



FY24 Budget Work Session Agenda

Berryville-Clarke County Government Center, 2nd Floor
101 Chalmers Court, Berryville, Virginia 22611

Monday, March 6, 2023, 6:30 p.m.

Item No.	Description	Page
A.	School Board FY24 Budget Presentation by Dr. Chuck Bishop, Division Superintendent	

Clarke County School Board Proposed Budget FY24 Presented March 6, 2023

All data on slides 2-10 from VDOE SRC or Supts Annual Reports where applicable.

State Budget Update

- **FY24 anticipated revenue based on Governor's proposed budget**
 - House +\$89,695/Senate +\$688,118
- **General Assembly failed to adopt a revised FY24 budget**
- **Adopted a “skinny budget” as a stopgap**
 - No less than what was released in June 2022 after accounting for sales tax and enrollment revisions
 - Hold harmless for the DOE calculation error in FY23 only
 - Budget Committees will continue to work on a revised FY24 budget



Enrollment Data

Membership Trends

K-12 Fall Membership Trends

Year	KG	1	2	3	4	5	6	7	8	9	10	11	12	FT	PT	Total	Spring
																	ADM
2003-04	135	128	130	161	158	160	186	170	162	179	168	143	149	2,029	0	2,029	2,033
2004-05	155	148	143	144	168	159	164	193	178	173	180	164	146	2,115	4	2,119	2,110
2005-06	129	147	155	140	144	164	163	167	192	193	178	179	170	2,121	6	2,127	2,137
2006-07	158	139	154	162	146	160	176	169	168	207	196	178	186	2,199	6	2,205	2,197
2007-08	127	160	143	159	169	151	159	175	172	184	203	195	161	2,158	12	2,170	2,142
2008-09	129	130	162	145	165	171	153	151	181	180	187	204	184	2,142	13	2,155	2,157
2009-10	149	137	133	164	155	168	181	149	161	191	186	187	198	2,159	4	2,163	2,141
2010-11	127	153	137	137	155	143	164	174	143	171	188	183	186	2,061	8	2,069	2,045
2011-12	163	129	149	135	139	154	145	167	185	157	163	181	179	2,046	19	2,065	2,041
2012-13	140	155	134	146	129	137	162	151	170	202	157	172	186	2,041	11	2,052	2,041
2013-14	130	136	152	132	147	131	131	168	146	185	202	164	168	1,992	13	2,005	1,994
2014-15	106	136	134	159	136	146	132	138	169	159	192	203	158	1,968	13	1,981	1,957
2015-16	118	115	141	143	164	137	146	144	152	178	161	184	198	1,981	5	1,986	1,965
2016-17	130	124	126	145	150	165	139	151	146	171	183	159	184	1,973	2	1,975	1,961
2017-18	111	134	119	132	144	147	170	143	158	165	170	183	155	1,931	4	1,935	1,931
2018-19	117	110	139	117	138	146	153	174	147	172	162	172	180	1,927	5	1,932	1923
2019-20	105	119	110	139	127	141	154	149	180	153	176	167	168	1,888	2	1890	1880
2020-21	98	94	104	99	135	107	127	145	149	186	154	169	155	1,722	4	1726	1715
2021-22	129	119	108	118	108	143	123	143	154	186	187	146	164	1,828		1828	1841
2022-23	121	134	123	128	124	119	144	137	147	171	180	201	145	1,874		1874	?
^2023-24	116	121	134	123	128	124	119	144	137	147	171	180	201	1,845			
^2024-25	122	116	121	134	123	128	124	119	144	137	147	171	180	1,766			
^2025-26	119	122	116	121	134	123	128	124	119	144	137	147	171	1,705			

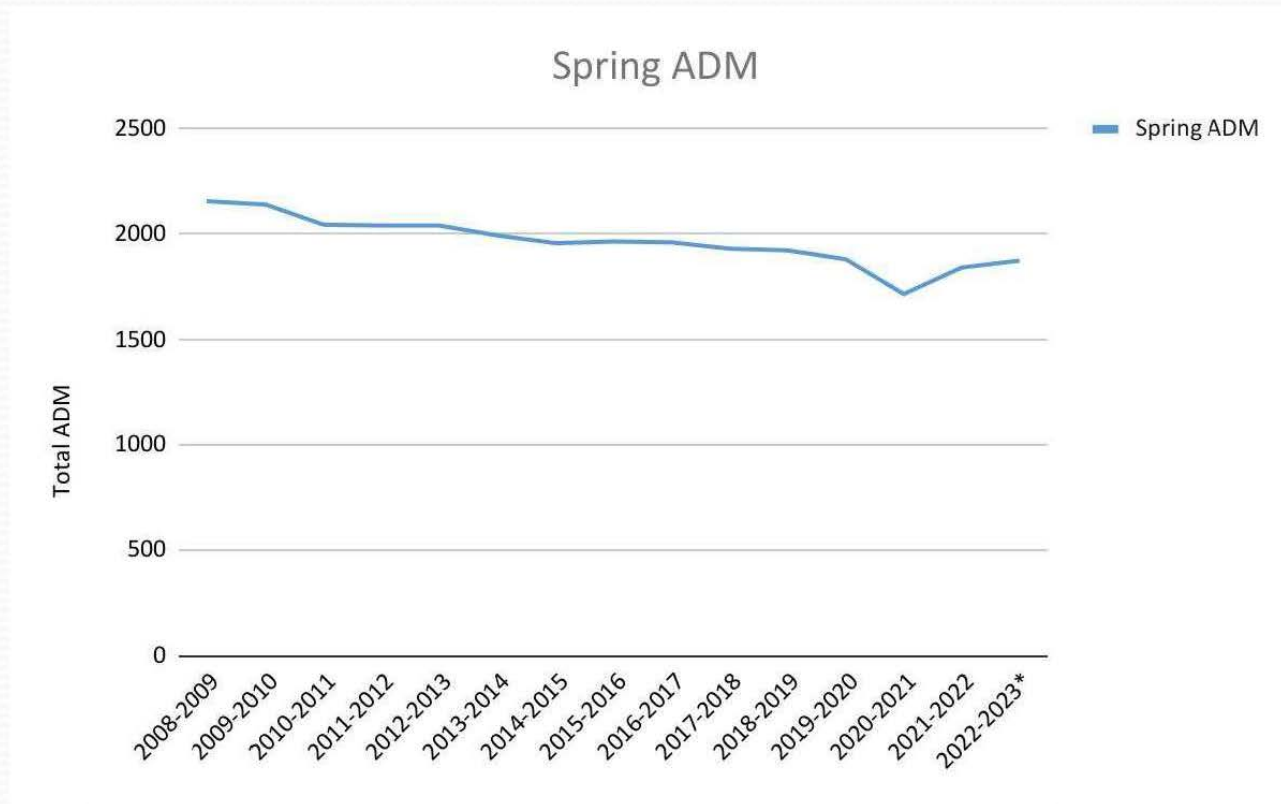
Covid Year

FY23 budget built on ADM of 1815 students in grades K-12

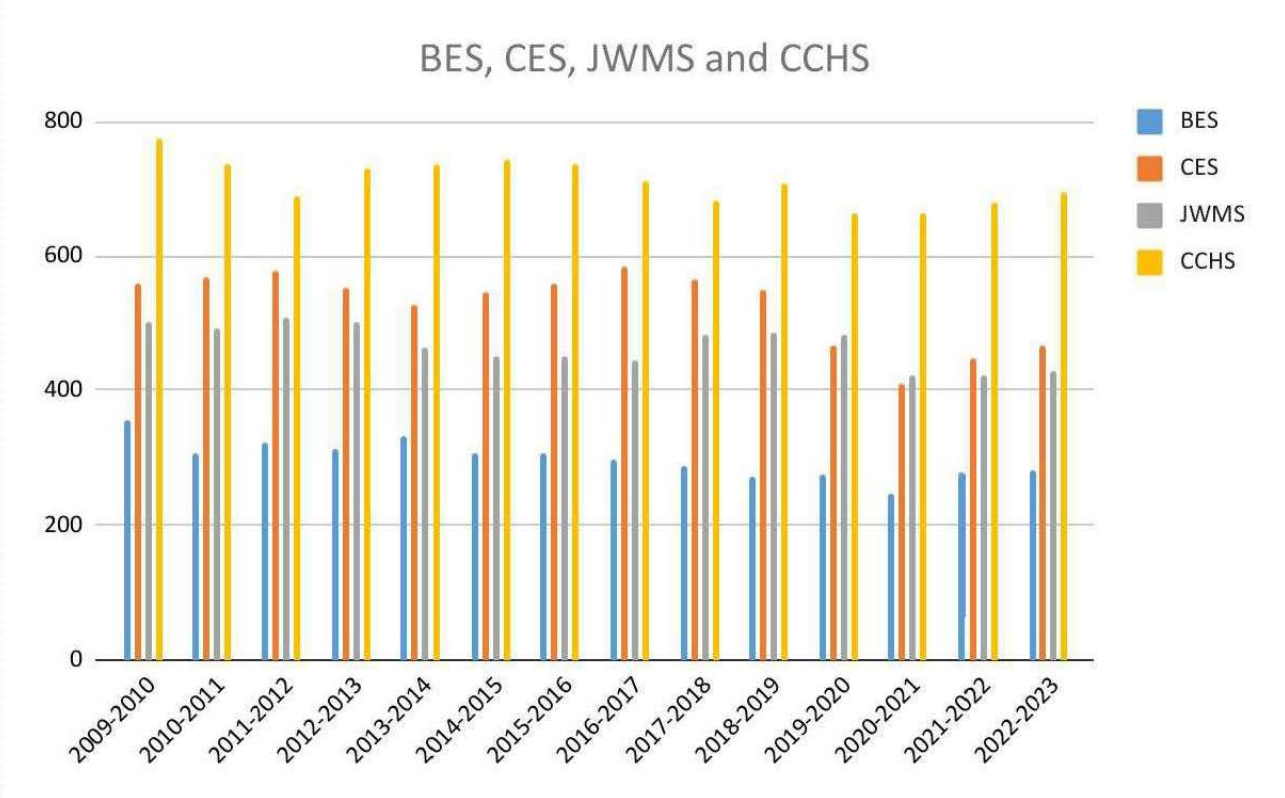
NOTE: Data is from VDOE, Statistics and Reports

^ Projections: K at 3-yr avg and cohorts moved forward

Division Average Daily Membership

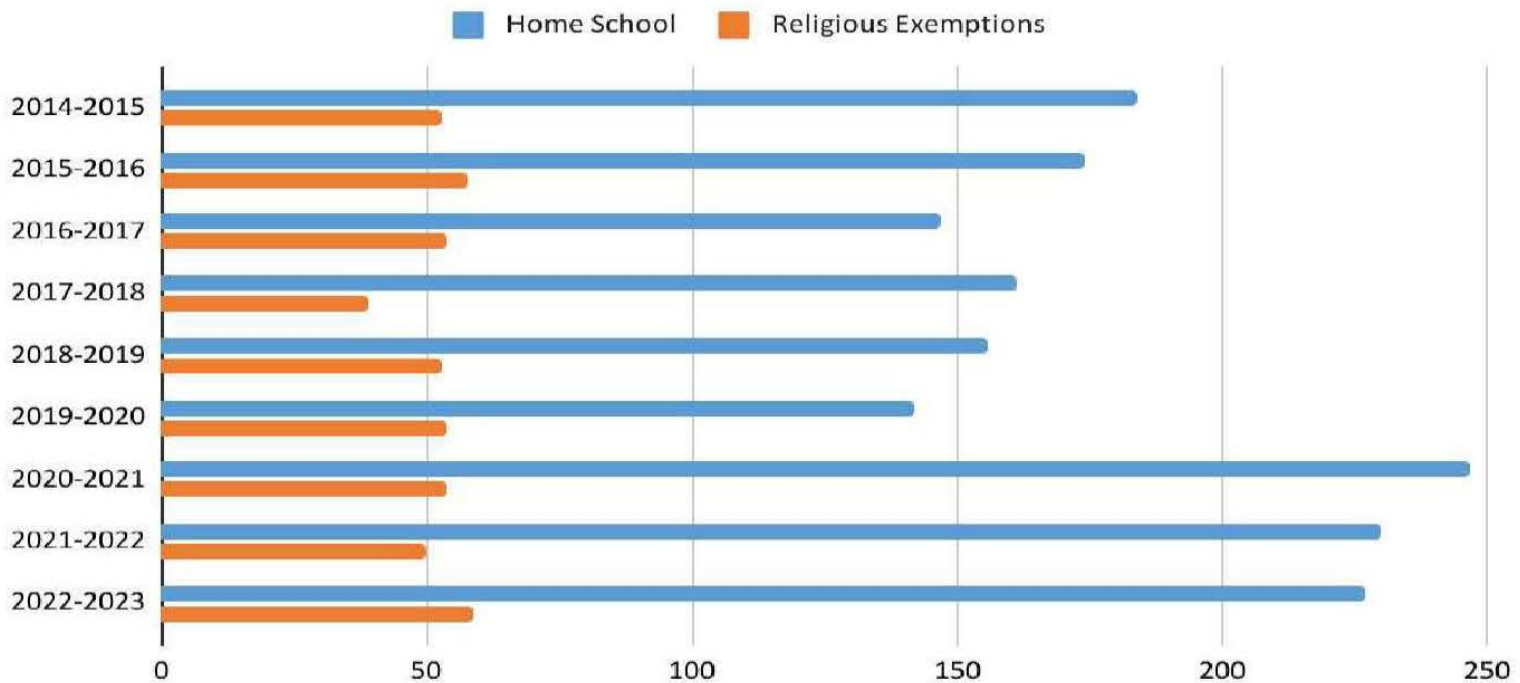


School Enrollment

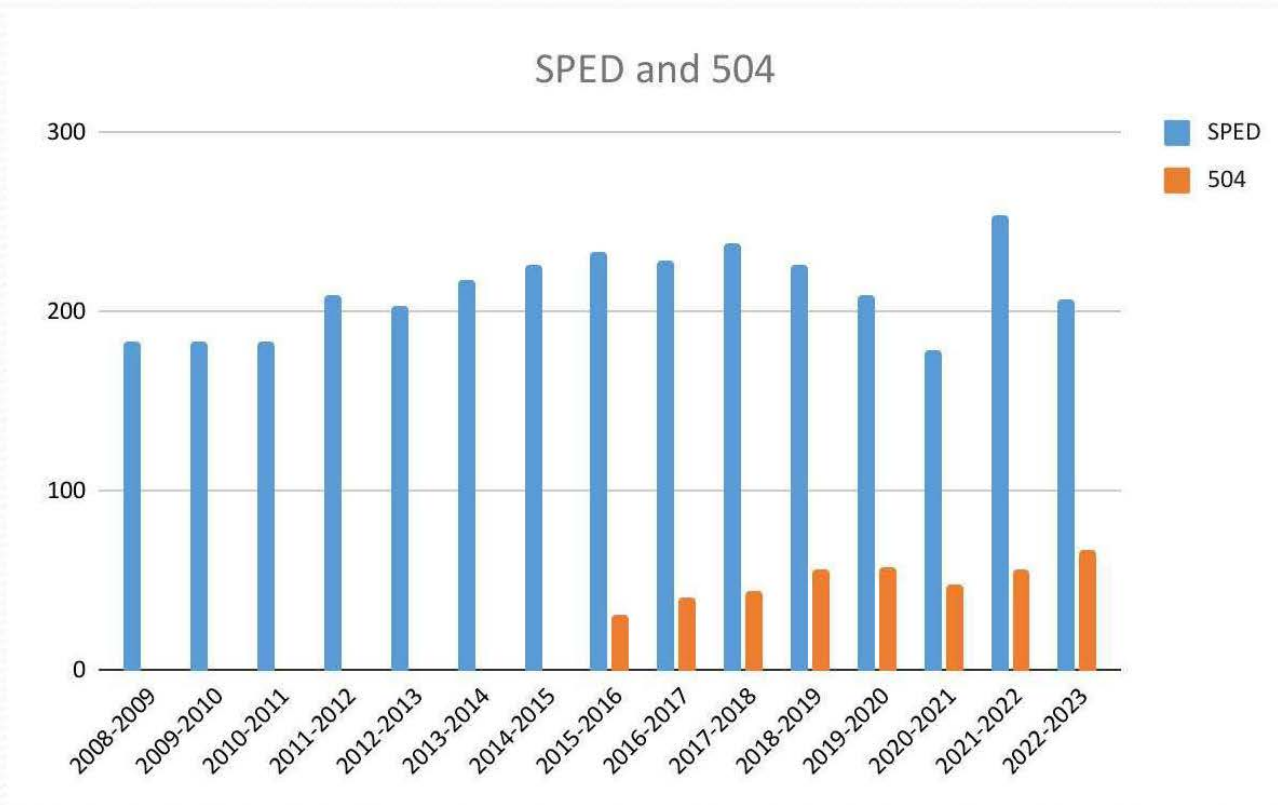


Religious Exemptions & Homeschool

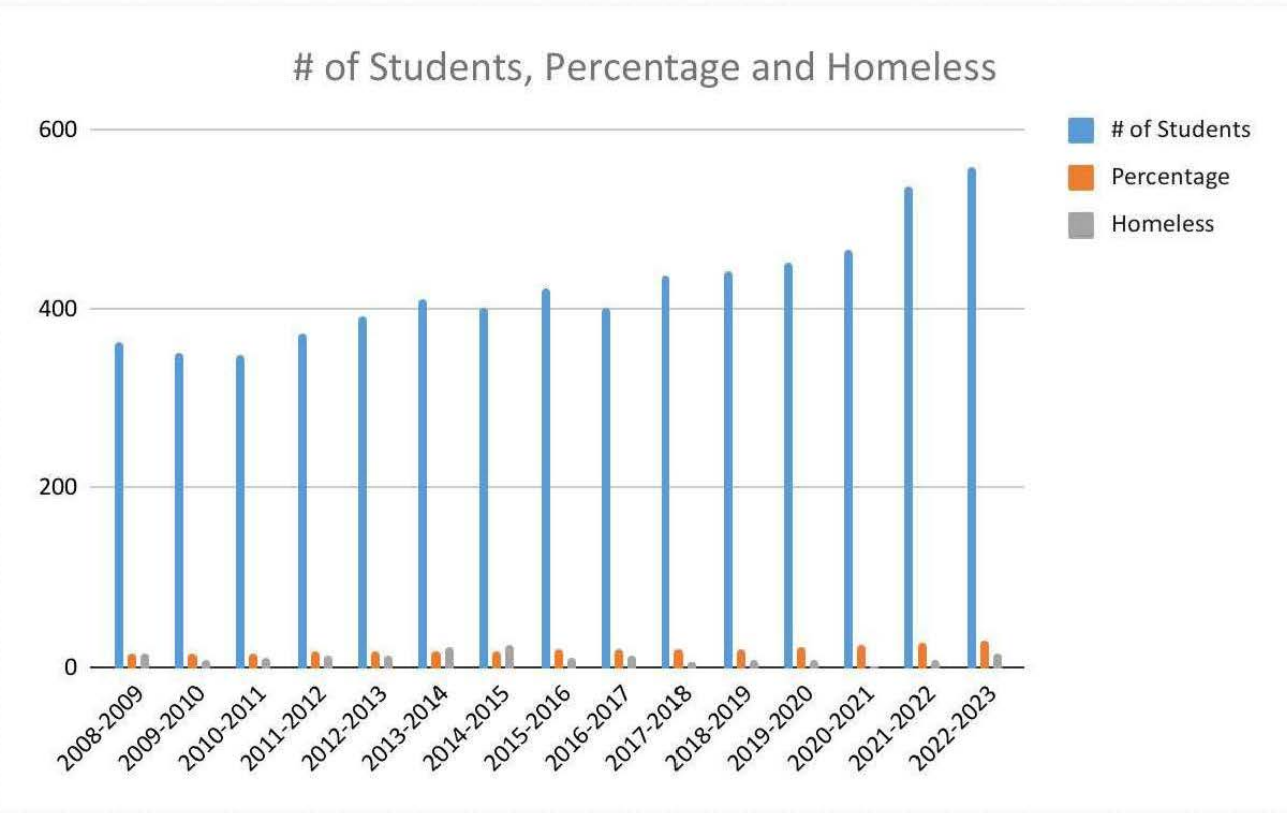
Home School and Religious Exemptions



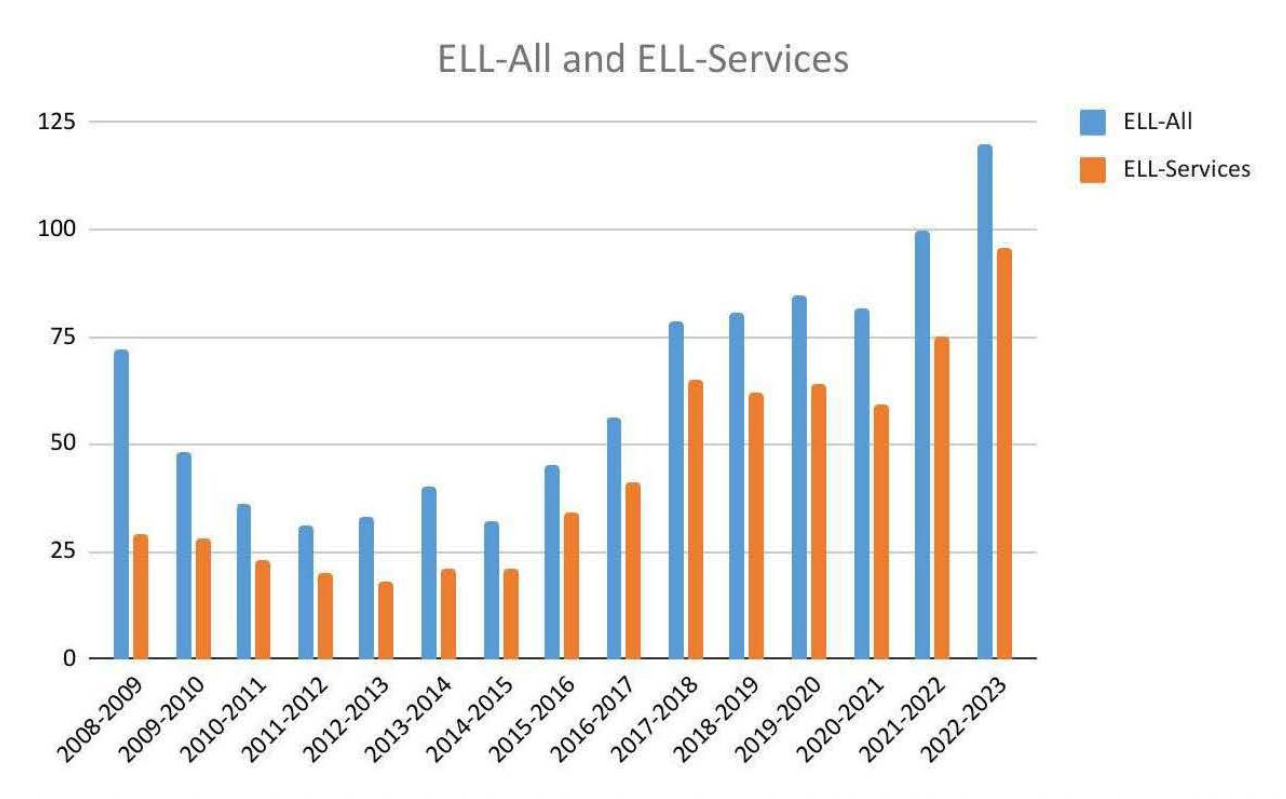
SPED & 504



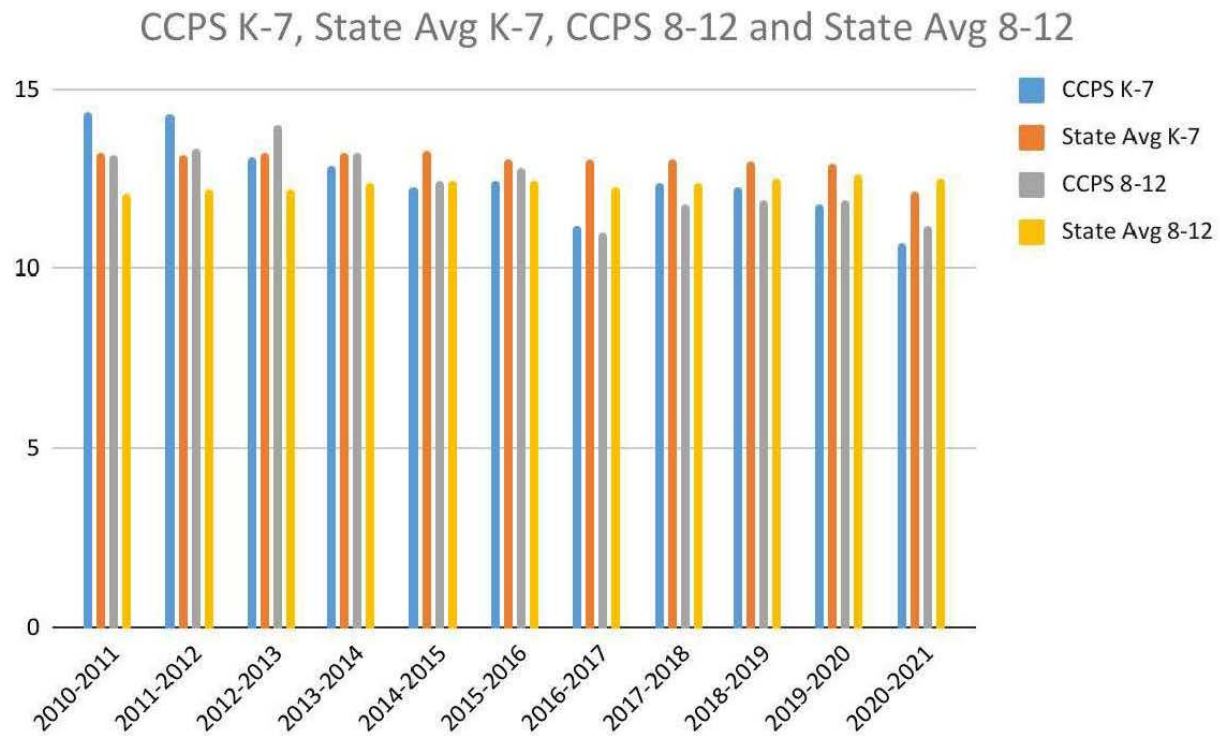
Disadvantaged Enrollment



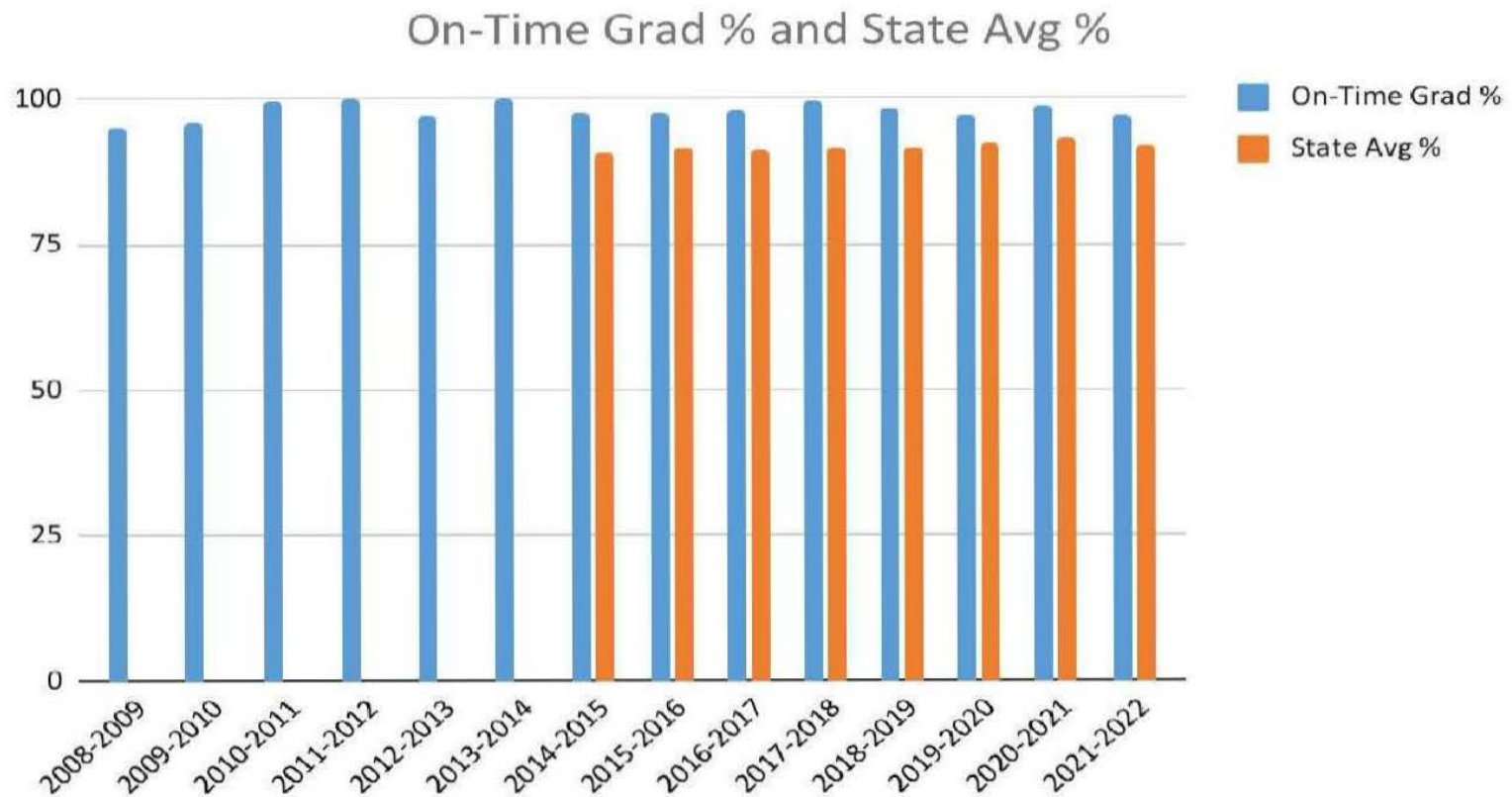
English Language Learners



Pupil-Teacher Ratio



On-Time Graduation Rate



Composite Index

- Determines local ability to pay for education
- 2022-2024 Biennium based on 2019 data

Clarke County **.5728**

Frederick County from .4141

Loudoun County from .5450

Winchester City from .4172

Code of Virginia

§ 22.1-92. Estimate of moneys needed for public schools; notice of costs to be distributed.

“A. It shall be the duty of each division superintendent to prepare, with the approval of the school board, and submit to the governing body or bodies appropriating funds for the school division, by the date specified in § 15.2-2503, the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division...”

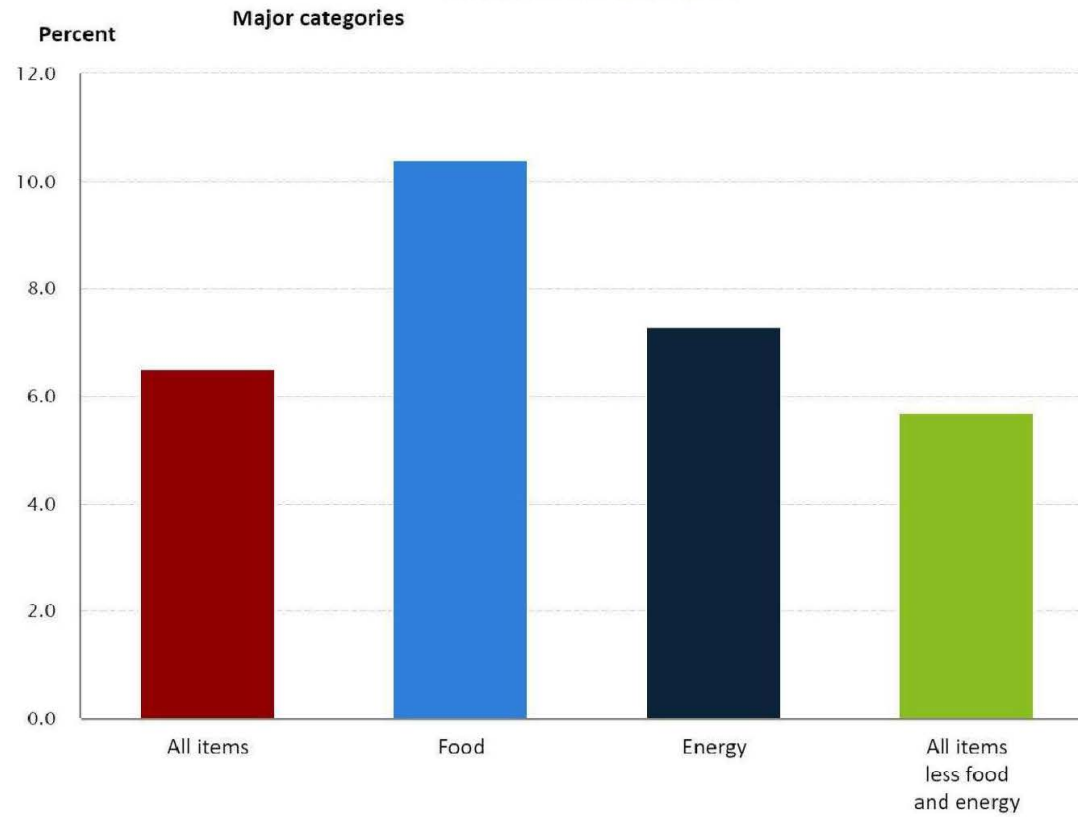
CCPS Strategic Plan

Five Primary Goals:

- We will continue to improve student achievement to prepare students for post-secondary education, career readiness, and opportunities to realize their fullest potential in life.
- We will enact a safe and nurturing climate for learning and working that maximizes student achievement and promotes human development.
- We will employ personnel who share the vision, mission and core values of the school division and demonstrate foundational skills in critical thinking, collaboration, creative thinking, communication and citizenship.
- We will increase the integration of technology use and application to enhance and transform the learning of all students and all personnel.
- We will implement effective and efficient operational practices throughout the school division.

12-month percentage change, Consumer Price Index, selected categories, December 2022, not seasonally adjusted

Click on columns to drill down



Budget Priorities

- Ongoing Covid Recovery
- Closing the Achievement Gap
- Instructional Programming for Students
- Mental Health & Behavioral Services
- Teacher Recruitment and Retention
- Staffing
- Space Utilization

Budget Development Data

- Based on ADM of 1,870 students plus 35 PK students
CES- 472 **(477)** BES- 280 **(282)** PK- 35(non-ADM) **(39)**
JWMS- 409 **(428)** CCHS- 709 **(689)** *(Red indicates enrollment as of 2/1/23)*
- All line items have been reviewed for accuracy in predicting FY24 expenses
(actual FY23 vs anticipated FY23 vs projected FY24)

Budget Development Factors

- Conducted salary comparison between Winchester, Frederick, Clarke, Warren, Shenandoah and Loudoun
- Budget recommendations are in alignment with the current CCPS Strategic Plan
- School-based funding has been adjusted to account for anticipated ADM in each building

School-Based Allocation Methodology

Office of the Principal		\$11/student projected ADM
Instructional Materials	Elementary	\$3500 per school+\$28/student projected ADM
	Middle/High	\$3500 per school+\$33/student projected ADM
Instructional Supplies		\$3500 per school + \$10/student projected ADM
Classroom Instruction Tech	Elementary	\$13/student projected ADM
	Middle/High	\$16/student projected ADM

School-Based Allocation Methodology

Guidance

\$3/student projected ADM for supplies
\$2/student projected ADM for materials

Media Materials

Elementary
Middle/High

\$2400 per school + \$12/student projected ADM
\$2400 per school + \$10/student projected ADM

Media Supplies

Elementary
Middle/High

\$7/student projected ADM
\$5/student projected ADM

Operating Budget Factors FY15-FY23

Fiscal Year	Salary Increase/\$ Amount	Health Ins Increase/\$ Amount	Local Transfer Increase
FY23	10% / \$1.6 million	No Increase for employees	\$666,346
FY22	Step Increase + 5% & 5% for all others/\$809,715	No Increase for employees	\$471,859
FY21	Step Increase/December Bonus	No Increase for employees	(\$203,844)
FY20	4%/3% / ~\$650,000	3.4% / \$119,716	\$215,306
FY19	2.5% / \$442,172	14% / \$224,710	\$690,018
FY18	3.0% / \$479,421	-3.0% / (\$57,723)	\$135,167
FY17	3.0% / \$395,763	8.1% / \$122,981	\$550,397
FY16	1.5% / \$237,679	10% / \$133,362	\$28,006
FY15	2.0% / \$300,000	6.3% / \$127,008	\$811,681

Teacher Salary Notes

- VA ranks 18th in starting teacher pay at an average of \$42,251
- VA ranked 25th in average teacher salary in 2020–2021 at \$58,506 compared to a national average of \$65,293
- In 2021, VA ranked 15th in median household income
- FY23 all CCPS employees received a 10% salary increase.

FY23 vs FY24 Comparison: Bachelor's Scale

- Master's Degree Stipend
 - WPS- \$4,230
 - FCPS- \$4,109
 - CCPS- \$4,250/\$6,563
- In FY23, 65% of CCPS teachers have an earned master's degree.
- Each 1% increase costs the division \$183,784 at the current staffing levels
- Anticipated salary scales for neighboring divisions are not known at this time

Salary Scale Comparison

FY24 Proposed Bachelor's Scale

- 5% increase included in the Governor's Budget released in December 2022
- House and Senate versions of the budget includes 7% for teachers
- School Board recommended 7% for teachers
- Scale contains 33 steps
- Starting salary of \$51,000

FY24 Proposed Teacher Scale

Proposed New Expenses

New Positions

- 2 Elem Teachers \$146,110
- Curriculum Specialist K-12 Literacy \$81,713
- Strength Training Stipends (1/season) \$8,000

Contract/Salary Adjustments

● Extended Contracts	\$14,551
● JWMS Ag, ESL Teacher, WBL Coordinator	
● Behavioral Specialist to BCBA- CES	\$16,722
● School Nurses	\$24,000
● Speech Language Pathologists	\$12,000
● Instructional Assistants	\$24,000
● Extra Duty Stipends (5%)	\$15,000
● Master's Stipend (\$4250 to \$5000)	\$38,242

Custodial Contracted Service

- Contracted service for more than a decade
- Considerable turnover in staff regularly
- Consistent understaffing of buildings
- FY23 Budgeted Amount = \$595,950
- FY24 Proposed Contract = \$623,950
- Rebid in Spring or bring services in house

Custodial Services In-house

- 19.5 Positions
 - BES(3), CES (4), JWMS (5), CCHS (6), Supervisor (1), SBO (.5)
 - 200 or 247 day contract
- Estimated salary and benefits \$626,048
- Estimated supplies and equipment \$65,000

Major Operating Budget Changes

Salaries and wages- 7%/5%	\$1,165,302
Health insurance adjustments- 10%	\$ 230,000
New Staff	\$ 235,823
Contract Adjustments/Stipends	\$ 144,515
Custodial Services Adjustment	\$ 89,250
TOTAL	\$1,864,890

Food Service

Food Service Fund

- Stand alone account
- Program managed by Sodexo, LLC
- Line items have been adjusted to account for program expenditures
- Total Expenditures and Revenue- \$1,565,391
 - Increase of \$786,495.37 from FY23
 - Includes additional revenue and expense of \$612,724 from excess fund balance
 - Spending plan submitted to the VDOE on 12/30/22

Capital Projects

Capital Projects Fund

- Allows the school division to address both planned and unplanned capital expenses
- Longstanding precedent to allow year-end fund balance to be requested for capital expenditures
- Operating fund balance was returned from the past two years
- Several FY23 carryover amounts will be considered in the Fall 2023 (ESSER III, HVAC grant, State Construction)

FY24 Capital Projects Fund Revenue

Capital Request-		\$779,256
Capital Revenue-		\$779,256
E-rate	\$93,800	
VPSA Tech Bond	\$154,000	
Shen Crossing Proffers	\$531,456	

Total GF Transfer- \$531,456*

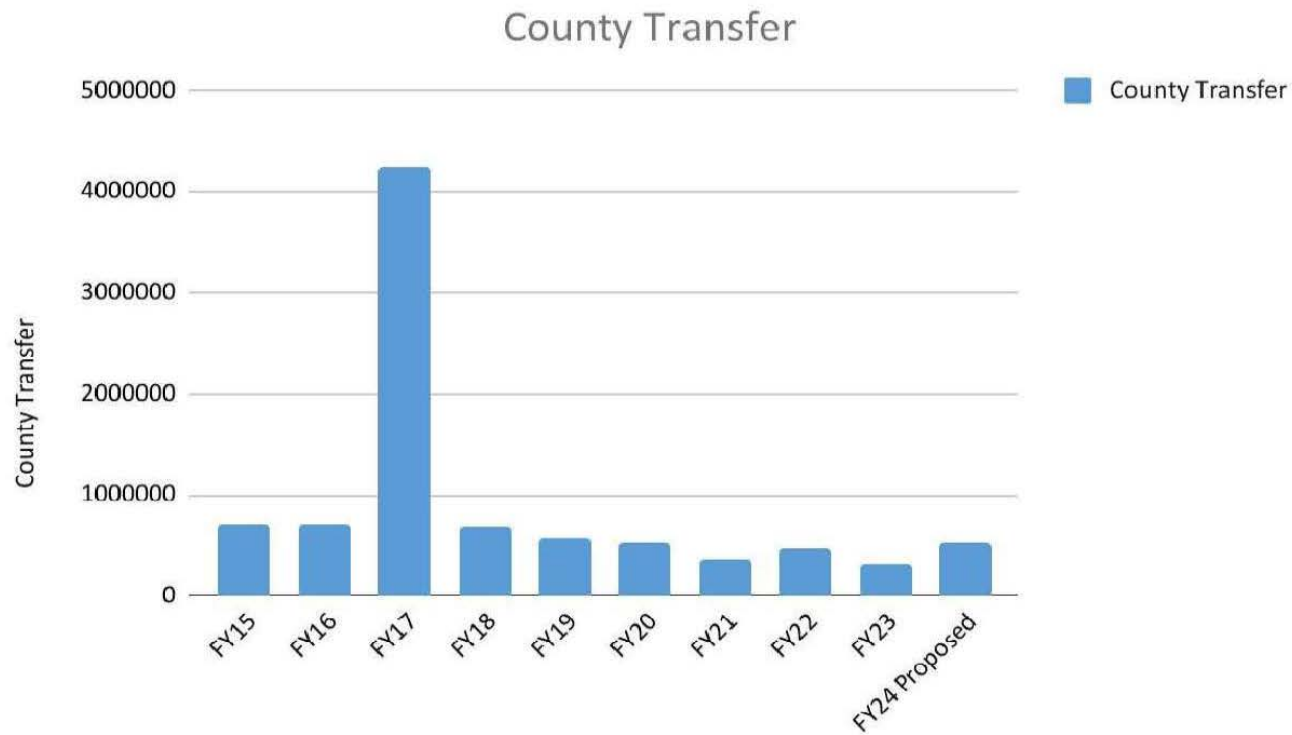
FY24 Capital Projects Fund Expense

Furniture	\$56,000	JWMS Repairs	\$60,000
Athletic	\$10,000	Signage	\$2,500
Buses	\$112,000	Tech Infrastructure	\$93,800
Asphalt/Sidewalks	\$30,956	Tech Classroom Inst	\$40,000
Fleet Vehicle	\$30,000	VPSA Tech Bond	\$154,000
Painting	\$30,000	Band	\$20,000
Security	\$70,000	Boyce Repairs	\$60,000
Flooring	\$10,000		

Total Anticipated Expense-

\$779,256

County Capital Transfer





FY24 Executive Summary

Executive Summary

**Clarke County Schools
Executive Summary**

02/24/23

DRAFT

Fund	FY 23 Adopted	Variance	%	FY 24 Proposed	New Personnel Sal & Brnfts
Expenditure					
School Operating Fund	25,390,181	2,222,856	8.8%	27,613,037	357,183
Food Service Fund	744,298	821,093	110.3%	1,565,391	
Debt Service Fund	2,329,126	(39,583)	-1.7%	2,289,543	
School Capital Fund	1,570,325	(791,069)	-50.4%	779,256	
Total Expenditure	30,033,930	2,213,297	7.4%	32,247,227	
Revenue: State & Federal Transfers, Fees, & Other					
School Operating Fund	11,546,503	1,148,779	9.9%	12,695,282	
Food Service Fund	744,298	821,093	110.3%	1,565,391	
Debt Service Fund	198,571	(12,772)	-6.4%	185,799	
School Capital Fund	1,570,325	(791,069)	-50.4%	779,256	
Total Transfers, Fees, & Proceeds	14,059,697	1,166,031	8.3%	15,225,728	
Revenue: Local Tax Funding					
School Operating Fund	13,843,678	1,074,077	7.8%	14,917,755	
Food Service Fund	-	-	0.0%	-	
Debt Service Fund	2,130,555	(26,811)	-1.3%	2,103,744	
School Capital Fund	-	-	0.0%	-	
Total Local Tax Funding	15,974,233	1,047,266	6.6%	17,021,499	

Operating Budget Includes-
 New personnel salary and benefits
 10% health insurance increase
 7%/5% pay increase
 5% stipend increases
 Increase from \$4250 to \$5000 on master's stipend
 Custodial services increase

Clarke County Public Schools
FY 2024 Summary of Changes from FY 2023 Revised Budget
February 27, 2023

Funding Source	FY 2024 Estimated Revenue Changes	FY 2023 Rev Budget to FY 2024 Estimate	Additional Comments
FY23 Revised Budget		11,879,909	
Local Funding			
Prek & Out Of County Tuition	25,000		based on FY23 Est
FY23 1 year grants	(15,772)		grants not estimated to carryforward
Summer School Tuition	(5,000)		based on prior year averages
Clara Weiss Foundation	1,000		based on prior 2 year actuals
Changes in Local Funding		5,228	
State Funding			
Changes between local adopted FY23 budget and state FY24 estimated budget	1,080,448		Compensation Supplement \$325k; Grocery Tax Hold Harmless \$320k; Sales Tax \$220k; other changes due to technical updates based on actual enrollment/participation
Basic Aid Correction by DOE	(177,289)		
ADM 1825 to 1870	169,564		
Dept of Criminal Justice - SSO	70,000		
FY23 1 year Grants	(20,270)		grants not estimated to carryforward
Changes in State Funding		1,122,452	
Federal Funding			
ARPA Pandemic Bonus	(178,106)		
School Based Health Workforce Grant	(110,030)		grants not estimated to carryforward
ESSER III - Teacher Retention	(30,000)		grants not estimated to carryforward
ESSER III - School Operating	10,973		revised estimated grant spend
Medicaid	(6,000)		Terminated Medicaid Funding
Title Grants	854		
Changes in Federal Funding		(312,309)	
Total of Estimated Changes	815,371		
FY24 Estimated Revenue		12,695,281	

Clarke County Public Schools
FY 2024 Estimated Revenue
February 27, 2023

		FY 2022	FY 2023		FY 2024	FY 2024 Est VS	
		Actual	Revised Budget	YTD Actual	Estimate	FY 2023 Rev Budget	Notes
Average Daily Membership		1,713	1,825	1774/1854	1,870	45	1
Composite Index		0.5729	0.5728	0.5728	0.5728	0	
Local	Rental/Facility Fees	39,368	40,000	35,999	40,000	-	3, 7
	Tuition fr Pvt Sres	70,071	50,000	45,477	75,000	25,000	3
	Pupil Fees	1,080	5,000	270	5,000	-	2
	Tuition Summer	4,990	10,000	400	5,000	(5,000)	3
	Tuition- Summer Arts Academy	-	5,000	-	5,000	-	2
	Dual Enrollment SU	775	-	-	-	-	3
	Dual Enrollment LFCC	53,623	60,000	45,015	60,000	-	3
	AP Registration Fees	6,376	5,000	4,365	5,000	-	2
	IB Registration Fees	8,614	13,000	8,095	13,000	-	3
	Student Parking Fees	-	2,460	-	2,460	-	2, 8
	Sch Rebates & Refunds	1,794	1,000	1,894	1,000	-	2
	Sch Reimb of Preemploy Costs	2,622	3,000	2,035	3,000	-	3
	Sch Reimb of Licensing Fees	1,400	1,625	-	1,625	-	2
	Miscellaneous Revenue	-	-	8	-	-	2
	Sch Gifts & Donations	14,169	10,800	734	10,800	-	3
	Equip Sale	1,963	2,000	4	2,000	-	3
	William & Mary Project Hope	-	5,772	-	-	(5,772)	13
	E-Rate	68,400	-	-	-	-	3
	Chromebooks Reimbursement	5,458	4,800	2,810	4,800	-	6
	ClaudeMooreNurseAideGrant	-	10,000	-	5,000	(5,000)	2
	Sch Gifts & Donations CWFDN	4,000	3,000	4,000	4,000	1,000	3
	Sch Gifts & Donations JKCF	4,202	-	-	-	-	6
	Reach VA - Mentor Teacher	-	5,000	-	-	(5,000)	4
	Blandy Farm/NOAA	67,193	-	-	-	-	
Local Total		356,098	237,457	151,105	242,685	5,228	
State	Dept of Criminal Justice - School Security Officer	29,897	-	9,777	70,000	70,000	6
	Basic Aid	3,849,866	4,345,149	1,780,801	4,409,826	64,677	5
	GED/ISAEP	8,233	8,233	-	8,203	(30)	5, 10
	Remedial Summer School	46,088	26,196	-	17,963	(8,233)	5
	Regular Foster Care	7,564	-	-	47,740	47,740	5, 10
	Gifted Education	41,928	44,439	18,009	45,365	926	5
	Remedial Education	62,891	68,608	27,803	70,037	1,429	5
	Compensation Supplement	272,766	287,976	88,094	629,171	341,195	5
	Special Education	578,446	460,767	186,721	470,361	9,594	5
	Sch Ops Textbooks	65,066	103,209	41,824	105,358	2,149	5
	Vocational Education	114,136	120,065	48,055	134,503	14,438	5
	Social Security Inst	248,460	255,722	105,208	266,618	10,896	5
	Teacher Retirement Ins	579,999	596,425	245,486	620,781	24,356	5
	Early Reading Intervention	54,447	89,957	-	45,796	(44,161)	5, 10
	Group Life Insurance	17,858	17,932	7,583	19,101	1,169	5
	Homebound	51	3,115	-	3,580	465	5
	Sped Regional Programs	-	-	-	29,756	29,756	5, 10
	Career & Tech Ed Equip	4,981	3,341	-	3,341	-	2, 5, 10
	Career & Tech Ed Occup Prep	-	4,076	-	4,076	-	2, 5, 10
	SpEd Foster Care	25,341	35,590	-	-	(35,590)	-
	At-Risk	55,620	116,808	22,547	71,886	(44,922)	5, 10
	VA Preschool Initiative	-	85,160	-	85,160	-	5
	Voc.Ed.Occupational Prep-Regio	3,618	-	5,339	-	-	-
	Supplemental Lottery Per Pupil	315,547	307,449	-	326,649	19,200	5, 10
	Mentor Teacher	2,045	1,648	-	1,146	(502)	5, 10
	English as a Second Language	47,016	61,499	23,270	81,777	20,278	5
	Career & Tech Ed Equip - High Demand	3,837	4,948	-	4,948	-	2, 5, 10
	Career & Tech Ed Equip - STEM	1,010	662	-	71	(591)	2, 5, 10
	Textbooks - Lottery Funded	18,378	-	-	-	-	-
	Industry Certification	2,689	3,432	-	3,432	-	2
	VA Workplace Readiness Skills	623	579	-	579	-	2
	SOL Algebra Readiness	9,426	8,343	-	9,955	1,612	5, 10
	Proj Graduation Senior Year	3,725	3,747	-	3,747	-	5, 10
	VA Preschool Initiative-CARES	53,585	-	-	-	-	5
	Albuterol Distribution FY22	248	-	-	-	-	4
	VA Preschool Initiative - Teacher Student Ratio	3,828	-	-	-	-	5

Clarke County Public Schools
FY 2024 Estimated Revenue
February 27, 2023

		FY 2022	FY 2023		FY 2024	FY 2024 Est VS FY 2023 Rev	
		Actual	Revised Budget	YTD Actual	Estimate	Budget	Notes
Average Daily Membership		1,713	1,825	1774/1854	1,870	45	1
Composite Index		0.5729	0.5728	0.5728	0.5728	0	
State	Rebenchmarking Hold Harmless	-	229,205	95,502	229,392	187	5
	Grocery Tax Hold Harmless	-	95,197	69,988	415,005	319,808	5
	Other Categorical Aid	-	-	12,441	-	-	-
	ChspkeWtrshd-OtherCategorical	-	20,270	20,270	-	(20,270)	6
	VDH COVID Testing Grant	8,439	-	-	-	-	4
	SISNA	-	-	-	15,000	15,000	6
	One Time 1 % Bonus	-	-	-	54,482	54,482	5
	Sales Tax	2,830,185	2,809,996	852,926	3,037,391	227,395	5
	Sales Tax 1/8	298,052	-	90,002	-	-	-
State Total		9,665,890	10,219,743	3,751,647	11,342,196	1,122,453	
Federal	Medicaid	2,070	6,000	1,027	-	(6,000)	12
	CARES Act CRF	2,403	-	-	-	-	4
	Title I	163,225	175,000	-	175,000	-	2
	IDEA Prt B	483,732	433,237	-	433,237	-	2
	Perkins	23,758	23,000	-	22,859	(141)	2
	Title IV	12,833	13,452	-	13,452	0	2
	IDEA PSCH 20	16,293	14,379	-	14,379	-	2
	Title IIIA	6,228	6,000	-	6,489	489	5
	Title II	44,939	38,000	1,310	38,506	506	2
	School Based Health Workforce	-	110,030	110,030	-	(110,030)	6
	ESSER II	501,297	-	54,437	-	-	3
	ESSER III	-	392,006	37,101	402,979	10,973	2
	ESSER III - Teacher Mentor	2,045	-	-	-	-	2
	ESSER III - Teacher Retention	-	30,000	-	-	(30,000)	2
	IDEA Prt B - ARP	98,366	-	-	-	-	4
	IDEA PSCH 20 - ARP	7,241	-	-	-	-	4
	ARPA Pandemic Bonus	-	178,106	178,107	-	(178,106)	
Federal Total		1,364,430	1,419,210	382,011	1,106,901	(312,309)	3
Insurance Recovery	Insurance Recovery	1,131	3,500	-	3,500	-	
Total without Transfer		11,387,548	11,879,909	4,284,763	12,695,282	815,372	
GF Transfer		12,591,195	13,843,678	4,918,123	14,560,572	716,894	
Total with Transfer		23,978,743	25,723,587	9,202,885	27,255,853	1,532,266	

FY24 State revenue not included in the above: School Meals \$44k, VPSA Tech \$154k

Notes:

- (1) Estimated average daily membership (ADM) for FY24 Est is based on current headcount in schools.
- (2) Based on budgeted figure.
- (3) Based on YTD Actuals and historical averages.
- (4) Based on grant end of life.
- (5) Per Virginia Department of Education (VDOE).
- (6) Per current year or prior year grant application.
- (7) Rent obtained for leasing land to Shentel for tower \$27k/year, space rented to the NW SCB \$800/month, as well as, other facility use fees.
- (8) Half of fees collected stay in the CCHS activity fund and half are transferred to the general fund to cover costs of maintaining parkings lots. Spaces are sold throughout the year.
- (9) Funded by AFCUEF.
- (10) Program funded or partially funded through Lottery revenue.
- (11) Will not have National Board Cert Bonus in FY22 because 2 teachers that were certified have retired.
- (12) Based on estimated reimbursements.
- (13) Moved to capital

**Clarke County Public Schools
School Operating Fund
FY24 Proposed Budget
February 27, 2023**

Revenue Source	FY23 Revised Budget	FY24 Proposed Budget	Variance
Local	237,457	242,685	5,228.47
State	10,219,743	11,342,196	1,122,453.00
Federal	1,419,044	1,106,901	(312,142.98)
Insurance Recovery	3,500	3,500	0.00
GF Transfer	13,843,678	14,560,572	716,894.00
Grand Total	25,723,422	27,255,854	1,532,432.49

Expenditure Description	FY23 Revised Budget	FY24 Proposed Budget	Variance
Salaries	16,242,076	17,214,934	972,858
Benefits	5,894,565	6,233,567	339,002
Purchased Services	1,421,982	1,518,687	96,705
Internal Services	9,050	12,817	3,767
Materials & Supplies	977,966	1,100,195	122,229
Other Expenses*	1,070,339	1,067,154	(3,185)
Debt - P&I	15,000	0	(15,000)
Payment to Joint Operations	109,400	108,500	(900)
Grand Total	25,740,379	27,255,854	1,515,475

Net Amount	(16,957.02)	0.35	16,957.37
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*Chapter 3 of the Uniform Financial Reporting Manual from the Auditor of Public Accounts contains the chart of accounts used by local governments. Object codes beginning with a 5 are classified as Other Charges. A breakdown is provided below.

Expenditure Description	FY23 Revised Budget	FY24 Proposed Budget	Variance
5000 - Title II-Conference Reimbursements	2,000.00	0	(2,000)
5110 - Electric	569,000.00	562,500	(6,500)
5120 - Heating	131,000.00	147,000	16,000
5130 - Water & Sewer	73,000.00	77,000	4,000
5210 - Postal Services	8,800.00	6,850	(1,950)
5230 - Telephone	13,650.00	13,050	(600)
5240 - Online Tech	45,500.00	50,654	5,154
5300 - Insurance	95,500.00	92,000	(3,500)
5400 - Rentals	51,200.00	47,050	(4,150)
5500 - Travel	32,139.16	30,650	(1,489)
5800 - Vehicle Misc Exp	500.00	500	0
5810 - Dues & Memberships	46,050.00	37,900	(8,150)
5820 - Personnel License Fees	2,000.00	2,000	0
Grand Total	1,070,339.16	1,067,154	(3,185)

**Clarke County Public Schools
School Operating Fund
FY24 Proposed Expense Budget
February 27, 2023**

Grant / Function / Object Code Descriptions	FY23 Revised Budget	FY24 Proposed Budget	Variance
Grant 000-Non-Categorical			
Function 61100-Classroom Instruction			
1120 - BES CI Inst Sal	1,115,565	1,267,229	151,664
1120 - BES G CI Inst Sal	36,688	39,027	2,339
1120 - BES PREK SpEd Inst Sal	18,735	20,419	1,684
1120 - BES SpEd CI Inst Sal	163,466	168,588	5,122
1120 - CCHS CI Inst Sal	2,675,393	2,859,060	183,667
1120 - CCHS SpEd CI Inst Sal	374,056	441,449	67,393
1120 - CCHS Voc Eq CI Inst Sal	421,654	431,559	9,905
1120 - CES CI Inst Sal	1,797,113	1,882,176	85,063
1120 - CES G CI Inst Sal	36,688	39,027	2,339
1120 - CES SpEd CI Inst Sal	297,807	313,717	15,910
1120 - DW AltEd CI Inst Sal	132,570	141,036	8,466
1120 - DW CI Inst Sal	12,000	5,000	(7,000)
1120 - JWMS CI Inst Sal	1,387,377	1,478,426	91,049
1120 - JWMS SpEd CI Inst Sal	249,833	252,128	2,295
1120 - JWMS Voc Eq CI Inst Sal	61,468	65,686	4,218
1120 - PreK Instructional Salaries	87,136	103,446	16,310
1151 - BES CI IA Salaries	26,716	24,134	(2,582)
1151 - BES PREK IA Salaries	41,000	43,050	2,050
1151 - BES PREK SpEd IA Salaries	20,497	21,522	1,025
1151 - BES SpEd CI IA Salaries	157,697	168,084	10,387
1151 - CCHS CI IA Sal	45,901	47,159	1,258
1151 - CCHS SpEd CI IA Sal	118,647	104,312	(14,335)
1151 - CES CI IA Salaries	112,790	116,865	4,075
1151 - CES SpEd CI IA Salaries	150,791	99,342	(51,449)
1151 - DW AltEd CI IA Sal	21,322	22,389	1,067
1151 - JWMS CI IA Salaries	18,195	24,054	5,859
1151 - JWMS SpEd CI IA Sal	93,230	83,221	(10,009)
1320 - BES CI PT Salaries	36,300	45,034	8,734
1320 - CCHS CI PT Inst Sal	11,470	12,044	574
1351 - JWMS CI PT IA Salaries	0	20,000	20,000
1520 - BES CI Subs	69,993	90,093	20,100
1520 - CCHS CI Subs	35,007	44,907	9,900
1520 - CES CI Subs	69,993	90,093	20,100
1520 - JWMS CI Subs	35,007	44,907	9,900
1620 - BES CI Supp Sal	7,540	7,540	0
1620 - CCHS CI Supp Sal	200,875	200,875	0
1620 - CCHS SpEd CI Supp Sal	3,000	3,000	0
1620 - CCHS Voc Eq CI Supp Sal	3,000	3,000	0
1620 - CES CI Supp Sal	6,030	6,030	0
1620 - CES SpEd CI Supp Sal	1,000	1,000	0
1620 - JWMS CI Supp Sal	46,810	46,810	0
1620 - JWMS SpEd CI Supp Sal	2,000	2,000	0
1660 - BES CI Emp Bonus	22,500	0	(22,500)
1660 - BES PreK Employee Bonuses	5,000	0	(5,000)
1660 - BES SpEd CI Emp Bonus	13,000	0	(13,000)
1660 - CCHS CI Employee Bonuses	1,000	0	(1,000)
1660 - CCHS SpEd CI Emp Bonus	12,000	0	(12,000)
1660 - CCHS Voc Eq CI Emp Bonus	7,000	0	(7,000)
1660 - CES SpEd CI Emp Bonus	8,000	0	(8,000)
1660 - DW AltEd CI Emp Bonus	3,000	0	(3,000)
1660 - JWMS CI Emp Bonus	7,450	0	(7,450)
1660 - JWMS SpEd CI Emp Bonus	9,000	0	(9,000)
1660 - JWMS Voc Eq CI Emp Bonus	1,000	0	(1,000)
2100 - BES CI FICA	101,687	104,158	2,471
2100 - BES G CI FICA	2,807	2,985	178
2100 - BES PREK CI FICA	4,611	11,142	6,530
2100 - BES PREK SpEd CI FICA	5,429	3,211	(2,218)

**Clarke County Public Schools
School Operating Fund
FY24 Proposed Expense Budget
February 27, 2023**

Grant / Function / Object Code Descriptions	FY23 Revised Budget	FY24 Proposed Budget	Variance
2100 - BES SpEd CI FICA	23,795	24,495	700
2100 - CCHS CI FICA	219,732	235,193	15,461
2100 - CCHS SpEd CI FICA	34,427	39,014	4,587
2100 - CCHS Voc Eq CI FICA	31,804	32,070	266
2100 - CES CI FICA	145,758	152,849	7,091
2100 - CES G CI FICA	2,807	2,986	179
2100 - CES SpEd CI FICA	22,497	29,081	6,584
2100 - DW AltEd CI FICA	10,284	12,257	1,973
2100 - DW Summer CI FICA	918	383	(535)
2100 - JWMS CI FICA	117,903	120,831	2,928
2100 - JWMS SpEd CI FICA	19,841	25,752	5,911
2100 - JWMS Voc Eq CI FICA	4,725	3,745	(980)
2100 - PreK Instructional FICA	383	0	(383)
2210 - BES CI VRS 1&2	124,307	135,807	11,500
2210 - BES G CI VRS 1&2	6,098	6,486	388
2210 - BES PREK SpEd CI VRS 1&2	9,593	4,663	(4,930)
2210 - BES PREK VRS 1&2	2,580	8,224	5,644
2210 - BES SpEd CI VRS 1&2	31,391	15,454	(15,937)
2210 - CCHS CI VRS 1&2	275,104	290,916	15,812
2210 - CCHS SpEd CI VRS 1&2	62,527	65,983	3,456
2210 - CCHS Voc Eq CI VRS 1&2	22,852	36,118	13,266
2210 - CES CI VRS 1&2	220,259	210,390	(9,869)
2210 - CES G CI VRS 1&2	6,098	6,486	388
2210 - CES SpEd CI VRS 1&2	20,127	18,665	(1,462)
2210 - DW AltEd CI VRS 1&2	12,917	17,421	4,504
2210 - JWMS CI VRS 1&2	150,239	143,115	(7,124)
2210 - JWMS SpEd CI VRS 1&2	1,299	3,810	2,511
2210 - JWMS Voc Eq CI VRS 1&2	10,216	10,917	701
2220 - BES CI VRS Hybrid	88,173	81,310	(6,863)
2220 - BES PREK SpEd CI VRS Hybrid	2,117	2,221	104
2220 - BES PREK VRS Hybrid	7,556	14,285	6,729
2220 - BES SpEd CI VRS Hybrid	22,536	40,203	17,667
2220 - CCHS CI VRS Hybrid	173,740	197,738	23,998
2220 - CCHS SpEd CI VRS Hybrid	15,908	17,632	1,724
2220 - CCHS Voc Eq CI VRS Hybrid	47,227	30,695	(16,532)
2220 - CES CI VRS Hybrid	97,118	121,849	24,731
2220 - CES SpEd CI VRS Hybrid	29,142	38,718	9,576
2220 - DW AltEd VRS Hybrid	9,116	9,740	624
2220 - JWMS CI VRS Hybrid	99,789	100,502	713
2220 - JWMS SpEd CI VRS Hybrid	42,430	49,561	7,131
2300 - BES CI Health Ins	158,778	135,897	(22,881)
2300 - BES PREK Health Ins	8,429	9,460	1,031
2300 - BES SpEd CI Health Ins	59,101	75,493	16,392
2300 - CCHS CI Health Ins	334,753	353,634	18,881
2300 - CCHS SpEd CI Health Ins	97,029	105,740	8,712
2300 - CCHS Voc Eq CI Health Ins	40,057	44,833	4,776
2300 - CES CI Health Ins	257,246	308,466	51,220
2300 - CES SpEd CI Health Ins	24,747	52,040	27,293
2300 - DW AltEd CI Health Ins	16,051	27,475	11,424
2300 - JWMS CI Health Ins	137,834	150,795	12,960
2300 - JWMS SpEd CI Health Ins	49,288	20,315	(28,973)
2300 - JWMS Voc Eq CI Health Ins	8,429	19,024	10,595
2400 - BES CI Life Ins	17,131	17,503	372
2400 - BES G CI Life Ins	492	523	31
2400 - BES PREK Life Ins	817	1,814	997
2400 - BES PREK SpEd Life Ins	944	556	(388)
2400 - BES SpEd CI Life Ins	4,348	4,486	138
2400 - CCHS CI Life Ins	36,188	39,397	3,209
2400 - CCHS SpEd CI Life Ins	6,324	6,740	416

**Clarke County Public Schools
School Operating Fund
FY24 Proposed Expense Budget
February 27, 2023**

Grant / Function / Object Code Descriptions	FY23 Revised Budget	FY24 Proposed Budget	Variance
2400 - CCHS Voc Eq CI Life Ins	5,650	5,388	(262)
2400 - CES CI Life Ins	25,589	26,786	1,197
2400 - CES G CI Life Ins	492	523	31
2400 - CES SpEd CI Life Ins	3,972	4,627	655
2400 - DW AltEd Life Ins	1,776	2,190	414
2400 - JWMS CI Life Ins	20,036	19,641	(395)
2400 - JWMS SpEd CI Life Ins	3,526	4,301	775
2400 - JWMS Voc Eq CI Life Ins	824	880	56
2510 - BES CI Dis Ins Hybrid	1,263	1,164	(99)
2510 - BES PREK Dis Ins Hybrid	108	205	97
2510 - BES PREK SpEd CI Dis Ins	30	31	1
2510 - BES SpEd CI Dis Ins Hybrid	323	574	251
2510 - CCHS CI Dis Ins Hybrid	2,488	2,831	343
2510 - CCHS SpEd CI Dis Ins Hybrid	228	252	24
2510 - CCHS Voc Eq CI Dis Ins Hybrid	676	439	(237)
2510 - CES CI Dis Ins Hybrid	1,391	1,744	353
2510 - CES SpEd CI Dis Ins Hybrid	417	555	138
2510 - DW AltEd Dis Ins Hybrid	131	139	8
2510 - JWMS CI Dis Ins Hybrid	1,407	1,439	32
2510 - JWMS SpEd CI Dis Ins Hybrid	608	710	102
2700 - BES CI Worker's Comp	2,753	2,296	(457)
2700 - BES G CI Worker's Comp	70	63	(7)
2700 - BES PREK Wrkrs Comp	116	317	201
2700 - BES SpEd CI Worker's Comp	803	719	(84)
2700 - CCHS CI Worker's Comp	5,790	5,137	(653)
2700 - CCHS SpEd CI Worker's Comp	1,016	1,002	(14)
2700 - CCHS Voc Eq CI Worker's Comp	805	691	(114)
2700 - CES CI Worker's Comp	3,787	3,402	(385)
2700 - CES G CI Worker's Comp	70	63	(7)
2700 - CES SpEd CI Worker's Comp	776	750	(26)
2700 - DW AltEd CI Worker's Comp	253	262	9
2700 - DW CI Worker's Comp	57	21	(36)
2700 - DW Summer CI Worker's Comp	0	43	43
2700 - JWMS CI Worker's Comp	3,193	2,544	(649)
2700 - JWMS SpEd CI Worker's Comp	834	707	(127)
2700 - Worker's Compensation	117	105	(12)
2750 - BES CI RHCC	15,469	15,809	340
2750 - BES G CI RHCC	444	472	28
2750 - BES PREK RHCC	738	1,639	901
2750 - BES PREK SpEd CI RHCC	853	501	(352)
2750 - BES SpEd CI RHCC	3,926	4,051	125
2750 - CCHS CI RHCC	32,678	35,578	2,900
2750 - CCHS SpEd CI RHCC	5,710	6,089	379
2750 - CCHS Voc Eq CI RHCC	5,102	4,863	(239)
2750 - CES CI RHCC	23,106	24,188	1,082
2750 - CES G CI RHCC	444	472	28
2750 - CES SpEd CI RHCC	3,587	4,177	590
2750 - DW AltEd CI RHCC	1,604	1,977	373
2750 - JWMS CI RHCC	18,092	17,738	(354)
2750 - JWMS SpEd CI RHCC	3,184	3,886	702
2750 - JWMS Voc Eq CI RHCC	744	795	51
3000 - BES ChspkeWtrshd PurSvcs	3,545	0	(3,545)
3000 - BES G CI Pur Svcs	500	500	0
3000 - CCHS ChspkeWtrshd PurSvcs	3,335	0	(3,335)
3000 - CCHS CI Pur Svcs	1,500	1,000	(500)
3000 - CCHS G CI Pur Svcs	0	4,800	4,800
3000 - CCHS Voc Eq CI Pur Svcs	7,918	6,750	(1,168)
3000 - CES ChspkeWtrshd PurSvcsr Svcs	3,545	0	(3,545)
3000 - CES G CI Pur Svcs	250	250	0

**Clarke County Public Schools
School Operating Fund
FY24 Proposed Expense Budget
February 27, 2023**

Grant / Function / Object Code Descriptions	FY23 Revised Budget	FY24 Proposed Budget	Variance
3000 - ClaudeMooreNurseAideGrant	10,000	5,000	(5,000)
3000 - DW AltEd CI Pur Svcs	500	125	(375)
3000 - DW SpEd CI Pur Svcs	500	500	0
3000 - JWMS ChspkeWtrshd PurSvcs	2,845	0	(2,845)
3000 - JWMS CI Pur Svcs	500	500	0
3000 - JWMS G CI Pur Svcs	500	500	0
3115 - CCHS CI Purch Svcs - Athlet	8,000	8,000	0
3200 - CCHS CI Dual Enroll Pur Svcs	72,000	75,000	3,000
3200 - CCHS CI IB/AP/PSAT Pur Svcs	4,800	0	(4,800)
3200 - CCHS CI Purch Svcs Instruct	4,500	4,500	0
3200 - CES SpEd CI Pur Svcs	200	200	0
3320 - CCHS CI Maint Contracts	1,000	0	(1,000)
3320 - DW AltEd CI Maint Contr	300	200	(100)
3320 - JWMS CI Maint Contracts	2,250	1,500	(750)
4000 - BES G CI Internal Svcs	100	100	0
4000 - CCHS CI Internal Svcs	2,500	0	(2,500)
4000 - CES G CI Internal Svcs	100	100	0
4000 - DW CI Internal Svcs	1,000	1,000	0
4000 - JWMS G CI Internal Svcs	100	100	0
5210 - CCHS CI IB/AP/PSAT Postal	1,000	0	(1,000)
5230 - BES CI Telephone	2,000	2,000	0
5230 - CCHS CI Telephone	3,000	3,000	0
5230 - CES CI Telephone	700	600	(100)
5230 - JWMS CI Telephone	1,000	1,200	200
5400 - BES CI Leases & Rentals	7,200	6,750	(450)
5400 - CES CI Leases & Rental	8,750	7,750	(1,000)
5400 - JWMS CI Leases & Rentals	6,000	4,000	(2,000)
5500 - BES G CI Travel	200	200	0
5500 - CCHS CI IB/AP/PSAT Travel	3,000	0	(3,000)
5500 - CCHS CI Travel	500	0	(500)
5500 - CCHS SpEd CI Travel	450	1,200	750
5500 - CES G CI Travel	200	200	0
5500 - DW AltEd CI Travel	0	300	300
5500 - JWMS CI Travel	750	750	0
5810 - CCHS CI Dues & Memb	6,700	6,700	0
5810 - CCHS CI IB/AP Dues & Memb	14,500	12,250	(2,250)
6000 - BES ChspkeWtrshd Mat&Sup	1,615	0	(1,615)
6000 - BES CI Mat & Supp	6,290	6,280	(10)
6000 - BES G CI Mat & Supp	250	250	0
6000 - CCHS - ChspkeWtrshd Mat&Sup	2,154	0	(2,154)
6000 - CCHS CI IB/AP/PSAT Mat & Sup	20,000	15,000	(5,000)
6000 - CCHS CI Mat & Sup	10,787	10,640	(147)
6000 - CCHS SpEd CI Mat & Sup	1,500	0	(1,500)
6000 - CCHS Voc Eq CI Mat & Sup	1,500	5,000	3,500
6000 - CES ChspkeWtrshd Mat&Sup	1,615	0	(1,615)
6000 - CES CI Mat & Supp	7,710	8,150	440
6000 - CES FMT CI Mat & Sup	250	0	(250)
6000 - CES G CI Mat & Supp	250	250	0
6000 - CES SpEd CI Mat & Sup	200	200	0
6000 - DW AltEd CI Mat & Sup	750	500	(250)
6000 - DW CI Mat & Sup	500	500	0
6000 - DW PreK CI Mat & Sup	500	1,000	500
6000 - DW SpEd CI Mat & Sup	250	250	0
6000 - DW Summer Mat & Sup	3,000	3,000	0
6000 - JWMS ChspkeWtrshd Mat&Sup	1,615	0	(1,615)
6000 - JWMS CI Mat & Sup	7,410	7,650	240
6000 - JWMS FMT CI Mat & Sup	250	0	(250)
6000 - JWMS G CI Mat & Sup	100	100	0
6000 - JWMS SpEd CI Mat & Sup	750	750	0

**Clarke County Public Schools
School Operating Fund
FY24 Proposed Expense Budget
February 27, 2023**

Grant / Function / Object Code Descriptions	FY23 Revised Budget	FY24 Proposed Budget	Variance
6000 - JWMS Voc Eq CI Mat & Sup	0	1,500	1,500
6013 - BES CI Testing Supp	500	1,000	500
6013 - CCHS CI Testing Supplies	3,000	3,000	0
6013 - CES CI Testing Supp	800	1,000	200
6013 - DW AltEd CI Testing Supp	250	0	(250)
6013 - JWMS CI Testing Supplies	500	750	250
6030 - BES CI Inst Mat	10,892	11,284	392
6030 - BES G CI Inst Mat	900	500	(400)
6030 - CCHS CI Inst Mat	25,505	27,062	1,557
6030 - CCHS Voc Eq CI Inst Mat	2,500	0	(2,500)
6030 - CES CI Inst Mat	15,288	16,520	1,232
6030 - CES G CI Inst Mat	875	500	(375)
6030 - CES SpEd CI Inst Mat	200	200	0
6030 - DW AltEd CI Inst Mat	250	750	500
6030 - DW CI Inst Mat	1,000	1,000	0
6030 - DW PreK CI Inst Mat	1,000	1,000	0
6030 - DW Summer Inst Mat	1,000	1,000	0
6030 - JWMS ALGBR CI Inst Mat	6,000	3,000	(3,000)
6030 - JWMS CI Inst Mat	16,430	17,195	765
6030 - JWMS G CI Inst Mat	1,500	1,500	0
6030 - JWMS SpEd CI Inst Mat	300	300	0
6030 - JWMS Voc Eq CI Inst Mat	2,000	2,000	0
6031 - CCHS CI Graduation Supp	5,500	7,500	2,000
6040 - CCHS SpEd CI Tech SW/OL	5,989	6,000	11
7000 - BES G CI Pyt to Jt Ops	650	650	0
7000 - CES G CI Pyt to Joint Ops	650	650	0
7000 - DW CI Pyt to Joint Ops	3,600	3,600	0
7000 - DW G CI Pyt to Joint Ops	42,000	43,165	1,165
7000 - JWMS G CI Pyt to Joint Ops	0	435	435
Function 61100-Classroom Instruction Total	14,502,779	15,317,570	814,792
Function 61210-Guidance Services			
1120 - BES Guidance Inst Sal	54,850	58,605	3,755
1120 - CCHS Guidance Inst Sal	192,998	206,642	13,644
1120 - CES Guidance Inst Sal	130,994	140,261	9,267
1120 - JWMS Guidance Inst Sal	117,019	125,040	8,021
1150 - CCHS Guidance Clerk Sal	41,038	43,090	2,052
1150 - JWMS Guidance Clerk Sal	36,825	36,225	(600)
1620 - CCHS Guidance Supp Sal	3,000	3,000	0
1620 - JWMS Guidance Supp Sal	613	613	0
1660 - BES Guidance Emp Bonus	1,000	0	(1,000)
1660 - CCHS Guidance Emp Bonus	4,000	0	(4,000)
1660 - Guidance Emp Bonus	2,000	0	(2,000)
1660 - JWMS Guidance Emp Bonus	3,000	0	(3,000)
2100 - BES Guidance FICA	4,273	4,483	210
2100 - CCHS Guidance FICA	18,197	19,093	896
2100 - CES Guidance FICA	10,066	10,623	557
2100 - JWMS Guidance FICA	11,210	11,938	728
2210 - CCHS Guidance VRS 1&2	18,886	19,995	1,109
2210 - CES Guidance VRS 1&2	13,021	13,856	835
2210 - JWMS Guidance VRS 1&2	10,333	11,042	709
2220 - BES Guidance VRS Hybrid	9,116	9,740	624
2220 - CCHS Guidance VRS Hybrid	20,011	21,509	1,498
2220 - CES Guidance VRS Hybrid	8,750	9,455	705
2220 - JWMS Guidance VRS Hybrid	15,236	15,760	524
2300 - CCHS Guidance Health Ins	24,523	28,524	4,001
2300 - CES Guidance Health Ins	16,859	18,921	2,062
2300 - JWMS Guidance Health Ins	18,227	18,954	728
2400 - BES Guidance Life Ins	735	785	50
2400 - CCHS Guidance Life Ins	3,136	3,347	211

**Clarke County Public Schools
School Operating Fund
FY24 Proposed Expense Budget
February 27, 2023**

Grant / Function / Object Code Descriptions	FY23 Revised Budget	FY24 Proposed Budget	Variance
2400 - CES Guidance Life Ins	1,755	1,879	124
2400 - JWMS Guidance Life Ins	2,062	2,160	98
2510 - BES Guidance Dis Ins Hybrid	131	139	8
2510 - CCHS Guidance Dis Ins Hybrid	287	308	21
2510 - CES Guidance Dis Ins Hybrid	125	135	10
2510 - JWMS Guidance Dis Ins Hybrid	218	225	7
2700 - BES Guidance Worker's Comp	105	94	(11)
2700 - CCHS Guidance Worker's Comp	451	400	(51)
2700 - CES Guidance Worker's Comp	250	224	(26)
2700 - JWMS Guidance Worker's Comp	294	259	(35)
2750 - BES Guidance RHCC	664	709	45
2750 - CCHS Guidance RHCC	2,832	3,021	189
2750 - CES Guidance RHCC	1,585	1,697	112
2750 - JWMS Guidance RHCC	1,862	1,951	89
3000 - CCHS Guidance Pur Svcs	30,000	33,000	3,000
3000 - CES Guidance Pur Svcs	1,000	1,000	0
3001 - DW Guidance Pur Svcs Clean	3,000	3,000	0
5810 - CCHS Guidance Dues & Memb	750	600	(150)
6000 - BES Guidance Mat & Sup	792	834	42
6000 - CCHS Guidance Mat & Sup	1,989	2,142	153
6000 - CES Guidance Mat & Sup	1,263	1,395	132
6000 - JWMS Advisory Prgrm-Mat&Suppli	0	3,000	3,000
6000 - JWMS Guidance Mat & Sup	1,173	1,245	72
6030 - BES Guidance Inst Mat	528	556	28
6030 - CCHS Guidance Inst Mat	1,326	1,428	102
6030 - CES Guidance Inst Mat	842	930	88
6030 - JWMS Guidance Inst Mat	782	830	48
Function 61210-Guidance Services Total	845,980	894,662	48,682
Function 61220-School Social Worker Services			
1134 - DW Social Wrk UNurse Sal	61,763	65,002	3,239
1660 - DW Social Wrk Emp Bonus	1,000	0	(1,000)
2100 - DW Social Wrk FICA	4,575	4,873	298
2220 - DW Social Wrk VRS Hybrid	10,265	10,803	538
2300 - DW Social Wrk Health Ins	7,664	9,460	1,796
2400 - DW Social Wrk Life Ins	828	871	43
2510 - DW Social Wrk Dis Ins Hybrid	147	155	8
2700 - DW Social Wrk Worker's Comp	117	104	(13)
2750 - DW Social Wrk RHCC	747	787	40
3000 - DW Sch Soc Wrkr Pur Svcs	100	100	0
5500 - DW Sch Soc Wrkr Travel	250	250	0
6000 - DW Sch Soc Wrkr Mat & Sup	250	250	0
6000 - Mat & Supp - HOPE Grant	433	0	(433)
Function 61220-School Social Worker Services Total	88,139	92,655	4,517
Function 61230-Homebound Instruction			
1120 - DW Homebound Inst Sal	12,500	12,500	0
2100 - DW Homebound FICA	956	956	(0)
2700 - CCHS Homebound Worker's Comp	32	17	(15)
2700 - DW Homebound Worker's Comp	11	4	(7)
5500 - DW Homebound Travel	650	650	0
5500 - DW SpEd Homebound Travel	250	250	0
Function 61230-Homebound Instruction Total	14,399	14,377	(22)
Function 61310-Improvement of Instruction			
1110 - DW II Admin Sal	129,214	147,000	17,786
1110 - DW SpEd II Admin Sal	117,233	123,094	5,862
1120 - DW SpEd II Inst Sal	65,258	69,808	4,551
1150 - DW SpEd II Clerk Sal	52,553	55,181	2,629
1620 - DW II Mentor Supp Sal	30,000	30,000	0
1660 - DW II Emp Bonus	1,000	0	(1,000)
1660 - DW SpEd II Emp Bonus	3,000	0	(3,000)

**Clarke County Public Schools
School Operating Fund
FY24 Proposed Expense Budget
February 27, 2023**

Grant / Function / Object Code Descriptions	FY23 Revised Budget	FY24 Proposed Budget	Variance
2100 - DW II FICA	12,256	13,541	1,285
2100 - DW SpEd II FICA	17,283	18,052	769
2210 - DW II VRS 1&2	21,475	24,431	2,956
2210 - DW SpEd II VRS 1&2	28,218	29,629	1,411
2220 - DW SpEd II VRS Hybrid	10,846	11,602	756
2300 - DW SpEd II Health Ins	33,809	39,497	5,688
2400 - DW II Life Ins	1,731	1,970	239
2400 - DW SpEd II Life Ins	3,150	3,323	173
2510 - DW SpEd II Dis Ins Hybrid	155	166	11
2700 - DW II Worker's Comp	376	291	(85)
2700 - DW SpEd II Worker's Comp	444	401	(43)
2750 - DW II RHCC	1,563	1,779	216
2750 - DW SpEd II RHCC	2,844	3,002	158
3000 - BES II Pur Svcs	500	0	(500)
3000 - CCHS II Pur Svcs	1,500	1,500	0
3000 - CCHS Voc Eq CI Pur Svcs	750	750	0
3000 - CES II Pur Svcs	500	500	0
3000 - DW FMT II Pur Svcs	1,000	1,000	0
3000 - DW G II Pur Svcs	500	500	0
3000 - DW II Pur Svcs	11,000	12,500	1,500
3000 - DW SpEd II Pur Svcs	2,700	3,000	300
3000 - JWMS II Pur Svcs	0	400	400
3007 - DW II Pur Svc CPR Trainin	750	750	0
3007 - DW II Pur Svcs CPR Trainin	500	500	0
3008 - DW II Tuition Asst	8,000	6,000	(2,000)
3600 - DW II Advertising	200	500	300
4000 - DW FMT II Internal Svcs	0	600	600
4000 - DW II Internal Svcs	4,000	4,250	250
5210 - DW II Postal Svcs	150	150	0
5500 - DW Alt Ed II Travel	0	100	100
5500 - DW II Travel	8,000	7,000	(1,000)
5500 - DW SpEd II Travel	300	300	0
5510 - DW II Local Mileage	500	500	0
5810 - DW II Dues & Memb	3,000	2,000	(1,000)
5000 - BES II Mat & Supp	500	0	(500)
5000 - CES II Mat & Supp	2,000	0	(2,000)
5000 - DW FMT II Mat & Sup	0	1,000	1,000
5000 - DW FMT II Mat & Supp	600	600	0
5000 - DW G II Mat & Sup	250	2,100	1,850
5000 - DW II Mat & Sup	6,031	5,200	(831)
5000 - DW SpEd II Mat & Sup	2,050	750	(1,300)
Function 61310-Improvement of Instruction Total	587,690	625,217	37,527
Function 61320-Media Services			
1122 - BES Media Lib Sal	56,196	60,046	3,850
1122 - CCHS Media Lib Sal	62,451	61,515	(936)
1122 - CES Media Lib Sal	58,606	62,708	4,102
1140 - JWMS Media Tech Sal	57,569	70,780	13,211
1660 - BES Media Emp Bonus	1,000	0	(1,000)
1660 - CCHS Media Emp Bonus	1,000	0	(1,000)
1660 - CES Media Emp Bonus	1,000	0	(1,000)
1660 - JWMS Media Emp Bonus	1,000	0	(1,000)
2100 - BES Media FICA	4,375	4,594	219
2100 - CCHS Media FICA	4,777	4,706	(71)
2100 - CES Media FICA	4,560	4,797	237
2100 - JWMS Media FICA	4,481	5,213	732
2210 - CCHS Media VRS 1&2	10,379	10,224	(155)
2210 - CES Media VRS 1&2	9,740	10,422	682
2210 - JWMS Media VRS 1&2	9,568	11,764	2,196
2220 - BES Media VRS Hybrid	9,340	9,979	639

**Clarke County Public Schools
School Operating Fund
FY24 Proposed Expense Budget
February 27, 2023**

Grant / Function / Object Code Descriptions	FY23 Revised Budget	FY24 Proposed Budget	Variance
2300 - CCHS Media Health Ins	8,429	0	(8,429)
2300 - JWMS Media Health Ins	0	8,555	8,555
2400 - BES Media Life Ins	753	805	52
2400 - CCHS Media Life Ins	837	824	(13)
2400 - CES Media Life Ins	785	840	55
2400 - JWMS Media Life Ins	771	948	177
2510 - BES Media Dis Ins Hybrid	134	143	9
2700 - BES Media Worker's Comp	107	96	(11)
2700 - CCHS Media Worker's Comp	120	98	(22)
2700 - CES Media Worker's Comp	111	100	(11)
2700 - JWMS Media Worker's Comp	110	113	3
2750 - BES Media RHCC	680	727	47
2750 - CCHS Media RHCC	756	744	(12)
2750 - CES Media RHCC	709	759	50
2750 - JWMS Media RHCC	697	856	159
5810 - CCHS Media Dues & Memb	5,500	2,200	(3,300)
5810 - CES Media Dues & Memb	500	0	(500)
5810 - JWMS Media Dues & Memb	50	50	0
5000 - BES Media Mat & Sup	1,848	1,946	98
5000 - CCHS Media Mat & Sup	8,648	8,568	(80)
5000 - CES Media Mat & Sup	2,877	3,255	378
5000 - JWMS Media Mat & Sup	2,730	2,490	(240)
5030 - BES Media Inst Mat	5,568	5,736	168
5030 - CCHS Media Inst Mat	6,386	9,540	3,154
5030 - CES Media Inst Mat	7,987	7,980	(7)
5030 - JWMS Media Inst Mat	7,080	6,550	(530)
5040 - JWMS Media Tech SW/OL	1,500	1,200	(300)
Function 61320-Media Services Total	361,715	381,871	20,156
Function 61410-Office of the Principal			
1126 - BES Principal Prin Sal	112,200	117,810	5,610
1126 - CCHS Principal Prin Sal	121,502	147,000	25,498
1126 - CES Principal Prin Sal	117,062	122,915	5,853
1126 - JWMS Principal Prin Sal	142,219	141,750	(469)
1127 - CCHS Principal APrin Sal	198,634	207,189	8,555
1127 - CES Principal APrin Sal	86,717	45,182	(41,535)
1127 - JWMS Principal APrin Sal	121,345	91,072	(30,273)
1150 - BES Principal Clerk Sal	73,625	77,307	3,682
1150 - CCHS Principal Clerk Sal	101,791	104,406	2,615
1150 - CES Principal Clerk Sal	91,773	96,362	4,589
1150 - JWMS Principal Clerk Sal	55,799	59,888	4,089
1620 - BES Principal Supp Sal	5,000	5,000	0
1660 - BES Principal Emp Bonus	3,000	0	(3,000)
1660 - CCHS Principal Emp Bonus	6,000	0	(6,000)
1660 - CES Principal Emp Bonus	4,000	0	(4,000)
1660 - JWMS Principal Emp Bonus	3,000	0	(3,000)
2100 - BES Principal FICA	14,548	15,006	458
2100 - CCHS Principal FICA	31,898	34,208	2,310
2100 - CES Principal FICA	22,444	19,874	(2,570)
2100 - JWMS Principal FICA	23,399	21,573	(1,826)
2210 - BES Principal VRS 1&2	26,369	27,687	1,319
2210 - CCHS Principal VRS 1&2	60,027	66,027	6,000
2210 - CES Principal VRS 1&2	49,121	43,953	(5,168)
2210 - JWMS Principal VRS 1&2	40,774	23,559	(17,215)
2220 - BES Principal VRS Hybrid	4,516	4,742	226
2220 - CCHS Principal VRS Hybrid	10,097	10,190	93
2220 - JWMS Principal VRS Hybrid	12,304	25,090	12,786
2300 - BES Principal Health Ins	16,094	18,578	2,484
2300 - CCHS Principal Health Ins	38,349	45,386	7,037
2300 - CES Principal Health Ins	16,094	14,394	(1,700)

**Clarke County Public Schools
School Operating Fund
FY24 Proposed Expense Budget
February 27, 2023**

Grant / Function / Object Code Descriptions	FY23 Revised Budget	FY24 Proposed Budget	Variance
2300 - JWMS Principal Health Ins	27,652	20,061	(7,592)
2400 - BES Principal Life Ins	2,490	2,615	125
2400 - CCHS Principal Life Ins	5,654	6,145	491
2400 - CES Principal Life Ins	3,960	3,543	(417)
2400 - JWMS Principal Life Ins	4,279	3,921	(358)
2510 - BES Principal Dis Ins Hybrid	65	68	3
2510 - CCHS Principal Dis Ins Hybrid	145	146	1
2510 - JWMS Principal Dis Ins Hybrid	176	360	184
2700 - BES Principal Worker's Comp	351	318	(33)
2700 - CCHS Principal Worker's Comp	797	747	(50)
2700 - CES Principal Worker's Comp	558	431	(127)
2700 - JWMS Principal Worker's Comp	569	477	(92)
2750 - BES Principal RHCC	2,248	2,361	113
2750 - CCHS Principal RHCC	5,105	5,549	444
2750 - CES Principal RHCC	3,576	3,200	(376)
2750 - JWMS Principal RHCC	3,864	3,541	(323)
3000 - Administrative-Purchased Servi	0	200	200
5210 - BES Principal Postal Svcs	700	500	(200)
5210 - CCHS Principal Postal Svcs	2,500	1,750	(750)
5210 - CES Principal Postal Svcs	600	600	0
5210 - JWMS Principal Postal Svcs	600	600	0
5400 - BES Principal Leases & Rentals	2,500	2,800	300
5400 - CCHS Principal Leases & Rental	13,000	16,250	3,250
5400 - CES Principal Leases & Rentals	7,000	5,500	(1,500)
5500 - Administration-SportsTravel	0	1,200	1,200
5500 - BES Principal Travel	200	200	0
5500 - CCHS Principal Travel	500	0	(500)
5810 - CCHS Principal Dues & Memb	1,100	1,100	0
5810 - CES Principal Dues & Memb	700	500	(200)
5810 - JWMS Principal Dues & Memb	1,750	1,000	(750)
6000 - BES Principal Mat & Sup	2,904	3,058	154
6000 - CCHS Principal Mat & Sup	7,293	7,854	561
6000 - CES Principal Mat & Sup	4,131	5,115	984
6000 - JWMS Principal Mat & Sup	4,301	4,565	264
Function 61410-Office of the Principal Total	1,720,969	1,692,423	(28,546)
Function 62110-Board Services			
1111 - DW Board Board Sal	12,300	12,300	0
2100 - DW Board FICA	941	942	1
2700 - DW Board Worker's Comp	26	0	(26)
3000 - DW Board Pur Svcs	3,000	4,200	1,200
3150 - DW Board Legal Svcs	10,000	10,000	0
3600 - DW Board Advertising	400	400	0
5500 - DW Board Travel	1,500	2,000	500
5810 - DW Board Dues & Memb	7,500	7,500	0
6000 - DW Board Mat & Sup	750	500	(250)
Function 62110-Board Services Total	36,417	37,842	1,425
Function 62120-Executive Administration Svcs			
1110 - DW Exec Adm Admin Sal	46,579	48,908	2,329
1112 - DW Exec Adm Sup Sal	194,675	204,409	9,734
1150 - DW Exec Adm Clerk Sal	85,814	90,105	4,291
1660 - DW Exec Adm Emp Bonus	2,000	0	(2,000)
2100 - DW Exec Adm FICA	22,153	23,465	1,312
2210 - DW Exec Adm VRS 1&2	54,359	57,076	2,717
2300 - DW Exec Adm Health Ins	28,550	33,789	5,240
2400 - DW Exec Adm Life Ins	4,383	4,601	218
2700 - DW Exec Adm Worker's Comp	621	560	(61)
2750 - DW Exec Adm RHCC	3,958	4,154	196
2840 - DW Exec Adm TaxShelter Annuity	10,000	10,000	0
2850 - DW Exec Adm Auto/Phone Allow	1,200	1,200	0

**Clarke County Public Schools
School Operating Fund
FY24 Proposed Expense Budget
February 27, 2023**

Grant / Function / Object Code Descriptions	FY23 Revised Budget	FY24 Proposed Budget	Variance
3000 - DW Exec Adm Pur Svcs	5,000	5,500	500
3150 - DW Exec Adm Legal Svcs	20,000	30,000	10,000
3320 - DW Exec Adm Maint Contracts	250	250	0
3600 - DW Exec Adm Advertising	200	200	0
4000 - DW Exec Adm Internal Svcs	250	250	0
5210 - DW Exec Adm Postal Svcs	3,000	3,000	0
5230 - DW Exec Adm Telephone	500	0	(500)
5400 - DW Exec Adm Leases & Rentals	6,750	4,000	(2,750)
5500 - DW Exec Adm Travel	1,200	1,200	0
5810 - DW Exec Adm Dues & Memb	3,000	3,000	0
6000 - DW Exec Adm Mat & Sup	3,000	3,000	0
Function 62120-Executive Administration Svcs Total	497,442	528,667	31,225
Function 62140-Personnel Services			
1113 - DW Personnel Admin Sal	155,717	163,503	7,786
1150 - DW Personnel Clerk Sal	49,851	39,900	(9,951)
1660 - DW Personnel Emp Bonus	2,000	0	(2,000)
2100 - DW Personnel FICA	14,649	14,650	1
2210 - DW Personnel VRS 1&2	34,165	27,174	(6,991)
2220 - DW Personnel VRS Hybrid	0	6,632	6,632
2300 - DW Personnel Health Ins	24,615	21,467	(3,147)
2400 - DW Personnel Life Ins	2,755	2,726	(29)
2510 - DW Personnel Dis Ins Hybrid	0	95	95
2700 - DW Personnel Worker's Comp	388	332	(56)
2750 - DW Personnel RHCC	2,487	2,461	(26)
3000 - DW Personnel Pur Svcs	1,000	1,250	250
3600 - DW Personnel Advertising	500	500	0
3840 - DW Personnel Criminal Checks	4,000	4,000	0
5500 - DW Personnel Travel	1,500	1,200	(300)
5810 - DW Personnel Dues & Memb	500	500	0
5820 - DW Personnel License Fees	2,000	2,000	0
6000 - DW Personnel Mat & Sup	1,500	1,500	0
Function 62140-Personnel Services Total	297,627	289,890	(7,738)
Function 62220-Health Services			
1131 - DW Health LNurse Sal	255,641	218,394	(37,247)
1131 - Licensed Sch Nurse Sal HLTWF	40,576	43,242	2,666
1300 - PT Salaries - HLTWF	22,382	0	(22,382)
1660 - DW Health Emp Bonus	4,000	0	(4,000)
1660 - Employee Bonuses -HlthWrkGmt	12,500	0	(12,500)
2100 - DW Health FICA	18,832	16,156	(2,676)
2100 - FICA - HLTWF	4,203	2,682	(1,521)
2210 - DW Health VRS 1&2	0	8,193	8,193
2220 - DW Health VRS Hybrid	42,488	28,105	(14,383)
2220 - VRS Hybrid - HLTWF	8,092	7,186	(906)
2300 - DW Health Health Ins	24,615	32,768	8,154
2300 - Health Ins - HLTWF	11,189	12,746	1,557
2400 - DW Health Life Ins	3,426	2,927	(499)
2400 - Group Life Insurance-HLTWF	653	579	(74)
2510 - Dis Ins Hybrid - HLTWF	97	103	6
2510 - DW Health Dis Ins Hybrid	608	403	(205)
2700 - DW Worker's Comp	483	360	(123)
2700 - Worker's Compensation-HLTWF	0	70	70
2750 - DW Health RHCC	3,093	2,643	(450)
2750 - RHCC-HLTWF	589	523	(66)
3000 - DW Health Pur Svcs	2,000	2,000	0
3000 - Pur Svcs - Hlth Wrkfc Grant	1,780	0	(1,780)
5500 - DW Health Travel	750	750	0
6000 - DW Albuterol & Valved Holding C	300	300	0
6000 - DW Health Mat & Sup	6,500	6,000	(500)
Function 62220-Health Services Total	464,795	386,131	(78,664)

**Clarke County Public Schools
School Operating Fund
FY24 Proposed Expense Budget
February 27, 2023**

Grant / Function / Object Code Descriptions	FY23 Revised Budget	FY24 Proposed Budget	Variance
Function 62230-Psychological Services			
1310 - DW PT Admin Salaries	93,942	95,400	1,458
1660 - DW Psych Employee Bonuses	1,500	0	(1,500)
2100 - DW Psych FICA	7,301	7,298	(3)
2210 - DW PSYCH VRS 1&2	9,354	10,054	700
2400 - Group Life Insurance Benefits	754	811	57
2700 - DW Psych WC	179	151	(28)
2750 - RHCC	681	732	51
3000 - DW Psych Pur Svcs	3,175	3,000	(175)
5500 - DW Psych Travel	500	600	100
6000 - DW Psych Mat & Sup	5,500	5,500	0
Function 62230-Psychological Services Total	122,887	123,546	659
Function 62240-Speech/Audiology Services			
3000 - DW Speech Pur Svcs	10,000	70,000	60,000
5500 - DW Speech Travel	500	300	(200)
5810 - DW Speech Dues & Memb	300	300	0
6000 - DW Speech Mat & Sup	3,500	3,500	0
Function 62240-Speech/Audiology Services Total	14,300	74,100	59,800
Function 63100-Mgt & Direction - Transpor			
1110 - DW Mgmt Trans Admin Sal	69,869	73,363	3,494
1150 - DW Mgmt Trans Clerk Sal	65,157	68,416	3,259
1660 - DW Mgmt Trans Emp Bonus	3,000	0	(3,000)
2100 - DW Mgmt Trans FICA	9,587	9,874	287
2210 - DW Mgmt Trans VRS 1&2	13,063	13,717	654
2220 - DW Mgmt Trans VRS Hybrid	4,890	5,134	244
2300 - DW Mgmt Trans Health Ins	20,215	23,123	2,908
2400 - DW Mgmt Trans Life Ins	1,809	1,900	91
2510 - DW Mgmt Trans Dis Ins Hybrid	70	74	4
2700 - DW Mgmt Trans Worker's Comp	255	231	(24)
2750 - DW Mgmt Trans RHCC	1,566	1,645	79
3000 - DW Mgmt Trans Pur Svcs	1,000	1,000	0
3320 - DW Mgmt Trans Maint Contracts	250	275	25
5500 - DW Mgmt Trans Travel	1,500	1,000	(500)
6000 - DW Mgmt Trans Mat & Sup	2,000	2,500	500
Function 63100-Mgt & Direction - Transpor Total	194,232	202,252	8,021
Function 63200-Vehicle Operation Services			
1170 - DW Veh Ops Driver Sal	421,832	428,513	6,681
1372 - DW Veh Ops Driver PT	112,000	112,000	0
1660 - DW Veh Ops Emp Bonus	12,000	0	(12,000)
2100 - DW Veh Ops FICA	36,591	36,797	206
2210 - DW Veh Ops VRS 1&2	11,818	12,395	577
2220 - DW Veh Ops VRS Hybrid	516	1,598	1,082
2300 - DW Veh Ops Health Ins	116,414	126,020	9,607
2400 - DW Veh Ops Life Ins	4,071	4,619	548
2510 - DW Veh Ops Dis Ins Hybrid	67	208	141
2700 - DW Veh Ops Workers Comp	14,879	10,227	(4,652)
2750 - DW Veh Ops RHCC	3,099	3,512	413
3000 - DW Veh Ops Pur Svcs	4,000	4,500	500
3110 - DW Veh Ops Health Svcs	4,500	4,500	0
5300 - DW Veh Ops Insurance	25,500	25,000	(500)
5500 - DW Veh Ops Travel	500	500	0
5800 - DW Veh Ops Misc Exp	500	500	0
6000 - DW Veh Ops Mat & Sup	2,000	2,000	0
6008 - DW Veh Ops Vehicle Fuel	114,577	150,000	35,423
Function 63200-Vehicle Operation Services Total	884,864	922,890	38,026
Function 63300-Monitoring Services			
1190 - DW Monitor Service Salaries	12,000	12,000	0
1660 - DW Monitor Emp Bonus	500	0	(500)
2100 - DW Monitor FICA	807	769	(38)

Clarke County Public Schools
School Operating Fund
FY24 Proposed Expense Budget
February 27, 2023

Grant / Function / Object Code Descriptions	FY23 Revised Budget	FY24 Proposed Budget	Variance
2220 - DW Monitor VRS Hybrid	487	487	(0)
2300 - DW Monitor Health Ins	7,186	8,065	880
2400 - DW Monitor Life Ins	161	161	0
2510 - DW Monitor Dis Ins Hybrid	63	63	(0)
2750 - DW Monitor RHCC	122	122	(0)
Function 63300-Monitoring Services Total	21,327	21,667	340
Function 63400-Vehicle Maintenance Services			
1140 - DW Veh Maint Tech Sal	63,245	66,407	3,163
1660 - DW Veh Maint Emp Bonus	1,000	0	(1,000)
2100 - DW Veh Maint FICA	4,870	5,080	210
2210 - DW Veh Maint VRS 1&2	2,568	2,696	128
2300 - DW Veh Maint Health Ins	586	0	(586)
2400 - DW Veh Maint Life Ins	847	890	43
2700 - DW Veh Maint Worker's Comp	1,156	955	(201)
2750 - DW Veh Maint RHCC	645	677	32
3000 - DW Veh Maint Pur Svcs	40,000	40,000	0
6000 - DW Veh Maint Mat & Sup	40,000	40,000	0
Function 63400-Vehicle Maintenance Services Total	154,917	156,705	1,788
Function 64100-Mgt & Direction - Facilities			
1110 - DW FacilityMD Admin Sal	46,050	46,050	0
1150 - DW FacilityMD Clerk Sal	30,631	30,631	(0)
2100 - DW FacilityMD FICA	5,585	5,510	(75)
2210 - DW FacilityMD VRS 1&2	3,526	3,526	0
2220 - DW FacilityMD VRS Hybrid	5,300	5,301	1
2300 - DW FacilityMD Health Ins	4,344	7,428	3,084
2400 - DW FacilityMD Life Ins	1,028	1,027	(1)
2510 - DW FacilityMgt Dis Ins Hybrid	243	243	(0)
2700 - DW FacilityMgt Worker's Comp	1,454	1,158	(296)
5500 - DW FacilityMD Travel	100	0	(100)
Function 64100-Mgt & Direction - Facilities Total	98,261	100,874	2,613
Function 64200-Building Services			
1140 - DW Buildings Tech Sal	182,397	182,397	(0)
1390 - DW Buildings PT Svc Sal	35,000	35,000	0
2100 - DW Buildings FICA	15,928	15,926	(2)
2210 - DW Buildings VRS 1&2	9,651	9,651	0
2220 - DW Buildings VRS Hybrid	11,343	11,342	(1)
2300 - DW Buildings Health Ins	27,651	37,481	9,829
2400 - DW Buildings Life Ins	2,444	2,444	(0)
2510 - DW Buildings Dis Ins Hybrid	520	521	1
2700 - DW Buildings Workers Comp	2,830	3,284	454
3000 - DW 129Rams Building Pur Svcs	1,000	1,250	250
3000 - DW Buildings Pur Svcs	181,750	183,500	1,750
3320 - DW 129Rams Building Maint Cont	750	1,250	500
3320 - DW Buildings Maint Contracts	99,250	108,350	9,100
3340 - DW 129Rams Building Cus Cont	5,000	7,500	2,500
3340 - DW Buildings Custodial Contr	591,650	674,185	82,535
5110 - DW 129Rams Building Electric	3,000	3,000	0
5110 - DW Buildings Electric	566,000	559,500	(6,500)
5120 - DW 129Rams Building Heating	3,000	4,000	1,000
5120 - DW Buildings Heating	128,000	143,000	15,000
5130 - DW 129Rams Building W & S	750	700	(50)
5130 - DW Buildings Water & Sewer	72,250	76,300	4,050
5230 - DW Buildings Telephone	6,450	6,250	(200)
5300 - DW Buildings Insurance	50,000	52,000	2,000
6000 - DW 129Rams Building Mat & Sup	750	1,000	250
6000 - DW Buildings Mat & Sup	57,500	60,500	3,000
6008 - DW Buildings Vehicle Fuel	2,000	2,000	0
Function 64200-Building Services Total	2,056,865	2,182,330	125,465
Function 64300-Ground Services			

**Clarke County Public Schools
School Operating Fund
FY24 Proposed Expense Budget
February 27, 2023**

Grant / Function / Object Code Descriptions	FY23 Revised Budget	FY24 Proposed Budget	Variance
3000 - DW Grounds Pur Svcs	82,000	82,000	0
6000 - DW Grounds Mat & Sup	500	500	0
Function 64300-Ground Services Total	82,500	82,500	0
Function 64600-Security Services			
1142 - DW Security Secur Sal	88,361	92,779	4,418
1342 - DW Security PT Security Sal	5,500	49,500	44,000
1660 - DW Security Employee Bonuses	4,500	0	(4,500)
2100 - DW Security FICA	6,958	10,310	3,352
2210 - DW Security VRS 1&2	8,096	8,501	405
2220 - DW Security VRS Hybrid	6,589	6,918	329
2300 - DW Security Health Ins	13,597	15,261	1,663
2400 - DW Security Life Ins	1,184	1,243	59
2510 - DW Security Dis Ins Hybrid	94	99	5
2700 - DW Security Worker's Comp	3,427	2,625	(802)
2750 - DW Security RHCC	1,069	1,123	54
3000 - DW Security Pur Svcs	3,000	3,000	0
5500 - DW Security Travel	1,000	1,000	0
6000 - DW Security Mat & Sup	1,250	1,400	150
Function 64600-Security Services Total	144,626	193,759	49,132
Function 65100-School Food Services			
9300 - Tsfr to Sch Food Service Fd	15,000	0	(15,000)
Function 65100-School Food Services Total	15,000	0	(15,000)
Function 67300-Contingencies			
1100 - DW Contingency Salaries	0	88,163	88,163
5300 - DW Contingency Insurance	20,000	15,000	(5,000)
Function 67300-Contingencies Total	20,000	103,163	83,163
Function 68100-Technology Classroom Inst			
1120 - DW TCI Inst Sal	164,857	174,421	9,564
1120 - JWMS TCI Inst Sal	53,319	57,052	3,733
1151 - CES TCI IA Sal	18,195	20,983	2,788
1620 - DW TCI Supp Sal	2,000	2,000	0
1660 - CES TCI Emp Bonus	1,000	0	(1,000)
1660 - DW TCI Employee Bonuses	2,000	0	(2,000)
1660 - JWMS TCI Employee Bonuses	1,000	0	(1,000)
2100 - CES TCI FICA	1,468	1,605	137
2100 - DW TCI FICA	12,082	13,409	1,327
2100 - JWMS TCI FICA	4,102	4,311	209
2210 - DW TCI VRS 1&2	27,399	28,988	1,589
2220 - CES TCI VRS Hybrid	3,024	3,488	464
2220 - JWMS TCI VRS Hybrid	8,862	9,482	620
2300 - DW TCI Health Ins	28,625	33,255	4,630
2300 - JWMS TCI Health Ins	8,429	9,460	1,031
2400 - CES TCI Life Ins	244	281	37
2400 - DW TCI Life Ins	2,209	2,431	222
2400 - JWMS TCI Life Ins	714	765	51
2510 - CES TCI Dis Ins Hybrid	43	50	7
2510 - JWMS TCI Dis Ins Hybrid	127	136	9
2700 - DW TCI Worker's Comp	451	407	(44)
2750 - CES TCI RHCC	220	254	34
2750 - DW TCI RHCC	1,995	2,196	201
2750 - JWMS TCI RHCC	645	690	45
3000 - DW TCI Pur Svcs	1,000	1,000	0
5240 - DW TCI Telcom Online Tech	1,500	1,500	0
6000 - BES TCI Mat & Sup	3,432	3,614	182
6000 - CCHS TCI Mat & Sup	6,000	7,140	1,140
6000 - CES TCI Mat & Sup	773	6,045	5,272
6000 - DW TCI Mat & Sup	5,300	5,000	(300)
6000 - JWMS TCI Mat & Sup	6,256	6,640	384
6040 - BES TCI Tech SW/OL	2,245	310	(1,935)

**Clarke County Public Schools
School Operating Fund
FY24 Proposed Expense Budget
February 27, 2023**

Grant / Function / Object Code Descriptions	FY23 Revised Budget	FY24 Proposed Budget	Variance
6040 - CCHS TCI Tech SW/OL	12,250	32,629	20,379
6040 - CES TCI Tech SW/OL	6,003	6,589	586
6040 - DW AltEd TCI Tech SW/OL	0	100	100
6040 - DW SpEd TCI Tech SW/OL	2,350	2,350	0
6040 - DW TCI Tech SW/OL	85,000	83,015	(1,985)
6040 - JWMS TCI Tech SW/OL	8,000	11,830	3,830
6050 - BES TCI Noncap Tech Hw	1,000	500	(500)
6050 - DW TCI Noncap Tech Hardware	8,000	8,000	0
Function 68100-Technology Classroom Inst Total	492,120	541,926	49,806
Function 68200-Technology Inst Support			
1140 - DW TIS Tech Sal	341,572	358,652	17,080
1660 - DW TIS Emp Bonus	6,000	0	(6,000)
2100 - DW TIS FICA	26,221	26,990	769
2210 - DW TIS VRS 1&2	26,509	27,834	1,325
2220 - DW TIS VRS Hybrid	30,260	31,773	1,513
2300 - DW TIS Health Ins	33,717	38,998	5,281
2400 - DW TIS Life Ins	4,577	4,807	230
2510 - DW TIS Dis Ins Hybrid	433	455	22
2700 - DW TIS Worker's Comp	6,239	5,159	(1,080)
2750 - DW TIS RHCC	4,133	4,339	206
3000 - DW TIS Pur Svcs	500	500	0
3000 - DW TIS Tech Pur Svcs	5,000	0	(5,000)
5500 - DW TIS Travel	500	500	0
6000 - CES TIS Mat & Sup	1,500	1,200	(300)
6000 - DW TIS Mat & Sup	100	250	150
6040 - CCHS TIS Tech SW/OL	3,000	3,200	200
6040 - CES TIS Tech SW/OL	1,500	1,500	0
6040 - DW TIS Tech SW/OL	5,900	5,600	(300)
6050 - DW TIS Noncap Tech Hardwar	1,000	3,000	2,000
Function 68200-Technology Inst Support Total	498,662	514,758	16,096
Function 68300-Technology Administration			
1110 - DW TA Admin Sal	111,862	117,455	5,593
1660 - DW TA Emp Bonus	1,000	0	(1,000)
2100 - DW TA FICA	8,634	8,985	351
2210 - DW TA VRS 1&2	18,592	19,521	929
2400 - DW TA Life Ins	1,499	1,574	75
2700 - DW TA Worker's Comp	2,044	1,690	(354)
2750 - DW TA RHCC	1,354	1,421	67
3000 - DW TA Pur Svcs	25,000	6,000	(19,000)
5210 - DW TA Postal Svcs	250	250	0
5240 - DW TA Telcom Online Tech	36,000	35,294	(706)
5500 - DW TA Travel	2,000	3,000	1,000
5810 - DW TA Dues & Memb	200	200	0
6000 - DW TA Mat & Sup	2,500	2,500	0
6040 - DW TA Tech SW/OL	97,000	152,910	55,910
6050 - DW TA Noncap Tech Hardware	2,000	2,000	0
Function 68300-Technology Administration Total	309,934	352,800	42,865
Function 68400-Technology Attendance & Health			
6050 - NoncapTechHrdwr-HLTWF	7,970	0	(7,970)
Function 68400-Technology Attendance & Health Total	7,970	0	(7,970)
Function 68500-Technology Pupil Transp			
6040 - DW TPT Tech SW/OL	5,600	7,500	1,900
Function 68500-Technology Pupil Transp Total	5,600	7,500	1,900
Function 68600-Technology Operation and Maint			
5240 - DW TOM Telcom Online Tech	8,000	13,860	5,860
6040 - DW TOM Tech SW/OL	9,500	9,860	360
Function 68600-Technology Operation and Maint Total	17,500	23,720	6,220
Grant 000-Non-Categorical Total	24,559,515	25,865,796	1,306,280
Grant 315-CTE State Equipment Allocation			

**Clarke County Public Schools
School Operating Fund
FY24 Proposed Expense Budget
February 27, 2023**

Grant / Function / Object Code Descriptions	FY23 Revised Budget	FY24 Proposed Budget	Variance
Function 61100-Classroom Instruction			
6000 - CCHS CTEHD Voc Eq Mat & Sup	3,750	0	(3,750)
6000 - JWMS CTEHD Voc Eq CI Mat & Sup	600	1,925	1,325
6030 - CCHS CTE20 CI Inst Mat	6,500	2,500	(4,000)
6030 - CCHS CTEHD Voc Eq Inst Mat	0	1,925	1,925
6030 - JWMS CTE20 CI Inst Mat	500	2,475	1,975
6030 - JWMS CTEHD Voc Eq CI Inst Mat	500	0	(500)
Function 61100-Classroom Instruction Total	11,850	8,825	(3,025)
Grant 315-CTE State Equipment Allocation Total	11,850	8,825	(3,025)
Grant 350-Proj Graduation Academic Year			
Function 61100-Classroom Instruction			
1120 - CCHS PG CI Inst Sal	4,206	4,206	0
2100 - CCHS PG CI FICA	322	322	0
Function 61100-Classroom Instruction Total	4,528	4,528	0
Grant 350-Proj Graduation Academic Year Total	4,528	4,528	0
Grant 380-Algebra Readiness			
Function 61100-Classroom Instruction			
6030 - CCHS CI Inst Mat	3,429	0	(3,429)
6030 - JWMS CI Inst Mat	3,429	0	(3,429)
Function 61100-Classroom Instruction Total	6,858	0	(6,858)
Grant 380-Algebra Readiness Total	6,858	0	(6,858)
Grant 457-DCJS SSO Elementary			
Function 64600-Security Services			
1142 - DCJS SSO	44,070	46,274	2,204
1342 - DW DCJS SSO Sec PT Salaries	38,665	0	(38,665)
2100 - DW DCJS SSO Sec FICA	6,275	3,540	(2,735)
2220 - DW DCJS SSO Sec VRS Hybrid	13,751	7,691	(6,060)
2300 - DW DCJS SSO Sec Health Ins	8,429	0	(8,429)
2400 - DW DCJS SSO Sec Life Insur	1,109	620	(489)
2510 - DW DCJS SSO Sec Dis Ins Hybrid	197	110	(87)
2750 - DW DCJS SSO Sec RHCC	1,001	560	(441)
Function 64600-Security Services Total	113,497	58,795	(54,702)
Grant 457-DCJS SSO Elementary Total	113,497	58,795	(54,702)
Grant 510-Title I A Impr Basic Prog			
Function 61100-Classroom Instruction			
1120 - BES T1 CI Inst Sal	57,908	0	(57,908)
1120 - BES T1 PREK Inst Sal	0	50,892	50,892
1120 - CES T1 CI Inst Sal	38,382	44,936	6,554
2100 - BES T1 CI FICA	3,201	0	(3,201)
2100 - BES T1 PREK FICA	0	2,645	2,645
2100 - CES T1 CI FICA	2,992	3,424	432
2210 - BES T1 CI VRS 1&2	9,624	0	(9,624)
2210 - BES T1 PREK VRS 1&2	0	10,298	10,298
2210 - CES T1 CI VRS 1&2	6,624	7,468	844
2300 - BES PREK Health Ins	0	16,815	16,815
2300 - BES T1 CI Health Ins	14,982	0	(14,982)
2300 - CES T1 CI Health Ins	564	0	(564)
2400 - BES T1 CI Life Ins	776	0	(776)
2400 - BES T1 PREK Life Ins	0	830	830
2400 - CES T1 CI Life Ins	534	602	68
2750 - BES T1 CI RHCC	701	0	(701)
2750 - BES T1 PREK RHCC	0	750	750
2750 - CES T1 CI RHCC	482	544	62
4000 - DW T1 INSTR CI Internal Svcs	1,000	1,000	0
6000 - DW T1 INSTR CI Mat & Sup	26,055	26,296	241
6000 - Powhatan T1 Mat & Supplies	175	0	(175)
Function 61100-Classroom Instruction Total	164,000	166,500	2,500
Function 61310-Improvement of Instruction			
3000 - DW T1 PRDEV Pur Svcs	8,500	8,500	0

Clarke County Public Schools
School Operating Fund
FY24 Proposed Expense Budget
February 27, 2023

Grant / Function / Object Code Descriptions	FY23 Revised Budget	FY24 Proposed Budget	Variance
Function 61310-Improvement of Instruction Total	8,500	8,500	0
Grant 510-Title I A Impr Basic Prog Total	172,500	175,000	2,500
Grant 518-CRRSA ESSER II			
Function 61100-Classroom Instruction			
1120 - BES ESSER II Inst Sal	3,197	0	(3,197)
1120 - BES ESSER II Inst Sal SpecEd	1,900	0	(1,900)
1120 - DGC ESSER II Inst Sal SpecEd	4,950	0	(4,950)
1120 - DW SUMMER ESSER II INST SAL	25,000	0	(25,000)
1120 - JWM ESSER II Inst Sal	4,495	0	(4,495)
1120 - JWM ESSER II Inst Sal SpecEd	425	0	(425)
2100 - BES ESSER II FICA	335	0	(335)
2100 - BES ESSER II FICA SpecEd	145	0	(145)
2100 - DW SUMMER ESSER II FICA	1,913	0	(1,913)
2100 - JWM ESSER II FICA	344	0	(344)
2100 - JWM ESSER II FICA SpecEd	33	0	(33)
Function 61100-Classroom Instruction Total	42,736	0	(42,736)
Function 63200-Vehicle Operation Services			
6008 - DW ESSER II FUEL -BUSES	423	0	(423)
Function 63200-Vehicle Operation Services Total	423	0	(423)
Grant 518-CRRSA ESSER II Total	43,159	0	(43,159)
Grant 519-ARP ESSER III			
Function 61100-Classroom Instruction			
1120 - BES ARP ESSER III INST SAL	15,357	15,000	(357)
1120 - CCHS ARP ESSER III INST SAL	33,959	33,959	(0)
1320 - BES ARP ESSER III PT Instr Sal	0	37,785	37,785
1320 - CCHS ARP ESSERIII PT Instr Sal	0	25,694	25,694
1320 - CES ARP ESSER III PT Instr Sal	0	75,570	75,570
1320 - JWMS ARP ESSERIII PT InstrSal	0	75,570	75,570
1620 - ARP ESSER III Summer CI Sal	0	37,812	37,812
1620 - BES ARP ESSER III Supp Salary	0	15,825	15,825
1620 - CCHS ARP ESSER III Supp Salary	0	7,751	7,751
1620 - CES ARP ESSER III Supp Salary	0	13,564	13,564
1620 - JWMS ARP ESSER III Supp Salary	0	11,626	11,626
2100 - BES ARP ESSER III FICA	1,162	1,147	(15)
2100 - CCHS ARP ESSER III FICA	2,598	2,597	(1)
2220 - BES ESSER III VRS Hybrid	2,552	0	(2,552)
2220 - CCHS ESSER III VRS Hybrid	5,644	0	(5,644)
2300 - BES ESSER IIIHealth Ins	2,023	0	(2,023)
2400 - BES ESSER III GrpLfnsBenefits	206	0	(206)
2400 - CCHS ESSER IIIGrpLfnsBenefits	455	0	(455)
2510 - BES ESSER III Dis Ins Hybrid	37	0	(37)
2510 - CCHS ESSER III Dis Ins Hybrid	81	0	(81)
2750 - BES ESSER III RHCC	186	0	(186)
2750 - CCHS ESSER III RHCC	411	0	(411)
4000 - ARP ESSER III Internal Service	0	5,417	5,417
6000 - BES ESSER III Mat&Sup	0	6,200	6,200
6000 - CCHS ARP ESSER III Mat&Sup	0	2,917	2,917
6000 - CES ARP ESSER III Mat&Sup	0	6,200	6,200
6000 - JWMS ARP ESSER III Mat&Sup	0	6,200	6,200
Function 61100-Classroom Instruction Total	64,671	380,833	316,163
Function 61220-School Social Worker Services			
3008 - SocialWorker ESSERIII Tuition	1,335	0	(1,335)
Function 61220-School Social Worker Services Total	1,335	0	(1,335)
Function 61310-Improvement of Instruction			
3008 - BES ESSER III Tuition Asst	7,166	0	(7,166)
3008 - CCHS ESSER III Tuition Asst	7,166	0	(7,166)
3008 - CES ESSER III Tuition Asst	7,166	0	(7,166)
3008 - JWMS ESSER III Tuition Asst	7,166	0	(7,166)
Function 61310-Improvement of Instruction Total	28,665	0	(28,665)

**Clarke County Public Schools
School Operating Fund
FY24 Proposed Expense Budget
February 27, 2023**

Grant / Function / Object Code Descriptions	FY23 Revised Budget	FY24 Proposed Budget	Variance
Function 63200-Vehicle Operation Services			
1372 - ARP ESSER III PT Veh Ops Drive	0	13,675	13,675
2100 - DW ARP ESSER III FICA	0	1,046	1,046
6008 - ARP ESSER III Fuel - Vehicle	0	4,223	4,223
Function 63200-Vehicle Operation Services Total	0	18,944	18,944
Function 68100-Technology Classroom Inst			
6040 - JWMS ARP E3 Tech SW/OL	0	3,200	3,200
Function 68100-Technology Classroom Inst Total	0	3,200	3,200
Grant 519-ARP ESSER III Total	94,671	402,978	308,307
Grant 521-Title III A LEP Language Acq			
Function 61100-Classroom Instruction			
3000 - BES T3 CI Pur Svcs	1,899	1,594	(305)
3000 - CES T3 CI Pur Svcs	1,899	1,594	(305)
5500 - CES T3 CI Travel	1,439	500	(939)
6000 - BES T3 CI Mat & Sup	328	901	572
6000 - CES T3 CI Mat & Sup	328	901	572
Function 61100-Classroom Instruction Total	5,894	5,489	(404)
Function 61310-Improvement of Instruction			
5500 - BES T3 II Travel	0	500	500
5500 - CES T3 II Travel	0	500	500
6000 - DW T3 II Mat & Sup	328	0	(328)
Function 61310-Improvement of Instruction Total	328	1,000	672
Grant 521-Title III A LEP Language Acq Total	6,222	6,489	268
Grant 524-Title IV A SSAE			
Function 61100-Classroom Instruction			
3000 - BES T4 CI Pur Svcs	4,271	0	(4,271)
6000 - BES T4 CI Mat and Supplies	7,090	3,505	(3,585)
6000 - CES T4 Mat & Supplies	0	3,505	3,505
6000 - Powhatan T4 CI Mat & Sup	1,472	1,543	71
Function 61100-Classroom Instruction Total	12,833	8,553	(4,280)
Function 68100-Technology Classroom Inst			
3000 - BES T4 CI Pur Svcs	0	2,449	2,449
3000 - CES Title IV Pur Svcs	0	2,450	2,450
Function 68100-Technology Classroom Inst Total	0	4,899	4,899
Grant 524-Title IV A SSAE Total	12,833	13,452	619
Grant 525-IDEA Sec 619 PSHC			
Function 61100-Classroom Instruction			
1120 - BES PSHC CI Inst Sal	10,879	13,273	2,394
2100 - BES PSHC CI FICA	835	1,015	181
2210 - BES PSHC SpEd CI VRS 1&2	1,813	2,206	393
2400 - BES PSHC SpEd CI Group Lifelns	146	178	32
2750 - BES PSHC SpEd CI RHCC	132	161	29
Function 61100-Classroom Instruction Total	13,805	16,833	3,028
Grant 525-IDEA Sec 619 PSHC Total	13,805	16,833	3,028
Grant 540-IDEA Sec 611 SpEd Flow-thru			
Function 61100-Classroom Instruction			
1120 - BES T6 IDEA SpEd CI Inst Sal	0	54,731	54,731
1120 - CCHS T6 IDEA SpEd CI Inst Sal	50,909	60,802	9,893
1120 - CES T6 IDEA SpEd CI Inst Sal	89,062	53,601	(35,461)
1120 - JWMS T6 IDEA SpEd CI Inst Sal	117,223	67,928	(49,295)
1151 - CCHS T6 IDEA SpEd CI IA Sal	0	19,105	19,105
1151 - JWMS T6 IDEA SpEd CI IA Sal	31,511	36,983	5,472
2100 - BES T6 IDEA SpEd CI FICA	0	4,187	4,187
2100 - CCHS T6 IDEA SpEd CI FICA	4,021	5,136	1,115
2100 - CES T6 IDEA SpEd CI FICA	8,129	3,993	(4,136)
2100 - JWMS T6 IDEA SpEd CI FICA	13,672	8,026	(5,646)
2210 - CES T6 IDEA SpEd CI VRS 1&2	0	11,164	11,164
2210 - JWMS T6 IDEA SpEd CI VRS 1&2	29,704	17,437	(12,267)
2220 - BES T6 IDEA VRS Hybrid	0	9,096	9,096

**Clarke County Public Schools
School Operating Fund
FY24 Proposed Expense Budget
February 27, 2023**

Grant / Function / Object Code Descriptions	FY23 Revised Budget	FY24 Proposed Budget	Variance
2220 - CCHS T6 IDEA SpEd CI VRS Hybrid	10,167	13,280	3,113
2220 - CES T6 IDEA SpEd CI VRS Hybrid	17,787	8,713	(9,074)
2300 - CCHS T6 IDEA SpEd CI HealthIns	14,618	23,382	8,765
2300 - CES T6 IDEA SpecEd CI Hlth Ins	9,062	9,450	388
2300 - CES T6 IDEA SpEd CI Hlth Ins	0	8,429	8,429
2300 - JWMS T6 IDEA SpEd CI HealthIns	8,194	8,547	353
2400 - BES T6 IDEA Group Life Ins	0	733	733
2400 - CCHS T6 IDEA SpEd CI Life Ins	820	1,071	251
2400 - CES T6 IDEA SpEd CI Life Ins	1,434	1,603	169
2400 - JWMS T6 IDEA SpEd CI Life Ins	2,395	1,406	(989)
2510 - BES T6 IDEA Dis Ins Hybrid	0	130	130
2510 - CCHS T6 IDEA SpEd CI Dis Ins	146	190	44
2510 - CES T6 IDEA SpEd CI Dis Ins	255	125	(130)
2750 - BES T6 IDEA RHCC	0	662	662
2750 - CCHS T6 IDEA SpEd CI RHCC	740	967	227
2750 - CES T6 IDEA SpEd CI RHCC	1,295	1,447	152
2750 - JWMS T6 IDEA SpEd CI RHCC	2,163	1,269	(894)
Function 61100-Classroom Instruction Total	413,305	433,593	20,288
Grant 540-IDEA Sec 611 SpEd Flow-thru Total	413,305	433,593	20,288
Grant 561-Title II A Impr Teacher Qual			
Function 61310-Improvement of Instruction			
3000 - DW T2 II Pur Svcs	23,000	0	(23,000)
3000 - P T2 II Pur Svcs	4,606	4,606	0
3008 - DW T2 II Tuition Asst	6,000	29,000	23,000
5000 - DW T2 II Other Charges	2,000	0	(2,000)
5500 - DW T2 II Travel	0	2,000	2,000
6000 - DW T2 II Mat & Sup	3,112	2,900	(212)
Function 61310-Improvement of Instruction Total	38,718	38,506	(212)
Grant 561-Title II A Impr Teacher Qual Total	38,718	38,506	(212)
Grant 600-Perkins CTE Secondary Programs			
Function 61100-Classroom Instruction			
3000 - CCHS CI Perkins Pur Svcs	12,741	12,069	(671)
3000 - JWMS CI Perkins Pur Svcs	7,887	10,789	2,902
Function 61100-Classroom Instruction Total	20,628	22,859	2,231
Function 61310-Improvement of Instruction			
3000 - CCHS II Perkins Pur Svcs	700	0	(700)
3000 - JWMS II Perkins Pur Svcs	700	0	(700)
5500 - CCHS II Perkins Travel	700	0	(700)
5500 - JWMS II Perkins Travel	700	0	(700)
Function 61310-Improvement of Instruction Total	2,801	0	(2,801)
Grant 600-Perkins CTE Secondary Programs Total	23,429	22,859	(570)
Grant 951-Curriculum & Instruction			
Function 61100-Classroom Instruction			
3000 - CCHS INCRT Voc Eq CI Pur Svcs	3,000	3,000	0
5500 - BES DIRIN CI Travel	500	0	(500)
6000 - BES DIRIN CI Mat & Sup	5,000	5,000	0
6000 - CCHS DIRIN CI Mat & Sup	3,703	5,000	1,297
6000 - CES DIRIN CI Mat & Sup	5,000	7,000	2,000
6000 - JWMS DIRIN CI Mat & Sup	5,000	5,000	0
6020 - BES DIRIN CI Textbooks	20,000	15,000	(5,000)
6020 - CCHS DIRIN CI Textbooks	50,000	40,000	(10,000)
6020 - CES DIRIN CI Textbooks	15,000	15,000	0
6020 - JWMS DIRIN CI Textbooks	10,000	10,000	0
6030 - BES Class Instr Mtls C Weiss	1,500	2,000	500
6030 - BES DIRIN CI Inst Mat	1,500	1,500	0
6030 - CCHS DIRIN CI Inst Mat	4,000	3,000	(1,000)
6030 - CCHS INCRT Voc Eq CI Inst Mat	3,000	3,000	0
6030 - CES Class Instr Mtls C Weiss	1,500	2,000	500
6030 - CES DIRIN CI Inst Mat	2,500	750	(1,750)

**Clarke County Public Schools
School Operating Fund
FY24 Proposed Expense Budget
February 27, 2023**

Grant / Function / Object Code Descriptions	FY23 Revised Budget	FY24 Proposed Budget	Variance
6030 - JWMS DIRIN CI Inst Mat	2,000	2,000	0
Function 61100-Classroom Instruction Total	133,203	119,250	(13,953)
Grant 951-Curriculum & Instruction Total	133,203	119,250	(13,953)
Grant 956-Student Services			
Function 61100-Classroom Instruction			
3000 - BES STSVC SpEd CI Pur Sves	5,355	4,000	(1,355)
3000 - CCHS STSVC SpEd CI Pur Sves	4,425	5,000	575
3000 - CES STSVC SpEd CI Pur Sves	5,356	5,000	(356)
3000 - JWMS STSVC SpEd CI Pur Sves	4,200	4,000	(200)
5500 - BES STSVC SpEd CI Travel	500	500	0
5500 - CCHS STSVC SpEd CI Travel	500	500	0
5500 - CES STSVC SpEd CI Travel	250	500	250
5500 - JWMS STSVC SpEd CI Travel	250	500	250
6000 - BES STSVC SpEd CI Mat & Sup	2,500	2,000	(500)
6000 - CCHS STSVC SpEd CI Mat & Sup	1,700	1,700	0
6000 - CES STSVC SpEd CI Mat & Sup	2,500	3,000	500
6000 - JWMS STSVC SpEd CI Mat & Sup	2,250	2,250	0
7000 - CCHS STSVC SpEd NREP	62,500	60,000	(2,500)
Function 61100-Classroom Instruction Total	92,286	88,950	(3,336)
Grant 956-Student Services Total	92,286	88,950	(3,336)
Grand Total	25,740,379	27,255,854	1,515,475

PROPOSED FOOD SERVICE BUDGET

**Clarke County Public Schools
School Food Services Fund
FY24 Proposed Budget
January 23, 2023**

Revenue Source	FY23 Revised Budget	FY24 Proposed Budget	Variance
Local			
Food Svc Interest on Deposits	0.00	3,000.00	3,000.00
Food Svc Food Sales	460,000.00	580,599.00	120,599.00
Food Svc Catering	0.00	12,000.00	12,000.00
Food Svc Head Start	0.00	5,000.00	5,000.00
Food Svc Rebates & Refunds	0.00	4,947.00	4,947.00
Local Total	460,000.00	605,546.00	145,546.00
State			
Food Svc VDOE Sch Lunch	9,969.00	13,729.00	3,760.00
Food Svc School Breakfast	34,275.00	27,573.00	(6,702.00)
Food Svc Other Categorical Aid	34,597.63	3,319.00	(31,278.63)
State Total	78,841.63	44,621.00	(34,220.63)
Federal			
Food Svc National School Lunch	200,000.00	301,000.00	101,000.00
Nat'l Sch Lunch Prog-Excess FB	0.00	612,724.00	612,724.00
Food Svc Other Catl Aid - Fed	40,054.00	1,500.00	(38,554.00)
Federal Total	240,054.00	915,224.00	675,170.00
Grand Total	778,895.63	1,565,391.00	786,495.37
Expenditure Description	FY23 Revised Budget	FY24 Proposed Budget	Variance
Salaries	158,951.70	131,830.00	-27,121.70
Benefits	68,351.60	52,568.00	-15,783.60
Purchased Services	204,744.70	460,500.00	255,755.30
Materials &Supplies	299,050.00	444,550.00	145,500.00
Other Expenses	13,200.00	13,150.00	-50.00
Capital Outlay	0.00	462,793.00	462,793.00
Grand Total	744,298.00	1,565,391.00	821,093.00
Net Amount	34,597.63	0.00	-34,597.63

**Clarke County Public Schools
School Food Services Fund
FY24 Proposed Expense Budget
January 23, 2023**

Account Description	FY23 Revised Budget	FY24 Proposed Budget	Variance
Grant 000-Non-Categorical			
Function 65100-School Food Services			
1190 - Food Svc Salaries & Wages	95,251.70	81,830.00	(13,421.70)
1390 - Food Svc PT Srv Sal	63,700.00	50,000.00	(13,700.00)
2100 - Food Svc FICA	10,095.36	8,991.00	(1,104.36)
2210 - Food Svc VRS 1&2	2,681.08	2,290.00	(391.08)
2220 - Food Svc VRS Hybrid	2,183.15	1,032.00	(1,151.15)
2300 - Food Svc Health Ins	46,736.20	34,390.00	(12,346.20)
2400 - Food Svc Life Ins	1,209.38	1,097.00	(112.38)
2510 - Food Svc Dis Ins Hybrid	277.86	134.00	(143.86)
2700 - Food Svc Worker's Comp	4,148.00	3,799.00	(349.00)
2750 - FoodSvc RHCC	920.57	835.00	(85.57)
3000 - Food Svc Pur Svcs	204,744.70	360,500.00	155,755.30
3000 - Pur Svcs - Excess Fund Bal	0.00	100,000.00	100,000.00
5500 - Food Svc Travel	200.00	150.00	(50.00)
5800 - Food Svc Miscellaneous Expendi	13,000.00	13,000.00	0.00
6000 - Food Svc Mat & Sup	35,550.00	35,550.00	0.00
6000 - Mat and Sup - Excess Fund Bal	0.00	50,000.00	50,000.00
6002 - Food Svc Food Supplies	263,500.00	359,000.00	95,500.00
8100 - Cap Outlay Rplcmnt-Excess FB	0.00	462,793.00	462,793.00
Function 65100-School Food Services Total	744,198.00	1,565,391.00	821,193.00
Grant 000-Non-Categorical Total	744,198.00	1,565,391.00	821,193.00
Grant 518-CRRSA ESSER II			
Function 65100-School Food Services			
2100 - JWM ESSER II SchFdSrv FICA	100.00	0.00	(100.00)
Function 65100-School Food Services Total	100.00	0.00	(100.00)
Grant 518-CRRSA ESSER II Total	100.00	0.00	(100.00)
Grand Total	744,298.00	1,565,391.00	821,093.00

PROPOSED CAPITAL PROJECTS BUDGET

**Clarke County Public Schools
School Capital Fund
FY24 Proposed Budget
January 23, 2023**

Revenue Source	FY23 Revised Budget	FY24 Proposed Budget	Variance
Local			
E-Rate Revenue	35,000.00	93,800.00	58,800.00
Local Total	35,000.00	93,800.00	58,800.00
State			
SchCapital VPSA Technology Gra	386,541.00	154,000.00	(232,541.00)
School Construction	1,416,325.00	0.00	(1,416,325.00)
State Total	1,802,866.00	154,000.00	(1,648,866.00)
Federal			
ARP ESSER III	432,536.00	0.00	(432,536.00)
HVAC ARP CSLFRF	317,094.00	0.00	(317,094.00)
Safe Reopening Grant	92,400.00	0.00	(92,400.00)
Federal Total	842,030.00	0.00	(842,030.00)
GF Transfer			
Sch Capital Tsfr from GF	322,858.00	531,456.00	208,598.00
GF Transfer Total	322,858.00	531,456.00	208,598.00
Grand Total	3,002,754.00	779,256.00	(2,223,498.00)

Expenditure Description	FY23 Revised Budget	FY24 Proposed Budget	Variance
Asphalt/Sidewalk/Track/Court	34,616.00	30,956.00	(3,660.00)
Athletics Equipment & Uniforms	70,000.00	10,000.00	(60,000.00)
Boyce School Repairs	483.00	60,000.00	59,517.00
Cooley School Repairs	6,571.00	0.00	(6,571.00)
Fencing	144,606.00	0.00	(144,606.00)
Flooring	24,322.00	10,000.00	(14,322.00)
Heating, Ventilation & AC Repl	1,781,162.00	0.00	(1,781,162.00)
Johnson Wms Middle Sch Repairs	5,998.00	60,000.00	54,002.00
Other Veh & Equip Purchases	0.00	30,000.00	30,000.00
Painting	31,089.00	30,000.00	(1,089.00)
School Bus Purchases	170,000.00	112,000.00	(58,000.00)
School Food Services	6,850.00	0.00	(6,850.00)
School Furniture Replacement	100,000.00	56,000.00	(44,000.00)
School Security System Grant	30,000.00	70,000.00	40,000.00
School Signage	0.00	2,500.00	2,500.00
Security Improvements	28,684.00	0.00	(28,684.00)
Technology Administration	230.00	93,800.00	93,570.00
Technology Classroom Inst	489,551.00	40,000.00	(449,551.00)
Technology Classroom Inst-VPSA	0.00	154,000.00	154,000.00
Technology Inst Support	37,539.00	0.00	(37,539.00)
Uniform Repl & Band Instrument	5,755.00	20,000.00	14,245.00
School Signage - VPSA	298.00	0.00	(298.00)
Grand Total	2,967,754.00	779,256.00	(2,188,498.00)
Net Amount	35,000.00	0.00	(35,000.00)

**Clarke County Public Schools
School Capital Fund
FY24 Proposed Expense Budget
January 23, 2023**

Account Description	FY23 Revised Budget	Y24 Proposed Budget	Variance
Grant 000-Non-Categorical			
Function 61110-School Furniture Replacement			
6035 - DW Furn Rpl Noncap Off Equip	100,000.00	25,000.00	(75,000.00)
8100 - CCHS Cap Outlay Replace	0.00	6,000.00	6,000.00
8200 - CCHS Cap Outlay Add	0.00	25,000.00	25,000.00
Function 61110-School Furniture Replacement Total	100,000.00	56,000.00	(44,000.00)
Function 61130-Uniform Repl & Band Instrument			
6000 - CCHS Band Rpl Mat & Sup	5,755.00	20,000.00	14,245.00
Function 61130-Uniform Repl & Band Instrument Total	5,755.00	20,000.00	14,245.00
Function 61140-Athletics Equipment & Uniforms			
6000 - CCHS Athl Equip Unif Mat & Sup	70,000.00	10,000.00	(60,000.00)
Function 61140-Athletics Equipment & Uniforms Total	70,000.00	10,000.00	(60,000.00)
Function 63500-School Bus Purchases			
8100 - Bus Purch Capital Outlay Repl	170,000.00	112,000.00	(58,000.00)
Function 63500-School Bus Purchases Total	170,000.00	112,000.00	(58,000.00)
Function 63700-Other Veh & Equip Purchases			
8100 - Other Veh Capital Outlay Repl	0.00	30,000.00	30,000.00
Function 63700-Other Veh & Equip Purchases Total	0.00	30,000.00	30,000.00
Function 65100-School Food Services			
8100 - Food Svc Capital Outlay Replac	6,850.00	0.00	(6,850.00)
Function 65100-School Food Services Total	6,850.00	0.00	(6,850.00)
Function 66223-Fencing			
8100 - Fencing Capital Outlay Replace	144,606.00	0.00	(144,606.00)
Function 66223-Fencing Total	144,606.00	0.00	(144,606.00)
Function 66233-School Signage			
6000 - Sch Signs Mat & Sup	298.00	0.00	(298.00)
8100 - Sch Signs Capital Outlay Repla	0.00	2,500.00	2,500.00
Function 66233-School Signage Total	298.00	2,500.00	2,202.00
Function 66253-Asphalt/Sidewalk/Track/Court			
8100 - Surfacing Capital Outlay Repla	34,616.00	30,956.00	(3,660.00)
Function 66253-Asphalt/Sidewalk/Track/Court Total	34,616.00	30,956.00	(3,660.00)
Function 66612-Painting			
8100 - Painting Capital Outlay Replac	31,089.00	30,000.00	(1,089.00)
Function 66612-Painting Total	31,089.00	30,000.00	(1,089.00)
Function 66616-Heating, Ventilation & AC Repl			
3000 - HVAC Pur Sves	3,500.00	0.00	(3,500.00)
8100 - HVAC Capital Outlay Replacemen	935,632.00	0.00	(935,632.00)
8200 - AirPurificationSystems	92,400.00	0.00	(92,400.00)
Function 66616-Heating, Ventilation & AC Repl Total	1,031,532.00	0.00	(1,031,532.00)
Function 66637-School Security System Grant			
8100 - Security Capital Outlay Repl	30,000.00	70,000.00	40,000.00
Function 66637-School Security System Grant Total	30,000.00	70,000.00	40,000.00
Function 66644-Flooring			
8100 - Flooring Capital Outlay Replac	24,322.00	10,000.00	(14,322.00)
Function 66644-Flooring Total	24,322.00	10,000.00	(14,322.00)
Function 66645-Security Improvements			

**Clarke County Public Schools
School Capital Fund
FY24 Proposed Expense Budget
January 23, 2023**

Account Description	FY23 Revised Budget	Y24 Proposed Budget	Variance
3000 - Security Pur Svcs	17,335.00	0.00	(17,335.00)
6000 - Security Mat & Sup	11,349.00	0.00	(11,349.00)
Function 66645-Security Improvements Total	28,684.00	0.00	(28,684.00)
Function 66646-Boyce School Repairs			
8100 - Boyce School Repairs	483.00	60,000.00	59,517.00
Function 66646-Boyce School Repairs Total	483.00	60,000.00	59,517.00
Function 66647-Cooley School Repairs			
8100 - Cooley School Repairs	6,571.00	0.00	(6,571.00)
Function 66647-Cooley School Repairs Total	6,571.00	0.00	(6,571.00)
Function 66648-Johnson Wms Middle Sch Repairs			
8100 - Johnson Williams MS Repairs	5,998.00	60,000.00	54,002.00
Function 66648-Johnson Wms Middle Sch Repairs Total	5,998.00	60,000.00	54,002.00
Function 68100-Technology Classroom Inst			
6040 - TCI Tech SW/OL	0.00	40,000.00	40,000.00
6050 - TCI NoncapTech Hardware	103,010.00	0.00	(103,010.00)
Function 68100-Technology Classroom Inst Total	103,010.00	40,000.00	(63,010.00)
Function 68200-Technology Inst Support			
6050 - TIS Noncap Tech Hardwar	37,539.00	0.00	(37,539.00)
Function 68200-Technology Inst Support Total	37,539.00	0.00	(37,539.00)
Function 68300-Technology Administration			
6040 - TA Tech SW/OL	230.00	0.00	(230.00)
8120 - TA Infrastructure Replace	0.00	93,800.00	93,800.00
Function 68300-Technology Administration Total	230.00	93,800.00	93,570.00
Grant 000-Non-Categorical Total	1,831,583.00	625,256.00	(1,206,327.00)
Grant 115-Instructional Technology Bond			
Function 68100-Technology Classroom Inst			
6040 - TCI Tech SW/OL	0.00	154,000.00	154,000.00
6050 - TCI NoncapTech Hardware	386,541.00	0.00	(386,541.00)
Function 68100-Technology Classroom Inst Total	386,541.00	154,000.00	(232,541.00)
Grant 115-Instructional Technology Bond Total	386,541.00	154,000.00	(232,541.00)
Grant 519-ARP ESSER III			
Function 66616-Heating, Ventilation & AC Repl			
8100 - CES ESSER III 2 UNIT REPLCMT	432,536.00	0.00	(432,536.00)
Function 66616-Heating, Ventilation & AC Repl Total	432,536.00	0.00	(432,536.00)
Grant 519-ARP ESSER III Total	432,536.00	0.00	(432,536.00)
Grant 520-APR HVAC CSLFRF			
Function 66616-Heating, Ventilation & AC Repl			
8100 - BES ARP HVAC CSLFRF	258,791.00	0.00	(258,791.00)
8100 - JWMS ARP HVAC CSLFRF	58,303.00	0.00	(58,303.00)
Function 66616-Heating, Ventilation & AC Repl Total	317,094.00	0.00	(317,094.00)
Grant 520-APR HVAC CSLFRF Total	317,094.00	0.00	(317,094.00)
Grand Total	2,967,754.00	779,256.00	(2,188,498.00)