issuance of bonds must first be approved by a majority of the registered voters in a countywide referendum held for that purpose. Before incurring bonded debt, the levying authority must provide for the assessment and collection of an annual tax, or debt service mill levy sufficient to meet the principal and interest payments on the debt within 30 years from incurring the bonded indebtedness. The law further requires that the proceeds of the tax, along with any other monies held for payment of the bonds be retained in a sinking fund (i.e. debt service fund). This debt service fund is dedicated to the exclusive payment of the scheduled bonded debt's principal and interest payments. The debt service mill levy is not subject to the District's 25 mill levy cap. For these reasons, GO bonds have lower interest rates than limited liability bonds, which are bonds that are secured by a particular revenue stream. The Debt Service Fund is used to account for the accumulation of resources and the payment of principal and interest on GO bonds.

The District believes that inter-period equity is fundamental to public administration and is a major component of accountability. Inter-period equity measures whether current-year citizens received services, but shifted the burden for payment of these services to future-year citizens. By adhering to the "debt limitation statutes" in the issuance of debt, which is discussed under the "Legal Debt" section, the district continues to make a concerted effort to not shift the debt burden from generation to generation.

## Long-term Debt

### Changes in Long-term Debt

Changes in the District's long-term debt consisted of the following for the fiscal year ended June 30, 2017:

Liability	Balance June 30, 2016	Additions	Reductions	Balance June 30, 2017	Amount Due in One Year
GO Bonds	\$20,000,000	\$33,310,000	\$ -	\$53,310,000	\$17,190,000
Unamortized Bond Premium	702,531	2,099,779	(539,730)	2,262,580	1,150,917
Net GO Bonds	20,702,531	35,409,779	(539,730)	55,572,580	18,340,917
Capital Leases	-	507,928	-	507,928	41,950
Compensated Absences	1,741,462	803,183	(803,871)	1,740,774	414,697
Worker's Compensation	1,743,426	769,135	(868,326)	1,644,235	794,844
Total	\$24,187,419	\$37,490,025	\$(2,211,927)	\$59,465,517	\$19,592,408

**General Obligation Bonds.** The District issued the following General Obligation (GO) Sales Tax Bonds in the original amount of \$20,000,000, which were issued in 2016 and \$33,310,000, which were issued in 2017, for a total of \$53,310,000. The GO Bonds will provide for the purpose of financing: (a) the cost of adding to, renovating, modifying, repairing, improving and equipping existing schools, other buildings and related facilities, and acquiring any property necessary or desirable therefore, both real and personal; and acquiring real estate for the construction of new and replacement schools and facilities, and constructing and equipping thereon new and replacement schools and facilities, and acquiring any property necessary or desirable therefore, both real and personal; specifically including, but not limited to the following and without prioritizing any of such items: (i) the acquisition, construction and equipping of new and replacement school buildings and facilities, including but not limited to a replacement Spencer High School, a replacement Gym at Fort Middle School, a Virtual E-Library in North Columbus, and a new Multi-Sport Complex for District-Wide Use (Stadium, Track); (ii) adding to, renovating, improving and equipping existing school buildings and facilities, including but not limited to retrofitting existing space to accommodate level-specific autistic programming, expanding the Northside High School cafeteria, adding to the South Columbus Library Branch, adding to and renovating Shaw High School, adding to or renovating weight rooms and wrestling rooms at Shaw High School, Columbus High School, Jordan High School, Northside High School and Kendrick High School, program enhancements for Fine Arts Academy, upgrading Kinnett Stadium (Field House, Press Box, Concessions, Restrooms), upgrading softball and baseball fields at Hardaway High School, Shaw High School, Jordan High School, Kendrick High School and Columbus High School, upgrading furniture, fixtures and equipment, transportation facilities and alternative energy sources study, updating playgrounds at elementary schools, upgrading cafeteria and auditoriums at Arnold Middle School, Clubview Elementary School, Eddy Middle School, Hardaway High School, Columbus High School and Kendrick High School, upgrading or replacing electrical and mechanical equipment at Columbus Museum, repairing and replacing roofing, refurbishing outdated kitchens, and addressing other

facilities needs as reflected in the Five-Year Facilities Plan, (iii) acquiring new school equipment and making certain technology and infrastructure improvements and upgrades, including but not limited to district-wide security improvements and replacement of outdated communications equipment, replacement of outdated buses and related equipment, and (iv) acquiring any property necessary or desirable therefore, both real and personal (together, the “Projects”), and (b) the cost of issuing the Bonds. (a) acquire, construct, and equip new schools and related facilities including necessary furnishing, fixtures, and equipment, (b) renovate, extend, repair, and equip existing School District schools, facilities, and properties useful or desirable in connection therewith, (c) acquire, construct, and equip system-wide athletic facilities, (d) acquire, construct, and equip an Early Childhood Center, (e) acquire and install system-wide instructional and administrative technology, safety, and security equipment, (f) acquire school buses, vehicles, and transportation equipment, (g) acquire any necessary property therefore, both real and personal, and (h) pay any expenses incident to accomplishing the foregoing.

The bonds are direct and general obligations of the District and are primarily repaid from the one percent sales and use tax for educational purpose or Special Purpose Local Option Sales Tax (SPLOST) proceeds associated with the 2015 SPLOST referendum, which was approved by voters on March 17, 2015. Collections began July 1, 2015 and provides for projected revenues of \$192,185,000 for a period of 60 months. Interest on the bonds is payable semiannually on April 1 and October 1 of each year.

General obligation bonds consist of the following as of June 30, 2017:

<u>General Obligation Bonds - Sales Tax Bonds</u>			
<u>Series</u>	<u>Coupon Rates</u>	<u>Maturities</u>	<u>Amount</u>
2017	5%	Oct 2018	\$14,895,000
2017	4%	Oct 2019	\$18,415,000
2016	3%	Oct 2017	\$17,190,000
2016	4%	Oct 2018	\$2,810,000

The bond covenants required that all bond proceeds, debt service accumulations and excess 2015 SPLOST collections be held by the District’s fiscal agent. Requests to use bond proceeds were prepared periodically by the District and when approved, the District’s fiscal agent transferred the proceeds to the District’s Operating accounts. The District was also required to exhaust all GO Bond proceeds related to bonded projects prior to using 2015 SPLOST collections for the bonded projects. In addition, the District was to satisfy its annual debt requirement by transferring SPLOST collections to the debt service fund sufficient for amounts owed on a calendar year basis prior to accumulating or consuming SPLOST collections on non-bonded debt related projects. The covenants also define allowable investments of the GO Bond proceeds and require that the District not enter into any additional debt secured by 2015 SPLOST proceeds unless certain conditions are met.

Future annual debt service requirements (principal and interest payments) to maturity for the outstanding general obligation bonds are as follows:

GENERAL OBLIGATION BONDS				
Fiscal Year Ended June 30	GO Debt Series	Principal	Interest	Rate
2018	Series 2016	\$17,190,000	\$370,250	3%
2018	Series 2017	-	\$1,469,005	5%
2019	Series 2016	\$2,810,000	\$56,200	4%
2019	Series 2017	\$14,895,000	\$1,108,975	5%
2020	Series 2016	-	-	N/A
2020	Series 2017	\$18,415,000	\$368,300	4%

As reflected above, the interest payments are due semiannually in April and October of each year. The initial principal payment is due October 1, 2017 and thereafter in October through maturity. As of the most recent year end, for the period ending June 30, 2017, the District was in compliance with the bond covenants.

**Capital Lease.** During the fiscal year ending June 30, 2017, the District entered into a capital lease agreement. This agreement allowed for the financing of the acquisition of light emitting diode (LED) sports lighting at a cost of \$507,928. Qualifying as a capital lease agreement for accounting purposes, the present value of the future minimum lease payments were recorded as such from the inception date.

The associated capital lease outstanding for the fiscal year ending June 30, 2017 is reflected below:

Purpose	Interest Rate	Issue Date	Maturity Date	Amount Issued	Amount Outstanding
LED Sports Lighting	3.45%	5-30-2017	6/30/2027	\$507,928	\$507,928

**Certificates of Participation.** Certificates of Participation (COP) are financing instruments that evidences a pro rata share in a specific pledged revenue stream, which are generally lease payments by the issuer that are subject to annual appropriation. The certificate entitles the holder to receive a share, or participation, in the payments from a respective project. The payments are passed through the lessor to the certificate holders. The lessor typically assigns the lease and the payments to a trustee, which then distributes the payments to the certificate holders.

In fiscal year 2009, the District defeased certain COP by placing 2003 SPLOST proceeds in an irrevocable trust to provide for all future debt service payments. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's basic financial statements.

At June 30, 2017, \$9,335,000 of Certificates of Participation remain outstanding and is considered defeased.

**Operating Leases.** The District leases various equipment and buildings under cancelable operating leases. An operating lease is a lease agreement whereby the risk of ownership of the property, plant, and/or equipment is not assumed by the lessee. This agreement conveys the right to use the property for a specified period of time in exchange for periodic rental payments. For the fiscal year ending 2017, expenses associated with this operating lease totaled \$179,600.

**Compensated Absences and Workers' Compensation.** The District's other long-term liabilities also consist of compensated absences and workers' compensation. Compensated absences are absences whereby employees are paid for vacation, sick and sabbatical leave. This leave is accrued as a liability as the benefits are earned by the employees if the leave is attributable to past service and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at the time of termination or retirement. Workers' compensation provides for wage replacement and medical benefits; including hospital, rehabilitation, retraining, and other benefits to employees for work related injuries. Employees' claiming workers' compensation benefits relinquish their right to sue employers for injuries covered.

Liabilities associated with compensated absences are liquidated through the General Fund, Federal and State Program Fund, School Nutrition Fund and the Library Fund management program for workers' compensation claims. A premium is charged when needed by the Internal Service Fund to each user program on the basis of the percentage of that program's payroll to total payroll in order to cover estimated claims budgeted by management based on known claims and prior experience. The District accounts for claims with the expense and liability being reported when it is probable that a loss has occurred, and the amount of that loss can be reasonably estimated.

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Source: Municipal Securities Rulemaking Board, <http://www.msrb.org/glossary/definition/certificate-of-participation-cop.aspx>  
Statement of Financial Accounting Standards No. 13, Financial Accounting Standards Board (FASB),  
<http://www.fasb.org/pdf/fas13.pdf>  
Statement No. 16 Accounting for Compensated Absences, Governmental Accounting Standards Board (GASB),  
<http://www.gasb.org/st/summary/gstsm16.html>  
U.S. Department of Education, <https://www2.ed.gov/programs/qualifiedzone/faq.html>  
MCSD financial records

The schedule for compensated absences below shows the amounts expected to be paid within one year as current. However, these amounts differ from the amounts shown as fund liabilities on the balance sheet. The fund liabilities include only those amounts attributable to employees already separated from service. Although the District expects to pay \$414,697 for compensated absences during fiscal year 2017, only \$61,358 for compensated absences is attributable to employees already separated from service.

A comparison of changes in the liability for compensated absences for the past three fiscal years is shown below:

Fiscal Year	Beginning Fiscal Year Liability	Claims and Changes in Current Year Liability	Claim Payments	Ending Fiscal Year End	Current Portion
2015	\$1,945,077	\$492,344	\$(790,193)	\$1,647,227	\$391,581
2016	\$1,647,227	\$874,991	\$(780,756)	\$1,741,462	\$389,175
2017	\$1,741,462	\$803,183	\$(803,871)	\$1,740,774	\$414,697

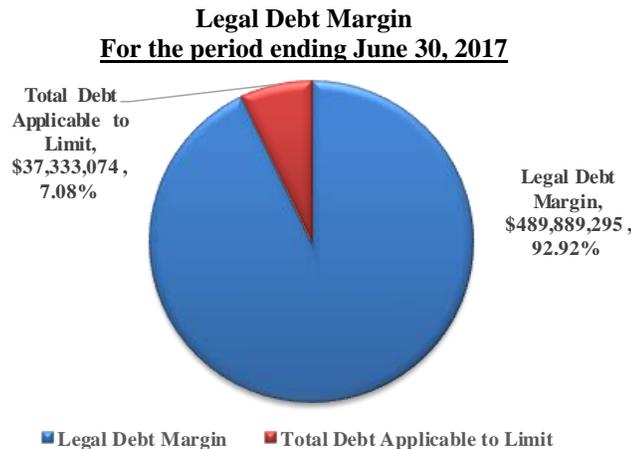
A comparison of changes in the liability for workers' compensation for the past three fiscal years is shown below:

Fiscal Year	Beginning Fiscal Year Liability	Claims and Changes in Current Year Liability	Claim Payments	Ending Fiscal Year End	Current Portion
2015	\$1,171,013	\$1,199,644	\$(1,032,819)	\$1,337,838	\$675,766
2016	\$1,337,838	\$1,562,430	\$(1,156,842)	\$1,743,426	\$774,778
2017	\$1,743,426	\$769,135	\$(868,326)	\$1,644,235	\$794,844

**Legal Debt Margin**

**State Law.** Article 9, Section 5, Paragraph I (a) of the Constitution of the state of Georgia states that no county, municipality, or other political subdivision may incur long-term obligations (other than refunding obligations) payable out of general property taxes without the approval of a majority of the qualified voters of such county, municipality, or other political subdivision voting at an election called to approve the obligations. In addition, the article also indicates that no county, municipality, or other political subdivision may incur long-term obligations payable out of the general property taxes in excess of 10% of the assessed value of all taxable property within the district. Temporary loans or short-term obligations (those payable within the same calendar year in which they are incurred), lease and installment purchase obligations subject to annual appropriation, and intergovernmental obligations are not subject to the legal limitations described above.

As of June 30, 2017, as reflected on the chart below, the legal debt limit for the District’s long-term debt is \$527,222,369, which represents 10 percent of the net assessed value of property taxable for ad valorem tax purposes. The net long-term debt subject to the limitation of \$37,333,074, which is the outstanding General Obligation (GO) bonds, is well below the legal debt limit of \$527,222,369. The legal debt margin or the net amount of external financing available for the issuance of general obligation bonds at June 30, 2017 is \$489,889,295. The District is, therefore, operating at only 7.08 percent of its debt capacity, meaning 92.92 percent of the legal debt limit is available for the issuance of additional GO bonds should the need arise. This is a highly favorable position given that some districts in the State of Georgia are operating at 25 percent to 45 percent of their debt capacity. This favorable position has all been made possible by the District’s continued effort to adhere to sound fiscal policies regarding the issuance of long-term debt.



**Computation of Legal Debt Margin**

Net Assessed Tax Digest (City-wide School Bonds) .....	<u>\$5,272,223,687</u>
Debt Limit (10% of School Bonds Net Assessed Tax Digest) .....	<u>\$527,222,369</u>
Amount of Bonded Debt Outstanding .....	55,527,580
Less: Amount of Assets in Debt Service Fund .....	<u>(18,239,506)</u>
Total Debt Applicable to Limit .....	<u>37,333,074</u>
Legal Debt Margin .....	<u>\$489,889,295</u>
Total Net Debt Applicable to the limit as a % of the debt limit .....	7.08%

The Legal Debt Margin for the prior ten fiscal years is reflected below:

**Muscogee County Schools  
Legal Debt Margin (Unaudited)  
Last Ten Years**

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Net Assessed Tax Digest (City-wide School Bonds)<sup>1</sup></b>	<u>\$ 3,965,320,461</u>	<u>\$ 4,187,179,416</u>	<u>\$ 4,266,030,953</u>	<u>\$ 4,275,779,966</u>	<u>\$ 4,365,534,136</u>	<u>\$ 4,469,344,625</u>	<u>\$ 4,488,250,421</u>	<u>\$ 4,606,100,631</u>	<u>\$ 4,702,023,222</u>	<u>\$ 5,272,223,687</u>
<b>Legal Debt Margin</b>										
Debt limit (10% of Net Assessed Tax Digest) <sup>1</sup>	<u>\$ 396,532,046</u>	<u>\$ 418,717,942</u>	<u>\$ 426,603,095</u>	<u>\$ 427,577,997</u>	<u>\$ 436,553,414</u>	<u>\$ 446,934,463</u>	<u>\$ 448,825,042</u>	<u>\$ 460,610,063</u>	<u>\$ 470,202,322</u>	<u>\$ 527,222,369</u>
Debt applicable to limit: <sup>1</sup>										
General Obligation Bonds	-	-	55,036,074	73,382,068	55,048,399	36,479,730	18,136,855	-	20,702,531	55,572,580
Less: Assets in Debt Service Fund	-	-	1,172,061	18,423,812	18,319,925	18,263,667	18,307,724	-	326,274	18,239,506
Total Debt Applicable to Limit	-	-	53,864,013	54,958,256	36,728,474	18,216,063	(170,869)	-	20,376,257	37,333,074
<b>Legal Debt Margin</b>	<u>\$ 396,532,046</u>	<u>\$ 418,717,942</u>	<u>\$ 372,739,082</u>	<u>\$ 372,619,741</u>	<u>\$ 399,824,940</u>	<u>\$ 428,718,400</u>	<u>\$ 448,995,911</u>	<u>\$ 460,610,063</u>	<u>\$ 449,826,065</u>	<u>\$ 489,889,295</u>
Total Net Debt Applicable to the Limit as a % of the Debt Limit	<u>0.00%</u>	<u>0.00%</u>	<u>12.63%</u>	<u>12.85%</u>	<u>8.41%</u>	<u>4.08%</u>	<u>-0.04%</u>	<u>0.00%</u>	<u>4.33%</u>	<u>7.08%</u>

<sup>1</sup> Under Article 9, Section 5, Paragraph 1 of the state of Georgia Constitution, the District's outstanding general obligation debt should not exceed 10% of the assessed value of the taxable property located within the District.

Source: Muscogee County Tax Commissioner's Office

Source: Muscogee County School District's CAFR for fiscal year ended June 30, 2008-2017 and District's financial records.

**Muscogee County School District  
Ratios of Outstanding Debt by Type  
FY 2008 - FY 2017**

<b>Governmental Activities</b>							
<b>Fiscal Year</b>	<b>General Obligation Bonds<sup>1</sup></b>	<b>Capital Leases</b>	<b>Qualified Zone Academy Bond (QZAB)</b>	<b>Certificates of Participation (COP)</b>	<b>Total Primary Government</b>	<b>% of Personal Income<sup>2</sup></b>	<b>Debt Per Capita<sup>2</sup></b>
2008	\$ -	\$ 4,829,800	\$ 607,385	\$ 12,815,000	\$ 18,252,185	0.99%	-
2009	-	4,220,991	649,385	-	4,870,376	0.26%	-
2010	55,036,074	3,586,946	693,932	-	59,316,952	2.02%	291
2011	73,382,068	-	741,536	-	74,123,604	4.16%	389
2012	55,048,399	-	792,405	-	55,840,804	3.14%	289
2013	36,479,730	-	846,764	-	37,326,494	2.10%	188
2014	18,136,855	-	904,852	-	19,041,707	0.64%	89
2015	-	-	1,000,000	-	1,000,000	0.03%	-
2016	20,702,531	-	-	-	20,702,531	0.60%	109
2017	55,572,580	507,928	-	-	56,080,508	1.60%	284

<sup>1</sup> Presented net of original issuance discounts and premiums

<sup>2</sup> Source: U.S. Census Bureau  
District Financial Records

**Muscogee County School District**  
**Ratios of General Bonded Debt Outstanding**  
**FY 2008 - FY 2017**

**Governmental Activities**

Fiscal Year	General Obligation Bonds <sup>1</sup>	Less: Amounts Available in Debt Service Fund <sup>2</sup>	Total	% of Estimated Actual Taxable Value of Property <sup>3</sup>	Debt Per Capita <sup>4</sup>
2008	\$ -	\$ -	\$ -	0.00%	-
2009	-	-	-	0.00%	-
2010	55,036,074	1,172,061	53,864,013	1.22%	285
2011	73,382,068	18,423,812	54,958,256	1.21%	292
2012	55,048,399	18,319,925	36,728,474	0.82%	193
2013	36,479,730	18,263,667	18,216,063	0.39%	94
2014	18,136,855	18,307,724	(170,869)	0.00%	(1)
2015	-	-	-	0.00%	-
2016	20,702,531	326,274	20,376,257	0.41%	107
2017	55,572,580	18,239,506	37,333,074	0.66%	189

<sup>1</sup> Presented net of original issuance discounts and premiums

<sup>2</sup> Amount restricted for debt service principal payments

<sup>3</sup> Source: Tax Commissioner's Office

<sup>4</sup> Source: U.S. Census Bureau

Other Source: District's financial records

## **Impact of Long-Term Debt on Current and Future Operations**

The District generally uses the "Pay-as-you-go" method for major purchases.

### **Impact on Current Operations**

The District's outstanding debt is considerably low compared to its overall legal debt limit, as referenced above. The District is forecasted to continue to have adequate funding to meet its long-term debt repayment requirements, which will not adversely impact the funding of current operations.

### **Impact on Future Operations**

With the SPLOST collections projected to meet much of the needs of the Capital Improvement Program (CIP) as well as provide the funds necessary to meet the long-term debt obligations, the District has positioned itself to continue to meet its long-term debt commitments. As in prior years, the long-term debt will not adversely impact future operations.

## **Short-term Debt**

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Article 9, Section 5, Paragraph 5 of the state of Georgia Constitution also authorizes the issuance of short-term debt or loans, which are loans with a maturity date of a year or less, in the form of short-term tax anticipation notes or TANs to fund current operations. TANs are issued in anticipation of future ad valorem tax receipts, which serve as collateral for the TANs. TANs are generally due and payable when the taxes are collected. The conditions for the issuance of such temporary loans are as follows:

- *The amount of short-term debt issued shall not exceed 75 percent of the total gross income from property taxes collected in the preceding year.*
- *Such loans are payable on or before December 31<sup>st</sup> of the calendar year in which they were issued.*
- *No such loan may be obtained when there is a loan outstanding which was acquired in a prior year.*
- *The total amount of the indebtedness in any calendar year cannot exceed the total anticipated revenue in that calendar year.*

At the time of final adoption of the General Fund budget, the District currently has adequate operating funds and fund balance reserves to meet its operational needs. The District does not anticipate the need to issue short-term debt or loans.



## Informational Section

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# Student Enrollment

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**Muscogee County School District  
School Attendance Zones  
2018-2019**

<p align="center"><b><u>Carver High</u></b>            Brewer Elementary            J.D. Davis Elementary            Dimon Elementary            Dorothy Heights Elementary            Martin Luther King, Jr. Elementary            Rigdon Rd Elementary            St Mary's Elementary            Baker Middle            Eddy Middle            Rothschild Middle</p>	<p align="center"><b><u>Columbus High</u></b>            No attendance zone</p> <p align="center"><b><u>Britt David Elementary Magnet</u></b>            No attendance zone</p> <p align="center"><b><u>Rainey-McCullers School of the Arts</u></b>            No attendance zone</p>	<p align="center"><b><u>Hardaway High</u></b>            Blanchard Elementary            Clubview Elementary            J.D. Davis Elementary            Gentian Elementary            Reese Rd Elementary            Rigdon Rd Elementary            Waddell Elementary            Wynnton Elementary            Blackmon Rd Middle            Fort Middle            Richards Middle</p>	<p align="center"><b><u>Jordan High</u></b>            Allen Elementary            Fox Elementary            Hannan Elementary            Johnson Elementary            River Rd Elementary            Arnold Middle            Eddy Middle            Double Churches Middle            Richards Middle</p>
<p align="center"><b><u>Kendrick High</u></b>            Dawson Elementary            Lonnie Jackson Elementary            Forrest Rd Elementary            Georgetown Elementary            St. Mary's Elementary            Waddell Elementary            Wesley Heights Elementary            Baker Middle            East Columbus Middle            Fort Middle            Rothschild Middle</p>	<p align="center"><b><u>Northside High</u></b>            Allen Elementary            Blanchard Elementary            Double Churches Elementary            North Columbus Elementary            River Rd Elementary            Arnold Middle            Double Churches Middle            Veterans Memorial Middle</p>	<p align="center"><b><u>Shaw High</u></b>            Blanchard Elementary            Eagle Ridge Elementary            Mathews Elementary            Midland Elementary            Waddell Elementary            Aaron Cohn Middle            Blackmon Rd Middle            Midland Middle            Fort Middle            Veterans Memorial Middle</p>	<p align="center"><b><u>Spencer High</u></b>            Key Elementary            Dawson Elementary            Dorothy Heights Elementary            South Columbus Elementary            Baker Middle            East Columbus Middle            Eddy Middle</p>

## **Student Enrollment**

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The actual enrollments for fiscal years FY 2006 through FY 2018 are reflected on the following pages for all schools. The actual enrollment represents the enrollment as of the October Full-Time Equivalent (FTE) student enrollment count date. It is considered the official enrollment count for school districts. The FTE student enrollment count is taken each October on the first Tuesday of the month. It represents those students that were enrolled in one of the nineteen direct instructional programs defined by the state of Georgia for at least one of the prior ten school days before the FTE count date.

The nineteen direct instructional programs are as follows:

Kindergarten

Kindergarten Early Intervention

Grades 1-3

Grades 1-3 Early Intervention

Grades 4-5

Grades 4-5 Early Intervention

Grades 6-8

Middle School Programs

Grades 9-12

CTAE 9-12

Special Education - Category I

Special Education - Category II

Special Education - Category III

Special Education - Category IV

Special Education - Category V

Gifted

Remedial Education

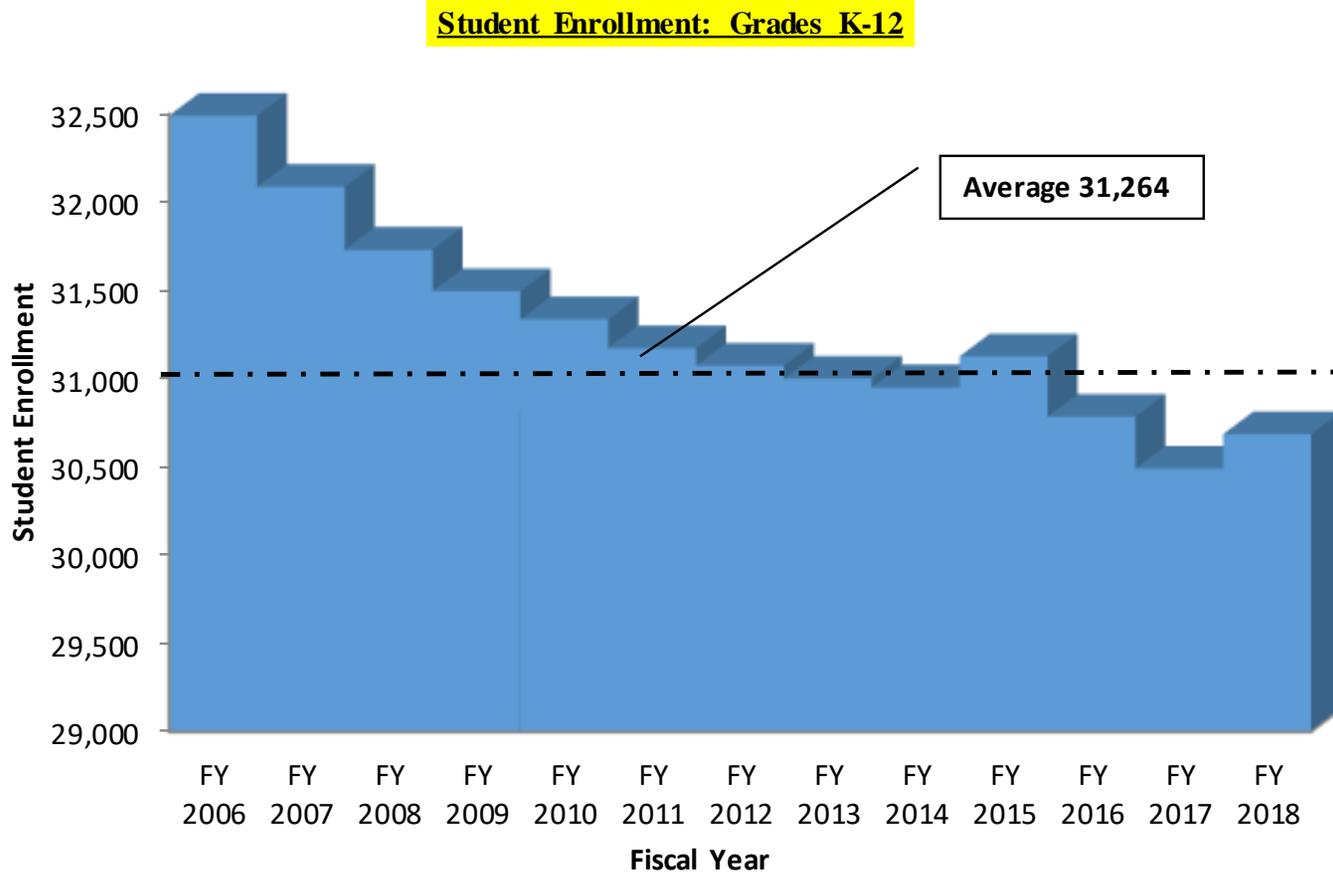
Alternative Education

ESOL Program

The Quality Basic Education (QBE) Act, which is the current mechanism used by the state of Georgia to provide funding for public education, requires school districts to report student enrollment in terms of FTE students. A funding weight or value is assigned to each instructional program. This value is the cost of providing the state funded courses. The base funding received for each FTE student is defined each year by the Georgia General Assembly. The number of students and the instructional programs to which the students are enrolled determine the total funding earned. Adherence to the maximum class size requirements also plays an important role in this process.

Local boards of education that are found to be out of compliance shall be subject to a complete loss of funding for the class or program that is not in compliance, unless there has been a flexibility waiver granted by the state. Since State QBE funding accounts for over 59% of the District's total revenues, the accuracy of the FTE enrollment count is critical to the district's continued solvency.

As reflected in the chart below, since FY 2006, the District's average student enrollment for grades K-12 is 31,264. The actual student enrollment for the periods referenced, exclusive of Pre-K enrollments, can be found on the following page.



## Student Enrollment

The District's Student Enrollment trends for FY 2006 through FY 2018, as plotted on the chart on the preceding page are reflected below. In comparison to FY 2017, for FY 2018, the District realized a growth in enrollment of 195 or 0.64%. This increased enrollment results in an increase in State QBE Earnings for FY 2019. As reflected, this is the second time in the last twelve years that the District has realized a growth in enrollment. This is primarily attributed to the transient nature of the student population.

School Year	K- 12 Enrollment*	Annual Growth	Percent Variance
October 2005, FY 2006	32,490		
October 2006, FY 2007	32,088	-402	-1.24%
October 2007, FY 2008	31,731	-357	-1.11%
October 2008, FY 2009	31,496	-235	-0.74%
October 2009, FY 2010	31,337	-159	-0.50%
October 2010, FY 2011	31,173	-164	-0.52%
October 2011, FY 2012	31,074	-99	-0.32%
October 2012, FY 2013	31,000	-74	-0.24%
October 2013, FY 2014	30,952	-48	-0.15%
October 2014, FY 2015	31,127	175	0.57%
October 2015, FY 2016	30,785	-342	-1.10%
October 2016, FY 2017	30,491	-294	-0.96%
October 2017, FY 2018	30,686	195	0.64%
<b>Average</b>	<b>31,264</b>	<b>-150</b>	<b>-0.47%</b>

Source: GaDOE website: [www.gadoe.org](http://www.gadoe.org)

\*Excludes PreK enrollments

Since school districts are not funded for Pre-K enrollments through the State QBE funding mechanism, the Pre-K students for the respective years are rightfully excluded. **Enrollments that include Pre-K students are reflected on the following pages.**

**Enrollment by Grade per October FTE Student Enrollment Count**  
**SCHOOLS GRAND TOTALS**  
**Ten Year Actuals: FY 2007 – FY 2018**

<b>Grade level</b>	<b>2006-2007</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>
<b>Pre-K</b>	1,027	1,032	1,089	1,121	1,115	1,157	1,172	1,176	1,185	1,114	1,099	1,077
<b>K</b>	2,508	2,434	2,464	2,465	2,488	2,602	2,782	2,691	2,577	2,493	2,394	2,388
<b>1</b>	2,576	2,487	2,457	2,453	2,439	2,556	2,598	2,761	2,699	2,546	2,441	2,448
<b>2</b>	2,410	2,480	2,469	2,429	2,356	2,352	2,475	2,480	2,690	2,604	2,465	2,453
<b>3</b>	2,450	2,472	2,486	2,478	2,408	2,368	2,337	2,445	2,472	2,668	2,578	2,436
<b>4</b>	2,387	2,366	2,403	2,496	2,448	2,375	2,332	2,312	2,419	2,402	2,560	2,545
<b>5</b>	2,417	2,379	2,381	2,382	2,489	2,431	2,366	2,262	2,325	2,341	2,350	2,540
<b>6</b>	2,535	2,487	2,397	2,277	2,361	2,462	2,420	2,305	2,238	2,226	2,281	2,315
<b>7</b>	2,624	2,503	2,389	2,326	2,299	2,335	2,329	2,426	2,289	2,202	2,192	2,258
<b>8</b>	2,606	2,451	2,399	2,378	2,340	2,294	2,280	2,274	2,357	2,246	2,241	2,201
<b>9</b>	3,060	3,035	3,021	2,925	2,787	2,644	2,618	2,516	2,567	2,649	2,551	2,647
<b>10</b>	2,544	2,610	2,563	2,504	2,517	2,434	2,345	2,318	2,225	2,270	2,327	2,287
<b>11</b>	2,103	2,162	2,186	2,314	2,193	2,232	2,131	2,151	2,098	2,055	2,105	2,107
<b>12</b>	1,868	1,865	1,881	1,910	2,048	1,989	1,987	2,011	2,171	2,083	2,006	2,061
<b>Total Pre-K thru Grade 12</b>	<b>33,115</b>	<b>32,763</b>	<b>32,585</b>	<b>32,458</b>	<b>32,288</b>	<b>32,231</b>	<b>32,172</b>	<b>32,128</b>	<b>32,312</b>	<b>31,899</b>	<b>31,590</b>	<b>31,763</b>
<b>Annual Growth</b>		-352	-178	-127	-170	-57	-59	-44	184	-413	-309	173
<b>Year-over Year % Change</b>		-1.1%	-0.5%	-0.4%	-0.5%	-0.2%	-0.2%	-0.1%	0.6%	-1.3%	-1.0%	0.5%

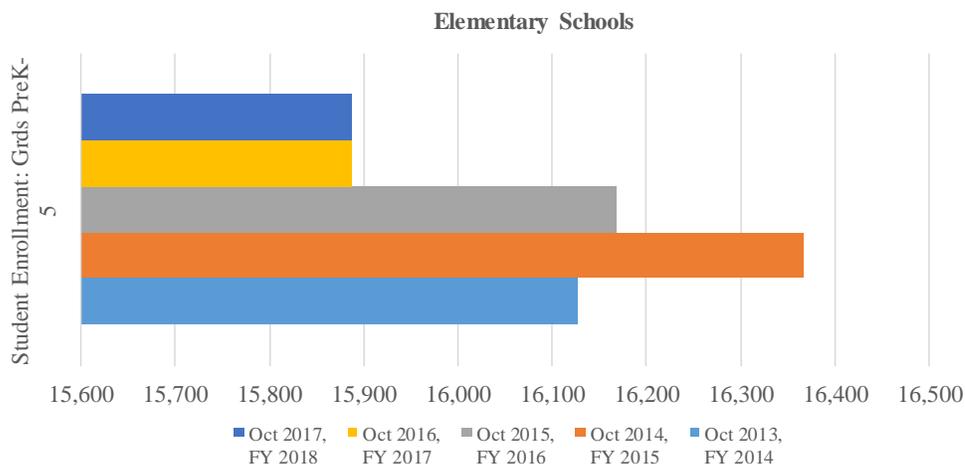
As reflected in the chart above, for nine of the last twelve fiscal years, the District has realized a decline in student enrollment for grades pre-k through 12. This year-over-year decline has been as much as 413 students or a reduction of 1.3%, which was recently experienced in FY 2016 in relation to FY 2015. The continued decline in student enrollment is attributed to the transient nature of the student population.

However, beginning in FY 2018, the District opened the new Rainey-McCullers School of the Arts, which will ultimately serve grades 6-12, the first such school in the region. Additionally, also beginning in FY 2018, the Board approved the discontinuance of the billing for out-of-county and out-of-state tuition for full-time MCSD employees. With this change, full-time staff that resides outside the district with school aged children are allowed to attend tuition free. Both of these new initiatives have positively impacted student enrollment, contributing to the year-over-year enrollment growth in FY 2018 of 173 or 0.5%.

Source: Georgia Department of Education, [https://oraapp.doe.k12.ga.us/ows-bin/owa/fte\\_pack\\_enrollgrade.entry\\_form](https://oraapp.doe.k12.ga.us/ows-bin/owa/fte_pack_enrollgrade.entry_form)

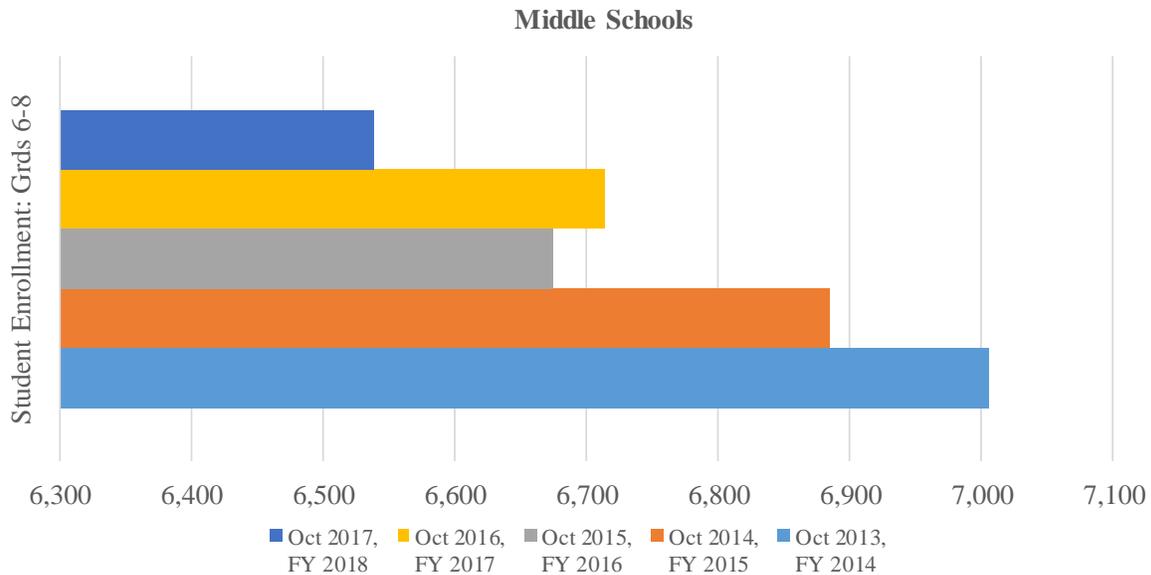
## Muscogee County Schools Enrollment Summary

FTE Enrollment By School					
	Oct 2013, FY 2014	Oct 2014, FY 2015	Oct 2015, FY 2016	Oct 2016, FY 2017	Oct 2017, FY 2018
<b>Elementary Schools: Grades PreK- 5</b>					
Elem-Allen Elementary School	452	457	474	469	432
Elem-Blanchard Elementary School	572	518	493	538	548
Elem-Brewer Elementary School	591	499	514	485	476
Elem-Britt David Elementary Academy	560	575	567	570	563
Elem-Clubview Elementary School	560	534	549	542	501
Elem-Cusseta Road Elementary School	326	0	0	0	0
Elem-Davis Elementary School	403	474	447	416	381
Elem-Dawson Elementary School	327	283	288	269	268
Elem-Dimon Elementary	484	450	489	545	496
Elem-Dorothy Height Elementary School	0	672	712	762	712
Elem-Double Churches Elementary School	437	569	579	566	572
Elem-Downtown Elementary Magnet Academy	541	486	294	330	302
Elem-Eagle Ridge Academy	719	769	756	730	749
Elem-F Forrest Road Elementary School	354	440	452	431	448
Elem-Fox Elementary School	337	430	419	358	325
Elem-Gentian Elementary School	458	417	419	413	444
Elem-Georgetown Elementary School	538	504	498	480	513
Elem-Hannan Elementary	490	478	522	501	491
Elem-Johnson Elementary School	356	337	353	350	439
Elem-Key Elementary School	350	362	341	331	373
Elem-Lonnie Jackson Academy	415	533	488	461	489
Elem-Martin Luther King, Jr. Elementary School	684	613	618	541	503
Elem-Mathews Elementary School	552	672	697	700	738
Elem-Midland Academy	655	564	564	577	594
Elem-Muscogee Elementary School	394	0	0	0	0
Elem-North Columbus Elementary	756	737	722	681	755
Elem-Reese Road Leadership Academy	564	472	460	481	499
Elem-Rigdon Road Elementary School	508	680	646	656	605
Elem-River Road Elementary School	433	422	437	423	404
Elem-South Columbus Elementary School	403	563	558	554	534
Elem-St. Marys	477	439	406	394	355
Elem-Waddell Elementary School	521	522	525	462	462
Elem-Wesley Heights Elementary School	463	447	401	395	443
Elem-Wynnton Elementary School	447	449	480	476	473
<b>Total - Elementary</b>	<b>16,127</b>	<b>16,367</b>	<b>16,168</b>	<b>15,887</b>	<b>15,887</b>



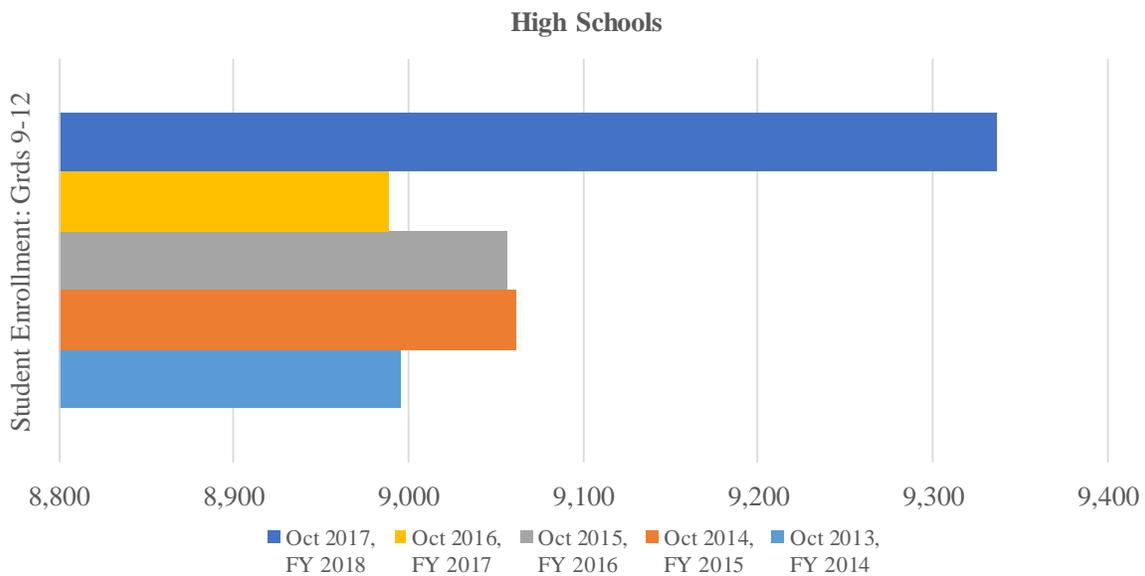
## Muscogee County Schools Enrollment Summary

FTE Enrollment By School					
	Oct 2013, FY 2014	Oct 2014, FY 2015	Oct 2015, FY 2016	Oct 2016, FY 2017	Oct 2017, FY 2018
<b>Middle Schools: Grades 6-8</b>					
Middle-Aaron Cohn Middle School	480	546	521	559	567
Middle-Arnold Middle School	715	708	688	673	607
Middle-Baker Middle School	604	559	566	523	503
Middle-Blackmon Road Middle School	616	606	601	660	642
Middle-Double Churches Middle School	461	470	456	456	451
Middle-East Columbus Magnet Academy	651	627	601	549	546
Middle-Eddy Middle School	462	481	414	417	453
Middle-Fort Middle School	582	510	523	566	544
Middle-Midland Middle School	411	462	434	392	413
Middle-Richards Middle School	765	732	701	760	698
Middle-Rothschild Leadership Academy School	643	556	545	523	529
Middle-Veterans Memorial Middle School	615	627	624	636	586
<b>Total - Middle</b>	<b>7,005</b>	<b>6,884</b>	<b>6,674</b>	<b>6,714</b>	<b>6,539</b>



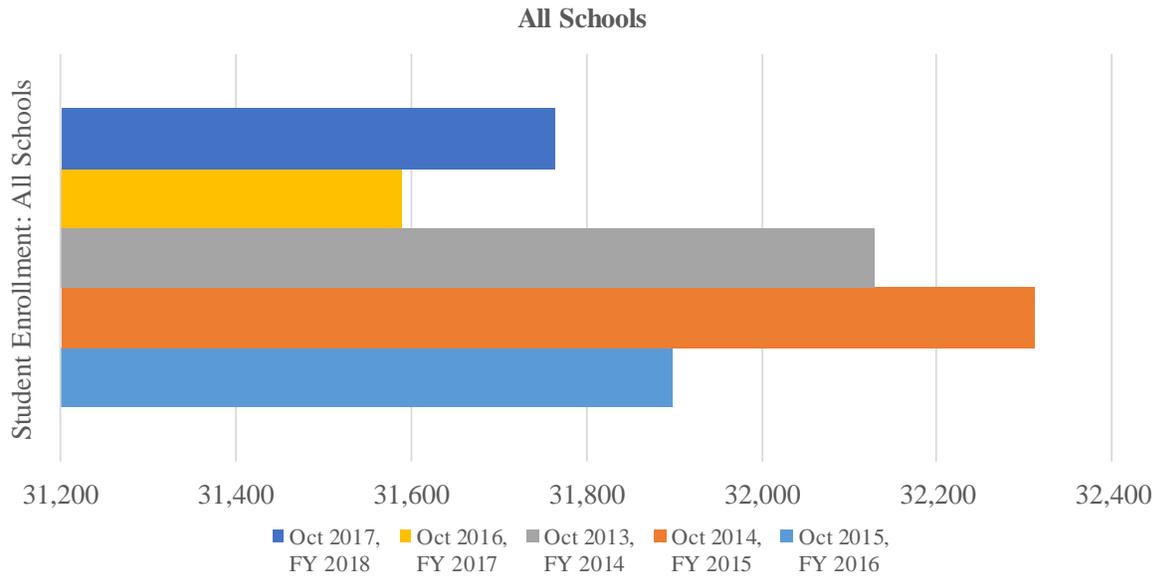
## Muscogee County Schools Enrollment Summary

<b>FTE Enrollment By School</b>					
	<b>Oct 2013, FY 2014</b>	<b>Oct 2014, FY 2015</b>	<b>Oct 2015, FY 2016</b>	<b>Oct 2016, FY 2017</b>	<b>Oct 2017, FY 2018</b>
<b>High Schools: Grades 9-12</b>					
High-Carver High School	1,182	1,200	1,191	1138	1136
High-Columbus High School	1,292	1,255	1,269	1267	1286
High-Early College Academy	162	181	169	170	158
High-Hardaway High School	1,485	1,369	1,276	1288	1273
High-Jordan Vocational High School	717	740	787	765	766
High-Kendrick High School	841	905	945	896	898
High-Northside High School	1,324	1,344	1,357	1404	1446
High-Rainey-McCuller's School of the Arts	0	0	0	0	310
High-Shaw High School	1,207	1,244	1,225	1235	1251
High-Spencer High School	786	823	838	826	813
<b>Total - High</b>	<b>8,996</b>	<b>9,061</b>	<b>9,057</b>	<b>8,989</b>	<b>9,337</b>



## Muscogee County Schools Enrollment Summary - All Schools

FTE Enrollment By School					
	Oct 2013, FY 2014	Oct 2014, FY 2015	Oct 2015, FY 2016	Oct 2016, FY 2017	Oct 2017, FY 2018
<b>All Schools</b>					
Elementary Schools	16,127	16,367	16,168	15,887	15,887
Middle Schools	7,005	6,884	6,674	6,714	6,539
High Schools	8,996	9,061	9,057	8,989	9,337
<b>Total - All Schools</b>	<b>32,128</b>	<b>32,312</b>	<b>31,899</b>	<b>31,590</b>	<b>31,763</b>



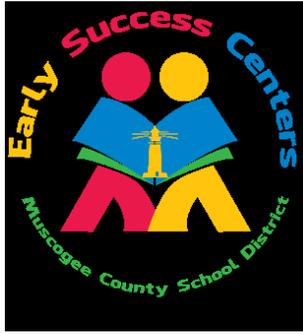
**Projected Enrollment by Grade**  
**SCHOOLS GRAND TOTALS**  
**FY 2019 – FY 2021**

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	<b>Projected Enrollments, FY 2019 - FY 2021</b>		
<b>Grade level</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>
<b>Pre-K</b>	1,114	1,121	1,128
<b>K</b>	2,524	2,525	2,533
<b>1</b>	2,538	2,535	2,539
<b>2</b>	2,472	2,477	2,477
<b>3</b>	2,467	2,468	2,468
<b>4</b>	2,420	2,423	2,428
<b>5</b>	2,389	2,386	2,387
<b>6</b>	2,359	2,344	2,332
<b>7</b>	2,348	2,325	2,310
<b>8</b>	2,339	2,317	2,305
<b>9</b>	2,752	2,726	2,700
<b>10</b>	2,412	2,401	2,384
<b>11</b>	2,153	2,157	2,157
<b>12</b>	1,990	2,000	2,011
<b>Total Pre-K thru Grade 12</b>	<b>32,275</b>	<b>32,205</b>	<b>32,159</b>
<b>Annual Growth</b>	512	-70	-46
<b>Year-over Year % Change</b>	1.6%	-0.2%	-0.1%

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The projected enrollments for FY 2019 – FY 2021 as reflected above depict an increase in enrollment for FY 2019 in comparison to FY 2018 of 512 students. However, for FY 2020 and FY 2021, the District projects a decline of 70 and 46 students, respectively. The transient nature of the District’s student population coupled with the continued decline in the birth rate are key variables attributing to these projected decreases in enrollment.



## **Early Success Centers Pre-K Program**

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In addition to the regular grades K-5 program, the district's elementary program includes services to Pre-K students which are served in the Early Success Centers Program.

There are 15 Early Success Centers that are located in the following regions and schools:

### **Central Region:**

Eagle Ridge Academy  
Rigdon Road Elementary  
South Columbus Elementary  
Brewer Elementary  
Dorothy Height Elementary

### **East Region:**

Forrest Road Elementary  
Lonnie Jackson Academy Elementary  
Mathews Elementary  
Midland Academy  
Wesley Heights Elementary  
Dawson Elementary

### **West Region:**

Double Churches Elementary  
Fox Elementary  
JD Davis Elementary  
River Road Elementary

The Early Success Centers Pre-K Program also includes two Special Training for Exceptional Preschool Students (STEPS) inclusion classrooms (Lonnie Jackson Academy and Rigdon Road Elementary). This model also includes a Blended Head Start Program of four classes, which are located in the following regions and schools:

### **Central Region**

South Columbus Elementary (1 class)

### **East Region**

Forrest Road Elementary (2 classes)

# Staffing Requirements

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## **School Allocation Formula – All Funds**

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For the allocation of available funding to schools, the District basically employs three approaches, which are identified as follows:

- Allocation in accordance to student enrollment
- Resource Allocation Methodology Plan (RAMP)
- GaDOE Eligible Attendance Area Worksheet
- Other

The allocation in accordance to student enrollment is typically used for the allocation of State Quality Basic Education (QBE) Formula Earnings to all schools. This methodology follows the approach utilized by the state in the allocation of State QBE Formula Earnings to school districts. For operational expenditures (non-salaries and benefits expenditures), the student enrollment as of the October Full-time Equivalent (FTE) count, which is the official student enrollment count, is used to allocate to schools funds for school administration supplies, instructional supplies, and media supplies. The allocated funding is budgeted to supplies. Schools then move funds from this line item to fund specific operational needs purchases.

The above referenced approach is also used for staff allocations or instructional units for schools. In the budgeting process, the initial school staff allocations are based on the projected student enrollments for the upcoming fiscal year. Given that the District is a Strategic Waiver School (SWSS/IE2) district, the class size staffing requirements are waived in exchange for greater governance flexibility as a means for increased student performance. Refer to RAMP, which is immediately following, for the school staff allocation formula employed by the District to staff schools. However, the District's class sizes and resulting staff allocations are often under the funding level to enhance student achievement. The allocated staff cost includes the total employer cost, which includes the cost of salary and fringe benefits (Teacher Retirement System – TRS, Federal Insurance Contribution Act – FICA, Life Insurance, Health Insurance, Workers' Compensation, Unemployment, and Long-term Disability). Refer to Employer Cost of Staff Benefits worksheet for fringe benefits rates.

The GaDOE Eligible Attendance Area Worksheet is used for the allocation of federal funding. Like the above referenced approach, student enrollment is one of the drivers in the total allocation. However, it also includes consideration for the number of poverty students. If a school is identified as a Community Eligibility Provision (CEP) school, then the poverty number is based on direct certification numbers from the state. This includes Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF), Homeless, Migrant, Neglected & Delinquent (N&D), Foster Care, etc. If the school is not identified as a CEP school, then the free and reduced lunch number is used. Schools are then priority ranked by their poverty percentages. Per Pupil Allocations (PPAs) are assigned to each school in a descending order based on the priority ranking. From this ranking, school allocations are then derived.

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**Muscogee County School District  
GENERAL FUND  
Resource Allocation Methodology Plan (RAMP)  
2018-2019**

Category	Elementary	Middle	High
<b>NOTE: Effective fiscal year 2017 (FY 2017) the District approved to operate as Strategic Waivers School System, (formerly IE<sup>2</sup>) by State Board of Education. With this change, the District is not subject to expenditure controls as set forth in O.C.G.A. Section 20-2-167.</b>			
Teacher, Kindergarten	1 per 24 Full-time Equivalent (FTE)	N/A	N/A
Teacher, Classroom	Grades 1-3: 1 per 24 FTE Grades 4-5: 1 per 28 FTE	1 per 28 FTE	1 per 32 FTE
Teacher, Alternative Education	N/A	1 per 18 FTE (no paraprofessional) 1 per 24 (w/paraprofessional)	1 per 18 FTE (no paraprofessional) 1 per 24 (w/paraprofessional)
Teacher, Career, Technical, and Agricultural Education (CTAE)	N/A	N/A	1 per 28 FTE
Teacher, Early Intervention Program	N/A	N/A	N/A
Teacher, English to Speakers of Other Languages (ESOL)	1 per 11 FTE (Grades K-3 w/o para) 1 per 13 FTE (Grades K-3 w/para) 1 per 14 FTE (Grades 4-5 w/o para) 1 per 15 FTE (Grades 4-5 w/para)	1 per 14 FTE (Grades 6-8 w/o para) 1 per 15 FTE (Grades 6-8 w/para)	1 per 18 FTE (Grades 9-12 w/o para) 1 per 20 FTE (Grades 9-12 w/para)
Teacher, Gifted	1 per 17 FTE (Grades K-5)	1 per 21 FTE (Grades 6-8)	1 per 21 FTE (Grades 9-12)
Teacher, Instructional Extension	1 per 18 students in class	1 per 18 students in class	1 per 18 students in class
Teacher, Remedial Education	N/A	N/A	N/A
Teacher, Special Education	Allocated in accordance with State Maximum Class Sizes. Refer to Special Education Allocation below.	Allocated in accordance with State Maximum Class Sizes. Refer to Special Education Allocation below.	Allocated in accordance with State Maximum Class Sizes. Refer to Special Education Allocation below.
Teacher, Specialist (Art, Music, Physical Education (PE), Foreign Language (FL))	Based on FTE and available funding (Grades K-5). Some are itinerant or shared between schools.	Based on FTE and available funding (Grades 6-8). Some are itinerant or shared between schools.	Based on FTE and available funding (Grades 9-12). Some are itinerant or shared between schools.

**Muscogee County School District  
GENERAL FUND  
Resource Allocation Methodology Plan (RAMP)  
2018-2019**

Category	Elementary	Middle	High
<b>NOTE: Effective fiscal year 2017 (FY 2017) the District approved to operate as Strategic Waivers School System, (formerly IE<sup>2</sup>) by State Board of Education. With this change, the District is not subject to expenditure controls as set forth in O.C.G.A. Section 20-2-167.</b>			
Assistant Principal	School enrollment: 1 - 349 = 0; 350 and above = 1	1 per school	2 per school
Bookkeeper	N/A	See Discretionary Administrative Support allocation	See Discretionary Administrative Support allocation
Counselor	1 per school	School enrollment: 1-700 = 1; 701 and over = 2	School enrollment: 1-900 = 1; 901 and over = 2
Custodian	For in-house custodian, 1 per 20,000 square feet of building space. If service out-sourced, 1 per 24,000 sq. ft.	For in-house custodian, 1 per 20,000 square feet of building space. If service out-sourced, 1 per 24,000 sq. ft.	For in-house custodian, 1 per 20,000 square feet of building space. If service out-sourced, 1 per 24,000 sq. ft.
Custodian, Lead	1 per school	1 per school	1 per school
Dean	Allocated at the Superintendent's discretion. Primarily allocated to school that does not earn Assistant Principal to address instructional needs.	Allocated at the Superintendent's discretion. Primarily allocated to school that does not earn Assistant Principal to address instructional needs.	Allocated at the Superintendent's discretion. Primarily allocated to school that does not earn Assistant Principal to address instructional needs.
Discretionary Administrative Support	1 per school (Allocated to serve as either bookkeeper, general clerk, guidance clerk, media clerk, or registrar clerk.)	2 per school (Allocated to serve as either bookkeeper, general clerk, guidance clerk, media clerk, or registrar clerk.)	3 per school (Allocated to serve as either bookkeeper, general clerk, guidance clerk, media clerk, or registrar clerk.)
International Baccalaureate Coordinator, Full-time	1 per school with International Baccalaureate Program	1 per school with International Baccalaureate Program	1 per school with International Baccalaureate Program
Magnet Coordinator, Full-time	1 per full-time magnet school. District currently has one full-time elementary magnet school.	N/A	1 per full-time magnet school. District currently has one full-time high magnet school.
Magnet Coordinator, Part-time	Part-time magnet coordinator per magnet school	Part-time magnet coordinator per magnet school	Part-time magnet coordinator per magnet school
Media Clerk	See Discretionary Administrative Support allocation	See Discretionary Administrative Support allocation	See Discretionary Administrative Support allocation
Media Specialist	1 per school	1 per school	1 per school
Nursing Services	The District has one (1) Lead Nurse who is responsible for management of the following staff that serves all schools: Nine (9) Registered Nurses, Seven (7) Licensed Practical Nurses (LPNs) and 54 Part-time Clinic Aides. Clinic Aides are assigned to specific schools daily on a part-time basis.		

**Muscogee County School District  
GENERAL FUND  
Resource Allocation Methodology Plan (RAMP)  
2018-2019**

Category	Elementary	Middle	High
<b>NOTE: Effective fiscal year 2017 (FY 2017) the District approved to operate as Strategic Waivers School System, (formerly IE<sup>2</sup>) by State Board of Education. With this change, the District is not subject to expenditure controls as set forth in O.C.G.A. Section 20-2-167.</b>			
Paraprofessional, In-School Suspension	N/A	1 per school	1 per school
Paraprofessional, Kindergarten	1 per kindergarten teacher	N/A	N/A
Paraprofessional, Special Education	As needed to meet program or class size requirements. Refer to Special Education Allocation below.	As needed to meet program or class size requirements. Refer to Special Education Allocation below.	As needed to meet program or class size requirements. Refer to Special Education Allocation below.
Principal	1 per school	1 per school	1 per school
Registrar Clerk	See Discretionary Administrative Support allocation	See Discretionary Administrative Support allocation	See Discretionary Administrative Support allocation
Reserve Officers' Training Corps (ROTC) Instructor	N/A	N/A	Allocated in accordance with provisions of program grant
Secretary	1 per school	1 per school	1 per school
Technology Specialist	Not allocated to specific schools. Total three allocated district-wide for each three regions.	Not allocated to specific schools. Total three allocated district-wide for each three regions.	Not allocated to specific schools. Total three allocated district-wide for each three regions.
Vocational Supervisor	N/A	N/A	3 FTE positions to be assigned among eligible high schools

**Muscogee County School District  
GENERAL FUND  
Resource Allocation Methodology Plan (RAMP)  
2018-2019**

Category	Elementary	Middle	High
<b>NOTE: Effective fiscal year 2017 (FY 2017) the District approved to operate as Strategic Waivers School System, (formerly IE<sup>2</sup>) by State Board of Education. With this change, the District is not subject to expenditure controls as set forth in O.C.G.A. Section 20-2-167.</b>			
Instructional Supplies, Per Pupil Allocation	Kindergarten: \$33.32 per Student Grades 1-3: \$33.32 per Student Grades 4-5: \$33.32 per Student	Grades 6-8: \$27.23 per Student	Grades 9-12: \$35.09 per Student
Media Services Supplies, Per Pupil Allocation	Kindergarten: \$13.84 per Student Grades 1-3: \$13.84 per Student Grades 4-5: \$13.84 per Student	Grades 6-8: \$12.14 per Student	Grades 9-12: \$11.24 per Student
Administrative Supplies, Per Pupil Allocation	Kindergarten: \$6.97 per Student Grades 1-3: \$6.97 per Student Grades 4-5: \$6.97 per Student	Grades 6-8: \$5.64 per Student	Grades 9-12: \$5.79 per Student
Custodial Supplies, in-house	12 cents per sq. ft.	12 cents per sq. ft.	12 cents per sq. ft.
Custodial Supplies, out-sourced	\$2,500 per elementary school	\$5,000 per middle school	\$5,000 per high school

**Muscogee County School District  
GENERAL FUND  
Resource Allocation Methodology Plan (RAMP)  
2018-2019**

Category	Elementary	Middle	High
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**NOTE: Effective fiscal year 2017 (FY 2017) the District approved to operate as Strategic Waivers School System, (formerly IE<sup>2</sup>) by State Board of Education. With this change, the District is not subject to expenditure controls as set forth in O.C.G.A. Section 20-2-167.**

**Special Education Allocation**

Students with Disabilities

<u>Class Group/ Exception Program</u>	<u>Funding Class Size</u>	<u>Maximum Individual Class Size</u>		<u>Exception to Maximum 2 Segments Per Day Per Teacher With Paraprofessional</u>
		*	**	
<b>1. Group I</b>				
(i) S/L-SC	8	11	15	+1
(ii) LD-SC	8	12	16	+1
<b>2. Group II</b>				
(i) MID-SC	6.5	10	13	+1
(ii) MID-R	6.5	10	13	+1
<b>3. Group III</b>				
(i) SID-SC	5	NA	7	+1
(ii) D/HH-SC	5	6	8	+1
(iii) S/L-R	5	7	NA	NA
(iv) BD-R	5	7	10	+1
(v) LD-R	5	8	10	+1
(vi) BD-SC	5	8	11	+1
(vii) MOID-SC	5	NA	11	+1
(viii) OI-SC	5	NA	11	0

**Special Education Allocation**

Students with Disabilities

<b>4. Group IV</b>				
(i) D/HH-R	3	3	4	+1
(ii) VI-R	3	3	4	+1
(iii) OI-R	3	4	5	+1
(iv) VI(DB)-SC	3	NA	6	+1
(v) PID-SC	3	NA	6	0
<b>5. Group V</b>				
	8	NA	NA	NA

**NOTE:** Each paraprofessional is the equivalent to 1/3 teacher and affects individual class size proportionately. Various teacher/paraprofessional models shall be averaged independently.

**NOTE:** If students from different exceptionalities programs are within the same segment, the maximum class size shall be determined by the program with the smallest class size.

**NOTE:** Middle school and high school students served in a departmental model shall have an individual maximum class size of seven without a paraprofessional and ten with a paraprofessional, provided the number of students of any one exceptionality within the class does not exceed the individual maximum class size for that exceptionality.

**EXCEPTION TO INDIVIDUAL MAXIMUM CLASS SIZE:** The individual maximum class size with a paraprofessional may be increased as noted for two segments per day per teacher for the remainder of the school year. Maximum teacher/pupil ratio without a paraprofessional may not be increased. (See also Rule 160-4-7).

\*No paraprofessional      \*\* With paraprofessional

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## State Personnel Allocation Formula FY 2019

Teachers	Position	FTE	Note
Kindergarten	1.00	15	
Grades 1-3	1.00	17	
Grades 4-5	1.00	23	
Kindergarten EIP	1.00	11	
Grades 1-3 EIP	1.00	11	
Grades 4-5 EIP	1.00	11	
Middle Grades 6-8	1.00	23	
Middle School 6-8	1.00	20	
Grades 9-12	1.00	23	
CTAE	1.00	20	
Special Education I	1.00	8	
Special Education II	1.00	6.50	
Special Education III	1.00	5	
Special Education IV	1.00	3	
Special Education V	1.00	8	
Gifted	1.00	12	
Remedial Education	1.00	15	
Alternative Education	1.00	15	
ESOL	1.00	7	

Other Certificated	Position	FTE	Note
Principal	1.00	per school	12 months contract
Counselor, Elementary	1.00	450	
Counselor, Middle	1.00	450	
Counselor, High	1.00	450	
Media Specialist, Elementary	1.00	450	
Media Specialist, Middle	1.00	624	
Media Specialist, High	1.00	970	
Subject Specialists	1.00	345	Grades 1-8
Psychologist	1.00	2475	
Social Worker	1.00	2475	
Special Education Leadership	1.00	200	Sp Ed 1-5 and Gifted
Assistant Principal, Elem	0.50	450	10 months contract
Assistant Principal, Middle	1.00	624	10 months contract
Assistant Principal, High	1.00	485	10 months contract
Superintendent	1.00	system	
Assistant Superintendent	6.00	system	

Classified	Position	FTE	Note
Kindergarten Paraprofessional	1.00	18	
Technology Specialist	1.00	1100	Certified or Classified
Secretary, Elementary	1.00	450	12 months contract
Secretary, Middle	1.00	624	12 months contract
Secretary, High	1.00	485	12 months contract
Secretary, High	1.00	485	10 months contract
Secretary, System	1.00	system	
Accountant	1.00	system	

**Note:**

State Personnel are allocated in accordance to the reflected Allocation Formula. This formula is driven by the student full-time equivalent or FTE enrollments. Based on this on the formula, school districts are funded for State QBE Earnings, which are identified on the District's Earnings Sheet as "QBE Formula Earnings".

# State Salary Schedule for Certificated Staff

The State Salary Schedule for Certificated Staff for FY 2019, which reflects both the annual and monthly salary amounts for certificated staff, is show below. This schedule is for 10 months employment or 190 day work year. As anticipated, the FY 2019 schedule remained identical to FY 2018.

FY 2018		STATE SALARY SCHEDULE										Folder Name: FY18 INITIAL	
OFFICIAL		GEORGIA ANNUAL/MONTHLY SALARY SCHEDULE FOR 10 MONTHS EMPLOYMENT										BASE EQUALS \$34,082.00 SCHOOL YEAR 2018 - 2019	
Years of Creditable Service	Salary Step	LEVEL OF CERTIFICATION											
		T-1 94.50% OET-4	T-2 97.25% OET-4	PROV BT-4 94.50% OET-4	PROF T-4 100.00% N/A	PROV BT-5 106.50% OET-4	PROF T-5 115.00% OET-4	PROV BT-6 106.50% OET-5	PROF T-6 113.00% OET-5	PROV BT-7 106.50% OET-6	PROF T-7 111.00% OET-6		
0,1,2	E	\$32,217.00 \$2,684.75	\$33,154.00 \$2,762.83	\$32,217.00 \$2,684.75	\$34,092.00 \$2,841.00	\$36,308.00 \$3,025.67	\$39,206.00 \$3,267.17	\$41,754.00 \$3,479.50	\$44,303.00 \$3,691.92	\$47,183.00 \$3,931.92	\$49,176.00 \$4,098.00		
3	1	\$33,184.00 \$2,765.33	\$34,149.00 \$2,845.75	\$32,217.00 \$2,684.75	\$35,115.00 \$2,926.25	\$37,397.00 \$3,116.42	\$40,382.00 \$3,365.17	\$43,007.00 \$3,583.92	\$45,632.00 \$3,802.67	\$48,598.00 \$4,049.83	\$50,651.00 \$4,220.92		
4	2	\$34,180.00 \$2,848.33	\$35,173.00 \$2,931.08	\$32,217.00 \$2,684.75	\$36,168.00 \$3,014.00	\$38,519.00 \$3,209.92	\$41,593.00 \$3,466.08	\$44,297.00 \$3,691.42	\$47,001.00 \$3,916.75	\$50,056.00 \$4,171.33	\$52,171.00 \$4,347.58		
5	3	\$35,205.00 \$2,933.75	\$36,228.00 \$3,019.00	\$32,217.00 \$2,684.75	\$37,253.00 \$3,104.42	\$39,675.00 \$3,306.25	\$42,841.00 \$3,570.08	\$45,626.00 \$3,802.17	\$48,411.00 \$4,034.25	\$51,558.00 \$4,296.50	\$53,736.00 \$4,478.00		
6	4	\$36,261.00 \$3,021.75	\$37,315.00 \$3,109.58	\$32,217.00 \$2,684.75	\$38,743.00 \$3,228.58	\$41,262.00 \$3,438.50	\$44,555.00 \$3,712.92	\$47,451.00 \$3,954.25	\$50,347.00 \$4,195.58	\$53,620.00 \$4,468.33	\$55,885.00 \$4,657.08		
7	5	\$37,349.00 \$3,112.42	\$38,434.00 \$3,202.83	\$32,217.00 \$2,684.75	\$39,905.00 \$3,325.42	\$42,500.00 \$3,541.67	\$45,892.00 \$3,824.33	\$48,875.00 \$4,072.92	\$51,857.00 \$4,321.42	\$55,229.00 \$4,602.42	\$57,562.00 \$4,796.83		
8	6	\$38,469.00 \$3,205.75	\$39,587.00 \$3,298.92	\$32,217.00 \$2,684.75	\$41,701.00 \$3,475.08	\$44,413.00 \$3,701.08	\$47,957.00 \$3,996.42	\$51,074.00 \$4,256.17	\$54,191.00 \$4,515.92	\$57,714.00 \$4,809.50	\$60,152.00 \$5,012.67		
9,10	7	\$39,623.00 \$3,301.92	\$40,775.00 \$3,397.92	\$32,217.00 \$2,684.75	\$42,952.00 \$3,579.33	\$45,745.00 \$3,812.08	\$49,396.00 \$4,116.33	\$52,606.00 \$4,383.83	\$55,817.00 \$4,651.42	\$59,445.00 \$4,953.75	\$61,957.00 \$5,163.08		
11,12	L1	\$40,812.00 \$3,401.00	\$41,998.00 \$3,499.83	\$32,217.00 \$2,684.75	\$44,241.00 \$3,686.75	\$47,117.00 \$3,926.42	\$50,878.00 \$4,239.83	\$54,184.00 \$4,515.33	\$57,492.00 \$4,791.00	\$61,228.00 \$5,102.33	\$63,816.00 \$5,318.00		
13,14	L2	\$42,036.00 \$3,503.00	\$43,258.00 \$3,604.83	\$32,217.00 \$2,684.75	\$45,568.00 \$3,797.33	\$48,531.00 \$4,044.25	\$52,404.00 \$4,367.00	\$55,810.00 \$4,650.83	\$59,217.00 \$4,934.75	\$63,065.00 \$5,255.42	\$65,730.00 \$5,477.50		
15,16	L3	\$43,297.00 \$3,608.08	\$44,556.00 \$3,713.00	\$32,217.00 \$2,684.75	\$46,935.00 \$3,911.25	\$49,987.00 \$4,165.58	\$53,976.00 \$4,498.00	\$57,484.00 \$4,790.33	\$60,994.00 \$5,082.83	\$64,957.00 \$5,413.08	\$67,702.00 \$5,641.83		
17,18	L4	\$44,596.00 \$3,716.33	\$45,893.00 \$3,824.42	\$32,217.00 \$2,684.75	\$48,343.00 \$4,028.58	\$51,487.00 \$4,290.58	\$55,595.00 \$4,632.92	\$59,209.00 \$4,934.08	\$62,824.00 \$5,235.33	\$66,906.00 \$5,575.50	\$69,733.00 \$5,811.08		
19,20	L5	\$45,934.00 \$3,827.83	\$47,270.00 \$3,939.17	\$32,217.00 \$2,684.75	\$49,793.00 \$4,149.42	\$53,032.00 \$4,419.33	\$57,263.00 \$4,771.92	\$60,985.00 \$5,082.08	\$64,709.00 \$5,392.42	\$68,913.00 \$5,742.75	\$71,825.00 \$5,985.42		
21+	L6	\$47,312.00 \$3,942.67	\$48,688.00 \$4,057.33	\$32,217.00 \$2,684.75	\$51,287.00 \$4,273.92	\$54,623.00 \$4,551.92	\$58,981.00 \$4,915.08	\$62,815.00 \$5,234.58	\$66,650.00 \$5,554.17	\$70,980.00 \$5,915.00	\$73,980.00 \$6,165.00		

## State Salary Schedule for Certificated Staff – Daily Rate

The daily rate for certificated staff based on a 10 months employment or 190 day work year for the 2018-2019 school year is reflected below. As anticipated, the schedule is identical to the 2017-2018 schedule.

FY 2019		STATE SALARY SCHEDULE										Folder Name: FY19 INITIAL	
OFFICIAL		GEORGIA DAILY SALARY SCHEDULE										BASE EQUALS	\$34,092.00
		190 day work year										SCHOOL YEAR 2018 - 2019	
		LEVEL OF CERTIFICATION											
Years of Creditable Service	Salary Step	T-1 \$169.56 94.50%	T-2 \$174.49 97.25%	PROV BT-4 \$169.56 94.50%	PROF T-4 \$179.43 100.00%	PROV BT-5 \$191.09 106.50%	PROF T-5 \$206.35 115.00%	PROV BT-6 \$219.76 106.50%	PROF T-6 \$233.17 113.00%	PROV BT-7 \$248.33 106.50%	PROF T-7 \$258.82 111.00%		
		OFT - 4	OFT - 4	OFT - 4	N/A	OFT - 4	OFT - 4	OFT - 5	OFT - 5	OFT - 6	OFT - 6		
0,1,2	E	\$169.56	\$174.49	\$169.56	\$179.43	\$191.09	\$206.35	\$219.76	\$233.17	\$248.33	\$258.82		
3	1	\$174.65	\$179.73	\$169.56	\$184.82	\$196.83	\$212.54	\$226.35	\$240.17	\$255.78	\$266.58		
4	2	\$179.89	\$185.12	\$169.56	\$190.36	\$202.73	\$218.91	\$233.14	\$247.37	\$263.45	\$274.58		
5	3	\$185.29	\$190.67	\$169.56	\$196.07	\$208.82	\$225.48	\$240.14	\$254.79	\$271.36	\$282.82		
6	4	\$190.85	\$196.39	\$169.56	\$203.91	\$217.17	\$234.50	\$249.74	\$264.98	\$282.21	\$294.13		
7	5	\$196.57	\$202.28	\$169.56	\$210.03	\$223.68	\$241.54	\$257.24	\$272.93	\$290.68	\$302.96		
8	6	\$202.47	\$208.35	\$169.56	\$219.48	\$233.75	\$252.41	\$268.81	\$285.22	\$303.76	\$316.59		
9,10	7	\$208.54	\$214.61	\$169.56	\$226.06	\$240.76	\$259.98	\$276.87	\$293.77	\$312.87	\$326.09		
11,12	L1	\$214.80	\$221.04	\$169.56	\$232.85	\$247.98	\$267.78	\$285.18	\$302.59	\$322.25	\$335.87		
13,14	L2	\$221.24	\$227.67	\$169.56	\$239.83	\$255.43	\$275.81	\$293.74	\$311.67	\$331.92	\$345.95		
15,16	L3	\$227.88	\$234.51	\$169.56	\$247.03	\$263.09	\$284.08	\$302.55	\$321.02	\$341.88	\$356.33		
17,18	L4	\$234.72	\$241.54	\$169.56	\$254.44	\$270.98	\$292.61	\$311.63	\$330.65	\$352.14	\$367.02		
19,20	L5	\$241.76	\$248.79	\$169.56	\$262.07	\$279.12	\$301.38	\$320.97	\$340.57	\$362.70	\$378.03		
21+	L6	\$249.01	\$256.25	\$169.56	\$269.93	\$287.49	\$310.43	\$330.61	\$350.79	\$373.58	\$389.37		

State Board Rule 160-5-1-.02(2)(i) authorizes LBOEs to adopt policies & procedures identifying the minimum work day and year for employees.  
 Georgia Department Of Education  
 Richard Woods, State Superintendent of Schools  
 May 2, 2018 11:16 AM Page 1 of 1  
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# Muscogee County School District Salary Schedule for Certificated Staff - FY 2019

Years of Experience			T-4 Bachelors Certification	T-5 Masters Certification	T-6 Specialist Certification	T-7 Doctorate Certification	T-1 / V-1 Vocational Certification	T-2 / V-2 Vocational Certification	NT-4 Provisional Bachelors Certification	NT-5 Provisional Masters Certification
0,1,2,3,4	2	Total Salary	40,513	46,227	51,922	57,370	38,335	39,423	35,000	38,519
		FY19 2% Increase	723	832	940	1,043	684	703	0	0
		Supplement	3,622	3,802	3,981	4,156	3,471	3,547	2783	0.00
		State Salary	36,168	41,593	47,001	52,171	34,180	35,173	32,217	38,519
5	3	Total Salary	41,655	47,540	53,406	59,018	39,413	40,534	35,000	39,675
		FY19 2% Increase	745	857	968	1,075	704	725	0	0
		Supplement	3,657	3,842	4,027	4,207	3,504	3,581	2783	0.00
		State Salary	37,253	42,841	48,411	53,736	35,205	36,228	32,217	39,675
6	4	Total Salary	43,215	49,336	55,436	61,272	40,521	41,673	35,000	41,262
		FY19 2% Increase	775	891	1,007	1,118	725	746	0	0
		Supplement	3,697	3,890	4,082	4,269	3,535	3,612	2783	0.00
		State Salary	38,743	44,555	50,347	55,885	36,261	37,315	32,217	41,262
7	5	Total Salary	44,437	50,740	57,022	63,035	41,665	42,851	35,000	42,500
		FY19 2% Increase	798	918	1,037	1,151	747	769	0	0
		Supplement	3,734	3,930	4,128	4,322	3,569	3,648	2783	0.00
		State Salary	39,905	45,892	51,857	57,562	37,349	38,434	32,217	42,500
8	6	Total Salary	46,316	52,902	59,466	65,745	42,840	44,061	35,000	44,413
		FY19 2% Increase	834	959	1,084	1,203	769	792	0	0
		Supplement	3,781	3,986	4,191	4,390	3,602	3,682	2783	0.00
		State Salary	41,701	47,957	54,191	60,152	38,469	39,587	32,217	44,413
9-10	7	Total Salary	47,639	54,427	61,189	67,663	44,062	45,319	35,000	45,745
		FY19 2% Increase	859	988	1,116	1,239	792	816	0	0
		Supplement	3,828	4,043	4,256	4,467	3,647	3,728	2783	0.00
		State Salary	42,952	49,396	55,817	61,957	39,623	40,775	32,217	45,745
11-12	L1	Total Salary	49,004	55,997	62,966	69,633	45,321	46,613	35,000	47,117
		FY19 2% Increase	885	1,018	1,150	1,276	816	840	0	0
		Supplement	3,878	4,101	4,324	4,541	3,693	3,775	2783	0.00
		State Salary	44,241	50,878	57,492	63,816	40,812	41,998	32,217	47,117
13-14	L2	Total Salary	50,408	57,613	64,793	71,664	46,617	47,947	35,000	48,531
		FY19 2% Increase	911	1,048	1,184	1,315	841	865	0	0
		Supplement	3,929	4,161	4,392	4,619	3,740	3,824	2783	0.00
		State Salary	45,568	52,404	59,217	65,730	42,036	43,258	32,217	48,531
15-16	L3	Total Salary	51,829	59,407	66,801	73,874	47,928	49,297	35,000	49,987
		FY19 2% Increase	939	1,080	1,220	1,354	866	891	0	0
		Supplement	3,955	4,351	4,587	4,818	3,765	3,850	2783	0.00
		State Salary	46,935	53,976	60,994	67,702	43,297	44,556	32,217	49,987
17-18	L4	Total Salary	53,293	61,330	68,943	76,225	49,278	50,687	35,000	51,487
		FY19 2% Increase	967	1,112	1,256	1,395	892	918	0	0
		Supplement	3,983	4,623	4,863	5,097	3,790	3,876	2783	0.00
		State Salary	48,343	55,595	62,824	69,733	44,596	45,893	32,217	51,487
19-20	L5	Total Salary	54,800	63,064	70,903	78,400	50,670	52,118	35,000	53,032
		FY19 2% Increase	996	1,145	1,294	1,437	919	945	0	0
		Supplement	4,011	4,656	4,900	5,138	3,817	3,903	2783	0.00
		State Salary	49,793	57,263	64,709	71,825	45,934	47,270	32,217	53,032
21+	L6	Total Salary	56,354	65,186	73,255	80,975	52,102	53,593	35,000	54,623
		FY19 2% Increase	1,026	1,180	1,333	1,480	946	974	0	0
		Supplement	4,041	5,025	5,272	5,515	3,844	3,931	2783	0.00
		State Salary	51,287	58,981	66,650	73,980	47,312	48,688	32,217	54,623

SALARIES LISTED ARE BASED ON WORKING 190 DAYS. IF DAYS WORKED ARE MORE OR LESS THAN 190  
THE SALARY WILL BE ADJUSTED ACCORDING TO THE ACTUAL NUMBER OF DAYS WORKED.

MCSO STRATEGIC WAIVER PROGRAM \$28,000.00 ANNUALLY FOR MATH & SCIENCE AND WILL INCLUDE BENEFITS

Includes 2% increase on state of Georgia base salary, effective July 1, 2018



**Muscogee County School District**  
**EMPLOYER COST OF STAFF BENEFITS**  
**FY 2019**

<b>Benefit</b>	<b>Employer Cost</b>
TEACHER RETIREMENT SYSTEM (TRS)	20.90% of gross salary
FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA)	7.65% (Social Security 6.2% and Medicare 1.45%)
LIFE INSURANCE	0.112 per \$1,000 of insurance X 12 months (round salary to next \$1,000)
HEALTH INSURANCE	
Certificated	\$945.00 per employee per month, rate effective July 1, 2018 - June 30, 2019
Non-Certificated	\$945.00 per employee per month, rate effective July 1, 2018 - June 30, 2019
Chattahoochee Public Library (CPL), All positions	\$843.00 per employee per month, rate effective July 1, 2018 - June 30, 2019
WORKERS' COMPENSATION	\$200.00 per employee per year
UNEMPLOYMENT	\$100.00 per employee per year
LONG TERM DISABILITY	0.0014 of gross salary
SUPPLEMENTAL RETIREMENT	2% of gross salary
(employees in Public School Employees Retirement Plan - PSERS only)	
EMPLOYEES' RETIREMENT SYSTEM (ERS)	24.66% of gross salary

**Muscogee County School District  
History of Selected Employer Benefits Rates  
FY 2013 - FY 2019**

Year	SHBP: Certificated	SHBP: Non-Certificated	SHBP: Library	TRS	FICA	ERS	PSERS
2019	\$945.00	\$945.00	\$843.00	20.90%	7.65%	24.66%	2.00%
2018	\$945.00	\$846.20; 7/1/2017 - 12/31/2017 \$945.00; 1/1/2018 - 6/30/2018	\$843.00	16.81%	7.65%	24.69%	2.00%
2017	\$945.00	\$746.20; 7/1/2016 - 12/31/2016 \$846.20; 1/1/2017 - 6/30/2017	\$843.00	14.27%	7.65%	24.81%	1.00%
2016	\$945.00	\$596.20; 7/1/2015 - 12/31/2015 \$746.20; 1/1/2016 - 6/30/2016	\$843.00	14.27%	7.65%	24.72%	1.00%
2015	\$945.00	\$596.20	\$843.00	13.15%	7.65%	21.96%	1.00%
2014	\$945.00	\$596.20	\$843.00	12.28%	7.65%	18.46%	1.00%
2013	\$912.34	\$446.20	\$743.00	11.41%	7.65%	18.46%	1.00%

**State Health Benefits Plan (SHBP):** As reflected above, school districts have realized a continued year-over-year increase in the SHBP non-certificated employer rate. For FY 2013, the non-certificated rate was over 50% *less* than the certificated rate. Beginning January 1, 2018 school districts were required to pay the identical rate of \$945 per employee per month or \$11,340 per year for both certificated and non-certificated staff. This increased rate continues for FY 2019.

**Teacher Retirement System (TRS):**

Like the SHBP employer rate, the TRS rate has progressively increased from year to year. For FY 2013, the rate was 11.41% and will grow to 20.90% for FY 2019, an increase of 4.09% over the FY 2018 rate. In comparison to FY 2018, for FY 2019 the District will realize a 24.33% year-over-year increase in the TRS employer rate. Preliminary information received indicates that the TRS employer rate is scheduled to increase for FY 2020 as well.

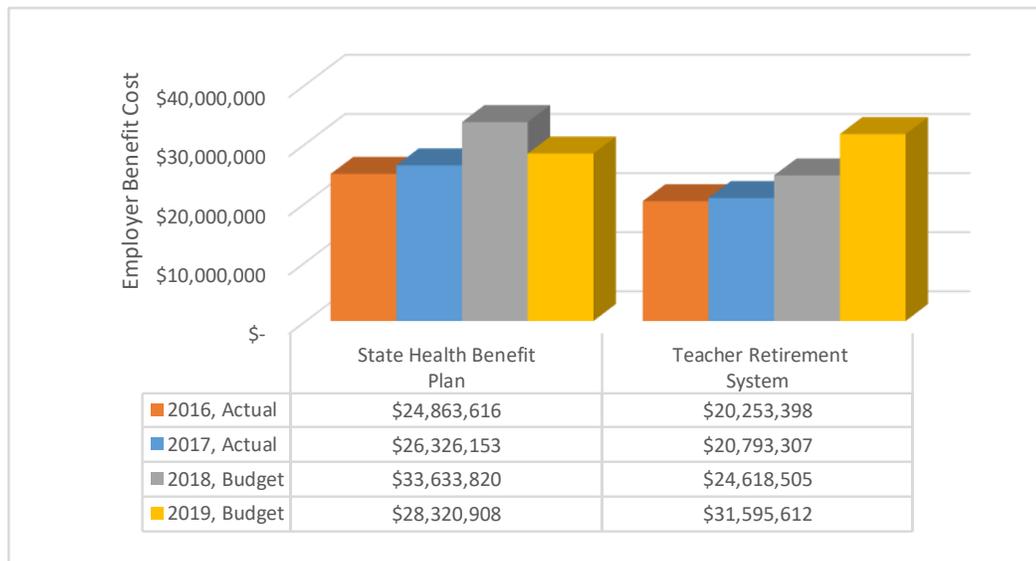
**Public Schools Employees' Retirement System (PSERS):** The employer contribution for the PSERS 403B plans has been held constant at 1%. Beginning with fiscal year 2018, the employer contribution rate will increase to 2%. This change continues for FY 2019.

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Federal Insurance Contributions Act (FICA) (Social Security 6.2% and Medicare 1.45%)  
Employees' Retirement System (ERS)

**Analysis of Employer Benefits Historical Trends  
Actual FY 2016-2017 and Budget FY 2018-FY 2019**

State Health Benefit Plan (SHBP)				Teacher Retirement System (TRS)			
Year	Cost of Expenditure	Dollar Change	Percent Change	Year	Cost of Expenditure	Dollar Change	Percent Change
2016, Actual	\$ 24,863,616			2016, Actual	\$ 20,253,398		
2017, Actual	\$ 26,326,153	\$ 1,462,537	5.88%	2017, Actual	\$ 20,793,307	\$ 539,908	2.67%
2018, Budget	\$ 33,633,820	\$ 7,307,667	27.76%	2018, Budget	\$ 24,618,505	\$ 3,825,198	18.40%
2019, Budget	\$ 28,320,908	\$ (5,312,912)	-15.80%	2019, Budget	\$ 31,595,612	\$ 6,977,108	28.34%



As reflected above, the District has experienced a continued increase in both the State Health Benefit Plan (SHBP) and the Teacher Retirement System (TRS) employer cost. However, of the two fringe benefits, TRS has progressively outpaced the SHBP increases with FY 2019 year-over increase projected at \$6.9 million or 28.34% over FY 2018. Increases in these mandated cost results in a continued downward draw on the District's fund balance or unreserved funds.

## Staffing

### Employees by Category

For the period January 2017 and January 2018, the District had approximately 5,126 and 5,159 employees, respectively, in the categories referenced below. This information was taken into consideration in the building of the budget and is used for staffing considerations for both the current fiscal year budget and the upcoming year's budget.

<b>District-wide Staff</b>					
	FY 2016	FY 2017	FY 2018	FY 2018 - FY 2017 Difference	FY 2018 - FY 2017 Percent Variance
Teachers	1,917	1,964	1,996	32	1.63%
Part-time Staff	883	1,014	945	-69	-6.80%
Paraprofessionals and Aides	491	536	560	24	4.48%
Food Services Personnel	312	163	327	164	100.61%
Transportation Staff	279	277	266	-11	-3.97%
Secretarial/Clerical/Other Support	267	236	189	-47	-19.92%
Maintenance/Custodial/Security/Warehouse	265	235	177	-58	-24.68%
Board Members, Part-time	9	9	9	0	0.00%
Administrators	163	160	158	-2	-1.25%
Other Professionals	140	141	131	-10	-7.09%
Academic Coaches and Deans	82	72	78	6	8.33%
Library Staff	80	76	80	4	5.26%
Counselors	62	75	77	2	2.67%
Media Specialists	52	51	52	1	1.96%
Speech Language Pathologists	27	33	28	-5	-15.15%
School Psychologists	19	14	17	3	21.43%
LEA Facilitators	17	19	22	3	15.79%
School Nurses	17	16	15	-1	-6.25%
Occupational/Physical Therapist	14	14	14	0	0.00%
Social Workers	9	9	9	0	0.00%
Graduation Coaches	5	5	5	0	0.00%
Museum Staff	5	7	4	-3	-42.86%
<b>Total</b>	<b>5,115</b>	<b>5,126</b>	<b>5,159</b>	<b>33</b>	<b>0.64%</b>

**Muscogee County School District  
Employees by Function  
For Fiscal Years 2009-2018**

	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Direct Instruction	3,779	3,717	3,881	3,588	3,497	3,393	3,165	3,291	3,065	3,135
Maintenance and Transportation	895	735	743	709	670	592	542	544	512	443
School Nutrition	413	369	303	355	357	364	343	312	163	327
Others	1,143	1,338	1,153	1,335	1,213	1,219	1,237	968	1,386	1,254
<b>Total Employees</b>	<b>6,230</b>	<b>6,159</b>	<b>6,080</b>	<b>5,987</b>	<b>5,737</b>	<b>5,568</b>	<b>5,287</b>	<b>5,115</b>	<b>5,126</b>	<b>5,159</b>
Year-over-Year Change		-71	-79	-93	-250	-169	-281	-172	11	33
Year-over-Year Percentage Change		-1.14%	-1.28%	-1.53%	-4.18%	-2.95%	-5.05%	-3.25%	0.22%	0.64%
Average Monthly Payroll, All Funds	\$ 17,528,183	\$ 17,188,034	\$ 16,795,065	\$ 16,232,776	\$ 17,007,591	\$ 16,454,503	\$ 15,466,891	\$ 15,453,425	\$ 15,873,289	\$ 16,417,773
Year-over-Year Change		\$ (340,149)	\$ (392,969)	\$ (562,289)	\$ 774,815	\$ (553,088)	\$ (987,612)	\$ (13,466)	\$ 419,864	\$ 544,484
Year-over-Year Percentage Change		-1.94%	-2.29%	-3.35%	4.77%	-3.25%	-6.00%	-0.09%	2.72%	3.43%

Source: Muscogee County School District financial records

**Muscogee County School District**  
**Free and Reduced Price Lunch Eligibility<sup>1</sup>**  
**FY 2013 - FY 2018**  
**(as of October Student Enrollment of each fiscal year)**

<b>Fiscal Year</b>	<b>Total Student Enrollment (FTE)<sup>2</sup></b>	<b>Total Number of Students Eligible for Free &amp; Reduced Price Meals</b>	<b>Percentage of Students Eligible for Free and Reduced Price Meals</b>
2013	32,172	21,372	66.43%
2014	32,128	23,036	71.70%
2015	32,312	23,400	72.42%
2016	31,899	23,414	73.40%
2017	31,590	25,019	79.20%
2018	31,763	24,794	78.06%

<sup>1</sup> Source: GA Department of Education, [www.gadoe.org](http://www.gadoe.org)

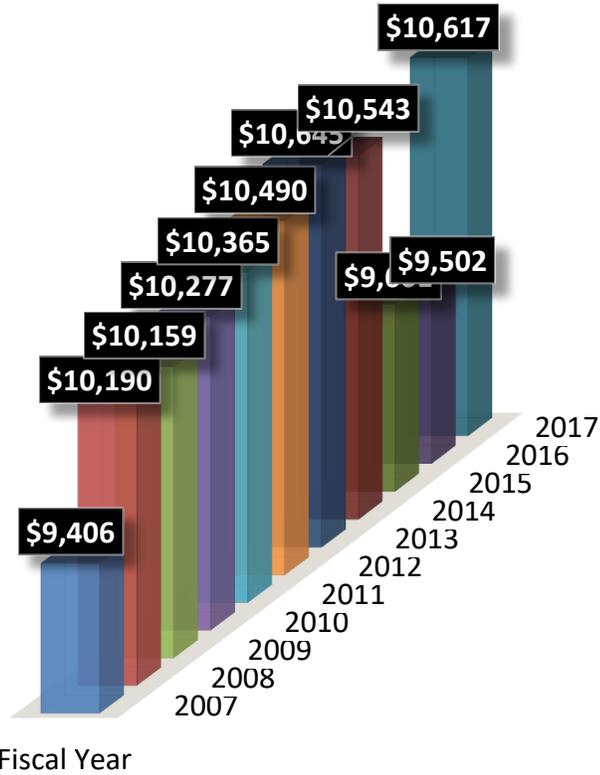
<sup>2</sup> Includes Pre-Kindergarten enrollment as of October of each fiscal year

**Muscogee County School District  
SCHOOL LUNCH AND BREAKFAST PROGRAMS  
LAST TEN FISCAL YEARS**

	LUNCH				BREAKFAST				TOTAL MEALS SERVED			
	Free	Reduced	Paid	Total	Free	Reduced	Paid	Total	Free	Reduced	Paid	Total
2008	2,696,700	372,053	1,423,373	4,492,126	1,580,082	166,192	626,297	2,372,571	4,276,782	538,245	2,049,670	6,864,697
% by category	60.0	8.3	31.7	100	66.6	7.0	26.4	100	62.3	7.8	29.9	100
2009	2,524,951	406,098	1,381,736	4,312,785	1,361,452	139,496	263,369	1,764,317	3,886,403	545,594	1,645,105	6,077,102
% by category	58.5	9.4	32.0	100	77.2	7.9	14.9	100	64.0	9.0	27.1	100
2010	2,711,892	364,346	1,282,858	4,359,096	1,356,153	119,126	241,229	1,716,508	4,068,045	483,472	1,524,087	6,075,604
% by category	62.2	8.4	29.4	100	79.0	6.9	14.1	100	67.0	8.0	25.1	100
2011	2,876,593	326,276	1,168,506	4,371,375	1,407,481	101,629	184,112	1,693,222	4,284,074	427,905	1,352,618	6,064,597
% by category	65.8	7.5	26.7	100	83.1	6.0	10.9	100	70.6	7.1	22.3	100
2012	2,993,889	341,988	1,075,838	4,411,715	1,534,764	112,450	179,631	1,826,845	4,528,653	454,438	1,255,469	6,238,560
% by category	65.8	7.8	24.4	98	84.0	6.2	9.8	100	72.6	7.3	20.1	100
2013	3,036,363	318,316	974,412	4,329,091	1,537,472	114,717	179,161	1,831,350	4,573,835	433,033	1,153,573	6,160,441
% by category	70.1	7.4	22.5	100	84.0	6.3	9.8	100	74.2	7.0	18.7	100
2014	3,370,632	186,814	721,518	4,278,964	1,699,748	54,655	105,596	1,859,999	5,070,380	241,469	827,114	6,138,963
% by category	78.8	4.4	16.9	100	91.4	2.9	5.7	100	82.6	3.9	13.5	100
2015	3,507,505	186,081	662,512	4,356,098	1,808,141	56,967	99,055	1,964,163	5,315,646	243,048	761,567	6,320,261
% by category	80.5	4.3	15.2	100	92.1	2.9	5.0	100	84.1	3.8	12.0	100
2016	3,475,138	185,302	597,852	4,258,292	1,828,920	60,870	98,296	1,988,086	5,304,058	246,172	696,148	6,246,378
% by category	81.6	4.4	14.0	100	92.0	3.1	4.9	100	84.9	3.9	11.1	100
2017	3,693,781	107,084	430,273	4,231,138	1,920,159	33,446	62,870	2,016,475	5,613,940	140,530	493,143	6,247,613
% by category	87.3	2.5	10.2	100	95.2	1.7	3.1	100	89.9	2.2	7.9	100

Source: Muscogee County School District School Nutrition Division

**Muscogee County Schools**  
**Government-Wide, Enrollment Cost Per Pupil**  
**FY 2007 – FY 2017**



Fiscal Year	Expenses	Enrollment	Enrollment Cost Per Pupil	Average Daily Attendance	Classroom Teachers	Pupil/Teacher Ratio
2007	\$311,495,772	33,115	\$9,406	31,013	Note: <sup>1</sup>	Note: <sup>1</sup>
2008	\$333,861,836	32,763	\$10,190	31,024	Note: <sup>1</sup>	Note: <sup>1</sup>
2009	\$331,030,917	32,585	\$10,159	30,871	Note: <sup>1</sup>	Note: <sup>1</sup>
2010	\$333,563,671	32,458	\$10,277	30,754	Note: <sup>1</sup>	Note: <sup>1</sup>
2011	\$334,665,069	32,288	\$10,365	30,013	Note: <sup>1</sup>	Note: <sup>1</sup>
2012	\$338,098,807	32,231	\$10,490	30,342	Note: <sup>1</sup>	Note: <sup>1</sup>
2013	\$342,482,803	32,172	\$10,645	30,226	2,311	14:1
2014	\$338,714,495	32,128	\$10,543	29,693	2,142	15:1
2015	\$310,212,966	32,312	\$9,601	30,456	1,878	17:1
2016	\$303,119,258	31,899	\$9,502	30,130	1,852	17:1
2017	\$335,404,538	31,590	\$10,617	29,005	1,964	16:1

Source: District financial records

Note<sup>1</sup>: Information not available for reporting period

As reflected above, the District's enrollment cost per pupil, government-wide, has been a low of \$9,406 (FY 2007) to high of \$10,645 (FY 2013). For FY 2017, the cost per pupil increased to \$10,617, representing the second highest in the eleven year reporting period.

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## Local Property Taxes and Trends

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## LOCAL PROPERTY TAXES

The Local Property Taxes Revenue is the second largest General Fund Revenue source for the District, representing 38.92% of the total projected General Fund Revenues and 29.64% of Total Anticipated Revenues – All Funds. Local Property Taxes Revenue is the principal source of local revenue. For FY 2019, Local Property Tax Revenue is projected at \$109,988,718 which is identical to FY 2018. At the time of budget adoption, the Tax Assessors Office was still processing the historic number of residential property parcels under appeal as a result of the countywide revaluation of all parcels for calendar year (CY) 2017. A record breaking 11,000 properties were appealed and many revalued, often resulting in sharp reductions from the initial assessments. There still remained uncertainty regarding the final impact on the tax digest, particularly since the reassessments established for appealed properties are held the same for three consecutive years. Additionally, at the time of adoption of the FY 2019 General Fund Budget, the tax revenue gains associated with the 12.58% growth in the tax digest as a result of the CY 2017 countywide revaluation had not materialized. The District had not even realized the conservative projected Local Property Tax Revenue of \$109.9 million for FY 2018. For these reasons, Local Property Tax Revenue for FY 2019 was projected flat in relation to the preceding fiscal year.

Local property taxes are ad valorem property taxes which are levied, based on value, on real and personal property within the school district for school bond purposes. There are, however, certain classes of property which are exempt from taxation, including public property, religious property, charitable property, property of nonprofit hospitals, nonprofit homes for the aged, nonprofit homes for the mentally handicapped, college and certain educational property, public library property, certain farm products, certain air and water pollution control property, and personal effects.

For the purpose of reducing the burden of ad valorem taxation for property owned by a taxpayer and occupied as his or her legal residence (“homestead”), the state of Georgia and Muscogee County have granted several different forms of homestead exemptions.

Ad valorem property taxes are levied annually in mills (one tenth of one cent or one, one thousandth of a dollar) upon each dollar of assessed property value. Assessed value is calculated as a percentage of fair market value. The state of Georgia requires all counties to assess taxable tangible property, with certain exceptions, at 40% of its fair market value and to tax such property on a levy made by each tax jurisdiction according to 40% of the property’s fair market value. The assessed values for property tax purposes are determined by the Muscogee County Board of Tax Assessors for all properties except motor vehicles and properties owned by public utilities. The values for motor vehicles and properties owned by public utilities are established by the state of Georgia.

The District as a taxing authority adopts a mill rate levy each year that produces the amount of property tax revenues necessary for the support, maintenance, and operation of the school district. This includes funding for those programs and services to meet the overall needs of the student population, which is beyond the state’s minimum requirements for academic success. The mill levy is also used to pay for those salaries and benefits that are not funded by the state’s salary schedule and to meet operational needs (i.e. school bus acquisition, technology, local capital outlay). The mill levy adopted is in excess of the required five mills share and works to provide the funding that is not met by state revenues. In accordance to board policy, the tax levied constitutes the appropriations by expended during the year for which levied shall continue to be funds of the school district and Board

of Education and shall not revert to any other purpose. The annual adopted mill levy may not exceed 25 mills per dollar. Local legislation, however, is required should the District desire to increase or remove this limitation.

The Board of Commissioners of the Columbus Consolidated Government levies the ad valorem property taxes for the District. This maintenance and operations (M&O) millage rate when levied (assessed) against all taxable property located in Muscogee County as of January 1<sup>st</sup> will yield the required amount of property tax revenues. The Net M&O Digest for CY 2018 and FY 2019 was projected at \$5,038,769,249 which is 0.73% less than CY 2017, FY 2018. At the time of final budget adoption of June 25, 2018, a final tax digest had not been received from the Muscogee County Tax Assessors Office.

The taxes are billed and collected on behalf of the District by the Muscogee County Tax Commissioner. Taxes levied are payable in two installments with the first payment generally due October 1<sup>st</sup> and the final payment due December 1<sup>st</sup> of each year. In accordance to Georgia law, the Muscogee County Tax Commissioner remits all taxes collected for school purposes to the District on a monthly basis, after deducting a commission of 2.50% of taxes collected. After factoring in the 2.50% collection fee and a projected collection rate of 99%, the value of a mill was projected at \$4,863,672.

A millage rate for CY 2018, FY 2019 was adopted by the Board of Education on June 25, 2018 at a Called Board Meeting and was communicated to the Columbus Consolidated Government. The Board at this meeting determined that the budget for the fiscal year ending June 30, 2019 will require 23.321 mills for the operations, functions, and purpose of the district. Given that the preliminary tax digest received reflected a year-over-year reduction from CY 2017 of 0.73% and the calculated rollback millage rate of 23.432 mills was greater than the mill levy adopted of 23.321 mills, public hearings regarding the setting of the mill levy were not required.

## Local Property Tax Revenues Calendar Year 2009-2018, FY 2010-2019

	CY2009 Digest, FY 2010	CY2010 Digest, FY 2011	CY2011 Digest, FY 2012	CY2012 Digest, FY 2013	CY2013 Digest, FY 2014	CY2014 Digest, FY 2015	CY2015 Digest, FY 2016	CY2016 Digest, FY 2017	CY2017 Digest, FY 2018	CY2018 Digest, FY 2019
Net M&O Digest	4,019,333,112	3,979,789,247	4,056,302,421	4,200,525,525	4,224,773,550	4,336,677,026	4,416,380,018	4,508,513,165	5,075,766,466	5,038,769,249
Collection Fee	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Collection Rate	98.896%	98.896%	98.896%	98.896%	98.896%	98.896%	98.896%	98.896%	99.000%	99.000%
Net M&O Digest, (after 2.50% collection fee and 99% collection rate)	3,875,585,683	3,837,456,064	3,911,232,821	4,050,297,930	4,073,678,749	4,181,580,109	4,258,432,603	4,347,270,700	4,899,383,581	4,863,672,018
One Mill Value, after 2.5% Collection Fee and 99% Collection Rate	\$3,875,586	\$3,837,456	\$3,911,233	\$4,050,298	\$4,073,679	\$4,181,580	\$4,258,433	\$4,347,271	\$4,899,384	\$4,863,672
Net M&O Mill Levy	23.37	23.37	23.37	23.37	23.37	23.37	23.37	23.37	23.321	23.321
Anticipated Collections, Current Year Only	\$ 90,572,437	\$ 89,681,348	\$ 91,405,511	\$ 94,655,463	\$ 95,201,872	\$ 97,723,527	\$ 99,519,570	\$ 101,595,716	\$ 114,258,524	\$ 113,425,695
Local 5 Mill Share	\$ 21,015,123	\$ 20,801,634	\$ 21,687,079	\$ 23,012,205	\$ 25,586,282	\$ 26,488,304	\$ 25,929,065	\$ 26,372,817	\$ 27,169,266	\$ 27,555,762
Mills Required for 5 Mill Share	5.42	5.42	5.54	5.68	6.28	6.33	6.09	6.07	5.55	5.67
CAFR - Actual Property Tax Revenues, Projected FY 2018 and FY 2019 (Includes Collections for Current and Prior Tax Years)	\$ 95,099,274	\$ 96,713,398	\$ 100,601,225	\$ 102,163,235	\$ 104,142,654	\$ 105,910,345	\$ 106,923,792	\$ 107,241,615	\$ 109,988,718	\$ 109,988,718
Year-over-Year Dollar Variance		\$ 1,614,124	\$ 3,887,827	\$ 1,562,010	\$ 1,979,419	\$ 1,767,691	\$ 1,013,447	\$ 317,823	\$ 2,747,103	\$ -
Year-over-Year Percent Variance		1.70%	4.02%	1.55%	1.94%	1.70%	0.96%	0.30%	2.56%	0.00%
<b>Local Five Mill Share</b>										
CAFR - Actual Property Tax Revenues, Projected FY 2018 and FY 2019 (Includes Collections for Current and Prior Tax Years)	\$ 95,099,274	\$ 96,713,398	\$ 100,601,225	\$ 102,163,235	\$ 104,142,654	\$ 105,910,345	\$ 106,923,792	\$ 107,241,615	\$ 109,988,718	\$ 109,988,718
Local 5 Mill Share	\$ 21,015,123	\$ 20,801,634	\$ 21,687,079	\$ 23,012,205	\$ 25,586,282	\$ 26,488,304	\$ 25,929,065	\$ 26,372,817	\$ 27,169,266	\$ 27,555,762
Difference	\$ 74,084,151	\$ 75,911,764	\$ 78,914,146	\$ 79,151,030	\$ 78,556,372	\$ 79,422,041	\$ 80,994,727	\$ 80,868,798	\$ 82,819,452	\$ 82,432,956
Mill Levy	23.37	23.37	23.37	23.37	23.37	23.37	23.37	23.37	23.321	23.321
Mills Required for 5 Mill Share	5.42	5.42	5.54	5.68	6.28	6.33	6.09	6.07	5.55	5.67
Difference	17.95	17.95	17.83	17.69	17.09	17.04	17.28	17.30	17.776	17.655
Fiscal Year	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019

**Note: Local Five Mill Share for FY 2019 based on Ga DOE Official State QBE Earnings information.**



**Property Tax Digest, Levies, and Revenues  
Actual FY 2010-FY 2017  
Projected FY 2018 and FY 2019**

Fiscal Year	Calendar Year	Net M&O Tax Digest	Change Tax Digest	Percent Change	Mill Levy	Property Tax Collections	Change (Dollars)	Change (Percent)
2010	2009	4,019,333,112	73,766,263	1.87%	23.37	\$95,099,274	\$173,921	0.18%
2011	2010	3,979,789,247	-39,543,865	-0.98%	23.37	\$96,713,398	\$1,614,124	1.70%
2012	2011	4,056,302,421	76,513,174	1.92%	23.37	\$100,601,225	\$3,887,827	4.02%
2013	2012	4,200,525,525	144,223,104	3.56%	23.37	\$102,163,235	\$1,562,010	1.55%
2014	2013	4,224,773,550	24,248,025	0.58%	23.37	\$104,142,654	\$1,979,419	1.94%
2015	2014	4,336,677,026	111,903,476	2.65%	23.37	\$105,910,345	\$1,767,691	1.70%
2016	2015	4,416,380,018	79,702,992	1.84%	23.37	\$106,923,792	\$1,013,447	0.96%
2017	2016	4,508,513,165	92,133,147	2.09%	23.37	\$107,241,615	\$317,823	0.30%
2018	2017	5,075,766,466	567,253,301	12.58%	23.321	\$109,988,718	\$2,747,103	2.56%
2019	2018	5,038,769,249	-36,997,217	-0.73%	23.321	\$109,988,718	\$0	0.00%

**Note: Property tax collections for fiscal years 2018 and 2019 represent current projections.**

The changes in the net maintenance and operations (M&O) tax digest as well as the changes in property tax collections are reflected above. Overall, the District has realized year-over-year positive gains in both measurements. In regards to the net M&O digest, the most significant change occurred in CY 2017, FY 2018. During this period, the digest grew by \$567.2 million or 12.58% over CY 2016, FY 2017. This growth was due to the complete revaluation of properties county-wide. However, the county experienced over 11,000 in appeals to the assessments provided. At the time of publication of this document, the county was still working through the remaining CY 2017 appeals. At the conclusion of the appeal process, the final values derived will then serve as the basis for property values for both CY 2018, FY 2019 and CY 2019, FY 2020. The preliminary tax digest for CY 2018, FY 2019 reflected a reduction in the digest of .73%, as reported in the chart above.

The property tax collections, however, have realized continued year-over-year gains for all periods reported. Even after factoring in the assessed 2.5% administrative processing fee and 99% collection rate, the District has realized year-over-year percentage gains as high as 4.02% as in FY 2012. These collection gains are all attributed to the continued modest growth in the net M&O tax digest.

**Muscogee County School District**  
**Year-over-Year Maintenance & Operations (M&O) Tax Digest Comparison**  
**Actual FY 2014 (CY 2013) - FY 2018 (CY 2017), Projected FY 2019 (CY 2018)**

	Final FY 2014 (CY 2013) Tax Digest	Percent Gross Digest	Final FY 2015 (CY 2014) Tax Digest	Percent Gross Digest	Final FY 2016 (CY 2015) Tax Digest	Percent Gross Digest	Final FY 2017 (CY 2016) Tax Digest	Percent Gross Digest
Real & Personal Property	5,024,354,120	92.6%	5,158,445,028	92.7%	5,262,708,524	93.0%	5,355,516,188	93.1%
Motor Vehicle	393,334,577	7.3%	398,707,095	7.2%	392,966,855	6.9%	392,993,078	6.8%
Mobile Home	6,042,719	0.1%	5,473,226	0.1%	5,147,100	0.1%	5,018,684	0.1%
Timber	196,827	0.0%	140,123	0.0%	-	0.0%	358,648	0.0%
Heavy Duty Equipment	99,116	0.0%	61,758	0.0%	132,105	0.0%	110,849	0.0%
Gross Digest	5,424,027,359	100.0%	5,562,827,230	100.0%	5,660,954,584	100.0%	5,753,997,447	100.0%
Exemptions - M&O	(1,199,310,009)		(1,226,206,404)		(1,244,630,766)		(1,245,540,482)	
Net M&O Digest	4,224,717,350		4,336,620,826		4,416,323,818		4,508,456,965	
Forest Land Protection Grant	56,200		56,200		56,200		56,200	
<b>Adjusted Net M&amp;O Digest</b>	<b>4,224,773,550</b>		<b>4,336,677,026</b>		<b>4,416,380,018</b>		<b>4,508,513,165</b>	

	Final FY 2018 (CY 2017) Tax Digest	Percent Gross Digest	Projected FY 2019 (CY 2018) Tax Digest	Percent Gross Digest	FY19 - FY18 Dollar Variance	FY19 - FY18 Percent Variance
Real & Personal Property	\$5,961,964,012	93.8%	\$5,942,168,287	93.7%	(19,795,725)	-0.33%
Motor Vehicle	387,465,491	6.1%	393,226,883	6.2%	5,761,392	1.49%
Mobile Home	4,993,641	0.1%	5,121,213	0.1%	127,572	2.55%
Timber	77,452	0.0%	77,451	0.0%	(1)	0.00%
Heavy Duty Equipment	20,891	0.0%	49,930	0.0%	29,039	139.00%
Gross Digest	6,354,521,487	100.0%	6,340,643,764	100.0%	(13,877,723)	-0.22%
Exemptions - M&O	(1,278,806,820)		(1,301,925,869)		(23,119,049)	1.81%
Net M&O Digest	5,075,714,667		5,038,717,895		(36,996,772)	-0.73%
Forest Land Protection Grant	51,799		51,354		(445)	-0.86%
<b>Adjusted Net M&amp;O Digest</b>	<b>5,075,766,466</b>		<b>5,038,769,249</b>		<b>-36,997,217</b>	<b>-0.73%</b>

Note: In relation to FY 2018 (CY 2017), the Net M&O Tax Digest for FY 2019 (CY 2018) is projected to decrease by \$36.9 million or .73%.

Source: Tax Commissioner's Office  
District financial records

**MUSCOGEE COUNTY SCHOOL DISTRICT**  
**Five Year Tax Digest and M&O Levy History**  
**2018 Tax Digest & M&O Levy for Fiscal Year 2019**

The Muscogee County Board of Education does hereby announce that the M&O millage rate for fiscal year 2019 will be established at a meeting held in the Board Room on the 1st floor of the Board of Education at 2960 Macon Road on June 25, 2018 at 6:00 p.m., and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

**CURRENT 2018 TAX DIGEST AND 5 YEAR HISTORY OF LEVY**

<b>School Digest and Levy</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Real & Personal	\$5,024,354,120	\$5,158,445,028	\$5,262,708,524	\$5,355,516,188	\$5,961,964,012	\$5,942,168,287
Motor Vehicles	393,334,577	398,707,095	392,966,855	392,993,078	387,465,491	393,226,883
Mobile Homes	6,042,719	5,473,226	5,147,100	5,018,684	4,993,641	5,121,213
Timber - 100%	196,827	140,123	0	358,648	77,452	77,451
Heavy Duty Equipment	99,116	61,758	132,105	110,849	20,891	49,930
Gross Digest	\$5,424,027,359	\$5,562,827,230	\$5,660,954,584	\$5,753,997,447	\$6,354,521,487	\$6,340,643,764
Less M&O Exemptions	(1,199,310,009)	(1,226,206,404)	(1,244,630,766)	(1,245,540,482)	(1,278,806,820)	(1,301,925,869)
Net M&O Digest	\$4,224,717,350	\$4,336,620,826	\$4,416,323,818	\$4,508,456,965	\$5,075,714,667	\$5,038,717,895
Forest Land Assistance Grant Value	56,200	56,200	56,200	56,200	51,799	51,354
Adjusted Net M&O Digest	\$4,224,773,550	\$4,336,677,026	\$4,416,380,018	\$4,508,513,165	\$5,075,766,466	\$5,038,769,249
Net M&O Millage	23.37	23.37	23.37	23.37	23.321	23.321
Net Taxes Levied	\$98,732,958	\$101,348,142	\$103,210,801	\$105,363,953	\$118,371,950	\$117,509,138
Net Taxes \$ Increase	\$566,676	\$2,615,184	\$1,862,659	\$2,153,152	\$13,007,997	-\$862,812
Net Taxes % Increase	0.58%	2.65%	1.84%	2.09%	12.35%	-0.73%

In compliance with the above referenced Georgia statute, the Current 2018 Tax Digest and 5 Year History of Levy was published in the local newspaper on May 31, 2018. Given that the preliminary Maintenance & Operations (M&O) tax digest for CY 2018, FY 2019 reflected a reduction in value of 0.73% in relation to the preceding calendar year, the District was not required to hold public hearings regarding the setting of the mill levy.

**Muscogee County School District**  
**Year-over-Year Maintenance & Operations (M&O) Tax Digest Comparison**  
**Projected FY 2020 (CY 2019) through FY 2022 (CY 2021)**

	<b>Projected FY 2020 (CY 2019) Tax Digest</b>	<b>Percent Gross Digest</b>	<b>Projected FY 2021 (CY 2020) Tax Digest</b>	<b>Percent Gross Digest</b>	<b>Projected FY 2022 (CY 2021) Tax Digest</b>	<b>Percent Gross Digest</b>
Real & Personal Property	6,001,589,970	93.7%	6,061,605,870	93.7%	6,122,221,928	93.7%
Motor Vehicle	397,159,152	6.2%	401,130,743	6.2%	405,142,051	6.2%
Mobile Home	5,172,425	0.1%	5,224,149	0.1%	5,276,391	0.1%
Timber	78,226	0.0%	79,008	0.0%	79,798	0.0%
Heavy Duty Equipment	50,429	0.0%	50,934	0.0%	51,443	0.0%
Gross Digest	6,404,050,202	100.0%	6,468,090,704	100.0%	6,532,771,611	100.0%
Exemptions - M&O	-1,314,945,128		(1,328,094,579)		(1,341,375,525)	
Net M&O Digest	5,089,105,074		5,139,996,125		5,191,396,086	
Forest Land Protection Grant	51,354		51,354		51,354	
<b>Adjusted Net M&amp;O Digest</b>	<b>5,089,156,428</b>		<b>5,140,047,479</b>		<b>5,191,447,440</b>	

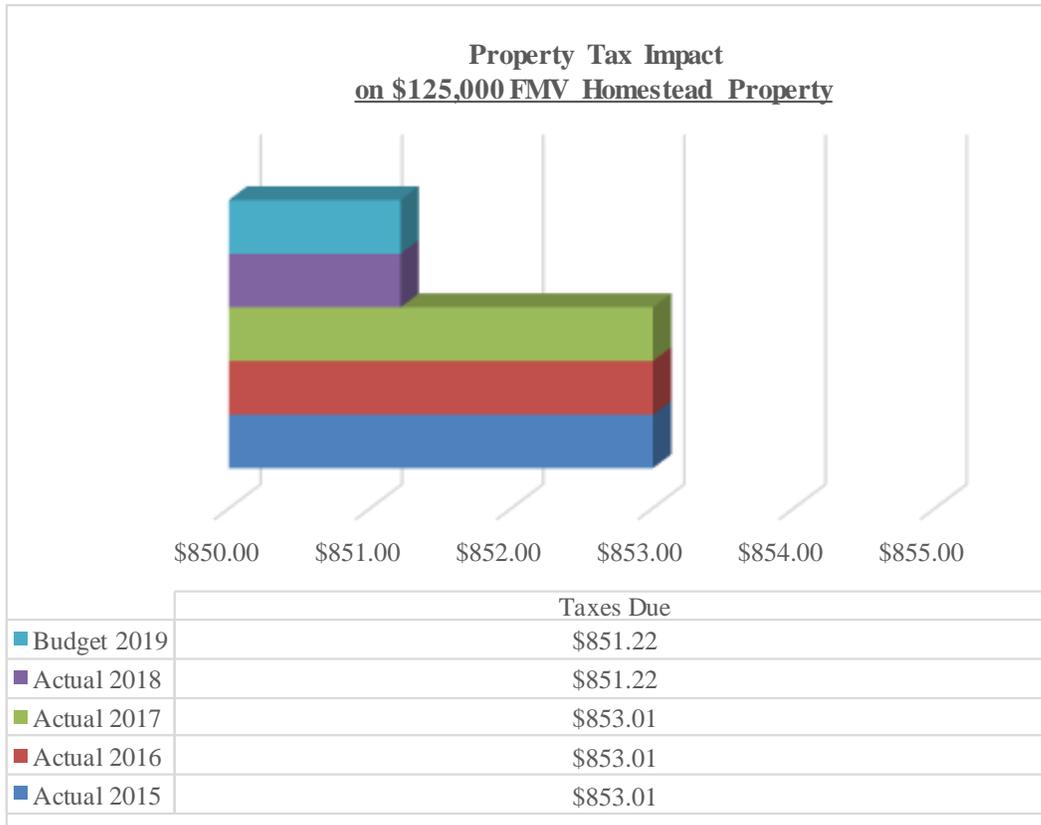
The Projected Calendar Year Net Maintenance and Operations Tax Digests for Fiscal Years 2020-2022 are reflected above. This information was primarily based on historical trends realized by the District. The growth was conservatively projected given the impact of the CY 2017, FY 2018 county-wide reevaluation that resulted in over 11,000 appealed properties. The increase in assessments that would typically be realized by a county-wide reevaluation was adversely impacted by the extensive number of appealed properties, which were overwhelmingly residential homestead property appeals. The final assessments will have a lasting affect through FY 2020. We are hopeful that the increased building construction, however, for single family dwellings would in the long-term push the assessments up, offsetting the CY 2017, FY 2018 drastic cuts in values.

**Muscogee County School District  
Analysis of Tax Impact on Average Taxpayer**

**Property Tax Impact on \$125,000 Fair Market Value (FMV) Homestead Property**

	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Budget 2019
Fiscal Year					
Fair Market Value - 100% value	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Assessed Value - 40% of FMV	50,000	50,000	50,000	50,000	50,000
Less: Homestead Exemptions (County Homestead)	-13,500	-13,500	-13,500	-13,500	-13,500
Net: Value Subject to Mill Levy	\$36,500	\$36,500	\$36,500	\$36,500	\$36,500
School Maintenance & Operations (M&O) Millage Rate	23.3700	23.3700	23.3700	23.3210	23.3210
Taxes Due: (Value Subject to Mill Levy x Millage Rate)	\$853.01	\$853.01	\$853.01	\$851.22	\$851.22
Year-over-Year Variance		\$0.00	\$0.00	-\$1.79	\$0.00

Note: Since the Mill Levy for FY 2019 (CY 2018) was also held at 23.321, a homestead property owner that did not realize an increase in property value will pay the identical taxes as the prior year since the mill levy remained at 23.321 mills.



**Muscogee County School District**  
**ADOPTED BUDGET**  
**CAPITAL PROJECTS FUNDS**  
**Fiscal Year 2019**

Description	Total All Capital Projects Funds	Regular Capital Projects	2003 SPLOST	2009 SPLOST	2015 SPLOST
<b>ANTICIPATED REVENUES</b>					
Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Sales Taxes (SPLOST)	33,600,000	-	-	-	33,600,000
Other Local Sources	225,000	60,000	10,000	5,000	150,000
State	500,000	-	-	-	500,000
Federal	-	-	-	-	-
<b>Total Anticipated Revenues</b>	<b>34,325,000</b>	<b>60,000</b>	<b>10,000</b>	<b>5,000</b>	<b>34,250,000</b>
Transfers From General Fund	500,000	500,000			
Sale of Fixed Assets					
Fund Balance 7/1/2017	18,888,409	1,001,856	3,988,371	1,393,254	12,504,928
<b>Total Funds Available</b>	<b>\$ 53,713,409</b>	<b>\$ 1,561,856</b>	<b>\$ 3,998,371</b>	<b>\$ 1,398,254</b>	<b>\$ 46,754,928</b>
<b>ANTICIPATED EXPENDITURES</b>					
Instruction	\$ -	\$ -	\$ -	\$ -	\$ -
Student Services	-	-	-	-	-
Improvement of Instruction	-	-	-	-	-
Educational Media Services	-	-	-	-	-
Federal Grant Administration	-	-	-	-	-
General Administration	-	-	-	-	-
School Administration	-	-	-	-	-
Business Services	-	-	-	-	-
Facility Maintenance & Operation	-	-	-	-	-
Student Transportation	-	-	-	-	-
Central Support Services	-	-	-	-	-
Other Support Services	-	-	-	-	-
Enterprise Operations	-	-	-	-	-
School Nutrition Services	-	-	-	-	-
Capital Projects	34,604,309	1,561,856	3,998,371	1,398,254	27,645,828
Debt Service	-	-	-	-	-
Undistributed	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 34,604,309</b>	<b>\$ 1,561,856</b>	<b>\$ 3,998,371</b>	<b>\$ 1,398,254</b>	<b>\$ 27,645,828</b>
Transfers to Other Funds	19,109,100	-	-	-	19,109,100
Fund Balance 6/30/2018	\$ -	\$ -	\$ -	\$ -	\$ -

**Muscogee County School District**  
**MAJOR GOVERNMENTAL FUND - CAPITAL PROJECTS FUND**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**FY 2015 - FY 2019**

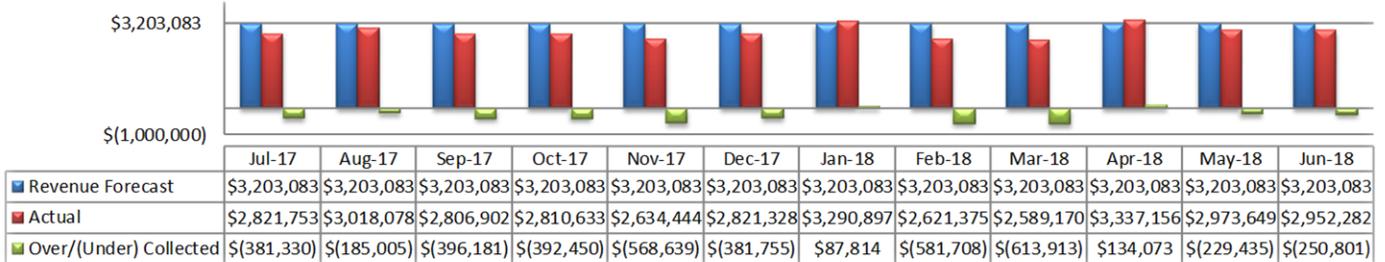
	Capital Projects Actual 2015	Capital Projects Actual 2016	Capital Projects Actual 2017	Capital Projects Budget 2018	Capital Projects Budget 2019	FY19 - FY18 Dollar Variance	FY19 - FY18 Percent Variance
<b>REVENUES</b>							
State sources	\$ -	\$ -	\$ 107,671	\$ 4,448,892	\$ 500,000	\$ (3,948,892)	-88.76%
Sales taxes	18,194,260	34,194,413	33,515,824	33,600,000	33,600,000	-	0.00%
Investment income	26,480	80,625	312,516	90,000	225,000	135,000	150.00%
Other revenue	58,028	55,052	62,435	-	-	-	N/A
Total revenues	<u>18,278,768</u>	<u>34,330,090</u>	<u>33,998,446</u>	<u>38,138,892</u>	<u>34,325,000</u>	<u>(3,813,892)</u>	<u>-10.00%</u>
<b>EXPENDITURES</b>							
Current operating							
Instruction	4,779,210	1,424,678	3,074,453	-	-	-	N/A
School administration	-	-	-	-	-	-	N/A
Plant maintenance and operation	130,370	208,047	308,040	-	-	-	N/A
Student transportation services	158,692	2,106,788	2,484,321	-	-	-	N/A
Capital Outlay							
Facilities acquisition and construction	2,801,256	11,329,887	58,576,246	48,801,159	34,604,309	(14,196,850)	-29.09%
Debt service							
Interest and fiscal charges	-	243,321	279,755	-	-	-	N/A
Total expenditures	<u>7,869,528</u>	<u>15,312,721</u>	<u>64,722,815</u>	<u>48,801,159</u>	<u>34,604,309</u>	<u>(14,196,850)</u>	<u>-29.09%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10,409,240</u>	<u>19,017,369</u>	<u>(30,724,369)</u>	<u>(10,662,267)</u>	<u>(279,309)</u>	<u>20,062,102</u>	<u>-188.16%</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Issuance of General Obligation bonds	-	20,000,000	33,310,000	-	-	-	N/A
Premiums from issuance of bonds	-	786,574	2,099,779	-	-	-	N/A
Proceeds from capital lease			507,928	-	-	-	N/A
Transfers in	520,265	605,788	569,722	500,000	500,000	-	0.00%
Transfers out	(2,170)	(1,326,259)	(18,553,749)	(19,305,708)	(19,109,100)	196,608	-1.02%
Total other financing sources (uses)	<u>518,095</u>	<u>20,066,103</u>	<u>17,933,680</u>	<u>(18,805,708)</u>	<u>(18,609,100)</u>	<u>196,608</u>	<u>-1.05%</u>
Net change in fund balances	10,927,335	39,083,472	(12,790,689)	(29,467,975)	(18,888,409)	10,579,566	-35.90%
<b>FUND BALANCE, beginning of year</b>	<u>39,878,924</u>	<u>50,806,259</u>	<u>89,889,731</u>	<u>29,467,975</u>	<u>18,888,409</u>	<u>(10,579,566)</u>	<u>-35.90%</u>
<b>FUND BALANCE, end of year</b>	<u>\$ 50,806,259</u>	<u>\$ 89,889,731</u>	<u>\$ 77,099,042</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>

Source: Muscogee County School District's Comprehensive Annual Financial Reports for June 30th respective fiscal year ending and District's financial records

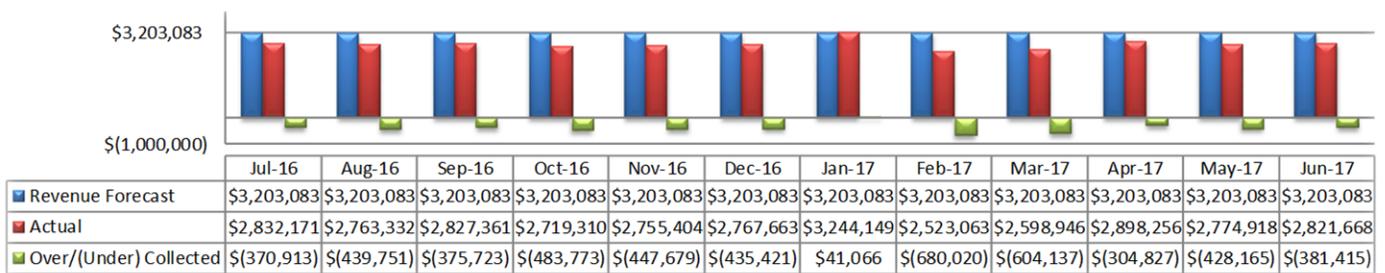


**Muscookee County School District  
Special Purpose Local Option Sales Tax (SPLOST) 2015 Revenues  
Actual vs. Forecast Comparison**

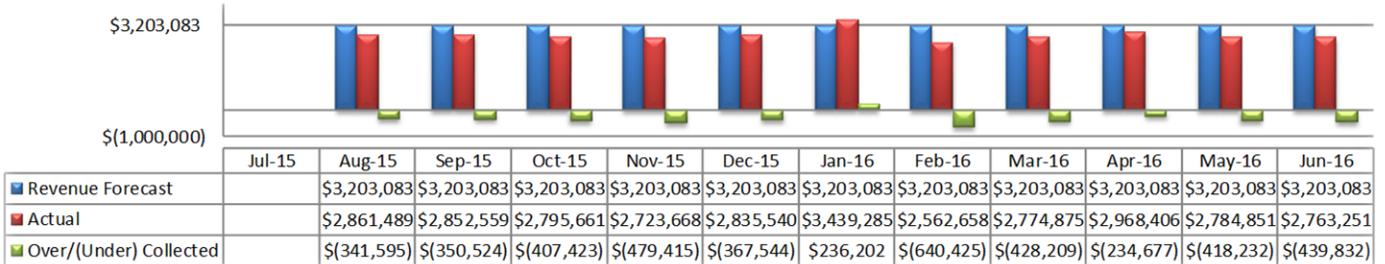
**FY 2018**



**FY 2017**



**FY 2016**





**Muscookee County School System  
SPLOST 2015 Revenue Projection  
Actual vs. Forecast Comparison**

Month	Revenue Forecast	Actual	Over/(Under) Collected	% Collected Monthly	Cumulative %	Cumulative Projection	Cumulative Actual
Jul-15							
Aug-15	\$ 3,203,083	\$ 2,861,489	\$ (341,595)	89.34%	89.34%	\$ 3,203,083	\$ 2,861,489
Sep-15	\$ 3,203,083	\$ 2,852,559	\$ (350,524)	89.06%	89.20%	\$ 6,406,167	\$ 5,714,048
Oct-15	\$ 3,203,083	\$ 2,795,661	\$ (407,423)	87.28%	88.56%	\$ 9,609,250	\$ 8,509,708
Nov-15	\$ 3,203,083	\$ 2,723,668	\$ (479,415)	85.03%	87.68%	\$ 12,812,333	\$ 11,233,377
Dec-15	\$ 3,203,083	\$ 2,835,540	\$ (367,544)	88.53%	87.85%	\$ 16,015,417	\$ 14,068,916
Jan-16	\$ 3,203,083	\$ 3,439,285	\$ 236,202	107.37%	91.10%	\$ 19,218,500	\$ 17,508,201
Feb-16	\$ 3,203,083	\$ 2,562,658	\$ (640,425)	80.01%	89.52%	\$ 22,421,583	\$ 20,070,859
Mar-16	\$ 3,203,083	\$ 2,774,875	\$ (428,209)	86.63%	89.16%	\$ 25,624,667	\$ 22,845,734
Apr-16	\$ 3,203,083	\$ 2,968,406	\$ (234,677)	92.67%	89.55%	\$ 28,827,750	\$ 25,814,140
May-16	\$ 3,203,083	\$ 2,784,851	\$ (418,232)	86.94%	89.29%	\$ 32,030,833	\$ 28,598,991
Jun-16	\$ 3,203,083	\$ 2,763,251	\$ (439,832)	86.27%	89.01%	\$ 35,233,917	\$ 31,362,242
Jul-16	\$ 3,203,083	\$ 2,832,171	\$ (370,913)	88.42%	88.96%	\$ 38,437,000	\$ 34,194,413
Aug-16	\$ 3,203,083	\$ 2,763,332	\$ (439,751)	86.27%	88.76%	\$ 41,640,083	\$ 36,957,745
Sep-16	\$ 3,203,083	\$ 2,827,361	\$ (375,723)	88.27%	88.72%	\$ 44,843,167	\$ 39,785,106
Oct-16	\$ 3,203,083	\$ 2,719,310	\$ (483,773)	84.90%	88.47%	\$ 48,046,250	\$ 42,504,416
Nov-16	\$ 3,203,083	\$ 2,755,404	\$ (447,679)	86.02%	88.31%	\$ 51,249,333	\$ 45,259,820
Dec-16	\$ 3,203,083	\$ 2,767,663	\$ (435,421)	86.41%	88.20%	\$ 54,452,417	\$ 48,027,483
Jan-17	\$ 3,203,083	\$ 3,244,149	\$ 41,066	101.28%	88.93%	\$ 57,655,500	\$ 51,271,632
Feb-17	\$ 3,203,083	\$ 2,523,063	\$ (680,020)	78.77%	88.39%	\$ 60,858,584	\$ 53,794,695
Mar-17	\$ 3,203,083	\$ 2,598,946	\$ (604,137)	81.14%	88.03%	\$ 64,061,667	\$ 56,393,642
Apr-17	\$ 3,203,083	\$ 2,898,256	\$ (304,827)	90.48%	88.15%	\$ 67,264,750	\$ 59,291,898
May-17	\$ 3,203,083	\$ 2,774,918	\$ (428,165)	86.63%	88.08%	\$ 70,467,833	\$ 62,066,816
Jun-17	\$ 3,203,083	\$ 2,821,668	\$ (381,415)	88.09%	88.08%	\$ 73,670,917	\$ 64,888,484
Jul-17	\$ 3,203,083	\$ 2,821,753	\$ (381,330)	88.09%	88.08%	\$ 76,874,000	\$ 67,710,237
Aug-17	\$ 3,203,083	\$ 3,018,078	\$ (185,005)	94.22%	88.33%	\$ 80,077,083	\$ 70,728,315
Sep-17	\$ 3,203,083	\$ 2,806,902	\$ (396,181)	87.63%	88.30%	\$ 83,280,167	\$ 73,535,217
Oct-17	\$ 3,203,083	\$ 2,810,633	\$ (392,450)	87.75%	88.28%	\$ 86,483,250	\$ 76,345,851
Nov-17	\$ 3,203,083	\$ 2,634,444	\$ (568,639)	82.25%	88.06%	\$ 89,686,333	\$ 78,980,294
Dec-17	\$ 3,203,083	\$ 2,821,328	\$ (381,755)	88.08%	88.06%	\$ 92,889,417	\$ 81,801,623
Jan-18	\$ 3,203,083	\$ 3,290,897	\$ 87,814	102.74%	88.55%	\$ 96,092,500	\$ 85,092,520
Feb-18	\$ 3,203,083	\$ 2,621,375	\$ (581,708)	81.84%	88.34%	\$ 99,295,583	\$ 87,713,895
Mar-18	\$ 3,203,083	\$ 2,589,170	\$ (613,913)	80.83%	88.10%	\$ 102,498,667	\$ 90,303,065
Apr-18	\$ 3,203,083	\$ 3,337,156	\$ 134,073	104.19%	88.59%	\$ 105,701,749	\$ 93,640,221
May-18	\$ 3,203,083	\$ 2,973,649	\$ (229,435)	92.84%	88.71%	\$ 108,904,832	\$ 96,613,870
Jun-18	\$ 3,203,083	\$ 2,952,282	\$ (250,801)	92.17%	88.81%	\$ 112,107,916	\$ 99,566,152

## Long-term Debt

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**General Obligation Bonds.** The District issued the following General Obligation (GO) Sales Tax Bonds in the original amount of \$20,000,000, which were issued in 2016 and \$33,310,000, which were issued in 2017, for a total of \$53,310,000. The GO Bonds will provide for the purpose of financing: (a) the cost of adding to, renovating, modifying, repairing, improving and equipping existing schools, other buildings and related facilities, and acquiring any property necessary or desirable therefore, both real and personal; and acquiring real estate for the construction of new and replacement schools and facilities, and constructing and equipping thereon new and replacement schools and facilities, and acquiring any property necessary or desirable therefore, both real and personal; specifically including, but not limited to the following and without prioritizing any of such items: (i) the acquisition, construction and equipping of new and replacement school buildings and facilities, including but not limited to a replacement Spencer High School, a replacement Gym at Fort Middle School, a Virtual E-Library in North Columbus, and a new Multi-Sport Complex for District-Wide Use (Stadium, Track); (ii) adding to, renovating, improving and equipping existing school buildings and facilities, including but not limited to retrofitting existing space to accommodate level-specific autistic programming, expanding the Northside High School cafeteria, adding to the South Columbus Library Branch, adding to and renovating Shaw High School, adding to or renovating weight rooms and wrestling rooms at Shaw High School, Columbus High School, Jordan High School, Northside High School and Kendrick High School, program enhancements for Fine Arts Academy, upgrading Kinnett Stadium (Field House, Press Box, Concessions, Restrooms), upgrading softball and baseball fields at Hardaway High School, Shaw High School, Jordan High School, Kendrick High School and Columbus High School, upgrading furniture, fixtures and equipment, transportation facilities and alternative energy sources study, updating playgrounds at elementary schools, upgrading cafeteria and auditoriums at Arnold Middle School, Clubview Elementary School, Eddy Middle School, Hardaway High School, Columbus High School and Kendrick High School, upgrading or replacing electrical and mechanical equipment at Columbus Museum, repairing and replacing roofing, refurbishing outdated kitchens, and addressing other facilities needs as reflected in the Five-Year Facilities Plan, (iii) acquiring new school equipment and making certain technology and infrastructure improvements and upgrades, including but not limited to district-wide security improvements and replacement of outdated communications equipment, replacement of outdated buses and related equipment, and (iv) acquiring any property necessary or desirable therefore, both real and personal (together, the “Projects”), and (b) the cost of issuing the Bonds. (a) acquire, construct, and equip new schools and related facilities including necessary furnishing, fixtures, and equipment, (b) renovate, extend, repair, and equip existing School District schools, facilities, and properties useful or desirable in connection therewith, (c) acquire, construct, and equip system-wide athletic facilities, (d) acquire, construct, and equip an Early Childhood Center, (e) acquire and install system-wide instructional and administrative technology, safety, and security equipment, (f) acquire school buses, vehicles, and transportation equipment, (g) acquire any necessary property therefore, both real and personal, and (h) pay any expenses incident to accomplishing the foregoing.

The bonds are direct and general obligations of the District and are primarily repaid from the one percent sales and use tax for educational purpose or Special Purpose Local Option Sales

Tax (SPLOST) proceeds associated with the 2015 SPLOST referendum, which was approved by voters on March 17, 2015. Collections began July 1, 2015 and provides for projected revenues of \$192,185,000 for a period of 60 months. Interest on the bonds is payable semiannually on April 1 and October 1 of each year.

General obligation bonds consist of the following as of June 30, 2017:

<u>General Obligation Bonds - Sales Tax Bonds</u>			
<u>Series</u>	<u>Coupon Rates</u>	<u>Maturities</u>	<u>Amount</u>
2017	5%	Oct 2018	\$14,895,000
2017	4%	Oct 2019	\$18,415,000
2016	3%	Oct 2017	\$17,190,000
2016	4%	Oct 2018	\$2,810,000

The bond covenants required that all bond proceeds, debt service accumulations and excess 2015 SPLOST collections be held by the District’s fiscal agent. Requests to use bond proceeds were prepared periodically by the District and when approved, the District’s fiscal agent transferred the proceeds to the District’s Operating accounts. The District was also required to exhaust all GO Bond proceeds related to bonded projects prior to using 2015 SPLOST collections for the bonded projects. In addition, the District was to satisfy its annual debt requirement by transferring SPLOST collections to the debt service fund sufficient for amounts owed on a calendar year basis prior to accumulating or consuming SPLOST collections on non-bonded debt related projects. The covenants also define allowable investments of the GO Bond proceeds and require that the District not enter into any additional debt secured by 2015 SPLOST proceeds unless certain conditions are met.

Future annual debt service requirements (principal and interest payments) to maturity for the outstanding general obligation bonds are as follows:

<b>GENERAL OBLIGATION BONDS</b>				
<b>Fiscal Year Ended June 30</b>	<b>GO Debt Series</b>	<b>Principal</b>	<b>Interest</b>	<b>Rate</b>
2018	Series 2016	\$17,190,000	\$370,250	3%
2018	Series 2017	-	\$1,469,005	5%
2019	Series 2016	\$2,810,000	\$56,200	4%
2019	Series 2017	\$14,895,000	\$1,108,975	5%
2020	Series 2016	-	-	N/A
2020	Series 2017	\$18,415,000	\$368,300	4%

As reflected above, the interest payments are due semiannually in April and October of each year. The initial principal payment is due October 1, 2017 and thereafter in October through maturity. As of the most recent year end, for the period ending June 30, 2017, the District was in compliance with the bond covenants.

The projects funded in part by the debt associated with the GO Bonded for the most recent year end and the associated expended amounts are referenced below:

### 2015 SPLOST Projects Year Ended June 30, 2017

Project	Estimated Budget	Amount Expended in Current Year	Amount Expended in Prior Years	Status
Replacement Spencer High School	\$ 56,000,000	\$ 14,676,458	\$ 590,463	Ongoing
Replacement Gym at Fort Middle School	4,080,000	3,384,543	99,163	Ongoing
Virtual E-Library in North Columbus	400,000	-	-	Ongoing
Multi-Sport Complex for District-Wide Use (Stadium, Track)	11,000,000	263,969	536,910	Ongoing
Retrofit Existing Space to Accommodate Level Specific Autistic Programming	3,500,000	1,304,195	44,370	Ongoing
Expansion of Northside Cafeteria	500,000	-	-	Ongoing
Adding to the South Columbus Library Branch	600,000	-	-	Ongoing
Adding to and renovating Shaw High School	4,000,000	-	-	Ongoing
Adding to or renovating Weight/Wrestling Rooms at High Schools (Shaw, Columbus, Jordan, Northside, Kendrick)	5,000,000	196,707	-	Ongoing
Program Enhancement for Fine Arts School	6,000,000	2,393,107	-	Ongoing
Upgrading Kinnett Stadium (Field House, Press Box, Concessions, Restrooms)	3,585,000	3,076,332	-	Ongoing
Upgrading Softball and Baseball Fields (Hardaway, Shaw, Jordan, Kendrick, Columbus)	7,200,000	64,850	-	Planning
Upgrading Furniture, Fixtures & Equipment (FF&E)	2,400,000	320,206	-	Ongoing
Upgrading Transportation Facilities & Alternative Energy Sources Study	250,000	-	-	Not Started
Updating Playgrounds at Elementary Schools	250,000	-	-	Not Started
Upgrading Cafeteria and Auditorium (Arnold, Clubview, Eddy, Hardaway, Columbus, Kendrick)	1,000,000	-	-	Planning
Upgrading or Replacing Electrical & Mechanical Equipment at the Museum	3,350,000	1,389,419	1,704,429	Ongoing
Repairing and Replacing Roofing	9,496,563	1,324,376	85,660	Ongoing
Refurbish School Nutrition Outdated Kitchens	4,000,000	90,216	-	Ongoing
Addressing General Facilities Needs As Reflected in the Five-Year Facilities Plan	28,460,000	1,301,279	370,819	Ongoing
Making Certain Technology and Infrastructure Improvement and Upgrades	34,000,000	4,502,168	703,738	Ongoing
District Wide Security Improvements & Replacement of Outdated Communications Equipment	1,500,000	65,400	168,845	Ongoing
Replacement of Outdated Buses and Related Equipment	5,000,000	829,581	1,033,723	Ongoing
Debt Service, Project Management, Not Project Related	4,000,000	279,755	243,321	Ongoing
<b>Total</b>	<b><u>\$ 195,571,563</u></b>	<b><u>\$ 35,462,561</u></b>	<b><u>\$ 5,581,441</u></b>	
(1) Projects are to be funded from:				
Maximum cost from proceeds of the tax as specified in the referendum	\$ 192,185,000			
Other funds	<u>3,386,563</u>			
Total estimated cost	<u>\$ 195,571,563</u>			

# Performance Measures

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Georgia Milestones End-of-Grade (EOG) Trends ..... 439  
Georgia Milestones Assessments (GMAS) End-of-Course (EOC) Trends..... 447  
College and Career Ready Performance Index (CCRPI) Trends ..... 448

**Georgia Milestones EOG  
Reading Status**

School	Grade 3		Grade 4		Grade 5	
	Percent Reading on Grade Level or Above (Lexile ≥ 520L)		Percent Reading on Grade Level or Above (Lexile ≥ 740L)		Percent Reading on Grade Level or Above (Lexile ≥ 830L)	
	2018	2019	2018	2019	2018	2019
Allen	64.9	70.2	48.8	54.3	66.7	59.0
Blanchard	77.0	83.9	63.8	71.4	83.8	77.0
Brewer	34.4	50.6	24.7	21.6	44.6	46.5
Britt David	98.9	99.0	99.0	99.0	98.9	100.0
Clubview	74.0	93.8	82.1	71.6	78.9	91.1
Davis	38.8	50.9	38.0	39.5	38.1	48.9
Dawson	38.3	63.0	39.5	46.0	36.2	54.7
Dimon	69.5	72.3	41.9	55.9	71.0	68.3
Dorothy Height	30.6	37.5	24.5	29.9	32.6	48.6
Double Churches	88.0	89.6	72.7	73.6	87.2	84.6
Downtown	60.0	66.7	63.0	48.1	70.3	63.0
Eagle Ridge	86.5	86.1	72.0	90.5	87.4	84.9
Forrest Road	55.6	48.5	63.2	54.7	66.7	73.2
Fox	32.2	48.6	34.1	44.4	54.5	48.7
Gentian	70.8	75.0	69.4	72.3	80.8	80.3
Georgetown	33.8	56.0	44.0	26.8	50.6	50.9
Hannan	56.3	71.4	68.8	50.6	82.9	72.8
Johnson	66.0	66.1	56.6	70.6	66.2	69.1
Key	60.3	66.2	40.7	51.6	56.6	53.2
Lonnie Jackson	48.3	43.5	32.8	58.2	49.2	57.4
Martin Luther King Jr	29.3	32.9	28.2	30.6	26.3	46.0
Mathews	84.4	93.4	87.3	83.0	84.2	92.7
Midland Academy	63.0	79.0	66.0	58.6	78.9	78.3
North Columbus	78.0	87.3	75.4	73.6	79.3	88.7
Reese Road	63.9	58.9	44.2	49.5	71.0	68.7
Rigdon Road	42.0	37.3	32.6	57.8	45.3	43.9
River Road	54.1	73.9	56.5	50.6	68.1	59.4
South Columbus	47.1	60.0	37.3	55.8	52.6	56.7
St. Mary's	50.0	45.8	54.2	40.2	63.2	57.6
Waddell	63.2	67.6	67.7	56.1	67.7	79.7
Wesley Heights	52.1	48.0	50.7	53.1	58.2	58.2
Wynnton	68.0	63.1	54.4	55.6	68.5	74.0
System	60.1	67.5	55.7	57.2	66.5	69.0
State	68.3	72.9	63.2	64.3	69.6	73.2

**Georgia Milestones EOG  
Grade 3 Achievement**

School	ELA					Math				
	Percent Proficient & Distinguished					Percent Proficient & Distinguished				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
Allen	31.0	27.8	32.6	33.8	25.5	38.8	36.1	36.4	35.1	33.0
Blanchard	39.2	37.0	48.4	36.5	41.9	44.6	33.8	34.1	32.9	58.1
Brewer	9.6	8.5	11.8	6.7	20.5	11.0	6.2	11.0	3.3	14.5
Britt David	92.6	87.4	93.7	96.6	96.9	96.8	97.9	94.7	97.8	94.7
Clubview	59.1	60.2	46.4	52.1	70.0	48.7	52.7	28.9	50.7	65.0
Davis	18.8	12.0	7.2	10.2	20.8	29.2	24.0	14.5	26.5	28.3
Dawson	16.7	8.8	21.1	8.5	19.6	16.7	15.8	18.4	8.5	26.1
Dimon	15.6	27.2	26.9	38.1	26.2	13.0	30.9	33.3	40.0	24.6
Dorothy Height	8.8	8.2	10.3	13.3	12.5	18.6	18.4	25.2	26.3	29.5
Double Churches	50.9	31.0	32.3	44.0	48.1	43.6	47.9	32.3	38.7	40.3
Downtown	32.3	45.6	28.6	23.6	22.2	33.9	50.0	24.5	29.1	27.8
Eagle Ridge	50.0	55.7	47.9	42.7	48.1	66.0	61.0	43.6	53.9	64.8
Forrest Road	14.3	17.4	20.0	18.5	8.8	14.3	13.3	13.6	14.8	9.0
Fox	3.4	17.5	16.7	6.8	5.7	10.2	14.0	16.7	6.8	17.1
Gentian	36.1	42.1	32.3	29.2	36.8	31.1	39.5	25.8	25.0	29.4
Georgetown	22.9	23.9	22.0	10.8	19.0	33.3	14.1	8.3	5.4	19.0
Hannan	52.2	42.4	44.9	35.0	36.4	58.2	57.6	41.0	45.0	42.9
Johnson	26.5	14.0	34.0	28.3	28.8	16.3	15.8	26.0	30.2	45.8
Key	19.1	11.1	21.8	17.5	26.5	16.2	11.3	29.1	17.5	26.5
Lonnie Jackson	10.3	13.8	11.7	3.3	11.3	11.8	15.4	8.3	26.7	20.3
Martin Luther King Jr	7.5	5.7	6.2	7.3	7.6	12.8	4.0	1.2	4.9	12.7
Mathews	59.6	68.7	68.4	66.7	64.8	59.6	63.6	69.5	61.5	66.4
Midland Academy	29.1	32.4	36.3	30.4	48.0	33.7	39.2	35.0	33.7	45.0
North Columbus	47.0	44.6	45.2	46.5	58.7	57.4	52.0	40.6	48.8	61.1
Reese Road	32.5	26.4	25.0	30.9	25.6	36.1	33.0	25.9	28.1	37.8
Rigdon Road	17.1	9.5	6.3	8.7	11.9	16.0	4.8	6.3	16.2	11.9
River Road	19.7	13.0	21.7	27.0	29.0	31.8	33.8	37.7	37.8	55.1
South Columbus	13.8	13.1	10.0	17.6	20.0	6.0	6.6	8.3	13.7	24.1
St. Mary's	18.8	18.9	26.7	21.0	9.6	20.6	21.9	18.3	21.0	4.8
Waddell	6.7	20.2	24.6	17.6	38.2	15.7	28.8	21.3	23.5	23.5
Wesley Heights	20.7	26.0	22.2	7.3	21.3	19.0	31.6	33.3	17.7	22.7
Wynnton	31.4	29.3	23.9	20.0	26.2	22.9	31.7	29.5	24.0	23.1
System	30.3	29.9	30.7	28.7	34.0	33.0	33.5	29.7	31.5	37.6
State	36.9	35.0	36.1	37.0	41.7	38.1	40.0	42.5	45.8	51.7

**Georgia Milestones EOG  
Grade 4 Achievement**

School	ELA					Math				
	Percent Proficient & Distinguished					Percent Proficient & Distinguished				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
Allen	32.3	25.6	40.3	30.0	34.3	55.4	53.7	50.6	43.8	52.9
Blanchard	31.8	32.6	37.3	36.2	35.7	37.6	31.1	14.5	30.5	41.4
Brewer	5.5	10.4	10.4	10.8	3.1	9.6	16.4	11.7	5.4	4.2
Britt David	86.8	86.7	91.1	96.0	97.0	94.3	96.9	99.0	97.0	99.0
Clubview	66.7	42.6	54.3	61.1	51.4	48.0	44.6	51.1	50.5	43.2
Davis	14.3	8.5	17.0	10.0	16.3	14.3	12.8	17.0	12.0	18.6
Dawson	17.0	6.7	4.8	16.3	14.0	11.3	13.3	11.9	11.6	16.0
Dimon	30.1	18.9	34.5	18.6	24.7	32.9	15.6	17.9	25.6	28.0
Dorothy Height	7.8	4.0	8.3	14.5	9.0	14.4	3.0	9.1	8.2	11.9
Double Churches	37.9	35.8	34.7	42.4	30.8	37.9	37.7	30.6	28.8	34.1
Downtown	23.5	31.1	37.9	39.1	28.8	17.6	33.3	56.1	28.3	34.6
Eagle Ridge	49.1	45.6	56.7	50.0	60.7	62.7	52.9	60.7	38.8	63.1
Forrest Road	4.0	12.7	23.9	24.6	30.2	2.0	6.3	8.7	19.3	18.9
Fox	12.0	8.7	18.6	14.6	8.9	10.0	19.6	32.6	24.4	6.7
Gentian	26.6	28.8	53.7	33.9	27.7	36.5	27.3	44.8	29.0	29.2
Georgetown	11.8	15.6	25.0	19.8	11.0	16.5	8.9	17.5	13.8	8.5
Hannan	39.4	53.7	48.8	49.4	31.6	57.7	57.3	52.4	41.6	39.2
Johnson	31.1	11.8	28.3	32.1	23.5	31.1	19.6	25.0	34.0	43.1
Key	15.4	12.5	14.9	6.8	17.7	21.2	14.3	12.5	18.6	21.3
Lonnie Jackson	17.9	10.9	7.7	9.8	20.0	26.3	5.5	5.8	8.2	23.6
Martin Luther King Jr	5.7	4.4	5.9	11.3	4.2	11.3	4.4	5.9	7.0	8.3
Mathews	51.0	49.0	70.9	60.0	61.0	60.2	53.1	47.6	68.2	72.0
Midland Academy	38.1	26.1	37.7	43.3	33.3	44.7	36.0	29.2	30.9	34.3
North Columbus	34.5	36.4	45.7	53.0	44.5	42.8	49.1	35.0	46.3	47.3
Reese Road	27.0	24.4	35.6	24.4	16.2	35.4	42.5	33.3	23.3	15.2
Rigdon Road	17.3	7.6	4.0	9.8	20.3	7.4	6.3	6.7	9.8	15.6
River Road	23.1	20.6	27.5	26.1	31.6	43.1	39.4	29.0	29.0	29.1
South Columbus	7.7	7.0	17.9	17.9	28.8	13.5	9.3	10.7	16.4	30.8
St. Mary's	26.2	23.2	32.5	28.8	17.4	17.2	24.6	16.9	16.9	10.9
Waddell	12.9	11.3	32.2	30.8	25.8	28.6	17.7	24.4	27.7	9.1
Wesley Heights	16.1	8.9	18.8	20.9	12.3	17.9	5.4	20.3	28.4	23.5
Wynnton	27.5	18.3	27.0	27.8	31.7	17.4	23.9	24.3	22.8	39.7
System	28.6	25.5	33.8	32.7	30.0	33.3	30.2	30.5	30.0	32.2
State	37.1	35.3	41.6	41.4	42.4	40.3	40.4	44.7	47.0	49.2

**Georgia Milestones EOG  
Grade 5 Achievement**

School	ELA					Math					Science					Social Studies				
	Percent Proficient & Distinguished					Percent Proficient & Distinguished					Percent Proficient & Distinguished					Percent Proficient & Distinguished				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
Allen	18.6	29.6	24.4	31.9	30.8	37.9	43.7	33.7	29.2	24.4	16.9	36.6	32.6	30.6	30.8	15.3	21.1	20.9	27.8	21.8
Blanchard	37.9	36.3	44.6	50.0	40.7	38.9	26.3	25.0	18.8	23.9	47.4	26.3	30.4	38.8	37.2	44.2	38.8	35.9	36.7	48.7
Brewer	7.4	2.4	12.9	10.8	12.8	16.0	4.7	5.6	0.0	4.7	2.5	8.3	11.3	3.6	10.5	6.2	8.4	7.1	6.0	5.8
Britt David	92.1	93.8	94.7	95.6	96.8	96.0	96.9	97.9	97.8	96.8	90.1	92.8	95.8	97.8	94.7	92.1	93.8	90.4	97.8	97.9
Clubview	54.8	66.7	54.5	51.1	69.3	50.7	53.8	45.5	44.4	41.0	45.2	56.4	48.9	40.0	48.5	45.2	59.0	39.8	38.9	39.4
Davis	8.7	5.6	11.4	14.3	14.9	6.5	5.7	15.9	11.9	6.5	2.2	1.9	9.1	7.1	8.7	0.0	0.0	2.3	11.9	4.3
Dawson	11.1	13.7	17.0	6.4	18.9	2.2	12.0	13.2	10.6	13.2	2.2	12.0	15.1	8.7	11.3	6.7	8.0	9.6	6.5	5.7
Dimon	18.7	46.2	26.6	40.6	37.8	22.7	48.7	39.2	26.1	17.1	32.4	30.8	30.4	34.8	30.5	18.9	15.4	16.5	15.9	8.5
Dorothy Height	8.5	7.1	6.7	11.6	14.3	21.3	6.1	1.9	4.2	5.7	10.6	6.1	9.6	3.2	20.3	5.3	2.0	1.9	0.0	5.7
Double Churches	42.3	53.6	36.8	50.0	45.1	32.7	50.7	24.6	46.5	30.8	40.4	56.5	42.1	43.0	45.1	37.3	30.4	36.8	27.9	27.5
Downtown	29.8	29.7	28.6	42.2	45.7	28.1	24.3	34.1	48.4	37.0	14.0	21.6	26.8	43.8	43.5	14.0	16.2	14.6	28.1	21.7
Eagle Ridge	44.5	51.3	37.0	55.9	55.9	54.2	53.0	38.9	55.0	52.7	43.2	74.8	51.9	59.5	60.2	33.9	43.5	35.2	27.9	32.3
Forrest Road	4.3	4.0	15.0	22.9	30.4	10.9	6.0	8.3	8.3	10.7	2.2	4.0	28.3	12.5	26.8	2.2	0.0	5.0	4.2	21.4
Fox	5.3	16.7	10.8	18.2	12.8	15.8	25.9	13.5	14.0	10.3	10.5	20.4	16.2	4.5	20.5	0.0	9.3	0.0	2.3	2.6
Gentian	27.9	32.8	39.4	35.9	44.3	45.9	39.3	31.8	39.7	17.7	24.6	45.9	37.9	46.2	28.3	27.9	36.1	30.3	35.9	23.3
Georgetown	10.0	14.3	14.6	15.7	14.3	10.0	7.8	8.3	8.4	12.5	12.5	23.4	14.6	21.7	12.5	8.8	23.7	16.7	12.0	11.6
Hannan	31.8	43.1	62.2	61.4	53.1	37.9	50.7	52.7	48.6	39.5	21.2	40.3	52.7	51.4	43.2	23.1	23.6	43.2	45.7	27.2
Johnson	25.0	38.5	25.6	31.0	36.4	55.0	51.3	30.8	32.4	40.0	32.5	43.6	33.3	28.6	36.4	25.0	31.6	20.5	15.9	21.8
Key	18.2	13.0	22.0	26.3	17.7	20.0	20.4	13.6	11.8	16.1	34.5	20.4	16.9	21.1	16.1	12.7	13.0	8.5	9.2	14.5
Lonnie Jackson	13.0	22.9	10.2	9.5	23.5	23.2	22.9	5.1	9.5	8.8	8.7	18.8	5.2	6.3	22.1	5.8	22.9	3.4	6.3	14.7
Martin Luther King Jr	5.8	5.3	7.0	4.2	9.5	11.8	3.2	6.9	2.1	14.3	11.5	13.7	5.6	4.2	12.7	1.2	3.2	1.4	2.1	6.3
Mathews	37.2	58.9	41.9	60.5	71.8	51.3	69.5	43.8	42.1	61.8	39.7	68.4	41.9	67.5	78.2	39.7	46.8	32.4	50.0	60.0
Midland Academy	31.0	46.0	37.8	43.9	50.9	48.8	67.4	38.0	42.1	50.0	25.0	44.2	38.0	35.1	48.1	11.9	26.7	31.1	52.6	40.6
North Columbus	36.7	45.0	46.1	47.4	58.1	38.8	44.8	49.0	48.9	51.6	33.9	47.6	56.7	38.5	46.0	32.8	28.6	46.1	37.0	26.6
Reese Road	26.5	33.3	31.6	33.3	36.1	36.8	37.7	31.2	32.3	30.1	35.3	41.0	37.7	39.8	42.2	19.1	16.9	14.5	16.1	19.5
Rigdon Road	15.2	15.3	13.6	15.6	14.6	18.2	19.2	7.4	10.9	11.0	13.6	15.3	13.6	21.9	11.0	7.6	15.3	1.2	3.1	2.4
River Road	32.1	32.8	26.6	30.4	30.4	43.4	41.5	20.0	14.5	20.3	17.0	52.3	41.5	44.3	31.9	3.8	43.8	34.4	35.7	29.0
South Columbus	6.1	7.1	6.1	12.3	18.3	16.0	11.9	2.0	10.5	19.0	12.0	14.3	6.1	15.8	8.3	2.1	9.5	2.1	8.8	1.7
St. Mary's	15.6	28.1	11.9	38.2	32.9	21.6	14.0	13.6	13.2	9.4	7.9	24.6	18.6	23.7	11.8	3.9	10.5	11.9	19.7	5.9
Waddell	18.3	26.8	32.9	30.2	44.6	38.0	37.1	35.7	24.0	39.2	31.0	23.7	34.3	34.4	38.4	21.1	23.7	27.9	28.1	43.8
Wesley Heights	12.0	17.0	16.7	19.0	17.9	10.7	10.6	13.6	22.8	10.4	14.9	4.3	15.2	7.6	10.4	6.9	4.3	6.1	7.6	3.0
Wynnton	20.0	25.7	28.8	39.7	44.2	33.3	12.9	27.5	27.4	24.7	12.0	21.4	41.8	52.1	53.2	6.7	25.7	16.3	24.7	22.4
System	26.1	32.6	30.2	35.4	38.7	33.2	34.5	28.0	29.2	29.2	25.7	34.7	32.3	33.4	35.1	20.6	25.8	23.2	25.6	25.1
State	39.2	40.7	38.2	41.0	44.9	38.1	38.2	37.1	38.7	40.7	36.1	39.2	39.4	39.5	42.7	29.2	30.5	29.5	30.0	30.6

**Georgia Milestones EOG  
Reading Status**

School	Grade 6		Grade 7		Grade 8	
	Percent Reading on Grade Level or Above (Lexile $\geq$ 925L)		Percent Reading on Grade Level or Above (Lexile $\geq$ 970L)		Percent Reading on Grade Level or Above (Lexile $\geq$ 1010L)	
	2018	2019	2018	2019	2018	2019
Aaron Cohn	70.4	74.5	83.4	85.2	76.5	86.0
Arnold	52.1	55.7	65.6	58.1	62.7	68.0
Baker	26.7	21.6	38.4	42.1	49.0	40.4
Blackmon Road	68.8	76.6	78.2	82.2	88.2	83.9
Double Churches	47.6	49.2	58.6	62.1	68.5	65.0
East Columbus	43.4	31.8	46.9	61.5	57.8	56.7
Eddy	26.7	36.2	42.9	54.7	56.2	47.1
Fort	50.3	56.2	59.9	67.9	56.3	63.9
Midland Middle	55.1	62.9	72.0	69.7	77.6	74.6
Rainey-McCullers	84.3	96.4	100.0	93.2	88.2	97.8
Richards	67.2	68.1	69.2	72.1	74.2	79.3
Rothschild	26.2	36.0	41.1	51.4	44.4	53.1
Veterans Memorial	73.4	66.5	76.4	82.3	76.2	83.0
System	53.6	54.8	63.2	68.2	66.7	69.0
State	60.7	61.2	70.9	74.8	73.2	73.8

**Georgia Milestones EOG  
Grade 6 Achievement**

School	ELA					Math				
	Percent Proficient & Distinguished					Percent Proficient & Distinguished				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
Aaron Cohn	51.4	45.5	52.6	48.4	61.3	55.2	50.3	55.8	56.8	54.5
Arnold	33.0	37.6	37.0	28.7	37.3	31.3	37.6	31.9	24.2	21.4
Baker	10.1	9.0	9.3	5.5	9.4	3.4	8.0	4.1	1.8	4.3
Blackmon Road	49.7	54.4	58.1	48.4	67.3	56.0	63.3	59.6	55.7	50.2
Double Churches	29.5	24.2	24.1	21.0	32.2	18.1	17.6	13.9	23.1	20.3
East Columbus	18.8	13.7	16.9	19.0	19.0	15.7	12.2	11.9	10.2	9.0
Eddy	7.1	5.9	14.4	5.3	21.1	4.5	9.6	8.0	2.6	1.3
Fort	20.9	20.9	21.8	19.8	37.6	10.5	13.4	16.3	17.5	15.0
Midland Middle	28.4	17.9	37.6	29.7	45.5	31.0	30.2	47.9	36.2	36.8
Rainey-McCullers				55.2	82.1				34.3	71.4
Richards	43.3	37.2	44.1	40.5	49.2	31.3	37.6	39.5	42.5	37.9
Rothschild	9.4	5.4	13.6	5.9	16.4	4.4	6.7	5.9	4.9	5.8
Veterans Memorial	43.4	50.0	43.5	49.4	47.4	47.4	40.0	34.8	53.5	45.9
System	29.5	28.1	32.7	29.5	38.8	26.4	28.2	28.8	28.9	27.1
State	38.9	39.2	40.3	38.9	45.9	35.6	38.3	38.2	38.1	39.5

**Georgia Milestones EOG  
Grade 7 Achievement**

School	ELA					Math				
	Percent Proficient & Distinguished					Percent Proficient & Distinguished				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
Aaron Cohn	36.7	51.1	42.5	51.8	52.5	44.3	62.8	50.0	52.3	58.3
Arnold	36.1	31.0	31.6	31.1	21.8	41.0	41.0	35.5	33.5	25.1
Baker	6.2	9.5	3.6	9.0	9.8	5.8	3.9	6.5	9.7	2.5
Blackmon Road	51.9	51.4	53.7	49.1	52.5	62.7	58.2	56.8	61.6	64.4
Double Churches	33.3	34.3	25.5	20.4	28.0	28.4	23.9	24.8	25.9	18.1
East Columbus	20.5	16.0	14.2	13.7	20.9	11.0	12.2	12.6	13.3	11.8
Eddy	10.6	9.9	7.6	8.3	12.7	8.7	6.7	5.3	9.8	8.0
Fort	17.1	26.6	13.3	18.1	22.1	12.6	16.3	16.4	18.6	18.9
Midland Middle	32.9	14.7	16.5	29.7	22.1	26.8	27.7	25.7	37.0	28.7
Rainey-McCullers				73.6	61.9				62.3	52.5
Richards	29.8	36.4	32.3	41.4	43.8	27.5	41.4	38.4	42.3	42.2
Rothschild	5.7	9.8	7.7	6.1	9.0	7.3	9.8	8.3	4.3	2.9
Veterans Memorial	47.0	43.7	43.3	46.3	40.9	40.1	52.3	46.2	47.2	50.3
System	27.8	28.7	25.7	30.0	31.4	26.9	30.9	28.7	32.2	30.8
State	36.5	38.5	36.7	37.7	38.8	37.2	42.0	41.8	43.1	42.8

**Georgia Milestones EOG  
Grade 8 Achievement**

School	ELA					Math										Science										Social Studies				
	Percent Proficient & Distinguished					Percent Proficient & Distinguished										Percent Proficient & Distinguished										Percent Proficient & Distinguished				
	2015	2016	2017	2018	2019	2015	2016 EOG	2016 EOG with EOC	2017 EOG	2017 EOG with EOC	2018 EOG	2018 EOG with EOC	2019 EOG	2019 EOG with EOC	2015	2016 EOG	2016 EOG with EOC	2017 EOG	2017 EOG with EOC	2018 EOG	2018 EOG with EOC	2019 EOG	2019 EOG with EOC	2015	2016	2017	2018	2019		
Aaron Cohn	44.3	47.9	53.7	56.9	71.0	52.7	48.8	58.1	51.3	60.6	50.9	59.7	59.1	67.6	40.0	26.3	38.3	25.3	42.0	20.0	36.4	47.9	62.1	30.5	54.5	55.5	45.1	56.6		
Arnold	44.3	41.8	39.1	34.0	36.5	41.1	25.1	34.2	26.0	27.6	25.3	33.5	24.6	32.5	31.3	16.1	28.4	16.1	31.3	20.8	29.3	16.7	28.6	24.2	38.0	32.1	28.4	25.1		
Baker	13.3	12.0	11.3	8.3	15.5	4.1	2.5	6.4	3.8	7.0	2.8	3.2	4.8	7.5	3.6	0.7	1.2	0.6	1.2	0.7	1.9	3.4	3.8	3.0	11.0	9.0	9.6	3.2		
Blackmon Road	59.2	55.6	57.7	65.0	65.9	70.3	52.3	59.0	60.4	65.8	50.0	57.1	58.2	66.4	51.1	18.7	41.2	23.4	45.2	36.9	53.9	37.6	54.8	52.8	55.7	48.5	41.5	58.0		
Double Churches	31.9	49.7	34.1	36.9	36.1	19.4	27.5	33.5	19.3	21.0	13.3	20.9	13.2	19.4	19.4	27.9	34.6	18.9	21.9	17.7	25.9	12.5	19.2	18.4	36.8	30.1	21.5	18.5		
East Columbus	18.3	23.0	18.0	20.0	23.9	15.2	7.3	12.7	7.1	9.1	9.2	10.7	11.5	14.0	6.1	7.4	10.6	5.0	7.4	7.9	10.8	10.3	14.2	12.2	18.0	15.0	15.6	19.9		
Eddy	14.1	12.1	16.5	16.9	16.5	4.5	5.8	9.4	5.3	7.5	9.8	16.9	9.6	11.7	4.6	2.6	4.3	2.6	5.9	15.8	15.5	5.6	7.5	3.3	5.8	16.0	21.5	10.0		
Fort	23.0	23.2	22.0	20.5	31.4	8.4	2.4	5.5	23.0	30.5	14.6	17.0	8.2	12.4	20.9	6.9	25.8	16.7	26.3	14.0	22.3	8.8	18.0	9.0	21.3	23.4	21.2	20.6		
Midland Middle	25.4	35.7	33.1	25.4	38.5	30.3	10.3	15.4	18.8	28.5	19.6	22.4	35.2	39.3	20.8	11.8	13.3	8.5	20.0	12.7	15.7	20.0	27.3	18.0	16.2	21.5	38.6	43.0		
Rainey-McCullers				61.8	93.3						39.1	47.1	76.3	80.0							52.9	--	84.4				55.9	64.4		
Richards	35.9	32.7	42.1	42.7	50.9	27.8	23.4	28.8	31.0	37.6	42.6	45.5	46.6	53.6	20.5	7.0	23.1	4.9	25.5	34.0	39.0	40.1	53.2	26.2	30.9	33.2	39.0	44.1		
Rothschild	5.7	7.8	11.6	11.1	18.5	2.6	1.3	1.7	2.4	5.8	1.9	2.9	2.0	4.3	4.6	7.5	8.4	6.9	11.3	0.7	1.8	6.2	9.3	9.3	11.2	15.2	9.5	7.6		
Veterans Memorial	47.2	46.0	51.3	49.8	57.6	51.4	41.9	48.7	58.0	65.1	54.8	62.3	49.7	59.8	31.2	21.6	33.9	35.0	50.8	44.3	53.8	39.0	51.6	31.6	32.0	38.7	45.9	53.1		
System	31.4	33.0	33.9	34.3	41.9	28.6	21.5	27.5	26.7	32.3	26.1	31.5	29.0	36.0	21.9	12.7	22.7	13.5	25.4	19.6	27.9	22.0	32.9	21.0	28.6	29.5	29.3	32.7		
State	39.0	43.9	42.4	44.7	49.1	36.9	33.4	40.3	34.4	41.6	34.5	42.4	34.9	43.6	31.7	27.3	33.8	29.2	37.8	30.3	39.0	32.3	41.1	32.5	37.7	39.1	40.6	40.5		

**GMAS EOC Trend  
Percent Proficient and Distinguished**

School	Ninth Grade Literature Percent Proficient & Distinguished					American Literature Percent Proficient & Distinguished					Algebra I					Geometry					Biology Percent Proficient & Distinguished					Physical Science Percent Proficient & Distinguished					United States History Percent Proficient & Distinguished					Economics, Business, and Free Enterprise Percent Proficient & Distinguished				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
Carver	14.2	14.2	26.9	30.4	44.6	12.0	17.1	18.9	23.0	25.0	12.3	3.5	4.4	4.9		15.6	13.7	23.1	17.7	22.4	21.5	24.9	26.4	27.8	11.1	9.2	2.9	11.7	12.5	20.2	15.2	19.9	21.7	21.4	21.6	39.4	42.5	38.7		
Columbus	85.3	92.0	97.4	96.4	99.3	83.1	93.8	95.4	94.3	91.7	82.5	74.5	90.8	91.8		90.7	95.5	93.6	67.2	86.6	92.1	94.2	96.1					81.2	78.5	83.3	81.6	91.6	63.7	73.5	80.2	82.1	81.8			
Early College	49.1	51.1	52.6	58.6	92.0		55.0	55.8		52.2	17.1	5.6	13.6	20.0		23.8		39.4		72.9	51.3		67.7					48.9	42.2	37.0	60.5	44.0	36.8	53.1	62.9	66.7	60.0			
Hardaway	37.4	36.6	40.1	33.9	48.5	31.4	33.2	39.8	28.5	33.2	27.2	11.9	15.0	12.6		26.2	29.2	28.3	39.2	42.4	42.2	42.1	39.9	22.6	31.1	14.5	22.5	35.3	43.6	38.9	32.3	36.1	23.9	28.8	29.7	38.2	41.3			
Jordan	23.1	14.3	19.0	23.6	37.1	14.7	19.9	34.6	18.4	13.8	11.5	3.6	6.7	9.6		17.0	9.4	10.1	19.0	17.0	13.4	13.3	26.0	19.8	20.7	19.0	12.2	11.8	19.9	37.3	17.3	16.7	26.9	69.3	70.4	56.3	38.5	32.7		
Kendrick	12.2	11.9	15.1	13.8	27.4	12.7	10.4	20.8	18.6	14.8	7.8	2.5	2.9	2.6		5.3	2.9	3.2	6.8	8.4	6.2	6.7	12.2	9.3	7.0	6.0	5.1	12.9	13.3	12.1	20.1	17.5	11.5	8.1	9.4	14.9	28.4	26.8		
Northside	49.8	49.1	62.5	59.2	67.4	44.9	51.7	66.1	57.2	58.6	43.8	29.7	38.6	26.5		58.8	49.1	60.9	37.8	61.2	63.7	58.9	59.8	44.3	36.0	23.9	39.8	54.4	50.6	42.2	54.3	48.0	58.4	53.4	53.4	39.3	64.3	58.1		
Rainey-McCullers				69.2	97.6					--				16.3				33.3	37.8				50.0	67.6			32.5							43.1						
Shaw	43.0	31.3	42.2	46.4	49.8	26.0	37.4	38.0	35.9	31.5	9.9	13.0	17.8	15.0		19.2	19.7	24.6	36.4	25.9	25.1	36.3	33.9	20.7	26.8	24.3	27.4	22.5	28.4	30.6	29.0	35.4	29.2	16.8	19.7	36.7	50.6	36.2		
Spencer	16.7	9.1	22.5	22.8	30.5	18.8	19.3	24.0	9.3	17.1	3.3	1.7	5.3	7.7		8.7	11.3	13.7	20.3	11.5	15.2	19.5	19.6	4.9	12.8	13.8	3.3	3.3	13.5	13.9	9.0	12.9	14.6	19.7	14.0	12.3	15.9	9.8		

School	Ninth Grade Literature Percent Proficient & Distinguished					American Literature Percent Proficient & Distinguished					Algebra I					Geometry					Biology Percent Proficient & Distinguished					Physical Science Percent Proficient & Distinguished					United States History Percent Proficient & Distinguished					Economics, Business, and Free Enterprise Percent Proficient & Distinguished				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
Aaron Cohn													87.5	91.5	83.3	89.7																								
Arnold													72.1	36.4	88.9	91.7																								
Baker													53.8	40.0		--																								
Blackmon Road													80.9	92.1	89.7	100.0																								
Double Churches													66.7	29.2		53.6																								
East Columbus													50.0	16.7	17.1	33.3																								
Eddy													31.6	19.0	61.1	--																								
Fort													14.6	76.0	33.3	25.5																								
Midland Middle													26.1	62.1	36.4	--																								
Rainey-McCullers															63.6																									
Richards													94.1	100.0	83.3	100.0																								
Rothschild													4.8	28.0	13.3	--																								
Veterans Memorial													81.6	88.9	100.0	96.0																								
All MCSD	37.3	35.3	44.1	44.7	53.9	34.0	39.4	46.2	39.9	41.0	29.1	20.7	25.5	29.0		37.0	32.9	34.3	32.9	38.7	39.0	43.2	43.3	29.3	30.1	28.4	27.9	33.5	35.8	37.5	40.3	37.4	40.3	33.6	37.8	41.1	48.4	44.8		
State	39.0	41.2	52.9	52.1	60.7	36.2	43.2	48.9	47.4	47.3	35.7	35.2	38.0	41.1		38.4	38.9	40.8	38.1	43.3	45.0	49.2	49.0	30.9	33.8	39.0	42.6	46.7	39.5	44.7	45.3	47.2	48.3	36.7	45.6	45.4	49.5	47.7		

## College and Career Ready Performance Index (CCRPI) Trends

Elementary Schools	2011-2012 CCRPI	2012-2013 CCRPI	2013-2014 CCRPI	2014-2015 CCRPI	2015-2016 CCRPI	2016-2017 CCRPI	2017-2018 CCRPI	Change
State	74.5	77.8	72.7	76.0	71.7	72.9	77.8	4.9
MCSD	60.6	62.2	66.2	66.2	67.8	67.5	72.8	5.3
Allen	53.0	64.1	73.8	70.9	70.5	66.2	65.4	-0.8
Blanchard	74.1	56.9	81.1	74.4	65.3	67.7	73.9	6.2
Brewer	53.4	49.1	65.5	52.0	50.7	47.3	50.7	3.4
Britt David	95.6	94.1	95.1	104.4	105.1	106	96.5	-9.5
Clubview	83.3	85.3	88.2	79.1	80.2	80.2	83.3	3.1
Cusseta Road	48.4	70.6	61.8					
Davis	58.5	51.9	47.7	52.1	52.1	57.8	51.5	-6.3
Dawson	54.2	56.5	59.0	51.5	62.9	66	52.1	-13.9
Dimon	66.9	63.0	66.2	71.4	67.8	71.7	67.0	-4.7
Dorothy Height				54.6	46.8	45.3	47.0	1.7
Double Churches ES	81.7	78.5	81.6	74.4	77.4	66.5	86.1	19.6
Downtown	59.6	62.3	59.6	55.5	76.9	70.2	76.0	5.8
Eagle Ridge	80.0	80.8	80.9	76.0	85.7	82.5	77.8	-4.7
Edgewood	63.7	47.7						
Forrest Road	40.6	53.5	54.1	50.8	58.6	70.5	69.3	-1.2
Fox	45.5	55.4	59.2	55.6	63.8	67.6	56.7	-10.9
Gentian	59.5	76.3	61.8	81.5	87.0	87.6	75.2	-12.4
Georgetown	51.1	56.9	52.1	63.0	59.5	55.4	56.6	1.2
Hannan	60.9	67.7	65.2	77.5	80.5	79.6	69.7	-9.9
Johnson	58.6	76.0	74.2	78.4	74.4	83.8	67.1	-16.7
Key	59.9	54.6	71.6	63.0	65.2	63.5	63.4	-0.1
Lonnie Jackson	49.3	50.6	59.6	57.0	61.9	52.7	69.1	16.4
MLK	51.0	47.6	48.1	51.4	47.8	51.8	45.8	-6.0
Mathews	85.2	73.6	87.5	78.3	91.3	77.9	86.1	8.2
Midland Academy	63.0	63.2	71.6	70.4	80.7	75.5	75.6	0.1
Muscogee	55.1	61.2	49.7					
North Columbus	74.3	55.9	77.5	81.4	83.9	73.6	75.9	2.3
Reese Road	67.5	71.3	80.8	79.8	68.8	72.4	61.3	-11.1
Rigdon Road	59.9	46.6	51.2	63.6	58.0	59.9	70.7	10.8
River Road	65.7	60.1	73.8	68.3	81.4	71.6	60.6	-11.0
South Columbus	43.4	46.8	50.1	54.4	59.7	49.4	73.0	23.6
St. Mary's	51.1	50.4	67.2	59.5	64.6	62	73.4	11.4
Waddell	68.5	66.7	72.0	58.1	64.1	77.7	69.6	-8.1
Wesley Heights	45.7	56.7	62.7	62.9	54.7	54	64.4	10.4
Wynnton	73.7	67.7	63.5	60.1	64.6	73.4	63.7	-9.7

## College and Career Ready Performance Index (CCRPI) Trends

Middle Schools	2011-2012 CCRPI	2012-2013 CCRPI	2013-2014 CCRPI	2014-2015 CCRPI	2015-2016 CCRPI	2016-2017 CCRPI	2017-2018 CCRPI	Change
State	73.8	74.6	73.8	71.2	71.5	73	76.2	3.2
MCSD	64.6	69.1	66.8	63.5	64.4	66.1	68.0	1.9
Aaron Cohn			84.8	87.5	88.0	86	79.8	-6.2
Arnold	74.9	81.1	75.8	62.1	66.0	64.8	55.0	-9.8
Baker	46.0	48.6	49.4	52.4	52.8	51.8	58.1	6.3
Blackmon Road	81.3	92.5	89.6	88.9	85.4	85	79.5	-5.5
Double Churches MS	64.5	69.2	71.0	71.0	73.4	64.8	64.1	-0.7
East Columbus	59.4	62.8	61.9	59.7	55.5	53.1	62.9	9.8
Eddy	57.3	67.2	56.0	48.3	57.0	59	63.7	4.7
Fort	52.9	76.7	73.0	62.0	70.0	68.5	64.0	-4.5
Marshall	46.5	54.4						
Midland Middle	77.1	85.4	67.2	64.4	61.5	73.7	73.1	-0.6
Rainey-McCullers							78.3	
Richards	72.3	71.1	63.1	67.0	67.5	70.8	79.2	8.4
Rothschild	58.8	51.8	60.3	49.5	52.9	53.6	44.3	-9.3
Veterans Memorial	73.2	80.6	75.2	80.3	74.6	81.6	85.7	4.1
High Schools	2011-2012 CCRPI	2012-2013 CCRPI	2013-2014 CCRPI	2014-2015 CCRPI	2015-2016 CCRPI	2016-2017 CCRPI	2017-2018 CCRPI	Change
State	72.8	71.8	68.4	75.8	75.7	77	75.3	-1.7
MCSD	78.3	70.4	72.1	76.7	76.6	77.3	72.6	-4.7
Carver	64.1	55.0	58.6	67.9	68.3	74	71.8	-2.2
Columbus	94.5	95.7	83.8	98.0	102.4	99.8	96.5	-3.3
Early College	87.3	85.3	85.8	83.5	97.3	93.9	89.6	-4.3
Hardaway	68.1	72.9	72.9	80.5	81.7	78.7	69.9	-8.8
Jordan	68.8	73.5	76.2	75.4	76.4	67.7	58.4	-9.3
Kendrick	75.0	68.7	71.7	64.8	62.7	66.9	56.3	-10.6
Northside	83.3	78.6	81.6	90.6	87.1	89.3	79.8	-9.5
Rainey-McCullers							74.9	
Shaw	74.6	68.2	76.4	76.1	72.8	75.4	72.7	-2.7
Spencer	63.8	58.6	59.7	63.8	61.7	61.8	61.8	0.0
MCSD District Composite	2011-2012 CCRPI	2012-2013 CCRPI	2013-2014 CCRPI	2014-2015 CCRPI	2015-2016 CCRPI	2016-2017 CCRPI	2017-2018 CCRPI	Change
All Grade Levels	67.2	66.5	68.5	69.0	70.5	71	71.7	0.7
State Composite	2011-2012 CCRPI	2012-2013 CCRPI	2013-2014 CCRPI	2014-2015 CCRPI	2015-2016 CCRPI	2016-2017 CCRPI	2017-2018 CCRPI	Change
All Grade Levels	74.1	75.8	72.3	75.5	73.6	75	76.6	1.6



## Appendix

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# Appendix

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## Muscogee County School District Schools

<b>Code</b>	<b>Name</b>		<b>Code</b>	<b>Name</b>
<b>ACM</b>	Aaron Cohn Middle School		<b>ECM</b>	East Columbus Magnet Academy
<b>AIM</b>	AIM Program		<b>EDY</b>	Eddy Middle School
<b>ALN</b>	Allen Elementary School		<b>ERA</b>	Eagle Ridge Academy
<b>ARN</b>	Arnold Middle School		<b>FOR</b>	Forrest Road Elementary School
<b>BAK</b>	Baker Middle School		<b>FOX</b>	Fox Elementary School
<b>BDV</b>	Britt David Elementary Magnet Academy		<b>FRT</b>	Fort Middle School
<b>BLK</b>	Blackmon Road Middle School		<b>GEN</b>	Gentian Elementary School
<b>BLN</b>	Blanchard Elementary School		<b>GRG</b>	Georgetown Elementary School
<b>BRW</b>	Brewer Elementary School		<b>HAN</b>	Hannan Elementary
<b>CLB</b>	Clubview Elementary School		<b>HAR</b>	Hardaway High School
<b>COH</b>	Columbus High School		<b>JNS</b>	Johnson Elementary School
<b>CVH</b>	Carver High School		<b>JOR</b>	Jordan Vocational High School
<b>DCM</b>	Double Churches Middle School		<b>KEN</b>	Kendrick High School
<b>DHE</b>	Dorothy Heights Elementary School		<b>KEY</b>	Key Elementary School
<b>DMN</b>	Dimon Elementary		<b>LJA</b>	Lonnie Jackson Academy
<b>DTN</b>	Downtown Elementary Magnet Academy		<b>MAC</b>	Midland Academy
<b>DUB</b>	Double Churches Elementary School		<b>MDL</b>	Midland Middle School
<b>DVS</b>	Davis Elementary School		<b>MLK</b>	Martin Luther King, Jr Elementary School
<b>DWS</b>	Dawson Elementary School		<b>MTH</b>	Mathews Elementary School
<b>ECA</b>	Early College Academy		<b>NCE</b>	North Columbus Elementary



## Muscogee County School District Schools

<b>Code</b>	<b>Name</b>		<b>Code</b>	<b>Name</b>
<b>NOR</b>	Northside High School		<b>SPC</b>	Spencer High School
<b>RCH</b>	Richards Middle School		<b>STE</b>	St Elmo Center for the Gifted
<b>RES</b>	Reese Road Leadership Academy		<b>STM</b>	St Marys Elementary
<b>RIG</b>	Rigdon Road Elementary School		<b>VET</b>	Veterans Memorial Middle School
<b>RIV</b>	River Road Elementary School		<b>WAD</b>	Waddell Elementary School
<b>RMA</b>	Rainey-McCullers School of the Arts		<b>WDL</b>	Woodall Center
<b>RTH</b>	Rothschild Leadership Academy		<b>WES</b>	Wesley Heights Elementary School
<b>SHW</b>	Shaw High School		<b>WYN</b>	Wynnton Elementary School
<b>SOC</b>	South Columbus Elementary School			



## Muscookee County School District Departments

<b>Code</b>	<b>Name</b>		<b>Code</b>	<b>Name</b>
<b>ACD</b>	Academics		<b>HTH</b>	Health Services
<b>ALT</b>	Alternative Education		<b>INF</b>	Information Services
<b>ART</b>	Arts and Humanities		<b>JTC</b>	JROTC (Jr. Reserve Officers' Training Corps)
<b>ATH</b>	Athletics		<b>MID</b>	Curriculum and Instruction Middle
<b>ATT</b>	Attendance		<b>MSM</b>	Columbus Museum
<b>AUD</b>	Internal Auditing		<b>PGM</b>	Print Graphics and Mail
<b>BOE</b>	Board of Education		<b>PLS</b>	Plant Services
<b>BUS</b>	Business Affairs		<b>PMO</b>	Project Management Office
<b>CAR</b>	CTAE (Career, Technical, and Agricultural Ed)		<b>PRF</b>	Professional Learning
<b>COM</b>	Communications		<b>PRM</b>	Property and Risk Management
<b>CON</b>	Construction		<b>PUR</b>	Purchasing
<b>CPL</b>	Columbus Library		<b>RAE</b>	Research and Accountability
<b>DEP</b>	Deputy Superintendent		<b>REC</b>	Records Management
<b>ELM</b>	Curriculum and Instruction Elementary		<b>REG</b>	Central Registration
<b>ENT</b>	Enterprise Technologies		<b>SCR</b>	Security
<b>EXE</b>	Executive Administration		<b>SEC</b>	Curriculum and Instruction Secondary
<b>FIS</b>	Financial Services		<b>SPD</b>	Exceptional Students
<b>GFT</b>	Gifted		<b>SSA</b>	Student Services Administration
<b>GUD</b>	Guidance		<b>SYS</b>	System Wide
<b>HRS</b>	Human Resources Administration		<b>TLS</b>	Tech Learning and Support



## Muscogee County School District Departments

Code	Name	Code	Name
TRN	Transportation	WHS	Warehouse

# Initial Earnings Sheet

OFFICIAL											Georgia State Department Of Education											5/1/2018
Earnings Sheet for FY 2019											Earnings Sheet for FY 2019											
School System: 706 - Muscogee County											FY19 INITIAL											THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,620.77
Earnings (\$)											Earned Positions											
Grades K-12											Grades K-12											
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec												
Kindergarten Pgm	2,309	13,063,727	180,450	13,244,177	1,992,895	11,251,482	153.93		5.13	2.10												
Kindergarten Early Intr Pgm	0	0	0	0	0	0	0.00		0.00	0.00												
Primary Grade(1-3) Pgm	6,685	30,327,089	574,240	30,901,329	4,649,358	26,251,971	393.23	19.38	14.86	6.08												
Primary Grd Early Intrv(1-3) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00												
Upper Elementary Grd(4-5) Pgm	4,439	15,372,205	312,594	15,684,799	2,359,908	13,324,893	193.00	12.87	9.88	4.04												
UppElem Grd Early intrv(4-5)	0	0	0	0	0	0	0.00	0.00	0.00	0.00												
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00												
Middle School(6-8) Pgm	5,790	22,692,589	407,740	23,100,329	3,475,633	19,624,696	289.50	16.78	12.87	5.28												
High School Gen Educ(9-12)	6,479	21,122,780	736,014	21,858,794	3,288,834	18,569,960	281.70		14.40	5.89												
CTAE(9-12) PGM	1,428	5,307,128	468,671	5,775,799	869,016	4,906,783	71.40		3.17	1.30												
Students with Disab Cat I	604	5,320,540	150,372	5,470,912	823,143	4,647,769	75.50			0.55												
Students with Disab Cat II	165	1,786,458	21,672	1,808,130	272,048	1,536,082	25.38			0.15												
Students with Disab Cat III	1,486	20,887,370	303,442	21,190,812	3,188,331	18,002,481	297.20			1.35												
Students with Disab Cat IV	285	6,664,608	120,390	6,784,998	1,020,858	5,764,140	95.00			0.28												
Students with Disab Cat V	127	1,118,723	53,647	1,172,370	176,393	995,977	15.88			0.12												
Gifted Student Category VI	759	4,473,299	76,585	4,549,884	684,567	3,865,317	63.25			0.69												
Remedial Education Pgm	0	0	0	0	0	0	0.00		0.00	0.00												
Alternate Education Pgm	344	1,679,591	24,224	1,703,815	256,353	1,447,462	22.93		0.78	0.31												
Eng Spkrs. of Other Lang. (ESOL)	155	1,583,029	8,904	1,591,933	239,519	1,352,414	22.14		0.34	0.14												
Spec Ed. Itinerant				638	96	542																
Spec Ed. Supplemental Speech				87,671	13,191	74,480																
<b>TOTAL DIRECT INSTRUC.</b>	<b>31,055</b>	<b>151,399,136</b>	<b>3,438,945</b>	<b>154,928,390</b>	<b>23,309,941</b>	<b>131,618,449</b>	<b>2,000.04</b>	<b>49.03</b>	<b>61.39</b>	<b>28.24</b>												
<b>INDIRECT COST</b>											<b>Earned Positions</b>											
Central Admin		3,571,590	0	3,571,590	537,375	3,034,215					Supt.	Asst Supt	Prin.	Asst Prin.	Seoty.	Acont.	VT/8W	Psych.	Sp Ed Ldr	Media Center		
School Admin		9,015,180	218,124	9,233,304	1,389,228	7,844,076					1.00	6.00			1.00	1.00	12.55	12.55	17.13			
Facility M & O			9,254,388	9,254,388	1,392,398	7,861,988							54.00	49.69	61.73							
Sub Total (INDIRECT COST)		12,586,770	9,472,510	22,059,280	3,318,999	18,740,281					1.00	6.00	54.00	49.69	62.73	1.00	12.55	12.55	17.13			
MEDIA CENTER PGM.		3,734,632	435,277	4,169,909	627,397	3,542,512															53.57	
20 DAYS ADDITIONAL INSTRUCTION		1,272,768		1,272,768	191,498	1,081,270																
STAFF & PROFESSIONAL DEV				700,743	105,433	595,310																
PRINCIPAL STAFF & PROF. DEV				16,578	2,494	14,084																
MIDTERM HOLD HARMLESS																						
Amended Formula Adjustment						0																
Charter System Adjustment				0		0																
<b>QBE FORMULA EARNINGS</b>		<b>168,993,306</b>	<b>13,346,732</b>	<b>183,145,668</b>	<b>27,555,762</b>	<b>155,589,906</b>	<b>2,000.04</b>	<b>49.03</b>	<b>61.39</b>	<b>28.24</b>	<b>1.00</b>	<b>6.00</b>	<b>54.00</b>	<b>49.69</b>	<b>62.73</b>	<b>1.00</b>	<b>12.55</b>	<b>12.55</b>	<b>17.13</b>	<b>53.57</b>		
<b>CATEGORICAL GRANTS</b>											<b>NOTES</b>											
Pupil Transportation Pgm (includes 135 Drivers and bus replacement funds of 0)				2,097,499		2,097,499					1. Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated, subject to each district's approved flexibility contract.											
Sparsity - Regular				0		0					2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PM/PM) of \$945.00, for an annual funding amount of \$11,340 in QBE under appropriation in FY 2019 (HB 684).											
Nursing Services				660,154		660,154					3. Teacher Retirement is funded at 20.80% in QBE in FY 2019 (HB 684).											
<b>TOTAL EARNINGS FOR QUALITY BASIC EDUCATION</b>				<b>185,903,321</b>		<b>158,347,559</b>					<b>Total T&amp;E</b>	<b>66,727,648</b>	includes T&E	<b>47,177,488</b>	and HI	<b>19,550,160</b>						
Education Equalization Funding Grant				9,391,540		9,391,540																
<b>TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET</b>				<b>195,294,861</b>		<b>167,739,099</b>																
Charter Commission Admin - State				0		0																
Military Counselors				40,468		40,468																
DCH Direct Payment				0		0																
State Commission Charter Supplement				0		0																
<b>TOTAL FUNDING ON THIS ALLOTMENT SHEET</b>				<b>195,294,861</b>		<b>167,779,567</b>																

**WEIGHTS FOR FTE FUNDING FORMULA**

FY 2019

FY19 INITIAL

0% Salary  
 20.90% Retirement  
 0% Health  
 System Size = 3300

CATEGORY	Kindergarten PGM			Kindergarten Early Intervention PGM			Primary Grades (1-3) PGM			Primary Grades Early Intervention (1-3) PGM			Upper Elementary Grades (4-5) PGM		
TEACHER STUDENT RATIO			15			11			17			11			23
WEIGHT			1.6627			2.0527			1.2903			1.8065			1.0375
DIRECT INSTR. COST:															
Teacher		64.0459%	\$2,790.77		70.7399%	\$3,805.60		72.8214%	\$2,462.44		80.3805%	\$3,805.60		66.9409%	\$1,820.07
Aides/Parapro	1:18	17.7905%	\$775.21	1:18	14.4099%	\$775.21									
Subject Specialists							1:345	3.5884%	\$121.34	1:345	2.5629%	\$121.34	1:345	4.4628%	\$121.34
Counselors	1:450	2.1272%	\$92.69	1:450	1.7230%	\$92.69	1:450	2.7411%	\$92.69	1:450	1.9578%	\$92.69	1:450	3.4091%	\$92.69
Tech. Specialist	1:1100	0.8702%	\$37.92	1:1100	0.7049%	\$37.92	1:1100	1.1214%	\$37.92	1:1100	0.8009%	\$37.92	1:1100	1.3947%	\$37.92
OPERATIONS COST		1.7935%	\$78.15		1.4527%	\$78.15		2.5403%	\$85.90		1.8143%	\$85.90		2.5900%	\$70.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3867%	\$16.85	1:2475	0.3132%	\$16.85	1:2475	0.4983%	\$16.85	1:2475	0.3559%	\$16.85	1:2475	0.6197%	\$16.85
Social Worker	1:2475	0.3867%	\$16.85	1:2475	0.3132%	\$16.85	1:2475	0.4983%	\$16.85	1:2475	0.3559%	\$16.85	1:2475	0.6197%	\$16.85
Spec Ed Leadership															
Operations		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00
SCHOOL ADMIN															
Asst. Principal		1.0637%	\$46.35		0.8616%	\$46.35		1.3707%	\$46.35		0.9790%	\$46.35		1.7047%	\$46.35
Secretary		0.8734%	\$38.06		0.7075%	\$38.06		1.1255%	\$38.06		0.8039%	\$38.06		1.3998%	\$38.06
Operations		0.1799%	\$7.84		0.1457%	\$7.84		0.2319%	\$7.84		0.1656%	\$7.84		0.2883%	\$7.84
FACILITY M & O		6.8389%	\$298.00		5.5393%	\$298.00		8.8127%	\$298.00		6.2942%	\$298.00		10.9602%	\$298.00
20 Days Addtl. Instr.	1:15.70	0.6442%	\$28.07	1:15.70	0.5218%	\$28.07	1:15.70	0.8301%	\$28.07	1:15.70	0.5929%	\$28.07	1:15.70	1.0324%	\$28.07
STAFF DEVELOPMENT		0.5207%	\$22.69		0.5599%	\$30.12		0.6261%	\$21.17		0.6550%	\$31.01		0.6054%	\$16.46
MEDIA															
Personnel		2.1272%	\$92.69		1.7230%	\$92.69		2.7411%	\$92.69		1.9578%	\$92.69		3.4091%	\$92.69
Materials		0.3514%	\$15.31		0.2846%	\$15.31		0.4528%	\$15.31		0.3234%	\$15.31		0.5631%	\$15.31
TOTAL PER FTE COST		100.0000%	\$4,357.45		100.0000%	\$5,379.71		100.0000%	\$3,381.48		100.0000%	\$4,734.48		100.0000%	\$2,718.92

**WEIGHTS FOR FTE FUNDING FORMULA**

FY 2019  
 0% Salary  
 20.90% Retirement  
 0% Health  
 System Size = 3300

FY19 INITIAL

CATEGORY	Upper Elementary EI Grades (4-5) PGM			Middle Grades (6-8) PGM			Middle School PGM (6-8)			***Base*** Grade 9-12			CTAE(9-12) PGM		
TEACHER STUDENT RATIO			11			23			20			23			20
WEIGHT			1.8006			1.0298			1.1347			1.0000			1.1868
DIRECT INSTR. COST:															
Teacher		80.6442%	\$3,805.60		67.4382%	\$1,820.07		70.3821%	\$2,093.08		69.4479%	\$1,820.07		67.2934%	\$2,093.08
Aides/Parapro															
Subject Specialists	1:345	2.5713%	\$121.34	1:345	4.4960%	\$121.34	1:345	4.0802%	\$121.34						
Counselors	1:450	1.9642%	\$92.69	1:450	3.4344%	\$92.69	1:450	3.1168%	\$92.69	1:450	3.5367%	\$92.69	1:450	2.9800%	\$92.69
Tech. Specialist	1:1100	0.8036%	\$37.92	1:1100	1.4050%	\$37.92	1:1100	1.2751%	\$37.92	1:1100	1.4469%	\$37.92	1:1100	1.2191%	\$37.92
OPERATIONS COST		1.4923%	\$70.42		2.6092%	\$70.42		2.3680%	\$70.42		4.3346%	\$113.60		10.5518%	\$328.20
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3571%	\$16.85	1:2475	0.6243%	\$16.85	1:2475	0.5666%	\$16.85	1:2475	0.6429%	\$16.85	1:2475	0.5417%	\$16.85
Social Worker	1:2475	0.3571%	\$16.85	1:2475	0.6243%	\$16.85	1:2475	0.5666%	\$16.85	1:2475	0.6429%	\$16.85	1:2475	0.5417%	\$16.85
Spec Ed Leadership															
Operations		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00
SCHOOL ADMIN															
Asst. Principal		0.9822%	\$46.35		2.4770%	\$66.85		2.2479%	\$66.85		3.2815%	\$86.00		2.7649%	\$86.00
Secretary		0.8065%	\$38.06		1.0171%	\$27.45		0.9230%	\$27.45		1.2351%	\$32.37		1.0407%	\$32.37
Operations		0.1661%	\$7.84		0.2245%	\$6.06		0.2038%	\$6.06		0.2602%	\$6.82		0.2193%	\$6.82
FACILITY M & O		6.3149%	\$298.00		11.0417%	\$298.00		10.0206%	\$298.00		11.3707%	\$298.00		9.5808%	\$298.00
20 Days Addtnl. Instr.	1:15.70	0.5948%	\$28.07	1:15.70	1.0401%	\$28.07	1:15.70	0.9439%	\$28.07	1:15.70	1.0711%	\$28.07	1:15.70	0.9025%	\$28.07
STAFF DEVELOPMENT		0.6571%	\$31.01		0.6084%	\$16.42		0.6194%	\$18.42		0.5914%	\$15.50		0.5626%	\$17.50
MEDIA															
Personnel		1.9642%	\$92.69		2.4770%	\$66.85		2.2479%	\$66.85		1.6407%	\$43.00		1.3825%	\$43.00
Materials		0.3244%	\$15.31		0.4828%	\$13.03		0.4381%	\$13.03		0.4972%	\$13.03		0.4189%	\$13.03
TOTAL PER FTE COST		100.0000%	\$4,719.00		100.0000%	\$2,698.87		100.0000%	\$2,973.88		100.0000%	\$2,620.77		100.0000%	\$3,110.38

### WEIGHTS FOR FTE FUNDING FORMULA

FY 2019

FY19 INITIAL

0% Salary  
 20.90% Retirement  
 0% Health  
 System Size = 3300

CATEGORY	Spec. Ed I			Spec. Ed II			Spec. Ed III			Spec. Ed IV			Spec. Ed V		
TEACHER STUDENT RATIO			8			6.50			5			3			8
WEIGHT			2.3968			2.8161			3.5865			5.8151			2.4630
DIRECT INSTR. COST:															
Teacher		83.3036%	\$5,232.70		87.2631%	\$6,440.24		89.0734%	\$8,372.31		91.5606%	\$13,953.85		81.0650%	\$5,232.70
Aides/Parapro															
Subject Specialists															
Counselors															
Tech. Specialist	1:1100	0.6037%	\$37.92	1:1100	0.5138%	\$37.92	1:1100	0.4034%	\$37.92	1:1100	0.2488%	\$37.92	1:1100	0.5875%	\$37.92
OPERATIONS COST		3.9634%	\$248.96		1.7797%	\$131.35		2.1725%	\$204.20		2.7718%	\$422.42		6.5441%	\$422.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.2682%	\$16.85	1:2475	0.2283%	\$16.85	1:2475	0.1793%	\$16.85	1:2475	0.1106%	\$16.85	1:2475	0.2610%	\$16.85
Social Worker	1:2475	0.2682%	\$16.85	1:2475	0.2283%	\$16.85	1:2475	0.1793%	\$16.85	1:2475	0.1106%	\$16.85	1:2475	0.2610%	\$16.85
Spec Ed Leadership	1:200	3.3202%	\$208.56	1:200	2.8259%	\$208.56	1:200	2.2189%	\$208.56	1:200	1.3685%	\$208.56	1:200	3.2310%	\$208.56
Operations		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00
SCHOOL ADMIN															
Asst. Principal		1.0642%	\$66.85		0.9058%	\$66.85		0.7112%	\$66.85		0.4386%	\$66.85		1.0356%	\$66.85
Secretary		0.4370%	\$27.45		0.3719%	\$27.45		0.2920%	\$27.45		0.1801%	\$27.45		0.4253%	\$27.45
Operations		0.0965%	\$6.06		0.0821%	\$6.06		0.0645%	\$6.06		0.0398%	\$6.06		0.0939%	\$6.06
FACILITY M & O		4.7441%	\$298.00		4.0378%	\$298.00		3.1704%	\$298.00		1.9554%	\$298.00		4.6166%	\$298.00
20 Days Addtl. Instr.															
STAFF DEVELOPMENT		0.6591%	\$41.40		0.6809%	\$50.25		0.6853%	\$64.41		0.6911%	\$105.32		0.6414%	\$41.40
MEDIA															
Personnel		1.0642%	\$66.85		0.9058%	\$66.85		0.7112%	\$66.85		0.4386%	\$66.85		1.0356%	\$66.85
Materials		0.2074%	\$13.03		0.1766%	\$13.03		0.1386%	\$13.03		0.0855%	\$13.03		0.2019%	\$13.03
TOTAL PER FTE COST		100.0000%	\$6,281.48		100.0000%	\$7,380.26		100.0000%	\$9,399.34		100.0000%	\$15,240.01		100.0000%	\$6,454.94

### WEIGHTS FOR FTE FUNDING FORMULA

FY 2019  
 0% Salary  
 20.90% Retirement  
 0% Health  
 System Size = 3300

FY19 INITIAL

CATEGORY	Gifted			Remedial Education PGM			Alternative Education PGM			Eng. For Speakers of Other Lang.(ESOL) PGM		
TEACHER STUDENT RATIO			12			15			15			7
WEIGHT			1.6699			1.3511			1.4802			2.5662
DIRECT INSTR. COST:												
Teacher		79.7109%	\$3,488.46		78.8175%	\$2,790.77		71.9413%	\$2,790.77		88.9179%	\$5,980.22
Aides/Parapro												
Subject Specialists												
Counselors				1:450	2.6178%	\$92.69	1:450	2.3894%	\$92.69	1:450	1.3782%	\$92.69
Tech. Specialist	1:1100	0.8665%	\$37.92	1:1100	1.0709%	\$37.92	1:1100	0.9775%	\$37.92	1:1100	0.5638%	\$37.92
OPERATIONS COST		2.3056%	\$100.90		1.6222%	\$57.44		1.8153%	\$70.42		0.8541%	\$57.44
INDIRECT INSTR. COST:												
CENTRAL ADMIN												
Psychologist	1:2475	0.3850%	\$16.85	1:2475	0.4759%	\$16.85	1:2475	0.4344%	\$16.85	1:2475	0.2505%	\$16.85
Social Worker	1:2475	0.3850%	\$16.85	1:2475	0.4759%	\$16.85	1:2475	0.4344%	\$16.85	1:2475	0.2505%	\$16.85
Spec Ed Leadership	1:200	4.7656%	\$208.56									
Operations		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00
SCHOOL ADMIN												
Asst. Principal		1.5275%	\$66.85		1.8880%	\$66.85		10.7526%	\$417.12		0.9940%	\$66.85
Secretary		0.6272%	\$27.45		0.7752%	\$27.45		0.7076%	\$27.45		0.4081%	\$27.45
Operations		0.1385%	\$6.06		0.1711%	\$6.06		0.1562%	\$6.06		0.0901%	\$6.06
FACILITY M & O		6.8093%	\$298.00		8.4162%	\$298.00		7.6819%	\$298.00		4.4309%	\$298.00
20 Days Addtnl. Instr.				1:15.70	0.7928%	\$28.07						
STAFF DEVELOPMENT		0.6537%	\$28.61		0.6205%	\$21.97		0.6501%	\$25.22		0.6741%	\$45.34
MEDIA												
Personnel		1.5275%	\$66.85		1.8880%	\$66.85		1.7233%	\$66.85		0.9940%	\$66.85
Materials		0.2977%	\$13.03		0.3680%	\$13.03		0.3359%	\$13.03		0.1937%	\$13.03
TOTAL PER FTE COST		100.0000%	\$4,376.39		100.0000%	\$3,540.80		100.0000%	\$3,879.23		100.0000%	\$6,725.55

**WEIGHTS FOR SALARY & OPERATIONS**

FY 2019

FY19 INITIAL

BASE INSTRUCTION SALARY				
(BASE SALARY)		\$34,092.00	\$34,092.00	\$0.00
Retirement	20.90%	\$7,125.23		
Health Insurance	0%	\$0.00		
Medicare	1.45%	\$494.33		
Sick Leave for 8 Days		\$150.00		
<b>Total Instructional Sal(10MO.)</b>		<b>\$41,861.56</b>		
Teacher Aides		\$13,953.85		
<b>ADMIN SALARY (10MO.) excl Sick Leave</b>		<b>\$41,711.56</b>		
<b>ADMIN SALARY (12MO.) excl Sick Leave</b>		<b>\$50,054</b>		

CENTRAL ADMINISTRATION		
SYSTEM SIZE = 3300		
	Amount	FTE\$
1 Superintendent	\$50,054	
1 Secretary @ \$14,166 (12MO.)	\$17,127	
1 Accountant @ \$21,144 (10MO.)	\$25,563	
2 Asst. Superintendent	\$100,108	0 - 5,000
4 Asst. Superintendent	\$200,215	5,001- 99,999
6 Asst. Superintendent	\$300,323	10,000 +
<b>Operations</b>		<b>Per FTE</b>
Supplies	\$0	
Travel	\$0	
Equipment (Replacement)	\$0	
Miscellaneous	\$0	
Unemployment Ins & Workers Comp.	\$0	
<b>TOTAL OPERATIONS</b>	<b>\$0</b>	<b>\$0.00</b>

KG, KG-EI, GR 1-3, GR 1-3-EI, GR 4-5, GR 4-5-EI		
BASE SCHOOL SIZE = 450		
	Amount	Per FTE
1/2 Assistant Principal (10MO.)	\$20,856	\$46.35
Secretary @ \$14,166 (12MO.)	\$17,127	\$38.06
<b>TOTAL SALARIES</b>	<b>\$37,982</b>	<b>\$84.41</b>
<b>Operations</b>		
Supplies	\$1,319	
Travel	\$750	
Equipment (Replacement)	\$880	
Miscellaneous	\$580	
<b>TOTAL OPERATIONS</b>	<b>\$3,529</b>	<b>\$7.84</b>

MIDDLE GRADE & MIDDLE SCHOOL GR(6-8), SPEC-ED, GIFTED, REMEDIAL, ESOL		
BASE SCHOOL SIZE = 624		
	Amount	Per FTE
1 Asst. Principal	\$41,712	\$66.85
Secretary @ \$14,166 (12MO.)	\$17,127	\$27.45
<b>Operations</b>		
Supplies	\$1,319	
Travel	\$1,000	
Equipment (Replacement)	\$880	
Miscellaneous	\$580	
<b>TOTAL OPERATIONS</b>	<b>\$3,779</b>	<b>\$6.06</b>

GRADES (9-12) & CTAE(9-12)		
BASE SCHOOL SIZE = 970		
	Amount	Per FTE
2 Asst. Principal (10 MO.)	\$83,423	\$43.00
Secretary @ \$14,166 (12MO.)	\$17,127	\$17.66
Secretary @ \$11,805 (10MO.)	\$14,272	\$14.71
<b>Operations</b>		
Supplies	\$2,198	
Travel	\$1,500	
Equipment (Replacement)	\$1,759	
Miscellaneous	\$1,162	
<b>TOTAL OPERATIONS</b>	<b>\$6,619</b>	<b>\$6.82</b>

ALTERNATIVE EDUCATION		
BASE SCHOOL SIZE = 624		
	Amount	Per FTE
1 Asst. Principal (10MO. X 1:100)	\$41,712	\$417.12
Secretary @ \$14,166 (12MO.)	\$17,127	\$27.45
<b>Operations</b>		
Supplies	\$1,319	
Travel	\$1,000	
Equipment (Replacement)	\$880	
Miscellaneous	\$580	
<b>TOTAL OPERATIONS</b>	<b>\$3,779</b>	<b>\$6.06</b>

**DIRECT INSTRUCTIONAL OPERATIONAL COSTS**

FY 2019

FY19 INITIAL

CATEGORY	KG	KG EARLY	PRIMARY GRADES(1-3)	PRIMARY GRADES 4-5	UPPER ELEMENTARY	UPPER ELEMEN. EI	(6-8)MIDDLE GRADES	(6-8)MIDDLE SCHOOL	9-12 HIGH SCHOOL	CTAE(9-12) Pgm
Consumable Materials	40.16	40.16	33.21	33.21	26.51	26.51	26.51	26.51	35.91	140.60
Instructional Materials	30.86	30.86	48.65	48.65	39.87	39.87	39.87	39.87	55.65	24.95
Travel	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	26.32
Equipment Replacement	6.20	6.20	3.11	3.11	3.11	3.11	3.11	3.11	3.11	136.33
Non Vocational Lab Equipment	0	0	0	0	0	0	0	0	18	0
<b>TOTAL</b>	<b>78.15</b>	<b>78.15</b>	<b>85.90</b>	<b>85.90</b>	<b>70.42</b>	<b>70.42</b>	<b>70.42</b>	<b>70.42</b>	<b>113.60</b>	<b>328.20</b>
Media Books/Periodicals	15.31	15.31	15.31	15.31	15.31	15.31	13.03	13.03	13.03	13.03

CATEGORY	REMEDIAL	ALTERNATIVE	ESOL	Spec.Ed I	Spec.Ed II	Spec.Ed III	Spec. Ed IV	Spec. Ed V	GIFTED
Consumable Materials	32	26.51	32	149.48	38.88	51.06	220.45	220.45	53.27
Instructional Materials	21.49	39.87	21.49	57.65	33.73	30.21	48.69	48.69	22.92
Travel	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93
Equipment Replacement	3.02	3.11	3.02	40.90	57.81	122	152.35	152.35	23.78
Non Vocational Lab Equipment	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>57.44</b>	<b>70.42</b>	<b>57.44</b>	<b>248.96</b>	<b>131.35</b>	<b>204.20</b>	<b>422.42</b>	<b>422.42</b>	<b>100.90</b>
Media Books/Periodicals	13.03	13.03	13.03	13.03	13.03	13.03	13.03	13.03	13.03

FY : 2019

**SALARY & OPERATION DETAILS**

Date 5/1/2018

Folder Name : FY19 INITIAL

**706 - Muscogee County**

CATEGORY	Kindergarten PGM			Kindergarten Early Intervention PGM			Primary Grades (1-3) PGM			Primary Grades Early Intervention (1-3) PGM			Upper Elementary Grades (4-5) PGM		
		15			11			17			11			23	
TEACHER STUDENT RATIO		1.6627			2.0527			1.2903			1.8065			1.0375	
WEIGHT		2,309			0			6,685			0			4,439	
FTE															
<b>SALARY (%)</b>	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E
<b>DIRECT INSTR COST:</b>															
Teacher	8,443,888	4,325,848	10,769,736	0	0	0	16,461,411	11,060,714	27,512,125	0	0	0	8,079,291	5,423,711	13,503,001
Aides/Parapro	1,789,960		1,789,960	0		0									
# Subject Specialists							811,158	544,539	1,355,696	0	0	0	538,628	361,587	900,215
Counselors	214,021	143,675	357,696	0	0	0	619,633	415,966	1,035,598	0	0	0	411,451	276,211	687,662
Tech Specialist	87,557	58,778	146,335	0	0	0	253,495	170,174	423,669	0	0	0	168,327	113,000	281,328
<b>SubTotal</b>	<b>8,535,426</b>	<b>4,528,301</b>	<b>13,063,727</b>				<b>18,145,697</b>	<b>12,181,392</b>	<b>30,327,089</b>				<b>9,197,697</b>	<b>6,174,508</b>	<b>15,372,205</b>
<b>Indirect Costs-Central Administration</b>															
Superintendent															
Asst. Superintendent															
(1)Secretary															
(1)Accountant															
Psychologist	38,907	26,118	65,025	0	0	0	112,642	75,618	188,260	0	0	0	74,797	50,212	125,009
Social Worker	38,907	26,118	65,025	0	0	0	112,642	75,618	188,260	0	0	0	74,797	50,212	125,009
Spec Ed Leadership															
<b>SubTotal</b>	<b>77,813</b>	<b>52,237</b>	<b>130,050</b>				<b>225,284</b>	<b>151,236</b>	<b>376,520</b>				<b>149,594</b>	<b>100,424</b>	<b>250,018</b>
<b>Indirect Costs-School Administration</b>															
Principal															
Asst. Principal	107,022	71,845	178,867	0	0	0	309,850	208,005	517,855	0	0	0	205,748	138,120	343,868
Secretary	87,881		87,881	0		0	254,431		254,431	0		0	168,948		168,948
<b>SubTotal</b>	<b>194,903</b>	<b>71,845</b>	<b>266,748</b>				<b>564,281</b>	<b>208,005</b>	<b>772,286</b>				<b>374,696</b>	<b>138,120</b>	<b>512,816</b>
<b>MEDIA</b>															
Personnel	214,021	143,675	357,696	0	0	0	619,633	415,966	1,035,598	0	0	0	411,451	276,211	687,662
<b>SubTotal</b>	<b>214,021</b>	<b>143,675</b>	<b>357,696</b>				<b>619,633</b>	<b>415,966</b>	<b>1,035,598</b>				<b>411,451</b>	<b>276,211</b>	<b>687,662</b>
20 Days Addtnl. Instruct.	64,814	43,510	108,324	0	0	0	187,648	125,970	313,618	0	0	0	124,603	83,647	208,250
<b>SubTotal</b>	<b>64,814</b>	<b>43,510</b>	<b>108,324</b>				<b>187,648</b>	<b>125,970</b>	<b>313,618</b>				<b>124,603</b>	<b>83,647</b>	<b>208,250</b>
<b>QBE Earnings SALARY</b>	<b>9,086,977</b>	<b>4,839,567</b>	<b>13,926,544</b>				<b>19,742,543</b>	<b>13,082,569</b>	<b>32,825,112</b>				<b>10,259,041</b>	<b>6,772,911</b>	<b>17,030,952</b>
<b>OPERATIONS (%)</b>															
Direct Instructional Operations Cost	180,450		180,450	0		0	574,240		574,240	0		0	312,594		312,594
<b>SubTotal</b>	<b>180,450</b>		<b>180,450</b>				<b>574,240</b>		<b>574,240</b>				<b>312,594</b>		<b>312,594</b>
<b>Indirect Operations Costs</b>															
Central Administration	0		0	0		0	0		0	0		0	0		0
School Administration	18,100		18,100	0		0	52,421		52,421	0		0	34,796		34,796
FACILITY M & O	688,086		688,086	0		0	1,992,128		1,992,128	0		0	1,322,818		1,322,818
<b>SubTotal</b>	<b>706,186</b>		<b>706,186</b>				<b>2,044,549</b>		<b>2,044,549</b>				<b>1,357,614</b>		<b>1,357,614</b>
Media Center Material	35,356		35,356	0		0	102,356		102,356	0		0	67,962		67,962
<b>SubTotal</b>	<b>35,356</b>		<b>35,356</b>				<b>102,356</b>		<b>102,356</b>				<b>67,962</b>		<b>67,962</b>
<b>QBE Earnings OPERATIONS</b>	<b>921,992</b>		<b>921,992</b>				<b>2,721,145</b>		<b>2,721,145</b>				<b>1,738,170</b>		<b>1,738,170</b>
STAFF DEVELOPMENT	52,369		52,369	0		0	141,508		141,508	0		0	73,070		73,070
PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0	0		0	0		0
Spec Ed. Itinerant															
<b>SubTotal</b>															
Spec Ed. Supplemental Speech															
<b>SubTotal</b>															
<b>QBE Earnings</b>	<b>10,061,358</b>	<b>4,839,567</b>	<b>14,900,926</b>				<b>22,805,197</b>	<b>13,082,569</b>	<b>35,687,766</b>				<b>12,069,281</b>	<b>6,772,911</b>	<b>18,842,192</b>

\* Figures in bold font are shown on the system allotment sheet. Totals and Subtotals may be off slightly due to rounding.  
 # Subject Specialists Includes Art, Music, PE and Foreign Language Specialists.

FY : 2019

**SALARY & OPERATION DETAILS**

Date 5/1/2018

Folder Name : FY19 INITIAL

**706 - Muscogee County**

CATEGORY	Upper Elementary EI Grades (4-5)			Middle Grades (6-8) PGM			Middle School PGM (6-8)			***Base*** Grade 9-12			CTAE		
	PGM 11			23			20			23			20		
TEACHER STUDENT RATIO															
WEIGHT	1.8006			1.0296			1.1347			1			1.1868		
FTE	0			0			5,790			6,479			1,428		
SALARY (%)	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E
<b>DIRECT INSTR COST:</b>															
Teacher	0	0	0	0	0	0	12,118,933	8,135,564	20,254,497	11,792,234	7,916,247	19,708,481	2,988,918	2,006,491	4,995,410
Aides/Parapro															
# Subject Specialists	0	0	0	0	0	0	702,559	471,835	1,174,193						
Counselors	0	0	0	0	0	0	536,675	360,275	896,951	600,539	403,148	1,003,888	132,361	88,856	221,217
Tech Specialist	0	0	0	0	0	0	219,557	147,391	366,948	245,084	164,930	410,814	54,150	36,351	90,501
<b>SubTotal</b>							13,577,724	9,114,865	22,692,589	12,638,456	8,484,325	21,122,780	3,175,429	2,131,698	5,307,128
<b>Indirect Costs-Central Administration</b>															
Superintendent															
Asst. Superintendent															
(1)Secretary															
(1)Accountant															
Psychologist	0	0	0	0	0	0	97,582	65,494	163,058	109,171	73,288	182,459	24,062	16,153	40,215
Social Worker	0	0	0	0	0	0	97,582	65,494	163,058	109,171	73,288	182,459	24,062	16,153	40,215
Spec Ed Leadership															
<b>SubTotal</b>							195,123	130,988	326,111	218,342	146,575	364,918	48,124	32,306	80,429
<b>Indirect Costs-School Administration</b>															
Principal															
Asst. Principal	0	0	0	0	0	0	387,062	259,838	646,900	557,194	374,050	931,244	122,808	82,442	205,250
Secretary	0	0	0	0	0	0	158,936	105,957	264,893	209,725	139,816	349,541	46,224	31,176	77,399
<b>SubTotal</b>							545,997	365,795	911,793	766,919	513,866	1,280,785	169,032	113,618	282,649
<b>MEDIA</b>															
Personnel	0	0	0	0	0	0	387,062	259,838	646,900	278,597	187,025	465,622	61,404	41,221	102,625
<b>SubTotal</b>							387,062	259,838	646,900	278,597	187,025	465,622	61,404	41,221	102,625
20 Days Addtnl. Instruct.	0	0	0	0	0	0	162,525	109,105	271,630	181,866	122,088	303,954	40,084	26,909	66,993
<b>SubTotal</b>							162,525	109,105	271,630	181,866	122,088	303,954	40,084	26,909	66,993
<b>QBE Earnings SALARY</b>							14,868,430	9,874,635	24,743,065	14,084,180	9,314,063	23,398,243	3,494,073	2,314,576	5,808,649
<b>OPERATIONS (%)</b>															
Direct Instructional Operations Cost	0	0	0	0	0	0	407,740	271,827	679,567	407,740	271,827	679,567	736,014	488,671	1,224,685
<b>SubTotal</b>							407,740	271,827	679,567	407,740	271,827	679,567	736,014	488,671	1,224,685
<b>Indirect Operations Costs</b>															
Central Administration	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School Administration	0	0	0	0	0	0	35,092	23,395	58,487	35,092	23,395	58,487	44,182	29,455	73,637
FACILITY M & O	0	0	0	0	0	0	1,725,424	1,150,283	2,875,707	1,725,424	1,150,283	2,875,707	1,930,741	1,287,161	3,217,902
<b>SubTotal</b>							1,760,515	1,173,678	2,934,194	1,760,515	1,173,678	2,934,194	1,974,923	1,316,616	3,391,539
Media Center Material	0	0	0	0	0	0	75,435	50,290	125,725	75,435	50,290	125,725	84,424	56,283	141,009
<b>SubTotal</b>							75,435	50,290	125,725	75,435	50,290	125,725	84,424	56,283	141,009
<b>QBE Earnings OPERATIONS</b>							2,243,691	1,475,265	3,634,586	2,243,691	1,475,265	3,634,586	2,795,361	1,821,569	4,567,233
STAFF DEVELOPMENT	0	0	0	0	0	0	106,669	71,113	177,782	106,669	71,113	177,782	100,412	66,941	167,353
PRINCIPAL STAFF & PROF. DEV	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Spec Ed. Itinerant															
<b>SubTotal</b>							106,669	71,113	177,782	106,669	71,113	177,782	100,412	66,941	167,353
Spec Ed. Supplemental Speech															
<b>SubTotal</b>															
<b>QBE Earnings</b>							17,218,791	9,874,635	27,093,425	16,979,953	9,314,063	26,294,017	4,441,618	2,314,576	6,756,194

\* Figures in bold font are shown on the system allotment sheet. Totals and Subtotals may be off slightly due to rounding.  
# Subject Specialists Includes Art, Music, PE and Foreign Language Specialists.

**SALARY & OPERATION DETAILS**

**706 - Muscogee County**

CATEGORY	Spec. Ed I			Spec. Ed II			Spec. Ed III			Spec. Ed IV			Spec. Ed V		
	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E
TEACHER STUDENT RATIO		8			6.50			5			3			8	
WEIGHT		2.3968			2.8161			3.5865			5.8151			2.4630	
FTE		604			165			1,486			285			127	
<b>SALARY (%)</b>															
<b>DIRECT INSTR COST:</b>															
Teacher	3,160,551	2,121,710	5,282,261	1,062,640	713,361	1,776,000	12,441,253	8,351,940	20,793,193	3,976,847	2,669,098	6,646,546	664,553	446,121	1,110,674
Aides/Parapro															
# Subject Specialists															
Counselors															
Tech Specialist	22,904	15,375	38,279	6,257	4,200	10,457	56,349	37,828	94,177	10,807	7,255	18,062	4,816	3,233	8,049
<b>SubTotal</b>	<b>3,183,454</b>	<b>2,137,086</b>	<b>5,320,540</b>	<b>1,068,896</b>	<b>717,561</b>	<b>1,786,457</b>	<b>12,497,602</b>	<b>8,389,768</b>	<b>20,887,370</b>	<b>3,987,654</b>	<b>2,676,353</b>	<b>6,664,608</b>	<b>669,369</b>	<b>449,354</b>	<b>1,118,723</b>
<b>Indirect Costs-Central Administration</b>															
Superintendent															
Asst. Superintendent															
(1)Secretary															
(1)Accountant															
Psychologist	10,177	6,832	17,010	2,780	1,866	4,647	25,039	16,809	41,848	4,802	3,224	8,026	2,140	1,437	3,577
Social Worker	10,177	6,832	17,010	2,780	1,866	4,647	25,039	16,809	41,848	4,802	3,224	8,026	2,140	1,437	3,577
Spec Ed Leadership	125,970	84,565	210,535	34,412	23,101	57,514	309,920	208,053	517,973	59,440	39,902	99,342	26,487	17,781	44,268
<b>SubTotal</b>	<b>146,325</b>	<b>98,229</b>	<b>244,555</b>	<b>39,973</b>	<b>26,834</b>	<b>66,807</b>	<b>359,998</b>	<b>241,671</b>	<b>601,699</b>	<b>69,044</b>	<b>46,350</b>	<b>115,394</b>	<b>30,787</b>	<b>20,654</b>	<b>51,421</b>
<b>Indirect Costs-School Administration</b>															
Principal															
Asst. Principal	40,377	27,106	67,483	11,030	7,405	18,435	99,339	66,687	166,026	19,052	12,790	31,842	8,490	5,699	14,189
Secretary	16,580		16,580	4,529		4,529	40,791		40,791	7,823		7,823	3,486		3,486
<b>SubTotal</b>	<b>56,957</b>	<b>27,106</b>	<b>84,063</b>	<b>15,560</b>	<b>7,405</b>	<b>22,964</b>	<b>140,130</b>	<b>66,687</b>	<b>206,817</b>	<b>26,876</b>	<b>12,790</b>	<b>39,665</b>	<b>11,976</b>	<b>5,699</b>	<b>17,675</b>
<b>MEDIA</b>															
Personnel	40,377	27,106	67,483	11,030	7,405	18,435	99,339	66,687	166,026	19,052	12,790	31,842	8,490	5,699	14,189
<b>SubTotal</b>	<b>40,377</b>	<b>27,106</b>	<b>67,483</b>	<b>11,030</b>	<b>7,405</b>	<b>18,435</b>	<b>99,339</b>	<b>66,687</b>	<b>166,026</b>	<b>19,052</b>	<b>12,790</b>	<b>31,842</b>	<b>8,490</b>	<b>5,699</b>	<b>14,189</b>
20 Days Addtnl. Instruct.															
<b>SubTotal</b>															
<b>QBE Earnings SALARY</b>	<b>3,427,114</b>	<b>2,289,527</b>	<b>5,716,641</b>	<b>1,135,459</b>	<b>759,205</b>	<b>1,894,664</b>	<b>13,097,089</b>	<b>8,764,813</b>	<b>21,861,892</b>	<b>4,102,628</b>	<b>2,748,883</b>	<b>6,851,510</b>	<b>720,602</b>	<b>481,407</b>	<b>1,202,009</b>
<b>OPERATIONS (%)</b>															
Direct Instructional Operations Cost	150,372		150,372	21,672		21,672	303,442		303,442	120,390		120,390	53,647		53,647
<b>SubTotal</b>	<b>150,372</b>		<b>150,372</b>	<b>21,672</b>		<b>21,672</b>	<b>303,442</b>		<b>303,442</b>	<b>120,390</b>		<b>120,390</b>	<b>53,647</b>		<b>53,647</b>
<b>Indirect Operations Costs</b>															
Central Administration	0		0	0		0	0		0		0		0		0
School Administration	3,661		3,661	1,000		1,000	9,009		9,009	1,729		1,729	770		770
FACILITY M & O	179,992		179,992	49,170		49,170	442,823		442,823	84,931		84,931	37,846		37,846
<b>SubTotal</b>	<b>183,653</b>		<b>183,653</b>	<b>50,170</b>		<b>50,170</b>	<b>451,832</b>		<b>451,832</b>	<b>86,660</b>		<b>86,660</b>	<b>38,616</b>		<b>38,616</b>
Media Center Material	7,869		7,869	2,151		2,151	19,359		19,359	3,714		3,714	1,655		1,655
<b>SubTotal</b>	<b>7,869</b>		<b>7,869</b>	<b>2,151</b>		<b>2,151</b>	<b>19,359</b>		<b>19,359</b>	<b>3,714</b>		<b>3,714</b>	<b>1,655</b>		<b>1,655</b>
<b>QBE Earnings OPERATIONS</b>	<b>341,894</b>		<b>341,894</b>	<b>73,992</b>		<b>73,992</b>	<b>774,633</b>		<b>774,633</b>	<b>210,764</b>		<b>210,764</b>	<b>93,918</b>		<b>93,918</b>
STAFF DEVELOPMENT	25,006		25,006	8,291		8,291	95,718		95,718	30,018		30,018	5,258		5,258
PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0			0	0		0
Spec Ed. Itinerant															
<b>SubTotal</b>															
Spec Ed. Supplemental Speech															
<b>SubTotal</b>															
<b>QBE Earnings</b>	<b>3,794,014</b>	<b>2,289,527</b>	<b>6,083,540</b>	<b>1,217,743</b>	<b>759,205</b>	<b>1,976,947</b>	<b>13,967,420</b>	<b>8,764,813</b>	<b>22,732,233</b>	<b>4,343,406</b>	<b>2,748,883</b>	<b>7,092,289</b>	<b>819,778</b>	<b>481,407</b>	<b>1,301,195</b>

\* Figures in bold font are shown on the system allotment sheet. Totals and Subtotals may be off slightly due to rounding.  
# Subject Specialists Includes Art, Music, PE and Foreign Language Specialists.

FY: 2019

**SALARY & OPERATION DETAILS**

Date 5/1/2018

Folder Name: FY19 INITIAL

**706 - Muscogee County**

CATEGORY	Gifted			Remedial Education PGM			Alternative Education PGM			Eng. For Speakers of Other Lang. (ESOL) PGM			Total		
	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E
TEACHER STUDENT RATIO		12			15			15			7				
WEIGHT		1.6699			1.3511			1.4802			2.5662				
FTE		759			0			344			155				31,055
<b>SALARY (%)</b>															
<b>DIRECT INSTR COST:</b>															
Teacher	2,647,741	1,777,456	4,425,197	0	0	0	960,025	644,475	1,604,499	926,934	622,260	1,549,194	83,725,218	56,205,596	139,930,815
Aides/Parapro													1,789,960		1,789,960
# Subject Specialists													2,052,345	1,377,780	3,430,105
Counselors				0	0	0	31,885	21,405	53,290	14,367	9,645	24,012	2,560,932	1,719,180	4,280,112
Tech Specialist	28,781	19,321	48,102	0	0	0	13,044	8,757	21,801	5,878	3,946	9,823	1,177,606	790,539	1,968,144
<b>SubTotal</b>	<b>2,676,522</b>	<b>1,796,777</b>	<b>4,473,299</b>				<b>1,004,955</b>	<b>674,636</b>	<b>1,679,591</b>	<b>947,179</b>	<b>635,851</b>	<b>1,583,029</b>	<b>91,308,061</b>	<b>60,093,075</b>	<b>151,399,136</b>
<b>Indirect Costs-Central Administration</b>															
Superintendent														50,054	83,656
Asst. Superintendent														300,323	501,933
(1)Secretary														17,127	17,127
(1)Accountant														25,563	25,563
Psychologist	12,789	8,585	21,375	0	0	0	5,796	3,891	9,688	2,612	1,753	4,365	523,277	351,281	874,558
Social Worker	12,789	8,585	21,375	0	0	0	5,796	3,891	9,688	2,612	1,753	4,365	523,277	351,281	874,558
Spec Ed Leadership	158,297	106,266	264,563										714,527	479,689	1,194,196
<b>SubTotal</b>	<b>183,875</b>	<b>123,437</b>	<b>307,313</b>				<b>11,593</b>	<b>7,782</b>	<b>19,375</b>	<b>5,224</b>	<b>3,507</b>	<b>8,730</b>	<b>2,154,147</b>	<b>1,417,443</b>	<b>3,571,590</b>
<b>Indirect Costs-School Administration</b>															
Principal														2,702,909	4,517,399
Asst. Principal	50,739	34,062	84,801	0	0	0	143,489	96,326	239,815	10,362	6,956	17,318	2,072,562	1,391,332	3,463,894
Secretary	20,835		20,835	0		0	9,443		9,443	4,255		4,255	1,033,886		1,033,886
<b>SubTotal</b>	<b>71,574</b>	<b>34,062</b>	<b>105,635</b>				<b>152,932</b>	<b>96,326</b>	<b>249,258</b>	<b>14,618</b>	<b>6,956</b>	<b>21,572</b>	<b>5,809,357</b>	<b>3,205,823</b>	<b>9,015,180</b>
<b>MEDIA</b>															
Personnel	50,739	34,062	84,801	0	0	0	22,996	15,438	38,434	10,362	6,956	17,318	2,234,554	1,500,079	3,734,632
<b>SubTotal</b>	<b>50,739</b>	<b>34,062</b>	<b>84,801</b>				<b>22,996</b>	<b>15,438</b>	<b>38,434</b>	<b>10,362</b>	<b>6,956</b>	<b>17,318</b>	<b>2,234,554</b>	<b>1,500,079</b>	<b>3,734,632</b>
20 Days Addnl. Instruct.				0	0	0								761,539	1,272,768
<b>SubTotal</b>														<b>761,539</b>	<b>1,272,768</b>
<b>QBE Earnings SALARY</b>	<b>2,982,711</b>	<b>1,988,338</b>	<b>4,971,048</b>				<b>1,192,476</b>	<b>794,182</b>	<b>1,986,658</b>	<b>977,380</b>	<b>653,269</b>	<b>1,630,650</b>	<b>102,265,656</b>	<b>66,727,648</b>	<b>169,993,306</b>
<b>OPERATIONS (%)</b>															
Direct Instructional Operations Cost	76,585		76,585	0		0	24,224		24,224	8,904		8,904	3,438,946		3,438,946
<b>SubTotal</b>	<b>76,585</b>		<b>76,585</b>	<b>0</b>		<b>0</b>	<b>24,224</b>		<b>24,224</b>	<b>8,904</b>		<b>8,904</b>	<b>3,438,946</b>		<b>3,438,946</b>
<b>Indirect Operations Costs</b>															
Central Administration	0		0	0		0	0		0			0	0		0
School Administration	4,601		4,601	0		0	2,084		2,084	939		939	218,124		218,124
FACILITY M & O	226,183		226,183	0		0	102,512		102,512	46,190		46,190	9,254,386		9,254,386
<b>SubTotal</b>	<b>230,784</b>		<b>230,784</b>	<b>0</b>		<b>0</b>	<b>104,596</b>		<b>104,596</b>	<b>47,130</b>		<b>47,130</b>	<b>9,472,511</b>		<b>9,472,511</b>
Media Center Material	9,889		9,889	0		0	4,482		4,482	2,019		2,019	435,277		435,277
<b>SubTotal</b>	<b>9,889</b>		<b>9,889</b>	<b>0</b>		<b>0</b>	<b>4,482</b>		<b>4,482</b>	<b>2,019</b>		<b>2,019</b>	<b>435,277</b>		<b>435,277</b>
<b>QBE Earnings OPERATIONS</b>	<b>317,257</b>		<b>317,257</b>				<b>133,303</b>		<b>133,303</b>	<b>58,053</b>		<b>58,053</b>	<b>13,346,734</b>		<b>13,346,734</b>
STAFF DEVELOPMENT	21,716		21,716	0		0	8,678		8,678	7,028		7,028	700,743		700,743
PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0	0		0	16,578		16,578
Spec Ed. Itinerant													638		638
<b>SubTotal</b>													<b>638</b>		<b>638</b>
Spec Ed. Supplemental Speech													87,671		87,671
<b>SubTotal</b>													<b>87,671</b>		<b>87,671</b>
<b>QBE Earnings</b>	<b>3,321,684</b>	<b>1,988,338</b>	<b>5,310,021</b>				<b>1,334,457</b>	<b>794,182</b>	<b>2,128,639</b>	<b>1,042,461</b>	<b>653,269</b>	<b>1,695,730</b>	<b>116,418,022</b>	<b>66,727,648</b>	<b>183,145,670</b>

\* Figures in bold font are shown on the system allotment sheet. Totals and Subtotals may be off slightly due to rounding.  
 # Subject Specialists Includes Art, Music, PE and Foreign Language Specialists.

# Glossary of Terms

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## A

### **Account**

The term used to describe the nature of the item being recorded. For accounting purposes, the item will be generally classified as either an asset, liability, revenue or expense item and will be recorded as such in the financial accounting system.

### **Accounting System**

Encompasses the totality of records, procedures, operating systems and other financial documents used to record and report the various transactions of the organization which have financial implications.

### **Accrual Basis**

To recognize a liability and an expense when goods/services have been received/incurred regardless of the timing of the related cash flow. To recognize revenue and a receivable when goods/services have been sold/earned regardless of the timing of the related cash flow. Property taxes are recognized as revenues in the year in which the taxes are levied. Grants and other similar items are recognized as revenue as soon as all of the requirements for eligibility imposed by the provider have been met. Government-wide financial statements are prepared in accordance to the accrual basis of accounting.

### **Administration**

Activities responsible for carrying out the overall day to day management of the school district. Includes policy making, regulation, direction, guidance, support and all other activities and services necessary for successful operation.

### **Ad Valorem Taxes**

Ad valorem which means “according to value” refers to the tax that is assessed (levied) on the fair market value of all taxable real and personal property as of January 1<sup>st</sup>, the assessment date. These taxes are assessed each year by the various taxing authorities. The tax rates are expressed in “mills” per \$1,000 of the property’s assessed value.

### **Appropriation**

The amount that has been generally authorized by the legislature for a specific purpose and is available for the occurrence of expenditures or other obligations.

### **Assessed Value**

The value at which ad valorem taxes are levied against real and personal property. In the state of Georgia, the assessed value is defined as 40% of the fair market value, with certain exceptions, as of the assessment date.

# Glossary of Terms

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**Austerity Reduction**

Reduction to the State QBE Formula Earnings earned by school districts. Austerity reductions are identified as “Amended Formula Earnings” on the District’s Annual Earnings Sheet.

**Average Expenditures per Student**

Total expenditures divided by student enrollment.

## B

**Balanced Budget**

A budget where projected revenues plus unreserved fund balance equals or exceeds projected expenditures.

**Board of Education (BOE)**

Nine elected members, eight elected from single member districts and one elected county-wide, that are legally responsible for all matters relating to education, operations, and all related policy in the Muscogee County School District.

**Bond**

A written promise to pay at a defined date in the future a certain specified sum of money, called the face value or principal. In addition to the principal amount, like a note, a bond requires periodic interest payments which represent the cost of issuing the bond. General Obligation Bonds are primarily issued to finance non-routine long-term capital project programs.

**Bonded Debt**

Portion of the school district debt which is secured by outstanding bonds of the district.

**Bonds Payable**

The face value of the bond that is due at maturity or in accordance to a defined payment schedule.

# Glossary of Terms

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## **Budget**

The budget is an outline of a business's future plans, stated in financial terms. It is an essential financial tool used by organizations to record and monitor anticipated revenues (receipts) and anticipated expenditures (payables). The budget document encompasses the overall operations of the organization and enables management to determine its ability to meet on going needs. It is also used to plan and control expenditures.

## **Budget Amendment**

Changes in a budgeted revenue and/or expenditure item that result in either an increase or decrease in the total budgeted amount. Budget amendments, regardless of funding source that are \$25,000 or more are required to be presented to the Board for final review and approval in accordance to Board policy. Reference should be made to Board's Fiscal Management policies.

## **Budget Calendar**

The calendar that outlines in chronological order the various events that leads up to tentative and final budget adoption. Individuals responsible for various components of the budgeting process are referenced as well as the specific outcomes expected.

## **Budgetary Control**

The process of reviewing proposed expenditures to ensure that all expenditures are properly authorized and adhere to applicable local, state, and federal guidelines for purchase. Budgetary control also involves ensuring that all financial transactions are properly accounted for and recorded in the financial accounting system and that purchases made are within authorized expenditure limits. Additionally, it includes all of the processes leading up to tentative and final budget adoption.

## **Budget Document**

The instrument that defines the comprehensive financial plan of the entire organization for a specified period of time.

## **Budget Status Report**

A report that compares actual revenues (receipts) and expenditures (payments) against budgeted revenues and expenditures by account for each program budget center. The report also reflects the encumbered amount, remaining budget, and the year to date percentage of budgeted funds outstanding.

# Glossary of Terms

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## C

### **Capital Leases**

Leases that treat the asset leased as a purchased asset. As such, the item is recorded as an asset in the accounting records of the lessee at the fair market value at the time of the lease.

### **Capital Projects Fund**

Accounts for the costs incurred in acquiring, constructing, or renovating major equipment and facilities throughout the District. The Capital Projects Fund accounts for both routine and non-routine capital expenditures.

### **Cash Basis**

A basis of accounting where the actual receipt and disbursement of cash defines when the related revenue and expense is recorded. According to the cash basis, revenue is recognized in the period that cash is received and expenses are recognized in the period that cash is paid.

### **Cash Flow**

Cash on hand, demand deposits, short-term investments, and other assets that can be readily turned into cash. The purpose of cash flow is to meet the short-term operational needs of an entity. For school districts, these funds are critical during the summer months while awaiting property tax receipts and other state and federal appropriations.

### **Categorical Grants**

State and federal grant funding that is appropriated for specific programs and activities and that requires adherence to specific guidelines for expending.

### **Certificated Employee**

An employee whose position requires some level of teaching certification by the state of Georgia.

### **Chart of Accounts**

The system of accounts that includes the account number, name, and description for each account used to record transactions with financial implications. The chart of accounts is the accounting ledger and is based on the activities and programs of the entity.

### **Classified Employees**

An employee whose position does not require some level of teaching certification by the state of Georgia.

# Glossary of Terms

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## **Curriculum**

Courses of study offered by school districts.

## **D**

### **Debt**

The incurrence of an obligation for payment as a result of the borrowing of money, or from the purchase of goods and services on credit.

### **Debt Service Fund**

Accounts for the payments of principal and interest on long-term debt of government funds.

### **Delinquent Taxes**

Property taxes that remains unpaid after the deadline for payment. Georgia law provides for the assessment of interest and penalty on delinquent taxes as well as tax sale of the property to recover outstanding taxes due.

### **Depreciation**

The decline in the service life of fixed assets such as equipment, vehicles, buildings and other long-term depreciable assets that is attributable to normal wear and tear, deterioration, natural physical elements, and obsolescence. In accounting, depreciation refers to the systematic write off of an asset's cost to expense.

### **Disbursements**

Payments made for goods, services, and obligations.

## **E**

### **Elementary School**

School that serves students in kindergarten through fifth grade.

### **Encumbrances**

Purchase commitments and contracts that are recorded prior to becoming a legal liability. Represent transactions where the District has committed to payment but the actual funds have not been disbursed. Encumbered funds are like expended funds in that they both reduce the amount of available funds. An encumbrance accounting system reduces the opportunity to overspend an appropriation by controlling expenditure commitments.

# Glossary of Terms

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## **Enterprise Funds**

Enterprise funds are proprietary funds that account for any activity or service that charges a fee to external users to cover the cost of operations, including the cost of depreciation and debt service. The District operates its food service, stadiums, and district-wide wellness center as enterprise funds.

## **Equipment**

Fixed assets that have a useful life in excess of one year and have a minimum cost of \$1,000.

## **ESOL**

English for Speakers of Other Languages. One of the 19 direct instructional QBE programs that provide assistance to students whose primary language is other than English.

## **Expenditures**

Goods acquired, services consumed, and/or obligations incurred.

# **F**

## **Federal Revenue**

Revenue provided by the federal government to meet specific programmatic needs.

## **Fiduciary Funds**

Funds that account for assets that belong to others, such as the dependent care spending account fund, medical spending account fund, and school clubs and organizations within the principals' accounts. The District is responsible for ensuring that the assets reported in these funds are used only for the intended purposes and by those to whom the assets belong. The District excludes these activities from the district-wide financial statements because it cannot use the assets to finance its operations.

## **Financial Statements**

The periodic reporting of the results of operations of an entity. Includes the balance of all financial accounts, particularly revenues and expenditures, and is used by management to gauge financial status and project performance for future accounting periods. The District prepares both fund-based financial statements and government-wide financial statements and makes them available to both internal and external stakeholders.

## **Fiscal Year (FY)**

The annual accounting period. For school districts in the state of Georgia, the fiscal year begins July 1st and ends June 30<sup>th</sup>.

# Glossary of Terms

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## **Fiscally Independent**

The ability of a government to determine its own budget, levy taxes or set rates, and issue bonded debt all without having to seek outside approval.

## **Fixed Assets**

Long-term or relatively permanent tangible assets such as equipment, furniture, machinery, buildings and land that are owned and used by an entity and are generally not offered for sale as part of the entity's normal operations.

## **Fringe Benefits**

Benefits paid by the District on behalf of employees over and above their gross salary amounts. These benefits include social security, teacher retirement, workers' compensation, unemployment, payment of a portion of dental and health insurance, and other local benefit programs.

## **FTE**

Revenue from the state of Georgia is primarily earned on a per student or full-time equivalency (FTE) basis. The FTE or student enrollment counts are used to calculate the state QBE earnings for each of the 19 direct instructional programs. Three FTE counts are performed each year with the premier count being the October count. The October count not only defines the midterm earnings adjustment but also serves as the primary weight in the calculation of projected earnings for the upcoming fiscal year.

## **Function**

Denotes the action or purpose for which an item or service is used and/or purchased. A function is a four digit code established by Georgia Department of Education (DOE) and is included in the account number structure for school districts.

## **Fund**

Set of accounts used to record transactions associated with a particular government function. These self-balancing sets of funds combined represent the district's financial reporting system. The extent of services offered defines the actual number of funds in use. Funds can be classified into three distinct groups:

- Governmental activities – functions designed to primarily serve the public
- Business-type activities – functions where a user charge is assessed
- Fiduciary activities – functions where money or other assets are held for use outside of the government

## **Fund Balance**

The excess of revenues and other financing sources (transfers in) over expenditures and other financing uses (transfers out).

# Glossary of Terms

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## **Fund-based Financial Statements**

Designed to reflect how well a government has performed in the short term for specific funds. Revenues and expenditures are highlighted with an emphasis on specific activities and the amount of financial resources given to those activities during the period. The specific uses of the resources are also emphasized. Fund-based financial statements use the modified-accrual basis of accounting.

## **G**

### **General Fund**

Accounts for all of the revenues and expenses of the District that are not required to be accounted for in another specific purpose fund. The General Fund provides for the day-to-day maintenance and operations of the District and is primarily funded by state QBE earnings and local property tax receipts.

### **General Obligation Bonds**

Bonds issued by school districts to finance various capital project programs.

### **Generally Accepted Accounting Principles (GAAP)**

Generally accepted accounting standards and guidelines that are required to be adhered to in the preparation of financial statements and reports.

### **Governmental Funds**

Account for most of the activities of the District that involves the providing of programs and services including instruction, general administration, school administration, business services, maintenance and operations, student transportation, central support services, and other support services. These activities are primarily financed by federal funding, state QBE earnings, and local property tax receipts.

### **Government-wide Financial Statements**

Financial statements prepared with a long-term focus and are comparable to statements prepared in the private sector. Unlike fund-based financial statements, these statements report a government's activities and financial position as a whole, not just those received or paid in the current fiscal year or shortly thereafter. The goal is to provide a complete picture of the results of operations to allow users to make long-term evaluations of the finances of the government. Government-wide financial statements use the accrual basis of accounting like for-profit entities.

### **Grant**

The award of monies, goods, and/or services for specific activities and programs. The grant does not require repayment but does require that the grantee adhere to specific guidelines for expending. Grants are primarily awarded by state and federal governments.

# Glossary of Terms

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## H

### **High School**

School that serves students in ninth through twelfth grade.

### **Homestead Exemptions**

Exemptions granted by the state of Georgia and Muscogee County for the purpose of reducing the burden of ad valorem taxation for property owned by a taxpayer and occupied as his or her legal residence (“homestead”).

## I

### **Instructional Operating Costs**

The cost of materials, supplies, and other operating expenses necessary to meet the needs of an instructional program.

### **Interfund Transactions**

The transfer of monies between funds as a means of directing sufficient financial resources to meet the needs of all activities and functions. Interfund transactions are required to be reported in each respective fund at the time of transfer.

### **Internal Controls**

Encompasses the detailed policies and procedures used to direct daily operations, safeguard assets from misuse, ensure a system of accurate reporting of business information, and ensure compliance with laws and regulations.

### **Internal Service Funds**

Internal service funds are proprietary funds that account for goods and services that are provided to other funds in return for a fee to cover the cost of operations, including depreciation, and debt service. The District’s internal service funds include the central warehouse, workers’ compensation, unemployment compensation, and dental insurance. The accrual basis of accounting is used for internal service funds.

### **International Baccalaureate (IB)**

A rigorous program of study offered at the high school level which allows students to obtain an internationally recognized diploma.

# Glossary of Terms

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## J

### **Journal Entry**

The actual process of recording the effects of a transaction on an account into the financial accounting system.

## L

### **Levy**

To impose or collect a tax for the support of the activities and programs of a LUA. The levy includes the total amount of taxes, special assessments, and other charges imposed by a government.

### **Long-Term Debt**

Liabilities that have a maturity or due date after the date of issuance beyond one year.

### **LUA**

Local Unit of Administration.

## M

### **Maturity Value**

The amount due from the issuer at the maturity or due date of a note. This amount would include face value plus interest.

### **Middle School**

School that serves students in sixth through eighth grade.

### **Midterm Adjustment**

The annual adjustment to state QBE revenue earnings that are recognized each year after consideration of the actual student FTE as reflected in the October FTE student enrollment count. The initial state QBE revenue earnings are based on projected student FTE.

# Glossary of Terms

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## **Mill**

One tenth of a cent or one, one thousandth of a dollar.

## **Millage Rate**

A tax rate on property which is expressed as mills per dollar of the assessed property value. The value of a mill is one tenth of a cent (\$.001) or one, one thousandth of a dollar. The millage rate is levied annually by a taxing authority against the assessed value of taxable real and personal property.

## **Modified Accrual Basis of Accounting**

Basis of accounting where revenues are recognized when the current financial resources are measurable and available and expenditures are recorded when they cause a reduction in current financial resources. Fund-based financial statements are prepared in accordance to the modified-accrual basis of accounting.

## **O**

### **Object Code**

Classification within the account number structure that describes the nature of the item being recorded. The object code is a three digit code established by the Georgia Department of Education (DOE) and is included in the account number structure for school districts.

### **Operating Budget**

The budget that provides for the day-to-day maintenance and operations of an entity. Includes funding for those functions and services essential to its core business. The operating budget reflects the overall plan of the organization and the means of achieving those plans as reflected in anticipated revenues and expenses.

## **P**

### **Paraprofessional**

A non-certified school based employee that acts as an aide to teachers.

### **Performance Objectives**

Concise statements that describe the specific actions staff must perform well if the organization is to successfully meet their strategic objectives.

# Glossary of Terms

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## **Per Pupil Allocation**

The amount of money allocated per pupil for materials, supplies, and other operating expenditures to meet the needs of an instructional program.

## **Program Budget Center**

Represents the specific activities and functions that are identified with a particular cost center. The program budget center is a decentralized unit of the organization in which the program manager has responsibility for the control of costs incurred and the authority to make decisions that affect these costs.

## **Property Tax**

A tax that is levied against the assessed value, which is 40% of the fair market value, with certain exceptions, of real and personal property. The tax is also called ad valorem property taxes since it is based upon value.

## **Proprietary Funds**

Account for those activities of the District that operates similar to a for-profit organization. These funds are used to recover costs through charges to the user. The enterprise and internal service funds are the two proprietary funds maintained by the District.

# R

## **Reserve**

That portion of fund balance that is restricted or set aside for a specific purpose.

## **Revenue**

Sources of monies that are available to fund the expenditures of the District. Revenue includes state QBE funding, property tax receipts, fees, grants, investment income, sales of fixed assets, tuition receipts, lunch sales, intercompany receipts, donations, reimbursements, and other miscellaneous revenues.

# S

## **School Staff Allocation Formula**

The formula used to allocate school level staff. The school staff allocation formula is aligned with the state mandated class size requirements and the District's school staffing initiatives. Consideration is also given to new state legislation and state school board rules and regulations as well as state and regional accreditation standards.

# Glossary of Terms

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## **Special Revenue Funds**

Account for revenues that have been legally restricted as to expenditure. These financial resources are required to be spent for specific purposes, hence there name as “special revenue funds”.

## **State Quality Basic Education (QBE) Formula Earnings**

Include those revenues earned from the state of Georgia that are primarily based on a per student or full-time equivalency (FTE) basis. There are 19 direct instructional programs for which school districts earn QBE revenue earnings. Funding for each of these programs are “weighted” and are intended to provide for a quality basic education for the students in the state of Georgia.

## **Strategic Objectives**

Broad goals for the system as defined in the District’s Balanced Scorecard.

## **T**

### **Tax Digest**

The report that provides the legal description and assessed value of each class of property subject to ad valorem property taxes. The millage rate levied by the taxing authority is applied to the net digest, which excludes relevant exemptions, to define the amount of projected gross property tax receipts.

### **Tax Rate**

The rate at which property is taxed for ad valorem property tax purposes. The tax rate is expressed in mills.

## **U**

### **Unreserved Fund Balance**

That portion of fund balance that is not restricted or set aside for a specific purpose and occurs when revenues and other financing sources exceeds expenditures and other financing uses. The unreserved fund balance includes the accumulation of revenues in excess of expenditures for prior fiscal years.

## EDUCATIONAL ACRONYMS

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ADA	Americans with Disabilities Act
ADD	Attention Deficit Disorder
ADHD	Attention Deficit Hyperactivity Disorder
AMPFL	Art, Music, Physical Education, Foreign Language
AP	Advanced Placement
ARRA	American Recovery and Reinvestment Act
ASP	After School Program
AYP	Adequate Yearly Progress
BD	Behavior Disorder
BOE	Board of Education
CAO	Chief Academic Officer
CAP	Corrective Action Plan
CBA	Curriculum Based Assessment
CCRPI	College and Career Ready Performance Index
CEU	Continuing Education Unit
CFO	Chief Financial Officer
CHR	Chief Human Resources Officer
CIO	Chief Information Officer
CIS	Communities in Schools
CNA	Comprehensive Needs Assessment
COF	Chief Operations and Facilities Officer
COLA	Cost of Living Adjustment
CPIR	Certified Personnel Information Report
CRCT	Criterion-Referenced Competency test
CRO	Chief Regional Officer (Central, East, or West)
CSS	Chief Student Services Officer
CTAE	Career, Technical and Agricultural Education
CT	Career and Technology
CY	Calendar Year
D/B	Deaf/Blind
DECAL	Department of Early Care & Learning (Bright From the Start)
DFCS	Department of Family and Children Services
DOE	Department of Education
DHHS	Department of Health & Human Services
DHR	Department of Human Resources
EBD	Emotional and Behavioral Disorder
ECE	Early Childhood Education
EIP	Early Intervention Program
ELL	English Language Learners

## EDUCATIONAL ACRONYMS, continued

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EOCT	End-of-the-Course Test
ESEA	Elementary and Secondary Education Act
ESL	English as a Second Language
ESOL	English to Speakers of Other Languages
ESSA	Every Student Succeeds Act
FF&E	Furniture, Fixtures, and Equipment
FMV	Fair Market Value
FRL	Free and Reduced Lunch
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principals
GACE	Georgia Assessments for the Certification of Educators
GaDOE	Georgia Department of Education
GAE	Georgia Association of Educators
GAEL	Georgia Association of Educational Leaders
GASB	Governmental Accounting Standards Board
GASBO	Georgia Association of School Business Officials
GATAPP	Georgia Teacher Alternative Preparation Program
GBPI	Georgia Budget and Policy Institute
GED	General Education Development Diploma
GHP	Governor's Honors Program
GHSA	Georgia High School Association
GHS GT	Georgia High School Graduation Test
GHS WT	Georgia High School Writing Test
GLRS	Georgia Learning Resources System
GNETS	Georgia Network for Educational and Therapeutic Support
GMEA	Georgia Music Educators Association
GOSA	Governor's Office of Student Achievement
GPA	Grade Point Average
GPPF	Georgia Public Policy Foundation
GPS	Georgia Performance Standards
GSAPS	Georgia School Assessment on Performance Standards
GSBA	Georgia School Boards Association
GSSA	Georgia School Superintendents Association
GTAPP	Georgia Teacher Alternative Preparation Program
HB	House Bill
H/H	Hospital/Homebound
HEA	Higher Education Act
HOPE	Helping Outstanding Pupils Educationally (Georgia Scholarship Program)

## EDUCATIONAL ACRONYMS, continued

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HS	High School
IB	International Baccalaureate
IDEA	Individuals with Disabilities Education Act
IEP	Individual Education Plan
IQ	Intelligence Quotient
ISS	In-School Suspension
ITBS	Iowa Test of Basic Skills
IU	Instructional Unit
K	Kindergarten
K-12	Kindergarten through Grade 12
KIPP	Knowledge is Power Program
LBOE	Local Board of Education
LD	Learning Disability
LEA	Local Education Agency
LEP	Limited English Proficient
LKES	Leader Keys Evaluation System
LUA	Local Unit of Administration
LRE	Least Restrictive Environment
M&O	Maintenance and Operations
MGWA	Middle Grades Writing Assessment
MoID	Moderate Intellectual Disability
MS	Middle School
NASBE	National Association of State Boards of Education
NBC	National Board Certification
NBCT	National Board Certified Teachers
NCLB	No Child Left Behind Act
NEA	National Education Association
NRT	Norm-Referenced Test
NSBA	National School Boards Association
O.C.G.A.	Official Code of Georgia Annotated
OME	Office of Migrant Education
OPB	Office of Planning and Budget
OSR	Office of School Readiness
OSS	Out-of-School Suspension
PAGE	Professional Association of Georgia Educators
PBIS	Positive Behavioral Intervention and Supports
PDP	Professional Development Plan

## EDUCATIONAL ACRONYMS, continued

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PE	Physical Education
PEC	Program for Exceptional Children
PL	Professional Learning
Pre-K	Pre-Kindergarten
PMO	Project Management Office
PSAT	Preliminary Scholastic Assessment Test
PSC	Professional Standards Commission
PSO	Postsecondary Options Program
PTA	Parent Teacher Association
PTO	Parent Teacher Organization
PTSA	Parent Teacher Student Association
QBE	Quality Basic Education
QCC	Quality Core Curriculum
REP	Remedial Education Program
RESA	Regional Education Service Agency
ROTC	Reserve Officers Training Corps
SACS	Southern Association of Colleges and Schools (AdvancEd)
SAT	Scholastic Aptitude Test
SBD	Severe Behavior Disorder
SBOE	State Board of Education
SDU	Staff Development Unit
SEA	State Education Agency
SED	Severely Emotionally Disturbed
SIS	Student Information System
SLP	School Lunch Program
SOE	School of Excellence
SpEd	Special Education
SPLOST	Special Purpose Local Option Sales Tax
STAR	Student Teacher Achievement Recognition
STEM	Science, Technology, Engineering and Mathematics
STW	School-to-Work
SWD	Students with Disabilities
T&L	Teaching and Learning
TAS	Targeted Assistance School
TFA	Teach for America
TKES	Teacher Keys Evaluation System

## EDUCATIONAL ACRONYMS, continued

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TOTY	Teachers of the Year
TRS	Teachers Retirement System
VIF	Visiting International Faculty
VO-Tech	Vocational Technology
VOC ED	Vocational Education

Sources: GA Department of Education; [www.doe.k12.ga.us](http://www.doe.k12.ga.us)  
GSBA, Georgia School Boards Association; <http://gsba.com/wp-content/uploads/2016/07/educational-acronyms.pdf>  
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