

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Adopted Budget Table of Contents

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Clayton County Board of Education

"Committed to High Performance"
Phone: (770) 473-2700 • FAX (770) 473-2701



The Clayton County School System is governed by an elected nine-member Board of Education, which selects the Superintendent/CEO of Schools. The primary duty of the Board of Education is to enact policy while the Superintendent and District staff enforce the school system's strategic mission and board policies so that ALL students are prepared to live and compete successfully in a global society.



Ms. Jessie Goree
Board Chair
(District 3)



Mr. Benjamin
Straker Board Vice-
Chair (District 9)



Ms. Jasmine Bowles
(District 1)



Mr. Mark Christmas
(District 2)



Ms. Victoria Williams
(District 4)



Dr. Deatrice Dee Haney
(District 5)



Ms. Mary Baker
(District 6)



Ms. Sabrina Hill
(District 7)



Ms. Joy Tellis Cooper
(District 8)



Dr. Morcease J. Beasley
Superintendent/CEO
of Schools

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

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VISION, MISSION & BELIEFS

Vision/Aspiration Statement

The vision of Clayton County Public Schools is to prepare ALL graduates to have the skills to pursue and accomplish college, post-secondary training, and/or career opportunities in order to live and compete successfully in a global society.

Mission Statement

The mission of Clayton County Public Schools is to empower scholars to achieve academic, professional, and personal goals by providing equitable access and experiences that build skills in literacy, creativity, critical thinking, and collaboration.

Core Belief Statements

- We believe children have the first priority and right to all fiscal and human resources.
- We believe educational practices should be equitable and multicultural with the understanding that education is the shared responsibility of the scholar, the parent/guardian, the school, and the community.
- We believe communication and understanding among all stakeholders of our diverse community are essential to achieving the goals of education.
- We believe that learning is a continuous process and most productive when the needs of each child are met through high quality instruction provided by competent and caring adults.
- We believe a learning environment where everyone experiences security, care, dignity, and respect is essential.
- We believe that arts and culture cultivate the whole child, gradually building literacy while developing imagination, skill, reasoning, and intuition into unique forms of expression and communication.
- We believe that equality is a fundamental human right and a necessary foundation for scholars everywhere.
- We believe that integrating financial literacy education throughout the K-12 experience represents a promising opportunity to reach scholars at pivotal points in their development and financial lives.

Strategic Goals

1. To increase and accelerate academic achievement in all content areas and literacy levels for all scholars, to include students in all special programs, in Clayton County Public Schools as evidenced by local, state, national, and international assessment results
2. To recruit, develop, and retain highly qualified and effective staff
3. To create an equitable and safe environment that promotes active engagement, communication, accountability, and collaboration of all stakeholders to maximize student achievement
4. To provide high quality, equitable support services delivered within budget to promote high performance in the Clayton County Public Schools
5. To create and assess equity metrics that include dedicated resources, both fiscal and human capital, instructional programming, organizational structures, policies, etc.
6. To establish a creative district where scholars and the community have access to the arts and cultural experiences and resources that support collaborative and individual creative pursuits



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DISTRICT DATA



Clayton County Public Schools (CCPS) is fully accredited by AdvancED – Southern Association of Colleges and Schools Council on Accreditation and School Improvement. Serving more than 52,000 students, Clayton County Public Schools is ranked among the 100 largest school districts in the U.S. and is the fifth-largest school system in Georgia.

The system has 38 primary/elementary schools, 15 middle schools, 12 high schools, two district-approved charters, one alternative education center, one psychological education center, and one multi-purpose education center. Included in this number are five school-wide magnet schools, 12 magnet programs, one state-certified STEM program, one Cognia (AdvancED) certified STEM program, two International Baccalaureate Candidate schools, and three Cambridge Assessment International schools. The school district is highly diversified with 90 different ethnicities and countries represented. Seventy-two (72) different languages are spoken, with Spanish and Vietnamese as the two major languages spoken.

The district is proud that two of its high schools are among the top 50 Best High Schools in the United States as published by the US News and World Report and that two of its schools have been named by the U.S. Department of Education as National Blue Ribbon Schools in the Exemplary High Performing Schools Category.

Clayton County Public Schools' pivotal points of interest include but are not limited to (1) increase students' readiness for early learning, (2) continue to attract the best and the brightest to lead and teach in our school system, (3) ensure high quality teaching and learning that continue to produce CCPS graduates who can think critically, communicate, collaborate, and create in meaningful ways, and (4) provide the supports necessary to address the need of the whole student academically, socially and emotionally.

It is a priority of this administration to foster programs and projects that will continue to set this district apart from others while preparing our scholars to compete globally and internationally.

By the Numbers

Budget – FY22 \$744,000,901 million (consolidated)

Facilities – Total number of facilities - 84, Total Square Footage - 8,315,329, Total Instructional Units - 3,365

Nutrition - 4,593,416 (includes breakfasts, lunches, and snacks served since August 10, 2020 through January 14, 2021)

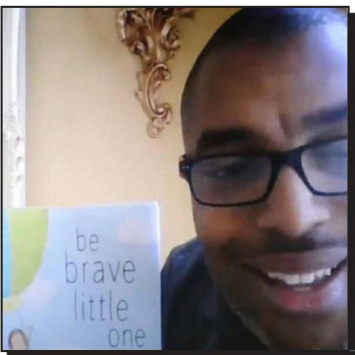
Transportation – Total vehicles maintained 671, Total Buses 445 and developing over 200 routes to deliver meals to students while providing support to keep vehicles operational

Athletics - 941 Student Athletes participated during the 2020-2021 fall sports season. There were no middle school sports due to the COVID-19 pandemic.

Student Snapshot

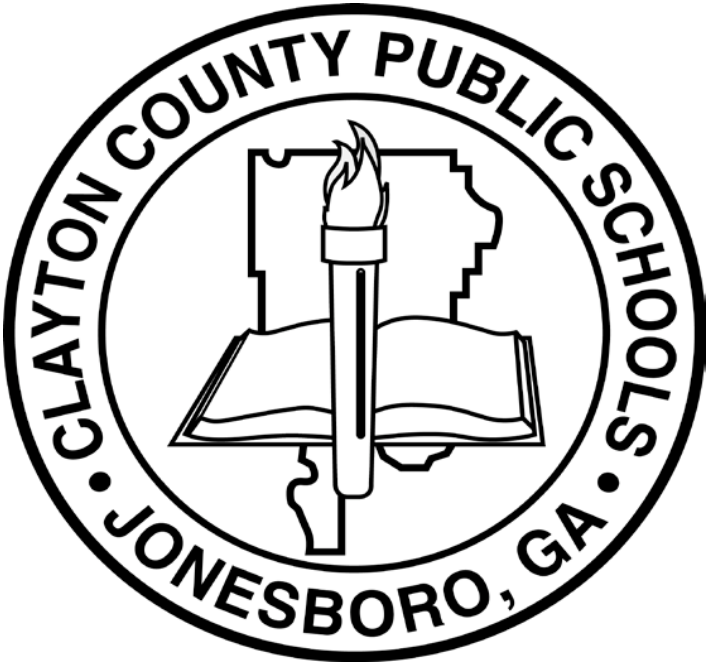
Ethnicity

	<u>%</u>
Black or African American	62.9
Hispanic/Latino	22.7
Asian	3.3
Multicultural	2.6
White	1.6
Other	0.5



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Executive Summary

Provided for review is the Fiscal Year 2023 proposed budget. Preliminary information pertaining to the FY 2022 - 2023 budget will be presented at the Board Retreat on March 19, 2022. The Board plans to adopt the Tentative FY 2023 Budget in April 2022 and the District plans to hold public hearings in May 2022 and June 2022 to allow citizens the opportunity to address the Board regarding the budget.

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

Funds Comprising the Total Budget

	FY 2022	FY 2023	Inc/(Dec)	% Inc/(Dec)
General Fund	\$ 502,387,284	\$ 555,146,497	\$ 52,759,213	10.5 %
Special Revenue Fund	142,914,580	189,388,434	46,473,854	32.5 %
Capital Projects Fund	89,244,830	124,721,932	35,477,102	39.8 %
Enterprise Fund	39,917,235	65,692,776	25,775,541	64.6 %
Total Budget	\$ 774,463,929	\$ 934,949,639	\$ 160,485,710	20.7 %

General Fund Revenue Assumptions

- Revenue projections include an increase increase in property tax revenues, an increase in ad-volarem and deed transfers taxes.
- Georgia Department of Education restoration of austerity reductions.
- District is receiving additional multi-year Special Revenue funding from the Federal Government CARES and ARRA Acts.

Expenditure Assumptions

- The employer-paid portion of employee benefits will increase by approximately \$2.6 M due to a change in Teacher Retirement System (TRS) rates from 19.81% to 19.98%.
- As there is no change to the State Health Benefit Plan (SHBP) employer rate for FY 2023, there is no new budget impact.
- Projected General Fund expenditures for departments remain flat for FY 2023. Projected salaries and benefits increased by 11.12%.
- The Capital Projects budget reflects an increase due construction developments scheduled over the next 5 years.

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Executive Summary

Guided by the above assumptions, the FY 2023 expenditures will exceed projected revenue by \$24.40M. The excess of expenditures is found in the Nutrition Service Fund. The funds will be used to ensure the District is in compliance with federal mandates, to purchase new equipment and for cafeteria upgrades. It is anticipated that the fund balance will fall within the guidelines set by the Board policy and State ensuring that funds would be available for any unforeseen expenditures or emergencies. The Superintendent's proposed budget continues to address the critical needs of our students and improving academic achievement.



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

MISSION, VISION, BELIEF STATEMENTS AND GOALS

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To provide high quality, equitable support services delivered within budget to promote high performance in the Clayton County Public Schools.

To create and assess equity metrics that include dedicated resources, both fiscal and human capital, instructional programming, organizational structures, policies, etc.

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CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

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Clayton County Public Schools Budget Development/Planning Calendar

Date	Event	Additional Information
October 2021	FTE student count date for State QBE funding	This information on student enrollment provides GaDOE with data for mid-term adjustment and District funding for the following year.
October 2021	Board approval of FY 2023 Budget Calendar	
November 2021	Hands-on/Virtual budget training in Munis for departments	
December 2021	Departmental budget review and planning for FY 2023	
December 2021	Departmental FY 2023 budgets and additional requests due to Budget office	
January - April, 2022	Citizen's Budget Committee meets	The Citizen's Budget Committee will meet throughout the budgeting process. A proposed calendar of meeting dates will be presented at the organizational meeting.
January 2022	Budget office finalizes budget request summary for Superintendent's review	
January 2022	Budget request summary presented to Superintendent	
February 2022	Superintendent's budget decisions due to Budget office	
March 2022	Preparation of Superintendent's proposed budget by Budget office	
March 2022	Superintendent's proposed budget presented to Board of Education during work session	

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

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Date	Event	Additional Information
April 2022	Tentative adoption of proposed budget by Board of Education	Tentative adoption is necessary to provide time to advertise the budget and receive public input.
April 2022	Publication of budget advertisement in Clayton News Daily.	Required by law.
April 2022	First Public Budget Hearing	Required by law.
May 2022	Second Public Budget Hearing	Required by law.
June 2022	Adoption of final budget and tentative millage rate	Tentative adoption of the millage rate is based on information received from the Tax Commissioner's Office regarding tax digest.
June 2022	Submission of adopted budget to Carl Vinson Institute	Required by law.
July 2022	Final adoption of millage rate by Board of Education	
September 2022	Transmittal of adopted budget to State Department	Required by law.
Dates are tentative and subject to change based on actions during the Legislative Session.		

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET
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CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

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GENERAL TAX INFORMATION

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

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

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

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

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

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

Tax Exempt Property

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

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

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Clayton County School Exemptions

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

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

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

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

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

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



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Clayton County Public Schools Millage Rate History

Year	M & O	Bond	Total
2007	18.916	0.000	18.916
2008	20.000	0.000	20.000
2009	19.836	0.000	19.836
2010	19.836	0.000	19.836
2011	20.000	0.000	20.000
2012	20.000	0.000	20.000
2013	20.000	0.000	20.000
2014	20.000	0.000	20.000
2015	20.000	0.000	20.000
2016	19.804	0.000	19.804
2017	19.095	0.000	19.095
2018	19.095	0.000	19.095
2019	19.095	0.000	19.095
2020	20.000	0.000	20.000
2021	20.000	0.000	20.000
2022	20.000	0.000	20.000
2023	20.000	0.000	20.000

Proposed

Ad valorem or property taxes are levied on real and personal property. Based on values assessed as of January 1st each year, taxes are levied using a "millage rate" which taxes citizens based on \$1 per \$1,000 of assessed property value.

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

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Revenue from the State of Georgia is earned primarily on a per student or full-time equivalency (FTE) basis based on services provided. There are 19 direct instructional programs defined by the State of Georgia for which local school districts earn FTE revenue. Each program is assigned a "weight," and the weight is an indication of the relative cost of each program compared to the base student cost which is assigned a weight of 1.000 in grades 9 - 12.

The 19 programs as defined by the State of Georgia are indicated below, along with their estimated weights and values

Program	FY 2023 Weight	FY 2023 Value
Kindergarten	1.6724	\$ 4,665.43
Kindergarten Early Intervention	2.0678	\$ 5,768.46
Grades 1 - 3	1.2948	\$ 3,612.05
Grades 1 - 3 Early Intervention	1.8180	\$ 5,071.60
Grades 4 - 5	1.0390	\$ 2,898.46
Grades 4 - 5 Early Intervention	1.8125	\$ 5,056.26
Middle Grades (6-8) Program	1.1380	\$ 3,174.63
Grades 9 - 12	1.0000	\$ 2,789.66
CTAE 9-12	1.1830	\$ 3,300.17
Special Ed. - Category I	2.4118	\$ 6,728.10
Special Ed. - Category II	2.8402	\$ 7,923.19
Special Ed. - Category III	3.6188	\$ 10,095.22
Special Ed. - Category IV	5.8710	\$ 16,378.09
Special Ed. - Category V	2.4737	\$ 6,900.78
Gifted	1.6794	\$ 4,684.96
Remedial	1.3576	\$ 3,787.24
Alternative Education	1.4881	\$ 4,151.29
ESOL Program	2.5892	\$ 7,222.99

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

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In addition to QBE formula earnings that are driven by the FTE amounts, other revenue is earned for categorical grants as follows:

- ▶ **Transportation** - Revenue is earned for students who live outside a 1.5 mile radius of their school. The amount funded for FY 2023 by the GaDOE is \$XXXXXXX. The budget for FY22 was \$2,506,044

- ▶ **Local Five Mill** - In support of the QBE Act, each local board of education is required to provide local funds equivalent to a minimum of five mills. The Local Five Mill amount is calculated by the GaDOE and identified on the allotment sheet provided to each school system following the Georgia General Assembly's approval of the upcoming fiscal year's budget. The Local Five Mill is subtracted from the total QBE revenue entitlements. The FY 2023 local Five Mill amount for Clayton County is \$XXXXXXX.

- ▶ **Education Equalization Funding Grant** - Equalization grants are additional state funds earned by school districts whose determined property wealth per student (WPS) is below the 75th percentile of all districts in the state. The WPS of the district which is at the 75th percentile is the amount to which all lower ranking districts are equalized, up to 3.25 equivalent mills. The equalization grant amount for CCPS in FY 2023 is \$XXXXXXXXX.



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Type of Reduction	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
Austerity	\$ 22.83	\$ 14.26	\$ 5.05	\$ 5.14	\$ —	\$ —	\$ 28.9	\$ 12.0	\$ 88.18
Other	—	—	—	—	—	—	—	—	—
Total	\$ 22.83	\$ 14.26	\$ 5.05	\$ 5.14	\$ —	\$ —	\$ 28.90	\$ 12.0	\$ 88.18

History of Austerity Reductions

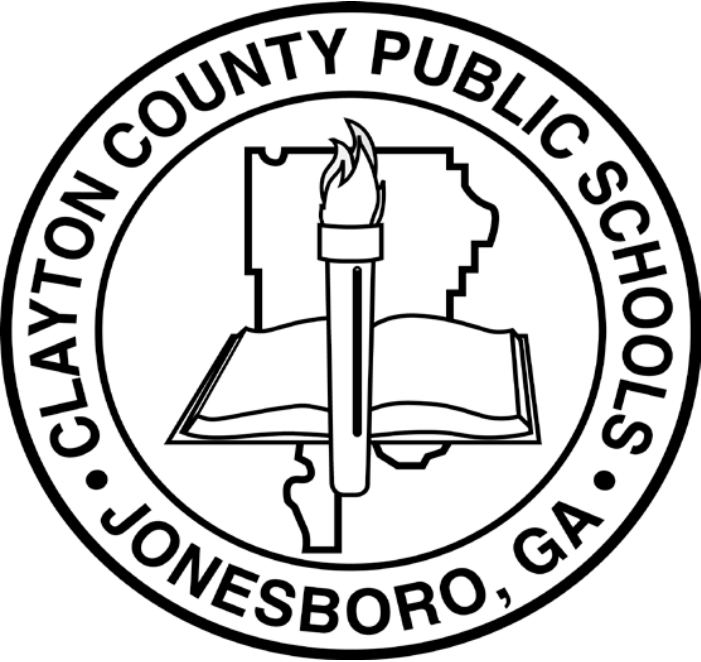
In the spring of 2003, the Georgia Department of Revenue determined that the revenue collections were significantly lower than projections, and that "austere" or severe financial conditions existed in the economy. All state agencies were given mandates by the Governor to reduce the revenues and expenditures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

In FY 2004, the State continued to mandate the austerity reductions and increased the percentage to 5%. The 5% reduction continued in FY 2005 and FY 2006. In FY 2007, as part of Governor Perdue's Education Budget Proposal, there was a recommendation for a partial restoration of the austerity reductions. The austerity reduction continued through FY 2018.

In March 2018, Governor Deal amended his FY 2019 budget recommendation initially presented in January to include an additional \$167 million for K-12 education. These funds ensured that state would fully fund the Quality Basic Education formula and provide local school systems with 100 percent of the state's share in financing for local schools. This marked the first time in over fifteen years that school districts in Georgia were funded through the Quality Basic Education formula (QBE). The elimination of austerity reductions continued with the FY 2020 budget. Due to budget constraints as a result of the COVID-19 pandemic, austerity reductions were reinstated for FY 2021. The austerity reduction for CCPS in FY 2021 was \$28.9 million. The Governor amended the budget for FY 2022 to restore the austerity reduction of 12 million as of March 11, 2022.

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

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CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

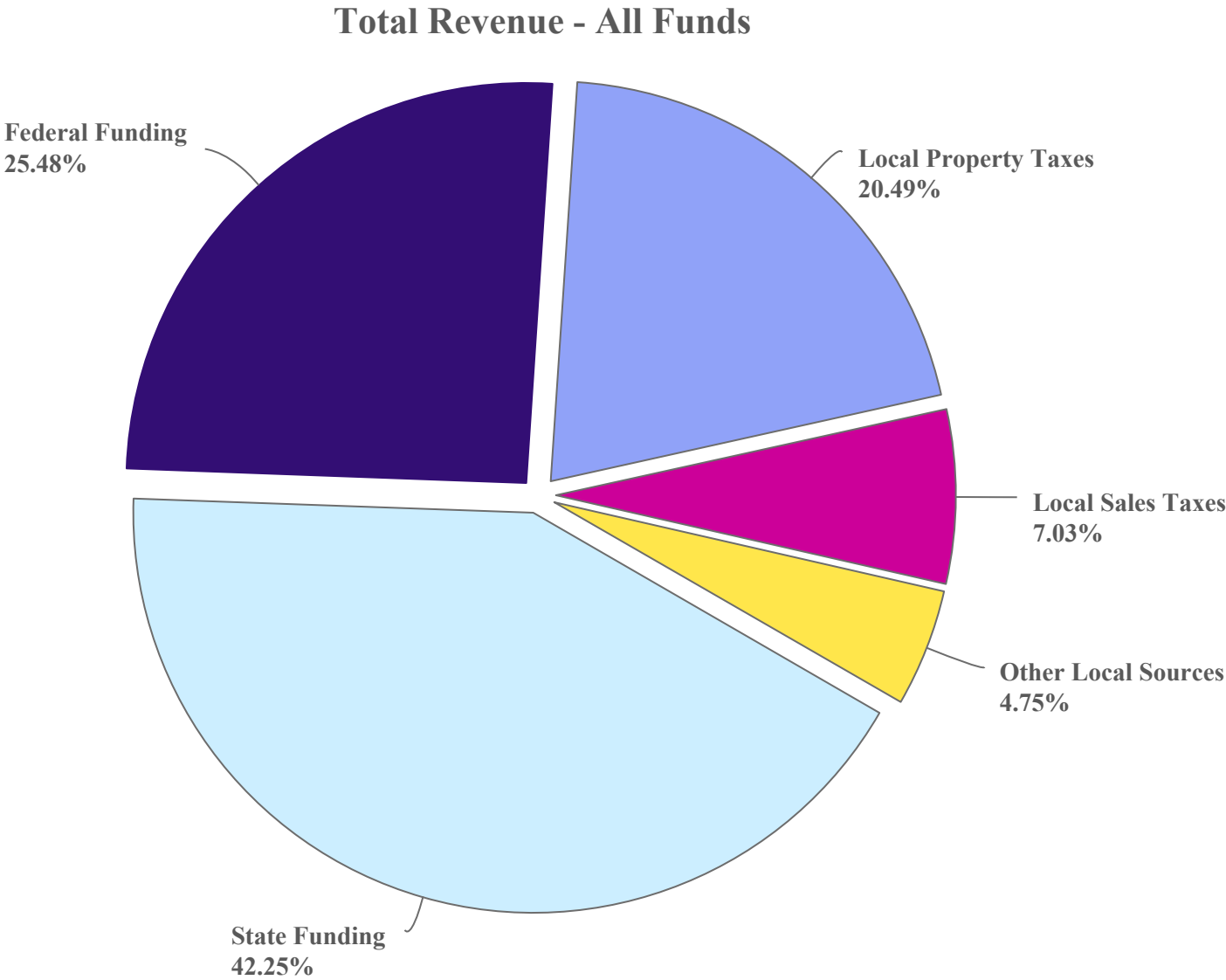
FISCAL YEAR 2022-2023

Budget - All Funds

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUND	CONSOLIDATED FUNDS
ANTICIPATED FUNDS AVAILABLE					
Local Property Taxes	\$ 174,802,271	\$ —	\$ —	\$ —	\$ 174,802,271
Local Sales Taxes	—	—	60,000,000	—	60,000,000
Other Local Sources	23,477,080		11,721,932	5,310,712	40,509,724
State Funding	349,381,296	9,941,749	—	1,019,342	360,342,387
Federal Funding	690,000	179,446,686	—	37,171,416	217,308,102
TOTAL REVENUE ANTICIPATED	548,350,647	189,388,435	\$ 71,721,932	43,501,470	852,962,483
Transfers From Other Funds/Other Fund Revenue	6,941,664	—	50,000,000	646,085	57,587,749
TOTAL FUNDS AVAILABLE	<u>\$ 555,292,311</u>	<u>\$ 189,388,435</u>	<u>\$ 121,721,932</u>	<u>\$ 44,147,555</u>	<u>\$ 910,550,232</u>
OPERATING BUDGET EXPENDITURES					
Instruction	\$ 332,378,425	\$ 118,214,555	\$ —	\$ —	\$ 450,592,980
Pupil Services	33,077,289	13,259,026	—	3,800	46,340,114
Improvement of Instructional Services	18,763,092	1,359,751	—	151,747	20,274,591
Instructional Staff Training	176,063	30,175,580	—	—	30,351,643
Educational Media Services	7,499,268	—	—	—	7,499,268
Federal Grant Administration	—	1,385,273	—	—	1,385,273
General Administration	7,765,483	6,430,282	—	—	14,195,764
School Administration	40,840,348	794,452	—	—	41,634,800
Business Services	5,634,028	—	—	8,278	5,642,306
Maintenance and Operation	52,617,599	12,315,760	—	1,093,269	66,026,628
Student Transportation	26,223,120	280,030	—	34,358	26,537,508
Central Support Services	17,769,181	4,027,734	—	10,000	21,806,916
Other Support Services	4,250,937	—	—	131,052	4,381,989
School Food and Nutrition Services	—	1,145,992	—	59,719,779	60,865,770
Enterprise Operations	—	—	—	4,540,493	4,540,493
Facilities Acquisition and Construction Services	—	—	124,721,932	—	124,721,932
TOTAL OPERATING EXPENDITURES	546,994,833	189,388,434	124,721,932	65,692,776	926,797,976
Transfers To Other Funds/Other Funds	1,210,000	—	—	—	1,210,000
TOTAL EXPENDITURES & TRANSFERS	548,204,833	189,388,434	124,721,932	65,692,776	928,007,976
Other General Fund Expenditures	6,941,664				6,941,664
TOTAL EXPENDITURES & TRANSFERS	<u>555,146,497</u>				<u>934,949,640</u>
Increase/Decrease	145,814	—	(3,000,000)	(21,545,221)	(24,399,407)
Beginning Assigned/Unassigned Fund Balance 7-1-2023	159,950,597		3,000,000	28,000,000	190,950,597
END OF YEAR FUND BALANCE (ESTIMATE)	<u>\$ 160,096,411</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 6,454,779</u>	<u>\$ 166,551,190</u>

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

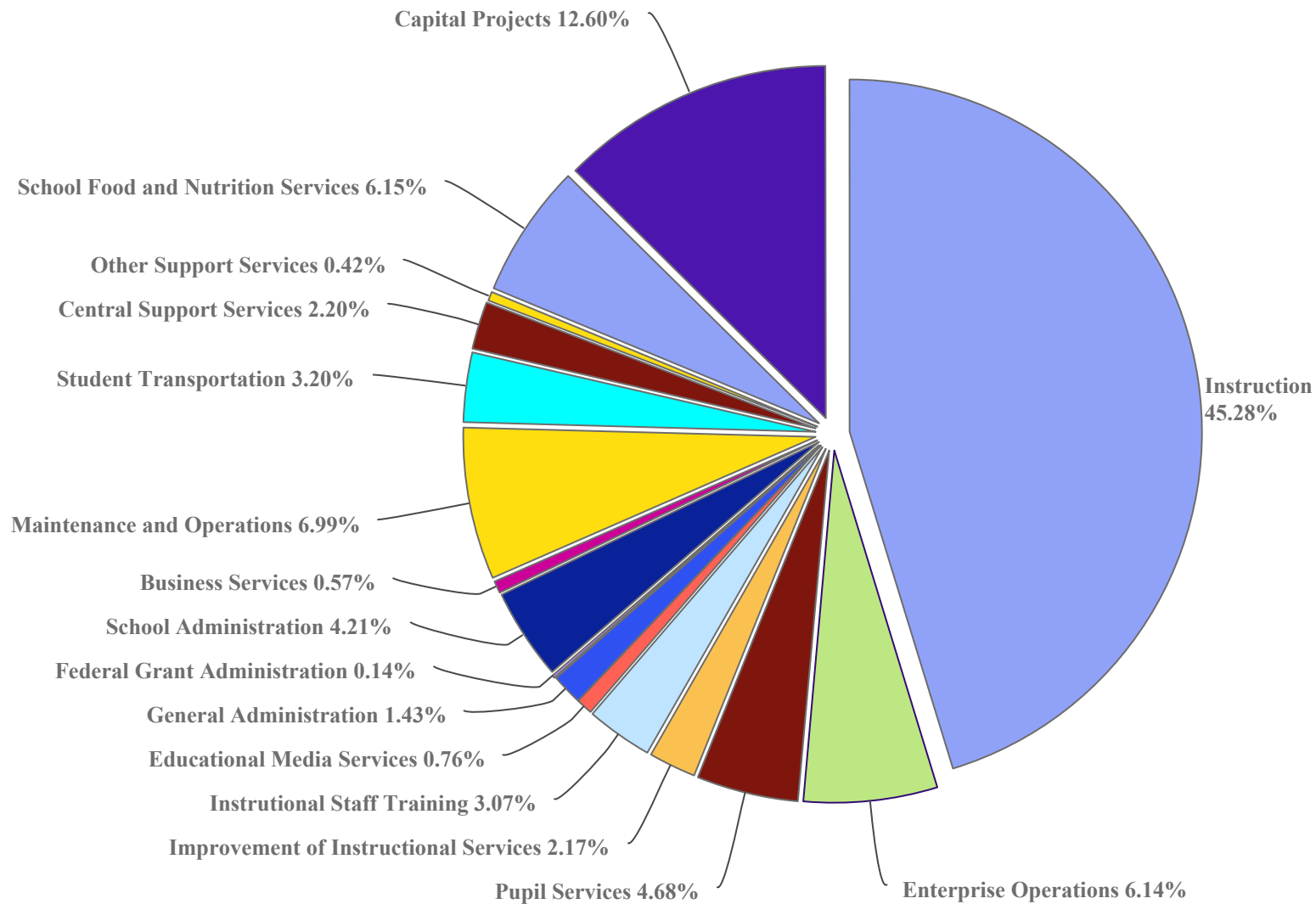
FISCAL YEAR 2022-2023



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

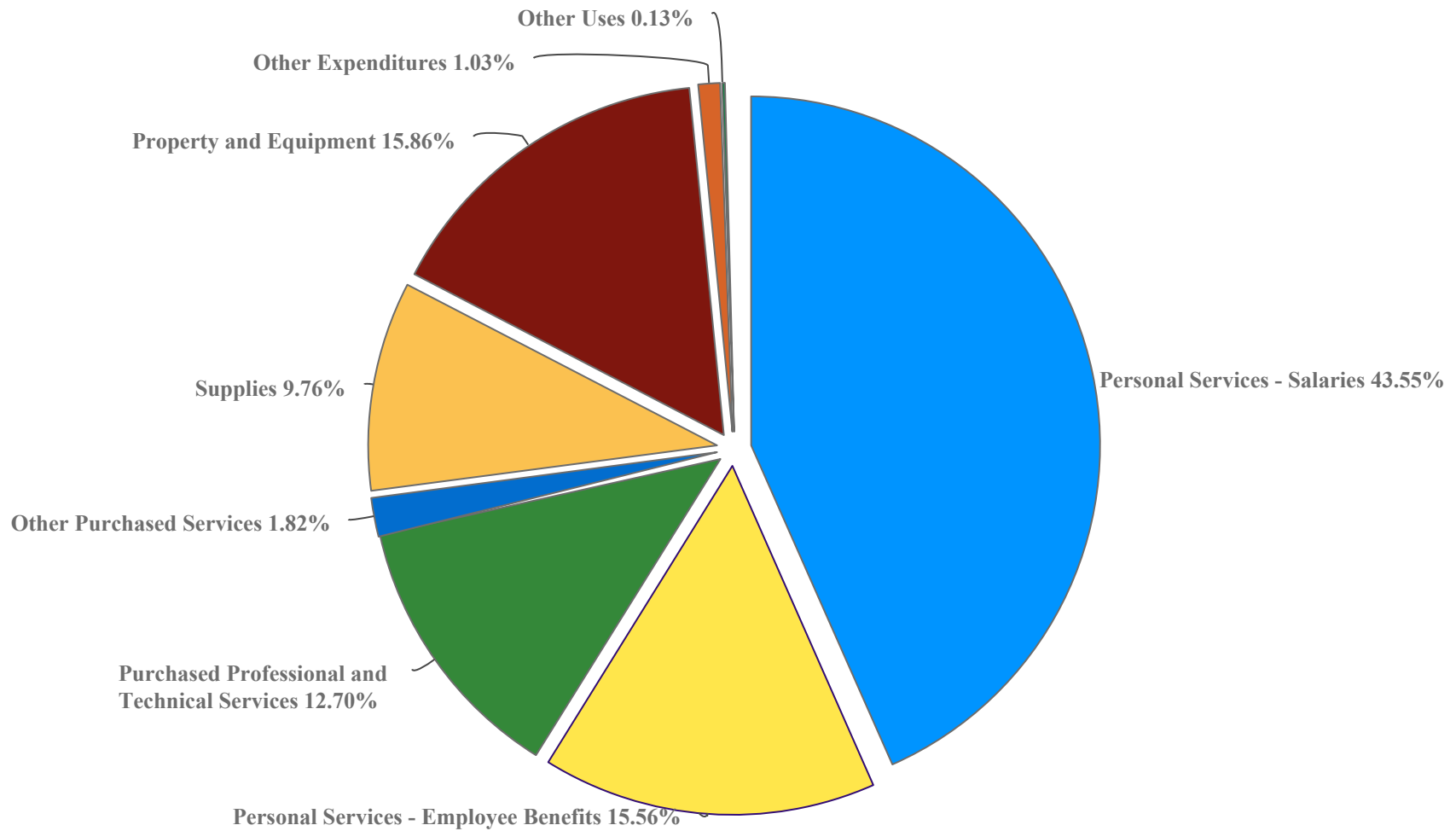
Expenditure By Function - All Funds



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Expenditure By Object - All Funds



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

General Fund Narrative

The General Fund is used to account for all financial resources of the school district except those required to be accounted for in another fund. The General Fund is Clayton County Public Schools' primary operating fund and is used to finance the ordinary operations of the district. Major revenue sources include funding from the State of Georgia under the Quality Basic Education Act (QBE) and ad valorem or local property taxes. With a major emphasis towards direct instruction, expenditures are allocated to several different functions to pay for salaries and benefits, contracted services, supplies/instructional materials, utilities, computers, and equipment. For FY 2023, the proposed budget has 73.5% of funds earmarked for the costs associated with direct classroom instruction.



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

General Fund History of Revenues, Expenditures, and Fund Balances

	FY 2021 Actuals		FY 2022 Actuals		FY 2023 Budget	
REVENUES:						
Ad Valorem Taxes	\$ 168,485,980	33.6 %	\$ 151,441,024	44.2 %	\$ 174,802,271	31.5 %
Other Local Sources	2,058,049	0.4 %	1,946,136	0.6 %	23,479,080	4.2 %
QBE	329,906,758	65.8 %	188,541,705	55.1 %	349,381,296	62.9 %
QBE Austerity Reduction	—	— %	—	— %	—	— %
Other State Sources	—	— %	—	— %	—	— %
Federal Sources	609,722	0.1 %	409,115	0.1 %	690,000	0.1 %
Transfers in From Other Funds					6,939,664	
TOTAL REVENUES	\$ 501,060,509		\$ 342,337,980		\$ 555,292,311	
EXPENDITURES:						
Instruction	\$ 300,664,806	67.1 %	\$ 159,932,320	56.3 %	\$ 332,378,425	59.9 %
Pupil Services	19,666,187	4.4 %	15,647,014	5.5 %	33,077,289	6.0 %
Improvement of Instructional Services	13,315,861	3.0 %	11,222,011	4.0 %	18,763,092	3.4 %
Instructional Staff Training	301,867	0.1 %	90,291	— %	176,063	— %
Educational Media Services	6,631,550	1.5 %	3,688,915	1.3 %	7,499,268	1.4 %
Federal Grant Administration	—	— %	—	— %	—	— %
General Administration	7,379,736	1.6 %	4,590,300	1.6 %	7,765,483	1.4 %
School Administration	35,529,290	7.9 %	24,189,790	8.5 %	40,840,348	7.4 %
Business Services	4,810,628	1.1 %	3,152,342	1.1 %	5,634,028	1.0 %
Maintenance and Operation	28,410,240	6.3 %	26,227,560	9.2 %	52,617,599	9.5 %
Student Transportation	13,336,192	3.0 %	17,808,484	6.3 %	26,223,120	4.7 %
Central Support Services	15,212,243	3.4 %	14,204,499	5.0 %	17,769,181	3.2 %
Other Support Services	2,671,380	0.6 %	3,207,466	1.1 %	4,250,937	0.8 %
School Nutrition Program	—	— %	—	— %	—	— %
Other Outlays	1,193	— %	36	— %	1,210,000	0.2 %
TOTAL EXPENDITURES	\$ 447,931,173		\$ 283,961,028		\$ 555,146,497	
Excess of Revenue						
Over/(Under) Expenditures	53,129,336		58,376,952		145,814	
Beginning Fund Balance	98,368,625		151,497,961		159,950,597	
Ending Fund Balance	<u>\$ 151,497,961</u>		<u>\$ 209,874,913</u>		<u>\$ 160,096,411</u>	
Tax Millage Rate	20.000		20.000		20.000	

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

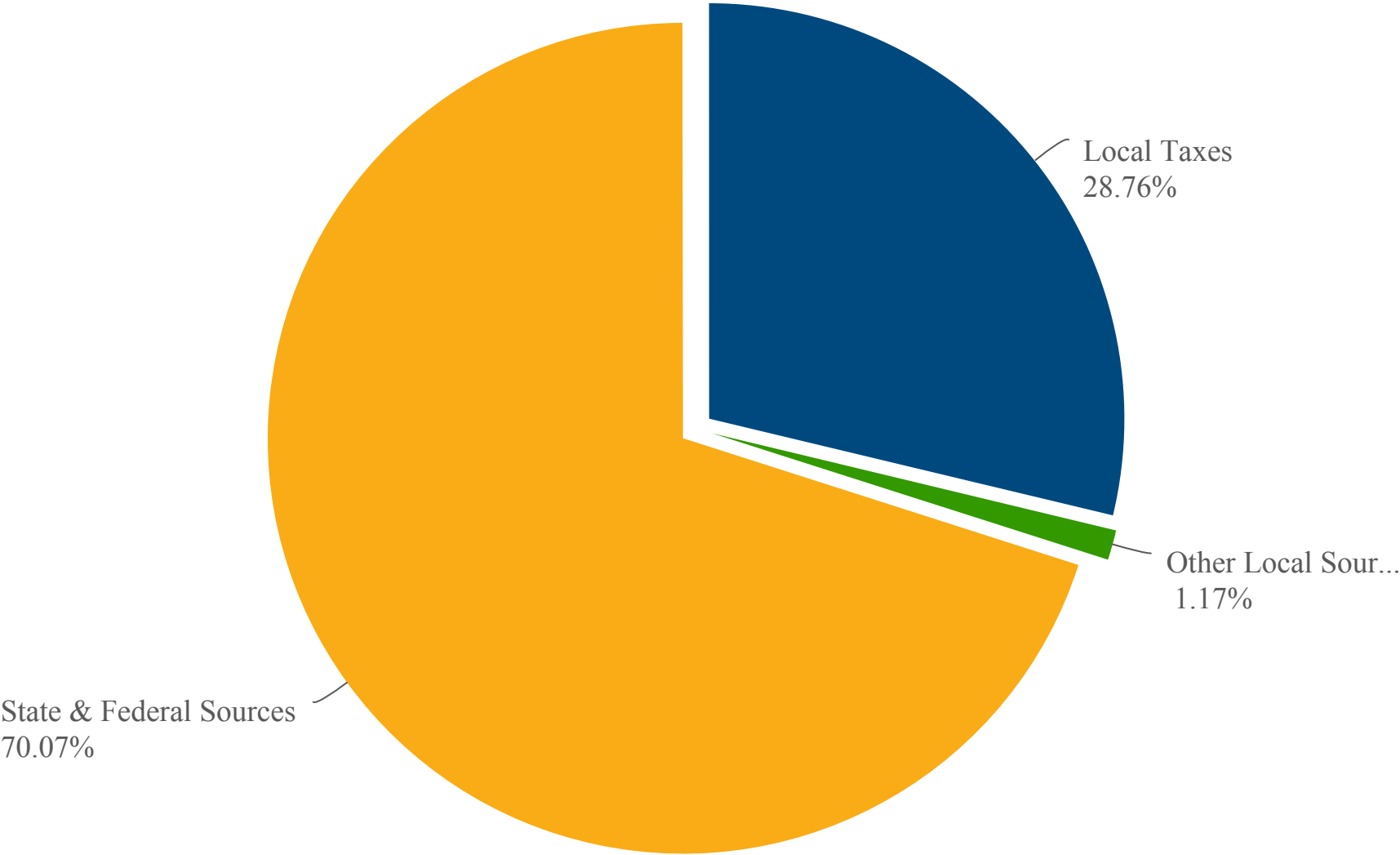
FISCAL YEAR 2022-2023

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

<u>ANTICIPATED FUNDS AVAILABLE</u>	<u>FY 2021 - 2022 Budget</u>	<u>FY 2022 - 2023 Budget</u>	<u>Increase (Decrease) from Previous FY</u>	<u>% Change</u>
Local Property Taxes	\$ 146,275,000	\$ 174,802,271	\$ 28,527,271	19.5 %
Other Local Sources	4,069,957	23,477,080	19,407,123	476.8 %
State Funding	341,537,432	349,381,296	7,843,864	2.3 %
Federal Funding	690,000	690,000	—	— %
Total Revenue Anticipated	492,572,389	548,350,647	55,778,258	11.3 %
Beginning Fund Balance	151,497,962	159,460,426	7,962,464	5.3 %
Transfers from Other Funds				
Total Funds Available	\$ 644,070,351	\$ 714,752,737	\$ 70,682,386	11.0 %
 <u>OPERATION BUDGET EXPENDITURES</u>				
Instruction	\$ 314,509,486	\$ 332,378,425	\$ 17,868,939	5.7 %
Pupil Services	23,240,620	33,077,289	9,836,669	42.3 %
Improvement of Instructional Services	19,888,886	18,763,092	(1,125,794)	(5.7) %
Instructional Staff Training	445,287	176,063	(269,224)	(60.5) %
Educational Media Services	7,025,269	7,499,268	473,999	6.7 %
Federal Grant Administration	—	—	—	— %
General Administration	7,161,964	7,765,483	603,519	8.4 %
School Administration	34,065,670	40,840,348	6,774,678	19.9 %
Business Services	4,938,479	5,634,028	695,549	14.1 %
Maintenance and Operations	48,626,657	52,617,599	3,990,942	8.2 %
Student Transportation	24,696,293	26,223,120	1,526,827	6.2 %
Central Support Services	12,327,736	17,769,181	5,441,445	44.1 %
Other Support Services	4,248,937	4,250,937	2,000	— %
School Nutrition Program	—	—	—	— %
Total Operating Expenditures	501,175,284	546,994,833	45,819,549	— %
Transfers to Other Funds	1,212,000	1,210,000	(2,000)	(0.2) %
Total Operating Expenditures and Transfers	502,387,284	548,204,833	45,817,549	9.1 %
Ending Fund Balance	159,950,597	166,547,904	6,597,307	4.1 %
Total Expenditures and End of Year Balance	\$ 662,337,881	\$ 714,752,737	\$ 52,414,856	7.9 %

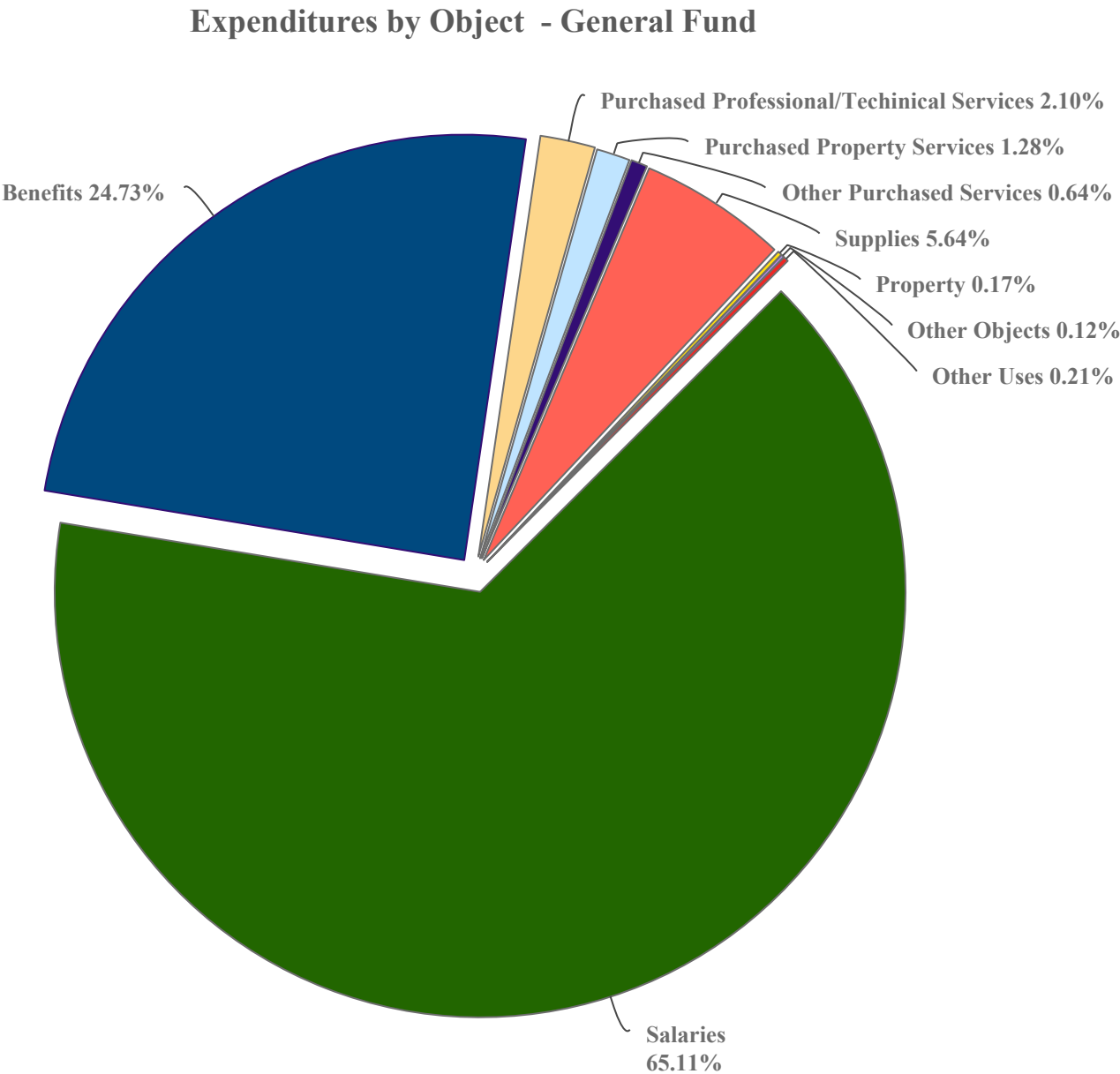
CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET
FISCAL YEAR 2022-2023

Sources of Revenue - General Fund



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Expenditures by Object - General Fund

Object	Description	FY 2021 - 2022 Budget	FY 2022 - 2023 Budget	Increase/(Decrease) From Previous FY
110	Salaries-Classroom Teachers	\$ 185,480,118	\$ 200,433,796	\$ 14,953,678
111	Salaries-School Board Members	172,572	219,600	47,028
112	Salaries-Pre-Kinde Teachers	—	135,967	135,967
113	Salaries-Certified Substitutes	6,435,212	6,264,575	(170,637)
114	Salaries-Non Certified Substitutes	174,242	1,400,000	1,225,758
115	Salaries-Extended Staff	—	—	—
116	Salaries-Professional Development Stipends	599,324	—	(599,324)
117	Salaries-Extended Year	—	—	—
118	Salaries-Art, Music, P.E. Teachers	18,699,739	20,876,443	2,176,704
120	Salary Supt/RESA/Avts Director	395,596	395,596	—
121	Salaries-Dep, Assoc, Asst, Area Supt	1,253,922	1,253,922	—
130	Salaries-Principal	6,884,763	8,703,391	1,818,628
131	Salaries-Assistant Principal	10,856,357	13,255,681	2,399,324
140	Salaries-Aides & Paraprofessionals	12,238,900	14,813,194	2,574,294
142	Salaries-Clerical	8,800,727	11,804,576	3,003,849
145	Salaries-Interpreter	472,936	478,802	5,866
146	Salaries-Athletics Personnel	331,723	1,870,044	1,538,321
148	Salaries-Accountant	101,002	111,575	10,573
151	Salaries-Legal Personnel	149,701	118,866	(30,835)
161	Salaries-Technology Specialist	95,000	65,280	(29,720)
163	Salaries-Nurse	2,119,965	2,050,003	(69,962)
164	Salaries-Phys/Occ/Mobility Therapist	51,805	265,840	214,035
165	Salaries-Librarian Media Specialist	4,508,982	4,901,960	392,978
171	Salaries-Tch Support Spe/Dia/Aud	—	—	—
172	Salaries-Elementary Counselor	3,163,123	3,643,490	480,367
173	Salaries-Secondary Counselor	5,835,902	6,846,114	1,010,212
174	Salaries-School Psychologist	2,113,160	2,212,261	99,101
176	Salaries-School Social Worker	2,267,963	2,468,571	200,608

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Object	Description	FY 2021 - 2022 Budget	FY 2022 - 2023 Budget	Increase/ (Decrease) From Previous FY
178	Salaries-Graduation Coaches	348,396	1,475,507	1,127,111
180	Salaries-Pupil Transportation Drivers	8,046,694	8,740,424	693,730
181	Salaries-Maint/Trans Mech/Sec/Warehouse	13,622,838	15,834,866	2,212,028
186	Salaries-Custodial Personnel	7,412,278	8,651,157	1,238,879
190	Salaries-Other Management Personnel	3,974,406	4,283,218	308,812
191	Salaries-Other Admin Personnel	21,915,108	18,044,746	(3,870,362)
195	Other Compensation	—	—	—
199	Salaries-Other	2,867,963	(4,067,696)	(6,935,659)
100 - Personal Services - Salaries		\$ 331,390,417	\$ 357,551,769	\$ 26,161,352
200	Employee Benefits	\$ —	\$ —	\$ —
210	State Health Insurance	55,238,619	46,303,177	(8,935,442)
220	FICA	—	—	—
221	Medicare	4,310,298	4,941,416	631,118
222	OASDI	1,228,277	1,926,150	697,873
230	Teachers Retirement System	57,643,258	66,004,015	8,360,757
250	Unemployment Compensation	178,140	1,000,000	821,860
260	Workers Compensation	4,045,872	3,045,872	(1,000,000)
290	Other Employee Benefits	2,717,724	3,100,056	382,332
200 - Personal Services - Employee Benefits		\$ 125,362,188	\$ 126,320,686	\$ 958,498
300	Purchased Professional Technical Services	\$ 15,330,542	\$ 20,999,246	\$ 5,668,704
321	Contracted Services - Teachers	1,320,267	1,312,267	(8,000)
300 - Purchased Professional and Technical Services		\$ 16,650,809	\$ 22,311,513	\$ 5,660,704

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Object	Description	FY 2021 - 2022 Budget	FY 2022 - 2023 Budget	Increase/ (Decrease) From Previous FY
410	Water-Sewer-Sanitation	\$ (9,579,400)	\$ (11,850,156)	\$ (2,270,756)
430	Repair & Maint-Bldg & Equip	3,502,340	3,063,276	(439,064)
432	Repair & Maint-Technology	148,100	209,000	60,900
441	Rental of Land or Buildings	—	—	—
442	Rental Equipment & Vehicles	307,924	290,861	(17,063)
443	Rental Computer Equipment	8,700	6,500	(2,200)
400 - Purchased Property Services		\$ (5,612,336)	\$ (8,280,519)	\$ (2,668,183)
519	Student Transport - Other Services	\$ 50,000	\$ 50,000	\$ —
520	Insurance (Other Than Emp. Benefits)	2,200,247	3,519,978	1,319,731
530	Communication	1,419,724	1,521,467	101,743
580	Travel Employees	233,637	424,586	190,949
585	Travel of Board Members	18,733	19,534	801
592	Services Purchased from M-RESA	27,527	16,527	(11,000)
595	Other Purchased Services	254,020	4,312,450	4,058,430
596	Residential Facilities	—	16,667	16,667
500 - Other Purchased Services		\$ 4,203,888	\$ 9,881,208	\$ 5,677,320
610	Supplies	\$ 6,095,799	\$ 7,795,853	\$ 1,700,054
611	Supplies-Technology Related	66,838	121,596	54,758
612	Purchase Of Software	4,787,426	3,941,668	(845,758)
615	Expendable Equipment	283,586	859,001	575,415
616	Expendable Computer Equipment	1,772,500	647,512	(1,124,988)
620	Energy-Electricity	14,546,913	14,893,833	346,920
630	Food Purchased	1,500	—	(1,500)
635	Food Acquisition - USDA	—	—	—
641	Textbooks	974,424	—	(974,424)
642	Books And Periodicals	1,750,713	838,286	(912,427)
600 - Supplies		\$ 30,279,699	\$ 29,097,749	\$ (1,181,950)

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

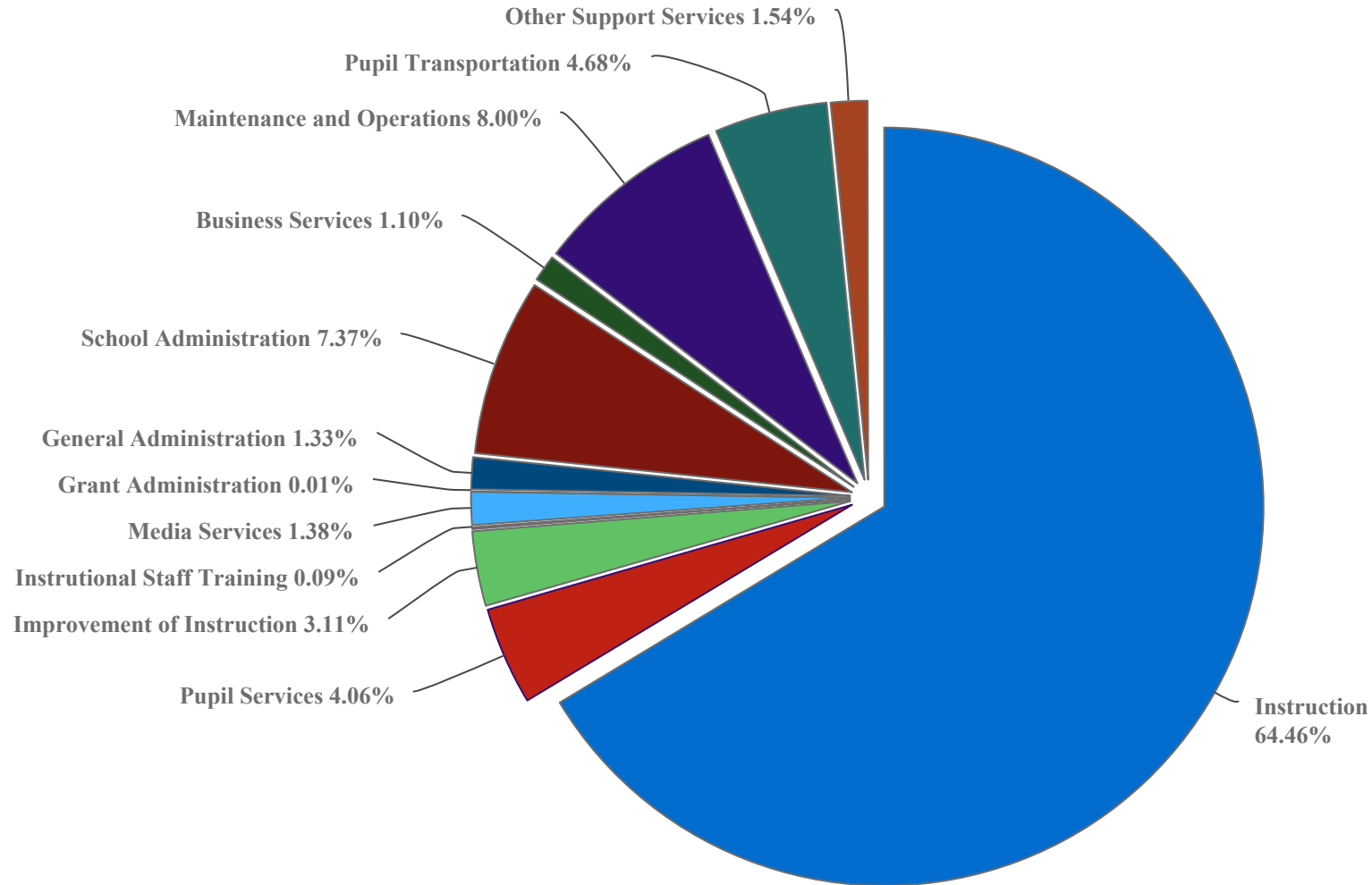
FISCAL YEAR 2022-2023

Object	Description	FY 2021 - 2022 Budget	FY 2022 - 2023 Budget	Increase/ (Decrease) From Previous FY
720	Building Acquisition Construction	\$ —	\$ —	\$ —
730	Purchase Of Equipment	1,401,704	10,085,959	8,684,255
732	Purchase of Buses	380,000	5,750,000	5,370,000
734	Purchase Of Computers	—	120,000	120,000
700 - Property		\$ 1,781,704	\$ 15,955,959	\$ 14,174,255
810	Dues And Fees	\$ 525,996	\$ 761,246	\$ 235,250
890	Other Expenses	144,718	490,690	345,972
800 - Other Objects		\$ 670,714	\$ 1,251,936	\$ 581,222
930	Transfer To Other Funds	\$ 1,210,000	\$ 1,212,000	\$ (195,559)
900 - Other Uses		\$ 1,210,000	\$ 1,212,000	\$ 2,000
Grand Total Expenditures		\$ 505,937,083	\$ 555,302,301	\$ 49,365,218

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Expenditures by Function - General Fund



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

INSTRUCTION

Positions by Function

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

Budgeted Positions	FY 2022	FY 2023	Increase (Decrease)
Classroom Teachers	3,112.00	3,203.00	91.00
Art, Music, P.E Teachers	317.00	330.00	13.00
Aides and Paraprofessionals	569.00	593.00	24.00
Sign Language Interpreters	9.00	9.00	—
Technology Specialists	1.00	1.00	—
Counselors	—	—	—
Other Administrative Personnel	1.00	1.00	—
Total Instruction	4,138.00	4,285.00	147.00



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

INSTRUCTION	FY 2021 - 2022 Budget	FY 2022 - 2023 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
Salaries-Classroom Teachers	\$ 185,350,252	\$ 184,085,558	\$ (1,264,694)	(0.7) %
Salaries-Certified Substitutes	6,264,575	6,264,575	—	—
Salaries-Classified Substitutes	169,242	1,400,000	1,230,758	727.2
Salaries-Extended Staff	—	—	—	—
Stipends	30,000	—	(30,000)	(100.0)
Salaries-Extended Year	—	—	—	—
Salaries-Art, Music, P.E.	18,699,739	20,876,443	2,176,704	11.6
Salaries-Aides & Paraprofessionals	12,211,149	14,745,146	2,533,997	20.8
Salaries-Interpreter	472,936	478,802	5,866	1.2
Salaries-Technology Specialist	95,000	65,280	(29,720)	(31.3)
Salaries-Elementary Counselors	3,163,123	3,643,490	480,367	15.2
Salaries-Secondary Counselors	5,835,902	6,846,114	1,010,212	17.3
Salaries-Other Administrative Personnel	—	46,027	46,027	—
Other Salaries	931,782	2,018,165	1,086,383	116.6
Employee Benefits	86,278,917	82,178,264	(4,100,653)	(4.8)
Subtotal-Salaries and Benefits	319,502,617	322,783,831	3,281,214	1.0
Purchased Professional Tech Services	4,239,054	4,544,000	304,946	7.2
Contracted Services - Teachers	1,320,267	1,312,267	(8,000)	(0.6)
Contracted Services - TFA	—	—	—	—
Repair & Maintenance - Bldgs. & Equipment	181,017	122,393	(58,624)	(32.4)
Rental Equipment & Vehicles	273,046	257,765	(15,281)	(5.6)
Communication	823	823	(1)	(0.1)
Travel Employees	20,855	20,600	(255)	(1.2)
Other Purchased Services	146,770	—	(146,770)	(100.0)
Residential Facilities	—	—	—	—
Supplies	867,128	598,730	(268,398)	(31.0)
Supplies - Technology Related	7,700	7,700	—	—
Purchase of Software	932,592	83,140	(849,452)	(91.1)
Expendable Equipment	201,468	128,717	(72,751)	(36.1)
Expendable Computer Equipment	116,000	115,500	(500)	(0.4)
Purchased Food	—	—	—	—
Food Acquisition - USDA	—	—	—	—
Textbooks	974,424	—	(974,424)	(100.0)
Books and Periodicals	93,842	500	(93,342)	(99.5)
Bldg Acquisition Const Improvement	—	—	—	—
Purchase of Equipment	190,841	—	(190,841)	(100.0)
Software Purchase	—	—	—	—
Dues and Fees	29,344	29,149	(195)	(0.7)
Other Expenses	35,728	—	(35,728)	(100.0)
Subtotal-Other Costs	9,630,899	7,221,283	(2,409,616)	(25.0)
Total Expenditures-Instruction	\$ 329,133,516	\$ 330,005,114	\$ 871,598	0.3 %

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

STUDENT SUPPORT SERVICES

Positions by Function

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

Budgeted Positions	FY 2022	FY 2023	Increase (Decrease)
Aides & Paraprofessionals	2.00	2.00	—
Clerical	20.00	32.00	12.00
Athletic Personnel	3.00	15.00	12.00
Health Care Technician	75.00	73.00	(2.00)
Occupational & Physical Therapists	4.00	4.00	—
School Psychologist	26.00	35.00	9.00
Social Worker	32.00	32.00	—
Student Engagement Specialist	28.00	29.00	1.00
Other Management Personnel	4.00	4.00	—
Other Administrative Personnel	60.00	105.00	45.00
Total Student Support Services	5.00	6.00	1.00
	259.00	337.00	78.00



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Expenditures by Function

Salaries-Classroom Teachers	\$	—	\$	—	\$	—	%
Salaries-Non Certified Substitutes		5,000		—	\$	(5,000)	(100.00) %
Salaries-Stipends		275,000		—	\$	(275,000)	(100.00) %
Salaries-Aides & Paraprofessionals		27,751		68,048	\$	40,297	145.21 %
Salaries-Clerical		667,798		3,317,271	\$	2,649,473	396.75 %
Salaries-Athletic Personnel		331,723		1,870,044	\$	1,538,321	463.74 %
Salaries-Nurses		2,119,965		2,050,003	\$	(69,962)	(3.30) %
Salaries-Phys/Occ/Mobility Therapist		51,805		265,840	\$	214,035	413.16 %
Salaries-Elementary Counselor		—		—	\$	—	— %
Salaries-Secondary Counselor		—		—	\$	—	— %
Salaries-School Psychologists		2,113,160		2,212,261	\$	99,101	4.69 %
Salaries-School Social Workers		2,267,963		2,468,571	\$	200,608	8.85 %
Salaries-Graduation Coach		348,396		1,475,507	\$	1,127,111	323.51 %
Salaries-Other Management Personnel		537,294		561,790	\$	24,496	4.56 %
Salaries-Other Administrative Personnel		4,404,345		4,991,088	\$	586,743	13.32 %
Salaries-Other		339,581		(312,588)	\$	(652,169)	(192.05) %
Employee Benefits		4,768,283		6,395,597	\$	1,627,314	34.13 %
Subtotal-Salaries and Benefits		18,258,064		25,363,432		7,105,368	38.92 %
Purchased Professional Tech Services		2,731,714		5,137,963	\$	2,406,249	88.09 %
Repair & Maintenance		8,500		12,700	\$	4,200	49.41 %
Rental Equipment & Vehicles		12,700		13,300	\$	600	4.72 %
Communication		295,456		384,688	\$	89,232	30.20 %
Travel Employees		35,600		55,600	\$	20,000	56.18 %
Supplies		453,193		544,373	\$	91,180	20.12 %
Purchase of Software		1,393,661		1,522,583	\$	128,922	9.25 %
Expendable Equipment		4,000		3,000	\$	(1,000)	(25.00) %
Books and Periodicals		15,000		15,000	\$	—	— %
Purchase of Equipment		13,732		—	\$	(13,732)	(100.00) %
Dues and Fees		19,000		24,650	\$	5,650	29.74 %
Subtotal-Other Costs		4,982,556		7,713,857		2,731,301	54.82 %
Total Expenditures-Student Support Services	\$	23,240,620	\$	33,077,289	\$	9,836,669	42.33 %

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

IMPROVEMENT OF INSTRUCTIONAL SERVICES

Positions by Function

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

Budgeted Positions	FY 2022	FY 2023	Increase (Decrease)
Clerical	12.00	13.00	1.00
Other Management Personnel	7.25	6.00	(1.25)
Other Administrative Personnel	100.00	143.00	43.00
Total Improvement of Instructional Services	119.25	162.00	42.75



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Expenditures by Function

	FY 2021 - 2022	FY 2022 - 2023	Increase/ (Decrease) From	Increase/(Decrease) From Previous FY
IMPROVEMENT OF INSTRUCTIONAL SERVICES	Budget	Budget	Previous FY	Percent
Salaries-Classroom Teachers	\$ 129,866	\$ 129,927	\$ 61	0.05 %
Salaries-Certified Substitutes	53,250	—	(53,250)	(100.00) %
Stipends	97,300	—	(97,300)	(100.00) %
Salaries-Clerical	438,071	499,748	61,677	14.08 %
Salaries-Other Management Personnel	801,598	1,029,202	227,604	28.39 %
Salaries-Other Administrative Personnel	8,565,042	9,174,224	609,182	7.11 %
Salaries-Other	1,434,900	(715,966)	(2,150,866)	(149.90) %
Employee Benefits	3,421,225	3,697,716	276,491	8.08 %
Subtotal-Salaries and Benefits	14,941,252	13,814,851	(1,126,401)	(7.54)%
Purchased Professional Tech Services	1,372,220	2,152,208	779,988	56.84 %
Repair & Maintenance Building & Equipment	79,529	152,577	73,048	91.85 %
Communication	27,765	27,765	—	— %
Travel Employees	41,770	80,245	38,475	92.11 %
Supplies	456,430	1,101,063	644,633	141.23 %
Purchase of Software	1,345,819	1,797,359	451,540	33.55 %
Expendable Equipment	10,289	2,789	(7,500)	(72.89) %
Books and Periodicals	1,305,456	487,645	(817,811)	(62.65) %
Dues and Fees	97,656	169,332	71,676	73.40 %
Other Expenditures	700	—	(700)	(100.00) %
Subtotal-Other Costs	4,947,634	6,179,882	1,232,248	24.91 %
Total Expenditures-Improvement Instructional Services	\$ 19,888,886	\$ 19,994,733	\$ 105,847	0.53 %

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

INSTRUCTIONAL STAFF TRAINING

Positions by Function

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

No full-time positions are budgeted for this function.



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Expenditures by Function

	FY 2021 - 2022	FY 2022 - 2023	Increase/ (Decrease) From Previous FY	Increase/ (Decrease) From Previous FY Percent
INSTRUCTIONAL STAFF TRAINING	Budget	Budget		
Salaries-Certified Substitutes	\$ 90,000	\$ —	\$ (90,000)	(100.00) %
Stipends	184,224	—	\$ (184,224)	(100.00) %
Employee Benefits	—	—	\$ —	— %
Subtotal-Salaries and Benefits	274,224	—	(274,224)	(100.00)%
Purchased Professional Tech Services	70,000	70,000	\$ —	— %
Travel Employees	6,000	6,000	\$ —	— %
Supplies	36,000	36,000	\$ —	— %
Purchase of Software	54,063	54,063	\$ —	— %
Dues and Fees	5,000	10,000	\$ 5,000	100.00 %
Subtotal-Other Costs	171,063	176,063	5,000	2.92 %
Total Expenditures-Instructional Staff Training	\$ 445,287	\$ 176,063	\$ (269,224)	(60.46)%

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

EDUCATIONAL MEDIA SERVICES

Positions by Function

Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.

Budgeted Positions	FY 2022	FY 2023	Increase (Decrease)
Media Paraprofessional	13.00	29.00	16.00
Media Specialist	63.00	63.00	—
Total Educational Media Services	76.00	92.00	16.00



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Expenditures by Function

	FY 2021 - 2022	FY 2022 - 2023	Increase/(Decrease)	Increase/(Decrease)
EDUCATIONAL MEDIA SERVICES	Budget	Budget	From Previous FY	From Previous FY Percent
Salaries-Certified Substitutes	\$ 21,342	\$ —	\$ (21,342)	(100.00)%
Salaries-Clerical	273,670	333,151	59,481	21.73%
Salaries-Librarian Media Specialist	4,508,982	4,876,978	367,996	8.16%
Employee Benefits	1,760,403	1,893,353	132,950	7.55%
Subtotal-Salaries and Benefits	6,564,397	7,103,482	539,085	8.21%
Supplies	20,000	32,500	12,500	62.50%
Purchase of Software	152,101	64,640	(87,461)	(57.50)%
Books and Periodicals	288,771	298,646	9,875	3.42%
Subtotals-Other Costs	460,872	395,786	(65,086)	(14.12)%
Total Expenditures-Educational Media Services	\$ 7,025,269	\$ 7,499,268	\$ 473,999	6.75%

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

GENERAL ADMINISTRATION

Positions by Function

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

Budgeted Positions	FY 2022	FY 2023	Increase (Decrease)
School Board Members	9.00	9.00	—
Superintendent	1.00	1.00	—
Deputy, Asst, Area Superintendent	7.00	7.00	—
Legal Personnel	1.00	12.00	11.00
Clerical	12.00	1.00	(11.00)
Other Management Personnel	1.25	1.00	(0.25)
Other Administrative Personnel	10.00	12.00	2.00
Total General Administration	41.25	43.00	1.75



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Expenditures by Function

GENERAL ADMINISTRATION	FY 2021 - 2022 Budget	FY 2022 - 2023 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
Salaries-School Board Members	\$ 172,572	\$ 219,600	\$ 47,028	0.272512342674362
Salary-Superintendent	326,610	326,610	\$ —	— %
Salaries-Dep., Asst., Area, Superintendent	1,253,922	1,253,922	\$ —	— %
Salaries-Clerical	584,273	643,242	\$ 58,969	10.09 %
Salaries-Legal Personnel	149,701	118,866	\$ (30,835)	(20.60) %
Salaries-Other Management Personnel	179,226	298,294	\$ 119,068	66.43 %
Salaries-Other Administrative Personnel	1,132,709	1,038,816	\$ (93,893)	(8.29) %
Salaries-Other	7,500	(38,826)	\$ (46,326)	(617.68) %
Employee Benefits	1,128,436	1,222,867	\$ 94,431	8.37 %
Subtotal-Salaries and Benefits	4,934,949	5,083,391	148,442	3.01 %
Purchased Professional Tech Services	1,690,629	1,876,929	\$ 186,300	11.02 %
Repair & Maintenance Building & Equipment	2,300	7,730	\$ 5,430	236.11 %
Communication	130,900	130,900	\$ —	— %
Travel Employees	32,312	99,300	\$ 66,988	207.32 %
Travel of Board Members	18,733	19,534	\$ 801	4.27 %
Other Purchased Services	25,250	25,250	\$ —	— %
Supplies	112,790	211,547	\$ 98,757	87.56 %
Supplies-Technology Related	5,638	17,638	\$ 12,000	212.84 %
Expendable Equipment	693	7,193	\$ 6,500	937.95 %
Expendable Computer Equipment	11,500	31,500	\$ 20,000	173.91 %
Books and Periodicals	13,085	25,085	\$ 12,000	91.71 %
Purchase of Equipment	4,807	4,000	\$ (807)	(16.79) %
Dues and Fees	177,878	224,985	\$ 47,107	26.48 %
Other Expenditures	500	500	\$ —	— %
Subtotal-Other Costs	2,227,015	2,682,091	455,076	20.43 %
Total Expenditures-General Administration	\$ 7,161,964	\$ 7,765,483	\$ 603,519	8.43 %

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

SCHOOL ADMINISTRATION

Positions by Function

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

Budgeted Positions	FY 2022	FY 2023	Increase (Decrease)
Principals	65.00	65.00	—
Assistant Principals	125.00	129.00	4.00
Clerical	204.00	213.00	9.00
Other Administrative Personnel	1.00	2.00	1.00
Total School Administration	395.00	410.00	15.00



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Expenditures by Function

SCHOOL ADMINISTRATION	FY 2021 - 2022 Budget	FY 2022 - 2023 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
Salaries-Certified Substitutes	\$ —	\$ —	\$ —	— %
Salaries-Principals	6,884,763	8,703,391	\$ 1,818,628	26.42 %
Salaries-Assistant Principals	10,856,357	13,255,681	\$ 2,399,324	22.10 %
Salaries-Clerical	5,808,574	5,777,500	\$ (31,074)	(0.53) %
Salaries-6 Extra Days Custodians	—	—	\$ —	— %
Salaries-Other Management Personnel	121,037	151,095	\$ 30,058	24.83 %
Salaries-Other Administrative Personnel	126,879	162,878	\$ 35,999	28.37 %
Salaries-Other	—	(334,908)	\$ (334,908)	— %
Employee Benefits	8,555,427	9,809,877	\$ 1,254,450	14.66 %
Subtotal-Salaries and Benefits	32,353,037	37,525,514	5,172,477	15.99 %
Repair & Maintenance Building & Equipment	300,500	300,500	\$ —	— %
Communications	541,700	537,918	\$ (3,782)	(0.70) %
Travel Employees	970	970	\$ —	— %
Supplies	574,478	1,630,128	\$ 1,055,650	183.76 %
Supplies - Technology Related	—	—	\$ —	— %
Contracts Payable	—	—	\$ —	— %
Purchase of Software	1,000	—	\$ (1,000)	(100.00) %
Expendable Equipment	100,000	401,933	\$ 301,933	301.93 %
Books and Periodicals	250	250	\$ —	— %
Purchase of Equipment	109,135	333,135	\$ 224,000	205.25 %
Dues and Fees	81,600	90,000	\$ 8,400	10.29 %
Other Expenses	3,000	20,000	\$ 17,000	566.67 %
Subtotal-Other Costs	1,712,633	3,314,834	1,602,201	93.55 %
Total Expenditures-School Administration	\$ 34,065,670	\$ 40,840,348	\$ 6,774,678	19.89 %

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

BUSINESS SUPPORT SERVICES

Positions by Function

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

Budgeted Positions	FY 2022	FY 2023	Increase (Decrease)
Clerical	3.00	3.00	—
Accountant	2.00	2.00	—
Procurement Specialist	1.00	1.00	—
Other Management Personnel	3.00	3.00	—
Other Administrative Personnel	30.20	33.00	2.80
Total Business Support Services	39.20	42.00	2.80



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Expenditures by Function

	FY 2021 - 2022	FY 2022 - 2023	Increase/(Decrease)	Increase/(Decrease)
	Budget	Budget	From Previous FY	From Previous FY
				Percent
BUSINESS SUPPORT SERVICES				
Salaries-Clerical	\$ 114,682	\$ 125,047	\$ 10,365	9.04 %
Salaries-Accountant	101,002	111,575	\$ 10,573	10.47 %
Salaries-Maintenance, Security, Warehouse	79,038	160,423	\$ 81,385	102.97 %
Salaries-Other Management Personnel	438,982	452,047	\$ 13,065	2.98 %
Salaries-Other Administrative Personnel	1,599,987	2,239,004	\$ 639,017	39.94 %
Salaries-Other	1,200	150,000	\$ 148,800	12400.00 %
Employee Benefits	829,188	1,097,518	\$ 268,330	32.36 %
Subtotal-Salaries and Benefits	3,164,079	4,335,614	1,171,535	37.03 %
Purchased Professional Tech Services	1,125,083	560,554	\$ (564,529)	(50.18) %
Repair & Maintenance Building & Equipment	3,800	3,800	\$ —	— %
Rental Equipment & Vehicles	2,128	2,128	\$ —	— %
Insurance	342,123	432,370	\$ 90,247	26.38 %
Communications	7,700	4,993	\$ (2,707)	(35.15) %
Travel Employees	12,546	12,946	\$ 400	3.19 %
Other Purchased Services	500	1,700	\$ 1,200	240.00 %
Supplies	120,278	120,416	\$ 138	0.11 %
Purchase of Software	87,000	85,997	\$ (1,003)	(1.15) %
Expendable Equipment	6,114	6,114	\$ —	— %
Expendable Computer Equipment	38,500	37,000	\$ (1,500)	(3.90) %
Books and Periodicals	400	—	\$ (400)	(100.00) %
Dues and Fees	28,228	30,396	\$ 2,168	7.68 %
Subtotal-Other Costs	1,774,400	1,298,414	(475,986)	(26.83) %
Total Expenditures-Business Support Services	\$ 4,938,479	\$ 5,634,028	\$ 695,549	14.08 %

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

MAINTENANCE AND OPERATIONS

Positions by Function

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

Budgeted Positions	FY 2022	FY 2023	Increase (Decrease)
Clerical	10.00	10.00	—
Maintenance Personnel	193.70	193.00	(0.70)
Campus Security	38.00	38.00	—
Custodians	280.00	285.00	5.00
Other Management Personnel	2.00	3.00	1.00
Other Administrative Personnel	9.00	9.00	—
Total Maintenance & Operations	532.70	538.00	5.30



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Expenditures by Function

	FY 2021 - 2022 Budget	FY 2022 - 2023 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
MAINTENANCE AND OPERATIONS				
Salaries-Clerical	\$ 349,152	\$ 414,522	\$ 65,370	18.72 %
Salaries-Maintenance, Security, Warehouse	10,348,927	11,228,487	879,560	8.50 %
Salaries-Custodial Personnel	7,412,278	8,651,157	1,238,879	16.71 %
Salaries-Other Management Personnel	304,353	313,478	9,125	3.00 %
Salaries-Other Administrative Personnel	672,475	723,934	51,459	7.65 %
Employee Benefits	7,021,511	7,634,695	613,184	8.73 %
Subtotal-Salaries and Benefits	26,108,696	28,966,273	2,857,577	10.94 %
Purchased Professional Tech Services	2,367,636	2,278,135	(89,501)	(3.78) %
Water-Sewer-Sanitation	3,577,087	3,577,087	—	— %
Sanitation	572,757	572,757	—	— %
Pest Control	155,000	200,000	45,000	29.03 %
Repair & Maintenance-Building & Equipment	809,600	832,100	22,500	2.78 %
Rental of Land or Buildings	—	—	—	— %
Rental Equipment & Vehicles	3,600	3,600	—	— %
Rental Computer Equipment	6,500	6,500	—	— %
Insurance Policy	859,495	1,448,587	589,092	68.54 %
Communication	68,300	69,800	1,500	2.20 %
Travel Employees	26,809	47,150	20,341	75.87 %
Other Purchased Services	500	1,000	500	100.00 %
Supplies	3,337,864	2,218,825	(1,119,039)	(33.53) %
Purchase of Software	18,000	108,000	90,000	500.00 %
Expendable Equipment	50,522	681,755	631,233	1249.42 %
Expendable Computer Equipment	1,462,500	—	(1,462,500)	(100.00) %
Purchased Food	1,500	—	(1,500)	(100.00) %
Energy-Electricity	11,594,204	11,493,833	(100,371)	(0.87) %
Books and Periodicals	4,000	6,000	2,000	50.00 %
Purchase of Equipment	—	3,000,000	3,000,000	— %
Dues and Fees	5,500	5,500	—	— %
Other Expenses	26,600	256,500	229,900	864.29 %
Subtotal-Other Costs	24,947,974	26,807,129	1,859,155	7.45 %
Total Expenditures-Maintenance & Operations	\$ 51,056,670	\$ 55,773,402	\$ 4,716,732	9.24 %

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

STUDENT TRANSPORTATION

Positions by Function

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

Budgeted Positions	FY 2022	FY 2023	Increase (Decrease)
Clerical	3.00	4.00	1.00
Bus Drivers	380.00	380.00	—
Transportation Personnel	151.00	151.00	—
Other Management Personnel	1.00	1.00	—
Other Administrative Personnel	2.00	2.00	—
Total Student Transportation	537.00	538.00	1.00



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Expenditures by Function

	FY 2021 - 2022 Budget	FY 2022 - 2023 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
STUDENT TRANSPORTATION				
Salaries-Clerical	\$ 106,543	\$ 148,058	\$ 41,515	38.97 %
Salaries-Bus Drivers	8,046,694	8,740,424	693,730	8.62 %
Salaries-Transportation Mech, Other Transp. Personnel	3,194,873	4,445,956	1,251,083	39.16 %
Salaries-Other Management Personnel	244,924	123,517	(121,407)	(49.57) %
Salaries-Other Administrative Personnel	469,319	199,806	(269,513)	(57.43) %
Other Salaries	—	(1,981,997)	(1,981,997)	— %
Employee Benefits	5,147,093	5,821,335	674,242	13.10 %
Subtotal-Salaries and Benefits	17,209,446	17,497,099	287,653	1.67 %
Purchased Professional Tech Services	509,890	600,000	90,110	17.67 %
Repair & Maintenance-Building & Equipment	2,085,619	1,655,805	(429,814)	(20.61) %
Student Transport	50,000	50,000	—	— %
Insurance	998,629	1,639,021	640,392	64.13 %
Communication	19,000	39,000	20,000	105.26 %
Travel Employees	23,000	23,000	—	— %
Other Purchased Services	33,000	33,000	—	— %
Supplies	20,000	75,000	55,000	275.00 %
Expendable Equipment	10,000	10,000	—	— %
Energy-Electricity and Fuel	2,952,709	3,460,000	507,291	17.18 %
Purchase of Equipment	730,000	6,300,000	5,570,000	763.01 %
Other Expenditures	55,000	100,000	45,000	81.82 %
Subtotal-Other Costs	7,486,847	13,984,826	6,497,979	86.79 %
Total Expenditures-Student Transportation	\$ 24,696,293	\$ 31,481,925	\$ 6,785,632	27.48 %

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

CENTRAL SUPPORT SERVICES

Positions by Function

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

Budgeted Positions	FY 2022	FY 2023	Increase (Decrease)
Clerical	13.00	14.00	1.00
Other Management Personnel	9.00	10.00	1.00
Other Administrative Personnel	79.00	90.00	11.00
Total Central Support Services	101.00	114.00	13.00



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Expenditures by Function

	FY 2021 - 2022	FY 2022 - 2023	Increase/(Decrease)	Increase/(Decrease)
CENTRAL SUPPORT SERVICES	Budget	Budget	From Previous FY	From Previous FY Percent
Salaries-Certified Substitutes	\$ 6,045	\$ —	\$ (6,045)	(100.00) %
Stipends	12,800	—	\$ (12,800)	(100.00) %
Salaries-Clerical	457,964	546,037	\$ 88,073	19.23 %
Salaries-Other Management Personnel	1,346,992	1,353,795	\$ 6,803	0.51 %
Salaries-Other Admin Personnel	4,938,437	5,201,476	\$ 263,039	5.33 %
Salaries-Other	153,000	(299,657)	\$ (452,657)	(295.85) %
Employee Benefits	2,296,679	2,592,578	\$ 295,899	12.88 %
Subtotal-Salaries and Benefits	9,211,917	9,394,229	182,312	1.98 %
Purchased Professional Tech Services	1,219,316	2,342,216	\$ 1,122,900	92.09 %
Contracted Services - Teachers	—	—	\$ —	— %
Repair & Maintenance-Building & Equipment	31,475	131,475	\$ 100,000	317.71 %
Repair & Maintenance-Technology	148,100	209,000	\$ 60,900	41.12 %
Rental Equipment & Vehicles	3,140	3,140	\$ —	— %
Rental Computer Equipment	1,500	—	\$ (1,500)	(100.00) %
Communication	328,080	325,580	\$ (2,500)	(0.76) %
Travel Employees	33,775	78,775	\$ 45,000	133.23 %
Services Purchased From MRESA	27,527	16,527	\$ (11,000)	(39.96) %
Other Purchased Services	48,000	4,248,000	\$ 4,200,000	8750.00 %
Supplies	97,638	200,333	\$ 102,695	105.18 %
Supplies-Technology Related	53,500	92,000	\$ 38,500	71.96 %
Purchase of Software	803,190	225,886	\$ (577,304)	(71.88) %
Expendable Equipment	500	17,500	\$ 17,000	3400.00 %
Expendable Computers Equipment	44,000	8,512	\$ (35,488)	(80.65) %
Food Purchased	—	—	\$ —	— %
Books and Periodicals	29,909	5,160	\$ (24,749)	(82.75) %
Purchase of Equipment	143,189	239,924	\$ 96,735	67.56 %
Dues and Fees	81,790	117,235	\$ 35,445	43.34 %
Other Expenditures	21,190	113,690	\$ 92,500	436.53 %
Subtotal-Other Costs	3,115,819	8,374,952.6	(6,355,262)	(203.97)%
Total Expenditures-Central Support Services	\$ 12,327,736	\$ 17,769,181	\$ 5,441,445	44.14 %

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

OTHER SUPPORT SERVICES

Positions by Function

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

No full-time positions are budgeted for this function.



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Expenditures by Function

	FY 2021 - 2022 Budget	FY 2022 - 2023 Budget	Increase/ (Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
OTHER SUPPORT SERVICES				
Salaries-Other Administrative Personnel	\$ 5,915	\$ —	\$ (5,915)	(100.00) %
Employee Benefits*	4,224,012	4,045,872	(178,140)	(4.22) %
Subtotal-Salaries and Benefits	4,229,927	4,045,872	(184,055)	(4.35)%
Purchased Professional Technical Services	5,000	5,000	—	— %
Rental Equipment & Vehicles	14,010	22,595	8,585	61.28 %
Subtotal-Other Costs	19,010	27,595	8,585	45.16 %
Total Expenditures-Other Support Services	\$ 4,248,937	\$ 4,073,467	\$ (175,470)	(4.13)%

* Increase due to Workmen's Compensation guideline change.

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

OTHER OUTLAYS

Positions by Function

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

No full-time positions are budgeted for this function.



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

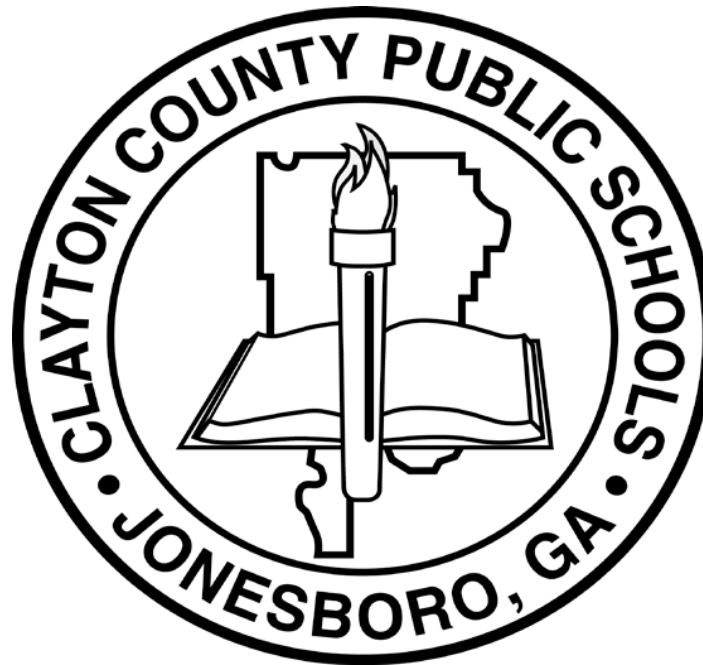
FISCAL YEAR 2022-2023

Expenditures by Function

	FY 2021 - 2022 Budget	FY 2022 - 2023 Budget	Increase/ (Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
OTHER OUTLAYS				
Other Expenses	\$ 2,000	\$ —	\$ (2,000)	(100.00) %
Transfer to Other Funds	1,210,000	1,212,000	\$ 2,000	0.17 %
Total Expenditures-Other Outlays	\$ 1,212,000	\$ 1,212,000	\$ —	— %
 Grand Total Expenditures (General Fund)	 \$ 519,441,327	 \$ 555,302,301	 \$ 34,028,306	 6.55 %
 Total Positions	 6,238.40	 6,561.00	 322.60	 5.2 %

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Special Revenue Funds

	FY 2022	FY 2023
Beginning Balance:	\$ —	
Revenue:		
Local	\$ —	\$ —
State	4,279,088	9,941,749
Federal	137,482,461	179,446,686
Total Revenue	142,316,580	189,388,435
Transfers In	598,000	—
Total Projected Sources Available	142,914,580	189,388,435
Expenditures:		
Instruction	\$ 108,938,515	\$ 118,293,803
Student Support Services	7,274,302	13,259,026
Improvement of Instruction	2,558,052	1,359,751
Instructional Staff Training	17,752,373	30,175,580
Media Services	—	—
Federal Grant Administration	1,220,119	1,385,273
General Administration	2,084,907	6,430,282
School Administration Services	781,185	794,452
Business Support Services	—	—
Maintenance & Operations	320,998	12,315,760
Transportation	841,604	280,030
Central Support Services	—	4,027,734
Other Support Services	—	—
Non-Instructional Services	—	—
School Nutrition	1,142,528	1,145,992
Other Outlays	—	—
Facility Planning/Construction	—	—
Subtotal	\$ 142,914,583	\$ 189,467,683
Transfers Out	—	—
Total Expenditures	142,914,583	189,467,683
Ending Fund Balance	(3)	(79,248)
Total Projected Expenditures & Fund Balance	\$ 142,914,580	\$ 189,388,435

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Description	Funding Source	Current FY 2022	Projected FY 2023
<u>Adult Education</u>			
This grant represents federal funds flowing through the Technical College System of Georgia to provide literacy, GED preparation and English as a Second Language (ESOL) for adult learners and out-of-school youth over the age of 16.	Federal	\$ 5,900	\$ 5,900
	State	325,840	634,584
	Local	13,600	—
	Total	\$ 345,340	\$ 640,484
<u>ChildTec</u>			
This grant represents state funds from Georgia Department of Human Services, Division of Family and Children Services, to assist teen parents by building self-esteem, improving school attendance and grades leading to graduation. It provides a safe and secure learning environment for infants and toddlers while teen parents complete high school.	State	\$ 292,936	\$ 321,400
	Local	—	—
	Total	\$ 292,936	\$ 321,400
<u>CTAE - Perkins IV Grant - Professional Development</u>			
This grant represents federal funds flowing through the Georgia Department of Education to provide targeted professional learning opportunities for Career and Technical Education personnel.	Federal	\$ 665,450	\$ 667,398
<u>Education for Homeless Children and Youth</u>			
This grant represents federal funds flowing through the Georgia Department of Education to provide instructional tutors and counselors to work with homeless children and youth same academic standards required of all students in Clayton County to ensure they meet the same academic standards required of all students.	Federal	\$ 193,543	\$ 101,020
<u>Fresh Fruit and Vegetable Program</u>			
This grant represents federal funds flowing through the Georgia Department of Education to provide all children in participating elementary schools with a variety of fresh fruits and vegetables throughout the school day.	Federal	\$ 1,142,528	\$ 1,105,168
<u>Georgia Pre-Kindergarten Program</u>			
This grant represents funds from Bright From the Start - Georgia Department of Early Care and Learning. The Pre-K program is a lottery funded educational program to prepare four-year-old children with the learning experience needed to prepare for kindergarten.	State	\$ 2,018,576	\$ 4,659,300
<u>Georgia State University - CrestEd</u>			
This grant represents US Department of Education federal funds flowing through Georgia State University to improve the quality and support for beginning teachers.	Federal	\$ 351,500	\$ 332,500

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Description	Funding Source	Current FY 2022	Projected FY 2023
<u>GNETS State Grant</u>			
This grant represents state funds from the Georgia Department of Education to provide comprehensive, community-based services to students with severe emotional and behavioral disorders and students with autism in Clayton and Fulton Counties and the City of Atlanta. The program empowers students to become competitively productive members of society.	State	\$ 3,939,648	\$ 4,053,115
<u>GNETS Federal VI B Special Project</u>			
This grant represents federal funds flowing through the Georgia Department of Education to supplement state funds which provide comprehensive, community-based services to students with severe emotional and behavioral disorders and students with autism in Clayton and Fulton Counties and the City of Atlanta.	Federal	\$ 537,865	\$ 836,168
<u>SADD</u>			
This grant represents federal funds flowing through Georgia's Governors Office of Highway Safety to provide students with the best prevention tools possible to deal with the issues of underage drinking, other drug use, risky and impaired driving, and other destructive decisions	Federal	\$ 60,500	\$ 60,500
<u>Special Education High Capacity Grant</u>			
This grant represents federal funds flowing through the Georgia Department of Education to provide additional instructional support for students with disabilities.	Federal	\$ 8,840	\$ 8,840
<u>Special Education Preschool - Regular Project</u>			
This grant represents federal funds flowing through the Georgia Department of Education to provide educational assistance for special needs pre-kindergarten students.	Federal	\$ 261,524	\$ 271,904
<u>Title IV-B Special Education Flow Through</u>			
This grant represents federal fund flowing through the Georgia Department of Education to provide educational assistance for special needs students.	Federal	\$ 17,412,775	\$ 17,105,792
<u>Title IV-B IDEA Preschool</u>			
This grant represents federal fund flowing through the Georgia Department of Education to provide educational assistance for special needs per kindergarten students.	Federal	\$ 566,369	\$ 446,096
<u>Title I-A - Improving the Academic Achievement of the Disadvantaged</u>			
This grant represents federal funds flowing through the Georgia Department of Education to provide supplemental funds to be used to narrow the educational gap between disadvantaged children and other children in those areas where the highest concentration of children from low-income families attend school.	Federal	\$ 14,907,368	\$ 28,403,103
<u>Title I-A - School Improvement</u>			
This grant represents federal funds flowing through the Georgia Department of Education to provide supplement	Federal	\$ 1,457,296	\$ 2,376,707

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

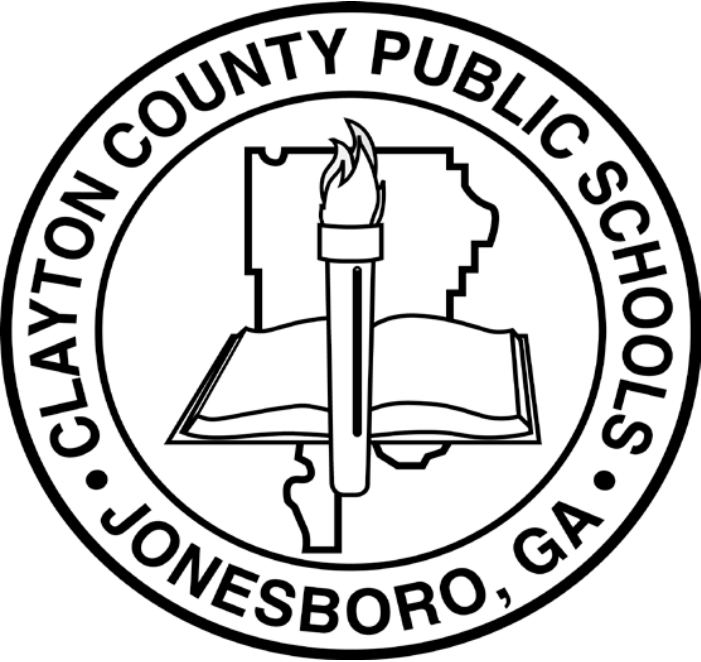
FISCAL YEAR 2022-2023

Description	Funding Source	Current FY 2022	Projected FY 2023
<u>Title II-A - Improving Teacher Quality</u>			
This grant represents federal funds flowing through the Georgia Department of Education to increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools. This grant also provides additional funding for staff development and recruitment.	Federal	\$ 3,418,966	\$ 2,148,808
<u>Title III-A Limited English Proficiency (LEP)</u>			
This grant represents federal funds flowing through the Georgia Department of Education to fund supplemental programs and provides instructional support for LEP students.	Federal	\$ 440,618	\$ 994,204
Total Special Revenue Funds		<u>\$ 142,914,580</u>	<u>\$ 189,388,435</u>



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Enterprise Fund - School Nutrition

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

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

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

In FY 2022 - 2023, CCPS will continue to participate in the USDA's Community Eligibility Provision Program, also known as CEP. Information about CEP can be found in Section 104 (a) of the Healthy, Hunger-Free Kids Act Law of 2010. CEP amends the National School Lunch Act to provide an alternative way to qualify directly certified households eligible for free and reduced price meals. Participation in CEP allows all CCPS students to receive breakfast and lunch meals at no cost for up to four consecutive years. It also eliminates the need to process free and reduced priced meal applications. CCPS was initially approved to participate in CEP beginning July 1, 2013. CEP was re-certified July 2015 through June 30, 2019.

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

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

Grant Assistance:

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

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



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Enterprise Fund - School Nutrition	School Nutrition	
	Budget FY 2022	Budget FY 2023
Beginning Balance	\$ —	\$ 28,000,000
Revenue:		
Local	1,207,128	1,207,120
State	1,019,342	1,019,342
Federal	37,171,420	37,171,416
Total Revenue Anticipated	39,397,890	39,397,878
Beginning Unreserved Fund Balance 7-1-2020	15,042,673	
Transfer from Other Funds	—	—
Total Revenues and Transfers In	54,440,563	39,397,878
Total Funds Available	\$ 54,440,563	\$ 39,397,878
Expenditures:		
Salaries	\$ 9,426,290	\$ 15,182,711
Benefits	5,284,258	7,632,686
Total Salaries and Fringes	14,710,548	22,815,397
Purchased Prof Tech Services	10,000	10,000
Cleaning Service	85,000	85,000
Repair and Maint. Bldg and Equip.	200,000	200,000
Repair and Maint. Technology	1,500	1,500
Communication	200	200
Travel Employees	60,000	60,000
Other Purchased Services	500	500
Supplies	1,500,000	1,540,000
Supplies - Technology Related	500	500
Purchase of Software	100,000	100,000
Expendable Equipment	20,000	20,000
Expendable Computer Equipment	—	—
Energy-Electricity	388,630	388,630
Food (Including USDA Commodities)	14,514,946	14,578,821
Books and Periodicals	4,000	4,000
Purchase of Equipment	1,500,000	19,500,000
Dues and Fees	5,000	5,000
Indirect Cost	1,500,000	1,500,000
Other Expenses	3,500	3,500
Total Operating Expenditures	19,893,776	37,997,651
Transfers to Other Funds	—	—
Total Expenditures & Transfers	34,604,324	60,813,048
Ending Fund Balance	19,836,239	6,584,831
Total Expenditures & Fund Balance	\$ 54,440,563	\$ 67,397,878

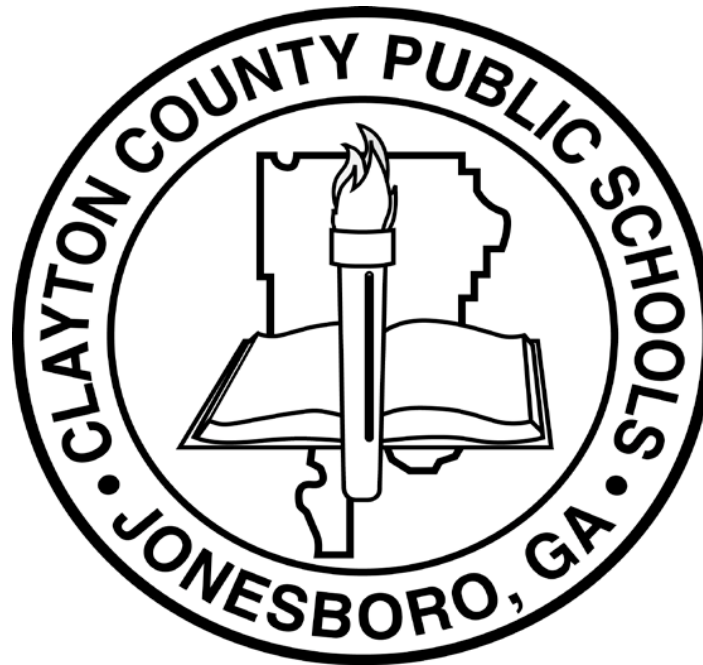
CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

	Campus Kids		Performing Arts Center		Printing Services		Stadium		TOTAL FUNDS	
	Budget FY 2022	Budget FY 2023	Budget FY 2022	Budget FY 2023	Budget FY 2022	Budget FY 2023	Budget FY 2022	Budget FY 2023	Budget FY 2022	Budget FY 2023
Beginning Balance	\$ 491,382		\$ 82,356		\$ 202,432		\$ 357,789		\$ 1,659,750	\$ 1,133,959
Revenue - Local										
Interest Earned	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Local Other	(4,009,499)	3,389,303	(102,809)	75,510	(414,766)	418,303	(824,908)	220,475	(5,351,982)	4,103,592
Total Revenue Anticipated	(4,009,499)	3,389,303	(102,809)	75,510	(414,766)	418,303	(824,908)	220,475	(5,351,982)	4,103,592
Transfer from General Fund	—	—	—	—	—	—	(230,000)	646,085	(230,000)	646,085
Total Revenues and Transfers In	(4,009,499)	3,389,303	(102,809)	75,510	(414,766)	418,303	(1,054,908)	866,560	(5,581,982)	4,749,677
Total Funds Available	\$ (3,518,117)	\$ 3,389,303	\$ (20,453)	\$ 75,510	\$ (212,334)	\$ 418,303	\$ (697,119)	\$ 866,560	\$ (4,448,023)	\$ 4,749,677
Expenditures:										
Salaries	\$ 2,963,868	\$ 2,696,181	\$ 36,841	\$ 38,661	\$ —	\$ —	\$ 35,784	\$ 15,000	\$ 3,036,493	\$ 2,749,842
Benefits	578,941	465,888	19,562	20,058	—	—	—	610	598,503	486,556
Purchased Services	44,538	44,538	2,450	2,450	—	—	101,931	385,000	148,919	431,987
Repair and Maint Bldg and Equip	1,500	1,500	—	—	—	—	81,768	8,618	83,268	10,118
Rental Equipment and Vehicles	—	—	—	—	82,651	82,651	5,588	5,588	88,239	88,239
Communication	500	500	1,300	1,300	—	—	—	—	1,800	1,800
Travel - Employee	2,035	2,035	—	—	—	—	9,500	9,500	11,535	11,535
Other Purchased Services	1,000	1,000	—	—	—	—	51,281	20,000	52,281	21,000
Supplies	62,053	62,054	3,041	3,041	319,917	319,917	2,367	4,942	387,378	389,954
Supplies-Technology Related	—	—	—	—	—	—	—	—	—	—
Purchase of Software	65,180	65,180	—	—	—	—	—	—	65,180	65,180
Expendable Equipment	5,400	5,400	—	—	—	—	545,535	166,287	550,935	171,687
Expendable Computer Equip.	6,435	6,435	—	—	—	—	—	—	6,435	6,435
Books & Periodicals	—	—	—	—	—	—	—	—	—	—
Purchased Food	—	—	—	—	—	—	—	3,150	—	3,150
Purchase of Equipment	—	—	—	—	2,198	5,735	150,000	99,685	152,198	105,420
Dues and Fees	4,235	4,235	—	—	10,000	10,000	31,113	25,000	45,348	39,235
Other Expenses	34,358	34,358	10,000	10,000	—	—	40,041	43,933	84,399	88,291
Total Expenditures	3,770,043	3,389,303	73,194	75,510	414,766	418,303	1,054,908	787,312	5,312,911	4,670,429
Transfers to Other Funds	—	—	—	—	—	—	—	—	—	—
Total Expenditures & Transfers	\$ 3,770,043	\$ 3,389,303	\$ 73,194	\$ 75,510	\$ 414,766	\$ 418,303	\$ 1,054,908	\$ 787,312	\$ 5,312,911	\$ 4,670,429
Ending Fund Balance	(6,796,778)	—	(11,291)	—	(424,668)	—	(1,394,238)	79,248	(8,626,975)	79,248
Total Expenditures & Fund Bal.	\$ (3,026,735)	\$ 3,389,303	\$ 61,903	\$ 75,510	\$ (9,902)	\$ 418,303	\$ (339,330)	\$ 866,560	\$ (3,314,064)	\$ 4,749,677

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Capital Projects Budget

Sources of Funds:	<u>FY 2023 CAPITAL FUND</u>
Beginning of Year Cash	
State Capital Outlay Revenue	\$ 1,711,932.00
Sales Tax Receipts	\$ 60,000,000.00
Delta Foundation Grant	\$ —
Interest Income	\$ 10,000.00
Total Sources of Funds	<u><u>\$ 121,721,932.00</u></u>
Expenditures:	
Construction	\$ 124,001,932.00
Salaries	\$ 720,000.00
Total Expenditures and End-of-Year-Balance	<u><u>\$ 124,721,932.00</u></u>

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

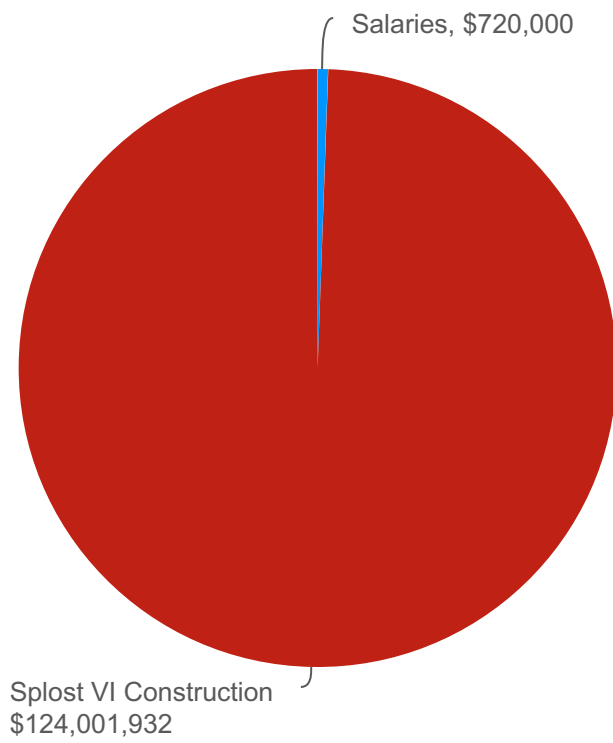
FISCAL YEAR 2022-2023

Capital Projects Budget

Expenditures:	FY 2023 SPLOST VI FUND
Construction	\$ 124,001,932
Salaries	\$ 720,000
Total Expenditures	<u>\$ 124,721,932</u>

Expenditures:

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET
FISCAL YEAR 2022-2023



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

SPLOST Expenditures by Project

Contingency		
Construction	\$	60,750,000
Purchased Professional Services	\$	850,000
Supplies	\$	197,353
Equipment Greater than \$5K	\$	197,353
Expendable Equipment Less than \$5K	\$	197,353
Expendable Computer Equipment	\$	197,353
Projects		
New Morrow High School - Construction	\$	12,620,000
New Morrow High School - Design	\$	265,020
New Graduation Facility	\$	27,500,000
New Graduation Facility-Purchased Professional Services	\$	1,960,000
New Forest Park Middle	\$	17,500,000
New Forest Park Middle-Purchased Professional Services	\$	1,767,500
Total Construction	\$	124,001,932
Salaries	\$	720,000
Total Expenditures	\$	124,721,932

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

SPLOST V Capital Outlay - Remaining State Funds To Be Received

Adamason MS	\$	156,088
Brown ES	\$	124,526
Mt. Zion ES	\$	63,893
North Clayton MS	\$	126,604
Pointe South MS	\$	136,718
Riverdale HS Renovation	\$	347,034
Jonesboro High School FY18	\$	230,265
Jonesboro High School FY20	\$	526,804
Forest Park Middle School--FY2024	\$	5,546,647

Total Remaining Funds to be Received

\$ 7,258,579

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Expenditures by Object - Capital Funds

OBJECT	DESCRIPTION	FY 2023 Budget Amount
142	Salaries-Clerical	\$ 50,000
181	Salaries-Maint/Tran Mch/Sec/Warehouse	—
186	Salaries-Custodial Personnel	—
190	Salaries-Other Mgt Personnel	162,100
191	Salaries-Other Admin Personnel	262,848
195	Salaries-Terminal Leave Payments	—
199	Salaries-Other	—
100 - PERSONAL SERVICES - SALARIES		474,948
210	State Health Insurance	79,380
220	Medicare	10,440
230	Teachers Retirement System	137,232
290	Other (Life Insurance, Disability, ERS, etc.)	18,000
200 - PERSONAL SERVICES - EMPLOYEE BENEFITS		245,052
300	Purchased Professional Tech Services	4,842,520
300 - PURCHASED PROFESSIONAL & TECHNICAL SERVICES		4,842,520
610	Supplies	197,353
611	Supplies-Technology Related	—
615	Expendable Equipment	197,353
616	Expendable Computer Equipment	197,353
600 - SUPPLIES		592,059
715	Land Improvements	—
720	Bldg Acquisition Const Improvement	118,370,000
730	Purchase Of Equipment	197,353
734	Purchase Of Computers	—
700 - PROPERTY		118,567,353
Grand Total Capital Projects Expenditures		\$ 124,721,932

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Expenditures by Function - Capital Projects

Function	DESCRIPTION	FY 2023 Budget Amount
	Salaries & Benefits	\$ 720,000
	Professional Services	—
	Facilities Acquisition & Construction Services	\$ 124,001,932
4000 - FACILITIES ACQUISITION & CONSTRUCTION SERVICES		124,721,932
Grand Total Capital Projects Expenditures		\$ 124,721,932



CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

SCHOOL	SQUARE FOOTAGE	REVISED SF 2019	IU	ACREAGE	CONSTRUCTION & RENOVATION YRS	CAPACITY
Elementary Schools						
Anderson Elementary	56,176	56,680	30	15	1971, 1996, 1999, 2013	450
Arnold Elementary	57,177	59,638	33	12	1963, 1966, 1976, 1989, 2001, 2018	500
Brown Elementary	81,615	80,547	49	15	1975, 1980, 1996, 2019	775
Callaway Elementary	105,494	104,889	58	25.4	2002, 2007	900
Church Street Elementary	78,651	79,913	52	14.2	1966, 1967, 1976, 1980, 1983, 1986, 2001, 2013	825
East Clayton Elementary Leased	68,818	68,818	42	16	1958, 1962, 1971, 1981, 2001	650
East Clayton Elementary	120,091	120,091	59	32.44	2018	900
Edmonds Elementary	57,307	58,191	30	13	1957, 1965, 1976, 1996, 2000, 2016	450
Fountain Elementary	77,648	77,648	42	23.1	1952, 1959, 1965, 1976, 2014	650
Harper Elementary	105,994	106,854	58	27.63	2002, 2010, 2014	900
Hawthorne Elementary	102,500	103,289	58	25	1998, 2007, 2012	900
Haynie Elementary	72,332	71,746	47	23.2	1969, 1971, 1980, 1996, 2000, 2012	737
Hendrix Drive Elementary	54,748	56,278	30	8	1955, 1959, 1966, 1976, 1996, 2002, 2012	450
Huie Elementary	71,569	71,081	43	15	1966, 1968, 1980, 1996, 2002	675
Jackson Elementary	105,209	104,841	58	20	2003, 2009, 2011	900
Kay R. Pace School of the Arts	57,094	57,094	15		2019,	450
Kemp Elementary	71,882	74,068	45	35.5	1981, 1996	700
Kemp Primary	90,229	90,065	46	14.5	2004, 2011	650
Kilpatrick Elementary	75,379	72,260	41	14	1973, 1980, 1987, 2004, 2018	650
King Elementary	92,044	91,852	45	16.81	2003, 2011	700
Lake City Elementary	59,390	58,642	30	14.5	1957, 1996, 2001, 2014	450
Lake Ridge Elementary	94,662	94,138	49	16	1994, 2007, 2014	775
Lee Street Elementary	54,220	54,101	32	11	1960, 1961, 1967, 1985, 1987, 2017	475
Marshall Elementary	89,854	90,174	46	38.86	2004, 2012	725
McGarrah Elementary	74,827	74,729	48	16.7	1967, 1970, 1981, 1996, 2013	750
Michelle Obama STEM Elementary Academy	169,000	169,000	87	125	2021,	1,200
Morrow Elementary	54,382	61,950	31	14	1952, 1956, 1957, 1960, 1962, 1996, 2016	465
Mount Zion Elementary	85,815	76,503	46	12	1976, 1980, 1982, 1987, 2019	725
Mount Zion Primary	93,275	93,205	51	12.58	2008	750
Northcutt Elementary	79,394	77,030	48	20	1970, 1980, 1983, 1987, 2001, 2013	750
Oliver Elementary	70,702	75,187	43	13	1976, 1980, 1996, 2014	675
Pointe South Elementary	57,441	74,607	44	15	1981, 1986, 2000, 2011, 2013	685
Old Riverdale Elem	0	0	0	0	1954, 1955, 1959, 1967, 1971, 1980, 1987, 2001	0
New Riverdale Elementary	106,905	108,324	51	18	2012	800
River's Edge Elementary	100,820	101,094	54	16	1994, 2008	863
Smith Elementary	109,716	110,065	68	20.75	2000, 2008	1,065

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

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Suder Elementary	79,783	82,493	49	20	1966, 1968, 1986, 2002, 2015, 2018	775
Swint Elementary	72,665	76,899	48	20	1968, 1971, 1980, 1986, 1987, 2001, 2013	750
Tara Elementary	85,846	88,155	46	17.5	1964, 1967, 1980, 1996, 2001, 2011, 2014	725
West Clayton Elementary	65,508	66,159	39	12	1964, 1976, 1980, 1996, 2014	600
SUBTOTAL: 40	3,206,162	3,238,298	1791	798.67		27,815
Middle Schools						
Adamson Middle	120,015	113,033	49	25	1977, 1981, 1986, 1998, 2019	775
Babb Middle	103,443	106,596	49	18	1966, 1967, 1986, 1987, 2000, 2013	775
Forest Park Middle	85,884	94,697	40	9.77	1940, 1951, 1964, 1986, 2000, 2013	615
Jonesboro Middle	128,170	128,188	56	37.26	2004, 2011	885
Kendrick Middle	143,724	144,359	68	35	1996, 2008	1,100
Lovejoy Middle	112,801	121,041	47	25	1990, 2000, 2013	740
Morrow Middle	171,727	174,539	73	24	2010	1,175
Mundy's Mill Middle	119,752	121,761	55	23	1973, 1982, 1986, 2000, 2013	875
North Clayton Middle	107,374	126,128	62	20	1969, 1982, 2000, 2008, 2019	1,000
Pointe South Middle	160,835	137,106	72	30	1978, 1980, 1985, 2000, 2011, 2019	1,165
Rex Mill Middle	152,570	146,303	69	27.12	2007, 2011	1,115
Riverdale Middle	139,581	125,047	64	30.6	1968, 1970, 1973, 1974, 1975, 1979, 1980, 2001, 2010	1,025
Roberts Middle	146,007	144,337	69	35	1996, 2008, 2013, 2014	1,425
Roberts Perf Arts Wing	57,094	57,094	18		2014	
Sequoyah Middle	128,170	128,188	56	39.08	2005, 2011	890
Eddie J. White Middle Academy	201,679	205,143	88	45.344	2010	1,435
SUBTOTAL: 15	2,078,826	2,073,560	935	424.174		14,995
High Schools						
Drew High School	297,918	296,499	106	63.6	2009	2,050
Drew High School Aux Gym	20,941	20,752			2012	
Elite Scholars Academy	128,721	128,721	48		2017	700
Forest Park High	166,685	175,951	88	29	1962, 1967, 1976, 1980, 2000, 2013	1,688
Forest Park Vocational	41,604	39,138			1973, 2013	
Forest Park High Aux Gym	20,590	20,392			2011	
Jonesboro High	154,119	152,025	93	35	1963, 1968, 1980, 2011	1,785
Jonesboro Vocational	55,400	47,440			1975	
Jonesboro High Aux gym	18,638	18,003			2011	
Lovejoy High	231,852	231,706	98	38	1989, 1997, 2005, 2010	1,900
Morrow High (not incld. Elite Scholars)	132,552	124,556	73	51	1970, 1981, 2013	1,375
Morrow Vocational	67,564	65,874			1977, 1980, 1990, 2013	
Morrow Magnet Elite Scholars (Old Morrow Middle)	79,829	105,478	45	21	1967, 1972	750
Mount Zion High	233,593	230,925	85	35.7	1990, 1998, 2007	1,625

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

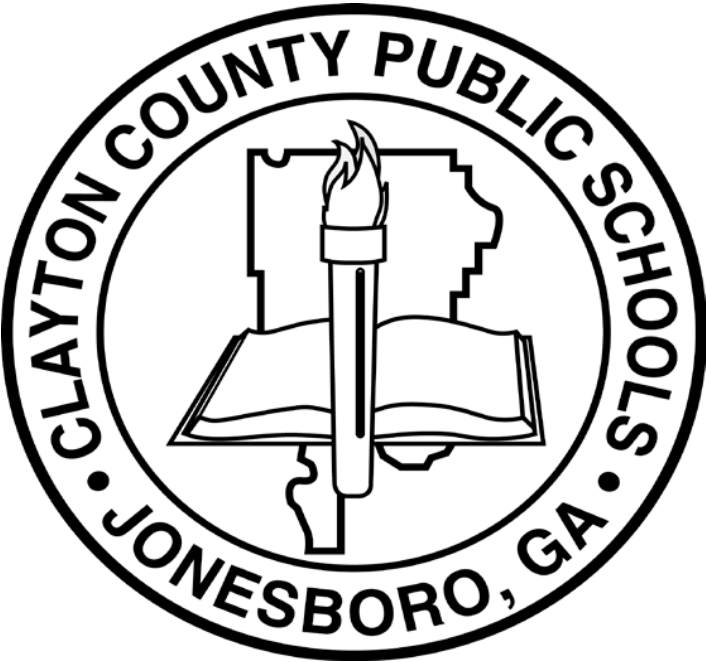
Mundy's Mill High	292,512	259,909	100	97.1	2002, 2008	1,925
Mundy's Mill High Aux Gym	20,941	20,703			2013	
North Clayton High	140,119	118,858	76	30	1967, 1978, 2004, 2012	1,437
North Clayton Vocational	54,019	52,611			1976, 2012	
N.Clayton High Aux Gym	17,519	17,355			2011	
Riverdale High	130,699	124,054	70	26.33	1977, 1978, 1981, 1983, 2000, 2019	1,325
Riverdale Vocational	72,368	53,767			1981, 2019	
Riverdale Gym	53,372	53,372	3		2017	
Stillwell Performing Arts Magnet	119,901	133,195	47	17.99	2015	850
SUBTOTAL: 11	2,551,456	2,491,284	932	444.72		17,410
Auxiliary Buildings						
Ash Street Center	43,450	43,450		5.3	1954, 2011	
Garden Walk Transportation Ctr.	5,076	5,076		11.72	2011	
Jonesboro Red/White Annex	11,815	11,815		1.49	1990	
Main Office	65,514	65,514		3.46	2002	
Maintenance	140,000	140,000		34.16	1968, 1982, 2000	
Morrow Annex	50,000	50,000		9.7	1979, 2012	
North Jonesboro Center	27,476	27,476		6	1954	
Performing Arts Center	55,457	55,457		20	1990, 2012	
Perry Learning Center	138,100	138,100	47	13.7	2006	
Tara Stadium	4,000	4,000		30	1968	
Technology Facility	23,428	23,428			2007	
Transportation	36,044	36,044		7	1966, 2001	
Twelve Oaks Stadium	7,890	7,890		4	1990	
WorkTec Center	19,347	19,347		3	1978	
Professional Learning Center	35,720	35,720			2007	
Red Annex	7,085	7,085				
Safety & Security	3,700	3,700			2019	
White Annex	7,085	7,085				
SUBTOTAL: 18	681,187	681,187		149.53		
TOTALS						
SQUARE FOOTAGE TOTALS				ACREAGE	FACILITY TOTALS	CAPACITY
ELEMENTARY SCHOOLS	3,206,162	3,238,298		798.67		27,815
MIDDLE SCHOOLS	2,078,826	2,073,560		424.174		14,995
HIGH SCHOOLS	2,551,456	2,491,284		444.72		17,410
UNDER CONSTRUCTION - NEW	0	0		0.00		0
AUXILLARY BUILDINGS	681,187	681,187		149.53		
GRAND TOTAL	8,517,631	8,484,329		1,817		60,220

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

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CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET
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CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

General Fund

Schools	FTE	Salary	Benefit	Other	Indirect	Total General Fund Budget	Average Cost Per Pupil
Elementary Schools							
ANDERSON	513	2,998,107	1,074,553	59,191	1,634,551	5,766,402	11,241
ARNOLD	466	3,093,379	1,124,006	57,360	1,484,797	5,759,542	12,360
BROWN	661	4,147,607	1,624,777	80,407	2,106,118	7,958,909	12,041
CALLAWAY	727	4,189,115	1,661,924	80,319	2,316,411	8,247,769	11,345
CHURCH STREET	745	4,300,866	1,525,306	56,073	2,373,764	8,256,009	11,082
EAST CLAYTON	617	3,312,519	1,291,229	67,305	1,965,922	6,636,975	10,757
EDMONDS	423	2,797,441	1,055,334	57,905	1,347,788	5,258,468	12,431
FOUNTAIN	517	3,460,181	1,338,926	54,431	1,647,296	6,500,834	12,574
HARPER	735	4,435,219	1,741,792	81,393	2,341,901	8,600,305	11,701
HAWTHORNE	824	4,939,990	1,879,490	58,467	2,625,478	9,503,425	11,533
HAYNIE	791	5,112,351	1,937,588	67,331	2,520,332	9,637,602	12,184
HUIE	683	4,112,688	1,640,645	78,144	2,176,216	8,007,693	11,724
JACKSON	570	3,779,082	1,343,238	91,617	1,816,168	7,030,105	12,334
KAY PACE FINE	491	2,672,484	1,017,122	11,700	1,564,454	5,265,760	10,725
KEMP	654	3,513,211	1,339,217	29,832	2,083,814	6,966,074	10,651
KEMP PRIMARY	666	3,679,153	1,432,219	74,156	2,122,049	7,307,577	10,972
KILPATRICK	616	4,099,933	1,520,039	72,375	1,962,736	7,655,083	12,427
KING	566	3,837,349	1,517,145	75,929	1,803,423	7,233,846	12,781
LAKE CITY	489	3,396,492	1,263,067	59,280	1,558,081	6,276,920	12,836
LAKE RIDGE	539	3,655,539	1,347,186	77,440	1,717,394	6,797,559	12,611
LEE STREET	559	3,514,306	1,347,189	62,429	1,781,119	6,705,043	11,995
MARSHALL	795	4,651,264	1,713,947	72,340	2,533,077	8,970,628	11,284
MCGARRAH	656	3,631,090	1,421,920	63,903	2,090,187	7,207,100	10,986
MICHELLE OBAMA	868	4,566,669	1,710,697	61,039	2,765,674	9,104,079	10,489
MORROW	491	3,461,367	1,284,175	68,248	1,564,454	6,378,244	12,990
MOUNT ZION	523	3,351,905	1,290,498	67,141	1,666,414	6,375,958	12,191

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Schools	FTE	Salary	Benefit	Other	Indirect	Total General Fund Budget	Average Cost Per Pupil
MOUNT ZION	534	3,243,196	1,263,645	63,794	1,701,463	6,272,098	11,746
NORTHCUTT	635	3,631,582	1,288,376	63,941	2,023,275	7,007,174	11,035
OLIVER	521	3,274,190	1,238,492	62,492	1,660,041	6,235,215	11,968
POINTE SOUTH	540	3,603,174	1,376,758	64,277	1,720,580	6,764,789	12,527
RIVERDALE	658	4,271,650	1,683,722	71,420	2,096,559	8,123,351	12,346
RIVER'S EDGE	683	3,635,198	1,372,608	69,086	2,176,216	7,253,108	10,619
SMITH	826	5,108,467	1,933,320	71,394	2,631,851	9,745,032	11,798
SUDER	583	3,728,505	1,490,161	68,370	1,857,590	7,144,626	12,255
SWINT	583	3,973,476	1,490,043	77,708	1,857,590	7,398,817	12,691
TARA	581	4,043,732	1,513,424	62,069	1,851,217	7,470,442	12,858
UNIDOS DUAL	418	2,890,036	1,058,544	47,608	1,331,857	5,328,045	12,747
WEST CLAYTON	486	2,850,913	1,132,613	50,676	1,548,522	5,582,724	11,487
PRE-K	-	482,533	169,635	14,000	-	666,168	-
ELEMENTARY	23,233	142,963,426	54,284,935	2,458,590	74,026,379	273,733,330	11,851
Middle Schools							
ADAMSON	593	3,659,161	1,381,789	74,594	1,889,452	7,005,589	11,814
BABB MIDDLE	904	5,289,600	1,996,141	77,900	2,880,379	10,244,924	11,333
FOREST PARK	680	3,861,617	1,392,397	73,923	2,166,657	7,495,274	11,022
JONESBORO	970	5,774,251	2,151,409	115,378	3,090,672	11,132,680	11,477
KENDRICK MIDDLE	743	4,571,077	1,651,880	87,837	2,367,391	8,678,928	11,681
LOVEJOY MIDDLE	0	49,778	8,973	27,100	-	85,851	-
MORROW MIDDLE	885	5,252,019	1,934,300	100,416	2,819,840	10,107,460	11,421
MUNDY'S MILL	732	4,374,305	1,604,684	101,770	2,332,342	8,413,833	11,494
NORTH CLAYTON	831	4,363,603	1,647,074	90,283	2,647,782	8,749,573	10,529
POINTE SOUTH	811	4,381,162	1,679,892	94,925	2,584,057	8,740,847	10,778
REX MILL MIDDLE	1064	5,439,651	2,103,361	96,032	3,390,181	11,030,289	10,367
RIVERDALE	693	3,894,086	1,388,872	86,759	2,208,078	7,578,488	10,936

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Schools	FTE	Salary	Benefit	Other	Indirect	Total General Fund Budget	Average Cost Per Pupil
ROBERTS MIDDLE	877	5,698,898	2,050,722	96,037	2,794,350	10,640,884	12,133
SEQUOYAH	866	4,662,443	1,819,562	96,160	2,759,301	9,338,332	10,783
EDDIE WHITE	1503	7,085,394	2,634,325	69,497	4,788,949	14,579,668	9,700
EDDIE WHITE	792	3,630,520	1,339,454	59,928	1,962,022	6,991,924	8,828
MIDDLE SCHOOLS	12,152	68,357,045	25,445,381	1,288,611	38,719,432	133,822,621	10,365
High Schools							
DREW HIGH	1663	8,253,932	3,036,036	212,977	5,298,750	16,801,695	10,103
FOREST PARK	1784	8,520,021	3,052,460	187,444	5,684,288	17,444,213	9,778
JONESBORO HIGH	1423	7,387,725	2,751,936	299,827	4,534,048	14,973,536	10,523
LOVEJOY HIGH	2080	9,098,462	3,339,669	203,923	6,627,421	19,269,475	9,264
MORROW HIGH	1939	8,369,019	3,066,072	1,342,961	6,178,158	18,956,210	9,776
MOUNT ZION	1312	6,995,692	2,594,753	165,011	4,180,373	13,935,829	10,622
MUNDY'S MILL	1684	8,113,796	2,947,276	171,532	5,365,662	16,598,266	9,856
NORTH CLAYTON	1234	5,575,941	2,079,724	134,656	3,931,845	11,722,166	9,499
RIVERDALE HIGH	1435	6,500,669	2,433,090	286,768	4,572,283	13,792,810	9,612
ELITE SCHOLARS	684	3,877,139	1,476,257	69,918	2,179,402	7,602,716	11,115
STILWELL SCHOOL	534	3,587,018	1,340,652	52,249	1,701,463	6,681,382	12,512
RESIDENTIAL		433,315	174,419	16,667		624,401	
HIGH SCHOOLS	15,772	76,712,729	28,292,344	3,143,933	50,253,693	158,402,699	10,242
DISTRICT TOTALS	51,157	288,033,200	108,022,660	6,891,134	162,999,503	565,946,497	10,309

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

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CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

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CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

GLOSSARY

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

Accounting System

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

Accrual Basis

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

Administration

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

Ad Valorem Taxes

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

Appropriation

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

Assessed Valuation

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

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

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Balance Sheet

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

Board of Education, District

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

Budget

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

Budget Amendments

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

Budget Calendar

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

Budget Message

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

Capital Budget

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

Capital Outlays

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

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Capital Program

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

Cash Basis

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

Certified Tax Digest

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

Cost Per Pupil

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

Encumbrance Accounting

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

Encumbrances

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

Fiscal Period

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

Fixed Assets

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

Fringe Benefits

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

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

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FTE (Full-Time Equivalency-State Funding)

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

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

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

Function (Classifications)

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

Fund

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

Fund Balance

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

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

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Fund, Capital Projects

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

Fund, Enterprise

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

Fund, General

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

Fund, Special Revenue

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

Fund, Trust and Agency – Fiduciary

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

Grant

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

Inter-Fund Transfers

Amounts transferred from one fund to another fund.

Lapse

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

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

Levy

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

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

Local Five Mill (Local Fair Share)

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

Medicare Tax

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

Mill

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

Millage Rate

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

Per Pupil (Expenditure)

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

Program Weights

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

Public Law 81-874 (Impact Aid)

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

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

QBE (Quality Basic Education) - Allotments

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

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

QBE Mid-Year Adjustment

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

Reserve

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

Revised Budget

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

Social Security

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

Source of Funds

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

Tax Digest

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

CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET

FISCAL YEAR 2022-2023

