April 22, 2021

FY2022 GENERAL FUND BUDGET

Budget Summary	FY2021 Original Budget	FY2021 Revised Budget	FY2022 Tentative Budget
Budgeted Revenue	$1,137,279,882	$1,137,279,882	$1,184,060,854
Budgeted Expenditures	$1,168,536,005	$1,190,902,122	$1,235,857,199
Difference	($31,256,123)	($53,622,240)	($51,796,345)
Funds Reserved from Prior Year	$31,256,123	$53,622,240	$51,796,345
Difference	$0	$0	$0

Item#		Account Codes: Fund	Facility	Function	Program	Cst Cntr	Resp	Level	Object	A Actual FY2017 General Fund Budget	B Actual FY2018 General Fund Budget	C Actual FY2019 General Fund Budget	D Actual FY2020 General Fund Budget	E Original FY2021 General Fund Budget (FY2021 Board Approved General Fund Budget)	F Budget Adjustments FY2021 General Fund Budget	G Revised FY2021 General Fund Budget	H Changes	I Tentative FY2022 General Fund Budget	Item#
	REVENUE																		
	Local Revenue																		
A	Property Tax - Digest (Assumes 5.54% Increase)	0100	8010	0000	9990	0000	50626	00	411100	$417,007,155	$444,795,080	$485,825,077	$515,945,230	$541,870,829		$541,870,829	$22,155,970	$564,026,799	A
B	Property Tax - Tag (Ad Valorem & TAVT)	0100	8010	0000	9990	0000	50626	00	411910	$40,012,052	$40,327,568	$41,995,725	$43,419,931	$37,759,796		$37,759,796	$4,154,612	$41,914,408	B
C	Delinquent Property Tax	0100	8010	0000	9990	0000	50626	00	411102	$2,326,619	$1,243,881	$1,506,487	$2,127,133	$2,580,448		$2,580,448	($346,161)	$2,234,287	C
D	Intangible Tax	0100	8010	0000	9990	0000	50626	00	411210	$10,506,990	$10,008,538	$9,626,907	$12,782,822	$11,551,385		$11,551,385	$3,410,783	$14,962,168	D
E	Real Estate Transfer Tax	0100	8010	0000	9990	0000	50626	00	411211	$4,138,637	$4,398,133	$4,941,653	$4,341,322	$4,798,355		$4,798,355	$17,039	$4,815,394	E
F	Alcoholic Beverage Tax	0100	8010	0000	9990	0000	50626	00	411900	$1,309,990	$1,258,916	$1,302,561	$1,401,754	$1,029,090		$1,029,090	$693,751	$1,722,841	F
G	Liquor by the Drink Tax	0100	8010	0000	9990	0000	50626	00	411901	$533,869	$769,299	$914,148	$794,544	$889,691		$889,691	($205,690)	$684,001	G
H	Tuition	0100	8010	0000	9990	0000	50626	00	413100	$500	$0	$0	$0	$0		$0	$0	$0	H
I	Interest on Delinquent Taxes	0100	8010	0000	9990	0000	50626	00	415001	$562,552	$532,151	$489,638	$595,974	$812,563		$812,563	($273,309)	$539,254	I
J	Interest Income	0100	8010	0000	9990	0000	50626	00	415000	$1,099,515	$2,819,773	$5,983,672	$4,702,452	$1,950,224		$1,950,224	($1,601,824)	$348,400	J
K	Half Time Exhibition	0100	8010	0000	9990	0000	50626	00	XXXXXX	$10,930	$9,398	$0	$0	$0		$0	$0	$0	K
L	Local Revenue - Cell Tower	0100	8010	0000	9990	0038	50626	00	419950	$394,699	$1,888,682	$1,807,503	$989,094	$464,248		$464,248	$1,357,389	$1,821,637	L
M	Local Revenue - Other	0100	8010	0000	9990	0000	50626	00	419950	$1,148,820	$1,584,949	$2,300,135	$2,335,681	$1,677,968		$1,677,968	$395,620	$2,073,588	M
N	Reimbursement for Damages	0100	8010	0000	9990	0000	50626	00	XXXXXX	$396	$305	$0	$0	$0		$0	$0	$0	N
O	Sale of Assets	0100	8010	0000	9990	0000	50626	00	453000	$4,755,910	$532,111	$19,514,541	$303,019	$137,358		$137,358	$154,977	$292,335	O
P	Leased Property	0100	8010	0000	9990	0000	50626	00	419100	$43,000	$43,000	$53,750	$21,500	$43,000		$43,000	$0	$43,000	P
Q	Transfer from Other Funds	0100	8010	0000	9990	0000	50626	00	452000	$122,881	$122,881	$1,016,197	$122,881	$122,881		$122,881	($122,881)	$0	Q
	Total Local Revenue									**$483,974,515**	**$510,334,665**	**$577,277,994**	**$589,883,337**	**$605,687,836**		**$605,687,836**	$29,790,276	**$635,478,112**	
	State Revenue																		
R	Miscellaneous State Grants	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	438000	$5,762,376	$9,052,466	$6,885,666	$9,716,193	$6,091,035		$6,091,035	$117,085	$6,208,120	R
S	State of Georgia QBE	0100	8010	0000	XXXX	0000	50626	00	431XXX	$508,248,307	$527,575,872	$532,514,305	$585,945,745	$518,368,928		$518,368,928	$16,988,276	$535,357,204	S
	Total State Revenue									**$514,010,683**	**$536,628,338**	**$539,399,971**	**$595,661,938**	**$524,459,963**		**$524,459,963**	$17,105,361	**$541,565,324**	
	Federal Revenue																		
T	Indirect Cost	0100	8010	0000	1450	0000	50626	00	443000	$3,277,270	$3,251,733	$3,550,908	$4,321,129	$4,517,147		$4,517,147	($510,687)	$4,006,460	T
U	ROTC	0100	8010	0000	9990	0000	50626	00	443000	$1,213,748	$1,017,911	$1,129,809	$1,269,772	$1,072,281		$1,072,281	$131,991	$1,204,272	U
V	MedACE	0100	8010	0000	9990	0129	50871	00	445300	$1,007,352	$901,456	$1,047,076	$1,402,892	$985,295		$985,295	$131,846	$1,117,141	V
W	Medicaid	0100	8010	0000	9990	0130	50871	00	445300	$211,625	$772,606	$687,849	$608,181	$557,360		$557,360	$132,185	$689,545	W
X	Flood Control	0100	8010	0000	9990	0000	50626	00	445300	$0	$19,907	$19,413	$21,870	$0		$0	$0	$0	X
Y	E Rate	0100	8010	0000	9990	0000	50626	00	445300	$272,267	$0	$0	$0	$0		$0	$0	$0	Y
	Total Federal Revenue									**$5,982,262**	**$5,963,613**	**$6,435,055**	**$7,623,844**	**$7,132,083**		**$7,132,083**	($114,665)	**$7,017,418**	
	Total General Fund Revenue									**$1,003,967,460**	**$1,052,926,616**	**$1,123,113,020**	**$1,193,169,119**	**$1,137,279,882**	**$0**	**$1,137,279,882**	$46,780,972	**$1,184,060,854**	

Revenue Breakdown						
Local	48.21%	48.47%	51.40%	49.44%	53.26%	53.67%
State	51.20%	50.97%	48.03%	49.92%	46.12%	45.74%
Federal	0.60%	0.57%	0.57%	0.64%	0.63%	0.59%
	100.00%	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**

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Difference	($31,256,123)	($53,622,240)	($51,796,345)
Funds Reserved from Prior Year	$31,256,123	$53,622,240	$51,796,345
Difference	$0	$0	$0

EXPENDITURES

		Fund	Facility	Function	Program	Cst Cntr	Resp	Level	Object	Revised Amount	A Actual FY2017 General Fund Budget	B Actual FY2018 General Fund Budget	C Actual FY2019 General Fund Budget	D Actual FY2020 General Fund Budget	Tentative Amount	E Original FY2021 General Fund Budget	F Budget Adjustments FY2021 General Fund Budget	G Revised FY2021 General Fund Budget	H Changes	I Tentative FY2022 General Fund Budget	
																FY2021 Board Approved General Fund Budget					
	Expenditure Totals										$995,115,273	$1,025,939,158	$1,075,653,909	$1,156,288,455		$1,168,536,005		$1,168,536,005		$1,168,536,005	
	Expenditure Changes																				
1	**FY2021 General Fund Expenditure Budget Adjustments**																$22,366,117	$22,366,117		$22,366,117	1
	Additional funding for COVID virus mitigation in schools (approved 12/17/20)	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	XXXXXX	$12,000,000											
	Encumbrances	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	XXXXXX	$10,366,117											
										$22,366,117											
2	**FY2021 One-Time Expenditures**																			($21,651,868)	2
	Additional funding for COVID virus mitigation in schools (approved 12/17/20)	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	XXXXXX					($12,000,000)							
	Transfer of General Fund Expenditures to Federal CARES Act Fund	0100	8010	1000	XXXX	0000	50621	XX	511010					$15,714,249							
	COVID Related Supplies & Unforeseen Expenditures (approved 08/20/2020)	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	XXXXXX					($15,000,000)							
	Encumbrances	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	XXXXXX					($10,366,117)							
														($21,651,868)							
3	**New School/Addition Costs**																			($804,452)	3
	Adjustment to Add'l Supply Allot./Workdays (Clay-H.L., King Springs, Osborne, Cobb Horizon, Pearson)	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	XXXXXX					($804,452)							
4	**Salary/Benefit Changes**																			$19,390,432	4
	FY2022 Salary Step for Eligible Employees	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	XXXXXX					$13,818,262							
	Increase Employer TRS Portion (from 19.06% to 19.81%)	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	XXXXXX					$5,572,170							
														$19,390,432							
5	**Salary/Position Adjustments**																			$6,088,641	5
	Additional Instructional Allotments (26 positions x $99,400)	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	XXXXXX					$2,584,400							
	Additional Positions for the New Susan T. Pearson MS (10.10 positons)	0100	0816	XXXX	XXXX	XXXX	XXXXX	XX	XXXXXX					$929,020							
	Additional Instructional Allotments for CITA (4 positions x $99,400)	0100	2066	1000	XXXX	0236	50621	XX	XXXXXX					$397,600							
	Absorb Purchasing/Warehouse (0696) and Flexible Benefits (0697) Funds into the General Fund	0100	8010	XXXX	XXXX	XXXX	XXXXX	XX	XXXXXX					$1,644,621							
	Custodians for Additional Square Footage (6.5 positions x $52,000)	0100	XXXX	2600	9990	0053	50234	50	XXXXXX					$338,000							
	Communications Analytics Supervisor (1.0 position)	0100	8010	2800	9990	0000	50203	60	519100					$0							
	Technology Customer Care (2.0 positions x $97,500)	0100	8010	1000	9990	0191	50621	50	516110					$195,000							
														$6,088,641							
6	**Miscellaneous Expenditure Adjustments**																			$1,248,404	6
	Expenditure Adjustment Cell Towers	0100	8010	1000	9990	0038	50622	50	559510					$1,357,389							
	Expenditure Adjustment Transfers to Other Funds	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	XXXXXX					($693,899)							
	Expenditure Adjustment Utilities	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	XXXXXX					$203,798							
	Expenditure Adjustment MedAce	0100	8010	1000	9990	0129	50622	50	561010					$131,846							
	Expenditure Adjustment Medicaid	0100	8010	2210	9990	0130	50622	50	561010					$132,185							
	Expenditure Adjustment Miscellaneous State Grants (General Fund)	0100	XXXX	XXXX	XXXX	XXXX	50626	50	XXXXXX					$117,085							
														$1,248,404							
7	**SPLOST 6 Election Expenditures**	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	XXXXXX											$624,000	7
8	**Raise for All Non-Temporary Employees of 4.0%**	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	XXXXXX											$40,059,920	8
	Total Expenditures															**$1,168,536,005**		**$1,190,902,122**		**$1,235,857,199**	
	Difference between Budgeted Revenues and Budgeted Expenditures															**($31,256,123)**		**($53,622,240)**		**($51,796,345)**	
9	**Utilize Fund Balance Reserve**	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	XXXXXX							$31,256,123		$53,622,240		$51,796,345	9
	Remaining Budget Surplus/(Deficit)															**$0**		**$0**		**$0**	