

CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET FY 2024



CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

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CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET FISCAL YEAR 2023-2024



**CLAYTON COUNTY
PUBLIC SCHOOLS**

"Building A Better Tomorrow, Today!"

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. Anthony W. Smith
Interim Superintendent

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Vision/Aspiration Statement

- The vision of Clayton County Public School 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 competence 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 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

- Literacy for all
- Highly effective teachers, leaders and staff
- Safe, healthy and supportive learning environments
- Effective and sustainable operational practices
- Equitable systems
- Education in and through the arts

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Clayton County Public Schools (CCPS) is fully accredited through Cognia. The district offers a focused world-class program based on a challenging curriculum that is taught from pre-kindergarten through 12th grade. CCPS serves over 50,000 students and is the 6th largest school system in the state of Georgia. Clayton County Public Schools is located just 17 miles south of Downtown Atlanta, and the district is ranked among the 100 largest school districts in the U.S. Made up of nearly 70 schools and a variety of programs, the school system has over 7,400 employees.

Established with a district-wide theme of Building a Better Tomorrow, Today, CCPS is providing boundless opportunities for its students to be prepared to live and succeed in a global economy through an innovative, technology-based, STEM & STEAM approach to education. CCPS offers a variety of learning options such as traditional schools, fine arts magnet schools and/or programs, Career, Technical, and Agricultural Education (CTAE) Pathways, the International Baccalaureate Program, the Cambridge International Program, online/virtual courses, and Gifted Education Programs. As Clayton County houses the world's busiest airport - Hartsfield-Jackson International Atlanta Airport, the school district also provides state-of-the-art facilities for community and district growth and enrichment including the Clayton County Public Schools Performing Arts Center and the S. Truett Cathy Professional Learning Center.

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 have been recognized as being among the top 50 Best High Schools in the United States as published by the US News and World Report.
 - 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.
- CCPS is committed to ensuring that its high school graduates are able to live and compete successfully in a global society. This commitment is observable in a myriad of ways:
 - Since the state of Georgia began calculating and monitoring graduation rate in compliance with U.S. Department of Education rules focusing on a four-year cohort, CCPS has experienced a nine-year growth in the percent of students graduating (2011-2020) reflecting a 25.1 percentage point increase in the district-wide rate.
 - CCPS is advancing learning for all students by expanding access to accelerated mathematics, Advanced Placement, and Dual Enrollment to increase students' ability to take on a more rigorous course of study during high school in order to enhance their preparation for college.

CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

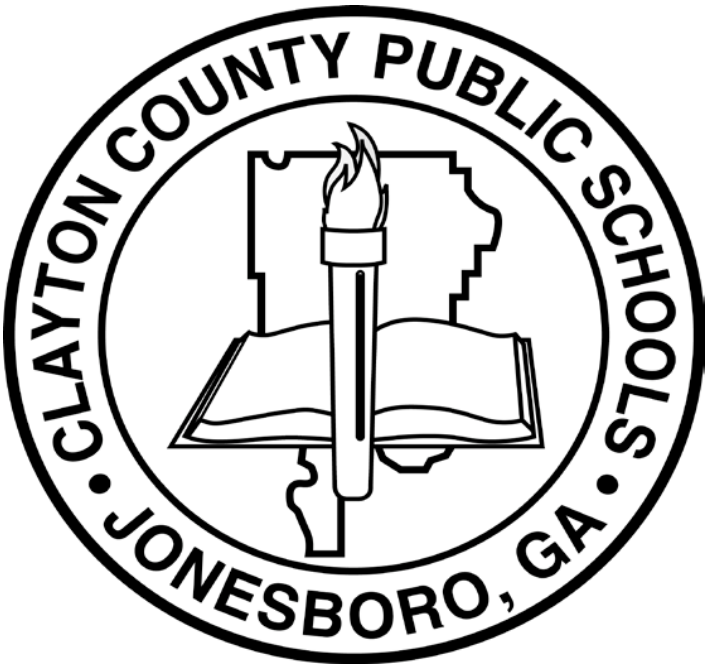
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- Ninety-five percent of the district's Career, Technical and Agricultural Education (CTAE) pathway completers graduate from high school; therefore, CCPS is cultivating the ultimate classroom to career experiences by aligning work-based learning and career pathways to industry demands to increase graduates' ability to secure high-skill, high-wage, and high-demand careers.
- CCPS has a thriving K-12 Fine Arts program and a state-of-the-art Performing Arts Center (PAC) that provides a stage for the community and schools and provides a venue for the performance of our Fine Arts Magnet programs and M.E. Stilwell School of the Arts. The PAC boasts a 6,000 square-foot auditorium stage with a seating capacity of 1,800. The auditorium features an electrically operated orchestra pit. There are two performance rooms. Each is supported with professionally enhanced sound and lighting.
- The district's School Choice program affords parents the opportunity to apply to schools that reflect the unique needs, interests, and talents of their children. Some of the programs include: Dual Immersion [Spanish, French, Chinese], Early College and Magnets programs, Cambridge Assessment International Education, etc.
- Learning extends into the summer with the district's highly acclaimed K-12 Summer STEM Camps, which include opportunities for summer internships, coding and robotics, programming and flying Drones, journalism camp, designing Smart Cities, and engaging in farm to table experiences, etc.

Stakeholders in Clayton County Public Schools have embarked on a deep exploration of what high-performing education systems around the world do - with high intention - in order to ensure noteworthy student outcomes. Through this critical analysis, the district anticipates that it will be redesigning systems in an effort to (1) increase students' readiness for early learning, (2) continue to attract the best and the brightest to lead and teach in our schools, and (3) ensure high-quality teaching and learning that continue to produce CCPS graduates who can think critically, communicate, collaborate, and create in meaningful ways. CCPS looks forward to prosperous future projects that will continue to set the district apart from others. In the near future, the district will construct its first future-ready college and career academy that will create a work-ready pipeline to help drive economic growth locally and beyond. The district continues to refine and expand all strategies focused toward graduating students on time, college, and career-ready.

Through the re-establishment of the Clayton County Public Schools Foundation, Inc., CCPS is steadily increasing its partnerships with businesses, collegiate and community organizations, government agencies, officials, and faith-based entities. While Foundation funds support numerous engagement initiatives and activities, its primary focus is awarding a substantial number of scholarships to graduating CCPS seniors. The district also actively engages the community through volunteer and mentoring opportunities and community partnerships.

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CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

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Executive Summary

Provided for review is the Fiscal Year 2024 proposed budget. The Board plans to adopt the Tentative FY 2024 Budget in May 2023 and the District plans to hold public hearings in June 2023 to allow citizens the opportunity to address the Board regarding the budget.

The total budget recommended by Interim Superintendent Anthony Smith is comprised of four funds as displayed below:

Funds Comprising the Total Budget

	FY 2023	FY 2024	Inc/(Dec)	% Inc/(Dec)
General Fund	\$ 555,146,497	\$ 641,724,250	\$ 86,577,752	13.5 %
Special Revenue Fund	189,388,434	174,200,296	(15,188,138)	-8.7 %
Capital Projects Fund	124,721,932	344,010,000	219,288,068	63.7 %
Enterprise Fund	65,692,776	65,940,579	247,803	0.38 %
Total Budget	\$ 934,949,639	\$ 1,225,875,125	\$ 290,925,485	23.7 %

Revenue Assumptions

- General Fund-Revenue projections include an increase in property tax revenues, due to an increase in assessed property values and new homes in Clayton County.
- General Fund- Georgia Department of Education increase of QBE due to the Governor's budget.
- General Fund-District is receiving additional funding for Safety and Security enhancements
- Special Revenue-COVID related emergency funds will end in FY 2024
- Capital Projects-District will procure revenue bonds in the amount of \$250 million

Expenditure Assumptions

- The employer-paid portion of employee benefits will increase will increase for all certified staff by \$7,090 per year per staff member for FY 2024 and all classified staff \$3,000 per staff member.
- Certified staff salary increased by \$2,000 per Governor's budget.
- Bus drivers, nurses, nutrition worker salary increased by 5.1% and custodians will receive a \$1,000 one-time supplement per Governor's budget
- District staff will receive a 3% cola
- Fuel, utility and supply cost will increase

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Executive Summary

Guided by the above assumptions, the FY 2024 funds will be used to ensure the district is in compliance with federal mandates, fund increases in insurance and address safety and security concerns of the district. 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.



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MISSION, VISION, BELIEF STATEMENTS AND GOALS

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CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

Strategic Goals

To increase and accelerate academic achievement in all content areas and literacy 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.

To recruit, develop, and retain highly qualified effective staff.

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

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.

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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Clayton County Public Schools Budget Development/Planning Calendar

Date	Event	Additional Information
October 2022	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 2022	Board approval of FY 2023 Budget Calendar	
November 2022	Hands-on/Virtual budget training in Munis for departments	
December 2022	Departmental budget review and planning for FY 2023	
December 2022	Departmental FY 2023 budgets and additional requests due to Budget office	
January - April, 2023	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 2023	Budget office finalizes budget request summary for Superintendent's review	

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Date	Event	Additional Information
January 2023	Budget request summary presented to Superintendent	
February 2023	Superintendent's budget decisions due to Budget office	
March 2023	Preparation of Superintendent's proposed budget by Budget office	
March 2023	Superintendent's proposed budget presented to Board of Education during work session	
April 2023	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 2023	Publication of budget advertisement in Clayton News Daily.	Required by law.
April 2023	First Public Budget Hearing	Required by law.
May 2023	Second Public Budget Hearing	Required by law.
June 2023	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 2023	Submission of TENTATIVE budget to Carl Vinson Institute	Required by law.
July 2023	Final adoption of millage rate by Board of Education	
September 2023	Transmittal of TENTATIVE budget to State Department	Required by law.
Dates are tentative and subject to change based on actions during the Legislative Session.		

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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.

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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	
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	
2024	20.00	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.

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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

<u>Program</u>	<u>FY 2023 Weight</u>	<u>FY 2023 Value</u>
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

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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 2024 by the GaDOE is \$2,702,535. The budget for FY22 was \$2,702,535

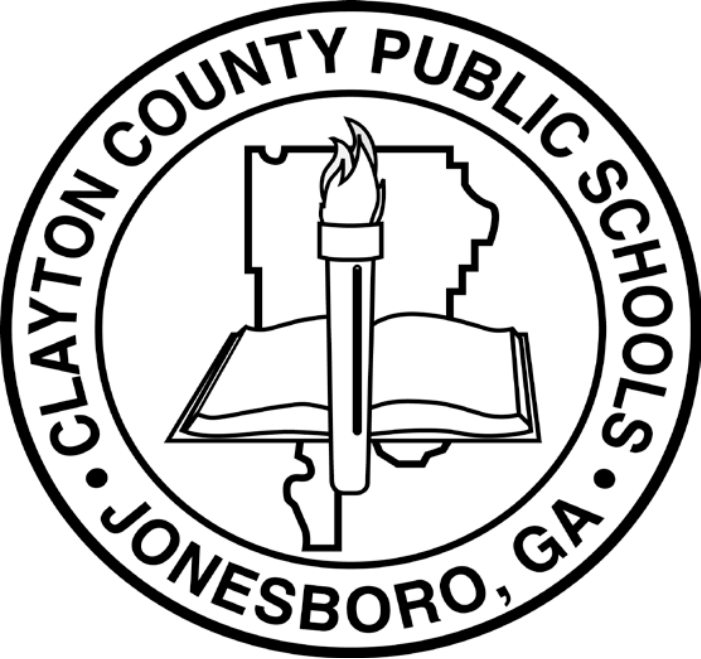
- ▶ **Local Five Mill** - In support of the QBE Act, each local board of education is required to provide local funds equivalent to a minimum of five mills. The Local Five Mill amount is calculated by the GaDOE and identified on the allotment sheet provided to each school system following the Georgia 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 2024 local Five Mill amount for Clayton County is \$47,406,701.

- ▶ **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 2024 is \$56,925,975.

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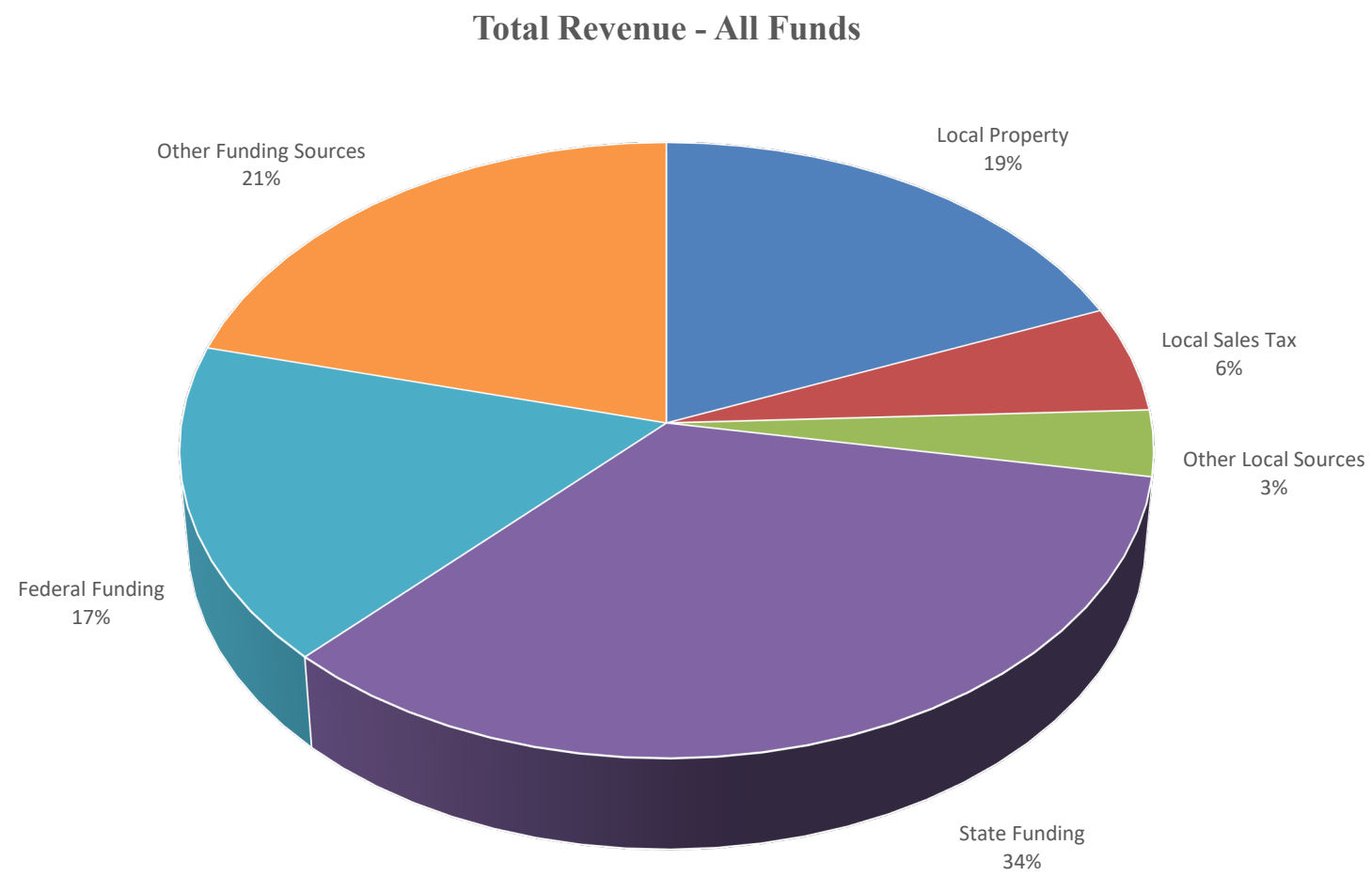
FISCAL YEAR 2023-2024

Budget - All Funds

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUND	CONSOLIDATED FUNDS
ANTICIPATED FUNDS AVAILABLE					
Local Property Taxes	\$ 224,075,406	\$ -	\$ -	\$ -	\$ 224,075,406
Local Sales Taxes	-	-	66,000,000		66,000,000
Other Local Sources	23,477,080	14,171.00	10,010,000	7,828,810	41,330,061
State Funding	386,660,384	8,921,718.00	15,000,000	1,019,342	411,601,444
Federal Funding	690,000	164,684,882.00	-	34,568,416	199,943,298
Other Financing Sources		-	250,000,000		250,000,000
TOTAL REVENUE ANTICIPATED	634,902,870	173,620,771.00	341,010,000	43,416,568	1,192,950,209
Other General Fund-General Fund Grants 1002-1200	6,821,380				6,821,380
Transfers From Other Funds/Other General Fund		579,525.00	-	630,475	1,210,000
Beginning Unassigned Fund Balance 7-1-2023	59,639,835	-			59,639,835
Beginning Assigned Fund Balance 7-1-2023	120,000,000	-	3,000,000	36,403,891	159,403,891
TOTAL FUNDS AVAILABLE	\$ 821,364,085	\$ 174,200,296	344,010,000	\$ 80,450,934	\$ 1,420,025,315
OPERATING BUDGET EXPENDITURES					
Instruction	\$ 380,525,382	37,431,384	\$ -	\$ -	\$ 417,956,766
Pupil Services	39,214,494	92,245,886	-	3,800	131,464,180
Improvement of Instructional Services	27,198,809	1,590,914	-	160,724	28,950,447
Instructional Staff Training	212,194	36,247,597	-	-	36,459,791
Educational Media Services	8,885,625	-	-	-	8,885,625
Federal Grant Administration	18898	1,745,804	-	-	1,764,702
General Administration	10,231,318	2,525,747	-	-	12,757,065
School Administration	43,212,672	814,780	-	-	44,027,452
Business Services	6,515,603	-	-	8,278	6,523,881
Maintenance and Operation	60,305,194	304,428	-	1,179,628	61,789,250
Student Transportation	34,084,985	188,588	-	34,358	34,307,931
Central Support Services	19,115,902	-	-	10,000	19,125,902
Other Support Services	4,171,794	-	-	1,000	4,172,794
School Food and Nutrition Services	-	1,105,168	-	60,127,292	61,232,460
Enterprise Operations	-	-	-	4,415,499	4,415,499
Facilities Acquisition and Construction Services	-		344,010,000	-	344,010,000
TOTAL OPERATING EXPENDITURES	633,692,870	174,200,296	344,010,000	65,940,579	1,217,843,745
Other General Fund-State Grants 1002-1200	6,821,380				6,821,380
Transfers To Other Funds/Other General Fund	1,210,000		-	-	1,210,000
TOTAL EXPENDITURES & TRANSFERS	641,724,250	174,200,296	344,010,000	65,940,579	1,225,875,125
End of Year Unassigned Fund Balance 6-30-2024	59,639,835	-	0		59,639,835
End of Year Assigned Fund Balance 6-30-2024	120,000,000	-	0	\$ 14,510,355	134,510,355
TOTAL EXPENDITURES & END OF YEAR BALANCE	\$ 821,364,085	\$ 174,200,296	\$ 344,010,000	\$ 80,450,934	\$ 1,420,025,314

CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

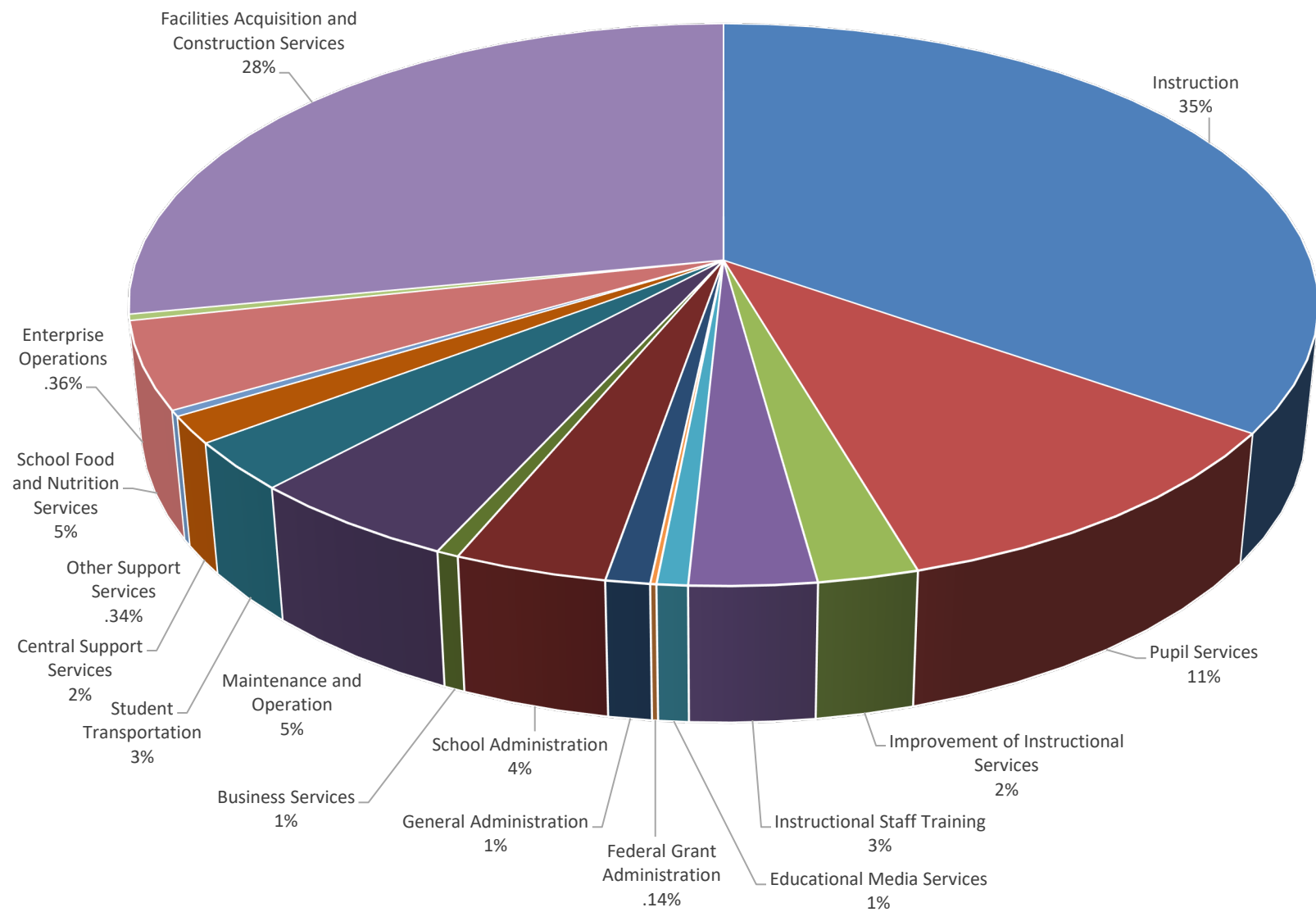
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CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

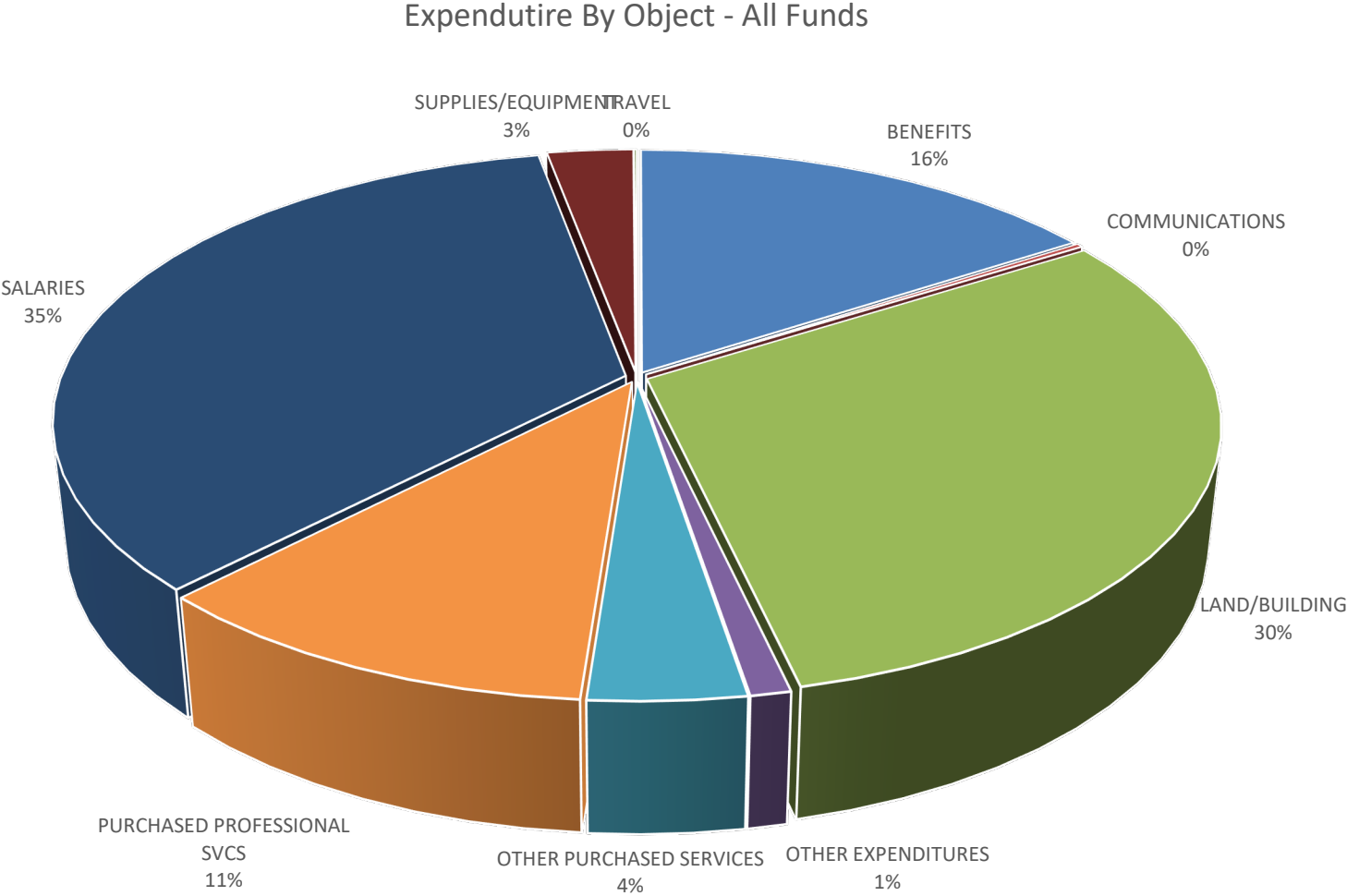
FISCAL YEAR 2023-2024

Expenditure by Function - All Funds



CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024



CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

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 2024, the proposed budget has 65.9% of funds earmarked for the costs associated with direct classroom instruction.



CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

General Fund History of Revenues, Expenditures, and Fund Balances

	FY 2022 ACTUALS		FY 2023 ACTUALS***		FY 2023 BUDGET	
ANTICIPATED FUNDS AVAILABLE						
Local Property Taxes	\$ 177,452,322	32.35%	\$ 170,660,303.00	42.84%	\$ 224,075,406	34.92%
Other Local Sources	5,883,322	1.07%	6,840,494.00	1.72%	23,477,080	3.66%
State Funding	364,525,281	66.46%	220,453,820.00	55.34%	386,660,384	60.25%
Federal Funding	642,677	0.12%	378,632.00	0.10%	690,000	0.11%
TOTAL REVENUE ANTICIPATED	548,503,602		398,333,249.00		634,902,870	
Other General Fund-General Fund Grants 1002-1200	0				6,821,380	1.06%
TOTAL FUNDS AVAILABLE	\$ 548,503,602	100%	\$ 398,333,249	100.00%	\$ 641,724,250	100.00%
OPERATING BUDGET EXPENDITURES						
Instruction	\$ 314,173,908	60.82%	199,497,734	53.93%	\$ 380,525,382	59.30%
Pupil Services	27,205,678	5.27%	24,412,243	6.60%	39,214,494	6.11%
Improvement of Instructional Services	17,667,778	3.42%	15,063,118	4.07%	27,198,809	4.24%
Instructional Staff Training	212,163	0.04%	270,898	0.07%	212,194	0.03%
Educational Media Services	7,044,691	1.36%	4,741,261	1.28%	8,885,625	1.38%
Federal Grant Administration	-	0.00%	-	0.00%	18898	0.00%
General Administration	6,925,739	1.34%	16,585,589	4.48%	10,231,318	1.59%
School Administration	37,949,175	7.35%	28,268,969	7.64%	43,212,672	6.73%
Business Services	5,950,116	1.15%	4,394,829	1.19%	6,515,603	1.02%
Maintenance and Operation	39,039,905	7.56%	36,075,356	9.75%	60,305,194	9.40%
Student Transportation	27,841,024	5.39%	22,402,772	6.06%	34,084,985	5.31%
Central Support Services	27,775,664	5.38%	11,215,564	3.03%	19,115,902	2.98%
Other Support Services	4,770,970	0.92%	6,962,011	1.88%	4,171,794	0.65%
TOTAL OPERATING EXPENDITURES	516,556,811		369,890,345		633,692,870	
Other General Fund-State Grants 1002-1200					6,821,380	1.06%
Transfers To Other Funds/Other General Fund	36	0.00%	1,904	0.00%	1,210,000	0.19%
TOTAL EXPENDITURES & TRANSFERS	\$516,556,847	100.00%	\$369,892,249	100%	\$641,724,250	100.00%
***Actuals as of March 31, 2023						

CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

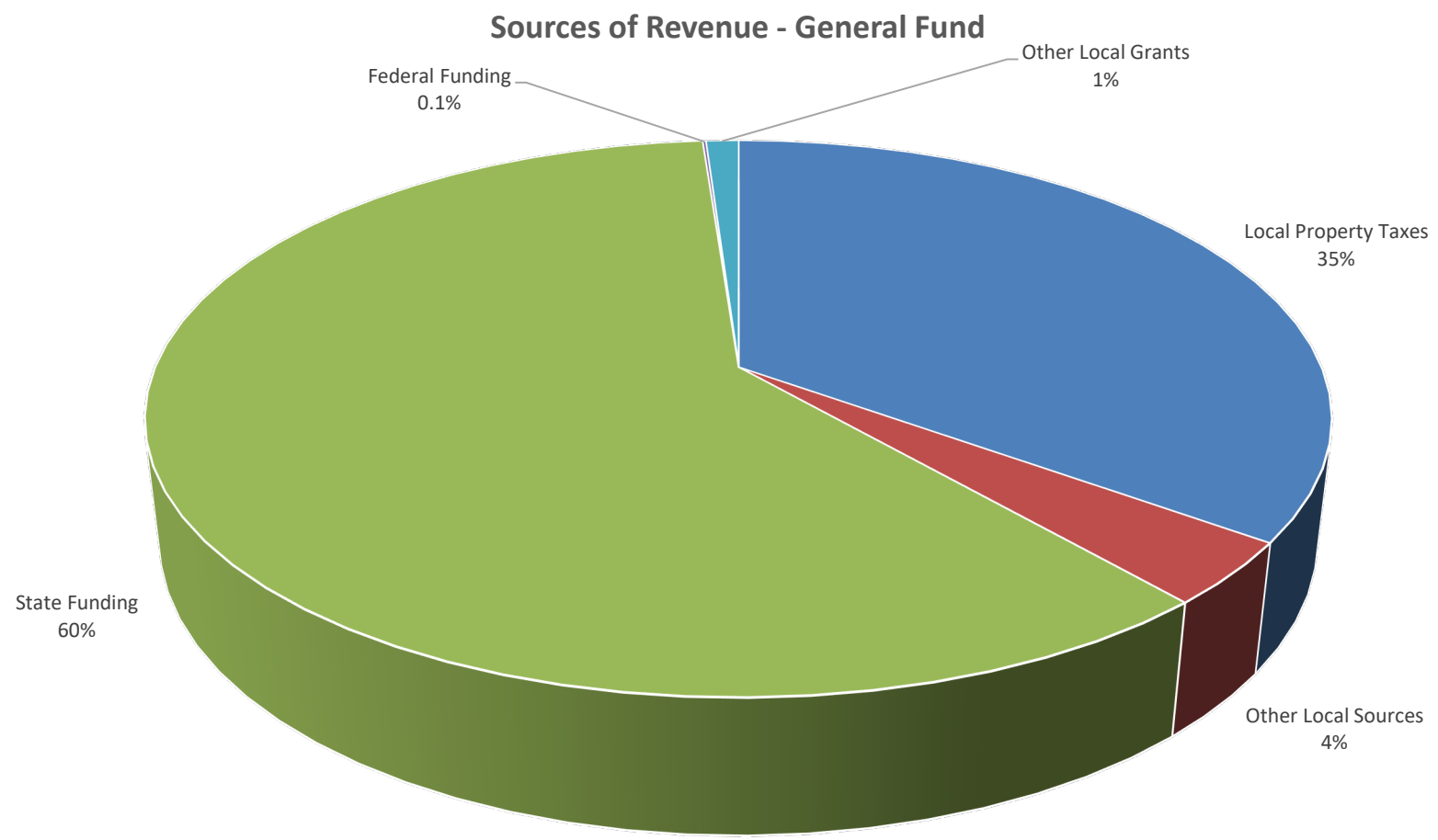
FISCAL YEAR 2023-2024

Summary of Revenues and Expenditures Comparison of Fiscal Year 2023 to Fiscal Year 2024

	FY 2022 - 2023 Budget	FY 2023 – 2024 Budget	Increase (Decrease) from Previous FY	% Change
ANTICIPATED FUNDS AVAILABLE				
Local Property Taxes	\$ 174,802,271.00	\$ 224,075,406	\$ 49,273,135	21.99%
Other Local Sources	23,477,080	23,477,080	-	0.00%
State Funding	349,381,296	386,660,384	37,279,088	9.64%
Federal Funding	690,000	690,000	-	0.00%
Other Local Grants		6,821,380	6,821,380	100.00%
TOTAL REVENUE ANTICIPATED	\$548,350,647	\$641,724,250	\$93,373,603	
OPERATING BUDGET EXPENDITURES				
Instruction	\$332,378,425	\$380,525,382	\$48,146,957	12.65%
Pupil Services	33,077,289	39,214,494	6,137,205	15.65%
Improvement of Instructional Services	18,763,092	27,198,809	8,435,717	31.02%
Instructional Staff Training	176,063	212,194	36,131	17.03%
Educational Media Services	7,499,268	8,885,625	1,386,357	15.60%
Federal Grant Administration	-	18,898	18,898	100.00%
General Administration	7,765,283	10,231,318	2,466,035	24.10%
School Administration	40,840,348	43,212,672	2,372,324	5.49%
Business Services	5,634,028	6,515,603	881,575	13.53%
Maintenance and Operation	52,617,599	60,305,194	7,687,595	12.75%
Student Transportation	26,223,120	34,084,985	7,861,865	23.07%
Central Support Services	17,769,181	19,115,902	1,346,721	7.05%
Other Support Services	4,250,937	4,171,794	(79,143)	-1.90%
TOTAL OPERATING EXPENDITURES	546,994,633	633,692,870	86,698,237	
Other General Fund-State Grants 1002-1200		6,821,380	6,821,380	100.00%
Transfers To Other Funds/Other General Fund	1,210,000	1,210,000	0	0.00%
TOTAL EXPENDITURES & TRANSFERS	\$548,204,633	\$641,724,250	\$93,519,617	

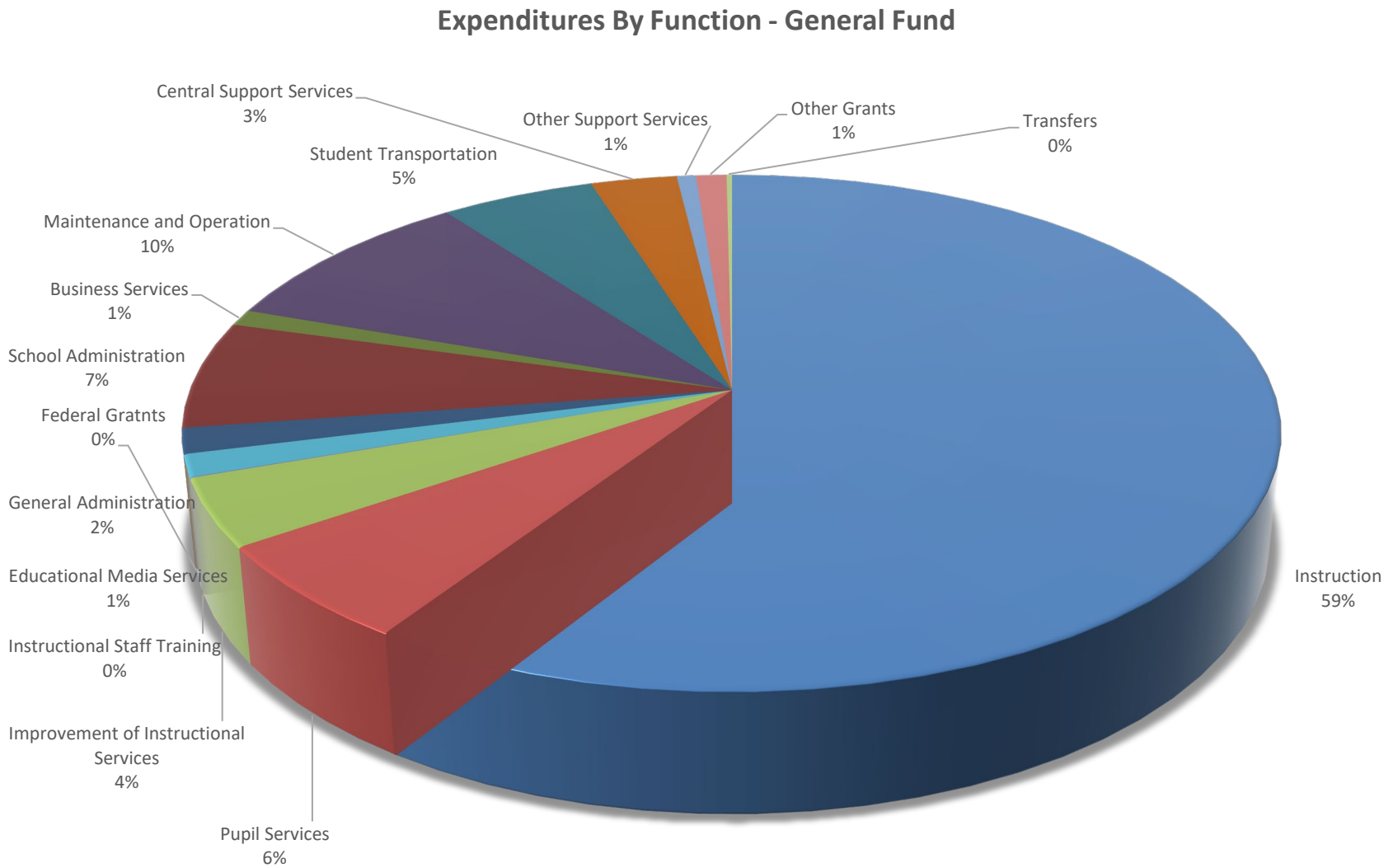
CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024



CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024



CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

Expenditures by Object - General Fund



CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

Object	Description	FY 2022 - 2023 Budget	FY 2023 - 2024 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease)) From Previous FY Percent
110	Salaries-Classroom Teachers	200,433,796	203,404,445	2,970,649	1.46%
111	Salaries-Board Members	219,600	219,600	-	0.00%
112	Salaries-Pre-Kindergarten Teachers	135,967	1,249,152	1,113,185	89.12%
113	Salaries-Certified Substitutes	6,264,575	1,000,000	(5,264,575)	-526.46%
114	Salaries-Non-Certified Substitutes	1,400,000	-	(1,400,000)	
116	Salaries-Professional Development Stipends	-	33,000	33,000	100.00%
118	Salaries-Art, Music, P.E. Teachers	20,876,443	21,679,660	803,217	3.70%
120	Salaries-Supert/RESA/Aavt Director	395,596	315,000	(80,596)	-25.59%
121	Salaries-Deputy, Assoc, Asst, Area Supt	1,253,922	1,923,377	669,455	34.81%
130	Salaries-Principals	8,703,391	8,699,709	(3,682)	-0.04%
131	Salaries-Assistant Principal	13,255,681	13,272,988	17,307	0.13%
140	Salaries-Aides and Paraprofessionals	14,813,194	14,657,582	(155,612)	-1.06%
142	Salaries-Clerical	11,804,576	11,268,779	(535,797)	-4.75%
145	Salaries-Interpreter	478,802	423,264	(55,538)	-13.12%
146	Salaries-Athletics Personnel	1,870,044	2,547,101	677,057	26.58%
148	Salaries-Accountant	111,575	111,062	(513)	-0.46%
151	Salaries-Legal Personnel	118,866	120,043	1,177	0.98%
161	Salaries-Technology Specialist	65,280	65,933	653	0.99%
163	Salaries-Nurse	2,050,003	1,975,304	(74,699)	-3.78%
164	Salaries-Phys/Occ/Mobility Therapist	265,840	251,627	(14,213)	-5.65%
165	Salaries-Librarian Media Specialist	4,901,960	4,947,896	45,936	0.93%
172	Salaries-Elementary Counselor	3,643,490	3,870,877	227,387	5.87%
173	Salaries-Secondary Counselor	6,846,114	7,080,317	234,203	3.31%
174	Salaries-School Psychologist	2,212,261	2,749,213	536,952	19.53%
176	Salaries-School Social Worker	2,468,571	2,582,231	113,660	4.40%
178	Salaries-Graduation Coaches	1,475,507	321,952	(1,153,555)	-358.30%
180	Salaries-Pupil Transportation Drivers	8,740,424	9,641,021	900,597	9.34%
181	Salaries-Maint/Trans Mech/Warehouse	15,834,866	14,842,236	(992,630)	-6.69%
186	Salaries-Custodial Personnel	8,651,157	8,954,433	303,276	3.39%
190	Salaries-Other Management Personnel	4,283,218	5,926,301	1,643,083	27.73%
191	Salaries-Other Admin Personnel	18,044,746	31,478,427	13,433,681	42.68%
195	Salaries-Other Compensation	-	-	-	
199	Salaries-Other	(4,067,696)	5,491,952	9,559,648	174.07%
100 Personal Services - Salaries		357,551,769	381,104,482	23,552,713	

CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

Object	Description	FY 2022 - 2023 Budget	FY 2023 - 2024 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
210	State Health Insurance	46,303,177	89,494,566	43,191,389	48.26%
220	FICA	-	-	-	
221	Medicare	4,941,416	5,150,103	208,687	4.05%
222	OASDI	1,926,150	1,215,202	(710,948)	-58.50%
230	Teachers Retirement System	66,004,015	69,583,131	3,579,116	5.14%
250	Unemployment Compensation	1,000,000	1,115,000	115,000	10.31%
260	Wokers Compensation	3,045,872	3,045,872	-	0.00%
290	Other Employee Benefits	3,100,056	3,334,418	234,362	7.03%
200 - Personal Services - Employee Benefits		126,320,686	172,938,292		
300	Purchased Professional Technical Services	20,999,246	20,339,613	(659,633)	-3.24%
321	Contracted Services - Teachers	1,312,267	1,312,267	-	
300 - Purchased Professional and Technical Services		22,311,513	21,651,880	(659,633)	
410	Water-Sewer-Sanitation	(11,850,156)	4,399,844	16,250,000	369.33%
430	Repair & Maint-Bldg & Equip	3,063,276	4,105,176	1,041,900	25.38%
432	Repair & Maint - Technology	209,000	209,000	-	
441	Rental of Land or Buildings	-	-	-	
442	Rental Equipment	290,861	293,555	2,694	0.92%
443	Rental Computer Equipment	6,500	6,500	-	
400 - Purchased Property Services		(8,280,519)	9,014,074	17,294,593	
519	Student Transport - Other Services	50,000	70,000	20,000	28.57%
520	Insurance	3,519,978	4,790,683	1,270,705	26.52%
530	Communication	1,521,467	1,471,979	(49,489)	-3.36%
580	Travel Employees	424,586	669,649	245,063	36.60%
585	Travel Board Memebers	19,534	60,218	40,684	67.56%
592	Services Purchased from M-RESA	16,527	10,000	(6,527)	-65.27%
595	Other Purchased Services	4,312,450	4,682,375	369,925	7.90%
596	Residential Facilities	16,667	16,667	(0)	
500- Other Purchased Services		9,881,209	11,771,570	1,890,361	

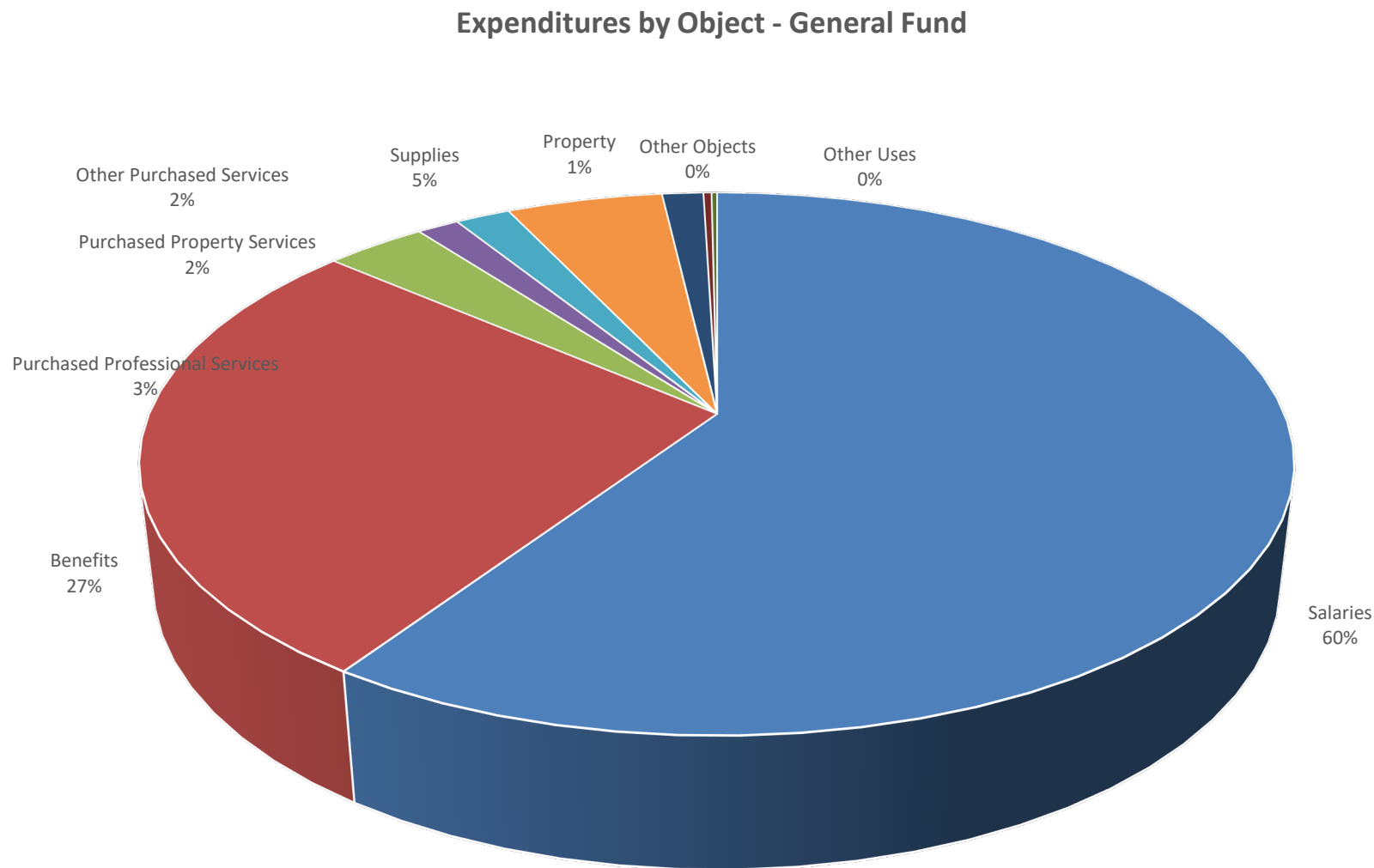
CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

Object	Description	FY 2022 - 2023 Budget	FY 2023 - 2024 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
610	Supplies	7,795,853	9,138,962	1,343,109	14.70%
611	Supplies-Technology Related	121,596	129,596	8,000	6.17%
612	Purchase of Software	3,941,668	4,583,261	641,593	14.00%
615	Expendable Equipment	859,001	1,085,401	226,400	20.86%
616	Expendable Computer Equipment	647,512	662,512	15,000	2.26%
620	Energy-Electricity	14,893,833	16,718,833	1,825,000	10.92%
630	Food Purchased	-	-	-	
635	Food Acquisiton -USDA	-	-	-	
641	Textbooks	-	36,958	36,958	100.00%
642	Books and Periodicals	838,286	1,090,125	251,839	23.10%
600- Supplies		29,097,749	33,445,648	4,347,899	
720	Building Acquisition Construction	-	-	-	
730	Purchase of Equipment	10,085,959	2,992,833	(7,093,126)	-237.00%
732	Purchase of Buses	5,750,000	5,750,000	-	
734	Purchase of Computers	120,000	120,000	-	
700 - Property		15,955,959	8,862,833	(7,093,126)	
810	Dues and Fees	761,246	909,851	148,605	16.33%
890	Other Expenses	490,690	815,620	324,930	39.84%
800- Other Expenses		1,251,936	1,725,471	473,535	
930	Transfers to Other Funds	1,212,000	1,210,000	(2,000)	-0.17%
900- Other Uses		1,212,000	1,210,000	(2,000)	
Grand Total Expenditures		555,302,302	641,724,250	86,421,948	

CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024



CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024



CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

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 2023	FY 2024	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 TENTATIVE BUDGET

FISCAL YEAR 2023-2024

INSTRUCTION	FY 2022 - 2023 Budget	FY 2023 - 2024 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease)) From Previous FY Percent
Salaries-Classroom Teachers	184,085,558	203,404,445	19,318,887	9.50%
Salaries-Pre-Kindergarten Teachers	-	1,249,152	1,249,152	100.00%
Salaries-Certified Substitutes	6,264,575	1,000,000	(5,264,575)	-526.46%
Salaries-Non-Certified Substitutes	1,400,000	-	(1,400,000)	
Salaries-Art, Music, P.E. Teachers	20,876,443	21,679,660	803,217	3.70%
Salaries-Aides and Paraprofessionals	14,745,146	14,613,611	(131,535)	-0.90%
Salaries-Interpreter	478,802	423,264	(55,538)	-13.12%
Salaries-Technology Specialist	65,280	65,933	653	0.99%
Salaries-Elementary Counselor	3,643,490	3,870,877	227,387	5.87%
Salaries-Secondary Counselor	6,846,114	7,080,317	234,203	3.31%
Salaries-Other	2,200,159	2,403,318	203,159	8.45%
Employee Benefits	82,178,264	119,203,838	37,025,574	31.06%
Subtotal Salaries and Benefits	322,783,831	374,994,415	52,210,584	
Purchased Professional Technical Services	4,544,000	3,090,000	(1,454,000)	-47.06%
Contracted Services - Teachers	1,312,267	1,312,267	-	
Water-Sewer-Sanitation	-	-	-	
Repair & Maint-Bldg & Equip	122,393	122,393	-	
Repair & Maint - Technology	-	-	-	
Rental of Land or Buildings	-	-	-	
Rental Equipment	257,765	257,765	-	
Rental Computer Equipment	-	-	-	
Communication	823	823	-	
Travel Employees	20,600	30,300	9,700	32.01%
Other Purchased Services	-	4,925	4,925	100.00%
Supplies	598,730	876,323	277,593	31.68%
Supplies-Technology Related	7,700	7,700	-	
Purchase of Software	83,140	128,480	45,340	35.29%
Expendable Equipment	128,717	141,617	12,900	9.11%
Expendable Computer Equipment	115,500	115,500	-	
Books and Periodicals	500	500	-	
Dues and Fees	29,149	56,000	26,851	47.95%
Total Expenditures - Instruction	330,005,115	381,139,007	26,851	

CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

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 2023	FY 2024	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 TENTATIVE BUDGET

FISCAL YEAR 2023-2024

PUPIL SERVICES	FY 2022 - 2023 Budget	FY 2023 - 2024 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease)) From Previous FY Percent
Salaries-Professional Development Stipends	-	5,000	5,000	100.00%
Salaries-Aides and Paraprofessionals	68,048	43,971	(24,077)	-54.76%
Salaries-Clerical	3,317,271	1,586,628	(1,730,643)	-109.08%
Salaries-Interpreter	-	-	-	
Salaries-Athletics Personnel	1,870,044	2,547,101	677,057	26.58%
Salaries-Nurse	2,050,003	1,975,304	(74,699)	-3.78%
Salaries-Phys/Occ/Mobility Therapist	265,840	251,627	(14,213)	
Salaries-School Psychologist	2,212,261	2,749,213	536,952	19.53%
Salaries-School Social Worker	2,468,571	2,582,231	113,660	4.40%
Salaries-Graduation Coaches	1,475,507	377,188	(1,098,319)	-291.19%
Salaries-Other Management Personnel	561,790	759,655		
Salaries-Other Admin Personnel	4,991,088	8,503,753	3,512,665	41.31%
Salaries-Other	(312,588)	434,896		
Employee Benefits	6,395,597	9,521,731		
Subtotal Salaries and Benefits	25,363,432	31,338,298	1,903,383	
Purchased Professional Technical Services	5,137,963	4,754,428	(383,535)	-8.07%
Water-Sewer-Sanitation	-	-	-	
Repair & Maint-Bldg & Equip	12,700	587,200	574,500	
Repair & Maint - Technology	-	-	-	
Rental of Land or Buildings	-	-	-	
Rental Equipment	13,300	16,000	-	
Rental Computer Equipment	-	-	-	
Communication	384,688	309,100	-	
Travel Employees	55,600	112,100	56,500	50.40%
Other Purchased Services	-	3,500	3,500	100.00%
Supplies	544,373	1,797,651	1,253,278	69.72%
Supplies-Technology Related	-	4,258	4,258	
Purchase of Software	1,522,583	1,957,846	435,263	22.23%
Expendable Equipment	3,000	22,000	19,000	86.36%
Expendable Computer Equipment	-	36,958	36,958	
Books and Periodicals	15,000	22,000	7,000	
Dues and Fees	24,650	110,910	86,260	77.77%
Total Expenditures - Pupil Services	33,077,289	41,072,249	86,260	

CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

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 2023	FY 2024	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 TENTATIVE BUDGET

FISCAL YEAR 2023-2024

Description	FY 2022 - 2023 Budget	FY 2023 - 2024 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
Salaries-Classroom Teachers	129,927	-	(129,927)	#DIV/0!
Salaries-Professional Development Stipends	-	28,000	28,000	100.00%
Salaries-Deputy, Assoc, Asst, Area Supt		230,534	230,534	100.00%
Salaries-Clerical	499,748	652,522	152,774	23.41%
Salaries-Other Management Personnel	1,029,202	1,611,154	581,952	36.12%
Salaries-Other Admin Personnel	9,174,244	12,572,960	3,398,716	27.03%
Salaries-Other	(715,966)	142,048	858,014	604.03%
Employee Benefits	3,697,716	5,637,102	1,939,386	34.40%
Subtotal Salaries and Benefits	13,814,871	20,874,320	5,120,063	
Purchased Professional Technical Services	2,152,208	1,619,487	(532,721)	-32.89%
Repair & Maint-Bldg & Equip	152,577	157,977	5,400	
Rental Equipment	-	5,000	-	
Rental Computer Equipment	-	-	-	
Communication	27,765	27,765	-	
Travel Employees	80,245	134,508	54,263	40.34%
Other Purchased Services	-	-	-	#DIV/0!
Supplies	1,101,063	1,284,959	183,896	14.31%
Supplies-Technology Related	-	8,000	8,000	
Purchase of Software	1,797,359	1,927,874	130,515	6.77%
Expendable Equipment	2,789	72,789	70,000	96.17%
Expendable Computer Equipment	-	-	-	
Books and Periodicals	487,645	504,445	16,800	
		328,900		
Dues and Fees	169,332	247,668	78,336	31.63%
Total Expenditures - Improvement	19,785,854	27,193,691	78,336	

CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

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 TENTATIVE BUDGET

FISCAL YEAR 2023-2024

Description	FY 2022 - 2023 Budget	FY 2023 - 2024 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease)) From Previous FY Percent
Salaries-Other	-	40,194	40,194	100.00%
Subtotal Salaries and Benefits	-	40,194	40,194	
Purchased Professional Technical Services	70,000	30,000	(40,000)	-133.33%
Travel Employees	6,000	21,000	15,000	71.43%
Supplies	36,000	36,000	-	
Purchase of Software	54,063	70,000	15,937	22.77%
Books and Periodicals	-	5,000	5,000	
Dues and Fees	10,000	10,000	-	
Total Expenditures - Instructional Staff	176,063	212,194	36,131	

CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

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 2023	FY 2024	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 TENTATIVE BUDGET

FISCAL YEAR 2023-2024

Description	FY 2022 - 2023 Budget	FY 2023 - 2024 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease)) From Previous FY Percent
Salaries-Clerical	333,151	729,934	396,783	54.36%
Salaries-Librarian Media Specialist	4,876,978	4,947,896	70,918	1.43%
Salaries-Other	-	17,938	17,938	100.00%
Employee Benefits	1,893,353	2,592,371	699,018	26.96%
Subtotal Salaries and Benefits	7,103,482	8,288,139	699,018	
Supplies	32,500	20,000	(12,500)	-62.50%
Purchase of Software	64,640	70,140	5,500	7.84%
Books and Periodicals	298,646	507,346	208,700	41.14%
Total Expenditures - Educational Media	7,499,268	8,885,625	900,718	

CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

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 2023	FY 2024	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 TENTATIVE BUDGET

FISCAL YEAR 2023-2024



CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

GENERAL ADMINISTRATION	FY 2022 - 2023 Budget	FY 2023 - 2024 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease)) From Previous FY Percent
Salaries-Board Members	219,600	219,600	-	0.00%
Salaries-Supert/RESA/Aavt Director	326,610	315,000	(11,610)	-3.69%
Salaries-Deputy, Assoc, Asst, Area Supt	1,253,922	1,692,843	438,921	25.93%
Salaries-Clerical	643,242	836,967	193,725	23.15%
Salaries-Legal Personnel	118,866	120,043	1,177	0.98%
Salaries-Other Management Personnel	298,294	405,466	107,172	26.43%
Salaries-Other Admin Personnel	1,038,816	1,461,817	423,001	28.94%
Salaries-Other	(38,826)	61,101	99,927	163.54%
Employee Benefits	1,222,867	1,337,140	114,273	8.55%
Subtotal Salaries and Benefits	5,083,391	6,449,977	114,273	
Purchased Professional Technical Services	1,876,929	2,586,929	710,000	27.45%
Repair & Maint-Bldg & Equip	7,730	7,730	-	
Communication	130,900	131,500	600	
Travel Employees	99,300	159,300	60,000	37.66%
Travel Board Members	19,534	60,218	40,684	67.56%
Other Purchased Services	25,250	13,250	(12,000)	-90.57%
Supplies	211,547	313,991	102,444	32.63%
Supplies-Technology Related	17,638	17,638	-	
Expendable Equipment	7,193	7,193	-	
Expendable Computer Equipment	31,500	31,500	-	
Books and Periodicals	25,085	29,585	4,500	
Purchase of Equipment	4,000	4,000	-	
Dues and Fees	224,985	238,107	13,122	5.51%
Other Expenditures	500	500	-	
Total Expenditures - General Administration	7,765,482	10,051,418	13,122	

CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

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 TENTATIVE BUDGET

FISCAL YEAR 2023-2024

SCHOOL ADMINISTRATION	FY 2022 - 2023 Budget	FY 2023 - 2024 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease)) From Previous FY Percent
Salaries-Principals	8,703,391	8,699,709	(3,682)	-0.04%
Salaries-Assistant Principal	13,255,681	13,272,988	17,307	0.13%
Salaries-Clerical	5,777,500	6,064,041	286,541	4.73%
Salaries-Other Management Personnel	151,095	-	(151,095)	
Salaries-Other Admin Personnel	162,878	145,716	(17,162)	-11.78%
Salaries-Other	(334,908)	444,548	779,456	175.34%
Employee Benefits	9,809,877	11,122,768	1,312,891	11.80%
Subtotal Salaries and Benefits	37,525,514	39,749,770	1,312,891	
Repair & Maint-Bldg & Equip	300,500	300,500	-	
Communication	537,918	537,918	-	
Travel Employees	970	970	-	
Supplies	1,630,128	1,630,128	-	
Expendable Equipment	401,933	40,000	(361,933)	-904.83%
Expendable Computer Equipment	-	400,000	400,000	
Books and Periodicals	250	250	-	
Purchase of Equipment	333,135	333,135	-	
Dues and Fees	90,000	90,000	-	
Other Expenditures	20,000	20,000	-	
Total Expenditures - School Administration	40,840,348	43,102,671	-	

CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

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 2023	FY 2024	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 TENTATIVE BUDGET

FISCAL YEAR 2023-2024

BUSINESS SUPPORT SERVICES	FY 2022 - 2023 Budget	FY 2023 - 2024 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease)) From Previous FY Percent
Salaries-Clerical	125,047	141,927	16,880	11.89%
Salaries-Accountant	111,575	111,062	(513)	-0.46%
Salaries-Maint/Trans Mech/Warehouse	160,423	82,199	(78,224)	
Salaries-Other Management Personnel	452,047	787,730	335,683	42.61%
Salaries-Other Admin Personnel	2,239,004	2,291,259	52,255	2.28%
Salaries-Other	150,000	162,150	12,150	7.49%
Employee Benefits	1,097,518	1,242,397	144,879	11.66%
Subtotal Salaries and Benefits	4,335,614	4,818,724	144,879	
Purchased Professional Technical Services	560,554	810,553	249,999	30.84%
Repair & Maint-Bldg & Equip	3,800	3,800	-	
Rental Equipment	2,128	2,128	-	
Insurance	432,370	540,462	108,092	20.00%
Communication	4,993	4,993	-	
Travel Employees	12,946	27,546	14,600	53.00%
Other Purchased Services	1,700	1,700	-	0.00%
Supplies	120,416	126,416	6,000	4.75%
Purchase of Software	85,997	96,375	10,378	10.77%
Expendable Equipment	6,114	6,114	-	
Expendable Computer Equipment	37,000	37,000	-	
Dues and Fees	30,396	39,791	9,395	23.61%
Total Expenditures - Business Support	5,634,028	6,515,602	9,395	

CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

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 2023	FY 2024	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 TENTATIVE BUDGET

FISCAL YEAR 2023-2024

MAINTENANCE AND OPERATIONS	FY 2022 - 2023 Budget	FY 2023 - 2024 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease)) From Previous FY Percent
Salaries-Clerical	414,522	393,048	(21,474)	-5.46%
Salaries-Maint/Trans Mech/Warehouse	11,228,487	10,001,845	(1,226,642)	-12.26%
Salaries-Custodial Personnel	8,651,157	8,954,433	303,276	3.39%
Salaries-Other Management Personnel	313,478	599,201	285,723	47.68%
Salaries-Other Admin Personnel	723,934	713,382	(10,552)	-1.48%
Salaries-Other	-	560,624	560,624	100.00%
Employee Benefits	7,634,695	7,253,292	(381,403)	-5.26%
Subtotal Salaries and Benefits	28,966,273	28,475,825	(381,403)	
Purchased Professional Technical Services	2,278,135	4,351,500	2,073,365	47.65%
Water-Sewer-Sanitation	4,349,844	4,399,844	50,000	1.14%
Repair & Maint-Bldg & Equip	832,100	994,100	162,000	16.30%
Rental Equipment	3,600	3,600	-	
Rental Computer Equipment	6,500	6,500	-	
Insurance	1,448,587	1,955,592	507,005	25.93%
Communication	69,800	72,300	2,500	3.46%
Travel Employees	47,150	62,150	15,000	24.14%
Other Purchased Services	1,000	378,000	377,000	99.74%
Supplies	2,218,825	4,454,093	2,235,268	50.18%
Purchase of Software	108,000	113,000	5,000	4.42%
Expendable Equipment	681,755	871,755	190,000	21.80%
Energy-Electrify	11,493,833	11,493,833	-	
Books and Periodicals	6,000	8,500	2,500	29.41%
Purchase of Equipment	3,000,000	1,752,625	(1,247,375)	-71.17%
Dues and Fees	5,500	21,000	15,500	73.81%
Other Expenses	256,500	523,000	266,500	50.96%
Total Expenditures - Maintenance and	55,773,402	59,937,217	282,000	

CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

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 2023	FY 2024	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 TENTATIVE BUDGET

FISCAL YEAR 2023-2024

STUDENT TRANSPORTATION	FY 2022 - 2023 Budget	FY 2023 - 2024 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
Salaries-Clerical	148,058	160,426	12,368	7.71%
Salaries-Pupil Transportation Drivers	8,740,424	9,641,021	900,597	9.34%
Salaries-Maint/Trans Mech/Warehouse	4,445,956	4,758,192	312,236	6.56%
Salaries-Other Management Personnel	123,517	135,576	12,059	8.89%
Salaries-Other Admin Personnel	199,806	452,281	252,475	55.82%
Salaries-Other	(1,981,997)	1,065,307	3,047,304	286.05%
Employee Benefits	5,821,335	6,622,553	801,218	12.10%
Subtotal Salaries and Benefits	17,497,099	22,835,356	801,218	
Purchased Professional Technical Services	600,000	750,000	150,000	20.00%
Repair & Maint-Bldg & Equip	1,655,805	1,800,000	144,195	8.01%
Student Transport - Other Services	50,000	70,000	20,000	28.57%
Insurance	1,639,021	2,294,629	655,608	28.57%
Communication	39,000	42,000	3,000	7.14%
Travel Employees	23,000	30,000	7,000	23.33%
Other Purchased Services	33,000	33,000	-	
Supplies	75,000	75,000	-	
Expendable Equipment	10,000	10,000	-	
Energy-Electrify	3,460,000	5,225,000	1,765,000	
Purchase of Equipment	6,300,000	6,300,000	-	
Other Expenses	100,000	185,000	85,000	45.95%
Total Expenditures - Student Transportation	31,481,925	39,649,985	85,000	

CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

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 TENTATIVE BUDGET

FISCAL YEAR 2023-2024

CENTRAL SUPPORT SERVICES	FY 2022 - 2023 Budget	FY 2023 - 2024 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease)) From Previous FY Percent
Salaries-Clerical	546,037	703,286	157,249	22.36%
Salaries-Other Management Personnel	1,353,795	1,627,519	273,724	16.82%
Salaries-Other Admin Personnel	5,201,476	5,337,259	135,783	2.54%
Salaries-Other	(299,657)	140,930	440,587	312.63%
Employee Benefits	2,592,578	2,765,413	172,835	6.25%
Subtotal Salaries and Benefits	9,394,229	10,574,407	172,835	
Purchased Professional Technical Services	2,342,216	2,341,715	(501)	-0.02%
Repair & Maint-Bldg & Equip	131,475	131,475	-	
Repair & Maint - Technology	209,000	209,000	-	
Rental Equipment	3,140	3,140	-	
Communication	325,580	345,580	20,000	5.79%
Travel Employees	78,775	91,775	13,000	14.17%
Services Purchased from M-RESA	16,527	10,000	(6,527)	-65.27%
Other Purchased Services	4,248,000	4,248,000	-	
Supplies	200,333	219,097	18,764	
Supplies-Technology Related	92,000	92,000	-	
Purchase of Software	225,886	225,886	-	
Expendable Equipment	17,500	22,000	4,500	
Expendable Computer Equipment	8,512	8,512	-	
Books and Periodicals	5,160	5,160	-	
Purchase of Equipment	239,924	249,173	9,249	
Dues and Fees	117,235	117,435	200	0.17%
Other Expenses	113,690	113,690	-	
Total Expenditures - Central Support Services	17,769,182	19,008,045	-	

CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

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 TENTATIVE BUDGET

FISCAL YEAR 2023-2024

OTHER SUPPORT SERVICES	FY 2022 - 2023 Budget	FY 2023 - 2024 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
Employee Benefits	4,045,872	4,160,872	115,000	2.76%
Subtotal Salaries and Benefits	4,045,872	4,160,872	115,000	
Purchased Professional Technical Services	5,000	5,000	-	0.00%
Rental Equipment	22,595	22,588	(7)	-0.03%
Total Expenditures - Other Support Services	4,073,467	4,188,460	-	

CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

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 TENTATIVE BUDGET

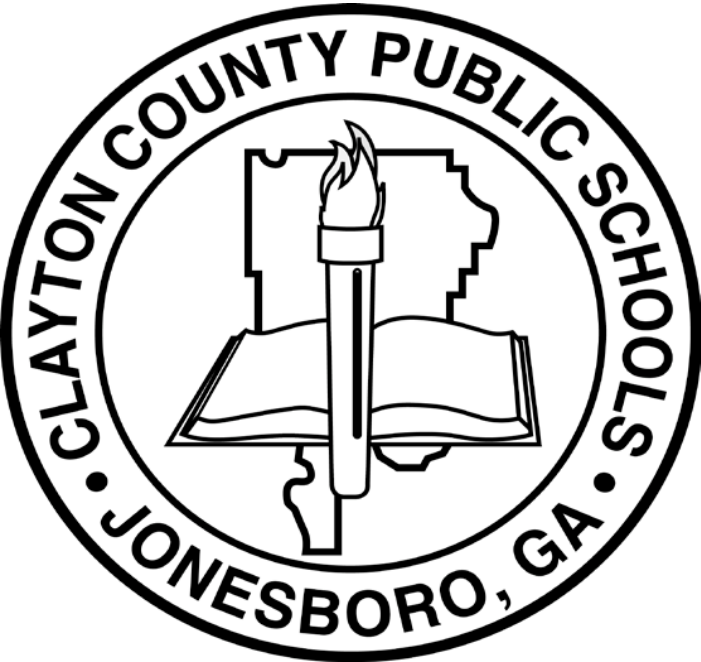
FISCAL YEAR 2023-2024

Expenditures by Function

	FY 2022 - 2023 Budget	FY 2023 - 2024 Budget	Increase/(Decrease) From Previous FY	Increase/(Decrease) From Previous FY Percent
OTHER OUTLAYS				
Other Expenses	\$ —	\$ —	\$ —	%
Transfer to Other Funds	1,212,000	1,210,000	(2,000)	0.17 %
Total Expenditures-Other Outlays	\$ 1,212,000	\$ 1,210,000	\$ —	— %
 Grand Total Expenditures (General Fund)	 \$ 555,302,301	 \$ 641,724,250	 \$ 86,421,949	 13 %
 Total Positions	 6,238.40	 6,561.00	 322.60	 5.2 %

CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024



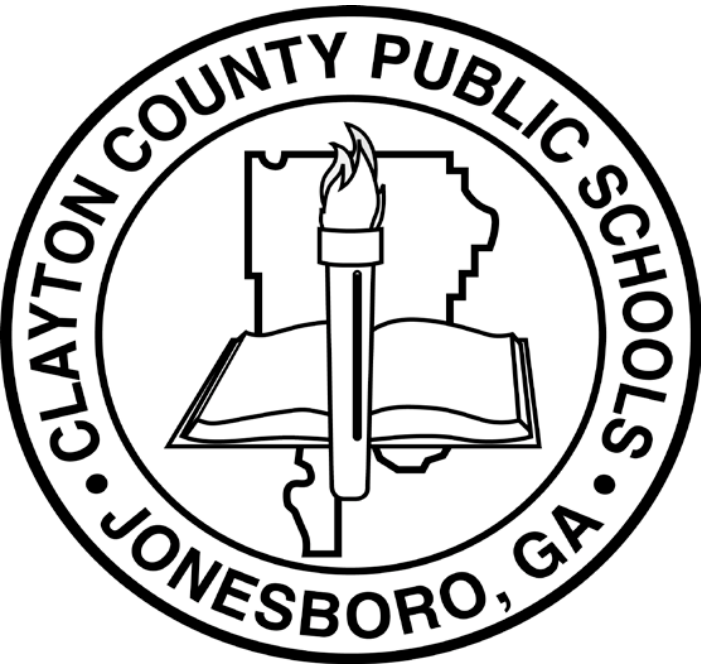
CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

Special Revenue Funds

	FY 2023	FY 2024
Beginning Balance:	\$ —	
Revenue:		
Local	\$ —	\$ 14,171
State	9,941,749	8,921,718
Federal	179,446,686	164,684,882
Total Revenue	189,388,435	173,620,771
Transfers In	—	579,525
Total Projected Sources Available	189,388,435	174,200,296
Expenditures:		
Instruction	\$ 118,293,803	\$ 37,431,384
Student Support Services	13,259,026	92,245,886
Improvement of Instruction	1,359,751	1,590,914
Instructional Staff Training	30,175,580	36,247,597
Media Services	—	—
Federal Grant Administration	1,385,273	1,745,804
General Administration	6,430,282	2,525,747
School Administration Services	794,452	814,780
Business Support Services	—	—
Maintenance & Operations	12,315,760	304,428
Transportation	280,030	188,588
Central Support Services	4,027,734	—
Other Support Services	—	—
Non-Instructional Services	—	—
School Nutrition	1,145,992	1,105,168
Other Outlays	—	—
Facility Planning/Construction	—	—
Subtotal	\$ 189,467,683	\$ 174,200,296
Transfers Out	—	—
Total Expenditures	189,467,683	174,200,296
Ending Fund Balance	(79,248)	—
Total Projected Expenditures & Fund Balance	\$ 189,388,435	\$ 174,200,296

CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET
FISCAL YEAR 2023-2024



CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

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 TENTATIVE BUDGET

FISCAL YEAR 2023-2024

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 TENTATIVE BUDGET

FISCAL YEAR 2023-2024



CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

Enterprise Fund - School Nutrition	School Nutrition	
	Budget FY 2023	Budget FY 2024
Beginning Balance	\$ 28,000,000	\$ 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		
Transfer from Other Funds	—	—
Total Revenues and Transfers In	39,397,878	39,397,878
Total Funds Available	\$ 39,397,878	\$ 39,397,878
Expenditures:		
Salaries	\$ 15,182,711	\$ 14,849,519
Benefits	7,632,686	8,459,750
Total Salaries and Fringes	22,815,397	23,309,269
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	1,540,000	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)	14,578,821	14,578,821
Books and Periodicals	4,000	4,000
Purchase of Equipment	19,500,000	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	37,997,651	37,997,651
Transfers to Other Funds	—	—
Total Expenditures & Transfers	60,813,048	61,306,920
Ending Fund Balance	6,584,831	—
Total Expenditures & Fund Balance	\$ 67,397,878	\$ 61,306,920

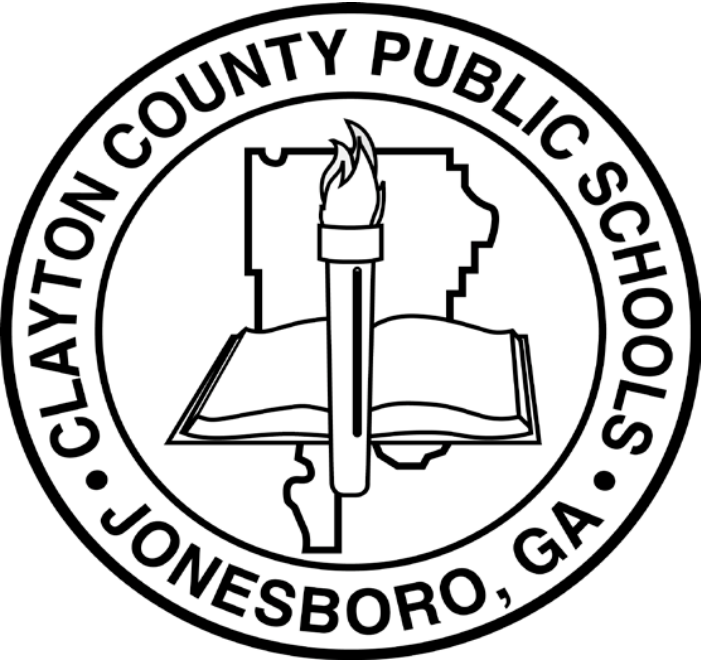
CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

	Campus Kids		Performing Arts Center		Printing Services		Stadium		TOTAL FUNDS	
	Budget FY 2023	Budget FY 2024	Budget FY 2023	Budget FY 2024	Budget FY 2023	Budget FY 2024	Budget FY 2023	Budget FY 2024	Budget FY 2023	Budget FY 2024
Beginning Balance	\$		\$		\$		\$		\$	
Revenue - Local										
Interest Earned	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Local Other	3,389,303	3,194,910	75,510	75,510	418,303	418,303	220,475	220,475	4,103,591	3,908,598
Total Revenue Anticipated	3,389,303	3,194,910	75,510	75,510	418,303	418,303	220,475	220,475	4,103,591	3,908,598
Transfer from General Fund	—	—	—	—	—	—	646,085	630,475	646,085	630,475
Total Revenues and Transfers In	3,389,303	3,194,910	75,510	75,510	418,303	418,303	886,560	850,950	4,769,676	4,539,073
Total Funds Available	\$ 3,389,303	\$ 3,194,910	\$ 75,510	\$ 75,510	\$ 418,303	\$ 418,303	\$ 866,560	\$ 850,950	\$ 4,769,676	\$ 4,539,073
Expenditures:										
Salaries	\$ 2,696,181	\$ 2,392,927	\$ 38,661	\$ 107,873	\$ —	\$ —	\$ —	\$ —	\$ 2,734,792	\$ 2,500,800
Benefits	465,888	575,379	20,058	44,832	—	—	—	—	485,946	620,211
Purchased Services	44,538	44,538	2,450	2,450	—	—	385,000	385,000	431,988	431,988
Repair and Maint Bldg and Equip	1,500	1,500	—	—	—	—	8,618	8,618	10,118	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	—	—	—	—	20,000	20,000	21,000	21,000
Supplies	62,054	62,054	3,041	3,041	319,917	319,917	4,942	4,942	389,954	389,954
Supplies-Technology Related	—	—	—	—	—	—	—	—	—	—
Purchase of Software	65,180	65,180	—	—	—	—	—	—	65,180	65,180
Expendable Equipment	5,400	5,400	—	—	—	—	245,535	245,535	250,935	250,935
Expendable Computer Equip.	6,435	6,435	—	—	—	—	—	—	6,435	6,435
Books & Periodicals	—	—	—	—	—	—	—	—	—	—
Purchased Food	—	—	—	—	—	—	3,150	3,150	3,150	3,150
Purchase of Equipment	—	—	—	—	5,735	5,735	99,684	99,684	105,419	105,419
Dues and Fees	4,235	4,235	—	—	10,000	10,000	25,000	25,000	39,235	39,235
Other Expenses	34,358	34,358	10,000	10,000	—	—	43,933	43,933	88,291	88,291
Total Expenditures	3,389,303	3,194,910	75,510	75,510	418,303	418,303	850,950	850,950	4,734,017	4,634,290
Transfers to Other Funds	—	—	—	—	—	—	—	—	—	—
Total Expenditures & Transfers	\$ 3,389,303	\$ 3,194,910	\$ 75,510	\$ 75,510	\$ 418,303	\$ 418,303	\$ 850,951	\$ 850,950	\$ 4,734,017	\$ 4,634,290
Ending Fund Balance	—	—	—	—	—	—	15,609	—	15,609	—
Total Expenditures & Fund Bal.	\$ 3,389,303	\$ 3,194,910	\$ 75,510	\$ 75,510	\$ 418,303	\$ 418,303	\$ 866,560	\$ 866,560	\$ 4,718,408	\$ 4,634,290

CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024



CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

Capital Projects Budget

Sources of Funds:	FY 2024 CAPITAL FUND
Beginning of Year Cash	
State Capital Outlay Revenue	\$ 15,000,000.00
Sales Tax Receipts	\$ 66,000,000.00
Other Financing Sources	\$ 260,000,000.00
Delta Foundation Grant	\$ —
Interest Income	\$ 10,000.00
Total Sources of Funds	\$ 341,010,000.00
Expenditures:	
Construction	\$ 342,570,000.00
Salaries	\$ 1,440,000.00
Total Expenditures and End-of-Year-Balance	\$ 344,010,000.00

CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

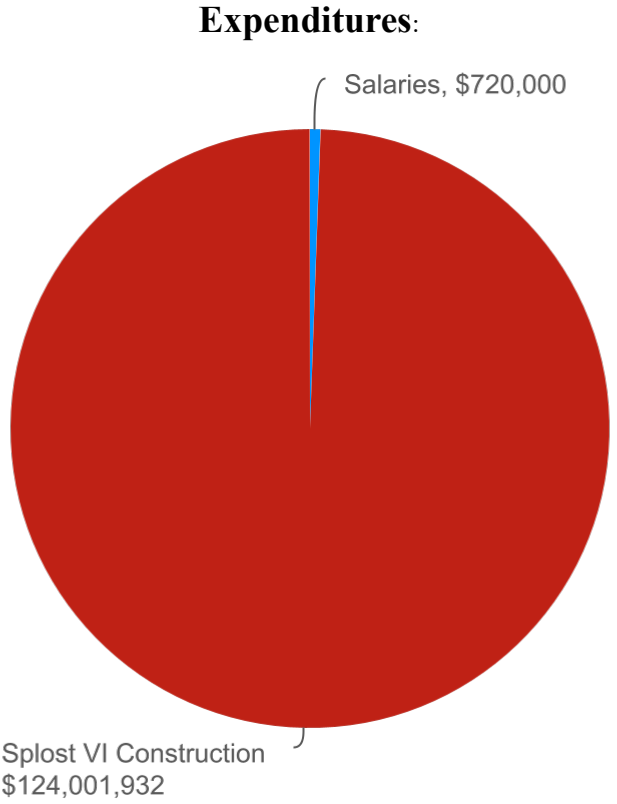
FISCAL YEAR 2023-2024

Capital Projects Budget

Expenditures:	FY 2024 SPLOST VII FUND
Construction	\$ 342,570,000
Salaries	\$ 1,440,000
Total Expenditures	<u>\$ 344,010,000</u>

CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024



CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

SPLOST Expenditures by Project

Contingency		
Construction	\$	63,111,324
Purchased Professional Services	\$	12,453,426
Supplies	\$	1,000,000
Equipment Greater than \$5K	\$	1,000,000
Expendable Equipment Less than \$5K	\$	1,000,000
Expendable Computer Equipment	\$	5,660,000
Projects		
Central Office Renovations - Design	\$	1,500,000
Central Office Renovations - Construction	\$	9,500,000
Maintenance Complex - Design	\$	1,000,000
Maintenance Complex - Construction	\$	5,000,000
Old Morrow Middle - Design	\$	2,000,000
Old Morrow Middle - Construction	\$	10,000,000
Ash Street Improvements - Design & Construction	\$	300,000
Garden Walk Transportation Facility Improvements - Design &	\$	300,000
Performing Arts Center - Design	\$	700,000
Performing Arts Center - Construction	\$	2,000,000
Rosenwald School - Design	\$	99,750
Rosenwald School - Construction	\$	2,850,000
Forest Park Middle School - Demolition - Abatement	\$	50,000
Forest Park Middle School - Demolition - Construction	\$	50,000
Riverdale Elementary School - Demolition - Abatement	\$	50,000
Riverdale Elementary School - Demolition - Construction	\$	50,000
Group A Athletic Fields Improvements - Professional Services	\$	1,662,500
Group A Athletic Fields Improvements - Construction	\$	14,154,640
Group B Athletic Fields Improvements - Professional Services	\$	1,095,500
Group B Athletic Fields Improvements - Construction	\$	8,983,100
Lovejoy High School - Professional Services	\$	661,500
Lovejoy High School - Construction	\$	18,900,000

CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

Real Estate Purchase - Lake Drive - Medical Building	\$	7,000,000
Real Estate Purchase - McDonough Property	\$	1,660,000
Real Estate Purchase - W. Fayetteville Rd.	\$	3,500,000
Woolsey - Professional Services	\$	100,000
Modernizations (Northcutt Elementary, North Clayton Middle, Arnold Elementary, Church Street Elementary) - Design	\$	1,000,000
Modernizations (Northcutt Elementary, North Clayton Middle, Arnold Elementary, Church Street Elementary) - Construction	\$	2,000,000
Modernizations (West Clayton Elementary, Tara Elementary, Pointe South Elementary, Pointe South Middle) - Design	\$	787,500
Modernizations (West Clayton Elementary, Tara Elementary, Pointe South Elementary, Pointe South Middle) - Construction	\$	22,500,000
Morrow High School - Professional Services	\$	50,000
Morrow High School - FF&E	\$	50,000
Forest Park Middle - New Facility - Professional Services	\$	904,260
Forest Park Middle - New Facility - Construction	\$	43,060,000
North Clayton High School - New Facility - Professional Services	\$	207,900
North Clayton High School - New Facility - Construction	\$	9,900,000
Graduation & Convocation Center - Professional Services	\$	619,500
Graduation & Convocation Center - Construction	\$	57,100,000
New Riverdale Early Learning Center - Professional Services	\$	619,000
New Riverdale Early Learning Center - Construction	\$	17,700,000
Office Complex- Professional Services	\$	50,000
Office Complex - FF&E	\$	50,000
Transportation	\$	5,000,000
Group V - HVAC & Roof Replacements - Design	\$	2,000,000
Group V - HVAC & Roof Replacements - Construction	\$	1,000,000
Total Construction	\$	342,570,000
Salaries	\$	1,440,000
Total Expenditures	\$	340,010,000

CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024



CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

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		<u><u>\$ 7,258,579</u></u>

CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

Expenditures by Object - Capital Funds

OBJECT	DESCRIPTION	FY 2024 Budget Amount
142	Salaries-Clerical	\$ 200,000
181	Salaries-Maint/Tran Mch/Sec/Warehouse	—
186	Salaries-Custodial Personnel	—
190	Salaries-Other Mgt Personnel	455,428
191	Salaries-Other Admin Personnel	494,074
195	Salaries-Terminal Leave Payments	—
199	Salaries-Other	—
100 - PERSONAL SERVICES - SALARIES		1,149,502
210	State Health Insurance	79,380
220	Medicare	46,886
230	Teachers Retirement System	137,232
290	Other (Life Insurance, Disability, ERS, etc.)	27,000
200 - PERSONAL SERVICES - EMPLOYEE BENEFITS		290,498
300	Purchased Professional Tech Services	28,190,936
300 - PURCHASED PROFESSIONAL & TECHNICAL SERVICES		28,190,936
610	Supplies	1,000,000
611	Supplies-Technology Related	—
615	Expendable Equipment	1,100,000
616	Expendable Computer Equipment	5,660,000
600 - SUPPLIES		7,760,000
715	Land Improvements	—
720	Bldg Acquisition Const Improvement	300,619,064
730	Purchase Of Equipment	6,000,000
734	Purchase Of Computers	—
700 - PROPERTY		306,619,064
Grand Total Capital Projects Expenditures		\$ 344,010,000

CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

Function	DESCRIPTION	FY 2024 Budget Amount
	Salaries & Benefits	\$ 1,440,000
	Professional Services	—
	Facilities Acquisition & Construction Services	\$ 342,570,000
4000 - FACILITIES ACQUISITION & CONSTRUCTION SERVICES		344,010,000
Grand Total Capital Projects Expenditures		\$ 344,010,000



CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

SCHOOL	SQUARE FOOTAGE	REVISED SF 2018	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 TENTATIVE BUDGET

FISCAL YEAR 2023-2024

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 TENTATIVE BUDGET

FISCAL YEAR 2023-2024

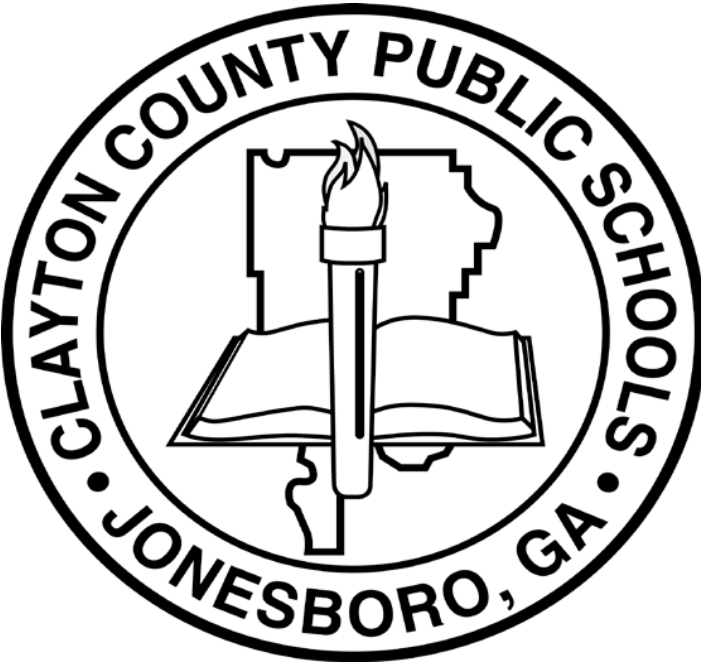
Mundy's Mill High	292,512	259,909	100	97.1	2002, 2008	1,925
Mundy's Mill High Aux Gym	20,941	20,703			2013	
North Clayton High	140,119	118,858	76	30	1967, 1978, 2004, 2012	1,437
North Clayton Vocational	54,019	52,611			1976, 2012	
N.Clayton High Aux Gym	17,519	17,355			2011	
Riverdale High	130,699	124,054	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 TENTATIVE BUDGET

FISCAL YEAR 2023-2024



CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET
FISCAL YEAR 2023-2024



CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

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FISCAL YEAR 2023-2024



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CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

FISCAL YEAR 2023-2024

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.

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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 TENTATIVE 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

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

Capital Program

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

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.

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Fringe Benefits

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

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FTE (Full-Time Equivalency-State Funding)

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

1. Study Hall
2. Non-credit courses
3. Enrichment courses as defined by QBE or the State Board (generally one which does not devote a major portion of time to the competencies TENTATIVE by the
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.

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Fund Balance

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

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Fund, Capital Projects

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

Fund, Enterprise

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

Fund, General

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

Fund, Special Revenue

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

Fund, Trust and Agency – Fiduciary

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

Grant

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

Inter-Fund Transfers

Amounts transferred from one fund to another

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Lapse

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

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Levy

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

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

Local Five Mill (Local Fair Share)

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

Medicare Tax

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

Mill

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

Millage Rate

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

Per Pupil (Expenditure)

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

Program Weights

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

Public Law 81-874 (Impact Aid)

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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.

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:

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|---|------------------------------------|
| 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 TENTATIVE 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

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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.

