

Fiscal Year 2025

Clayton County Public Schools

Tentative Adopted Budget

May 6, 2025

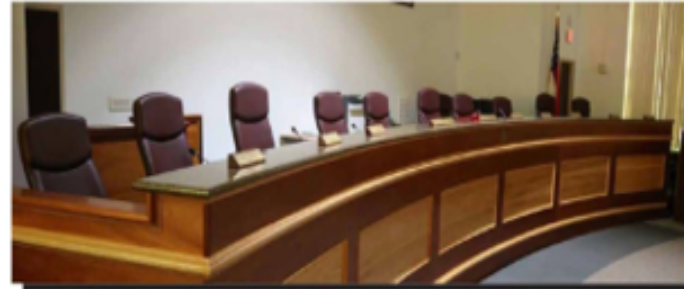
CLAYTON COUNTY PUBLIC SCHOOLS ADOPTED BUDGET FISCAL YEAR 2024-2025



**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)

Drew High
Church Street
North Clayton High
King Elementary
Riverdale High
Northcutt Elementary
Kendrick Middle
Oliver Elementary
North Clayton Middle
Riverdale Elementary
Point South Middle
Riverdale Middle



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

Morrow High
McGarrah Elementary
Morrow Middle
Mount Zion Primary
Anderson Elementary
Adamson Middle
Mount Zion Elementary
Roberts Middle
Mount Zion High
Jackson Elementary
Rex Mill Middle
Morrow Elementary
East Clayton Elementary



Ms. Jasmine Bowles
(District 1)

Jonesboro High
Mundy's Mill High
Roberts Middle
Hawthorne Elementary
Brown Elementary
River's Elementary
Suder Elementary
Kemp Elementary
Lovejoy High
Kemp Primary
Lovejoy Middle
Mundy's Mill Middle
Eddie J. White Middle
Academy
Michelle Obama STEM



Mr. Mark Christmas
(District 2)

Riverdale High
Swint Elementary
Riverdale Middle
Church Street
Elementary
Riverdale Elementary
Kemp Primary
Callaway Elementary
Kendrick Middle
Kemp Elementary
Pointe South Middle
Mundy's Mill High
Pointe South
Elementary
Mundy's Mill Middle
Lake Ridge Elementary



Ms. Victoria Williams
(District 4)

Forest Park High
King Elementary
Forest Park Middle
Oliver Elementary
Edmonds Elementary
Babb Middle
Huie Elementary
Sequoyah Middle
Northcutt Elementary
Unidos Dual Language School
North Clayton High
Lake City Elementary
North Clayton Middle
West Clayton Elementary
Fountain Elementary



Dr. Deatrice Dee Haney
(District 5)

Jonesboro High
Church Street Elementary
Riverdale High
Kilpatrick Elementary
Pointe South Middle
Swint Elementary
Callaway Elementary
Mundy's Mill High
Jackson Elementary
Kendrick Middle
Riverdale Elementary
Mount Zion High
Harper Elementary
Jonesboro Middle
Lee Street Elementary
Riverdale Middle
Tara Elementary



Ms. Mary Baker
(District 6)

Jonesboro High
Arnold Elementary
Mundy's Mill High
Jackson Elementary
Lovejoy Middle
Swint Elementary
Roberts Middle
Mount Zion High
Hawthorne Elementary
Kendrick Middle
Suder Elementary
Pointe South Middle
Lovejoy High
Brown Elementary
Jonesboro Middle
Lee Street Elementary



Ms. Sabrina Hill
(District 7)

Forest Park High
Kilpatrick Elementary
Babb Middle
Riverdale Elementary
Sequoyah Middle
Riverdale High
Haynie Elementary
Riverdale Middle
Morrow Elementary
Harper Elementary
Mount Zion High
Lake City Elementary
Jonesboro Middle
Tara Elementary
Fountain Elementary



Ms. Joy Tellis-Cooper
(District 8)

Forest Park High
Edmonds Elementary
Forest Mark Middle
McGarrah Elementary
Rex Mill Middle
Adamson Middle
Anderson Elementary
Rex Mill Middle
Marshall Elementary
Huie Elementary
Morrow High
Morrow Elementary
Morrow Middle
East Clayton Elementary
Elite Scholars



Dr. Anthony W. Smith
Superintendent/CEO

EXECUTIVE SUMMARY

Provided for review is the Fiscal Year 2025 proposed budget. The Clayton County Board of Education tentatively adopted the FY 2025 Budget on May 6, 2024 and the District will hold public hearings on May 28, 2024 and June 3, 2024 to allow citizens the opportunity to address the Board regarding the budget.

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

Funds Comprising the Total Budget	<u>FY 2024</u>	<u>FY 2025</u>	<u>Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
General Fund	641,724,250	688,615,262	46,891,012	7.31%
Special Revenue Fund	174,200,296	136,851,772	(37,348,524)	-21.44%
Capital Projects Fund	344,010,000	395,823,714	51,813,714	15.06%
Enterprise Fund	65,940,579	66,968,521	1,027,942	1.56%
Total Budget	1,225,875,125	1,288,259,269	62,384,144	5.09%

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.
- Special Revenue Fund-District is receiving additional funding for Safety and Security enhancements
- Capital Projects Fund-District will procure revenue bonds in the amount of \$280 million

Expenditure Assumptions

- The employer-paid portion of employee benefits will increase for all certified staff by \$2,160 per year per staff member for FY 2025 and all classified staff \$4,620 per staff member.
- Certified staff salary increased by \$2,500 per Governor's budget.
- A step for those eligible for a step for certified employees, Principals, Assistant Principals and classified personnel paygrade 29 and below.
- Increase in operating expenses due to inflation.

Guided by the above assumptions, the FY 2025 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.



General Fund

The General Fund is the school system's primary operating fund. The General Fund is used to account for all financial transactions of the school system except those required to be accounted for in another fund. Ad Valorem taxes and State QBE funding represent the major revenue sources for the General Fund.

- Revenues \$681,593,123
- Expenditures \$680,504,123*
- Grant Activities (revenue and expenditures): \$7,022,139

Special Revenues Funds (Including Grants and School Activity)

These funds are used to account for the proceeds of specific revenue that are legally restricted to specified purposes. The major revenue source for grant-related funds is the Federal Government - for special programs such as Title I, Title II-A, Title VI-B, etc. The School Activity Funds are used to account for funds generated and expended at the school level by and for various school activities including curricular, co-curricular and extra-curricular activities.

- Revenues \$136,851,772
- Expenditures \$136,851,772

Enterprise Fund – School Nutrition

This fund is used to account for the United States Department of Agriculture (USDA) approved School Nutrition Program. The intent of the school system is that the costs of the School Nutrition Service Fund be financed or recovered primarily through Federal resources and users' charges. The School Nutrition Program Fund at Clayton County School District is a self-supported program.

- Revenues \$69,732,199
- Expenditures \$69,732,199

Capital Projects Program Fund

These funds manage resources which are used exclusively for acquiring school sites, constructing and equipping new school facilities, renovating existing facilities and purchasing specific types of long-term assets. The major revenue sources are proceeds from Education Special Purpose Local Option Sales Tax for education (E-SPLOST), a one-cent sales tax to help fund capital improvements, including debt repayment for capital projects.

- Revenues \$395,823,714
- Expenditures \$395,823,714

MISSION, VISION, BELIEF STATEMENTS AND GOALS

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.

Vision/Aspiration Statement

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

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 in a learning environment where it is essential that everyone is safe and secure and experiences care, dignity, and respect.
- We believe 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 equality is a human right and a necessary foundation for scholars everywhere.
- We believe 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

- 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.

GENERAL TAX INFORMATION

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

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

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

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

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

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

Tax Exempt Property

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

Clayton County 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.

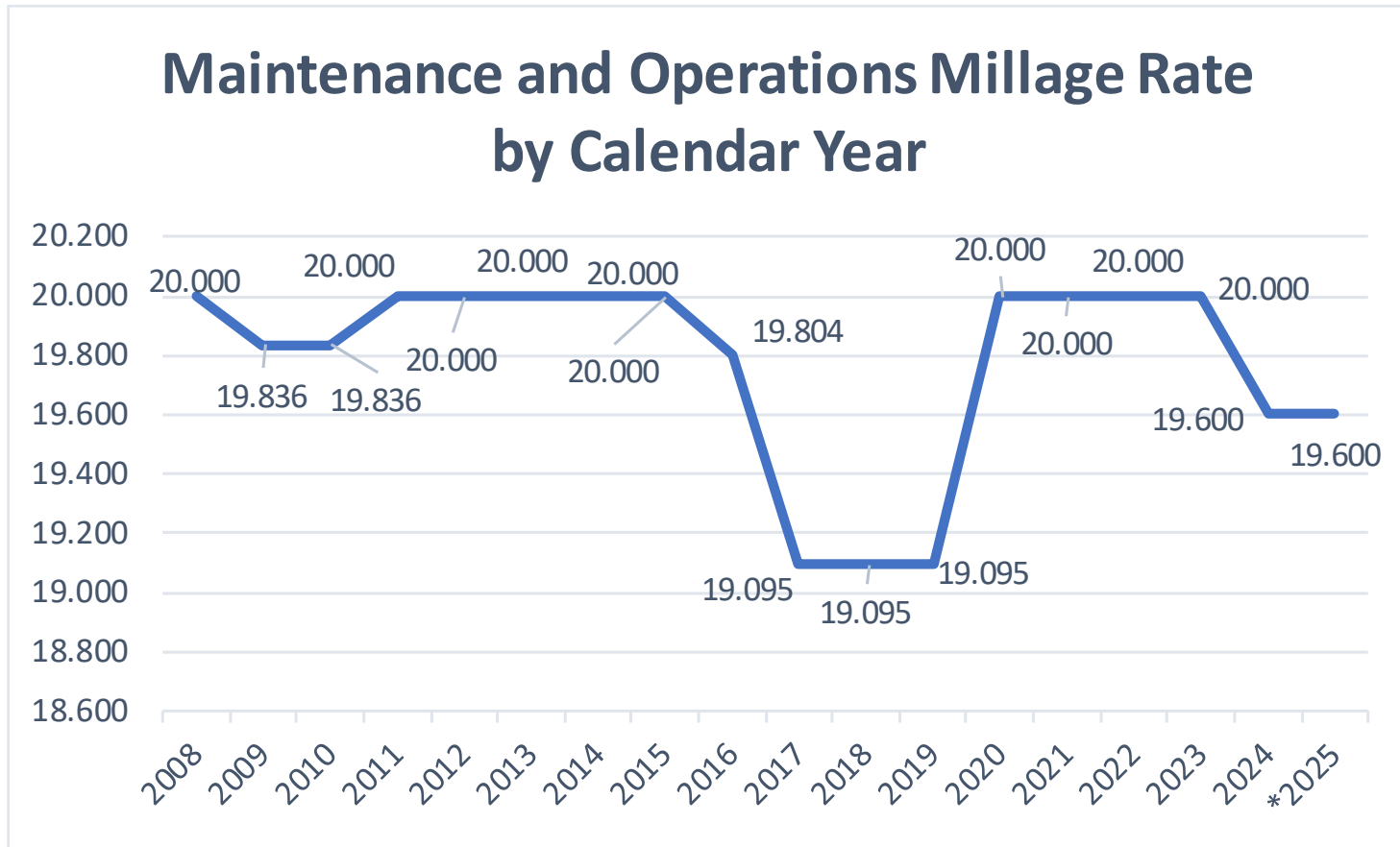
Clayton County Public Schools Millage Rate History

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	19.600	0.000	19.600
*2025	19.600	0.000	19.600

***Proposed Mileage rate**

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.

M&O Millage Rate Chart



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

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

Program	FY2024 Weight	FY2024 Value
Kindergarten	1.6831	5,087.09
Kindergarten Early Intervention	2.0842	6,299.39
Grades 1-3	1.2997	3,928.28
Grades 1-3 Early Intervention	1.8306	5,532.90
Grades 4-5	1.0406	3,145.16
Grades 4-5 Early Intervention	1.8254	5,517.18
Middle Grades (6-8) Program	1.1415	3,450.13
Grades 9-12	1.0000	3,022.45
CTAE 9-12	2.2090	6,676.59
Special Ed- Category I	2.4651	7,450.64
Special Ed- Category II	2.9035	8,775.68
Special Ed- Category III	3.6913	11,156.77
Special Ed- Category IV	5.9696	18,042.82
Special Ed- Category V	2.5225	7,624.13
Gifted	1.7267	5,218.86
Remedial	1.3651	4,125.95
Alternative Education	1.4969	4,524.31
ESOL Program	2.6147	7,902.80

* FY2025 data not released by State

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 2025 by the GaDOE is \$9,279,280. The budget for FY24 was \$2,795,851
- **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 2025 local Five Mill amount for Clayton County is \$53,567,755.
- **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 2025 is \$58,310,549.



We believe...

CHILDREN
have the
first priority
and right to *all*
FISCAL and
HUMAN
resources.

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.

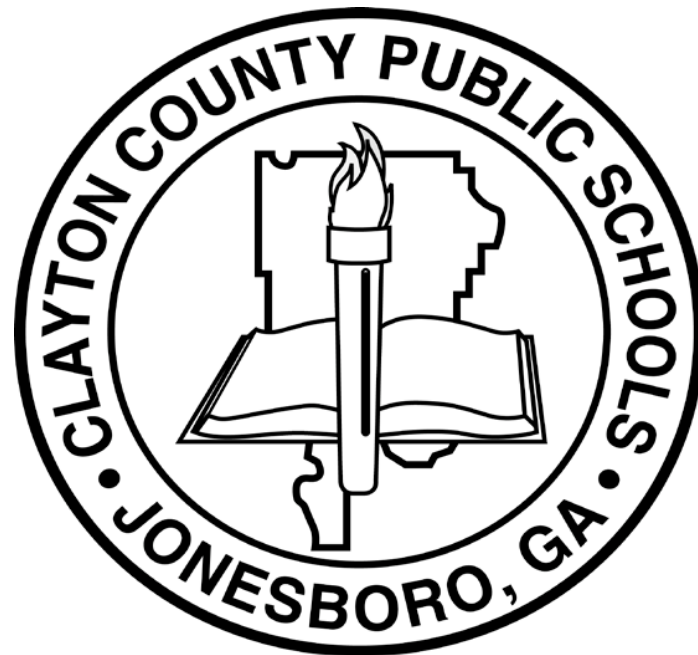
COMMUNICATION
and Understanding Among
ALL STAKEHOLDERS
of OUR DIVERSE
COMMUNITY are
ESSENTIAL to **ACHIEVING**
the goals of
EDUCATION.

In a
LEARNING
ENVIRONMENT
where it is *essential* that
EVERYONE is
safe and secure
and experiences
CARE, DIGNITY, AND
RESPECT.

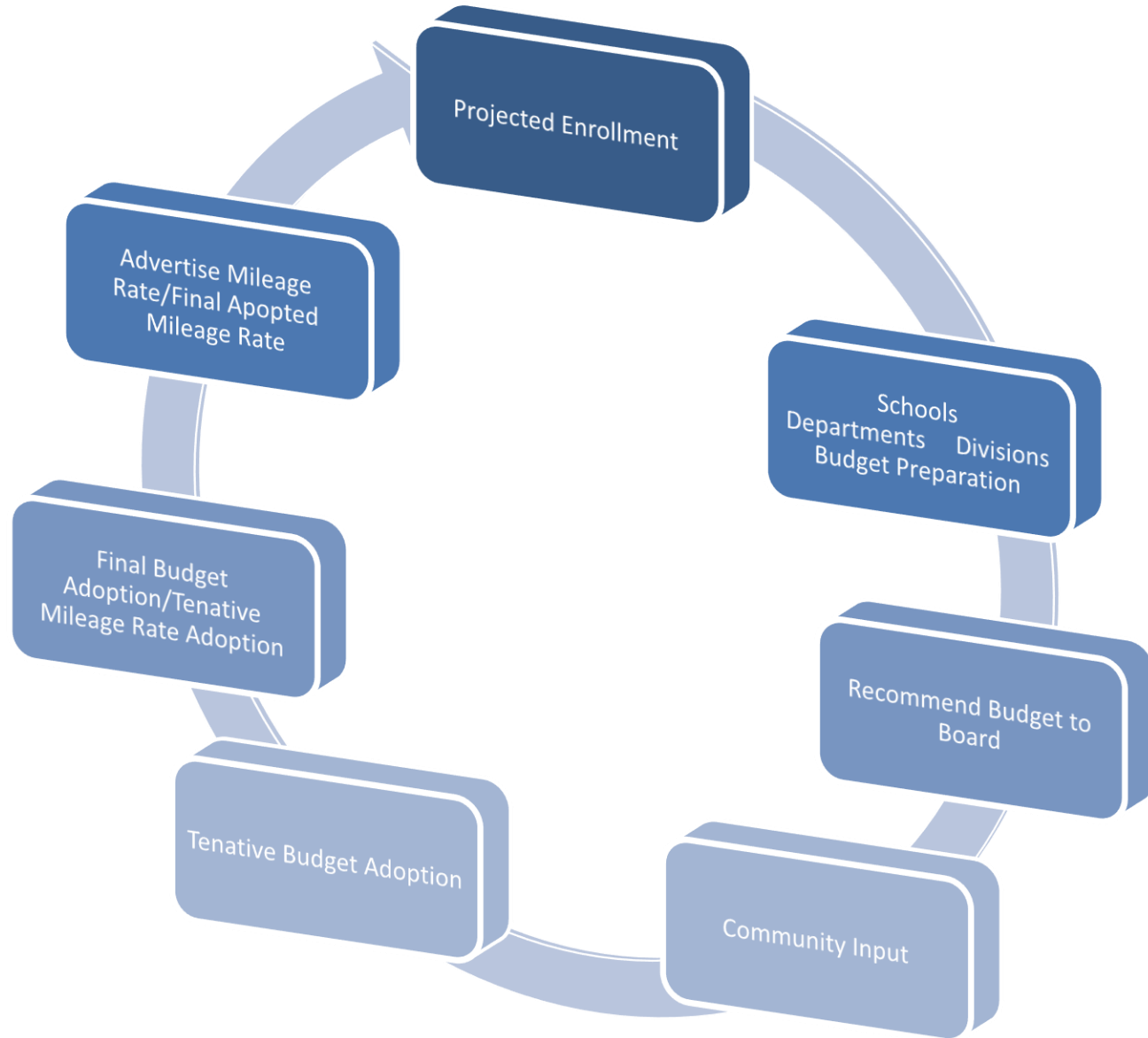
ARTS and **CULTURE**
cultivate the whole child,
gradually building
LITERACY while
developing imagination,
skill, reasoning, and
intuition into unique
forms of **EXPRESSION** and
COMMUNICATION.

EQUALITY
is a
human right
and a necessary
foundation for
SCHOLARS
Everywhere.

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.



Budgeting Process



General Guidelines

Current revenues will be sufficient to support current expenditures. On-going operating expenditures will be funded with on-going revenue sources. The budget process and format shall be school/department based and focused on goals and objectives. The School System will maintain a budgeting control system to ensure continual compliance with the adopted budget. The budget will provide adequate funds for maintenance of capital plant and equipment and funding for their orderly replacement.

Planning

The planning activities include identifying and prioritizing educational needs and forecasting available resources to meet those needs. This segment requires intensive year-round involvement of central office, instructional, and operational staff.

Preparation

The budget preparation process extends for a period of approximately 10 months beginning in September of the year prior to adoption. All governmental and proprietary (internal service) fund types are budgeted by the district on an annual basis. The budget for the upcoming fiscal year (July 1 through June 30) must be submitted to the Board of Education prior to June 30th for legal adoption. No public funds may be expended until the Board has approved the budget unless a spending resolution.

Analysis and Review

The budget requests from the central departments are developed with the support and analysis provided by the Budget Services Department. The requests are reviewed for completeness, accuracy, and for compliance with established budget assumptions. The school budgets are consolidated with the program budgets into one file for reporting purposes. The various reports are submitted as a preliminary budget to the Board for multiple reviews before presentation at the Board meeting.

Adoption and Approval

After review by the Superintendent and the Executive Management Team, the Budgeting Services Department prepares a proposed budget for submission to the Board of Education.

Implementation

The Clayton County Public School System fiscal year is July 1 through June 30. The accounting system is encumbrance driven and does not allow overspending of non-salary and fringe benefits budget lines. The Budget Department works closely with the Position Control to maintain and monitor positions and position budgets. Daily to monthly reviews and modifications of individual budgets ensure that the school district is on target with projected spending. The proposed budget is published on the CCPS public website. Using newspaper advertisements, the public is notified of the proposed budget and the date, time, and location of the public budget hearings. Work sessions with the Board are scheduled as needed, and the Board then tentatively adopts the budget. Once the budget is tentatively adopted, it is advertised in the local press. The advertisement depicts projected revenues and expenditures by fund type, along with the date, time and location when the budget is to be legally adopted. The adopted book is also posted on the district's website. In most instances, the Board will legally adopt the budget at the next regularly scheduled Board meeting following the tentative adoption. The 2004 Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards (2004 Codification)* Section 1700 calls for the adoption of an annual budget by every government. Georgia Law (OCGA 20-2-167) also requires each LUA (Local Unit of Administration) adopt an annual budget for all funds except capital projects, trust, and custodial funds.

Review and Assessment

The budget is an important management tool for all stakeholders including taxpayers, the School Board, the administration, principals, teachers, and students. Monitoring of staffing and expenditures enables different level managers to keep track of how well their programs are being implemented and the rate at which funds are being expended. The success of the budgeting process depends on many individuals throughout the school system fulfilling their duties and responsibilities in a timely and appropriate manner.

Preparation of Capital Projects Budget

The creation of the Capital Projects Budget is comprised of the following three (3) phases: planning, preparation, and adoption and approval. Guided by the Division of Operations, which outlines long-term facilities planning and construction projects, budgets are established based on District needs. Adjustments are made to address our rapidly changing needs with shifting demographics, rising energy prices, and increased construction costs. This also includes ESPLOST projects.



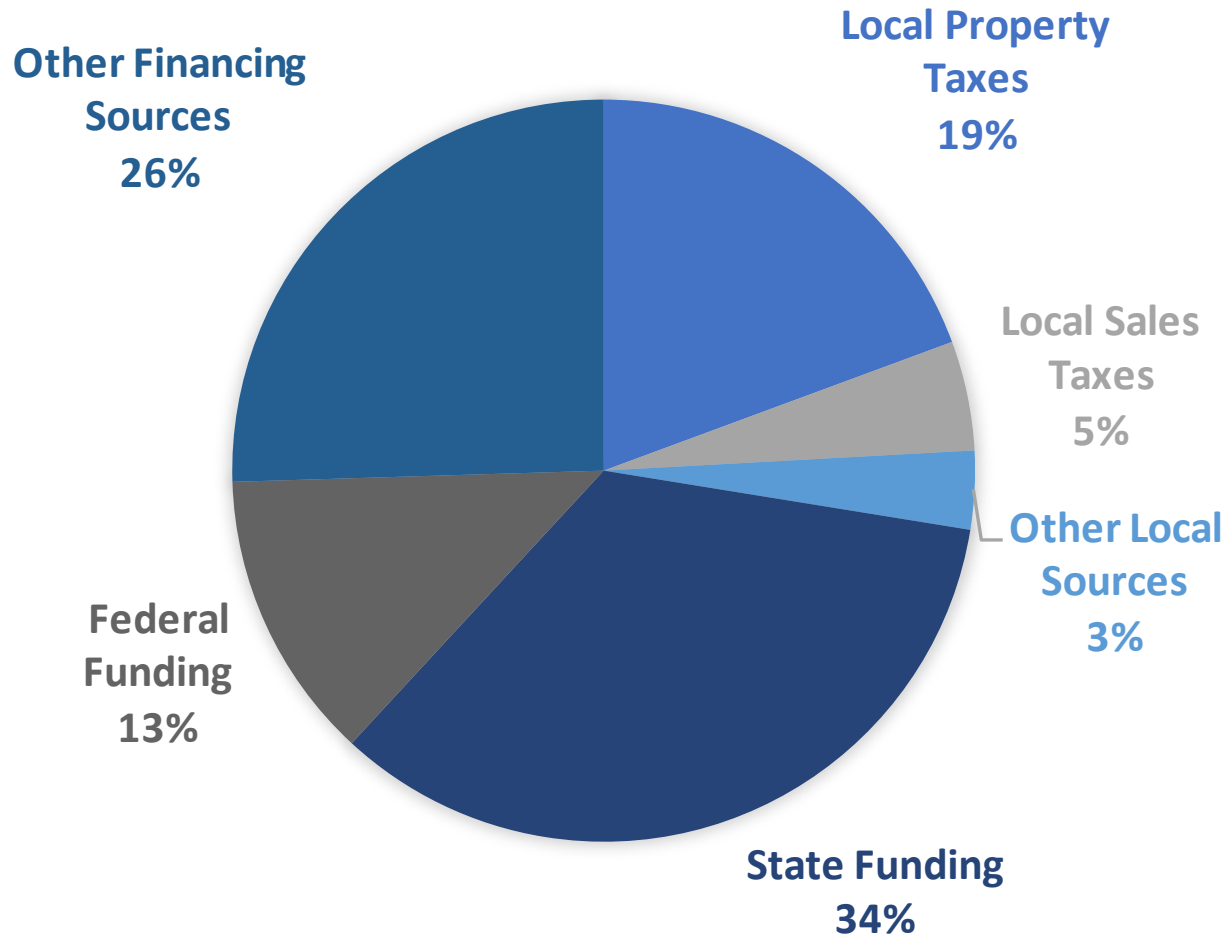
Clayton County Public Schools Budget Development/Planning Calendar Fiscal Year FY 2024-2025

Date	Event	Additional Information
October 2023	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 2023	Board approval of FY 2024 Budget Calendar	
November 2023	Hands-on/Virtual budget training in Munis for Departments	
December 2023	Departmental budget review and planning for FY 2025	
December 15, 2023	Departmental FY 2024 budgets and additional requests due to budget office	
January - April 2024	Citizen's Budget Committee meets	The Citizens Budget Committee will meet throughout the budgeting process. A proposed calendar of meeting dates will be presented at the organizational meeting.
January 2024	Budget office finalizes budget request summary for Superintendent's review	
January 2024	Budget request summary presented to Superintendent	
February 2024	Superintendent's budget decisions due to Budget Office	
March 2024	Preparation of Superintendent's proposed budget by budget office	
March 2024	Superintendent's proposed budget presented to Board of Education during work session	
April 2024	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 2024	Publication of budget advertisement in Clayton News Daily	Required by law.
April 2024	First Public Budget Hearing	Required by law.
May 2024	Second Public Budget Hearing	Required by law.
June 2024	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 2024	Submission of adopted budget to Carl Vinson Institute	Required by law.
July 2024	Final adoption of millage rate by Board of Education	
October 2024	Transmittal of adopted budget to State Department	Required by law.
Dates are tentative and subject to change based on actions during the Legislative Session.		

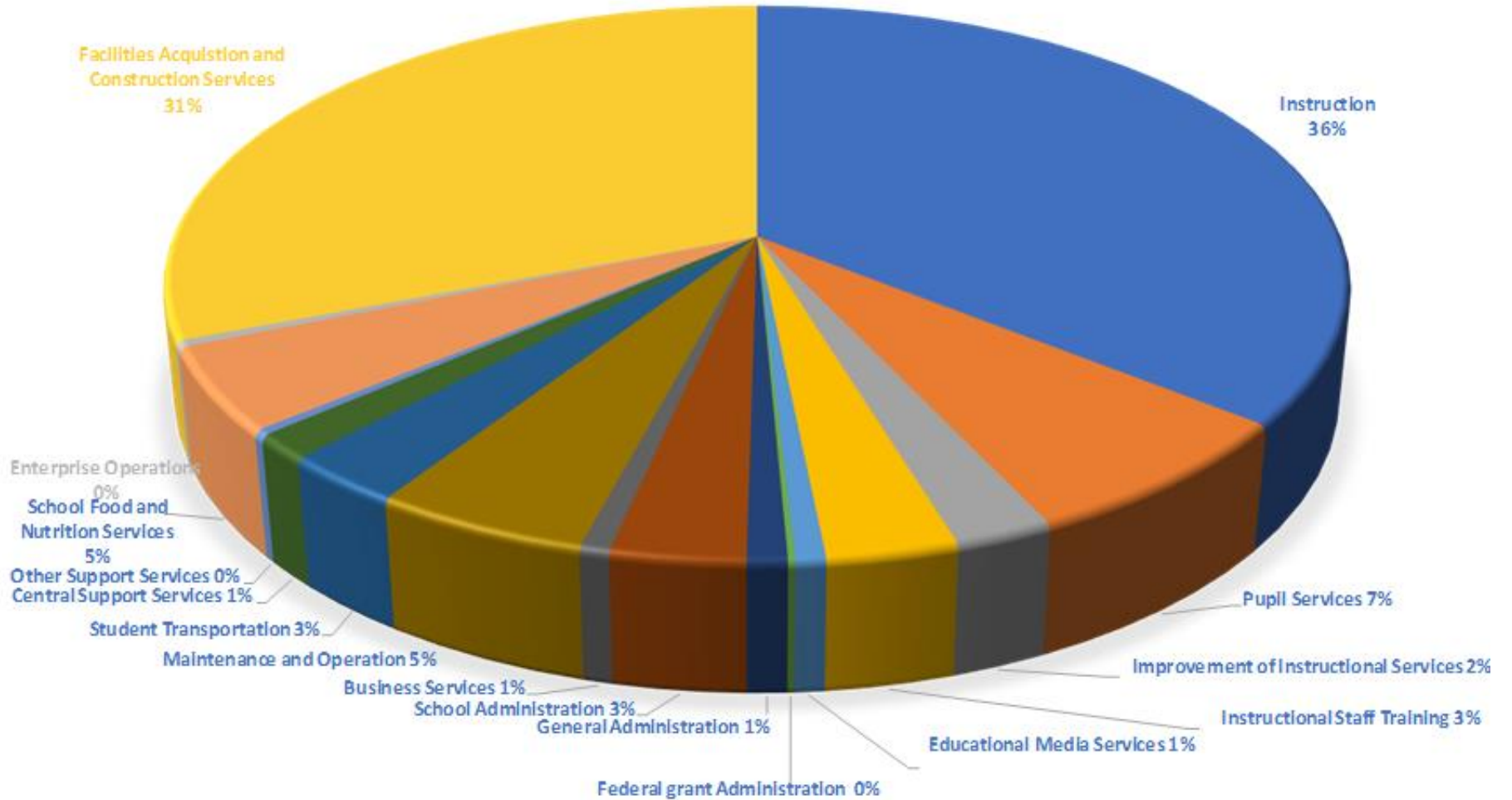
Budget - All Funds

ANTICIPATED FUNDS AVAILABLE	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUND	CONSOLIDATED FUNDS
Local Property Taxes	\$ 243,482,931	\$ -	\$ -	\$ -	\$ 243,482,931
Local Sales Taxes	-	-	60,000,000	-	60,000,000
Other Local Sources	24,477,080	14,171	10,000,000	8,519,916	43,011,167
State Funding	403,611,314	12,168,014	14,698,714	1,019,342	431,497,384
Federal Funding	690,000	124,230,587	-	34,175,545	159,096,132
Other Financing Sources	9,331,798	-	311,125,000	-	320,456,798
TOTAL REVENUE ANTICIPATED	681,593,123	136,412,772	395,823,714	43,714,803	\$ 1,257,544,412
Other General Fund-General Fund Grants 1002-1200	7,022,139	-	-	-	\$ 7,022,139
Transfers From Other Funds/Other General Fund	-	439,000.00	-	650,000	\$ 1,089,000
Beginning Unassigned Fund Balance 7-1-2024	40,125,000	-	-	-	\$ 40,125,000
Beginning Assigned Fund Balance 7-1-2024	139,875,000	-	-	25,367,396	\$ 165,242,396
TOTAL FUNDS AVAILABLE	\$ 868,615,262	\$ 136,851,772	\$ 395,823,714	\$ 69,732,199	\$ 1,471,022,947
OPERATING BUDGET EXPENDITURES					
Instruction	414,599,182	43,484,490	-	-	458,083,672
Pupil Services	49,916,182	42,408,152	-	3,800	92,328,134
Improvement of Instructional Services	26,009,491	3,646,676	-	163,793	29,819,960
Instructional Staff Training	287,122	39,280,167	-	-	39,567,288
Educational Media Services	9,169,253	-	-	-	9,169,253
Federal Grant Administration	-	2,067,811	-	-	2,067,811
General Administration	9,585,402	2,525,743	-	-	12,111,145
School Administration	38,747,316	1,798,124	-	-	40,545,440
Business Services	8,994,712	-	-	8,278	9,002,990
Maintenance and Operation	63,667,336	437,366	-	1,243,577	65,348,280
Student Transportation	37,063,793	188,587	-	34,358	37,286,738
Central Support Services	18,568,244	5	-	10,000	18,578,249
Other Support Services	3,896,093	20,000	-	1,000	3,917,093
School Food and Nutrition Services	-	994,651	-	60,994,271	61,988,922
Enterprise Operations	-	-	-	4,509,444	4,509,444
Facilities Acquisition and Construction Services	-	-	395,823,714	-	395,823,714
TOTAL OPERATING EXPENDITURES	680,504,123	136,851,772	395,823,714	66,968,521	1,280,148,130
Other General Fund-State Grants 1002-1200	7,022,139	-	-	-	7,022,139
Transfers To Other Funds/Other General Fund	1,089,000	-	-	-	1,089,000
TOTAL EXPENDITURES & TRANSFERS	688,615,262	136,851,772	395,823,714	66,968,521	1,288,259,268
End of Year Unassigned Fund Balance 6-30-2025	40,125,000	-	-	-	40,125,000
End of Year Assigned Fund Balance 6-30-2025	130,543,202	-	-	2,763,678	133,306,880
TOTAL EXPENDITURES & END OF YEAR	\$ 859,283,464	\$ 136,851,772	\$ 395,823,714	\$ 69,732,199	\$ 1,461,691,149

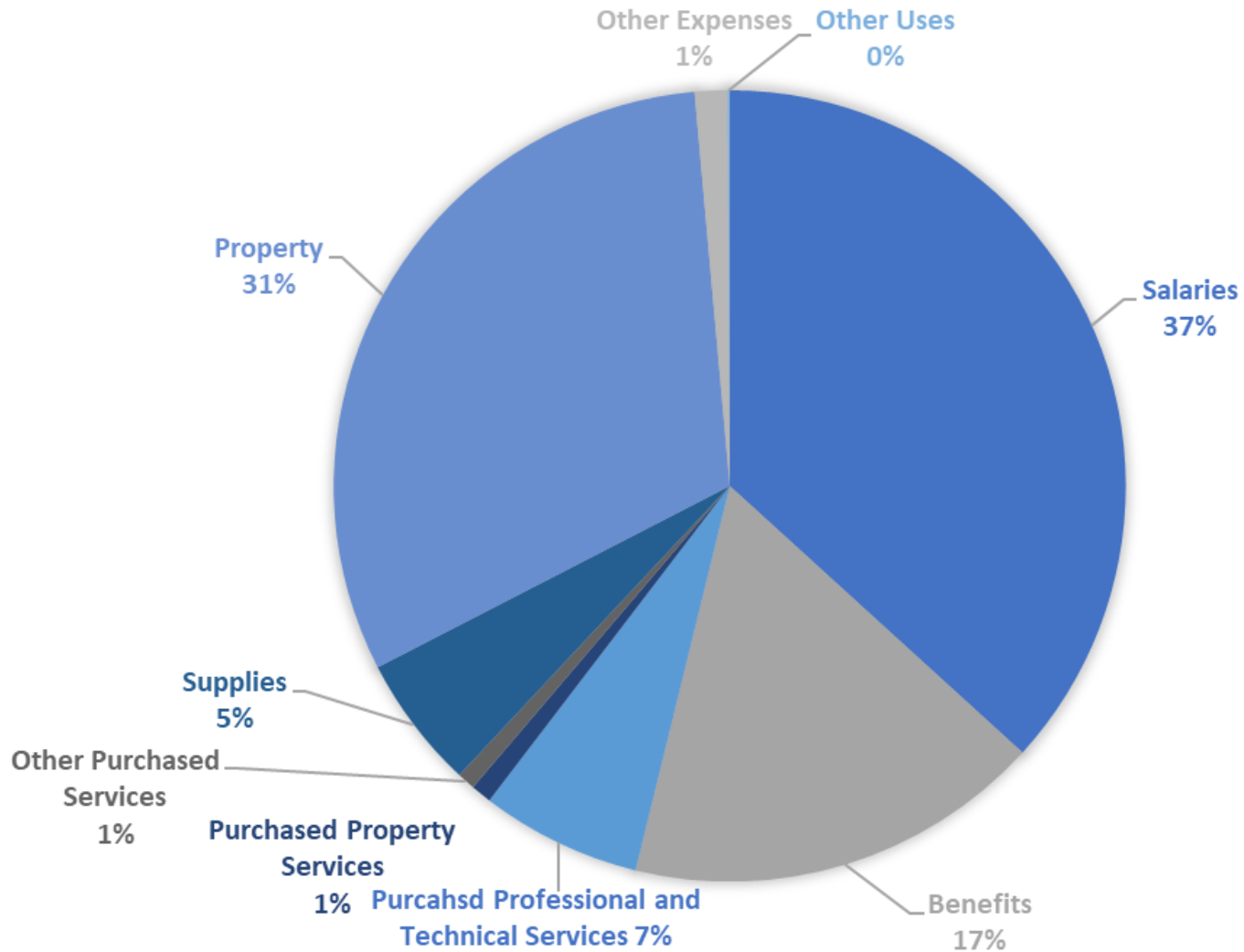
Total Revenue- All Funds



Expenditure By Function - All Funds

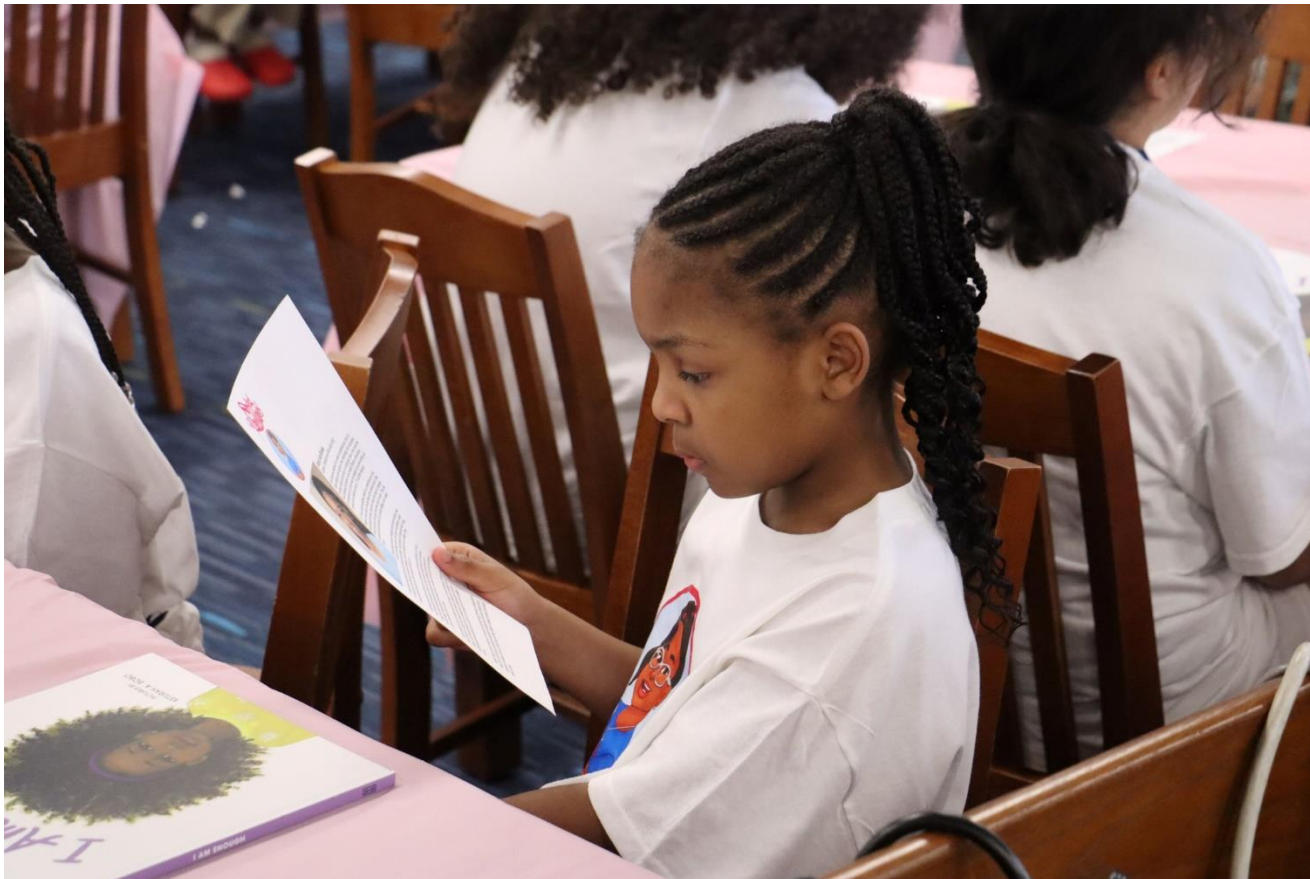


Expenditure By Object- All Funds



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 2025, the proposed budget has 60.2% of funds earmarked for the costs associated with direct classroom instruction.



General Fund History of Revenues, Expenditures, and Fund Balances

	FY2023 Actuals **		FY2024 Actuals ***		FY2024 Budget	
Anticipated Funds Available						
Local Property Taxes	183,200,646	30.74%	187,680,695	36.16%	224,075,406	34.92%
Other Local Sources	43,251,908	7.26%	34,561,165	6.66%	23,477,080	3.66%
State Funding	366,380,188	61.47%	295,094,703	56.86%	386,660,384	60.25%
Federal Funding	527,904	0.09%	396,106	0.08%	690,000	0.11%
Total Revenue Anticipated	593,360,646		517,732,669		634,902,870	
Other General Fund- General Fund Grants 1002-1200	2,657,503	0.45%	1,282,547	0.25%	6,821,380	1.06%
Total Funds Available	596,018,149	100.00%	519,015,216	100.00%	641,724,250	100.00%
Operating Budget Expenditures						
Instruction	349,408,793	58.12%	260,351,424	56.89%	380,384,793	59.28%
Pupil Services	37,870,595	6.30%	28,463,944	6.22%	39,332,693	6.13%
Improvement of Instructional Services	25,458,578	4.24%	18,426,232	4.03%	27,921,200	4.35%
Instructional Staff Training	451,400	0.08%	711,272	0.16%	212,194	0.03%
Educational Media Services	8,421,411	1.40%	5,838,138	1.28%	8,885,625	1.38%
Federal Grant Administration	-	0.00%	19,935	0.00%	18,898	0.00%
General Administration	21,123,437	3.51%	10,890,377	2.38%	9,530,625	1.49%
School Administration	39,617,772	6.59%	32,465,161	7.09%	43,212,672	6.73%
Business Services	6,215,590	1.03%	4,405,116	0.96%	6,515,603	1.02%
Maintenance and Operation	43,426,557	7.22%	40,004,115	8.74%	60,305,194	9.40%
Student Transportation	34,005,389	5.66%	29,133,449	6.37%	34,084,985	5.31%
Central Support Services	20,247,203	3.37%	12,416,650	2.71%	19,116,595	2.98%
Other Support Services	8,651,314	1.44%	8,879,697	1.94%	4,171,794	0.65%
Food Service Operations	242,706	0.04%	410,617	0.09%	-	0.00%
Enterprise Operations	-	-	24,430	0.01%	-	0.00%
Facility Acquisition- Construction Services	1,764,469	0.29%	13,174	0.00%	-	0.00%
Total Operating Expenditures	596,905,215		452,453,732		633,692,870	
Other General Fund- State Grants 1002-1200	2,736,603	0.46%	5,198,259	1.14%	6,821,380	1.06%
Transfers to Other Funds/Other General Fund	1,494,075	0.25%	1,894	0.00%	1,210,000	0.19%
Total Expenditures & Transfers	601,135,893	100.00%	457,653,886	100.00%	641,724,250	100.00%

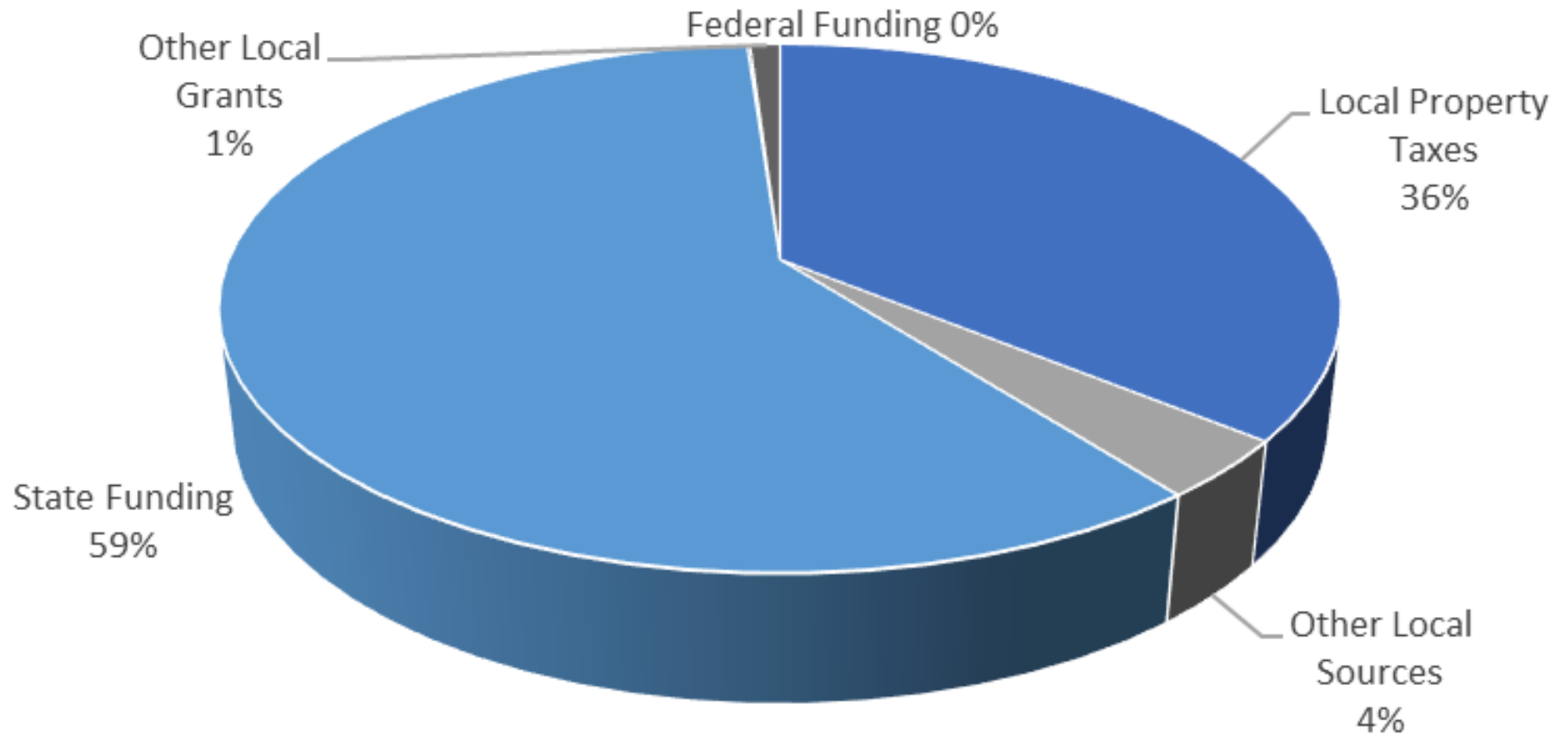
*** Actuals as of May 6, 2024

**FY2023 Actuals Unaudited

Summary of Revenues and Expenditures Budget Comparison of Fiscal Year 2024 to Fiscal Year 2025

	FY2023-2024 Budget	FY2024-2025 Budget	Increase (Decrease) from Previous FY	% Change
Anticipated Funds Available				
Local Property Taxes	224,075,406	243,482,931	19,407,525	7.97%
Other Local Sources	23,477,080	24,477,080	1,000,000	4.09%
State Funding	386,660,384	403,611,314	16,950,930	4.20%
Federal Funding	690,000	690,000	-	0.00%
Other Local Grants	6,821,380	7,022,139	200,759	2.86%
Total Revenue Anticipated	641,724,250	679,283,464	37,559,214	
Operating Budget Expenditures				
Instruction	380,525,382	414,599,182	34,073,800	8.22%
Pupil Services	39,214,494	49,916,182	10,701,688	21.44%
Improvement of Instructional Services	27,198,809	26,009,491	(1,189,318)	-4.57%
Instructional Staff Training	212,194	287,122	74,928	26.10%
Educational Media Services	8,885,625	9,169,253	283,628	3.09%
Federal Grant Administration	18,898	-	(18,898)	-100.00%
General Administration	10,231,318	9,585,402	(645,916)	-6.74%
School Administration	43,212,672	38,747,316	(4,465,356)	-11.52%
Business Services	6,515,603	8,994,712	2,479,109	27.56%
Maintenance and Operation	60,305,194	63,667,336	3,362,142	5.28%
Student Transportation	34,084,985	37,063,793	2,978,808	8.04%
Central Support Services	19,115,902	18,568,244	(547,658)	-2.95%
Other Support Services	4,171,794	3,896,093	(275,701)	-7.08%
Food Service Operations	-	-	-	
Enterprise Operations	-	-	-	
Facility Acquisition- Construction Services	-	-	-	
Total Operating Expenditures	633,692,870	680,504,123	46,811,253	
Other General Fund- State Grants 1002-1200	6,821,380	7,022,139	200,759	0.43%
Transfers to Other Funds/Other General Fund	1,210,000	1,089,000	(121,000)	-0.26%
Total Expenditures & Transfers	641,724,250	688,615,262	46,891,012	

Sources of Revenue - General Fund



- Local Property Taxes
- Other Local Sources
- State Funding
- Federal Funding
- Other Local Grants

Object- Description	FY2023-2024 Budget	FY2024-2025 Budget	Increase/Decrease From Previous FY	Increase/Decrease From Previous FY
110-TEACHERS SALARIES	203,404,445	219,504,020	16,099,575	7.33%
111-BOARD MEMBERS	219,600	219,600	-	0.00%
112-PRE-KINDE TEACHER SALARIES	1,249,152	907,372	(341,780)	-37.67%
113-SUBSTITUTES FOR CERTEMPLOYEES	1,000,000	2,360,420	1,360,420	57.63%
116- PROFESSIONAL STIPENDS	33,000	-	(33,000)	
118-ART, MUSIC, PE TEACHERS	21,679,660	23,274,721	1,595,061	6.85%
120-SUPERINTENDENT SALARY	315,000	330,000	15,000	4.55%
121-DEPUTY, ASST SUPERINTENDENT	1,923,377	2,101,212	177,835	8.46%
130-PRINCIPAL SALARY	8,699,709	8,445,869	(253,840)	-3.01%
131-ASSISTANT PRINCIPAL SALARY	13,272,988	9,803,032	(3,469,956)	-35.40%
140-PARAPROFESSIONAL AND AIDES	14,657,582	14,931,193	273,611	1.83%
142-CLERICAL STAFF SALARY	11,268,779	12,267,310	998,531	8.14%
145-INTERPRETER SALARY	423,264	518,367	95,103	18.35%
146-ATHLETICS PERSONNEL SALARY	2,547,101	2,563,882	16,781	0.65%
148-ACCOUNTANT SALARY	111,062	100,146	(10,916)	-10.90%
151-LEGAL PERSONNEL SALARY	120,043	120,036	(7)	-0.01%
161-TECHNOLOGY SPECIALIST SALARY	65,933	50,518	(15,415)	-30.51%
163-SCHOOL NURSE/LPN SALARY	1,975,304	2,075,120	99,816	4.81%
164-PHYS/OCC/MOBILITY THE SALARY	251,627	278,591	26,964	9.68%
165-LIBRARIAN MEDIA SPECI SALARY	4,947,896	5,136,769	188,873	3.68%
172-ELEMENTARY COUNSELOR SALARY	3,870,877	4,212,810	341,933	8.12%
173-SECONDARY COUNSELOR SALARIES	7,080,317	7,632,478	552,161	7.23%
174-SCHOOL PSYCHOLOGIST SALARY	2,749,213	3,020,531	271,318	8.98%
176-SCHOOL SOCIAL WORKER SALARY	2,582,231	5,035,787	2,453,556	48.72%
177-FAMILY SVCS/PARENT COORD. SAL	-	81,860	81,860	100.00%
178-GRADUATION COACH	321,952	5,828,446	5,506,494	94.48%
180-BUS DRIVERS SALARIES	9,641,021	10,177,830	536,809	5.27%
181-MAINTENANCE & SECURITY SALARIES	14,842,236	16,712,424	1,870,188	11.19%
186-CUSTODIAL PERSONNEL SALARY	8,954,433	9,105,747	151,314	1.66%
190-OTHER MANAGEMENT PERSONNEL	5,926,301	7,142,655	1,216,354	17.03%
191-OTHER ADMINISTRATIVE PERSONNEL	31,478,427	33,168,817	1,690,390	5.10%
199-OTHER SALARIES & COMPENSATION	5,491,952	3,730,983	(1,760,969)	-47.20%
100 Personal Services- Salaries	381,104,482	410,838,546	29,734,064	

Object- Description	FY2023-2024 Budget	FY2024-2025 Budget	Increase/Decrease From Previous FY	Increase/Decrease From Previous FY
210-STATE HEALTH INSURANCE	89,494,566	99,524,204	10,029,638	10.08%
221-MEDICARE	5,150,103	5,541,598	391,495	7.06%
222-OASDI	1,215,202	1,520,487	305,285	20.08%
230-TEACHERS RETIREMENT SYSTEM	69,583,131	75,748,608	6,165,477	8.14%
250-UNEMPLOYMENT COMPENSATION	1,115,000	921,322	(193,678)	-21.02%
260-WORKER COMPENSATION	3,045,872	2,463,991	(581,881)	-23.62%
290-OTHER BENEFITS	3,334,418	2,747,832	(586,586)	-21.35%
200 Personal Services- Employee Benefits	172,938,292	188,468,042	15,529,750	

Object- Description	FY2023-2024 Budget	FY2024-2025 Budget	Increase/Decrease From Previous FY	Increase/Decrease From Previous FY Percent
300-PURCHASED PROFESSIONAL SVCS	20,339,613	20,482,448	142,835	0.70%
301-SUMMER INTERNS	-	300,000	300,000	100.00%
321-CONTRACT SERVICES - TEACHERS	1,312,267	1,312,267	(0)	0.00%
300 Purchased Professional and Technical Services	21,651,880	22,094,714	442,834	

Object- Description	FY2023-2024 Budget	FY2024-2025 Budget	Increase/Decrease From Previous FY	Increase/Decrease From Previous FY Percent
410-WATER, SEWER, & SANITATION	4,399,844	4,272,762	(127,082)	-2.97%
412-PEST CONTROL	-	250,000	250,000	100.00%
430-REPAIR AND MAINTENANCE SVCS	4,105,176	5,360,172	1,254,996	23.41%
432-REPAIR AND MAINT. SVCS -TECHN	209,000	209,000	-	0.00%
442-RENTAL OF EQUIP AND VEHICLES	293,555	282,470	(11,085)	-3.92%
443-RENTAL OF COMPUTER EQUIP	6,500	5,850	(650)	-11.11%
400 Purchased Property Services	9,014,075	10,380,254	1,366,179	

Object- Description	FY2023-2024 Budget	FY2024-2025 Budget	Increase/Decrease From Previous FY	Increase/Decrease From Previous FY Percent
519-STUDENT TRANSPORT OTHER SRCES	70,000	70,000	-	0.00%
520-INSURANCE	4,790,683	4,551,149	(239,534)	-5.26%
530-COMMUNICATIONS	1,471,979	1,368,326	(103,653)	-7.58%
580-TRAVEL - EMPLOYEES	669,649	530,289	(139,360)	-26.28%
585-TRAVEL - SCHOOL BOARD MEMBERS	60,218	59,907	(311)	-0.52%
592-SVCS PURCHASED OTHER LUA IN GA	10,000	10,000	-	0.00%
595-OTHER PURCHASED SERVICES	4,682,375	1,338,210	(3,344,165)	-249.90%
596- RESIDENTIAL FACILITIES	16,667	16,667	(0)	
500 Other Purchased Services	11,771,571	7,944,548	(3,827,023)	

Object- Description	FY2023-2024 Budget	FY2024-2025 Budget	Increase/Decrease From Previous FY	Increase/Decrease From Previous FY Percent
610-SUPPLIES	9,138,962	9,393,106	254,144	2.71%
611-TECHNOLOGY SUPPLIES	129,596	112,955	(16,641)	-14.73%
612-COMPUTER SOFTWARE	4,583,261	4,196,008	(387,253)	-9.23%
615-EXPENDABLE EQUIP	1,085,401	783,083	(302,318)	-38.61%
616-EXPENDABLE COMPUTER EQUIPMENT	662,512	552,051	(110,461)	-20.01%
620-ENERGY- GAS, OIL, ELECTRICITY	16,718,833	16,393,833	(325,000)	-1.98%
630-PURCHASED FOOD	-	5,000	5,000	100.00%
640-DIGITAL/ELECTRONIC TEXTBOOKS	-	4,541,196	4,541,196	100.00%
641-TEXTBOOKS-PRINTED	36,958	1,000,000	963,042	96.30%
642-BOOKS AND PERIODICALS	1,090,125	671,021	(419,104)	-62.46%
600 Supplies	33,445,648	37,648,253	4,202,605	

Object- Description	FY2023-2024 Budget	FY2024-2025 Budget	Increase/Decrease From Previous FY	Increase/Decrease From Previous FY Percent
730-EQUIP GREATER THAN \$5K	2,992,833	2,754,130	(238,703)	-8.67%
732- PURCHASE OF BUSES	5,750,000	5,750,000	-	
734- PURCHASE OF COMPUTERS	120,000	38,000	(82,000)	-215.79%
700 Other Purchased Services	8,862,833	8,542,130	(320,703)	

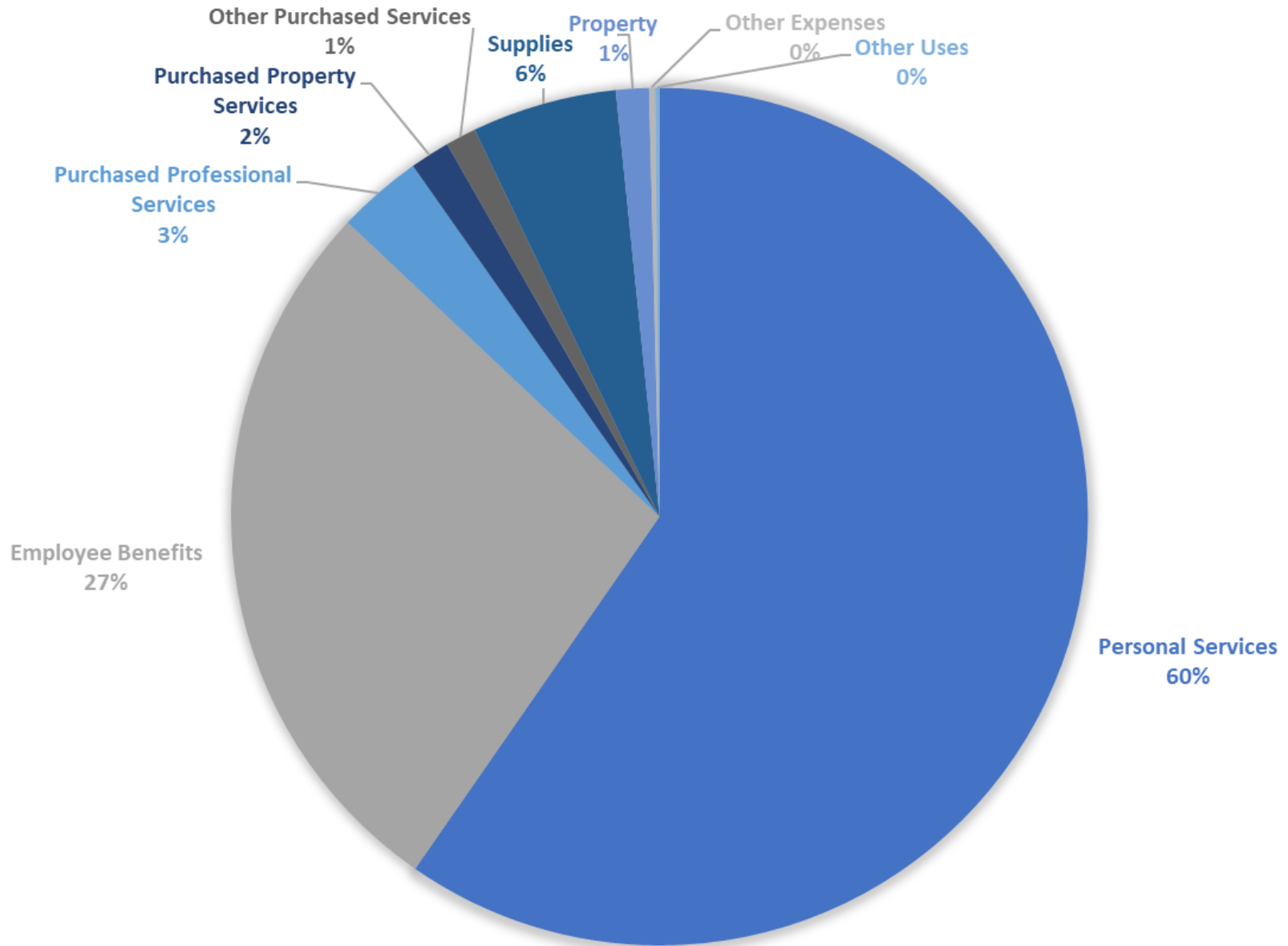
Object- Description	FY2023-2024 Budget	FY2024-2025 Budget	Increase/Decrease From Previous FY	Increase/Decrease From Previous FY Percent
810-DUES AND FEES	909,851	756,831	(153,020)	-20.22%
890-OTHER EXPENDITURES	815,620	852,943	37,323	4.38%
800 Other Expenses	1,725,471	1,609,774	(115,697)	

Object- Description	FY2023-2024 Budget	FY2024-2025 Budget	Increase/Decrease From Previous FY	Increase/Decrease From Previous FY Percent
930-TRANSFERS TO OTHER FUNDS	1,210,000	1,089,000	(121,000)	-11.11%
900 Other Uses	1,210,000	1,089,000	(121,000)	

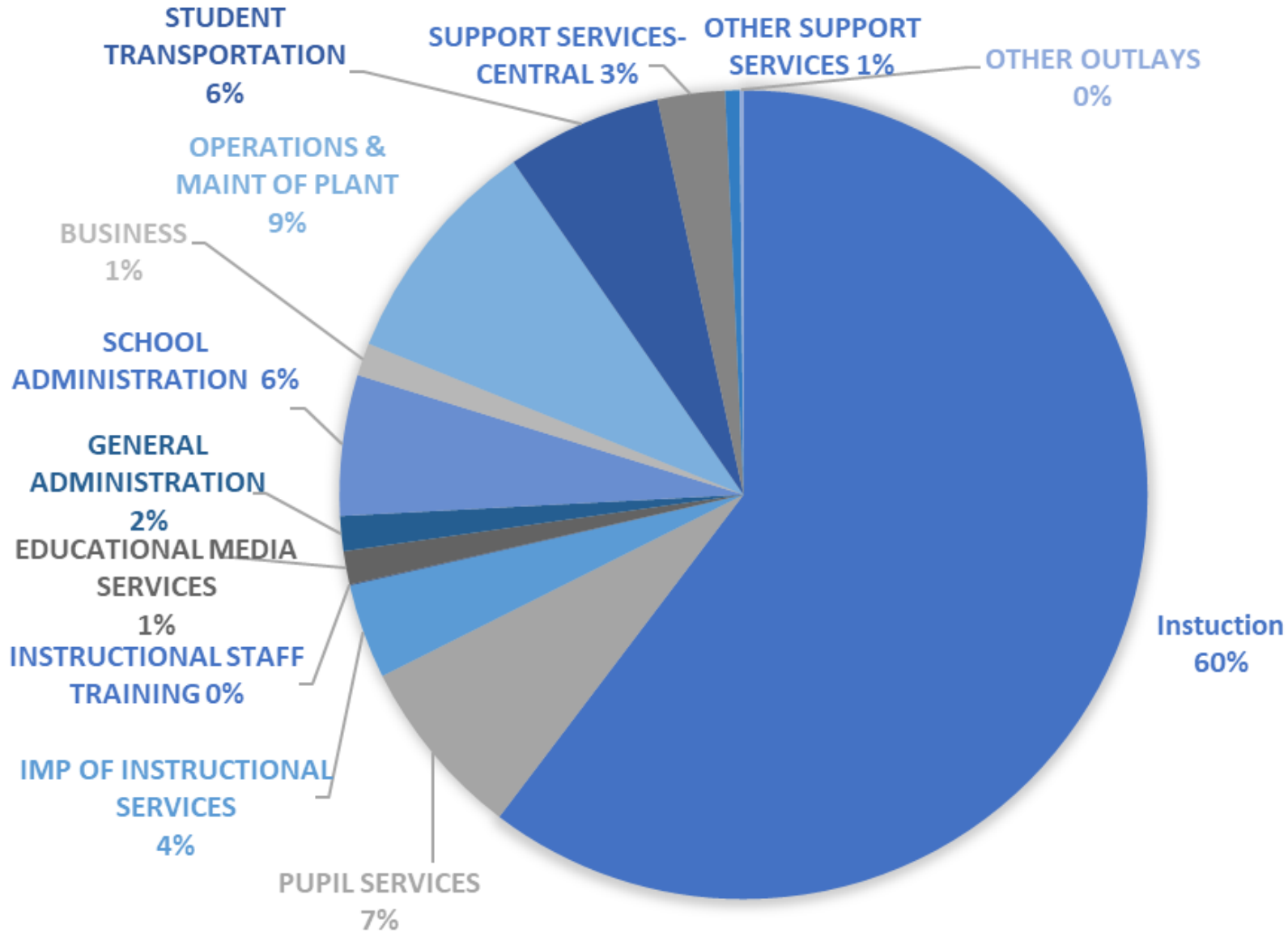
Grand Total Expenditures **641,724,252** **688,615,262** **46,891,010**

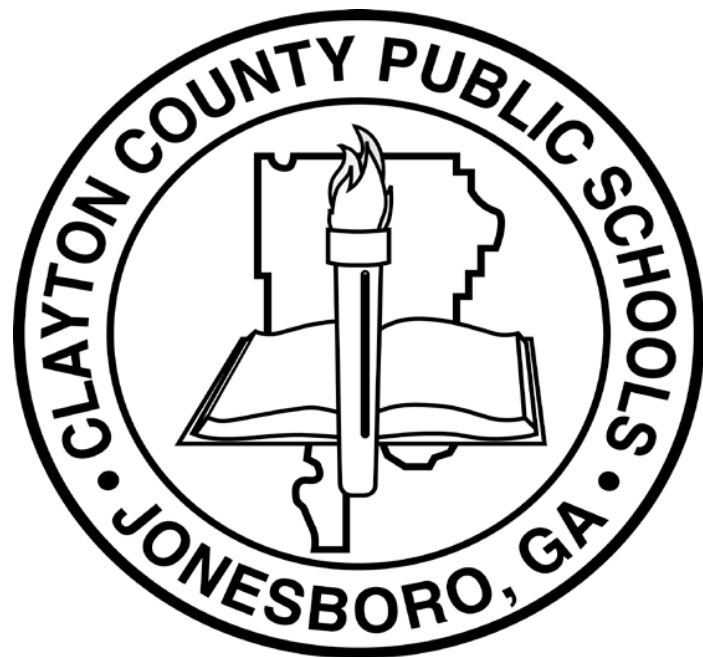
Disclaimer: Includes General Fund and General Fund Grants in the total

Expenditures by Object - General Fund



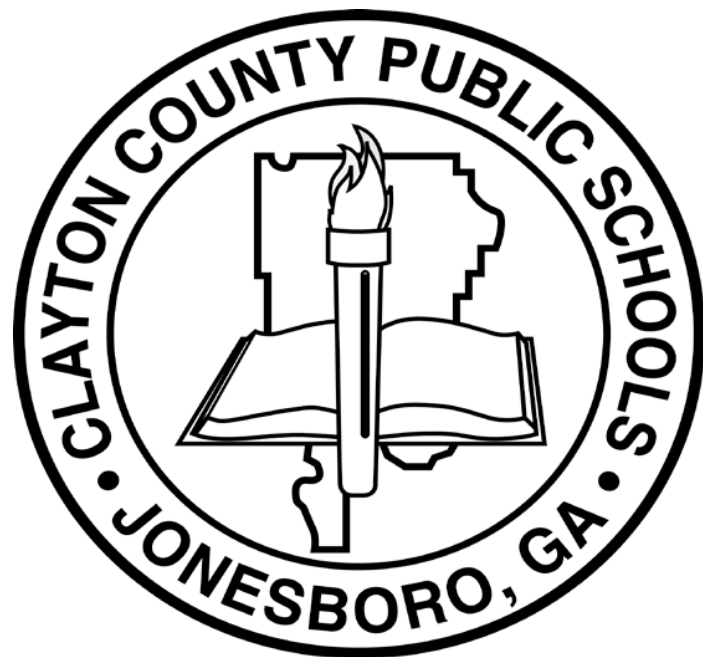
Expenditures By Function - General Fund





Special Revenue Funds

	FY 2024	FY 2025
Beginning Balance:	\$ -	\$ -
Revenue:		
Local	\$ 14,171	\$ 14,171
State	8,921,718	12,168,014
Federal	164,684,882	124,230,587
Total Revenue	173,620,771	136,412,772
Transfers In	579,525	439,000
Total Projected Sources Available	\$174,200,296	\$ 136,851,772
Expenditures:		
Instruction	\$ 37,431,384	\$ 43,484,490
Student Support Services	92,245,886	42,408,152
Improvement of Instruction	1,590,914	3,646,676
Instructional Staff Training	36,247,597	39,280,167
Media Services	-	-
Federal Grant Administration	1,745,804	2,067,811
General Administration	2,525,747	2,525,743
School Administration Services	814,780	1,798,124
Business Support Services	-	-
Maintenance & Operations	304,428	437,366
Transportation	188,588	188,587
Central Support Services	-	5
Other Support Services	-	20,000
Non-Instructional Services	-	994,651
School Nutrition	1,105,168	-
Other Outlays	-	-
Facility Planning/Construction	-	-
Subtotal	\$174,200,296	\$ 136,851,772
Transfers Out	-	-
Total Expenditures	174,200,296	136,851,772
Ending Fund Balance	-	-
Total Projected Expenditures & Fund Balance	\$174,200,296	\$ 136,851,772



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 2023 - 2024, 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.

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.



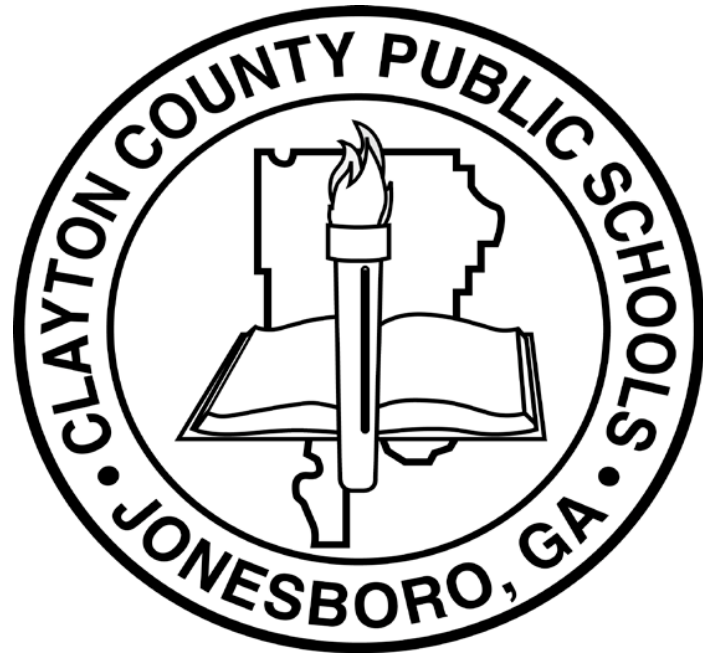
ENTERPRISE FUND - SCHOOL NUTRITION
FISCAL YEAR 2024-2025

Enterprise Fund - School Nutrition

	Budget FY2024	Budget FY2025
Beginning Balance	\$ 28,000,000	\$ 28,000,000
Revenue:		
Local	1,207,120	1,205,830
State	1,019,342	1,019,342
Federal	37,171,416	36,758,958
Total Revenue Anticipated	39,397,878	38,984,130
Transfer from Other Funds	-	-
Total Revenues and Transfers In	39,397,878	38,984,130
Total Funds Available	\$ 39,397,878	\$ 38,984,130
Expenditures:		
Salaries	\$ 14,849,519	\$ 16,670,401
Benefits	8,459,750	10,100,289
Total Salaries and Fringes	23,309,269	26,770,690
Purchased Prof Tech Services	10,000	10,000
Cleaning Service	85,000	83,650
Repair and Maint. Bldg and Equip.	200,000	193,650
Repair and Maint. Technology	1,500	1,500
Communication	200	200
Travel Employees	60,000	59,081
Other Purchased Services	500	500
Supplies	1,540,000	1,493,126
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	14,603,821
Books and Periodicals	4,000	4,000
Purchase of Equipment	19,500,000	16,000,000
Dues and Fees	5,000	5,000
Indirect Cost	1,500,000	2,500,000
Other Expenses	3,500	3,500
Total Operating Expenditures	37,997,651	35,467,158
Transfers to Other Funds	-	-
Total Expenditures & Transfers	61,306,920	62,237,848
Ending Fund Balance	6,090,958	4,746,282
Total Expenditures & Fund Balance	\$ 67,397,878	\$ 66,984,130

Enterprise Funds

	Campus Kids		Performing Arts Center		Printing Services		Stadium		TOTAL FUNDS	
	Budget FY2024	Budget FY2025	Budget FY2024	Budget FY2025	Budget FY2024	Budget FY2025	Budget FY2024	Budget FY2025	Budget FY2024	Budget FY2025
	Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue - Local										
Interest Earned	\$ -	\$ -	\$ 93,986	\$ 123,513	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,513
Local Other	3,194,910	3,138,348	75,510	75,510	418,303	418,303	220,475	325,000	\$ 2,413,278	\$ 3,957,161
Total Revenue Anticipated	3,194,910	3,138,348	169,496	199,023	418,303	418,303	220,475	325,000	\$ 2,413,278	\$ 4,080,674
Transfer from General Fund	-	-	-	-	-	-	630,475	650,000	\$ 160,000	\$ 650,000
Total Revenues and Transfers In	3,194,910	3,138,348	169,496	199,023	418,303	418,303	-	975,000	2,573,278	4,730,674
Total Funds Available	\$ 3,194,910	\$ 3,138,348	\$ 169,496	\$ 199,023	\$ 418,303	\$ 418,303	\$ 850,950	\$ 975,000	\$ 4,633,659	\$ 4,730,674
Expenditures:										
Salaries	\$ 2,392,296	\$ 2,298,826	\$ 107,873	\$ 116,347	\$ -	\$ -	\$ -	\$ -	\$ 2,500,169	\$ 2,415,173
Benefits	575,379	612,287	44,832	65,885	-	-	-	-	\$ 620,211	\$ 678,172
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	-	-	-	-	-	-	\$ 1,500	\$ 1,500
Rental Equipment and Vehicles	-	-	-	-	82,651	82,651	5,588	5,489	\$ 88,239	\$ 88,140
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	2,367	125,000	\$ 387,379	\$ 510,012
Supplies-Technology Related	-	-	-	-	-	-	-	-	\$ -	\$ -
Purchase of Software	65,180	65,180	-	-	-	-	-	-	\$ 65,180	\$ 65,180
Expendable Equipment	5,400	5,400	-	-	-	-	322,512	-	\$ 327,912	\$ 5,400
Expendable Computer Equip.	6,435	6,435	-	-	5,735	5,735	55,000	99,685	\$ 67,170	\$ 111,855
Books & Periodicals	-	-	-	-	-	-	-	-	\$ -	\$ -
Purchase of Equipment	-	-	-	-	-	-	-	-	\$ -	\$ -
Dues and Fees	4,235	4,235	-	-	10,000	-	25,000	10,000	\$ 39,235	\$ 14,235
Other Expenses	34,358	34,358	10,000	10,000	-	10,000	25,983	320,326	\$ 70,341	\$ 374,684
Total Expenditures	3,194,910	3,138,348	169,496	199,023	418,303	418,303	850,950	975,000	4,633,659	4,730,674
Transfers to Other Funds	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Transfers	\$ 3,194,910	\$ 3,138,348	\$ 169,496	\$ 199,023	\$ 418,303	\$ 418,303	\$ 850,950	\$ 975,000	\$ 4,633,659	\$ 4,730,674
Ending Fund Balance	-	-	-	-	-	-	-	-	-	-
Total Expenditures & Fund Bal.	\$ 3,194,910	\$ 3,138,348	\$ 169,496	\$ 199,023	\$ 418,303	\$ 418,303	\$ 850,950	\$ 975,000	\$ 4,633,659	\$ 4,730,674



Capital Projects Budget

Sources of Funds:	<u>FY 2025 CAPITAL FUND</u>
Beginning of Year Cash	
State Capital Outlay Revenue	\$14,698,714
Sales Tax Receipts	\$60,000,000
Other Financing Sources	\$280,000,000
Other Government Funds	\$10,000,000
Interest Income	\$1,125,000
Lease/Purchase	\$30,000,000
Total Sources of Funds	<u>\$395,823,714</u>
Expenditures:	
Construction	\$393,169,003
Salaries	2,654,712
Total Expenditures and End-of-Year-Balance	<u>\$395,823,714</u>

Capital Projects Budget

Expenditures:	FY 2025 SPLOST VII FUND
Construction	\$ 393,169,003
Salaries	\$ 2,654,712
Total Expenditures	<u>\$ 395,823,714</u>

SPLOST Expenditures by Project	
Contingency	
Construction	\$43,602,255
Equipment Greater than \$5K	\$3,500,000
Projects	
Tech Equipment Greater Than 5K	\$5,660,000
Central Office Renovations - Design	\$147,000
Central Office Renovations - Construction	\$7,000,000
Maintenance Complex - Design	\$111,300
Maintenance Complex - Construction	\$5,300,000
Rosenwald School - Professional Services	\$42,000
Rosenwald School - Construction	\$2,000,000
Group C Athletic Fields Improvements - Construction	\$15,000,000
Arnold Elementary - Professional Services	\$84,000
Arnold Elementary - Construction	\$4,000,000
Church Street Elementary - Professional Services	\$147,000
Church Street Elementary - Construction	\$7,000,000
West Clayton Elementary - Professional Services	\$126,000
West Clayton Elementary - Construction	\$6,000,000
Tara Elementary - Professional Services	\$63,000
Tara Elementary - Construction	\$3,000,000
Pointe South Elementary - Professional Services	\$136,500
Pointe South Elementary - Construction	\$6,500,000
Northcutt Elementary - Professional Services	\$210,000
Northcutt Elementary - Construction	\$10,000,000
Fountain/Unidos Elementary - Professional Services	\$1,283,750
Tara Stadium Fieldhouse - Professional Services	\$105,000
Tara Stadium Fieldhouse - Construction	\$5,000,000
Lovejoy High School - Professional Services	\$1,002,960
Lovejoy High School - Construction	\$47,760,000

Mount Zion High Athletic Fields - Professional Services	\$31,500
Mount Zion High Athletic Fields - Construction	\$1,500,000
Forest Park Middle School - New Facility - Professional Services	\$802,988
Forest Park Middle School - New Facility - Construction	\$39,900,000
North Clayton High School - New Facility - Professional Services	\$1,050,000
North Clayton High School - New Facility - Construction	\$47,500,000
Graduation & Convocation Center - Professional Services	\$1,408,750
Graduation & Convocation Center - Construction	\$66,500,000
Riverdale Early Learning Center - New Facility - Professional Services	\$525,000
Riverdale Early Learning Center - New Facility - Construction	\$23,750,000
Transportation	\$5,000,000
Group V - HVAC & Roof Replacements - Design	\$210,000
Group V - HVAC & Roof Replacements - Construction	\$10,000,000
Group VI - HVAC & Roof Replacements - Design	\$210,000
Group VI - HVAC & Roof Replacements - Construction	\$10,000,000
Bond Interest Payments	\$10,000,000
Total Construction	\$393,169,003
Salaries	2,654,712
Total Expenditures	\$395,823,714

Expenditures by Object - Capital Funds

OBJECT	DESCRIPTION	FY 2025 Budget
142	Salaries-Clerical	79,950
181	Salaries-Maint/Tran Mch/Sec/Warehouse	-
186	Salaries-Custodial Personnel	58,273
190	Salaries-Other Mgt Personnel	-
191	Salaries-Other Admin Personnel	1,697,321
195	Salaries-Terminal Leave Payments	-
199	Salaries-Other	-
100 - PERSONAL SERVICES - SALARIES		1,835,544
210	State Health Insurance	364,320
220	Medicare	-
230	Teachers Retirement System	381,426
290	Other (Life Insurance, Disability, ERS, etc.)	73,422
200 - PERSONAL SERVICES - EMPLOYEE BENEFITS		819,168
300	Purchased Professional Tech Services	7,696,748
300 - PURCHASED PROFESSIONAL & TECHNICAL SERVICES		7,696,748
610	Supplies	-
611	Supplies-Technology Related	-
615	Expendable Equipment	-
616	Expendable Computer Equipment	-
600 - SUPPLIES		-
715	Land Improvements	-
720	Bldg Acquisition Const Improvement	361,312,254
730	Purchase Of Equipment	3,500,000
732	Transportation	5,000,000
734	Purchase Of Computers	5,660,000
700 - PROPERTY		375,472,254
830	Interest Expense	10,000,000
800 - INTEREST		10,000,000
Grand Total Capital Projects Expenditures		395,823,714

Function	DESCRIPTION	FY 2024 Budget
	Salaries & Benefits	2,654,712
	Professional Services	\$7,696,748
	Facilities Acquisition & Construction Services	\$385,472,254
	<u>4000 - FACILITIES ACQUISITION & CONSTRUCTION SERVICES</u>	<u>\$395,823,714</u>
Grand Total Capital Projects Expenditures		<u>\$395,823,714</u>



