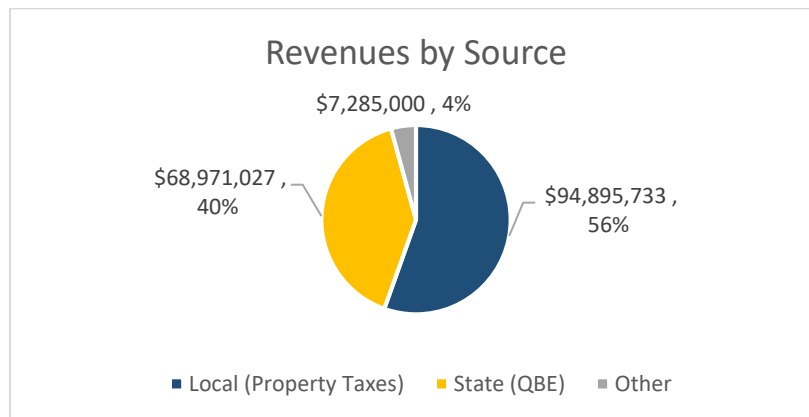


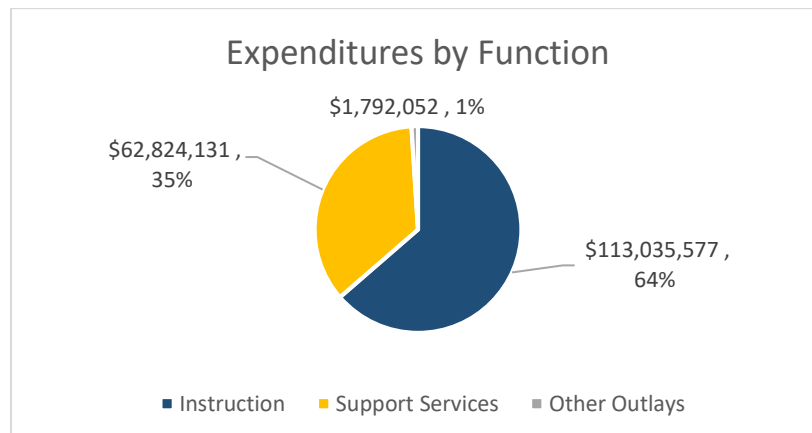


FY 2022 General Fund Tentative Budget Summary

- **Estimated Beginning Fund Balance** – The estimated fund balance to start the year on July 1st, 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%.

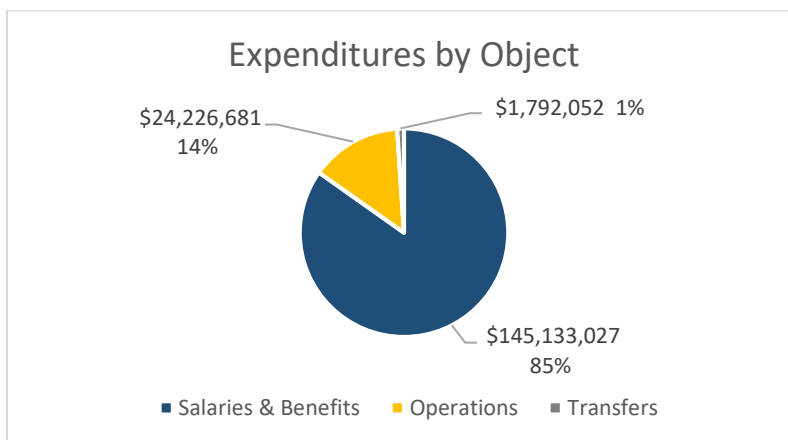


When broken down by object (see below), 85% of the FY22 general fund budget consists of salaries and benefits. Funding for the following positions are included:

- 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 30th, 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 1st 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.



FY 2022 Tentative Budget General Fund

| | ORIGINAL BUDGET | CARES II TRANSFER | PERSONNEL | OPERATING | TENTATIVE BUDGET |
|---------------------------------------|--------------------|--------------------|--------------------|-------------------|----------------------|
| BEGINNING FUND BALANCE | | | | | 36,500,000 |
| REVENUES | | | | | |
| 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 | - | | | | - |
| Total Revenues | 171,151,760 | - | - | - | 171,151,760 |
| EXPENDITURES | | | | | |
| 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 |
| Total Expenditures | 177,651,760 | (6,500,000) | 145,133,027 | 26,018,733 | 171,151,760 |
| ENDING FUND BALANCE | | | | | \$ 36,500,000 |



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) |
| TOTAL | | 106,535,577 | 7,338,476 | 6,323,076 | 776,318 | 2,211,244 | 1,571,847 | 10,438,662 | 1,957,242 | 18,866,021 | 9,711,376 | 3,494,569 | 135,300 | 171,151,760 |



FY 2022 Tentative Budget Comparison to FY 2021

| | FY 21 APPROVED BUDGET | FY 22 TENTATIVE BUDGET | AMOUNT DIFFERENCE | PERCENT DIFFERENCE |
|---------------------------------------|--------------------------|---------------------------|----------------------|-----------------------|
| BEGINNING FUND BALANCE | 34,500,000.00 | 36,500,000.00 | 2,000,000 | 5.8% |
| REVENUES | | | | |
| 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 | - | - | - | |
| Total Revenues | 161,965,048 | 171,151,760 | 9,186,712 | 5.7% |
| EXPENDITURES | | | | |
| 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% |
| Instructional 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% |
| Total Expenditures | 168,669,554 | 177,651,760 | 8,982,206 | 5.3% |
| CARES/ARPA | (4,053,374) | (6,500,000) | (2,446,626) | 60.4% |
| CHANGE IN FUND BALANCE | (2,651,132) | - | 2,651,132 | -100.0% |
| ENDING FUND BALANCE | 31,848,868 | 36,500,000 | \$ 4,651,132 | \$ 14.6% |