

CLAY COUNTY DISTRICT SCHOOLS

2021-2022 TENTATIVE BUDGET

&

PUBLIC ADVERTISEMENTS

Discovering Endless Possibilities

July 20, 2021 9:00 a.m.

District's Multipurpose Room

900 Walnut Street, Green Cove Springs, Florida 32043

Dr. Susan M. Legutko, Assistant Superintendent Business Affairs



CLAY COUNTY DISTRICT SCHOOLS

2021-2022 Tentative Budget

BOARD MEMBERS

Mary Bolla, Chairman

Ashley Gilhousen, Vice Chair

Janice Kerekes

Tina Bullock

Beth Clark

Superintendent

David Broskie



CLAY COUNTY DISTRICT SCHOOLS

COMPREHENSIVE IMPROVEMENT PLANNING & BUDGETING TIMELINES

ACTIVITY	DATES
1. Enrollment Projections (Final)	Friday, February 12, 2021
2. FTE Projections to DOE	Tuesday, February 16, 2021
3. 2021-2022 Staff Allocations Instructional/Non-Instructional to Board	Thursday, March 11, 2021
4. 2021-2022 Instructional/Non-Instructional Reappointments to Board	Thursday, April 1, 2021
5. 2021-2022 Administrative Reappointments Approved by Board	Thursday, June 24, 2021
6. Principals Budget Meeting	Tuesday, June 1, 2021
7. TRIM (Truth in Millage) Guidelines	Thursday, July 1, 2021
8. Department of Education Certifies Tax Roll	Saturday, July 17, 2021 (Statutory)
9. Approval to Advertise Millage Rates & Tentative Budget	Tuesday, July 20, 2021
10. Advertise in Local Newspaper	Thursday, July 22, 2021
11. Public Hearing to Approve Tentative Budget	Thursday, July 27, 2021
12. Public Hearing to Approve Final Budget	Thursday, September 9, 2021



CLAY COUNTY DISTRICT SCHOOLS

PROPERTY ASSESSMENT VALUES

<u>FISCAL YEAR</u>	<u>REQUIRED LOCAL EFFORT</u>	<u>BASIC DISCRETIONARY LEVY</u>	<u>SUPPLEMENTAL DISCRETIONARY LEVY</u>	<u>CRITICAL OPERATING NEEDS LEVY</u>	<u>ADDITIONAL VOTED MILLAGE</u>	<u>TOTAL GENERAL FUND</u>	<u>TOTAL CAPITAL OUTLAY</u>	<u>TOTAL MILLS</u>	<u>TOTAL ASSESSED VALUES</u>	<u>TOTAL DOLLARS GENERATED</u>
2021-22	3.527	.748	0	0	1.000	5.275	1.500	6.775	14,393,742,499	97,517,605
2020-21	3.641	.748	0	0	1.000	5.389	1.500	6.889	13,543,135,466	93,298,660
2019-20	3.799	.748	0	0	1.000	5.547	1.500	7.047	12,708,844,125	89,559,225
2018-19	3.933	.748	0	0		4.681	1.500	6.181	11,930,452,878	73,742,129
2017-18	4.190	.748	0	0		4.938	1.500	6.438	11,149,208,791	71,778,606
2016-17	4.514	.748	0	0		5.262	1.500	6.762	10,479,541,597	70,862,660
2015-16	4.889	.748	0	0		5.637	1.500	7.137	9,952,760,388	71,032,851
2014-15	4.974	.748	0	0		5.722	1.500	7.222	9,562,278,559	69,058,776
2013-14	5.094	.748	0	0		5.842	1.500	7.342	9,192,836,182	67,493,803
2012-13	5.323	.748	0	.250		6.321	1.500	7.821	8,994,626,566	70,346,974
2011-12	5.479	.748	0	.250		6.477	1.500	7.977	9,218,286,352	73,534,270
2010-11	5.369	.748	0	.250		6.367	1.500	7.867	9,763,332,245	76,808,135
2009-10	5.235	.748	0	.250		6.233	1.500	7.733	10,520,248,840	81,353,084
2008-09	5.161	.498	.250			5.909	1.750	7.659	11,078,364,417	84,849,193
2007-08	4.731	.510	.250			5.491	2.000	7.491	9,223,032,551	69,089,737
2006-07	5.019	.510	.250			5.779	2.000	7.779	9,122,880,536	70,966,888
2005-06	5.215	.510	.250			5.975	2.000	7.975	7,396,716,359	58,988,813
2004-05	5.723	.510	.250			6.483	2.000	8.483	6,415,666,987	54,424,103
2003-04	5.871	.510	.250			6.631	2.000	8.631	5,175,164,435	44,666,844
2002-03	5.951	.510	.250			6.711	2.000	8.711	5,120,071,286	44,600,941
2001-02	6.012	.510	.250			6.772	2.000	8.772	4,777,089,729	41,904,631
2000-01	6.181	.510	.250			6.941	2.000	8.941	4,280,721,417	38,273,930



PROPOSED MILLAGE LEVY FOR 2021-2022

	Tentative Millage Levy	Proposed \$ to be Raised
Required Local Effort (RLE)	3.527	\$50,766,730
Basic Discretionary	0.748	\$10,766,519
Capital Outlay	1.500	\$21,590,614
Additional Voted Millage	1.000	\$14,393,742
Total	6.775	\$97,517,605

The total millage rate to be levied is more than the roll-back rate by 2.50 percent



CLAY COUNTY DISTRICT SCHOOLS

2021-2022 TENTATIVE BUDGET

RECAP OF MILLAGE LEVIES AND DISTRICT AD VALOREM TAX REVENUE

	2020-2021		2021-2022		TAXABLE VALUE INCREASE/(DECREASE)	
TAXABLE VALUES	13,543,135,466		14,393,742,499		850,607,033	
	MILLAGE	AMOUNT	MILLAGE	AMOUNT	MILLAGE ADJUSTMENT	AD VALOREM INC./(DEC.)
REQUIRED LOCAL EFFORT	3.641	\$ 49,310,556	3.527	\$ 50,766,730	-0.114	\$ 1,456,174
BASIC DISCRETIONARY	0.748	\$ 10,130,265	0.748	\$ 10,766,519	0.000	\$ 636,254
ADDITIONAL VOTED MILLAGE	1.000	\$ 13,543,135	1.000	\$ 14,393,742	0.000	\$ 850,607
TOTAL OPERATING	5.389	\$ 72,983,957	5.275	\$ 75,926,992	-0.114	\$ 2,943,035
LOCAL CAPITAL IMPROVEMENT	1.500	\$ 20,314,703	1.500	\$ 21,590,614	0.000	\$ 1,275,911
TOTAL	6.889	\$ 93,298,660	6.775	\$ 97,517,605	-0.114	\$ 4,218,945
Impact on a \$125,000 home with a \$25,000 homestead exemption:						
Value Assessed					\$	125,000.00
Homestead Exemption					\$	(25,000.00)
Value Assessed Less Exemption					\$	100,000.00
Taxable Value: 2021-2022		\$ 100,000.00	6.775	Mills	\$	677.50
Taxable Value: 2020-2021		\$ 100,000.00	6.889	Mills	\$	688.90
Decrease in School Tax Levy					\$	(11.40)

NOTE: School Districts are required to budget collections rate at 96%, \$93,616,901



CLAY COUNTY DISTRICT SCHOOLS 2021-2022 TENTATIVE BUDGET

WHAT IS THE ROLL-BACK MILLAGE RATE

- **The millage rate for the new year which would produce the same level of ad valorem tax revenue as was levied in the prior year, after adjusting the new year's taxable property value by backing out "net new construction" and certain deletions.**
- **Established by the Truth in Millage (TRIM) law in the 1980s**
- **A tax rate higher than the rolled-back rate must be advertised with a "NOTICE OF TAX INCREASE" for the Final Budget Public Hearing.**
- **The Total Millage Rate to be Levied Exceeds the Rolled-Back Rate Computed Pursuant to SECTION 200.065(1), F.S., By 2.50 Percent.**



CLAY COUNTY DISTRICT SCHOOLS 2021-2022 TENTATIVE BUDGET

ADVERTISEMENTS



BUDGET SUMMARY								
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL DISTRICT OF CLAY COUNTY ARE 9.4 PERCENT								
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES								
FISCAL YEAR 2021-2022								
PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP								
Required Local Effort	3.5270	Basic Discretionary Operating				0.7480	Debt Service	0.0000
Basic Discretionary Capital Outlay	1.5000	Discretionary Critical Needs Operating				0.0000		
Additional Discretionary Capital	0.0000	Additional Discretionary (Statutory, Voted)				1.0000	Total Millage	6.7750
		GENERAL	SPECIAL	DEBT	CAPITAL	PERMANENT	ENTERPRISE	TOTAL ALL
		FUND	REVENUE	SERVICE	PROJECTS	FUND	FUND	FUNDS
ESTIMATED REVENUES:								
Federal sources		3,611,759	40,435,723					44,047,482
State sources		238,341,269	145,000	282,962	2,142,500			240,911,731
Local sources		77,806,005	1,233,800	0	43,799,400			122,839,205
TOTAL SOURCES		\$319,759,033	\$41,814,523	\$282,962	\$45,941,900	\$0	\$0	\$407,798,418
Transfers In		4,875,000		6,805,052				11,680,052
Non-revenue Sources		128,000			50,000			178,000
Fund Balance/Net Position July 1, 2021		46,310,097	6,528,739	437,791	47,513,559			100,790,186
TOTAL REVENUES, TRANSFERS & FUND/NET ASSET BALANCES		\$371,072,130	\$48,343,262	\$7,525,805	\$93,505,459	\$0	\$0	520,446,656
EXPENDITURES								
Instruction		215,429,905	12,978,617					228,408,522
Pupil Personnel Services		18,086,452	1,848,258					19,934,710
Instructional Media Services		4,786,729	34,591					4,821,320
Instructional and Curriculum Development Services		4,383,387	1,961,737					6,345,124
Instructional Staff Training Services		2,451,754	2,708,893					5,160,647
Instruction Related Technology		5,156,145	654,342					5,810,487
School Board		851,343						851,343
General Administration		447,847	846,381					1,294,228
School Administration		16,822,888	81,169					16,904,057
Facilities Acquisition and Construction		8,545,965	764,727		75,617,250			84,927,942
Fiscal Services		1,818,883						1,818,883
Food Services		96,340	18,988,674					19,085,014
Central Services		4,099,967	15,470					4,115,437
Pupil Transportation Services		12,835,279	641,258					13,476,537
Operation of Plant		29,034,421	238,625					29,273,046
Maintenance of Plant		7,083,959	31,158					7,115,117
Administrative Technology Services		1,998,430						1,998,430
Community Services		473,477						473,477
Debt Services				7,079,480				7,079,480
TOTAL EXPENDITURES		\$334,403,171	\$41,793,900	\$7,079,480	\$75,617,250	\$0	\$0	\$458,893,801
Transfers Out					11,680,052			11,680,052
Fund Balance/Net Assets		36,668,959	6,549,362	446,325	6,208,157			49,872,803
TRANSFERS AND FUND/NET ASSET BALANCES		\$371,072,130	\$48,343,262	\$7,525,805	\$93,505,459	\$0	\$0	\$520,446,656

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.



The School Board of Clay County will soon consider a measure to continue to impose a 1.500 mill property tax for the capital outlay projects listed herein. This tax is in addition to the school board's proposed tax of 5.275 mills for operating expenses and is proposed solely at the discretion of the School Board.

The proposed combined school board tax increase for both operating expenses and capital outlay is shown in the adjacent notice. The capital outlay tax will generate approximately \$21,590,614 to be used for the following projects:

CONSTRUCTION AND REMODELING

Security Control Access County Wide (#3808)
 Technology Infrastructure County Wide (#3806)
 Director/Project Manager Salaries (#3320)
 Fire Alarm Replacement County Wide (#3861)
 Parking Lot Lighting Replacement County Wide (#3014)
 Replace HVAC Controls County Wide (#3809)
 Emergency Communications Systems (#3235)
 Impact Resistant Window Film (#3487)
 Security Fencing County Wide (#3434)
 Security Cameras County Wide (#3231)
 Cafeteria Expansion County Wide (#3406)
 New Classroom Addition County Wide (#3032)
 Covered Play Areas County Wide (#3804)
 Asphalt and Sidewalk Improvements County Wide (#3360)
 Covered Walkway County Wide (#3655)
 Intercom/PA System County Wide (#3570)
 Land Acquisition (#3708)
 Safety and Security Projects County Wide (#3234)
 Athletic Field Lighting County Wide (3820)
 Window Replacement County Wide (#3486)
 Energy Conservations Upgrades County Wide (#3005)
 Locker Room Renovations County Wide (#3449)
 New Elementary School "R" (#3239)
 New Elementary School "A" (#3409)
 Fuel System Repair/Replacement at Middleburg Transportation (#3069)
 Lock Upgrades County Wide (#3469)
 Outdoor PE/Playground Area Repairs County Wide (#3509)
 Scoreboard Replacement County Wide (#3033)
 ADA Access Controls County Wide (#3034)
 Window/HVAC Replacement at Green Cove Springs Junior High (#3035)
 Construction of Open Face Pole Barn at Green Cove Maintenance Annex (#3037)
 Replacement of Batting Practice Building at Fleming Island High School (#3042)
 Remodel Control Booth at Coppergate Elementary School (#3045)
 Single Key Access Initiative County Wide (#3046)
 Ceiling and Lighting Replacement County Wide (#3055)
 New Cafeteria/Classrooms at Keystone Heights Elementary School (#3056)
 EHPA Retrofit at Rideout Elementary School (#3063)
 Spalling Remediation at W. E. Cherry Elementary (#3064)
 Covered Bus Wash Stations at Middleburg Transportation (#3072)
 Repair/Replace Hydraulic Lifts Stand Alone Lifts at Middleburg Transportation (#3073)
 Replace Gas Pump Fueling System at Middleburg Transportation (#3074)
 Front Office Security Enhancements County Wide (#3926)



MAINTENANCE, RENOVATION AND REPAIR

- Reimbursement of the Maintenance, Renovation, and Repairs paid through the General Fund as permitted by Florida Statute including Maintenance Personnel Salaries (#3894)
- New/Repair/Renovate Concrete/Sidewalks/Parking Lots (#3360)
- Maintenance/Repair/Renovate Fencing (#3520)
- Repair/Renovate Asphalt Surfaces (#3620)
- Maintenance/Repair/Renovate Covered Walkways (#3665)
- Maintenance/Repair/Renovate WWR Plants (#3691)
- Maintenance/Repair/Renovate Drainage-Storm water Systems (#3701)
- Maintenance/Repair/Renovate Play Courts (#3781)
- Maintenance/Repair/Renovate Boilers/Plumbing (#3023)
- Maintenance/Repair/Renovate Cafeteria/Stage Floors (#3025)
- Maintenance/Repair/Renovate HVAC Units (#3038)
- Maintenance/Repair/Renovate Elevators (#3043)
- Maintenance/Repair/Renovate of Plant Services (#3309)
- Safety-To-Life Projects County Wide (#3348)
- Maintenance/Repair/Renovate/Replace Plumbing/Irrigation (#3465)
- Maintenance/Repair/Renovate Restroom Partitions (#3500)
- Maintenance/Repair/Renovate Light Fixtures/Electrical (#3540)
- Maintenance/Repair/Renovate Fire Alarm, I/C and Sound Systems (#3570)
- Painting County Wide (#3590)
- Maintenance Overtime (#3591)
- New/Maintenance/Repair/Renovate Doors (#3610)
- New/Maintenance/Repair/Renovate Flooring County Wide (#3630)
- Maintenance/Repair/Renovate Roofs-Ceilings (#3660)
- Maintenance/Repair/Renovate EWC/Plumbing (#3664)
- New/Maintenance/Repair/Renovate Bleachers (#3671)
- Maintenance/Repair/Renovate Portables (#3681)
- Maintenance/Repair/Renovate Emergency Generators (#3791)
- Maintenance/Repair/Renovate EMS (#3821)
- Maintenance/Repair/Renovate Enhanced Classrooms (#3831)
- Tree Cutting, Trimming and Removal (#3629)
- Roof Replacement/Repair County Wide (#3002)
- Restroom Renovations County Wide (#3802)
- District Office Renovations/Remodeling (#3716)
- Site Improvements/Underground Utilities County Wide (#3004)
- HVAC Repair/Replacement County-Wide (#3061)
- Erosion Control/Storm water Repair County Wide (#3009)
- Security Lighting Repair/Replacement County Wide (#3540)
- Demolition of Wastewater Tank/Treatment Buildings County Wide (#3691)
- Track Improvements County Wide (#3010)
- Renovation/Remodeling at Orange Park High School (#3170)
- Stadium Repair/Replacement County Wide (#3052)
- Tennis Court Repairs County Wide (#3781)
- Locker Repair/Replacement County Wide (#3442)
- Relocatable Disposal County Wide (#3775)
- Kitchen/Cafeteria Renovations County Wide (#3817)
- Relocatable Renovations/Remodeling County Wide (#3779)
- Renovate/Repair Baseball Press Box at Keystone Heights High School (#3044)
- Renovation of Business Education at Oakleaf High School (#3054)



MOTOR VEHICLE PURCHASES

- GPS System County Wide (#3815)
- New Maintenance Vehicles (#3167)

NEW AND REPLACEMENT EQUIPMENT, COMPUTERS AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

- Equipment County Wide (#1520)
- Enterprise Resource Software acquired via license/maintenance fees or lease agreements (#3706)

PAYMENTS OF LOANS APPROVED PURSUANT TO SS 1011.14 AND 1011.15, F.S.

- Repayment of Certificate of Participation (C.O.P.) OLS Series 2014 (#3753)
- Repayment of Certificate of Participation (C.O.P.) OHS/LAJ Series 2012 (#3783)
- Repayment of Certificate of Participation (C.O.P.) FIH Series 2017 (#3723)
- Dues and Fees Associated with Certificate of Participation Repayment (#3763)
- Lease Payment for the purchase of 100 School Buses (#3878)

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

- Insurance premiums on District Facilities (#3553)

All concerned citizens are invited to a public hearing to be held on July 27, 2021 at 5:01p.m. at Teacher Training Center at Fleming Island High School, 2233 Village Square Parkway, Orange Park, FL 32003.

A DECISION on the proposed amendment to the projects funded from CAPITAL OUTLAY TAXES will be made at this meeting.



CLAY COUNTY DISTRICT SCHOOLS

NOTICE OF PROPOSED TAX INCREASE

The School District of Clay County will soon consider a measure to increase its Property tax levy.

Last year’s property tax levy:

- A. Initially proposed tax levy.....\$93,298,660
- B. Less tax reductions due to Value Adjustment Board
And other assessment changes.....\$156,430
- C. Actual property tax levy.....\$93,142,230

This year’s proposed tax levy.....\$97,517,605

A portion of the tax levy is required under state law for the school board to receive \$236,593,590 in state education grants. The required portion has increased by .96 percent, and represents approximately five tenths of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on July 27, 2021 at 5:01 p.m. at the Teacher Training Center at Fleming Island High School, 2233 Village Square Parkway, Fleming Island, Florida 32003

A DECISION on the proposed tax increase and the budget will be made at this hearing.



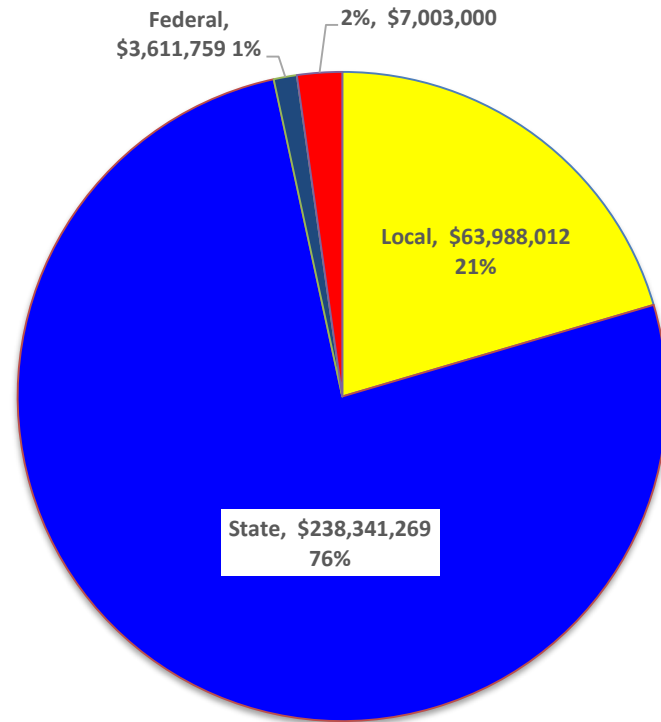
CLAY COUNTY DISTRICT SCHOOLS 2021-2022 TENTATIVE BUDGET

FUND 100-GENERAL FUND REVENUES



CLAY COUNTY DISTRICT SCHOOLS

Estimated 2021-2022 Budget ANALYSIS OF REVENUE SOURCES (GENERAL FUND)



**TENTATIVE ESTIMATED
REVENUE & OTHER
FINANCING SOURCES**

**2021-2022
\$312,944,040**



CLAY COUNTY DISTRICT SCHOOLS

DETAIL OF ACTUAL AND ESTIMATED LOCAL, STATE & FEDERAL REVENUES

REVENUES	AUDITED ACTUAL 2019-20	UNAUDITED FINAL 2020-21	PROPOSED 2021-22
LOCAL REVENUES:			
PROPERTY TAXES	\$ 54,613,151	\$ 56,395,513	\$ 58,989,012
TAX REDEMPTIONS (DELINQUENT TAXES)	1,077,229	1,012,791	1,030,000
INTEREST ON INVESTMENTS	1,064,986	125,481	130,000
GIFTS, GRANTS (CLEAR WIRE)	128,095	166,569	186,000
EDUCATIONAL FEES	541,926	606,308	685,000
FOOD SERVICE INDIRECT COST	337,030	324,896	400,000
INDIRECT COST RATE (FED PROJECTS)	499,346	526,967	600,000
RENT	349,612	235,582	400,000
COLLECTIONS (TEXTBOOKS)	4,097	2,442	3,000
OTHER	2,285,359	1,316,056	1,565,000
TOTAL LOCAL REVENUE:	\$ 60,900,831	\$ 60,712,606	\$ 63,988,012
STATE REVENUES:			
FEFP	\$ 187,205,277	\$ 195,230,705	\$ 199,788,388
WORKFORCE DEVELOPMENT	480,160	495,645	495,645
CATEGORICALS/LOTTERY/SCH. RECOG.	43,094,298	41,608,810	36,805,202
CO & DS ADMIN. FEE	23,233	22,000	22,000
STATE LICENSE TAX	27,878	31,144	36,000
MISCELLANEOUS	1,601,431	1,460,859	1,194,034
TOTAL STATE REVENUE:	\$ 232,432,277	\$ 238,849,164	\$ 238,341,269
FEDERAL REVENUES			
IMPACT AID FUNDS	\$ 599,980	\$ 507,582	\$ 550,000
ROTC	\$ 391,935	\$ 325,105	\$ 374,578
MEDICAID	\$ 1,043,259	\$ 2,848,086	\$ 2,100,000
MISCELLANEOUS	\$ 394,242	\$ 418,132	\$ 587,181
TOTAL FEDERAL REVENUE:	\$ 2,429,416	\$ 4,098,904	\$ 3,611,759
TOTAL CURRENT REVENUE:	\$ 295,762,524	\$ 303,660,674	\$ 305,941,040
TOTAL REVENUE:	\$ 295,762,524	\$ 303,660,674	\$ 305,941,040



CLAY COUNTY DISTRICT SCHOOLS

Detail of Actual and Estimated Local, State & Federal Revenues
 FUND 100-GENERAL FUND Continued

Other Financing Sources Description	AUDITED ACTUAL 2019-20	UNAUDITED FINAL 2020-21	PROPOSED 2021-22
Transfer LCIF Capital Projects- Maintenance, Equipment and Project Manager Salary	\$ 4,297,810	\$ 4,461,945	\$ 4,875,000
Insurance Loss Recoveries		\$ 7,580	\$ 8,000
Sale of Land & Equipment	\$ 93,965	\$ 119,261	\$ 120,000
Transfer from One Mill		2,000,000	2,000,000
Capital Lease & Expenses	10,648,170		
TOTAL OTHER FINANCING SOURCES	\$ 15,039,945	\$ 6,588,786	\$ 7,003,000
TOTAL REVENUE & OTHER SOURCES	\$ 310,802,470	\$ 310,249,460	\$ 312,944,040

REVENUE TOTALS INCLUDE TOTALS FROM PREVIOUS SLIDES



CLAY COUNTY DISTRICT SCHOOLS 2021-2022 TENTATIVE BUDGET

FUND 100-GENERAL FUND EXPENDITURES





General Fund

Supports...

- ✓ Schools & Centers are allocations sent directly to the individual schools or centers.
- ✓ Other Instruction Services
- ✓ Categorical Program which require special accounting by the State.
- ✓ Central Units such as Office of the Superintendent, School Board, Operations Services, Facilities Services, Fiscal Services and Exceptional Student Education.
- ✓ District-Wide Allocations relate to funds used at the district level. These include property and liability insurance, worker's compensation insurance, accumulated sick leave payout upon retirement, annual leave payout, bank service charges and fees.
- ✓ Non-Recurring Appropriations
- ✓ General Fund Capital Projects primarily include the costs of portable classrooms and construction management.
- ✓ Fund Balance are funds remaining from the prior year, some of which may be used only for the specified purpose for which they were originally designated. In addition, some of these funds are already contractually obligated with vendors for purchases as well as some of these funds equal the value of inventories on hand that will not be exhausted. F.S. 1011.051
- ✓ Contingency funds provide for unforeseen events which cause a financial emergency.



CLAY COUNTY DISTRICT SCHOOLS 2021-2022 TENTATIVE BUDGET

Function classifications indicate the overall purpose or objective of an expenditure. Functions are the activities performed to accomplish the objectives of the organization. These activities of a local school system are classified into five broad areas: Instruction, Instructional Support, General Support, Community Services and Nonprogram Charges (Debt Service and Transfers).

CATEGORY	FUNCTION GROUPS
INSTRUCTION	Function Code (5000)
INSTRUCTIONAL SUPPORT	Function Code (6000)
GENERAL SUPPORT	Function Code (7000-8000)
COMMUNITY SERVICES	Function Code (9100)
NONPROGRAM CHARGES	Function Code (9200-9900)



CLAY COUNTY DISTRICT SCHOOLS 2021-2022 TENTATIVE BUDGET

	FUNCTIONS	AUDITED FINAL 2019-20		UNAUDITED FINAL 2020-21		FINAL BUDGET 2021-22	
Instruction	5000	\$ 200,961,380	65.14%	\$ 206,823,905	67.71%	\$ 215,429,905	66.49%
Student Pers. Svcs	6100	15,572,363	5.05%	16,177,583	5.30%	18,086,452	5.58%
Inst. Media Svcs	6200	4,393,672	1.42%	4,447,189	1.46%	4,786,729	1.48%
Inst. & Curr. Dev.	6300	3,940,576	1.28%	4,205,548	1.38%	4,383,387	1.35%
Inst. Staff Train	6400	2,823,135	0.92%	2,457,191	0.80%	2,451,754	0.76%
Instruction Related							
Technology	6500	4,224,537	1.37%	4,961,088	1.62%	5,156,145	1.59%
Board of Education	7100	777,174	0.25%	967,558	0.32%	851,343	0.26%
General Admin	7200	607,307	0.20%	439,120	0.14%	447,847	0.14%
School Admin	7300	15,775,867	5.11%	16,649,865	5.45%	16,822,888	5.19%
Fac. Acq & Const.	7400	2,167,261	0.70%	2,856,372	0.94%	3,465,965	1.07%
Fiscal Svcs	7500	1,204,019	0.39%	1,252,261	0.41%	1,818,883	0.56%
Food Services	7600	175,908	0.06%	121,767	0.04%	96,340	0.03%
Central Svcs	7700	3,372,844	1.09%	3,420,405	1.12%	4,096,967	1.26%
Pupil Transp.	7800	10,970,908	3.56%	11,214,902	3.67%	12,835,279	3.96%
Opera. of Plant	7900	20,092,215	6.51%	21,639,067	7.08%	23,880,886	7.37%
Maintenance	8100	5,660,350	1.83%	5,971,342	1.95%	6,942,064	2.14%
Administrative							
Technology Services	8200	1,296,912	0.42%	1,414,624	0.46%	1,998,430	0.62%
Community Serv.	9100	367,054	0.12%	454,719	0.15%	473,477	0.15%
Debt Service	9200	776,910	0.25%	-	0.00%	-	-
Fixed Capital Outlay	9300	\$ 13,323,730	4.32%	\$ -	0.00%	\$ -	-
		\$ 308,484,121	100%	\$ 305,474,509	100%	\$ 324,024,740	100%



CLAY COUNTY DISTRICT SCHOOLS 2021-2022 TENTATIVE BUDGET

The object code classification identifies the type of goods or services obtained as a result of specific expenditures within the function code classification. The seven major object categories can be broadly categorized into personnel and fringe benefit costs, classroom supplies, textbooks, field trips, guidance, media, in-service training, finance, personnel, data processing, central services, warehousing, purchasing, custodial, utilities and maintenance costs.

CATEGORY	OBJECT GROUPS
SALARIES	Object Code (100's)
BENEFITS	Object Code (200's)
PURCHASED SERVICES	Object Code (300's)
ENERGY SERVICE	Object Code (400's)
MATERIALS & SUPPLIES	Object Code (500's)
CAPITAL OUTLAY	Object Code (600's)
OTHER EXPENSES	Object Code (700's)



CLAY COUNTY DISTRICT SCHOOLS 2021-2022 TENTATIVE BUDGET

EXPENDITURES BY OBJECT (GENERAL FUND)

	OBJECTS	AUDITED FINAL 2019-20		UNAUDITED EXPENDITURES ESTIMATED 2020-21		PROPOSED EXPENDITURES 2021-22	
Salaries	100	\$ 192,443,388	62.38%	\$ 191,837,011	62.80%	\$ 194,086,741	59.90%
Employee Benefits	200	53,832,185	17.45%	60,942,851	19.95%	62,297,085	19.23%
Purchased Services	300	28,261,587	9.16%	32,724,262	10.71%	38,718,699	11.95%
Energy Services	400	7,187,152	2.33%	6,754,468	2.21%	8,584,029	2.65%
Materials & Supplies	500	9,518,048	3.09%	6,585,593	2.16%	13,984,235	4.32%
Capital Outlay	600	13,809,386	4.48%	3,966,374	1.30%	4,979,285	1.54%
Other Expenses	700	3,432,376	1.11%	2,663,948	0.87%	1,374,667	0.42%
TOTAL		\$ 308,484,121	100%	\$ 305,474,508	100%	\$ 324,024,740	100%

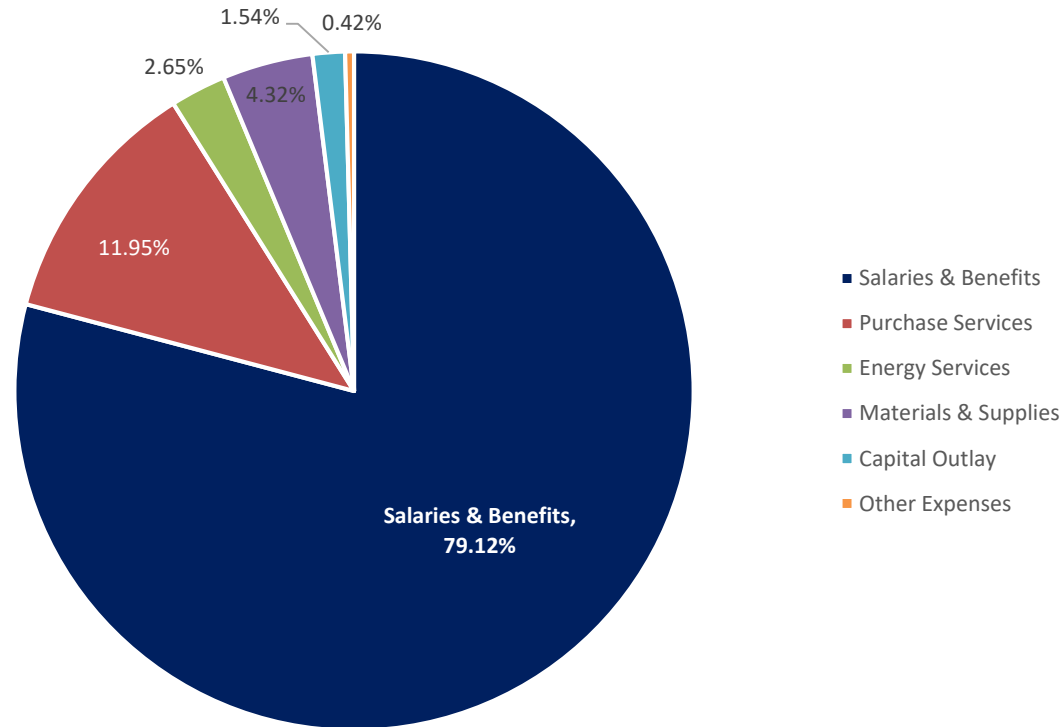
79.12%



CLAY COUNTY DISTRICT SCHOOLS

Analysis of Expenditures by Object

General Fund



Total Projected Expenditures
\$324,024,740



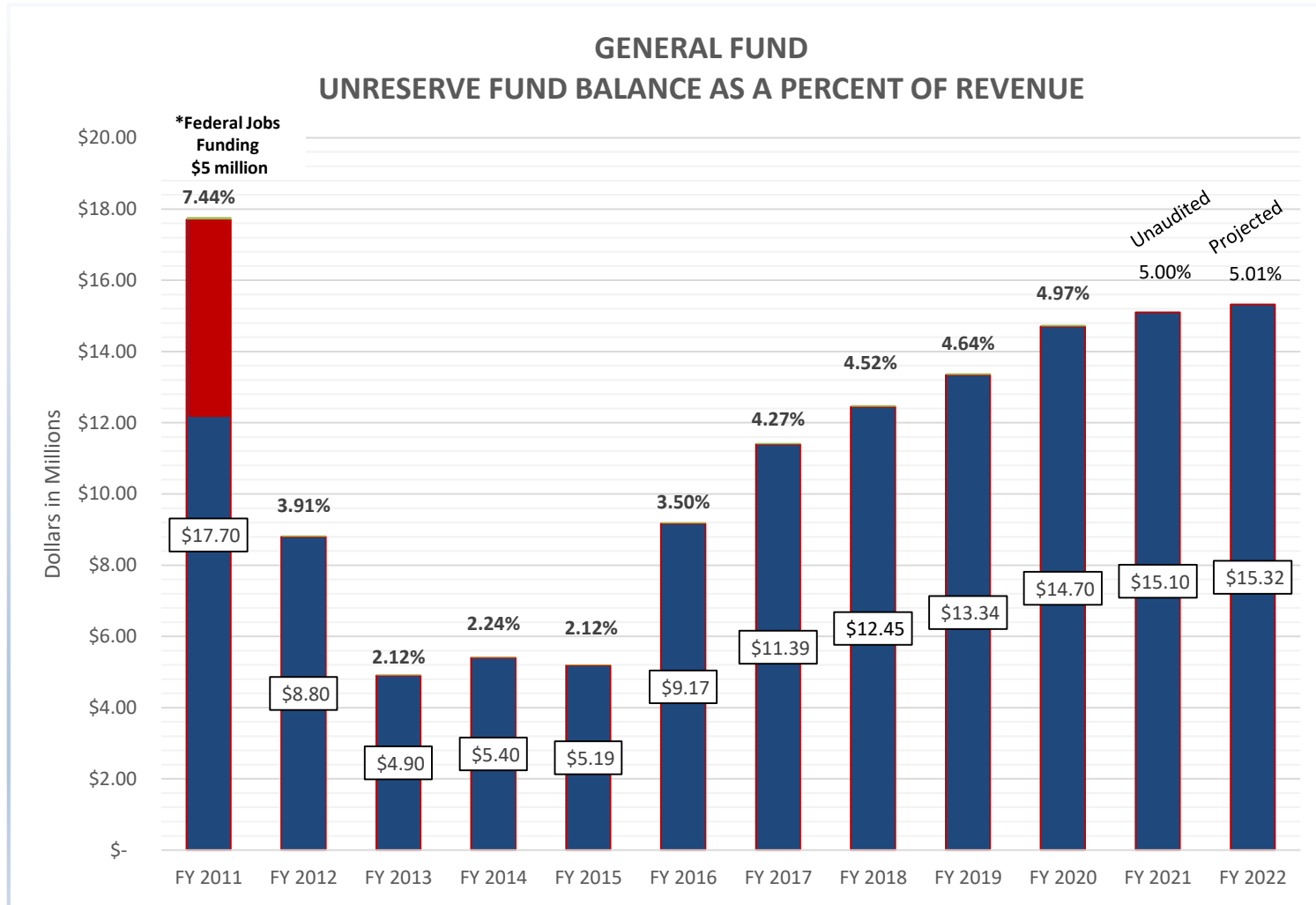
CLAY COUNTY DISTRICT SCHOOLS

Summary Statement of Revenues, Expenditures & Changes in Fund Balances FUND 100 – GENERAL FUND

DESCRIPTION	AUDITED ACTUAL 2019-20	UNAUDITED FINAL 2020-21	FINAL 2021-22
BEGINNING FUND BALANCE JULY 1,	\$ 31,725,396	\$ 34,043,745	\$ 36,818,696
TOTAL REVENUES	295,762,524	303,660,674	305,941,040
TOTAL FUNDS AVAILABLE	\$ 327,487,920	\$ 337,704,419	\$ 342,759,736
LESS: EXPENDITURES/APPROPRIATIONS PROJECTS	\$ 308,484,121	\$ 305,474,509	\$ 324,024,740
TOTAL EXPENDITURES/APPROPRIATIONS	\$ 308,484,121	\$ 305,474,509	\$ 324,024,740
EXCESS REVENUES & FUND BALANCE OVER EXPENDITURES	\$ 19,003,800	\$ 32,229,910	\$ 18,734,996
TRANSFERS & OTHER FINANCING SOURCES	\$ 15,039,945	\$ 4,588,787	\$ 7,003,000
ADJUSTMENTS TO FUND BALANCE	-	-	-
TRANSFERS OUT TO INTERNAL SERVICE FUNDS	-	-	-
	34,043,745	36,818,696	25,737,996
ENDING FUND BALANCE JUNE 30,	\$ 34,043,745	\$ 36,818,696	\$ 25,737,996
UNASSIGNED FUND BALANCE	\$ 14,690,189	\$ 15,183,034	\$ 15,327,646
UNASSIGNED FUND BALANCE/%	4.97%	5.00%	5.01%



CLAY COUNTY DISTRICT SCHOOLS



CLAY COUNTY DISTRICT SCHOOLS 2021-2022 TENTATIVE BUDGET

GENERAL FUND REVENUES-ONE MILL FUND 105



CLAY COUNTY DISTRICT SCHOOLS EXPENDITURES BY FUNCTION FUND 105 – GENERAL FUND (ONE MILL)

DESCRIPTION	FUNCTIONS	FINAL EXPENDITURES 2019-20	UNAUDITED FINAL EXPENDITURES 2020-21	TENTATIVE BUDGET 2021-22
Instruction	5000	\$ -		\$ -
Student Pers. Svcs	6100	-		-
Inst. Media Svcs	6200	-		-
Inst. & Curr. Dev.	6300	-		-
Inst. Staff Train	6400	-		-
Technology	6500	-		-
Board of Education	7100	-		-
General Admin	7200	-		-
School Admin	7300	-		-
Fac. Acq & Const.	7400	1,852,041	1,600,084	5,080,000
Fiscal Svcs	7500	-		-
Food Services	7600	-		-
Central Svcs	7700	15,653	2,492	3,000
Pupil Transp.	7800	-		-
Opera. of Plant	7900	7,378,833	4,222,144	5,153,535
Maintenance	8100	76,173	138,918	141,895
Administrative				
Technology Services	8200	-		-
Community Serv.	9100	-		-
Debt Service	9200	-		-
Fixed Capital Outlay	9300	\$ -		\$ -
		\$ 9,322,700	\$ 5,963,638	\$ 10,378,430



CLAY COUNTY DISTRICT SCHOOLS EXPENDITURES BY OBJECT (GENERAL FUND- ONE MILL)

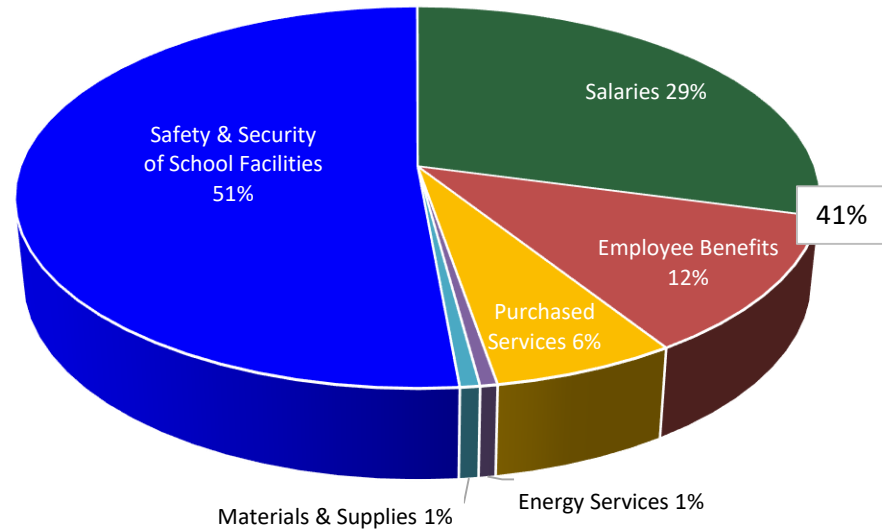
DESCRIPTION	OBJECTS	FINAL EXPENDITURES 2019-20	% OVER TOTAL BUDGET	UNAUDITED FINAL EXPENDITURES 2020-21	% OVER TOTAL BUDGET	TENTATIVE BUDGET 2021-22	% OVER TOTAL BUDGET
Salaries	100	\$ 3,112,365	33.38%	\$ 2,940,571	49.31%	\$ 3,027,001	29.17%
Employee Benefits	200	1,212,404	13.00%	1,120,466	18.79%	1,221,944	11.77%
Purchased Services	300	588,825	6.32%	167,219	2.80%	659,989	6.36%
Energy Services	400	45,863	0.49%	37,670	0.63%	62,000	0.60%
Materials & Supplies	500	119,214	1.28%	21,708	0.36%	71,272	0.69%
Capital Outlay	600	4,243,419	45.52%	1,675,628	28.10%	5,333,223	51.39%
Other Expenses	700	610	0.01%	375	0.01%	3,000	0.03%
TOTAL		\$ 9,322,700	100%	\$ 5,963,638	100%	\$ 10,378,430	100%



CLAY COUNTY DISTRICT SCHOOLS

Analysis of Expenditures by Object (One Mill)

ONE MILL EXPENDITURES BY OBJECT



Total Projected Expenditures
\$10,378,430



CLAY COUNTY DISTRICT SCHOOLS

Summary Statement of Revenues, Expenditures & Changes in Fund Balances

FUND 105 – GENERAL FUND (ONE MILL)

DESCRIPTION	UNAUDITED FINAL EXPENDITURES 2019-20	UNAUDITED FINAL EXPENDITURES 2020-21	TENTATIVE BUDGET 2021-22
BEGINNING FUND BALANCE JULY 1,	\$ -	\$ 2,663,931	\$ 9,491,400
TOTAL REVENUES	11,986,631	12,791,106	13,817,993
TOTAL FUNDS AVAILABLE	\$ 11,986,631	\$ 15,455,037	\$ 23,309,393
LESS: APPROPRIATIONS (EXPENDITURES)	\$ 9,322,700	\$ 5,963,638	\$ 10,378,430
ENCUMBRANCES	\$ -		
TOTAL EXPENDITURES	9,322,700	5,963,638	10,378,430
EXCESS REVENUES OVER EXPENDITURES	\$ 2,663,931	\$ 9,491,400	\$ 12,930,963
OTHER FINANCING SOURCES /(USES)(1)	(2,000,000)	(2,000,000)	(2,000,000)
SALE OF CAPITAL ASSET			
ENDING FUND BALANCE JUNE 30,	\$ 663,931	\$ 7,491,400	\$ 10,930,963
(1) OTHER FINANCING SOURCES (USES)			
1. Transfer to General Fund	\$ (2,000,000)	\$ (2,000,000)	\$ (2,000,000)
2. Transfer to Debt Service Fund			
3. Proceeds from Certificate of Participation			
4. Sale of Equipment			
5. Adjustments to Fund Balance			
Total Other Financing Sources	\$ (2,000,000)	\$ (2,000,000)	\$ (2,000,000)



CLAY COUNTY DISTRICT SCHOOLS

Summary Statement of Revenues, Expenditures & Changes in Fund Balances
FUND 105 – GENERAL FUND (One Mill) (estimated budget)

➤ SCHOOL POLICE SALARIES & BENEFITS	\$3,419,348
➤ SCHOOL POLICE OPERATIONAL EXPENDITURES	\$1,072,244
➤ SCHOOL GUARDIANS SALARIES & BENEFITS	\$ 592,491
➤ SCHOOL GUARDIANS OPERATIONAL EXPENDITURES	\$ 121,800
➤ SAFETY & SECURITY OF SCHOOL FACILITIES	\$5,172,547
➤ HEALTH INSURANCE TRANSFER TO GENERAL FUND	<u>\$2,000,000</u>
➤ (Reoccurring T'fer Per School Board Directive in 2019-20)	
➤ TOTALS	<u>\$12,378,430</u>



CLAY COUNTY DISTRICT SCHOOLS 2021-2022 TENTATIVE BUDGET

FUND 200 – DEBT SERVICE



CLAY COUNTY DISTRICT SCHOOLS

2021-2022 Tentative Budget

FUND 200 - DEBT SERVICE FUND

Summary Statement of Revenues, Expenditures & Changes in Fund Balances

DESCRIPTION	AUDITED ACTUALS 2019-2020	UNAUDITED FINAL 2020-21	TENTATIVE BUDGET 2021-22
BEGINNING FUND BALANCE JULY 1,	\$ 444,700	\$ 423,216	\$ 437,791
TOTAL REVENUES	301,412	280,100	282,962
TOTAL FUNDS AVAILABLE	\$ 746,112	\$ 703,316	\$ 720,753
LESS TOTAL EXPENDITURES	7,046,866	7,073,505	7,079,480
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (6,300,753)	\$ (6,370,189)	\$ (6,358,727)
OTHER FINANCING SOURCES (USES)(1)	6,723,969	6,807,981	6,805,052
ENDING FUND BALANCE JUNE 30,	\$ 423,216	\$ 437,791	\$ 446,325
(1) OTHER FINANCING SOURCES (USES)			
1. Transfer from Capital Outlay	\$ 6,723,969	\$ 6,807,981	\$ 6,805,052
2. Transfer to Capital Outlay Project Account	\$ -	\$ -	\$ -
3. Proceeds from Cost of Issuance/Adjustments	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 6,723,969	\$ 6,807,981	\$ 6,805,052



CLAY COUNTY DISTRICT SCHOOLS DEBT SERVICE OBLIGATIONS

July 1, 2021 - June 30, 2022

DESCRIPTION	SERIES	DATE OF ORIGINAL ISSUE	ORIGINAL PRINCIPAL	7/1/21 REMAINING PRINCIPAL	PRINCIPAL PAYMENTS 2021-22	INTEREST PAYMENTS 2021-22	TOTAL PAYMENTS 2021-22
SBE BONDS	2011-A	1/5/2012	1,160,000	115,000	55,000	3,450	\$ 58,450
TOTAL SBE BONDS			\$ 1,160,000	\$ 115,000	\$ 55,000	\$ 3,450	\$ 58,450
RACETRACK BONDS							
RACETRACK BONDS	2010-A	2/17/2010	3,000,000	1,825,000	\$ 130,000	\$ 85,999	\$ 215,999
COP's							
COP - Refinance (2000) (2005B)	2017	8/17/2017	18,454,000	1,398,000	\$ 337,000	\$ 23,908	\$ 360,908
COP - Refund (2003)/(2008)	2012	6/29/2012	24,930,000	17,060,000	\$3,240,000	\$ 695,863	\$3,935,863
COPS Refund - 2014(2004)/(2005A)	2014	12/18/2014	17,540,000	11,061,000	\$ 568,000	\$ 308,602	\$ 876,602
TOTAL COP'S			\$ 60,924,000	\$ 29,519,000	\$4,145,000	\$1,028,372	\$5,173,372
BUS LEASE	2019	9/10/2019	10,680,670	7,678,429	\$1,483,928	\$ 131,631	\$ 1,615,559
TOTAL DEBT			\$ 75,764,670	\$ 39,137,429	\$ 5,813,928	\$ 1,249,452	\$ 7,063,380
ESTIMATED BANK CHARGES							\$ 16,100
TOTAL FOR BUDGET							\$7,079,480



CLAY COUNTY DISTRICT SCHOOLS

TOTAL DEBT SERVICE OBLIGATIONS

July 1, 2021 - June 30, 2022

Fiscal YR	LEASE	State School Bonds	Special Act Bonds	FIHS Refinance 2000 COP Series 2005B Series 2017	Refund OHS/LAJH Series 2012	RHS Refinance Series 2014	Total COP Debt Expense	Total Debt	Total Fees	Total Interest	Total Debt, Fees & Interest
2021-2022	1,483,928.11	55,000.00	130,000.00	337,000.00	3,240,000.00	568,000.00	4,145,000.00	5,813,928.11	16,100.00	1,249,452.37	7,079,480.48
2022-2023	1,509,367.09	60,000.00	135,000.00	349,000.00	3,400,000.00	581,000.00	4,330,000.00	6,034,367.09	16,100.00	1,033,227.69	7,083,694.78
2023-2024	1,535,242.17		145,000.00	351,000.00	3,500,000.00	604,000.00	4,455,000.00	6,135,242.17	16,100.00	875,569.71	7,026,911.88
2024-2025	1,561,560.83		150,000.00	361,000.00	3,670,000.00	617,000.00	4,648,000.00	6,359,560.83	16,100.00	645,055.19	7,020,716.02
2025-2026	1,588,330.71		155,000.00		635,000.00	4,287,000.00	4,922,000.00	6,665,330.71	16,100.00	459,694.21	7,141,124.92
2026-2027			165,000.00		665,000.00	4,404,000.00	5,069,000.00	5,234,000.00	16,100.00	281,684.50	5,531,784.50
2027-2028			170,000.00		1,950,000.00		1,950,000.00	2,120,000.00	16,100.00	124,375.00	2,260,475.00
2028-2029			180,000.00					180,000.00	1,100.00	38,300.00	219,400.00
2029-2030			190,000.00					190,000.00	1,100.00	29,750.00	220,850.00
2030-2031			200,000.00					200,000.00	1,100.00	20,250.00	221,350.00
2031-2032			205,000.00					205,000.00	1,100.00	10,250.00	216,350.00
TOTAL DEBT	\$ 7,678,428.91	\$115,000.00	\$1,825,000.00	\$1,398,000.00	\$ 17,060,000.00	\$ 11,061,000.00	\$ 29,519,000.00	\$ 39,137,428.91	\$117,100.00	\$4,767,608.67	\$ 44,022,137.58
TOTAL INTEREST	\$ 399,368.19	\$ 5,250.00	\$ 570,178.78	\$ 60,405.20	\$ 2,229,462.50	\$ 1,502,944.00	\$ 3,792,811.70			\$4,767,608.67	
TOTAL DEBT (Principal & Interest & Fees)	\$ 8,077,797.10	\$120,250.00	\$2,395,178.78	\$1,458,405.20	\$ 19,289,462.50	\$ 12,563,944.00	\$ 33,311,811.70	\$ 39,137,428.91	\$117,100.00	\$4,767,608.67	\$ 44,022,137.58



CLAY COUNTY DISTRICT SCHOOLS

Debt Service (Long Term)

<u>Funding Source</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
State School Bonds	\$115,000	\$5,250	\$120,250
Special Acts Bonds (Race Track)	\$1,825,000	\$570,179	\$2,395,179
C.O.P.	\$29,519,000	\$3,792,812	\$33,311,812
BUS LEASE	\$7,678,429	\$399,368	\$8,077,797
TOTAL	\$39,137,429	\$4,767,609	\$43,905,038



CLAY COUNTY DISTRICT SCHOOLS 2020-2021 TENTATIVE BUDGET

FUND 300 – CAPITAL PROJECTS



CLAY COUNTY DISTRICT SCHOOLS 2021-2022 TENTATIVE BUDGET

This Fund accounts for financial resources to be used for Educational Capital Outlay needs, including new construction and renovation and remodeling projects.

The major sources of revenue for the Capital Projects Funds are:

1.5 MILLS	Section 1011.71(2),F.S., for new construction and remodeling, maintenance, renovations, and repairs of existing school plants or of leased facilities; the purchase, lease-purchase or lease of school buses or new and replacement equipment; payments for educational facilities and sites an amount equal to three-fourths of the proceeds from the millage; payment of costs of leasing relocatable educational facilities.
CO & DS	State funds generated by Motor Vehicle License Receipts (Tag Money). Projects funded from this source must be recommended in the School Plant Survey and must appear on the districts project priority list.
PECO	Appropriated annually by the legislature from funds generated from gross receipts taxes. Legislature discontinued funding in 2019-2020.
Local Sales Tax	Funds generated from a capital sales surtax levied under the authority of a District School Board as provided by s.212.055(6). Funds are to be used to finance funding of fixed capital cost associated with construction, reconstruction or improvement of school facilities, equipment, technology, safety and security improvements and servicing bond indebtedness.
IMPACT FEES	Local funding based on permits generated for new residential units. Funds must be used for projects associated with new construction due to growth subsequent to May 1, 2003. The Impact Fee Ordinance #2003-30 was passed by Clay County BCC on March 25, 2003.



CLAY COUNTY DISTRICT SCHOOLS

2020-2021 Tentative Budget

Detail of Actual and Estimated Expenditures

FUND 300 - CAPITAL PROJECT FUND

	AUDITED FINAL 2019-20	UNAUDITED FINAL 2020-21	PROPOSED 2021-22
REVENUES			
LOCAL REVENUES:			
INTEREST ON INVESTMENTS	\$ 132,701	\$ 5,882	\$ 7,075
PROPERTY TAXES, TAX REDEMPTIONS	18,377,602	19,611,347	20,292,325
SALES TAX	1,272,846	6,037,755	14,000,000
IMPACT FEES	8,657,052	9,937,973	9,500,000
MISCELLANEOUS OTHER	112,463	1,487,537	
TOTAL LOCAL REVENUE	\$ 28,552,664	\$ 37,080,493	\$ 43,799,400
STATE REVENUES			
PECO (2.5% GROSS RECEIPTS TAX)	\$ -	\$ -	\$ -
GAS TAX REFUND			
CO & DS (MOTOR VEHICLE LICENSE TAX)	1,460,602	1,377,375	1,275,000
INTEREST (CO & DS)	45,434	22,529	25,000
CHARTER SCHOOL CAPITAL OUTLAY	-	796,649	796,000
MISCELLANEOUS OTHER	1,435,226	667,206	46,500
TOTAL STATE REVENUE:	2,941,261	2,863,759	2,142,500
TOTAL REVENUE	\$ 31,493,926	\$ 39,944,252	\$ 45,941,900



CLAY COUNTY DISTRICT SCHOOLS

2021-2022 Tentative Budget

Summary Statement of Revenues, Expenditures & Changes in Fund Balances

FUND 300- CAPITAL PROJECT FUND

EXPENDITURES	AUDITED FINAL 2019-20	UNAUDITED FINAL 2020-21	PROPOSED 2021-22
LIBRARY BOOKS	\$ -	\$ -	\$ -
AUDIO VISUAL MATERIALS	1,617	85	-
BUILDINGS & FIXED EQUIPMENT	2,060,700	2,228,188	42,833,864
FURNITURE FIXTURES & EQUIPMENT	540,408	611,103	556,150
MOTOR VEHICLES & BUSES	169,104	156,875	327,710
LAND IMPROVEMENTS	-	-	1,625,000
IMPROVEMENTS OTHER THAN BUILDINGS	2,897,538	1,715,900	4,031,058
REMODELING & RENOVATIONS	7,074,480	5,368,431	24,906,370
COMPUTER SOFTWARE	1,381,003	860,086	1,224,779
CHARTER SCHOOL SALES TAX		180,657	
DEBT SERVICE	388,545	534,863	112,320
TOTAL	\$ 14,513,395	\$ 11,656,187	\$ 75,617,250



CLAY COUNTY DISTRICT SCHOOLS

2021-2022 Tentative Budget (Capital Project Funds)

Summary Statement of Revenues, Expenditures & Changes in Fund Balances

FUND 300- CAPITAL PROJECT FUND

DESCRIPTION	AUDITED FINAL 2019-20	UNAUDITED FINAL 2020-21	PROPOSED 2021-22
BEGINNING FUND BALANCE JULY 1,	\$ 23,801,156	\$ 30,009,328	\$ 47,513,558
TOTAL REVENUES	31,493,926	39,944,252	45,941,900
TOTAL FUNDS AVAILABLE	\$ 55,295,082	\$ 69,953,581	\$ 93,455,458
LESS: APPROPRIATIONS (EXPENDITURES)	\$ 14,513,395	\$ 11,656,187	\$ 75,617,250
ENCUMBRANCES			
TOTAL EXPENDITURES	14,513,395	11,656,187	75,617,250
EXCESS REVENUES OVER EXPENDITURES	\$ 40,781,686	\$ 58,297,393	\$ 17,838,208
OTHER FINANCING SOURCES /(USES)(1)	(10,772,358)	(10,783,835)	(11,630,052)
ENDING FUND BALANCE JUNE 30,	\$ 30,009,328	\$ 47,513,558	\$ 6,208,156
(1) OTHER FINANCING SOURCES (USES)			
1. Transfer to General Fund	\$ (4,297,810)	\$ (4,461,945)	\$ (4,875,000)
2. Transfer to Debt Service Fund	(6,723,969)	(6,807,981)	(6,805,052)
3. Proceeds from Certificate of Participation	-	-	
4. Sale of Equipment/Assets	249,421	486,091	50,000
5. Adjustments to Fund Balance	-	-	
Total Other Financing Sources	\$ (10,772,358)	\$ (10,783,835)	\$ (11,630,052)



CLAY COUNTY DISTRICT SCHOOLS 2021-2022 TENTATIVE BUDGET

FUND 400 – SPECIAL REVENUE



GOVERNMENTAL TYPES

SPECIAL REVENUE FUNDS

- **Funds to account for the financial resources of the Food and Nutrition Program and specific Federal Grant Program Revenues**
- **Food and Nutrition Program – Fund 410**
- **Special Revenue – Contracted Programs – Fund 420**
- **Special Revenue – Elementary and Secondary School Emergency Relief (ESSER) – Fund 441**
- **Special Revenue – CARES ACT RELIEF Fund 442**
- **Special Revenue – CRRSAA ESSER II Fund 443**



CLAY COUNTY DISTRICT SCHOOLS

2021-2022 Tentative Budget

Detail of Actual and Estimated Local, State and Federal Revenues

FUND 410 – SPECIAL REVENUE FUND – FOOD & NUTRITION

REVENUES	AUDITED FINAL 2019-20	UNAUDITED FINAL 2020-21	TENTATIVE BUDGET 2021-22
LOCAL REVENUES:			
INTEREST ON INVESTMENTS	\$ 28,740	\$ 2,008	\$ 2,000
STUDENT LUNCHES/BREAKFASTS/SNACKS	1,992,933	-	-
ADULT BREAKFAST/LUNCH	1,608	787	1,800
STUDENT/ADULT A LA CARTE	1,286,682	1,291,804	1,225,000
OTHER FOOD SERVICE	46,034	17,249	5,000
TOTAL LOCAL REVENUE	\$ 3,355,997	\$ 1,311,849	\$ 1,233,800
STATE REVENUES			
SCHOOL LUNCH/BREAKFAST SUPPLEMENT	\$ 166,266	\$ 169,367	\$ 145,000
TOTAL STATE REVENUE	\$ 166,266	\$ 169,367	\$ 145,000
FEDERAL REVENUES			
NATIONAL SCHOOL LUNCH ACT	\$ 7,245,936	\$ 691,570	\$ 13,695,000
SCHOOL BREAKFAST PROGRAM	1,801,365	156,349	2,612,500
AFTERSCHOOL SNACK	32,999	-	20,000
USDA DONATED FOODS	1,471,767	1,475,386	1,298,000
SUMMER FOOD PROGRAM	715,449	16,511,010	-
MISCELLANEOUS FEDERAL DIRECT	-	-	5,000
TOTAL FEDERAL REVENUE	\$ 11,267,515	\$ 18,834,315	\$ 17,630,500
TOTAL REVENUE	\$ 14,789,778	\$ 20,315,531	\$ 19,009,300



CLAY COUNTY DISTRICT SCHOOLS

2021-2022 Tentative Budget

Detail of Actual and Estimated Expenditures by Object

FUND 410 – SPECIAL REVENUE FUND – FOOD & NUTRITION

EXPENDITURES	AUDITED ACTUALS 2019-20	UNAUDITED FINAL 2020-21	TENTATIVE BUDGET 2021-22
SALARIES	\$ 5,947,593	\$ 6,073,017	\$ 6,300,396
EMPLOYEE BENEFITS	2,312,019	2,553,911	3,151,187
PURCHASED SERVICES	206,928	124,397	196,209
ENERGY SERVICES	147,020	142,255	165,700
FOOD & SUPPLIES	7,194,679	7,085,468	7,964,582
CAPITAL OUTLAY	84,586	833,836	827,700
OTHER EXPENSES	373,765	357,756	382,900
	459,970		
TOTAL	\$ 16,726,560	\$ 17,170,639	\$ 18,988,674

Expenditures for Special Revenue Food & Nutrition are recorded in Function 7600.



CLAY COUNTY DISTRICT SCHOOLS

2021-2022

Tentative Budget

Summary Statement of Revenues, Expenditures & Changes in Fund Balances

FUND 410 – SPECIAL REVENUE FUND – FOOD & NUTRITION

SUMMARY	AUDITED ACTUALS 2019-20	UNAUDITED FINAL 2020-21	TENTATIVE BUDGET 2021-22
BEGINNING FUND BALANCE JULY 1,	\$ 5,111,006	\$ 3,294,035	\$ 6,528,739
TOTAL REVENUES	14,789,778	20,315,531	19,009,300
TOTAL FUNDS AVAILABLE	\$ 19,900,784	\$ 23,609,566	\$ 25,538,039
LESS: APPROPRIATIONS (EXPENDITURES)	16,726,560	17,170,639	17,612,683
ENCUMBRANCES			1,375,990
TOTAL EXPENDITURES	\$ 16,726,560	\$ 17,170,639	18,988,673.47
OTHER FINANCING SOURCES:			
SALE OF CAPITAL ASSETS	\$ -	\$ -	\$ -
EXCESS BEGINNING FUND BALANCE AND REVENUES OVER EXPENDITURES	\$ 3,174,224	\$ 6,438,927	\$ 6,549,365
ADJUSTMENTS IN INVENTORY RESERVE	119,811	89,811	-
ENDING FUND BALANCE JUNE 30,	\$ 3,294,035	\$ 6,528,739	\$ 6,549,365



CLAY COUNTY DISTRICT SCHOOLS

2021-2022 Tentative Budget

Detail of Actual and Estimated Federal Revenues

FUND 420/421 – SPECIAL REVENUE FUND – CONTRACTED PROGRAMS

FEDERAL REVENUES	AUDITED ACTUALS 2019-2020	UNAUDITED FINAL 2020-21	TENTATIVE BUDGET 2021-22
CAREER AND TECHNICAL EDUCATION	\$ 186,613	\$ 361,410	\$ 311,974
TITLE II PART A TEACHER & PRINCIPAL TRAINING & RECRUITING	917,871	\$ 1,651,514	1,187,891
INDIVIDUALS/DISABILITIES E. ACT/IDEA	7,033,953	\$ 7,476,599	8,229,031
TITLE VESEA	5,214,112	\$ 5,694,378	5,134,834
DOD-PROMOTING ACADEMIC SUCCESS	152,252	\$ 631,085	126,504
TITLE III	151,173	\$ 150,295	169,253
ADULT GENERAL ED	248,369	\$ 227,365	259,180
TWENTY-FIRST CENTURY SCHOOLS/Title IV	622,796	\$ 343,219	368,074
MISC. FEDERAL/STATE	324,969	\$ 114,274	147,561
TOTAL FEDERAL REVENUE	\$ 14,852,109	\$ 16,650,139	\$ 15,934,301
TOTAL REVENUE	\$ 14,852,109	\$ 16,650,139	\$ 15,934,301



CLAY COUNTY DISTRICT SCHOOLS

2021-2022 Tentative Budget

Detail of Actual and Estimated Expenditures – By Function

FUND 420/421 – SPECIAL REVENUE FUND – CONTRACTED PROGRAMS

		AUDITED ACTUALS 2019-2020		UNAUDITED FINAL 2020-21		TENTATIVE BUDGET 2021-22	
	FUNCTIONS						
Instruction	5000	\$ 8,710,438	58.65%	\$ 10,210,421	61.32%	\$ 9,227,062	57.91%
Student Pers. Svcs	6100	1,392,592	9.38%	1,450,981	8.71%	1,502,884	9.43%
Inst. Media Svcs	6200	2,066	0.01%	4,829	0.03%	9,668	0.06%
Inst. & Curr. Dev.	6300	1,909,300	12.86%	2,043,676	12.27%	1,961,737	12.31%
Inst. Staff Train	6400	1,958,693	13.19%	1,963,693	11.79%	2,100,654	13.18%
Instruction Related							
Technology	6500	1,144	0.01%	402,660	2.42%	-	0.00%
Board of Education	7100	-	0.00%	-	0.00%	-	0.00%
General Admin	7200	499,346	3.36%	472,020	2.83%	574,365	3.60%
School Admin	7300	75,992	0.51%	82,266	0.49%	81,169	0.51%
Fac. Acq & Const.	7400	-	0.00%	-	0.00%	-	0.00%
Fiscal Svcs	7500	-	0.00%	-	0.00%	-	0.00%
Food Services	7600	-	0.00%	-	0.00%	-	
Central Svcs	7700	741	0.00%	8,759	0.05%	-	0.00%
Pupil Transp.	7800	77,380	0.52%	9,781	0.06%	476,763	2.99%
Opera. of Plant	7900	176,242	1.19%	1,054	0.01%	-	0.00%
Maintenance	8100	-	0.00%	-	0.00%	-	0.00%
Administrative							
Technology Services	8200	3,000	0.02%	-	0.00%	-	0.00%
Community Serv.	9100	-	0.00%	-	0.00%	-	0.00%
Debt Service	9200	-	0.00%	-	0.00%	-	
Fixed Capital Outlay	9300	\$ 45,175	0.30%	-	0.00%	-	
		\$ 14,852,109	100%	\$ 16,650,139	100%	\$ 15,934,301	100%

Discovering Endless Possibilities



CLAY COUNTY DISTRICT SCHOOLS

2021-2022 Tentative Budget

Detail of Actual and Estimated Expenditures by Object

FUND 420/421 – SPECIAL REVENUE FUND – CONTRACTED PROGRAMS

FEDERAL EXPENDITURES	AUDITED ACTUALS 2019-2020	UNAUDITED FINAL 2020-21	TENTATIVE BUDGET 2021-22
SALARIES	\$ 9,065,077	\$ 9,293,834	\$ 9,008,012
EMPLOYEE BENEFITS	2,806,744	3,030,737	3,132,179
PURCHASED SERVICES	1,239,287	1,189,175	1,620,936
ENERGY SERVICES	27,401	4,555	425,029
MATERIALS & SUPPLIES	657,081	581,014	549,972
CAPITAL OUTLAY	513,780	1,964,056	474,515
OTHER EXPENSES	542,739	586,768	723,658
TOTAL	\$ 14,852,109	\$ 16,650,139	\$ 15,934,301

Discovering Endless Possibilities



CLAY COUNTY DISTRICT SCHOOLS

2021-2022 Tentative Budget

Summary Statement of Revenues, Expenditures & Changes in Fund Balances

FUND 420/421 – SPECIAL REVENUE FUND – CONTRACTED PROGRAMS

SUMMARY	AUDITED ACTUALS 2019-2020	UNAUDITED FINAL 2020-21	TENTATIVE BUDGET 2021-22
BEGINNING FUND BALANCE JULY 1,	\$ -	\$ -	\$ -
TOTAL REVENUES	14,852,109	16,650,139	15,934,301
TOTAL FUNDS AVAILABLE	\$ 14,852,109	\$16,650,139	\$ 15,934,301
LESS: APPROPRIATIONS (EXPENDITURES)	14,852,109	16,650,139	15,934,301
ENCUMBRANCES			
TOTAL EXPENDITURES	\$ 14,852,109	\$16,650,139	\$ 15,934,301
OTHER FINANCING SOURCES:			
SALE OF CAPITAL ASSETS	\$ -	\$ -	\$ -
EXCESS BEGINNING FUND BALANCE AND REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -
ADJUSTMENTS IN INVENTORY RESERVE	-	-	-
ENDING FUND BALANCE JUNE 30,	\$ -	\$ -	\$ -



CLAY COUNTY DISTRICT SCHOOLS

2021-2022 Tentative Budget

Detail of Actual and Estimated Federal Revenues

FUND 44X – SPECIAL REVENUE FUND – CARES & CRRSA ACT RELIEF PROGRAMS

FEDERAL REVENUES	PROJECT PERIOD	TOTAL AWARD	UNAUDITED FINAL 2020-21	TENTATIVE BUDGET 2021-22
CARES ACT -ESSER 1	June 1, 2020 to September 30, 2022	\$ 4,037,357	\$ 3,650,049	\$ 387,308
CARES ACT-GEERS SUMMER RECOVERY PGM	June 1, 2020 to August 31, 2021	\$ 386,346	\$ 356,551	29,795
CARES ACT - BEST HIGH QUALITY CURRICULUM FOR READING	January 1, 2021 to July 31, 2022	\$ 250,981	\$ -	250,981
GEER-BUILDING K-12 CTE INFRASTRUCTURE	May 28, 2020 to September 30, 2022	\$ 136,456	\$ 123,592	12,864
GEER-CORONA VIRUS PREVENTION & RESPONSE	July 1, 2020 to February 28, 2021	\$ 190,081	\$ 190,081	-
GEER-DATA INFORMED SUPPORTS	January 4, 2021 to October 29, 2021	\$ 88,000	\$ 1,663	86,337
GEER-K-12 CIVIC LITERACY	December 16, 2020 to June 30, 2022	\$ 48,279	\$ 1,027	47,252
GEER- INSTRUCTIONAL CONTINUITY PLAN	April 5, 2021 to December 31, 2021	\$ 95,532	\$ 1,393	94,139
CRSSA ACT-ESSR II ADVANCE	March 25, 2021 to September 1, 2021	\$ 7,320,444	\$ 1,358,199	5,962,245
TOTAL FEDERAL REVENUE		\$ 12,553,476	\$ 5,682,554	\$6,870,922

CARES – CORONA VIRUS AID RELIEF AND ECONOMIC SECURITY ACT

GEER – GOVERNOR’S EMERGENCY EDUCATION RELIEF FUND

CRRSA – CORONA VIRUS RESPONSE AND RELIEF AND SUPPLEMENTAL APPROPRIATIONS ACT

Discovering Endless Possibilities



CLAY COUNTY DISTRICT SCHOOLS

2021-2022 Tentative Budget

Detail of Actual and Estimated Expenditures by Object

FUND 44X – SPECIAL REVENUE FUND – CARES & CRRSA ACT RELIEF PROGRAMS

FEDERAL EXPENDITURES	UNAUDITED FINAL 2020-21	TENTATIVE BUDGET 2021-22
SALARIES	\$ 591,368	\$ 917,209
EMPLOYEE BENEFITS	36,118	259,265
PURCHASED SERVICES	992,665	3,598,595
ENERGY SERVICES	4,128	55,000
MATERIALS & SUPPLIES	945,783	178,462
CAPITAL OUTLAY	3,057,546	1,590,375
OTHER EXPENSES	54,947	272,016
TOTAL	\$ 5,682,554	\$6,870,922



CLAY COUNTY DISTRICT SCHOOLS

2021-2022 Tentative Budget

Detail of Actual and Estimated Expenditures – By Function

FUND 44X – SPECIAL REVENUE FUND – CARES & CRRSA ACT RELIEF PROGRAMS

EXPENDITURES	FUNCTIONS	UNAUDITED FINAL 2020-21		TENTATIVE BUDGET 2021-22	
Instruction	5000	\$ 3,708,556	65.26%	\$ 3,751,555	54.60%
Student Pers. Svcs	6100	140,632	2.47%	345,374	5.03%
Inst. Media Svcs	6200	-	0.00%	24,923	0.36%
Inst. & Curr. Dev.	6300	-	0.00%		0.00%
Inst. Staff Train	6400	26,015	0.46%	608,239	8.85%
Instruction Related Technology	6500	423,375	7.45%	654,342	9.52%
Board of Education	7100		0.00%		0.00%
General Admin	7200	54,947	0.97%	272,016	3.96%
School Admin	7300	-	0.00%		0.00%
Fac. Acq & Const.	7400	312,995	5.51%	764,727	11.13%
Fiscal Svcs	7500	-	0.00%		0.00%
Food Services	7600	-	0.00%		
Central Svcs	7700	15,454	0.27%	15,470	0.23%
Pupil Transp.	7800	88,863	1.56%	164,495	2.39%
Opera. of Plant	7900	863,352	15.19%	238,625	3.47%
Maintenance	8100	48,364	0.85%	31,158	0.45%
Administrative Technology Services	8200		0.00%		0.00%
Community Serv.	9100		0.00%		0.00%
Debt Service	9200		0.00%		
Fixed Capital Outlay	9300		0.00%		
		\$ 5,682,554	100%	\$ 6,870,922	100%

Discovering Endless Possibilities



CLAY COUNTY DISTRICT SCHOOLS

2021-2022 Tentative Budget

Summary of Actual and Estimated Federal Revenues

FUND 44X — SPECIAL REVENUE FUND — CARES & CRRSA ACT RELIEF PROGRAMS

SUMMARY	UNAUDITED FINAL 2020-21	TENTATIVE BUDGET 2021-22
BEGINNING FUND BALANCE JULY 1,	\$ -	\$ -
TOTAL REVENUES	5,682,554	6,870,922
TOTAL FUNDS AVAILABLE	\$ 5,682,554	\$ 6,870,922
LESS: APPROPRIATIONS (EXPENDITURES)	5,682,554	6,870,922
ENCUMBRANCES		
TOTAL EXPENDITURES	\$ 5,682,554	\$ 6,870,922
OTHER FINANCING SOURCES:		
SALE OF CAPITAL ASSETS	\$ -	\$ -
EXCESS BEGINNING FUND BALANCE AND REVENUES OVER EXPENDITURES	\$ -	\$ -
ADJUSTMENTS IN INVENTORY RESERVE	-	-
ENDING FUND BALANCE JUNE 30,	\$ -	\$ -



CLAY COUNTY DISTRICT SCHOOLS 2021-2022 TENTATIVE BUDGET

FUND 711 – Self Insurance Fund



INTERNAL REVENUE SERVICE

FUND 711

This fund accounts for the district's individual Self Insurance plans for property and casualty (excluding group health, life, hospital indemnity, short and long term disability coverage's which are accounted for in the general fund.

The property and casualty plans include coverage for:

- Excess Property
- Automobile Liability
- Worker's Compensation
- Boiler & Machinery
- Errors & Omissions Liability
- State of Florida Workers' Compensation Self- Insurers Assessment
- Student Catastrophic Excess Medical Insurance for Sports Program
- Student Accident Insurance

SCHOOL DISTRICT OF CLAY COUNTY

BUDGET UPDATE

Detail of Actual and Estimated Revenues
 Fund 711 – INTERNAL SERVICE FUND (SELF INSURANCE)

OPERATING REVENUES	AUDITED FINAL 2019-20	UNAUDITED FINAL 2020-21	TENTATIVE BUDGET 2021-22
CHARGES FOR SERVICE	\$ 2,029,153	\$ 3,962,539	\$ 2,029,153
Interest	133,906	11,753	10,000
Transfers	-	-	-
TOTAL REVENUE	\$ 2,163,059	\$ 3,974,292	\$ 2,039,153



CLAY COUNTY DISTRICT SCHOOLS

2021-2022 Tentative Budget

Summary Statement of Revenues, Expenditures & Changes in Fund Balances

FUND 711 – INTERNAL SERVICE FUND – (SELF-INSURANCE)

DESCRIPTION	UNAUDITED FINAL 2019-20	UNAUDITED FINAL 2020-21	TENTATIVE BUDGET 2021-22
TOTAL OPERATING REVENUES	\$ 2,029,153	\$ 3,962,539	\$ 2,029,153
LESS OPERATING EXPENDITURES			
EMPLOYEE BENEFITS	\$ 1,790,175	\$ 917,972	\$ 2,000,000
PURCHASED SERVICES	518,474	1,360,470	1,472,430
TOTAL OPERATING EXPENDITURES	\$ 2,308,649	\$ 2,278,442	\$ 3,472,430
OPERATING INCOME (LOSS)	\$ (279,496)	\$ 1,684,097	\$ (1,443,277)
ADD: NON-OPERATING REVENUES:			
INTEREST INCOME	\$ 133,906	\$ 11,753	\$ 10,000
TRANSFERS & CHANGES IN NET POSITION			
FROM GENERAL FUND	\$ -	\$ -	\$ -
CHANGES IN NET POSITION	\$ (145,590)	\$ 1,695,850	\$ (1,433,277)
NET INCOME (LOSS)			
TOTAL NET ASSETS, JULY 1	\$ 5,069,117	\$ 4,923,527	\$ 6,619,377
TOTAL NET ASSETS, JUNE 30	\$ 4,923,527	\$ 6,619,377	\$ 5,186,100



CLAY COUNTY DISTRICT SCHOOLS

NEXT STEPS

1. BOARD APPROVAL TO ADVERTISE THE PROPOSED MILLAGE RATES AND THE TENTATIVE BUDGET FOR 2021-2022
2. SET PUBLIC HEARING (**JULY 27, 2021**) TO ADOPT THE MILLAGE RATES AND APPROVE THE TENTATIVE BUDGET
3. SET THE FINAL PUBLIC HEARING (**SEPTEMBER 9, 2021**) TO ADOPT THE FINAL MILLAGE AND THE BUDGET FOR 2021-2022.

