

CLARKE COUNTY SCHOOL BOARD

ADOPTED FY 20 BUDGET

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Clarke County Schools  
Executive Summary

06/27/19

Fund	FY 19	Variance	%	FY 20
	Adopted			Adopted
<i>Expenditure</i>				
School Operating Fund	23,270,676	562,676	2.4%	23,833,352
Food Service Fund	844,773	(33,321)	-3.9%	811,452
Debt Service Fund	2,942,715	(423,083)	-14.4%	2,519,632
School Capital Fund	732,000	(55,250)	-7.5%	676,750
<b>Total Expenditure</b>	<b>27,790,164</b>	<b>51,022</b>	<b>0.2%</b>	<b>27,841,186</b>
<i>Revenue: State &amp; Federal Transfers, Fees, &amp; Other</i>				
School Operating Fund	10,131,054	347,370	3.4%	10,478,424
Food Service Fund	844,773	(33,321)	-3.9%	811,452
Debt Service Fund	221,027	(8,555)	-3.9%	212,472
School Capital Fund	154,000	-	0.0%	154,000
<b>Total Transfers, Fees, &amp; Proceeds</b>	<b>11,350,854</b>	<b>305,494</b>	<b>2.7%</b>	<b>11,656,348</b>
<i>Revenue: Local Tax Funding</i>				
School Operating Fund	13,139,622	215,306	1.6%	13,354,928
Food Service Fund	-	-	0.0%	-
Debt Service Fund	2,721,688	(414,528)	-15.2%	2,307,160
School Capital Fund	578,000	(55,250)	-9.6%	522,750
<b>Total Local Tax Funding</b>	<b>16,439,310</b>	<b>(254,472)</b>	<b>-1.5%</b>	<b>16,184,838</b>

FY 20 BUDGET FACTORS

<i>Average Daily Membership</i>	Original <u>FY 19</u>	<u>CHANGE</u>	Adopted <u>FY 20</u>
Pre-Kindergarten	45	-	45
<i>K-12</i>			
Cooley	495	(27)	468
Boyce	267	(10)	257
JWMS	463	13	476
CCHS	690	(15)	675
<i>Total K-12</i>	1,915	(39)	1,876
<i>Benefit Rates</i>	<u>FY 19</u>	<u>CHANGE</u>	<u>FY 20</u>
VRS certified Retirement	15.68%	0.00%	15.68%
VRS Health Insurance Credit	1.20%	0.00%	1.20%
VRS non-certified Retirement	4.17%	0.00%	4.17%
VRS Life Insurance	1.31%	0.00%	1.31%
Professional Hybrid Disability	0.27%	0.00%	0.27%
Non-Prof Hybrid Disability	0.59%	0.00%	0.59%
FICA	6.20%	0.00%	6.20%
Medicare	1.45%	0.00%	1.45%
Health	Various	3.4%	Various

**Clarke County Public Schools**  
**FY 20 Projected Revenue**  
**June 27, 2019**

	FY 2018 Actual 1931	FY 2019 Adopted 1915	Proposed Notes 1	Change	FY 2020 Adopted 1,876
<b>Average Daily Membership Composite Index</b>	<b>0.5437</b>	<b>0.5506</b>			<b>0.5506</b>
Rental/Facility Fees	63,317	60,915	2, 3	(11,915)	49,000
Tuition fr Pvt Sres	115,998	97,222	3	(30,963)	66,259
Pupil Fees	16,849	2,205	3	14,644	16,849
Transp of Non-Pubc Sch Pupils	925	2,291	3	(1,366)	925
Tuition Adult	550	-	3	550	550
Tuition Summer	16,725	18,000	3	(1,275)	16,725
Tuition- Summer Arts Academy	(125)	50,065	3	(50,065)	
Dual Enrollment LFCC	11,204	8,953	3	57,047	66,000
AP Registration Fees	8,439	3,162	3	5,277	8,439
IB Registration Fees	20,195	20,500	3	(305)	20,195
Sch Rebates & Refunds	23,842	22,958	3,19	6,884	29,842
Sch Reimb of Licensing Fees	600	825	3	(225)	600
Sch Reimb of Preemploy Costs	2,861	4,925	3	(2,064)	2,861
Sch Gifts & Donations	24,699	17,543	10, 13	3,457	21,000
Mentor Teacher Grant	-	10,000	18	-	10,000
Equip Sale	2,477	5,280	10	720	6,000
Insurance Adjustments	21,135		3	21,135	21,135
Berryville Crossing Gd		2,500		(2,500)	
E-Rate	56,346	47,162	3	9,184	56,346
<b>Local Revenue</b>	<b>386,037</b>	<b>374,506</b>		<b>18,220</b>	<b>392,726</b>
Basic Aid	4,205,140	4,169,201	6	(95,447)	4,073,754
GED/ISAEP	8,294	7,859	5, 9	-	7,859
Remedial Summer School	-	15,000	5, 20	(1,167)	13,833
Regular Foster Care	6,682	57,306	5, 9	(4,934)	52,372
Gifted Education	44,060	43,891	5	(894)	42,997
Remedial Education	61,684	62,824	5	(1,280)	61,544
Compensation Supplement	41,540		5, 17	272,554	272,554
Supplemental Lottery Per Pupil	241,777	228,718	5, 9	87,460	316,178

**Clarke County Public Schools**  
**FY 20 Projected Revenue**  
**June 27, 2019**

	FY 2018 Actual	FY 2019 Adopted	Proposed Notes	Change	FY 2020 Adopted
No Loss Funding	-	124,003	16	(124,003)	
Special Education	578,953	579,184	5	(11,795)	567,389
Vocational Education	68,734	122,205	5	(2,489)	119,717
Social Security Inst	252,906	257,320	5	(3,555)	253,765
Teacher Retirement Ins	579,834	567,136	5	(7,335)	559,801
Early Reading Intervention	21,370	21,546	5, 9	-	21,546
Group Life Insurance	16,743	17,212	5	(351)	16,861
Homebound	2,609	2,583	5	(754)	1,829
Career & Tech Ed Equip	4,312	4,312	3	-	4,312
Career & Tech Ed Equip High Demand High Skill Sectors	3,313	3,313	3	-	3,313
Career & Tech Ed Occup Prep	2,771	6,588	5, 9	495	7,083
VA Workplace Readiness Skills	485	418	3	67	485
Sch Ops Spec Ed Foster Care	67,818	25,139	8	0	25,139
At-Risk	23,175	22,503	5, 7	3,087	25,590
VA Preschool Initiative	39,813	27,563	5, 9	(2,259)	25,304
Mentor Teacher	1,861	1,861	5, 9	(1,036)	825
English as a Second Language	28,751	39,579	5	(7,112)	32,467
Sch Ops Textbooks	96,739	86,654	5	(1,765)	84,889
Industry Certification	2,091	1,804	3	287	2,091
Sch Nat'l Board Cert Bonus	5,000	2,500	3	2,500	5,000
SOL Algebra Readiness	7,761	7,849	5, 9	(91)	7,758
Dual Enrollment LFCC Reimb	17,762	154,422		(154,422)	-
Proj Graduation Senior Year		3,835	5, 21	77	3,912
Blandy Farm/NOAA				61,201	61,201
Other Categorical Aid	2,114	2,335	10	(780)	1,555
State Revenue subtotal	6,434,092	6,666,664		6,260	6,672,923
Sales Tax	2,224,028	2,440,625	5	52,539	2,493,164
State Revenue, including sales tax	8,658,120	9,107,289		58,799	9,166,087
DCLS Sch Security Officer Gran	-	6,041	15	(6,041)	-
Medicaid	7,702	-	3	7,702	7,702
Other Categor Aid Fed	-	11,000	3	(11,000)	-

**Clarke County Public Schools**  
**FY 20 Projected Revenue**  
**June 27, 2019**

	FY 2018 Actual	FY 2019 Adopted	Proposed Notes	Change	FY 2020 Adopted
Title I Grants (Part A) Prior Year Awards	41,219	188,766	12	(188,766)	-
Title I Grants (Part A) Current Year Awards	193,906	100,000	14	(100,000)	-
Title I Grants (Part A) Next Year Awards				187,864	187,864
Sp Ed Grants (IDEA Part B 611) Prior Year Awards		265,103	12	(265,103)	-
Sp Ed Grants (IDEA Part B 611) Current Year Awards	308,269	-	14, 22	212,495	212,495
Sp Ed Grants (IDEA Part B 611) Next Year Awards	-	-		415,089	415,089
Voc Ed Basic Grants (Perkins) Current Year Awards	22,743	20,964	14	(20,964)	-
Voc Ed Basic Grants (Perkins) Next Year Awards				23,532	23,532
Sp Ed - Preschool Grants IDEA Prior Year Awards		13,101	12	(13,101)	-
Sp Ed - Preschool Grants IDEA Current Year Awards	10,786	-	14	-	-
Sp Ed - Preschool Grants IDEA Next Year Awards	-	-		13,467	13,467
Lang Acq St Gr Title III Pt A Prior Year Awards	-	3,628		(3,628)	-
Lang Acq St Gr Title III Pt A Next Year Awards	-	-		5,499	5,499
Title IV SSAE Current Year Awards	-	-		-	-
Title IV SSAE Current Year Awards Supplement	-	10,000		(10,000)	-
Title IV SSAE Next Year Year Awards	-	-		13,276	13,276
Impr Tchr Qual Title II Pt A Current Year Awards	41,220	30,656	14	(30,656)	-
Impr Tchr Qual Title II Pt A Next Year Awards	-	-		40,685	40,685
Federal Revenue	625,845	649,259		270,351	919,610
Tsfr from General Fd	12,056,624	13,139,622		215,306	13,354,928
Insurance Recovery				-	
<b>Total</b>	<b>21,726,626</b>	<b>23,270,676</b>		<b>562,676</b>	<b>23,833,352</b>

2.42%

**Additional State Revenue Provided for the addition of one student to the ADM**

**3,821**

Notes:

\* Subject to changes by General Assembly

(1) Estimated average daily membership on March 31, 2019 and March 31, 2020. Per pupil revenues are calculated by the Department of Education based on this figure.

**Clarke County Public Schools**  
**FY 20 Projected Revenue**  
**June 27, 2019**

	FY 2018 Actual	FY 2019 Proposed Adopted	Notes	Change	FY 2020 Adopted
(2) Rent obtained for leasing land to Shentel for tower, space rented to the Head Start Program, as well as facility use fees.					
(3) Based on prior year actual.					
(4) 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.					
(5) Per Department of Education. The FY 20 estimate is based on the Governor's introduced amendments to the 2018-2020 Biennial budget.					
(6) Adopted Budget calculation based on Department of Education.					
(7) Program partially funded through Lottery revenue.					
(8) Based on current projected FY 19 revenue.					
(9) Lottery Funded Program.					
(10) Based on average annual revenue for a 3 year period.					
(11) New grant supplemental in FY 19 to provide instruction to staff in environmental science.					
(12) Based on projected FY 19 carryover grant.					
(13) Includes payments for field trips, as well as other misc items.					
(14) Based on current grant award.					
(15) The grant period has expired and we do not anticipate receiving additional funding.					
(16) The budget included funding in FY 2019 to ensure that no division incurs a reduction in the first year of the biennium, as comparnd to the FY 2018 funding. Not available in FY 20.					
(17) The Governor's proposed amendments to FY 20 include a 5% salary increase for some positions effective July 1. This salary increase is cumulative over FY 19 & 20. The School Board approved a 2.5% increase for FY 19.					
(18) Funded by AFCUEF.					
(19) Includes estimated \$6,000 for repair refunds on student issued hardware.					
(20) Based on projected remedial summer school enrollment of 60 students.					
(21) Funding Changed to a formula basis. Project Graduation Senior Year and Project Graduation Summer funds combined.					

SCHOOL OPERATING FUND EXPENDITURE	2018 ACTUAL	2019 ORIG BUD	CHANGE	2020 ADOPTED
<b>61 Instruction</b>				
Administrative Salarie	275,506	282,232	9,294	291,526
Instructional Salaries	8,376,859	8,594,680	383,531	8,978,211
Librarian Salaries	137,067	160,175	(8,138)	152,037
Principal Salaries	408,577	418,792	12,563	431,355
Asst Principal Salarie	376,114	385,516	20,541	406,057
Unlicensed Sch Nurse S	63,022	64,433	2,096	66,529
Technical Salaries	46,622	47,681	1,544	49,225
Technical Support Sala	-	48,774	(48,774)	-
Clerical Salaries	362,536	364,992	7,808	372,800
Instructional Aide Sal	719,785	736,599	5,996	742,595
Part Time Instructiona	96,512	66,970	27,658	94,628
Part Time Clerical Sal	-	1,000	(1,000)	-
Substitute Salaries an	262,829	193,040	2,465	195,505
Substitute Clerical Sa	-	1,100	(1,100)	-
Supplemental Salaries	265,858	305,124	(20,242)	284,882
Nat'l Board Cert Teach	5,000	-	-	-
Employee Bonuses	1,000	15,000	(5,000)	10,000
FICA Benefits	828,540	848,435	24,594	873,029
VRS Benefits - Plans 1	1,335,004	1,571,974	50,463	1,622,437
VRS Benefits - Hybrid	389,770	471,522	284	471,806
Hospital/Medical Plan	1,327,540	1,472,836	21,681	1,494,517
Group Life Insurance B	139,322	168,540	6,527	175,067
Disability Ins - Hybri	6,346	9,998	(3,142)	6,856
Worker's Compensation	21,188	21,900	(12,631)	9,269
Retiree Health Care Cr	129,725	154,414	5,584	159,998
Annual Leave Payouts	5,602	-	-	-
Purchased Services	180,406	159,150	5,586	164,736
Purchased Svcs - CPR T	462	1,500	(250)	1,250
Tuition Assistance	12,747	12,500	9,200	21,700
Purchased Services - A	48,735	61,000	(1,000)	60,000
Purchased Svcs Instruc	50,745	258,000	(112,600)	145,400
Maintenance Service Co	3,399	8,650	(850)	7,800
Custodial Service Cont	3,409	4,000	(4,000)	-
Internal Services	11,610	4,250	5,362	9,612
Postal Services	5,076	9,000	(3,900)	5,100
Telephone	13,539	18,000	(3,150)	14,850
Leases and Rentals	60,116	69,450	(4,450)	65,000
Travel	33,710	28,400	18,637	47,037
Travel Local Mileage	-	-	500	500
Dues Subscripts & Memb	24,652	33,925	6,775	40,700
Materials and Supplies	148,369	183,391	11,413	194,804
Testing Supplies	2,120	3,250	(2,000)	1,250



Textbooks & Workbooks	52,790	93,599	(25,699)	67,900
Instructional Material	192,740	181,142	51,491	232,633
CCHS Graduation Suppli	4,156	4,750	250	5,000
Noncapitalized Office	1,629	500	-	500
Technology SW/OL Conte	1,255	1,000	500	1,500
Payment to Joint Opera	44,717	61,800	27,982	89,782
Capital Outlay Replace	4,246	-	6,000	6,000
Capital Outlay Additio	-	500	-	500
<b>TOTAL Instruction</b>	<b>16,480,953</b>	<b>17,603,484</b>	<b>468,399</b>	<b>18,071,883</b>

	2018	2019		2020
<b>62 Admin, Attendance &amp; Health</b>	<b>ACTUAL</b>	<b>ORIG BUD</b>	<b>CHANGE</b>	<b>ADOPTED</b>
Administrative Salarie	47,748	48,942	(8,613)	40,329
Board Member Salaries	12,100	12,300	-	12,300
Superintendent Salarie	160,129	163,641	4,909	168,550
Asst Superintendent Sa	127,700	130,893	3,927	134,820
Licensed School Nurse	165,891	162,954	3,753	166,707
Psychologist Salaries	59,697	78,723	(23,973)	54,750
Clerical Salaries	135,820	133,565	6,010	139,575
Part Time Psychologist	2,000	-	-	-
Part Time Clerical Sal	3,600	7,400	3,600	11,000
Substitute Salaries an	5,658	-	-	-
FICA Benefits	51,580	51,911	142	52,053
VRS Benefits - Plans 1	87,240	81,098	(9,352)	71,746
VRS Benefits - Hybrid	24,126	28,642	1,576	30,218
Hospital/Medical Plan	83,805	94,169	(19,437)	74,732
Group Life Insurance B	8,973	9,160	(637)	8,523
Disability Ins - Hybri	399	622	(186)	436
Worker's Compensation	-	-	1,406	1,406
Retiree Health Care Cr	8,350	8,390	(583)	7,807
Annual Leave Payouts	7,670	-	-	-
Tax Sheltered Annuity	10,000	10,000	-	10,000
Auto/Phone Allowance	1,200	1,200	-	1,200
Purchased Services	33,789	22,150	115,600	137,750
Purchased Services	35	100	(100)	-
Legal Services	17,349	35,000	(2,500)	32,500
Maintenance Service Co	132	150	850	1,000
Advertising	322	1,350	-	1,350
Intergovernmental Svc	2,922	5,000	(1,000)	4,000
Internal Services	989	1,250	-	1,250
Postal Services	4,437	3,500	600	4,100
Telephone	2,352	1,000	1,750	2,750
Leases and Rentals	8,523	9,000	(1,000)	8,000
Travel	6,807	10,800	(1,000)	9,800
Dues Subscripts & Memb	10,826	11,250	100	11,350

License Fees	800	2,000	500	2,500
Materials and Supplies	21,716	29,850	(2,100)	27,750
<b>Total Admin, Attendance &amp; Health</b>	<b>1,114,684</b>	<b>1,156,010</b>	<b>74,242</b>	<b>1,230,252</b>

	2018	2019		2020
<b>63 Pupil Transportation</b>	ACTUAL	ORIG BUD	CHANGE	ADOPTED
Administrative Salarie	47,748	48,942	11,551	60,493
Technical Salaries	61,920	52,399	2,358	54,757
Clerical Salaries	32,649	28,070	1,263	29,333
Operative Salaries	365,692	359,103	583	359,686
Service Salaries and W	7,219	7,208	325	7,533
Veh Ops Driver PT	68,993	95,000	-	95,000
FICA Benefits	39,060	38,662	(1,848)	36,814
VRS Benefits - Plans 1	25,728	25,480	2,198	27,678
VRS Benefits - Hybrid	3,195	3,527	(1,991)	1,536
Hospital/Medical Plan	130,390	155,009	18,813	173,822
Group Life Insurance B	6,065	7,164	(163)	7,001
Disability Ins - Hybri	357	421	(239)	182
Worker's Compensation	12,814	13,200	699	13,899
Retiree Health Care Cr	583	588	138	726
Annual Leave Payouts	1,718	-	-	-
Purchased Services	22,242	35,400	8,550	43,950
Professional Health Se	5,460	4,500	-	4,500
Maintenance Service Co	115	400	-	400
Private Carriers	-	1,000	(500)	500
Intergovernmental Svc	-	1,000	(500)	500
Postal Services	-	50	-	50
Insurance	22,923	24,000	1,315	25,315
Travel	36	2,250	-	2,250
Miscellaneous	50	500	-	500
Materials and Supplies	41,678	55,750	(2,000)	53,750
Fuel - Vehicle & Equip	105,323	110,000	5,500	115,500
<b>Total Pupil Transportation</b>	<b>1,001,959</b>	<b>1,069,623</b>	<b>46,052</b>	<b>1,115,675</b>

	2018	2019		2020
<b>64 Operations and Maintenance</b>	ACTUAL	ORIG BUD	CHANGE	ADOPTED
Administrative Salarie	38,652	38,652	2,514	41,166
Technical Salaries	134,789	141,633	13,834	155,467
Security Guard Salarie	77,154	73,209	3,294	76,503
Clerical Salaries	25,191	25,191	1,630	26,821
Service Salaries and W	344	-	-	-
Part Time Security Sal	4,109	16,000	6,000	22,000
Part Time Service Sala	20,070	15,000	5,000	20,000

FICA Benefits	21,452	21,822	2,571	24,393
VRS Benefits - Plans 1	13,018	13,444	649	14,093
VRS Benefits - Hybrid	12,622	15,394	(120)	15,274
Hospital/Medical Plan	35,879	40,168	909	41,077
Group Life Insurance B	3,510	3,847	287	4,134
Disability Ins - Hybri	600	805	(90)	715
Worker's Compensation	9,401	10,300	(2,256)	8,044
Retiree Health Care Cr	870	1,056	47	1,103
Purchased Services	213,276	227,250	(7,400)	219,850
Maintenance Service Co	102,462	123,000	9,500	132,500
Custodial Service Cont	605,784	620,700	(69,700)	551,000
Advertising	150	850	(850)	-
Electrical Services	582,098	559,500	(2,500)	557,000
Heating Services	116,000	127,200	(20,000)	107,200
Water & Sewer	79,820	88,100	(6,650)	81,450
Telephone	2,323	2,000	300	2,300
Insurance	48,518	50,100	750	50,850
Leases and Rentals	645	1,000	(1,000)	-
Travel	770	1,000	-	1,000
Materials and Supplies	59,708	73,000	1,000	74,000
Fuel - Vehicle & Equip	629	1,000	(1,000)	-
Capital Outlay Additio	560	-	-	-

**TOTAL Operations and Maintenance** 2,210,404 2,291,221 (63,281) 2,227,940

2018 2019 2020  
**65 Food Service Contingency** ACTUAL ORIG BUD CHANGE ADOPTED

Fund Transfers - 25,000 (25,000) -

**TOTAL Food Service Contingency** - 25,000 (25,000) -

2018 2019 2020  
**67 Contingency** ACTUAL ORIG BUD CHANGE ADOPTED

Personnel - 75,000 25,000 100,000

Insurance - 15,000 4,500 19,500

**TOTAL Contingency** - 90,000 29,500 119,500

2018 2019 2020  
**68 Technology** ACTUAL ORIG BUD CHANGE ADOPTED

Administrative Salarie 87,000 89,175 2,675 91,850

Instructional Salaries 99,218 101,146 13,249 114,395

Technical Salaries 228,404 242,647 (1,891) 240,756

Instructional Aide Sal 33,732 34,476 (843) 33,633

Substitute Salaries an	975	-	-	-
Supplemental Salaries	1,875	3,588	(1,588)	2,000
FICA Benefits	32,759	34,262	1,012	35,274
VRS Benefits - Plans 1	56,968	59,413	(9,205)	50,208
VRS Benefits - Hybrid	15,998	18,457	8,007	26,464
Hospital/Medical Plan	58,736	67,600	1,530	69,130
Group Life Insurance B	5,866	6,484	(74)	6,410
Disability Ins - Hybri	264	448	(8)	440
Worker's Compensation	-	-	897	897
Retiree Health Care Cr	5,463	5,941	(71)	5,870
Purchased Services	20,855	25,000	(1,300)	23,700
Postal Services	-	200	50	250
Telecommunications Onl	113,380	79,000	1,982	80,982
Travel	1,295	7,250	(1,000)	6,250
Dues Subscripts & Memb	200	350	(150)	200
Materials and Supplies	29,783	35,924	5,617	41,541
Technology SW/OL Conte	204,893	211,977	9,158	221,135
Noncap Technology Hard	22,217	9,000	5,717	14,717
Tech - Hardware Replac	4,004	3,000	(3,000)	-
Tech Infrastructure Ad	1,768	-	2,000	2,000
<b>TOTAL Technology</b>	<b>1,025,652</b>	<b>1,035,338</b>	<b>32,764</b>	<b>1,068,102</b>
<b>TOTAL School Operating Fund</b>	<b>21,833,652</b>	<b>23,270,676</b>	<b>562,676</b>	<b>23,833,352</b>

	2018	2019		2020
<b>FOOD SERVICE FUND</b>	<b>ACTUAL</b>	<b>ORIG BUD</b>	<b>CHANGE</b>	<b>ADOPTED</b>

### 65 Food Service Operations

Service Salaries and W	208,549	206,289	(11,251)	195,038
Part Time Service Sala	18,451	29,000	-	29,000
FICA Benefits	14,546	14,660	266	14,926
VRS Benefits - Plans 1	5,103	5,258	(1,208)	4,050
VRS Benefits - Hybrid	2,961	3,445	652	4,097
Hospital/Medical Plan	54,037	57,677	(2,713)	54,964
Group Life Insurance B	2,028	2,641	(79)	2,562
Disability Ins - Hybri	335	453	31	484
Worker's Compensation	3,598	4,200	1,800	6,000
Annual Leave Payouts	3,480	-	-	-
Purchased Services	144,792	170,700	(5,000)	165,700
Travel	202	200	-	200
Miscellaneous	14,853	31,000	(8,500)	22,500
Materials and Supplies	42,868	41,650	-	41,650
Food Supplies	281,526	277,600	(9,619)	267,981

<b>Total Food Service Operations</b>	797,330	844,773	(35,621)	809,152
<b>68 Food Service Technology</b>				
Noncap Technology Hard	2,300	-	2,300	2,300
<b>Total Food Service Technology</b>	2,300	-	2,300	2,300
<b>TOTAL Food Service Fund Expenditure</b>	799,630	844,773	(33,321)	811,452

<b>SCHOOL FOOD SERVICE REVENUE</b>	2018	2019		2020
(Expressed as Negative Numbers)	ACTUAL	ORIG BUD	CHANGE	ADOPTED
Interest on Bank Depos	(34)	(140)	140	-
Meal Purchases	(470,343)	(486,618)	(3,382)	(490,000)
Rebates & Refunds - Ot	(25,566)	(25,000)	15,000	(10,000)
School Lunch	(6,844)	(7,239)	(261)	(7,500)
School Breakfast	(2,977)	(4,776)	2,278	(2,498)
Other Categorical Aid	(2,300)	-	(1,454)	(1,454)
National School Lunch	(253,603)	(296,000)	(4,000)	(300,000)
Other Categorical Aid	(46,453)	-	-	-
Transfer from School O	-	(25,000)	25,000	-
<b>TOTAL Food Service Revenue</b>	<b>(808,120)</b>	<b>(844,773)</b>	<b>33,321</b>	<b>(811,452)</b>

	FY 2020 Requested	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
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EXPENDITURE

Instructional Tech - Support	0	146,000	146,000	146,000
Instructional Tech - Classroom Instruction	172,000	154,000	154,000	154,000
Administration Technology	60,000			
Building Security Technology	50,000	35,000	35,000	35,000
Food Service Technology	12,750			
Roof Replacement		315,000		
Bus Acquisitions	160,000	175,000	175,000	175,000
School Painting		25,000	25,000	25,000
School Furniture	25,000	30,000	30,000	30,000
Surfacing		20,000	20,000	20,000
Fields and Playgrounds	30,000			
Fencing	15,000			
Heating, Ventilation	75,000	25,000	25,000	25,000
Boyce School Repairs	65,000			
Passenger Vehicles		30,000	19,000	19,000
Athletics and Band Equipment	12,000	16,000	16,000	16,000
<b>Total Capital Expenditure</b>	<b>676,750</b>	<b>971,000</b>	<b>645,000</b>	<b>645,000</b>

REVENUE

State Technology Funds	154,000	154,000	154,000	154,000
General Fund Transfer	522,750	817,000	491,000	491,000
<b>Total Revenue</b>	<b>676,750</b>	<b>971,000</b>	<b>645,000</b>	<b>645,000</b>

**Clarke Public Schools**  
**Projected Debt Service Schedule**

Issue	1 19/20	2 20/21	3 21/22	4 22/23	5 23/24	6 24/25	7 25/26	8 26/27	9 27/28	10 28/29
Debt Services - Misc	2,025	2,025	2,025	2,025	2,025	2,025	1,400	1,400	1,400	1,400
Energy Mgmt Systems Capital Lease										
Principal	131,750									
Interest	3,269									
Cooley Gymnasium Capital Lease										
Principal	49,982	52,145	54,402	28,077						
Interest	7,073	4,909	2,652	450						
VPSA Series 1998 B Bonds										
Principal										
Interest										
VPSA Series 2004 B Bonds										
Principal	20,000	20,000	20,000	20,000	20,000	20,000				
Interest	4,935	4,015	3,183	2,300	1,380	460				
VPSA Series 2006 B Bonds										
Principal	870,000	910,000	950,000	995,000	1,040,000	1,090,000	1,140,000	1,190,000	1,245,000	1,300,000
Interest	648,351	609,636	567,994	524,254	479,094	431,435	380,826	327,236	272,788	217,434
VPSA Series 2010 B Build America Bonds										
Principal	455,000	465,000	480,000	495,000	510,000	530,000	545,000	565,000	585,000	610,000
Interest	327,248	306,698	284,875	261,632	237,044	210,951	183,443	153,650	121,669	88,436
<b>Total Current Debt Payments</b>	<b>2,519,632</b>	<b>2,374,428</b>	<b>2,365,130</b>	<b>2,328,738</b>	<b>2,289,543</b>	<b>2,284,871</b>	<b>2,250,669</b>	<b>2,237,287</b>	<b>2,225,856</b>	<b>2,217,270</b>
<b>Total Projected Debt Payments</b>	<b>2,519,632</b>	<b>2,374,428</b>	<b>2,365,130</b>	<b>2,328,738</b>	<b>2,289,543</b>	<b>2,284,871</b>	<b>2,250,669</b>	<b>2,237,287</b>	<b>2,225,856</b>	<b>2,217,270</b>
<b>Projected Revenue Sources</b>										
Federal BAB Interest Subsidy	114,537	107,344	99,706	91,571	82,965	73,833	64,205	53,778	42,584	30,953
Sequester reduction of BAB	(7,559)	(7,085)	(6,581)	(6,044)	(5,476)	(4,873)	(4,238)	(3,549)	(2,811)	(2,136)
Refunding Savings Issue 2014B (2006B)	71,263	74,538	73,113	69,863	74,078	72,828	72,140	74,640	-	-
Refunding Savings Issue 2015A (2006B)	34,231	34,231	34,231	34,231	34,231	34,231	34,231	34,231	119,231	119,319
General Fund Transfer	2,307,161	2,165,400	2,164,661	2,139,116	2,103,744	2,108,852	2,084,330	2,078,187	2,066,851	2,069,134
<b>Total Projected Revenue</b>	<b>2,519,632</b>	<b>2,374,428</b>	<b>2,365,130</b>	<b>2,328,738</b>	<b>2,289,543</b>	<b>2,284,871</b>	<b>2,250,669</b>	<b>2,237,287</b>	<b>2,225,856</b>	<b>2,217,270</b>