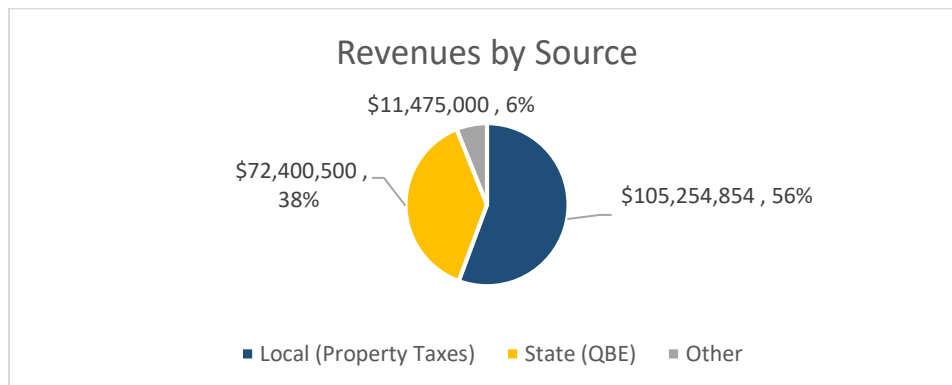


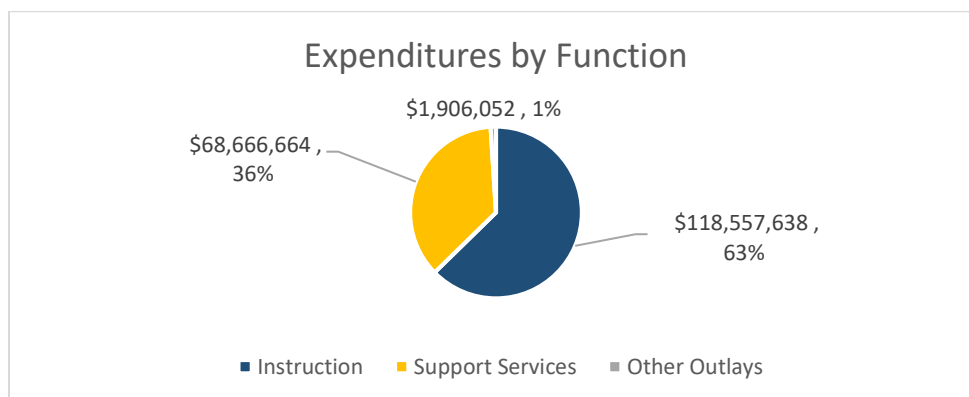


## FY 2023 General Fund Tentative Budget Summary

- **Estimated Beginning Fund Balance** – The estimated fund balance to start the year on July 1<sup>st</sup>, 2022 is \$49 million which represents 25.9% of FY23’s budgeted expenditures. This is a healthy reserve (above CCSD’s benchmark of 15%), the fund balance is not expected to dip below 15% throughout all of FY23.
- **Estimated Revenue** - The current estimate for total revenues sits at \$189,130,354. This estimate is based on the following assumptions.
  - 17% growth in the net tax digest and adoption of a millage rate at 18.8 mills.
  - Though CCSD’s enrollment is expected to stay consistent, Quality Basic Education (QBE) funding from the state will increase \$3.4 million. For FY23, QBE will be considered “fully funded” and the state will not be assessing austerity against the school district allotments. There is also an increase in funding to help offset the governor’s \$2,000 teacher raise.



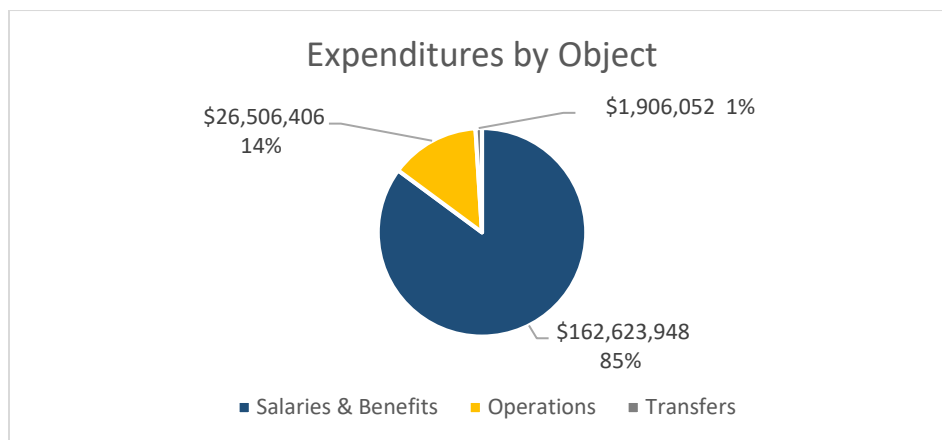
- **Budgeted Expenditures** – The current budget for FY23 sits at \$189,130,354. When broken down by function, instruction accounts for 63% and support services accounts for 36%.



When broken down by object (see below), 85% of the FY23 general fund budget consists of salaries and benefits. Funding for the following positions are included:

- 9 Board Members
- 1,324 Certified Employees
- 767 Classified Employees

Internal transfers to other funds account for 1% and include allocations for ROTC (fund 482), equalization of Pre-K salaries (funds 560 and 561), and Better Every Day grants (funds 121 and 122). Operational expenditures account for 14% of the budget and includes everything that's not salary and benefits nor a transfer out.



- **Ending Fund Balance** – The estimated fund balance at the end of the year on June 30<sup>th</sup>, 2023 is \$49 million. It is important to note this is equal to the beginning fund balance; the FY23 budget is balanced.
- **Important Links-**
  - [Budget Presentation](#) – refer to the budget presentation at the April 7<sup>th</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, 595 Prince Avenue, Athens, Georgia 30601. You may also email your questions to Mr. Schueneman at [schuenemanb@clarke.k12.ga.us](mailto:schuenemanb@clarke.k12.ga.us).



**Clarke  
County  
School  
District**

**FY 2023 Tentative Budget  
General Fund**

	ORIGINAL BUDGET	OTHER	PERSONNEL	OPERATING	TENTATIVE BUDGET
<b>BEGINNING FUND BALANCE</b>					<b>49,000,000</b>
<b>REVENUES</b>					
Local Sources					
Property Taxes (Ad Valorem)	\$ 105,254,854				\$ 105,254,854
Property Taxes (Other R/E Taxes)	2,250,000				2,250,000
Sales Taxes (TAVT)	5,280,000				5,280,000
Tuition from other GA LUAs	-				-
Transportation Fees	150,000				150,000
Investment Income	75,000				75,000
Rentals	10,000				10,000
Federal Indirect Cost Rate	3,115,000				3,115,000
Other Local Revenue	560,000				560,000
Sale of Fixed Assets					-
State Sources					
QBE Formula Earnings	72,400,500				72,400,500
QBE Allotment Operating Costs	-				-
OBE Allotment Reduction	-				-
State Categorical Grants	-				-
QBE Contra Account	-				-
On-Behalf (TRS)					-
On-Behalf (PSER)					-
Funds From Other State Agencies	35,000				35,000
Other					
Impact Aid					-
Transfers In					-
<b>Total Revenues</b>	<b>189,130,354</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>189,130,354</b>
<b>EXPENDITURES</b>					
Instruction	118,557,638	-	112,487,576	6,070,062	118,557,638
Support Services					
Pupil Services	9,028,387		6,427,061	2,601,326	9,028,387
Improvement of Instructional Services	7,596,223		6,796,546	799,677	7,596,223
Instructinal Staff Training	924,472		249,983	674,489	924,472
Educational Media Services	2,311,643		2,130,816	180,827	2,311,643
General Administration	1,600,510		1,023,690	576,820	1,600,510
School Administration	11,084,344		10,960,117	124,227	11,084,344
Business Administration	2,204,057		1,401,239	802,818	2,204,057
Maintenance and Operation of Plant	20,048,789		10,853,997	9,194,792	20,048,789
Student Transportation Services	9,867,397		7,632,903	2,234,494	9,867,397
Central Support Services	3,749,702		2,524,960	1,224,742	3,749,702
Other Support Services	251,140		135,060	116,080	251,140
Food Services Operation	-			-	-
Facility Acquisition and Construction					-
Other Outlays (Transfers Out)	1,906,052			1,906,052	1,906,052
<b>Total Expenditures</b>	<b>189,130,354</b>	<b>-</b>	<b>162,623,948</b>	<b>26,506,406</b>	<b>189,130,354</b>
<b>ENDING FUND BALANCE</b>					<b>\$ 49,000,000</b>



FY 2023 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	11,895,431	495,777	204,106		207,353								13,978,003
CLASSIC CITY PERF LEARNING CTR	1800	447,876	7,644											667,095
CEDAR SHOALS HIGH SCHOOL	2100	10,366,494	399,832	604,516		191,438								12,775,541
CLARKE MIDDLE SCHOOL	2300	6,402,013	145,369	193,366		113,796								7,299,494
W. R. COILE MIDDLE SCHOOL	2400	5,309,353	65,651	182,513		108,377								6,259,490
BURNEY-HARRIS-LYONS MIDDLE SCH	2500	5,337,435	65,651	191,883		81,631								6,238,654
HILSMAN MIDDLE SCHOOL	2900	5,771,005	37,991	91,196		103,041								6,516,135
ALPS ROAD ELEMENTARY SCHOOL	3200	3,144,849	90,063	165,556		79,887								3,844,508
BARNETT SHOALS ELEM SCHOOL	3500	4,336,578	46,644	116,629		84,625								5,039,206
BARROW ELEMENTARY SCHOOL	3800	4,079,931	18,984	107,933		114,136								4,721,891
CHASE STREET ELEM SCHOOL	4100	4,064,633	46,644	117,718		100,227								4,737,539
CLEVELAND ROAD ELEM SCHOOL	4200	3,672,287	46,644	102,365		83,524								4,286,691
HOWARD B STROUD ELEM SCHOOL	4300	4,075,723	18,984	233,575		82,118								4,819,308
WHIT DAVIS ROAD ELEM SCHOOL	4400	3,992,814	18,984	110,991		95,518								4,634,680
FOWLER DRIVE ELEM SCHOOL	5000	3,727,496	18,984	117,768		93,471								4,324,092
GAINES ELEMENTARY SCHOOL	5300	4,779,441	90,013	105,483		87,062								5,464,213
HARRIS ELEMENTARY SCHOOL	5500	3,717,648	18,984	116,699		71,036								4,316,249
OGLETHORPE AVENUE ELEM SCHOOL	6000	5,568,751	18,984	105,287		102,747								6,184,224
TIMOTHY ROAD ELEM SCHOOL	6300	4,965,082	18,984	93,609		113,941								5,578,253
WHITEHEAD ROAD ELEM SCHOOL	6500	6,377,902	88,987	113,658		110,967								7,183,564
WINTERVILLE ELEM SCHOOL	6800	3,457,753	18,984	216,544		105,921								4,204,439
CCSD LEARNING CENTER	7100	570,151	82,957											805,150
SUPERINTENDENT	9010					963,604								963,604
TECHNOLOGY SERVICES	9100	1,890,190									925,436			2,815,626
DISTRICT SERVICES	9200					390,478								390,478
TRANSPORTATION	9210									9,867,397				9,867,397
CUSTODIAL SERVICES	9220								7,755,952					7,755,952
PLANT SERVICES	9260								9,226,867					9,226,867
SECURITY	9270								1,476,699					1,476,699
SAFETY & ENERGY	9290								1,589,271					1,589,271
INSTRUCTIONAL SERVICES	9300		538,502											538,502
TEXTBOOKS	9306	1,696,708												1,696,708
FINE ARTS	9307	76,900												76,900
TEACHING & LEARNING	9310	28,926		753,726										782,652
INSTRUCTIONAL TECHNOLOGY	9311	196,682		3,230										199,912
INFORMATION SUPPORT	9312										557,671			557,671
STUD ACHIEVEMENT & EDUC EQUITY	9320	799,120	4,025	201,200		180,827	443							1,185,615
APPLIED LEARNING	9330	241,034		142,378										383,412
ATHENS COMMUNITY CAREER ACADEM	9335	1,096,362						13,755				631,251		1,741,368
ASSESSMENT	9340		890,071	242,037										1,132,108
ACCOUNTABILITY	9345			415,011										415,011
EARLY LEARNING & FAMILY ENGAGE	9350	33,017		57,512										90,529
ESOL	9360		1,475	181,434										182,909
GIFTED	9361			258,362										258,362
PROFESSIONAL DEVELOPMENT	9380				895,800								59,000	954,800
SCHOOL COUNSELING & SEL	9390		166,563											166,563
HUMAN RESOURCES	9400		10,860								1,801,740			1,812,600
STUDENT SERVICES	9500		132,808					232,230						365,038
SPECIAL EDUCATION	9510	3,125,578	1,611,029	722,104	22,750									5,481,461
SCHOOL SOCIAL WORK	9520		1,027,473											1,027,473
SCHOOL PSYCHOLOGY	9530		1,149,037		5,922									1,154,959
SCHOOL NURSES	9540		1,888,547											1,888,547
RESTORATIVE PRACTICES	9560		284,760											284,760
ENROLLMENT SERVICES	9570											192,140		192,140
FINANCE & BUSINESS SERVICE	9600							1,756,418						1,756,418
PURCHASING & CONTRACTS	9630							447,639						447,639
COMMUNITY ENGAGEMENT	9700			574,703										574,703
GOVERNANCE & CHARTER	9710			165,523										165,523
FAMILY & COMMUNITY ENGAGEMENT	9720			49,106										49,106
COMMUNICATIONS	9730										464,855			464,855
UNDESIGNATED	9999	3,232,475											1,906,052	5,138,527
<b>TOTAL</b>		<b>118,557,638</b>	<b>9,028,387</b>	<b>7,596,223</b>	<b>924,472</b>	<b>2,311,643</b>	<b>1,600,510</b>	<b>11,084,344</b>	<b>2,204,057</b>	<b>20,048,789</b>	<b>9,867,397</b>	<b>3,749,702</b>	<b>251,140</b>	<b>189,130,354</b>



## FY 2023 Tentative Budget Comparison to FY 2022

	FY 22 APPROVED BUDGET	FY 23 TENTATIVE BUDGET	AMOUNT DIFFERENCE	PERCENT DIFFERENCE
<b>BEGINNING FUND BALANCE</b>	36,500,000.00	49,000,000.00	12,500,000	34.2%
<b>REVENUES</b>				
Local Sources				
Property Taxes (Ad Valorem)	94,895,733	105,254,854	\$ 10,359,121	\$ 10.9%
Property Taxes (Other R/E Taxes)	1,500,000	2,250,000	750,000	50.0%
Sales Taxes (TAVT)	4,440,000	5,280,000	840,000	18.9%
Tuition from other GA LUAs	-	-	-	
Transportation Fees	250,000	150,000	(100,000)	-40.0%
Investment Income	50,000	75,000	25,000	50.0%
Rentals	10,000	10,000	-	0.0%
Federal Indirect Cost Rate	450,000	3,115,000	2,665,000	592.2%
Other Local Revenue	500,000	560,000	60,000	12.0%
Sale of Fixed Assets	-	-	-	
State Sources				
QBE Formula Earnings	71,971,027	72,400,500	429,473	0.6%
QBE Allotment Operating Costs	-	-	-	
QBE Allotment Reduction	(3,000,000)	-	3,000,000	-100.0%
State Categorical Grants	-	-	-	
QBE Contra Account	-	-	-	
On-Behalf (TRS)	-	-	-	
On-Behalf (PSER)	-	-	-	
Funds From Other State Agencies	85,000	35,000	(50,000)	-58.8%
Other				
Impact Aid	-	-	-	
Transfers In	-	-	-	
Total Revenues	171,151,760	189,130,354	17,978,594	10.5%
<b>EXPENDITURES</b>				
Instruction	113,035,577	118,557,638	5,522,061	4.9%
Support Services				
Pupil Services	7,338,476	9,028,387	1,689,911	23.0%
Improvement of Instructional Services	6,323,076	7,596,223	1,273,147	20.1%
Instructinal Staff Training	776,318	924,472	148,154	19.1%
Educational Media Services	2,211,244	2,311,643	100,399	4.5%
General Administration	1,571,847	1,600,510	28,663	1.8%
School Administration	10,438,662	11,084,344	645,682	6.2%
Business Administration	1,957,242	2,204,057	246,815	12.6%
Maintenance and Operation of Plant	18,866,021	20,048,789	1,182,768	6.3%
Student Transportation Services	9,711,376	9,867,397	156,021	1.6%
Central Support Services	3,494,569	3,749,702	255,133	7.3%
Other Support Services	135,300	251,140	115,840	85.6%
Food Services Operation	-	-	-	
Facility Acquisition and Construction	-	-	-	
Other Outlays (Transfers Out)	1,792,052	1,906,052	114,000	6.4%
Total Expenditures	177,651,760	189,130,354	11,478,594	6.5%
<b>CARES/ARPA</b>	(6,500,000)	-	6,500,000	-100.0%
<b>CHANGE IN FUND BALANCE</b>	-	-	-	
<b>ENDING FUND BALANCE</b>	36,500,000	49,000,000	\$ 12,500,000	\$ 34.2%