

Fiscal Year 2026

Clayton County Public Schools

Superintendent's Proposed Budget

CLAYTON COUNTY PUBLIC SCHOOLS PROPOSED BUDGET

FISCAL YEAR 2025-2026



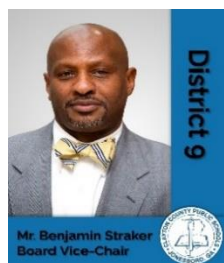
**CLAYTON COUNTY
PUBLIC SCHOOLS**

"Building A Better Tomorrow, Today!"

Phone: (770) 473-2700 • FAX (770) 473-2701

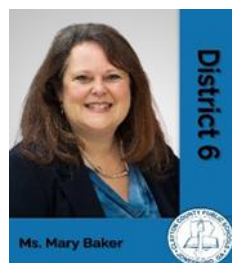


The Clayton County School System is governed by an elected nine-member Board of Education, which selects the Superintendent/CEO of Schools. The primary duty of the Board of Education is to enact policy while the Superintendent and District staff enforce the school system's strategic mission and board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



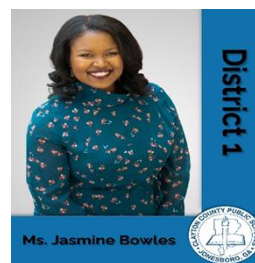
Mr. Benjamin Straker
Board Vice-Chair
(District 9)

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



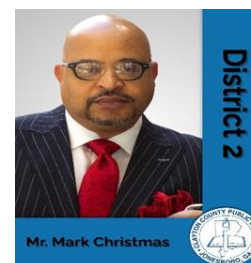
Ms. Mary Baker
Board Vice-Chairwoman
(District 6)

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



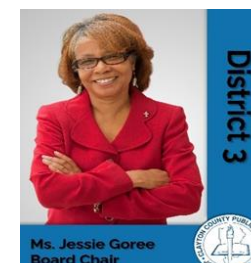
Ms. Jasmine Bowles
(District 1)

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



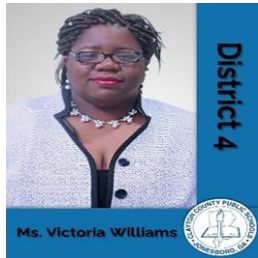
Mr. Mark Christmas
(District 2)

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. 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



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. 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 2026 proposed budget. The Clayton County Board of Education will hold the tentative budget presentation on April 28, 2025 and public hearings on May 5, 2025 and May 27, 2025 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>FY2025</u>	<u>FY2026</u>	<u>Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
General Fund	714,490,480	741,000,794	26,510,314	3.58%
Special Revenue Fund	136,851,772	31,141,355	(105,710,417)	-339.45%
Capital Projects Fund	395,823,714	647,351,176	251,527,462	38.85%
Debt Service Fund	-	35,947,000	35,947,000	100.00%
Enterprise Fund	67,055,709	49,219,949	(17,835,760)	-36.24%
Total Budget	1,314,221,675	1,504,660,273	190,438,598	-233.26%

Revenue Assumptions

- General Fund-Revenue projections include a slight 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
- Debt Service Fund- The debt was issued as part of the SPLOST approved by voters.
- Capital Projects Fund-District secured revenue bonds in the amount of \$280 million

Expenditure Assumptions

- The employer-paid portion of employee benefits will increase for all classified staff by \$3,390 per year per staff member for FY 2026.
- \$1,500 Loyalty Incentive for all employees

Guided by the above assumptions, the FY 2026 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 \$728,750,901
- Expenditures \$741,000,794
- Grant Activities (revenue and expenditures): \$22,316,950
- Revenues Over/(Under) Expenditures: (\$12,249,893)

Special Revenue 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 \$31,141,355
- Expenditures \$31,141,355

Debt Service Fund

This fund is used to account for interest and principal payments for funds received from the bond issued in May 2024 to fund capital projects.

- Revenues: \$35,947,000
- Expenditures \$35,947,000

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. This fund category also includes Athletics, Printing Services, Campus Kids, and the Performing Arts Center.

- Revenues \$47,247,980
- Expenditures \$49,219,949
- Revenues Over/(Under) Expenditures: (\$1,971,969)

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 \$647,351,176
- Expenditures \$647,351,176

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 a learning environment where everyone experiences security, care, dignity, and respect is essential.
- 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 fundamental 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.

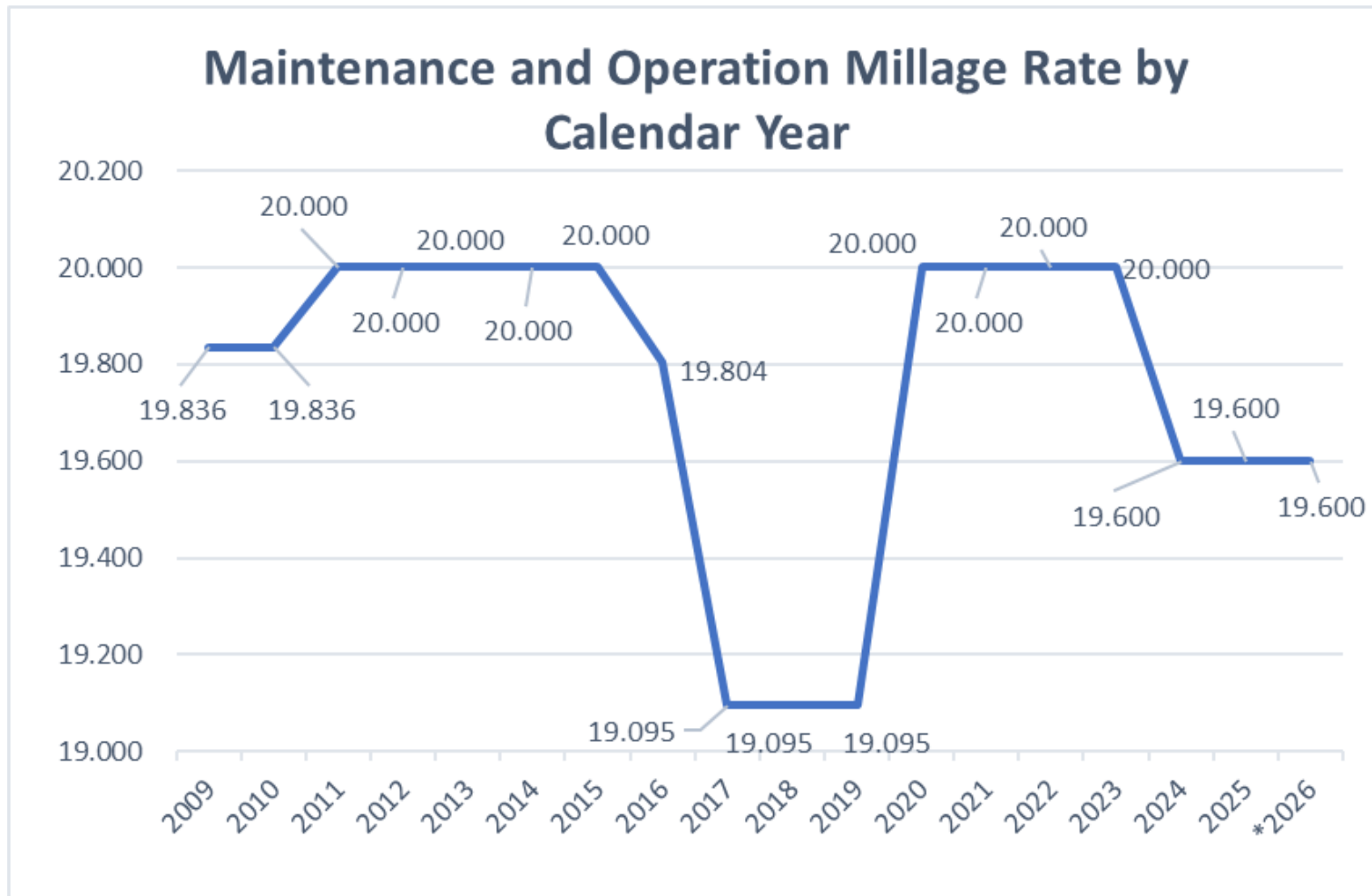
School Exemption By Disability - This exemption applies to homeowners who are 100% disabled. There is no age requirement. The homeowner must show proof of disability by providing letters from two Georgia doctors stating the disability. The total gross income from all sources in the home for the preceding 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
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
*2026	19.600	0.000	19.600
*Proposed Millage 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	FY2025 Weight *	FY2025 Value*
Kindergarten	1.6901	\$ 5,394.36
Kindergarten Early Intervention	2.0951	\$ 6,686.77
Grades 1-3	1.3029	\$ 4,158.45
Grades 1-3 Early Intervention	1.8388	\$ 5,868.99
Grades 4-5	1.0417	\$ 3,324.89
Grades 4-5 Early Intervention	1.8340	\$ 5,853.51
Middle Grades (6-8) Program	1.1439	\$ 3,650.88
Grades 9-12	1.0000	\$ 3,191.67
CTAE 9-12	1.1762	\$ 3,753.95
Special Ed. - Category I	2.4763	\$ 7,903.61
Special Ed. - Category II	2.9213	\$ 9,323.84
Special Ed. - Category III	3.7151	\$ 11,857.23
Special Ed. - Category IV	6.0106	\$ 19,183.70
Special Ed. - Category V	2.5307	\$ 8,077.07
Gifted	1.7340	\$ 5,534.23
Remedial	1.3698	\$ 4,371.90
Alternative Education	1.5026	\$ 4,795.82
ESOL Program	2.6313	\$ 8,398.28

* FY2026 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 FY2026 by GaDOE is \$11,745,538. The budget for FY25 was \$9,279,280
- **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 FY2026 local Five Mill amount for Clayton County is \$52,876,076, a decrease from the prior year by \$691,679.
- **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 FY2026 is \$60,209,885, an increase of \$1,899,336 from FY2025.



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.

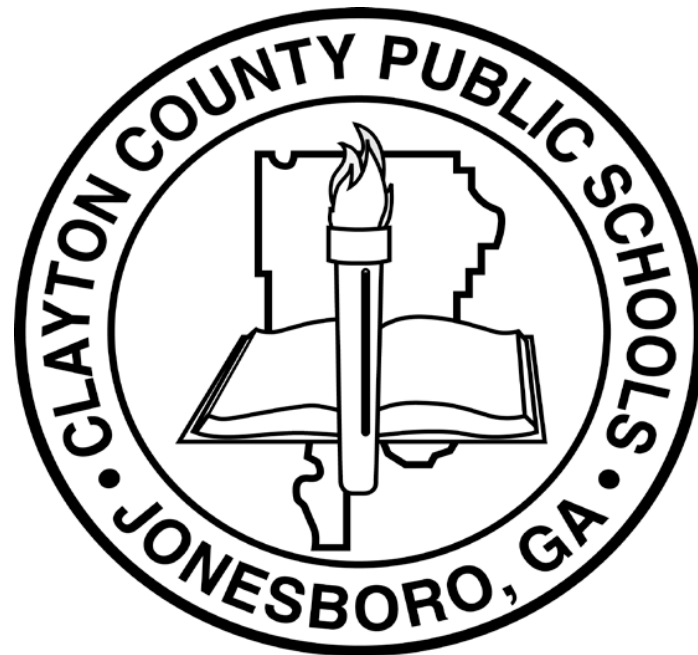
COMMUNICATION
and Understanding Among
ALL STAKEHOLDERS
of OUR DIVERSE
COMMUNITY are
ESSENTIAL to **ACHIEVING**
the goals of
EDUCATION.

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

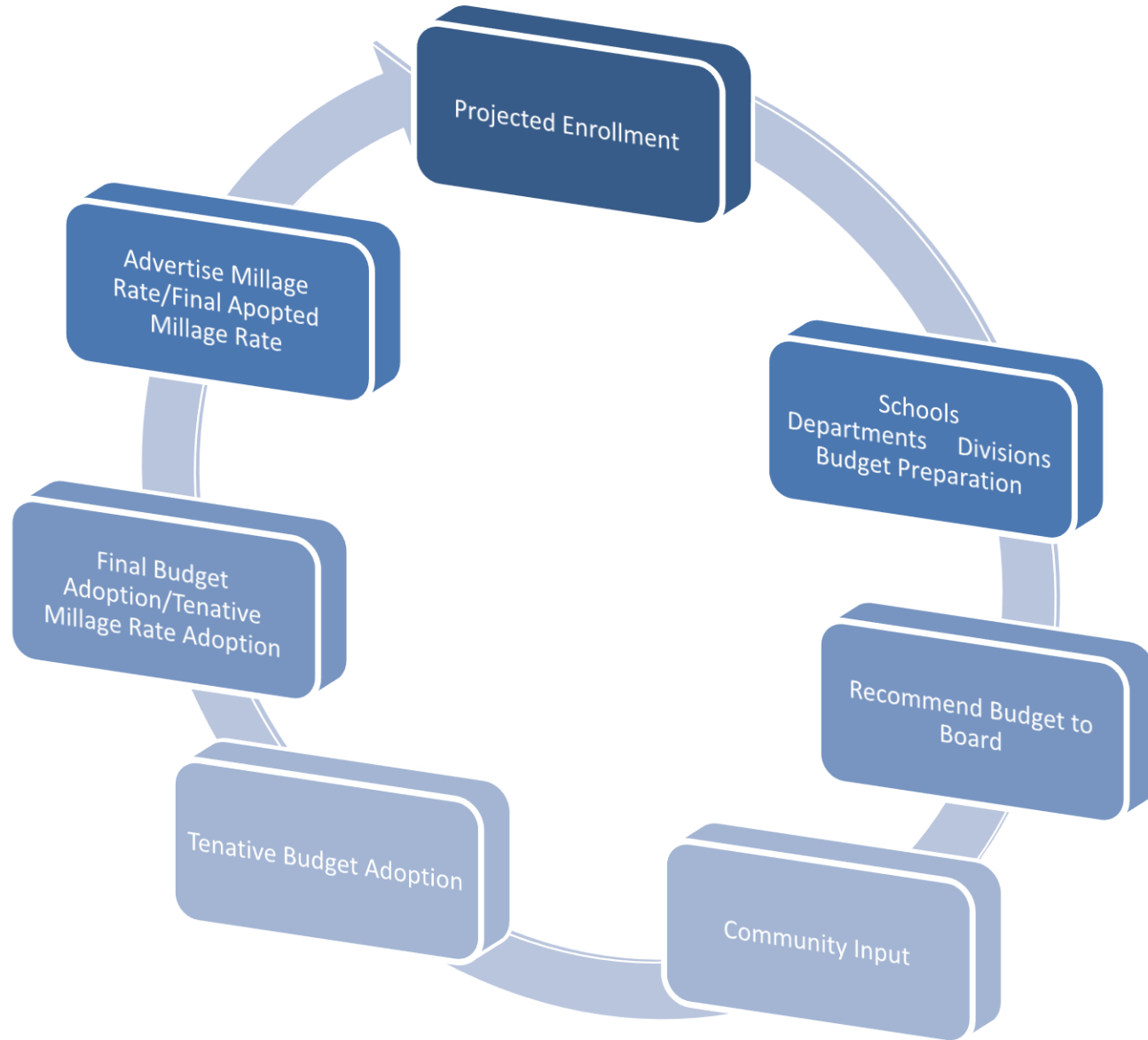
ARTS and **CULTURE**
cultivate the whole child,
gradually building
LITERACY while
developing imagination,
skill, reasoning, and
intuition into unique
forms of **EXPRESSION** and
COMMUNICATION.

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 9 months beginning in October 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 2025-2026

Date	Event	Additional Information
October 2024	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 14, 2024 Board Meeting	Board approval of FY 2026 Budget Calendar	
October 1-18, 2024	Departmental Meetings (budget review and planning for FY 2026	
October 28-31, 2024	Hands-on/Virtual budget training in Munis for Departments	
November 15, 2024	Departmental budget requests for FY 2026 due to Budget Office	
December 16, 2024	Budget Office finalizes budget request summary for Superintendent's review	
January - April 2025	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 7, 2025	Budget request summary presented to Superintendent	
January 13, 2025	Superintendent's budget decisions due to Budget Office	
January 28, 2025	Meet with Superintendent to discuss FY 2026 Budget recommendations	
February 14, 2025	Budget team to finalize recommendations and adjustments	
March 10, 2025	Preparation of Superintendent's proposed budget by Budget Office	
March 31, 2025	Superintendent's proposed budget presented to Board of Education during work session	
April 14, 2025	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 2025	Publication of budget Advertisement in Clayton Daily News	Required by law.
April 2025	First Public Budget Hearing	Required by law.
May 2025	Second Public Budget Hearing	Required by law
May 5, 2025	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 9, 2025	Submission of adopted budget to Carl Vinson Institute	Required by law.
July 2025	Final adoption of millage rate by Board of Education	
October 31, 2025	Transmittal of adopted budget to State Department	Required by law.
Dates are tentative and subject to change based on actions during the Legislative Session.		

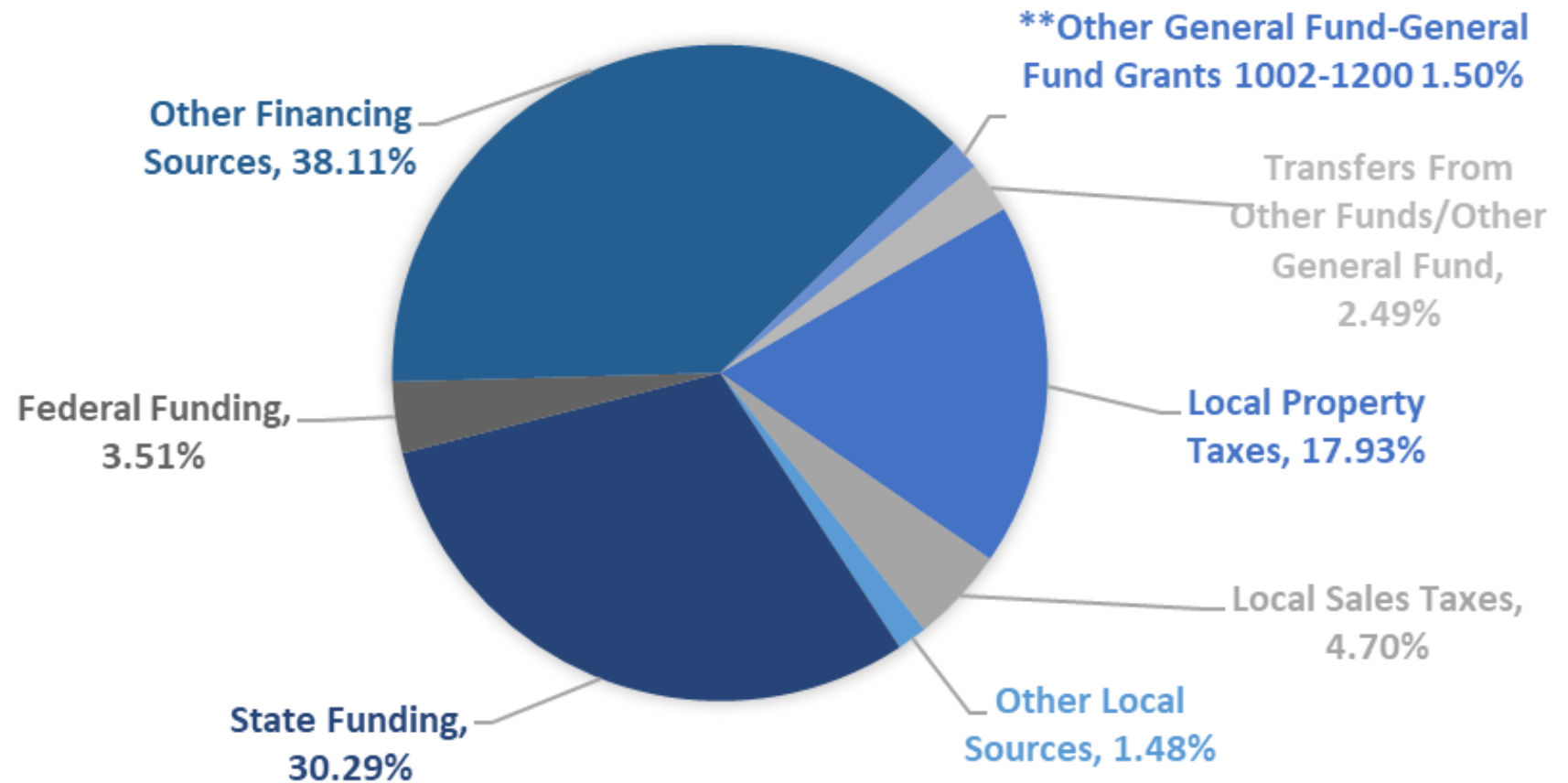
* Dates are tentative and subject to change based on actions during the Legislative Session.

CLAYTON COUNTY PUBLIC SCHOOLS TENTATIVE BUDGET

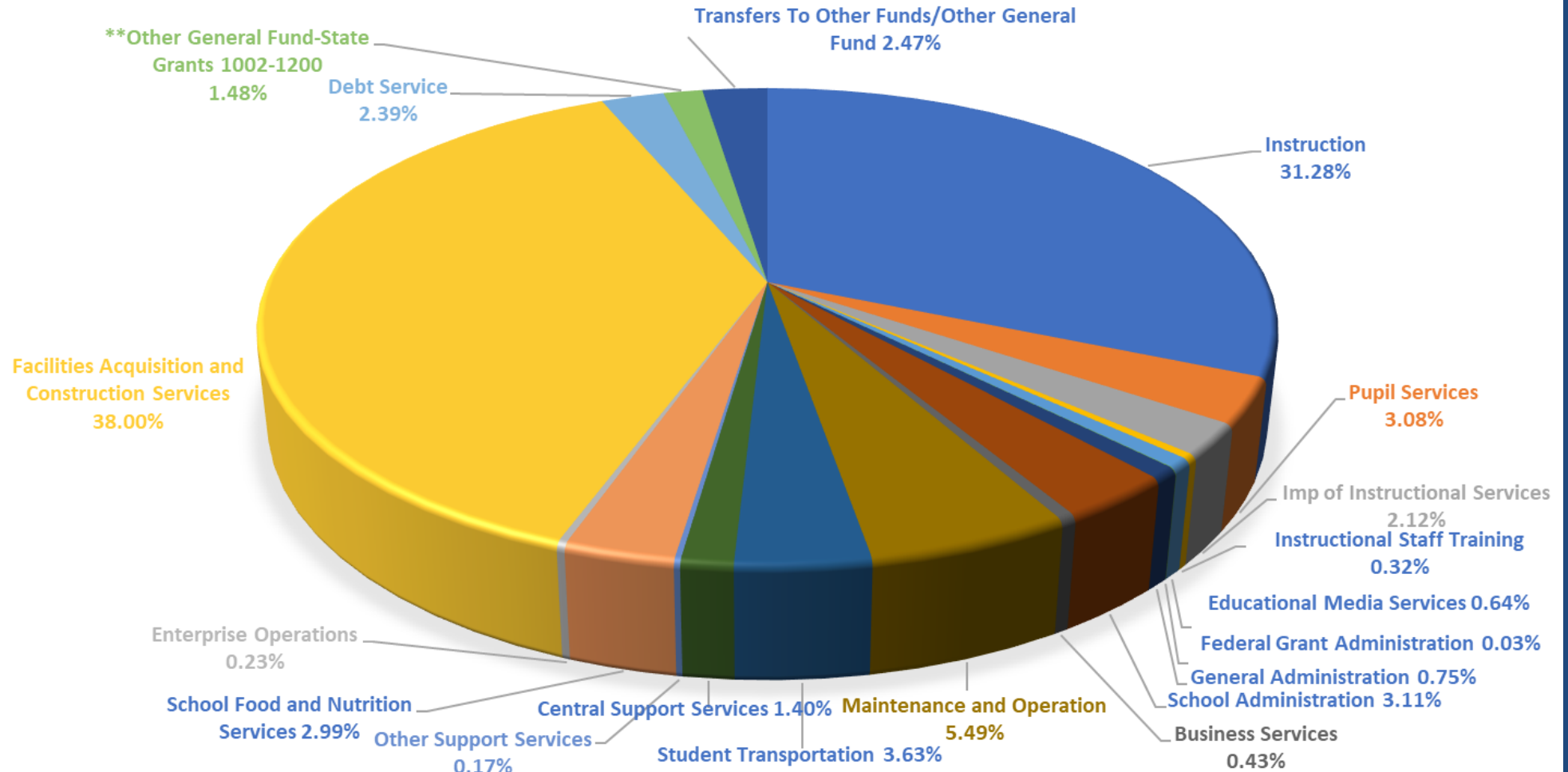
FISCAL YEAR 2025-2026

Budget - All Funds						
ANTICIPATED FUNDS AVAILABLE	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	ENTERPRISE FUND	CONSOLIDATED FUNDS
Local Property Taxes	\$ 267,195,671	\$ -	\$ -	\$ -	\$ -	\$ 267,195,671
Local Sales Taxes	-	-	70,000,000	-	-	70,000,000
Other Local Sources	16,886,180	-	1,125,000	-	4,067,153	22,078,333
State Funding	421,872,100	20,066,606	8,287,277	-	1,172,243	451,398,226
Federal Funding	480,000	10,574,749	-	-	41,308,584	52,363,332
TOTAL REVENUE ANTICIPATED	706,433,951	30,641,355	79,412,277	-	46,547,980	863,035,563
Other Financing Sources	-	-	567,938,899	-	-	567,938,899
**Other General Fund-General Fund Grants 1002-1200	22,316,950	-	-	-	-	22,316,950
Transfers From Other Funds/Other General Fund	-	500,000	-	35,947,000	700,000	37,147,000
TOTAL REVENUE AVAILABLE	728,750,901	31,141,355	647,351,176	35,947,000	47,247,980	1,490,438,412
OPERATING BUDGET EXPENDITURES	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	ENTERPRISE FUND	CONSOLIDATED FUNDS
Instruction	441,873,893	13,850,850	15,000,000	-	-	470,724,743
Pupil Services	40,540,241	5,808,001	-	-	-	46,348,242
Imp of Instructional Services	26,800,456	4,952,718	-	-	163,932	31,917,105
Instructional Staff Training	1,059,781	3,757,807	-	-	-	4,817,588
Educational Media Services	9,646,875	-	-	-	-	9,646,875
Federal Grant Administration	15,218	385,869	-	-	-	401,087
General Administration	10,851,829	441,404	-	-	-	11,293,233
School Administration	45,833,600	923,314	-	-	-	46,756,914
Business Services	6,488,152	-	-	-	-	6,488,152
Maintenance and Operation	71,235,347	-	10,000,000	-	1,306,440	82,541,786
Student Transportation	39,427,660	138,535	15,000,000	-	-	54,566,194
Central Support Services	21,108,189	-	-	-	10,000	21,118,189
Other Support Services	2,511,300	-	-	-	-	2,511,300
School Food and Nutrition Services	54,783	574,857	-	-	44,364,303	44,993,943
Enterprise Operations	12,174	-	-	-	3,375,274	3,387,448
Facilities Acquisition and Construction Services	24,348	308,000	571,404,176	-	-	571,736,524
Debt Service	-	-	-	35,947,000	-	35,947,000
TOTAL OPERATING EXPENDITURES	717,483,844	31,141,355	611,404,176	35,947,000	49,219,949	1,445,196,323
**Other General Fund-State Grants 1002-1200	22,316,950	-	-	-	-	22,316,950
Transfers To Other Funds/Other General Fund	1,200,000	-	35,947,000	-	-	37,147,000
TOTAL EXPENDITURES & TRANSFERS	741,000,794	31,141,355	647,351,176	35,947,000	49,219,949	1,504,660,273
Revenue Over (Under) Expenditures	(12,249,893)	-	-	-	(1,971,969)	(14,221,862)
Projected Beginning of Year Fund Balance 7-1-2025	160,000,000	-	-	-	2,026,490	162,026,490
*Projected End of Year Assigned Fund Balance 6-30-2026	147,750,107	-	-	-	54,521	147,804,628
**General Fund Grants includes \$19 million Electric Bus Grant						
*Unassigned Fund Balance adheres to Board Policy						

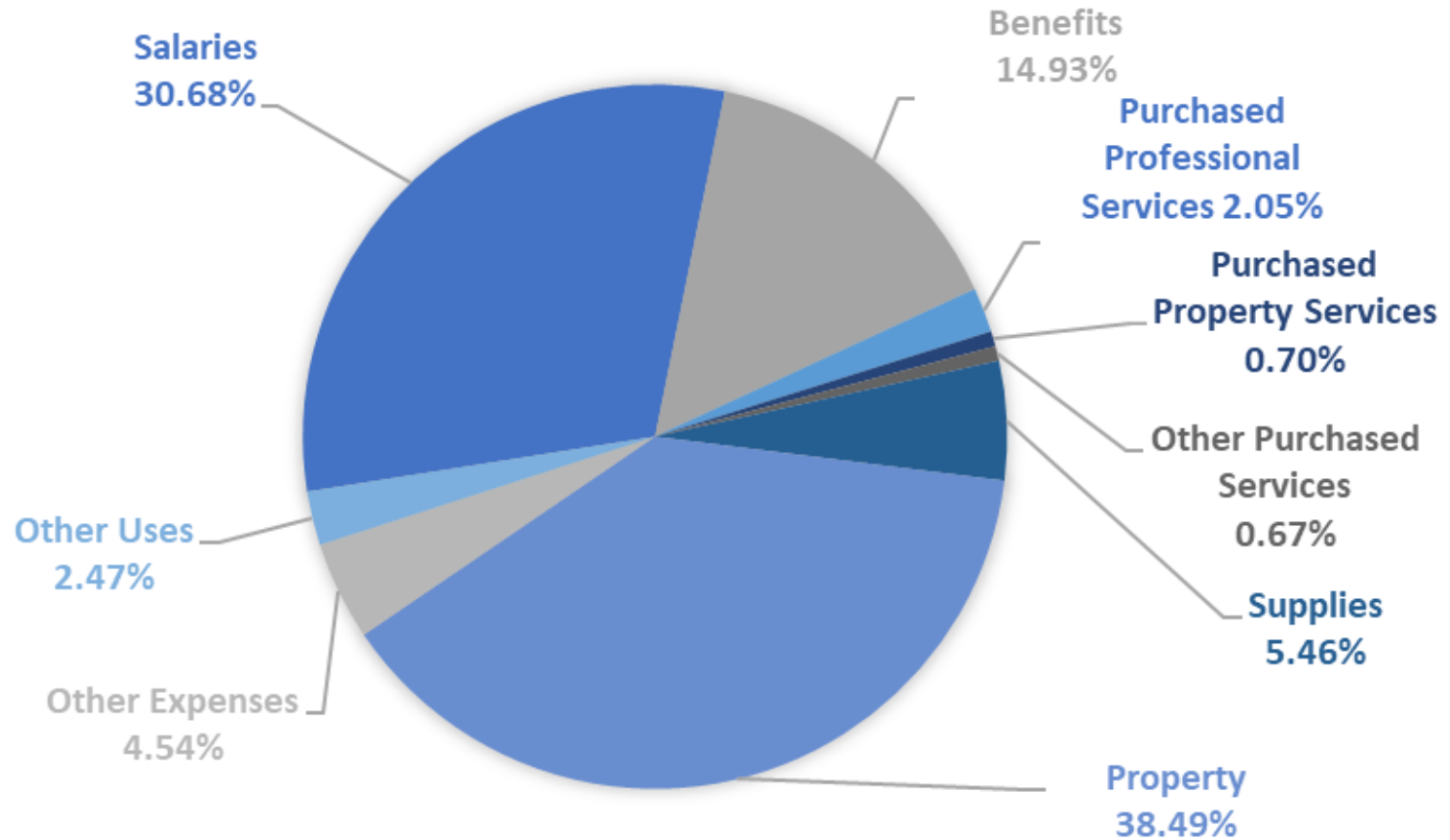
TOTAL REVENUE- ALL FUNDS



EXPENDITURE BY FUNCTION- ALL FUNDS

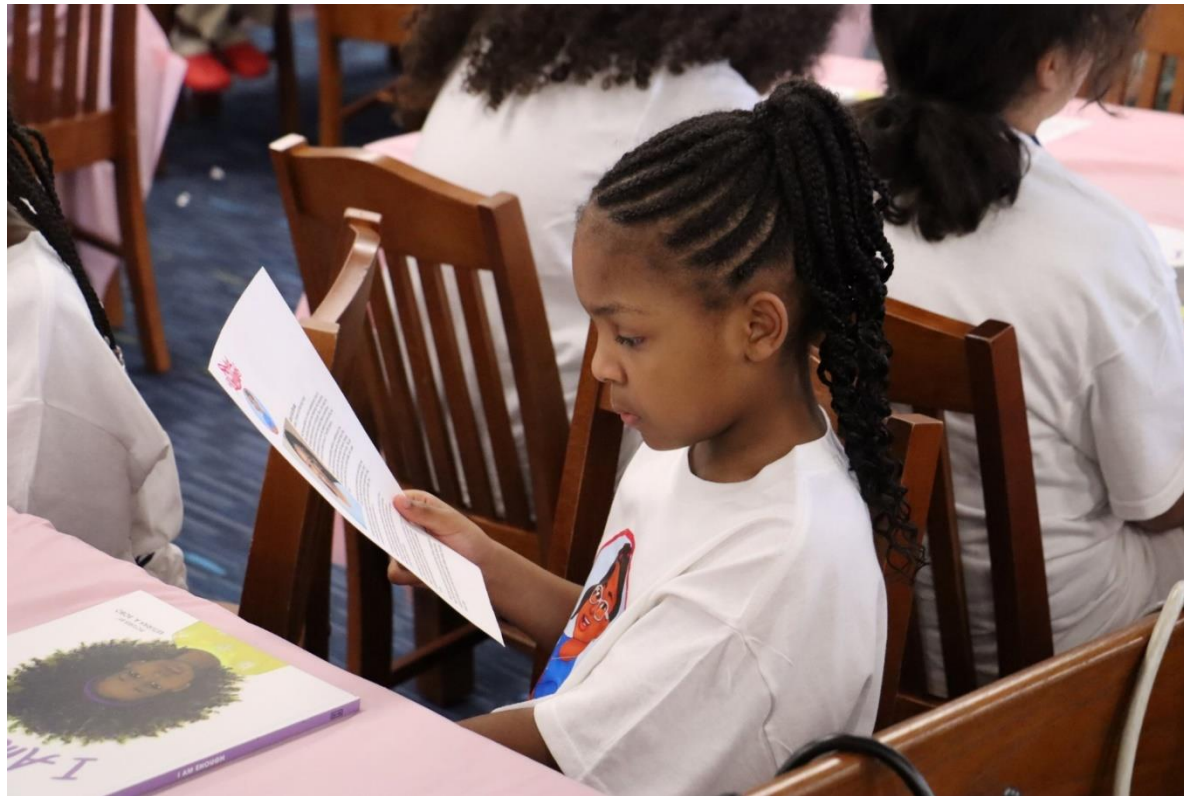


EXPENDITURE BY OBJECT- ALL FUNDS



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 FY2026, the proposed budget has 62% of funds earmarked for the costs associated with direct classroom instruction. While the state requires school districts to maintain a fund balance that does not exceed 15% of the subsequent fiscal year's expenditures, the district's internal goal is to maintain a fund balance sufficient to cover three months of operating expenses. This approach ensures financial stability in the event of an unexpected revenue shortfall or a catastrophic event.



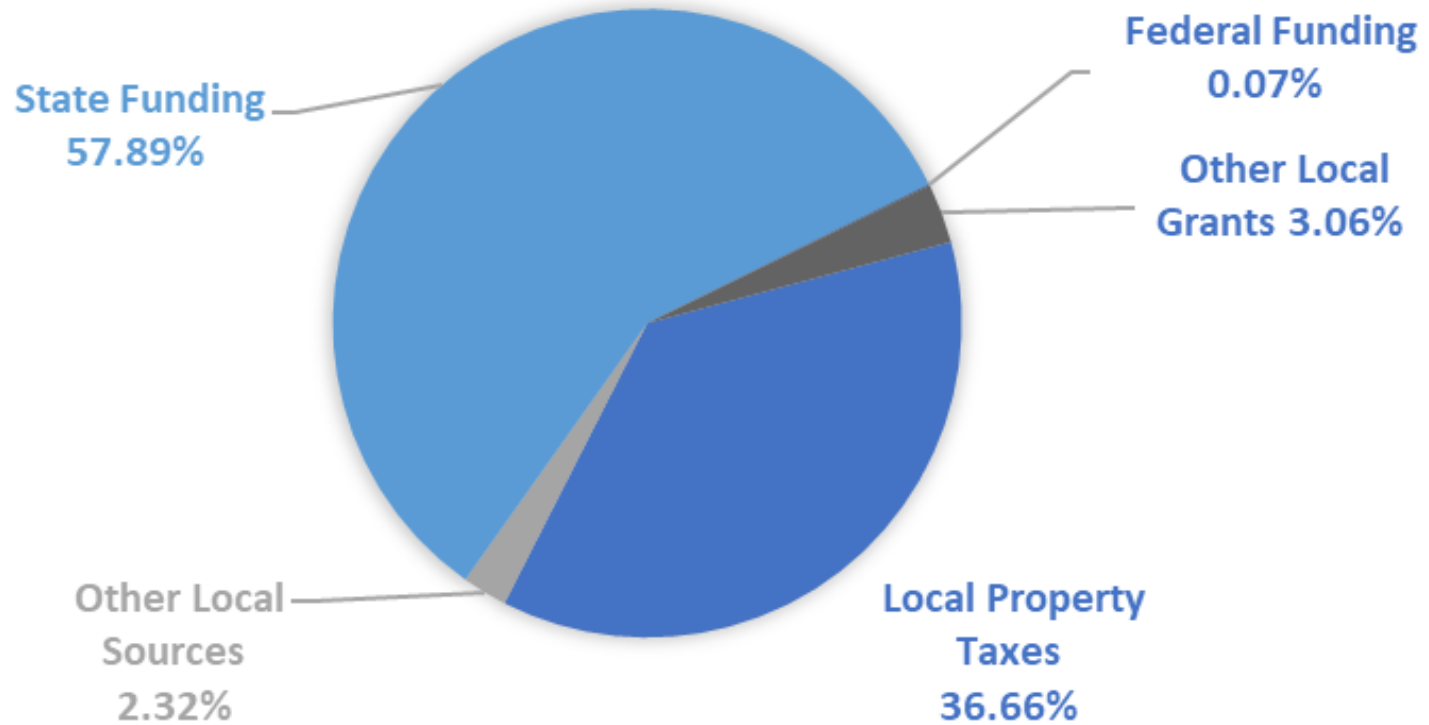
General Fund History of Revenues and Expenditures

	FY2024 Actuals		*FY2025 Actuals		FY2025 Budget	
ANTICIPATED FUNDS AVAILABLE						
Local Property Taxes	222,904,201	33.83%	204,827,739	42.65%	261,789,965	36.64%
Local Sales Taxes	-	0.00%	-	0.00%	-	0.00%
Other Local Sources	31,743,642	4.82%	12,731,295	2.65%	9,115,849	1.28%
State Funding	396,913,648	60.24%	257,228,606	53.56%	403,611,314	56.49%
Federal Funding	496,019	0.08%	401,896	0.08%	690,000	0.10%
TOTAL REVENUE ANTICIPATED	652,057,509		475,189,534		675,207,128	
Other Financing Sources	-	0.00%	-	0.00%	32,261,213	4.52%
Other General Fund-General Fund Grants 1002-1200	6,851,540	1.04%	5,075,544	1.06%	7,022,139	0.98%
TOTAL REVENUE AVAILABLE	658,909,049		480,265,078		714,490,480	
OPERATING BUDGET EXPENDITURES						
Instruction	380,023,486	58.98%	253,997,869	55.52%	429,543,733	60.12%
Pupil Services	38,736,117	6.01%	26,858,748	5.87%	50,577,774	7.08%
Imp of Instructional Services	24,321,199	3.77%	16,952,923	3.71%	26,345,849	3.69%
Instructional Staff Training	948,862	0.15%	610,359	0.13%	287,122	0.04%
Educational Media Services	8,566,126	1.33%	5,476,520	1.20%	9,301,015	1.30%
Federal Grant Administration	9,790	0.00%	7,609	0.00%	252,683	0.04%
General Administration	13,081,832	2.03%	7,297,320	1.60%	9,627,645	1.35%
School Administration	40,539,916	6.29%	30,824,300	6.74%	44,832,835	6.27%
Business Services	5,959,568	0.92%	4,870,745	1.06%	9,085,638	1.27%
Maintenance and Operation	48,281,261	7.49%	48,925,635	10.69%	65,814,185	9.21%
Student Transportation	46,720,985	7.25%	28,815,551	6.30%	37,659,849	5.27%
Central Support Services	17,634,617	2.74%	14,769,019	3.23%	18,754,113	2.62%
Other Support Services	10,836,524	1.68%	10,050,669	2.20%	3,896,093	0.55%
School Food and Nutrition Services	619,843	0.10%	416,117	0.09%	388,609	0.05%
Enterprise Operations	7,102	0.00%	1,268	0.00%	-	0.00%
Facilities Acquisition and Construction Services	13,174	0.00%	6,341	0.00%	12,198	0.00%
TOTAL OPERATING EXPENDITURES	636,300,402		449,880,993		706,379,341	
Other General Fund-State Grants 1002-1200	6,208,391	0.96%	7,592,676	1.66%	7,022,139	0.98%
Transfers To Other Funds/Other General Fund	1,845,834	0.29%	-	0.00%	1,089,000	0.15%
TOTAL EXPENDITURES & TRANSFERS	644,354,628	100%	457,473,669	100%	714,490,480	100%
** FY2024 Actuals Unaudited						
***FY2025 Actuals as of April 17, 2025						

Summary of General Fund Revenues and Expenditures Budget Comparison of Fiscal Year 2025 to Fiscal Year 2026

	FY2024-2025 Budget	FY2025-2026 Budget	Inc/(Decrease) from Prior	
ANTICIPATED FUNDS AVAILABLE				
Local Property Taxes	261,789,965	267,195,671	5,405,706	2.02%
Other Local Sources	9,115,849	16,886,180	7,770,331	46.02%
State Funding	403,611,314	421,872,100	18,260,786	4.33%
Federal Funding	690,000	480,000	(210,000)	-43.75%
Other Local Grants	7,022,139	22,316,950	15,294,811	68.53%
TOTAL REVENUE ANTICIPATED	682,229,267	728,750,901	46,521,634	
Other Financing Sources	32,261,213	12,249,893	(20,011,320)	-163.36%
TOTAL REVENUE AVAILABLE	714,490,480	741,000,794	26,510,314	
OPERATING BUDGET EXPENDITURES				
Instruction	429,543,733	441,873,893	12,330,159	2.79%
Pupil Services	50,577,774	40,540,241	(10,037,534)	-24.76%
Imp of Instructional Services	26,345,849	26,800,456	454,607	1.70%
Instructional Staff Training	287,122	1,059,781	772,660	72.91%
Educational Media Services	9,301,015	9,646,875	345,860	3.59%
Federal Grant Administration	252,683	15,218	(237,466)	-1560.48%
General Administration	9,627,645	10,851,829	1,224,184	11.28%
School Administration	44,832,835	45,833,600	1,000,766	2.18%
Business Services	9,085,638	6,488,152	(2,597,486)	-40.03%
Maintenance and Operation	65,814,185	71,235,347	5,421,162	7.61%
Student Transportation	37,659,849	39,427,660	1,767,811	4.48%
Central Support Services	18,754,113	21,108,189	2,354,075	11.15%
Other Support Services	3,896,093	2,511,300	(1,384,793)	-55.14%
School Food and Nutrition Services	388,609	54,783	(333,826)	0.00%
Enterprise Operations	-	12,174	12,174	100.00%
Facilities Acquisition and Construction Services	12,198	24,348	12,150	49.90%
TOTAL OPERATING EXPENDITURES	706,379,341	717,483,844	11,104,503	
Other General Fund-State Grants 1002-1200	7,022,139	22,316,950	15,294,811	57.69%
Transfers To Other Funds/Other General Fund	1,089,000	1,200,000	111,000	0.42%
TOTAL EXPENDITURES & TRANSFERS	714,490,480	741,000,794	26,510,314	

TOTAL REVENUE- GENERAL FUND



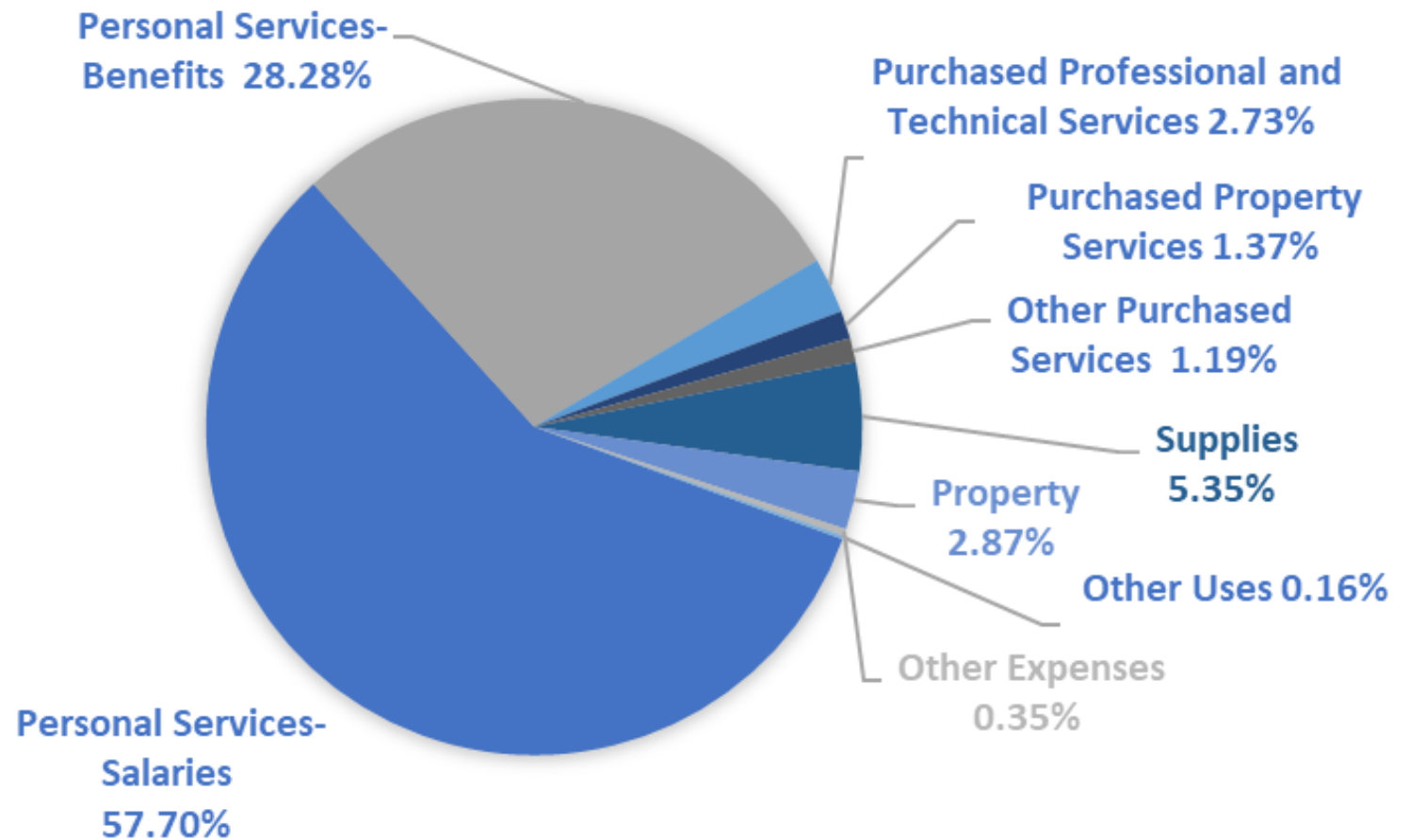
Object- Description	FY2024-2025 Budget	FY2025-2026 Budget	Increase/Decrease From Previous FY	Percentage Increase/Decrease From Previous FY
110-TEACHERS SALARIES	219,504,020	232,218,099	12,714,079	5.48%
111-BOARD MEMBERS	219,600	219,600	-	0.00%
112-PRE-KINDE TEACHER SALARIES	907,372	865,284	(42,088)	-4.86%
113-SUBSTITUTES FOR CERTEMPLOYEES	2,360,420	1,003,924	(1,356,496)	-135.12%
116-PROFESSIONAL DEVELOP STIPENDS	-	2,351,500	2,351,500	
118-ART, MUSIC, PE TEACHERS	23,274,721	23,903,955	629,234	2.63%
120-SUPERINTENDENT SALARY	330,000	342,000	12,000	3.51%
121-DEPUTY, ASST SUPERINTENDENT	2,101,212	2,104,812	3,600	0.17%
130-PRINCIPAL SALARY	9,627,560	8,447,925	(1,179,635)	-13.96%
131-ASSISTANT PRINCIPAL SALARY	13,908,610	13,792,334	(116,276)	-0.84%
140-PARAPROFESSIONAL AND AIDES	15,043,132	15,239,591	196,459	1.29%
142-CLERICAL STAFF SALARY	12,378,270	11,617,575	(760,695)	-6.55%
145-INTERPRETER SALARY	518,367	518,241	(126)	-0.02%
146-ATHLETICS PERSONNEL SALARY	2,563,882	2,628,185	64,303	2.45%
148-ACCOUNTANT SALARY	100,146	100,146	-	0.00%
151-LEGAL PERSONNEL SALARY	120,036	120,036	-	0.00%
161-TECHNOLOGY SPECIALIST SALARY	50,518	50,518	-	0.00%
163-SCHOOL NURSE/LPN SALARY	2,100,393	2,078,420	(21,973)	-1.06%
164-PHYS/OCC/MOBILITY THE SALARY	278,591	278,589	(2)	0.00%
165-LIBRARIAN MEDIA SPECI SALARY	5,136,769	5,196,261	59,492	1.14%
172-ELEMENTARY COUNSELOR SALARY	4,212,810	4,135,452	(77,358)	-1.87%
173-SECONDARY COUNSELOR SALARIES	7,632,478	7,546,760	(85,718)	-1.14%
174-SCHOOL PSYCHOLOGIST SALARY	3,020,531	2,826,273	(194,258)	-6.87%
176-SCHOOL SOCIAL WORKER SALARY	5,035,787	2,743,048	(2,292,739)	-83.58%
177-FAMILY SVCS/PARENT COORD. SAL	81,860	41,530	(40,330)	-97.11%
178-GRADUATION COACH	5,872,399	-	(5,872,399)	
180-BUS DRIVERS SALARIES	10,518,141	9,873,165	(644,976)	-6.53%
181-MAINTENANCE & SECURITY SALARIES	16,890,140	19,121,170	2,231,030	11.67%
186-CUSTODIAL PERSONNEL SALARY	9,471,347	9,536,532	65,185	0.68%
190-OTHER MANAGEMENT PERSONNEL	7,172,329	6,773,633	(398,696)	-5.89%
191-OTHER ADMINISTRATIVE PERSONNEL	33,397,854	31,861,968	(1,535,886)	-4.82%
199-OTHER SALARIES	22,271,844	10,014,381	(12,257,463)	-122.40%
100 Personal Services- Salaries	436,101,139	427,550,907	(8,550,231)	

Object- Description	FY2024-2025 Budget	FY2025-2026 Budget	Increase/Decrease From Previous FY	Percentage Increase/Decrease From Previous FY
210-STATE HEALTH INSURANCE	99,936,005	111,461,558	11,525,553	10.34%
221-MEDICARE	5,558,189	5,832,900	274,711	4.71%
222-OASDI	1,563,020	1,464,948	(98,072)	-6.69%
230-TEACHERS RETIREMENT SYSTEM	75,879,566	84,757,453	8,877,887	10.47%
250-UNEMPLOYMENT COMPENSATION	921,322	100,000	(821,322)	-821.32%
260-WORKER COMPENSATION	2,463,991	2,400,000	(63,991)	-2.67%
290-OTHER BENEFITS	2,758,574	3,552,758	794,184	22.35%
200- Personal Services- Benefits	189,080,667	209,569,616	20,488,949	
300-PURCHASED PROFESSIONAL SVCS	20,482,448	18,957,644	(1,524,804)	-8.04%
301-SUMMER INTERNS	300,000	74,128	(225,872)	-304.70%
321-CONTRACT SERVICES - TEACHERS	1,312,267	1,200,000	(112,267)	-9.36%
300- Purchased Professional and Technical Services	22,094,714	20,231,772	(1,862,942)	
410-WATER- SEWER-SANITATION	4,522,762	3,957,762	(565,000)	-14.28%
430-REPAIR AND MAINTENANCE SVCS	5,360,172	5,621,239	261,067	4.64%
432-REPAIR AND MAINT. SVCS -TECHN	209,000	202,000	(7,000)	-3.47%
442-RENTAL EQUIPMENT	282,470	378,912	96,442	25.45%
443-RENTAL OF COMPUTER EQUIP	5,850	6,000	150	2.50%
400- Purchased Property Services	10,380,254	10,165,913	(214,341)	
519-STUDENT TRANSPORT OTHER SRCES	70,000	105,523	35,523	33.66%
520-INSURANCE	4,551,149	4,551,149	1	0.00%
530-COMMUNICATIONS	1,308,326	1,447,315	138,989	9.60%
532-COMMS WEB LICENSES & FEES	60,000	60,000	-	0.00%
580-TRAVEL - EMPLOYEES	590,196	699,301	109,105	15.60%
592-SVCS PURCHASED OTHER LUA IN GA	10,000	-	(10,000)	
595-OTHER PURCHASED SERVICES	1,338,210	1,951,146	612,936	31.41%
596-RESIDENTIAL FACILITIES	16,667	-	(16,667)	
500- Other Purchased Services	7,944,548	8,814,434	869,887	

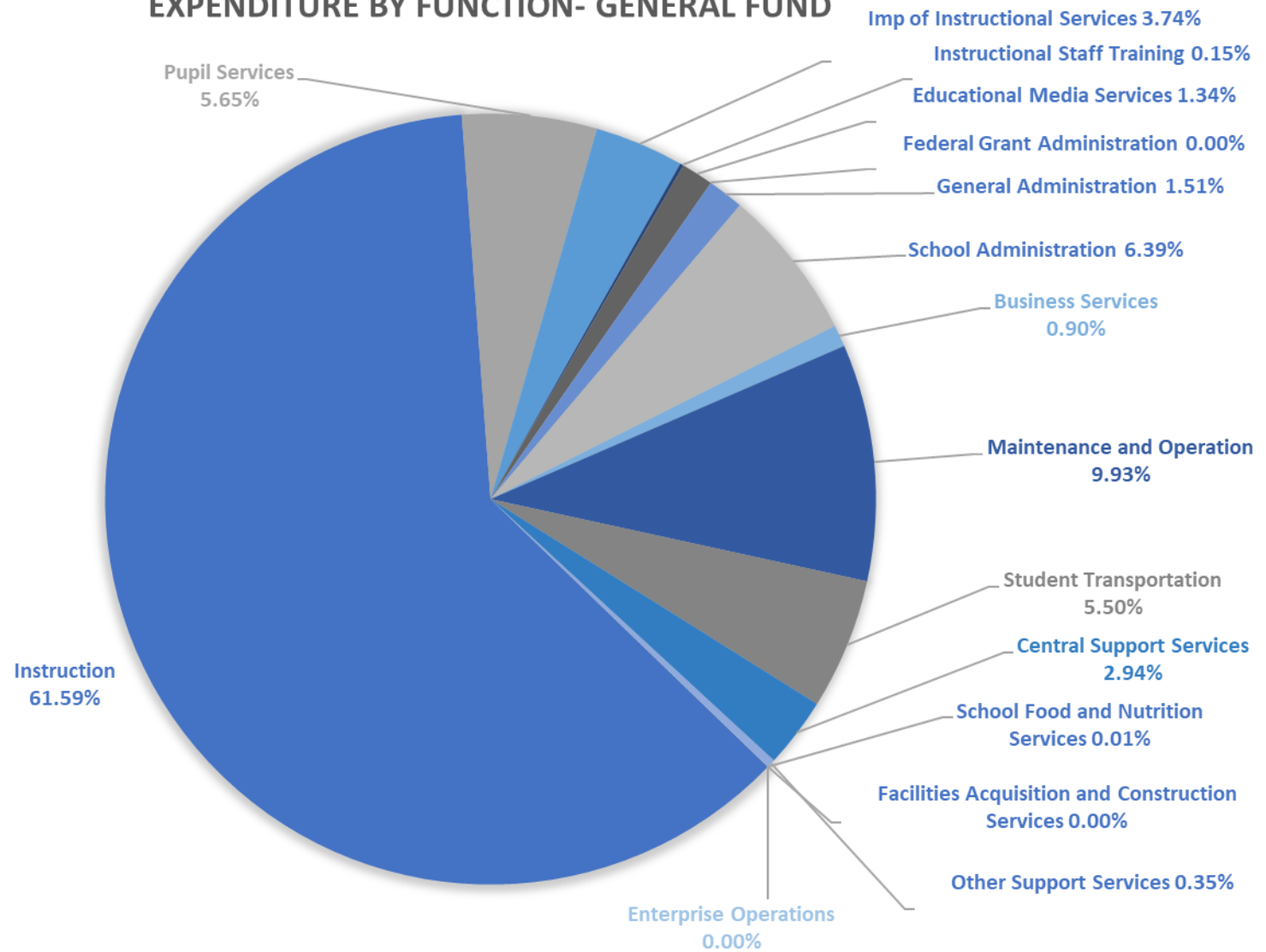
Object- Description	FY2024-2025 Budget	FY2025-2026 Budget	Increase/Decrease From Previous FY	Percentage Increase/Decrease From Previous FY
610-SUPPLIES	9,393,106	9,922,404	529,298	5.33%
611-TECHNOLOGY SUPPLIES	112,955	93,475	(19,480)	-20.84%
612-COMPUTER SOFTWARE	4,196,008	6,166,241	1,970,233	31.95%
615-EXPENDABLE EQUIP LESS	783,083	932,285	149,202	16.00%
616-EXPENDABLE COMPUTER EQUIPMENT	552,051	676,550	124,499	18.40%
620-ENERGY- GAS, OIL, ELECTRICITY	16,393,833	21,214,229	4,820,397	22.72%
630-PURCHASED FOOD	5,000	7,000	2,000	28.57%
640-DIGITAL/ELECTRONIC TEXTBOOKS	4,541,196	-	(4,541,196)	
641-TEXTBOOKS-PRINTED	1,000,000	-	(1,000,000)	
642-BOOKS AND PERIODICALS	671,021	633,208	(37,813)	-5.97%
600- Supplies	37,648,253	39,645,392	1,997,139	
730-EQUIP GREATER THAN \$5K	2,754,130	1,227,383	(1,526,747)	-124.39%
732-BUSES PURCHASE OR LEASE	5,750,000	19,968,914	14,218,914	71.21%
734-TECH EQUIPGREATER THAN \$5K	38,000	50,000	12,000	24.00%
700- Property	8,542,130	21,246,297	12,704,167	
810-DUES AND FEES	756,831	890,605	133,774	15.02%
890-OTHER EXPENDITURES	852,943	1,685,857	832,914	49.41%
800- Other Expenses	1,609,774	2,576,461	966,687	
930-TRANSFERS TO OTHER FUNDS	1,089,000	1,200,000	111,000	9.25%
900- Other Uses	1,089,000	1,200,000	111,000	
GRAND TOTAL EXPENDITURES	714,490,480	741,000,794	26,510,314	

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

EXPENDITURE BY OBJECT- GENERAL FUND



EXPENDITURE BY FUNCTION- GENERAL FUND



Clayton County Public Schools 5-Year General Fund Revenue/Expenditure Projection

	Year End 2025	Year End 2026	Year End 2027	Year End 2028	Year End 2029	Year End 2030
Fund Balance Beginning	190,937,381	160,000,000	147,750,108	146,715,766	158,320,693	184,082,243
Revenue						
Local Property Taxes	247,503,438	268,437,851	287,228,501	307,334,496	328,847,910	351,867,264
Local Sources	16,256,423	15,644,000	16,113,320	16,596,720	17,094,621	17,607,460
State	408,335,699	421,872,100	430,309,542	438,915,733	447,694,047	456,647,928
Federal	611,587	480,000	480,000	480,000	480,000	480,000
Total Revenue	672,707,147	706,433,951	734,131,363	763,326,948	794,116,579	826,602,652
Expenditures						
Salaries	427,892,296	426,708,193	438,708,193	450,708,193	462,708,193	474,708,193
Benefits	181,529,502	209,246,937	211,246,937	213,246,937	215,246,937	217,246,937
Operation	94,222,730	82,728,713	85,210,574	87,766,892	90,399,898	93,111,895
Total Expenses	703,644,528	718,683,843	735,165,704	751,722,022	768,355,028	785,067,025
Revenue Over (Under) Expenditures	(30,937,381)	(12,249,892)	(1,034,342)	11,604,926	25,761,551	41,535,627
Fund Balance	160,000,000	147,750,108	146,715,766	158,320,693	184,082,243	225,617,870
Assigned	130,000,000	130,000,000	130,000,000	130,000,000	130,000,000	130,000,000
JUUL Settlement	628,434	478,434	328,434	178,434	28,434	-
Unassigned	29,371,566	17,271,674	16,387,332	28,142,259	54,053,809	95,617,870

