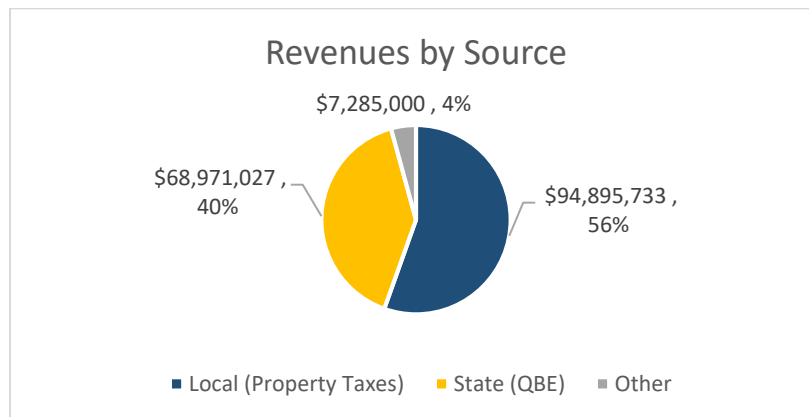


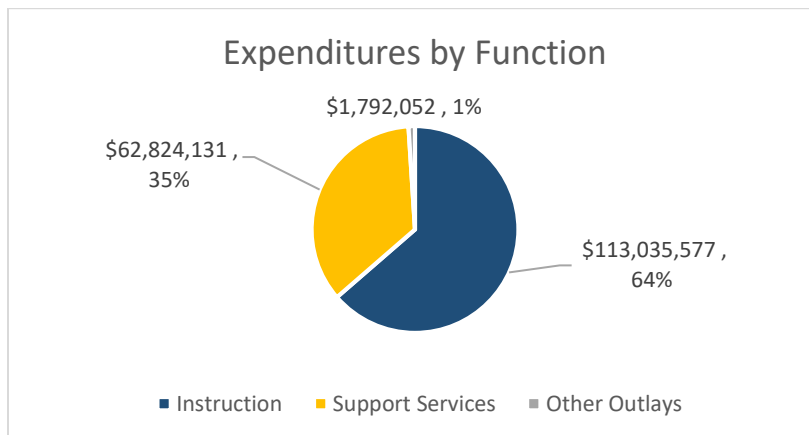


### FY 2022 General Fund Tentative Budget Summary

- **Estimated Beginning Fund Balance** – The estimated fund balance to start the year on July 1<sup>st</sup>, 2021 is \$36.5 million which represents 20.5% of FY22’s budgeted expenditures. While \$36.5 million is a healthy reserve (above CCSD’s benchmark of 15%), the fund balance is expected to dip below 15% in July, August and September due to the payroll calendar adjustment for 10 month employees.
- **Estimated Revenue** - The current estimate for total revenues sits at \$171,151,760. This estimate is based off the following assumptions.
  - 7.6% growth in the tax digest (1.6% new growth and 6% reassessment growth) and adoption of a millage rate at 20 mills.
  - A decrease in Quality Basic Education funding from the state due to a 4% decline in student enrollment and \$3 million in ongoing austerity.



- **Budgeted Expenditures** – The current budget for FY22 sits at \$177,651,760. When broken down by function, instruction accounts for 64% and support services accounts for 35%.

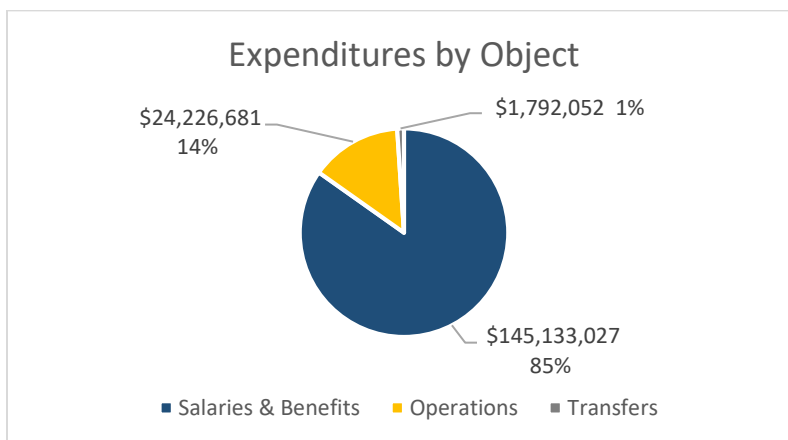


When broken down by object (see below), 85% of the FY22 general fund budget consists of salaries and benefits. Funding for the following positions are included:

- 9 Board Members
- 1,319 Certified Employees
- 779 Classified Employees

Transfers account for 1% and include allocations for ROTC, equalization of Pre-K salaries, and Better Every Day grants.

Operational expenditures account for 14% of the budget and includes everything that's not salary and benefits nor a transfer out.



- **CARES II** - To ensure continuity of core staff and services, CCSD will shift \$6.5 million of instructional health care expenditures to CARES II. This shift will cover the \$3 million in QBE austerity (revenue reduction) and \$3.5 million required to offset the need to reduce or furlough staff (expenditure increase). After this shift, the remaining expenditures budgeted in the general fund for FY22 are \$171,151,760.
- **Ending Fund Balance** – The estimated fund balance at the end of the year on June 30<sup>th</sup>, 2022 is \$36.5 million. It is important to note this is equal to the beginning fund balance; the FY22 budget is balanced.
- **Important Links-**
  - [Budget Presentation](#) – refer to the budget presentation at the April 1<sup>st</sup> work session for a deeper dive into what's included in this budget and how it supports the strategic plan.
  - [Interactive Budget Dashboard](#) – Refer to the following dashboard for a breakdown of the budget by object and by position, organized by cost center.

### Contacting CCSD's Financial Management:

This report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of CCSD's budgeted finances and plan for the money it receives. If you have questions about this report or need additional financial information, contact Mr. Byron Schueneman, Chief Financial Officer, Clarke County Board of Education, 500 Whitehead Road Annex, Athens, Georgia 30606. You may also email your questions to Mr. Schueneman at [schuenemanb@Clarke.k12.ga.us](mailto:schuenemanb@Clarke.k12.ga.us).



## FY 2022 Tentative Budget General Fund

	ORIGINAL BUDGET	CARES II TRANSFER	PERSONNEL	OPERATING	TENTATIVE BUDGET
<b>BEGINNING FUND BALANCE</b>					36,500,000
<b>REVENUES</b>					
Local Sources					
Property Taxes (Ad Valorem)	\$ 94,895,733				\$ 94,895,733
Property Taxes (Other R/E Taxes)	1,500,000				1,500,000
Sales Taxes (TAVT)	4,440,000				4,440,000
Tuition from other GA LUAs	-				-
Transportation Fees	250,000				250,000
Investment Income	50,000				50,000
Rentals	10,000				10,000
Federal Indirect Cost Rate	450,000				450,000
Other Local Revenue	500,000				500,000
Sale of Fixed Assets					
State Sources					
QBE Formula Earnings	71,971,027				71,971,027
QBE Allotment Operating Costs	-				-
QBE Allotment Reduction	(3,000,000)				(3,000,000)
State Categorical Grants	-				-
QBE Contra Account	-				-
On-Behalf (TRS)					
On-Behalf (PSER)					
Funds From Other State Agencies	85,000				85,000
Other					
Impact Aid					
Transfers In	-				-
<b>Total Revenues</b>	<b>171,151,760</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>171,151,760</b>
<b>EXPENDITURES</b>					
Instruction	113,035,577	(6,500,000)	99,183,030	7,352,547	106,535,577
Support Services					
Pupil Services	7,338,476		5,826,222	1,512,254	7,338,476
Improvement of Instructional Services	6,323,076		5,580,282	742,794	6,323,076
Instructinal Staff Training	776,318		177,070	599,248	776,318
Educational Media Services	2,211,244		2,030,723	180,521	2,211,244
General Administration	1,571,847		980,010	591,837	1,571,847
School Administration	10,438,662		10,309,242	129,420	10,438,662
Business Administration	1,957,242		1,273,853	683,389	1,957,242
Maintenance and Operation of Plant	18,866,021		10,010,431	8,855,590	18,866,021
Student Transportation Services	9,711,376		7,463,342	2,248,034	9,711,376
Central Support Services	3,494,569		2,224,891	1,269,678	3,494,569
Other Support Services	135,300		73,931	61,369	135,300
Food Services Operation			-		-
Facility Acquisition and Construction			-		-
Other Outlays (Transfers Out)	1,792,052		-	1,792,052	1,792,052
<b>Total Expenditures</b>	<b>177,651,760</b>	<b>(6,500,000)</b>	<b>145,133,027</b>	<b>26,018,733</b>	<b>171,151,760</b>
<b>ENDING FUND BALANCE</b>					<b>\$ 36,500,000</b>



## FY 2022 Tentative Budget Summary by Cost Center / Function

COST CENTER	1000	2100	2210	2213	2220	2300	2400	2500	2600	2700	2800	2900	5000	TOTAL
	Instruction	Pupil Services	Improvement of Instructional Services	Instructional Staff Training	Educational Media Services	General Administration	School Administration	Business Administration	Maintenance and Operation of Plant	Student Transportation Services	Central Support Services	Other Support Services	Other Outlays (Transfers Out)	
CLARKE CENTRAL HIGH SCHOOL	1700	11,221,841	485,271	166,450			1,118,087							13,186,539
CLASSIC CITY PERF LEARNING CTR	1800	648,820					51,896							700,716
CEDAR SHOALS HIGH SCHOOL	2100	9,480,018	342,444	239,592	179,153		1,176,865							11,418,072
CLARKE MIDDLE SCHOOL	2300	5,960,222	116,361	84,105	105,390		564,714							6,830,792
W. R. COILE MIDDLE SCHOOL	2400	5,411,773	19,007	174,616	100,359		495,039							6,200,794
BURNEY-HARRIS-LYONS MIDDLE SCH	2500	4,849,791	19,007	205,681	92,606		410,968							5,578,053
HILSMAN MIDDLE SCHOOL	2900	5,594,206	19,007	100,457	95,286		524,125							6,333,081
ALPS ROAD ELEMENTARY SCHOOL	3200	2,960,275	39,322	189,050	88,459		328,514							3,605,620
BARNETT SHOALS ELEM SCHOOL	3500	4,405,546		105,731	79,516		366,584							4,957,377
BARROW ELEMENTARY SCHOOL	3800	4,172,946		97,718	108,467		382,392							4,761,523
CHASE STREET ELEM SCHOOL	4100	4,120,501		105,667	94,630		293,168							4,613,966
CLEVELAND ROAD ELEM SCHOOL	4200	3,071,408	82,256	94,878	100,070		353,962							3,702,574
HOWARD B STROUD ELEM SCHOOL	4300	3,883,124		227,301	75,140		367,599							4,553,164
WHIT DAVIS ROAD ELEM SCHOOL	4400	3,740,439		103,388	88,187		379,932							4,311,946
FOWLER DRIVE ELEM SCHOOL	5000	3,803,375		106,760	86,277		382,660							4,379,072
GAINES ELEMENTARY SCHOOL	5300	4,546,546	39,956	107,928	79,466		382,667							5,156,563
HARRIS ELEMENTARY SCHOOL	5500	3,622,931		152,950	63,922		370,475							4,210,278
OGLETHORPE AVENUE ELEM SCHOOL	6000	5,392,982		97,661	94,992		356,384							5,942,019
TIMOTHY ROAD ELEM SCHOOL	6300	4,690,293		86,687	108,258		397,109							5,282,347
WHITEHEAD ROAD ELEM SCHOOL	6500	5,354,315	18,882	108,390	95,298		439,268							6,016,153
WINTERVILLE ELEM SCHOOL	6800	3,520,459		198,739	100,357		372,312							4,191,867
CCSD LEARNING CENTER	7100	535,949	74,922				271,483							882,354
SUPERINTENDENT	9010					927,038								927,038
ACCOUNTABILITY & SCHOOL IMPROV	9030		250,755											250,755
PUBLIC RELATIONS	9040										449,197			449,197
STUDENT INFORMATION	9050										425,618	66,395		492,013
ATHENS COMM CAREER ACADEMY	9070	1,003,480				12,825	652,459							1,668,764
TECHNOLOGY SERVICES	9100	2,267,925							50		1,113,666	9,905		3,391,546
DISTRICT SERVICES	9200					403,090								403,090
TRANSPORTATION	9210									9,711,376				9,711,376
CUSTODIAL SERVICES	9220								7,045,935					7,045,935
PURCHASING	9230							371,103						371,103
BUSINESS & FINANCE	9240							1,586,139						1,586,139
PLANT SERVICES	9260								8,871,207					8,871,207
SECURITY	9270								1,509,598					1,509,598
INSTRUCTIONAL SERVICES	9300	1,817,722		487,978										2,305,700
CHARTER INNOVATION	9301			727,110									592,804	1,319,914
TEACHING & LEARNING	9310	107,250		802,147										909,397
INSTRUCTIONAL TECHNOLOGY	9311	220,034		3,245										223,279
STUD ACHIEVEMENT & EDUC EQUITY	9320	941,175	5,000	197,581	180,521	782								1,325,059
APPLIED LEARNING	9330	254,455		1,024										255,479
ASSESSMENT	9340		820,464	240,735										1,061,199
EARLY LEARNING & FAMILY ENGAGE	9350	33,017		62,396										95,413
ESOL	9360		1,930	155,270										157,200
GIFTED	9361	44,500		213,191										257,691
GRANTS & RESEARCH	9370			140,102										140,102
PROFESSIONAL DEVELOPMENT	9380				646,029							59,000		705,029
SCHOOL COUNSELING & SEL	9390		138,687											138,687
HUMAN RESOURCES	9400		12,500								1,506,088			1,518,588
SAFETY & ENERGY	9410								1,439,231					1,439,231
STUDENT SERVICES	9500		244,880		100,000	228,112								572,992
SPECIAL EDUCATION	9510	4,169,347	904,764	280,043	21,489									5,375,643
SCHOOL SOCIAL WORK	9520		1,016,198											1,016,198
SCHOOL PSYCHOLOGY	9530		1,304,187	7,750	8,800									1,320,737
SCHOOL NURSES	9540		1,633,431											1,633,431
UNDESIGNATED	9999	(5,311,088)											1,199,248	(4,111,840)
<b>TOTAL</b>		<b>106,535,577</b>	<b>7,338,476</b>	<b>6,323,076</b>	<b>776,318</b>	<b>2,211,244</b>	<b>1,571,847</b>	<b>10,438,662</b>	<b>1,957,242</b>	<b>18,866,021</b>	<b>9,711,376</b>	<b>3,494,569</b>	<b>135,300</b>	<b>171,151,760</b>



## FY 2022 Tentative Budget Comparison to FY 2021

	FY 21 APPROVED BUDGET	FY 22 TENTATIVE BUDGET	AMOUNT DIFFERENCE	PERCENT DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	34,500,000.00	36,500,000.00	2,000,000	5.8%
<b>REVENUES</b>				
Local Sources				
Property Taxes (Ad Valorem)	89,346,358	94,895,733	\$ 5,549,375	\$ 6.2%
Property Taxes (Other R/E Taxes)	1,405,000	1,500,000	95,000	6.8%
Sales Taxes (TAVT)	4,200,000	4,440,000	240,000	5.7%
Tuition from other GA LUAs	-	-	-	
Transportation Fees	400,000	250,000	(150,000)	-37.5%
Investment Income	222,000	50,000	(172,000)	-77.5%
Rentals	25,000	10,000	(15,000)	-60.0%
Federal Indirect Cost Rate	250,000	450,000	200,000	80.0%
Other Local Revenue	436,000	500,000	64,000	14.7%
Sale of Fixed Assets	-	-	-	
State Sources				
QBE Formula Earnings	72,940,690	71,971,027	(969,663)	-1.3%
QBE Allotment Operating Costs	-	-	-	
QBE Allotment Reduction	(7,300,000)	(3,000,000)	4,300,000	-58.9%
State Categorical Grants	-	-	-	
QBE Contra Account	-	-	-	
On-Behalf (TRS)	-	-	-	
On-Behalf (PSER)	-	-	-	
Funds From Other State Agencies	40,000	85,000	45,000	112.5%
Other				
Impact Aid	-	-	-	
Transfers In	-	-	-	
<b>Total Revenues</b>	<b>161,965,048</b>	<b>171,151,760</b>	<b>9,186,712</b>	<b>5.7%</b>
<b>EXPENDITURES</b>				
Instruction	108,247,042	113,035,577	4,788,535	4.4%
Support Services				
Pupil Services	6,118,221	7,338,476	1,220,255	19.9%
Improvement of Instructional Services	6,584,988	6,323,076	(261,912)	-4.0%
Instructinal Staff Training	1,036,460	776,318	(260,142)	-25.1%
Educational Media Services	2,178,012	2,211,244	33,232	1.5%
General Administration	1,945,441	1,571,847	(373,594)	-19.2%
School Administration	9,508,863	10,438,662	929,799	9.8%
Business Administration	1,401,189	1,957,242	556,053	39.7%
Maintenance and Operation of Plant	18,223,551	18,866,021	642,470	3.5%
Student Transportation Services	8,967,006	9,711,376	744,370	8.3%
Central Support Services	3,455,353	3,494,569	39,216	1.1%
Other Support Services	133,906	135,300	1,394	1.0%
Food Services Operation	-	-	-	
Facility Acquisition and Construction	-	-	-	
Other Outlays (Transfers Out)	869,522	1,792,052	922,530	106.1%
<b>Total Expenditures</b>	<b>168,669,554</b>	<b>177,651,760</b>	<b>8,982,206</b>	<b>5.3%</b>
<b>CARES/ARPA</b>	(4,053,374)	(6,500,000)	(2,446,626)	60.4%
<b>CHANGE IN FUND BALANCE</b>	(2,651,132)	-	2,651,132	-100.0%
<b>ENDING FUND BALANCE</b>	<b>31,848,868</b>	<b>36,500,000</b>	<b>\$ 4,651,132</b>	<b>\$ 14.6%</b>