

CLARKE COUNTY SCHOOL BOARD

ADOPTED FY 21 BUDGET

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Clarke County Schools
Executive Summary

06/02/20

Fund	FY 20 Adopted	Variance	%	FY 21 Original*
Expenditure				
School Operating Fund	23,833,352	(376,826)	-1.6%	23,456,526
Food Service Fund	811,452	31,198	3.8%	842,650
Debt Service Fund	2,519,632	(145,204)	-5.8%	2,374,428
School Capital Fund	676,750	(159,750)	-23.6%	517,000
Total Expenditure	27,841,186	(650,582)	-2.3%	27,190,604
Revenue: State & Federal Transfers, Fees, & Other				
School Operating Fund	10,478,424	(172,982)	-1.7%	10,305,442
Food Service Fund	811,452	31,198	3.8%	842,650
Debt Service Fund	212,472	(3,443)	-1.6%	209,029
School Capital Fund	154,000	-	0.0%	154,000
Total Transfers, Fees, & Proceeds	11,656,348	(145,227)	-1.2%	11,511,121
Revenue: Local Tax Funding				
School Operating Fund	13,354,928	(203,844)	-1.5%	13,151,084
Food Service Fund	-	-	0.0%	-
Debt Service Fund	2,307,160	(141,761)	-6.1%	2,165,399
School Capital Fund	522,750	(159,750)	-30.6%	363,000
Total Local Tax Funding	16,184,838	(505,355)	-3.1%	15,679,483

* +5% Salary increase removed from School Operating per Board of Supervisors (-791,220).

FY 21 BUDGET FACTORS

<i>Average Daily Membership</i>	Adopted		Proposed
	<u>FY 20</u>	<u>CHANGE</u>	<u>FY 21</u>
Pre-Kindergarten	45	(5)	40
<i>K-12</i>			
Cooley	468	(16)	452
Boyce	257	3	260
JWMS	476	(32)	444
CCHS	675	15	690
<i>Total K-12</i>	1,876	(30)	1,846

<i>Benefit Rates</i>	<u>FY 20</u>	<u>CHANGE</u>	<u>FY 21</u>
VRS certified Retirement	15.68%	0.94%	16.62%
VRS Health Insurance Credit	1.20%	0.01%	1.21%
VRS non-certified Retirement	4.17%	1.03%	5.20%
VRS Life Insurance	1.31%	0.03%	1.34%
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	0.0%	Various

Clarke County Public Schools
FY 21 Revenue Projection
April 17, 2020

	FY 2019 Actual	FY 2020 Adopted	Estimated Notes	Change	FY 2021 Estimated
Average Daily Membership	1923	1,876	1	(30)	1,846
Composite Index	0.5506	0.5506			0.5729
Rental/Facility Fees	48,521	49,000	2, 3	(479)	48,521
Tuition fr Pvt Srcs	105,624	66,259	23	11,741	78,000
Pupil Fees	12,828	16,849	3	(4,021)	12,828
Transp of Non-Pubc Sch Pupils	-	925	3	(925)	-
Tuition Adult	1,225	550	3	675	1,225
Tuition Summer	13,530	16,725	3, 24	(3,195)	13,530
Tuition- Summer Arts Academy	4,669	-	3, 24	5,000	5,000
Dual Enrollment LFCC	60,621	66,000	23	14,000	80,000
AP Registration Fees	7,314	8,439	3	(1,125)	7,314
IB Registration Fees	20,398	20,195	3	203	20,398
Parking	5,719	-	3,4		2,500
Sch Rebates & Refunds	2,865	29,842	10	(21,842)	8,000
Sch Reimb of Preemploy Costs	3,662	2,861	3	801	3,662
Sch Reimb of Licensing Fees	1,625	600	3	1,025	1,625
Sch Gifts & Donations	11,379	21,000	10, 13	(9,621)	11,379
Mentor Teacher Grant (TIPS)	12,000	10,000	23	-	10,000
Equip Sale	5,649	6,000	3	(351)	5,649
Insurance Adjustments	-	21,135	10	(14,135)	7,000
Berryville Crossing Gd	2,500	-		-	-
E-Rate	53,054	56,346	3	(3,292)	53,054
Local Revenue	373,183	392,726		(23,041)	369,685
Basic Aid	4,180,713	4,073,754	6	(44,057)	4,029,697
Sch Ops Textbooks	87,035	84,889	5	(157)	84,732
Vocational Education	122,743	119,717	5	(3,818)	115,899
Gifted Education	44,084	42,997	5	(422)	42,575
Special Education	581,731	567,389	5	19,989	587,378
Remedial Education	63,100	61,544	5	2,319	63,863
Teacher Retirement Ins	569,630	559,801	5,24	28,365	588,166

Clarke County Public Schools
FY 21 Revenue Projection
April 17, 2020

	FY 2019	FY 2020	Estimated		FY 2021
	Actual	Adopted	Notes	Change	Estimated
Social Security Inst	258,451	253,765	5	(1,468)	252,297
Group Life Insurance	17,288	16,861	5	1,273	18,134
English as a Second Language	31,540	32,467	5	7,026	39,493
Remedial Summer School	10,374	13,833	5, 20	7,116	20,949
Compensation Supplement	-	272,554	5, 17, 24	(163,200)	109,354
At-Risk	24,329	25,590	5, 7, 24	24,756	50,346
VA Preschool Initiative	28,467	25,304	5, 9	26,889	52,193
No Loss Funding	-	-		3,897	3,897
Community Provider Add on Funds	-	-		5,000	5,000
Enrollment Loss	75,000		5,16	-	-
Homebound	1,820	1,829	5	1,776	3,605
Regular Foster Care	3,560	52,372	5, 9	5,132	57,504
Early Reading Intervention	21,546	21,546	5, 9	8,011	29,557
Mentor Teacher	825	825	5, 9	439	1,264
SOL Algebra Readiness	7,758	7,758	5, 9	1,671	9,429
Proj Graduation Senior Year	3,835	3,912	5, 21	294	4,206
GED/ISAEP	8,355	7,859	5, 9	527	8,386
Sp Ed Regional Program	-	-		69,447	69,447
Career & Tech Ed Occup Prep	3,242	7,083	5, 9	925	8,008
Supplemental Lottery Per Pupil	314,766	316,178	5, 9	(22,143)	294,035
Career & Tech Ed Equip	4,766	4,312	3	454	4,766
Career & Tech Ed Equip High Demand High Skill Sectors	3,668	3,313	3	375	3,688
Career & Tech STEM	937	-	3	937	937
VA Workplace Readiness Skills	579	485	3	94	579
Sch Ops Spec Ed Foster Care	42,799	25,139	3	17,660	42,799
Industry Certification	3,432	2,091	3	1,341	3,432
Middle School Teacher Corps	-	-	3	-	-
Sch Nat'l Board Cert Bonus	5,000	5,000	3	-	5,000
Dual Enrollment LFCC Reimb	1,913	-		-	-
Proj Grad Summer	-	-	5, 21	-	-
Blandy Farm/NOAA	12,470	61,201	11	(1,201)	60,000

Clarke County Public Schools

FY 21 Revenue Projection

April 17, 2020

	FY 2019 Actual	FY 2020 Adopted	Estimated Notes	Change	FY 2021 Estimated
Other Categorical Aid	2,828	1,555	10	(55)	1,500
State Revenue subtotal	6,538,584	6,672,923		(808)	6,672,115
Sales Tax	2,462,055	2,493,164	5,24	76,598	2,569,762
State Revenue, including sales tax	9,000,639	9,166,087		75,790	9,241,877
Medicaid	11,157	7,702	3	3,455	11,157
Other Categor Aid Fed	-	-	3	-	-
Title I Grants (Part A) Prior Year Awards	3,311	-		-	-
Title I Grants (Part A) Current Year Awards	166,495	-	12	-	-
Title I Grants (Part A) Next Year Awards		187,864	14	(10,559)	177,305
Sp Ed Grants (IDEA Part B 611) Prior Year Awards	93,333	-		-	-
Sp Ed Grants (IDEA Part B 611) Current Year Awards	391,601	212,495	12	(212,495)	-
Sp Ed Grants (IDEA Part B 611) Next Year Awards	-	415,089	14	(6,913)	408,176
Voc Ed Basic Grants (Perkins) Current Year Awards	23,958	-		-	-
Voc Ed Basic Grants (Perkins) Next Year Awards		23,532	14	(605)	22,927
Sp Ed - Preschool Grants IDEA Prior Year Awards	3,424	-		-	-
Sp Ed - Preschool Grants IDEA Current Year Awards	10,042	-	12	3,000	3,000
Sp Ed - Preschool Grants IDEA Next Year Awards	-	13,467	14	237	13,704
Lang Acq St Gr Title III Pt A Prior Year Awards	-	-		-	-
Lang Acq St Gr Title III Pt A Next Year Awards	5,506	5,499		394	5,893
Title IV SSAE Current Year Awards		-		-	-
Title IV SSAE Current Year Awards Supplement	9,991	-		-	-
Title IV SSAE Next Year Year Awards	13,276	13,276		995	14,271
Impr Tchr Qual Title II Pt A Current Year Awards	970	-		-	-
Impr Tchr Qual Title II Pt A Next Year Awards	35,309	40,685	14	(3,238)	37,447
CARES COVID Revenue	-	-		-	-
Federal Revenue	768,373	919,610		(225,730)	693,880
Tsfr from General Fd	12,358,600	13,354,928		(203,844)	13,151,084
Insurance Recovery	7,999			-	
Total	22,508,794	23,833,351		(376,825)	23,456,526
Additional State Revenue Provided for the addition of one student to the ADM					3,788

**Clarke County Public Schools
FY 21 Revenue Projection
April 17, 2020**

FY 2019 Actual	FY 2020 Adopted	Estimated Notes	Change	FY 2021 Estimated
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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.
- (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.
- (6) Adopted Budget calculation based on Department of Education.
- (7) Program partially funded through Lottery revenue.
- (8) Based on current projected FY 20 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 20 carryover grant.
- (13) Includes payments for field trips, as well as other misc items.
- (14) Based on current grant award.
- (16) The budget included funding in FY 2019 to ensure that no division incurs a reduction in the first year of the biennium, as compared 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. Not Funded in FY 21.
- (18) Funded by AFCUEF.
- (19) Known students as of January 2020 per Renee Weir.
- (20) Based on projected remedial summer school enrollment of 45 students.
- (21) Funding Changed to a formula basis. Project Graduation Senior Year and Project Graduation Summer funds combined.
- (22) New for FY 21.

SCHOOL OPERATING FUND EXPENDITURE	2019	2020	2021	
	ACTUAL	ORIGINAL	CHANGE	ORIGINAL
61 Instruction				
Administrative Salaries	282,229	291,526	12,959	304,485
Instructional Salaries	8,577,445	8,978,211	(91,080)	8,887,131
Librarian Salaries	149,233	152,037	(875)	151,162
Principal Salaries	423,961	431,355	-	431,355
Asst Principal Salaries	392,326	406,057	(876)	405,181
Unlicensed Sch Nurse Salaries	64,433	66,529	(66,529)	-
Technical Salaries	47,681	49,225	-	49,225
Clerical Salaries	358,426	372,800	10,145	382,945
IA Salaries	699,343	742,595	37,412	780,007
PT Instructional Sal	29,765	32,641	7,289	39,930
PT Unlicensed Sch Nurse	-	-	39,918	39,918
PT IA	67,384	61,987	2,937	64,924
Sub Salaries and Wages	229,708	195,505	(2,465)	193,040
Sub Clerical Salaries	837	-	-	-
Sub IA	-	-	-	-
Supplemental Salaries	284,899	284,882	(1,020)	283,862
Employee Bonuses	1,000	10,000	(5,000)	5,000
FICA	845,902	873,029	(1,826)	871,203
VRS 1&2	1,325,802	1,622,437	(258,733)	1,363,704
VRS Hybrid	384,187	471,806	84,022	555,828
Health Ins	1,402,921	1,494,517	(45,122)	1,449,395
Group Life Insurance	142,872	175,067	(23,952)	151,115
Dis Ins Hybrid	6,473	6,856	2,354	9,210
Worker's Compensation	21,700	9,269	3,568	12,837
Retiree Health Care Credit (RHCC)	130,878	159,998	(23,879)	136,119
Annual Leave Payouts	46,331	-	-	-
Purchased Services	174,596	154,250	19,723	173,973
Pur Svcs	5,493	10,486	(3,986)	6,500
Pur Svcs CPR	250	1,250	250	1,500
Tuition Assistance	25,668	21,700	(6,700)	15,000
Pur Svcs Athletics	49,497	60,000	5,000	65,000
Purchased Svcs Instruction	77,680	145,400	(32,850)	112,550
Maintenance Service Contracts	3,108	7,800	(3,400)	4,400
Advertising	169	-	200	200
Internal Services	7,216	9,612	6,823	16,435
Postal Services	4,993	5,100	300	5,400
Telephone	6,726	14,850	(10,800)	4,050
Leases and Rentals	61,803	65,000	(800)	64,200
Travel	20,926	47,037	(6,519)	40,518
Travel Local Mileage	144	500	3,000	3,500
Dues Subscripts & Memberships	25,470	40,700	1,500	42,200
Materials and Supplies	176,346	194,804	5,389	200,193
Testing Supplies	2,707	1,250	3,700	4,950

	2019	2020	CHANGE	2021
	ACTUAL	ORIGINAL	CHANGE	ORIGINAL
Textbooks & Workbooks	70,634	67,900	38,600	106,500
Instructional Material	195,752	232,633	(53,304)	179,329
CCHS Graduation Supplies	4,042	5,000	500	5,500
Noncapitalized Office	-	500	(500)	-
Technology SW/OL Content	6,182	1,500	(500)	1,000
Payment to Joint Operations	60,884	89,782	17,037	106,819
Capital Outlay Replacements	4,924	6,000	(1,952)	4,048
Capital Outlay Additions	1,300	500	-	500
TOTAL Instruction	16,902,246	18,071,883	(340,042)	17,731,841
62 Admin, Attendance & Health				
Administrative Salaries	39,154	40,329	-	40,329
Board Member Salaries	12,100	12,300	-	12,300
Superintendent Salaries	163,641	168,550	-	168,550
Asst Superintendent Salaries	130,893	134,820	-	134,820
Licensed School Nurse	163,816	166,707	6,409	173,116
Psychologist Salaries	22,093	54,750	(54,750)	-
Clerical Salaries	140,267	139,575	6,000	145,575
PT Admin Salaries	30,930	-	65,467	65,467
PT Psychologist Salary	280	-	-	-
PT Clerical Salaries	3,600	11,000	(3,600)	7,400
Sub Salaries and Wages	5,928	-	-	-
FICA	50,910	52,053	2,122	54,175
VRS 1&2	69,407	71,746	5,300	77,046
VRS Hybrid	29,211	30,218	4,896	35,114
Health Ins	72,496	74,732	(3,968)	70,764
Group Life Insurance	8,239	8,523	357	8,880
Dis Ins Hybrid	493	436	164	600
Worker's Compensation	1,364	1,406	(106)	1,300
RHCC	7,547	7,807	214	8,021
Annual Leave Payouts	8,720	-	-	-
Tax Sheltered Annuity	10,000	10,000	-	10,000
Auto/Phone Allowance	1,200	1,200	-	1,200
Purchased Services	56,340	137,750	(45,250)	92,500
Legal Services	29,412	32,500	(10,500)	22,000
Maintenance Service Contract	204	1,000	-	1,000
Advertising	622	1,350	-	1,350
Intergovernmental Service	3,792	4,000	-	4,000
Internal Services	90	1,250	(250)	1,000
Postal Services	2,339	4,100	(1,100)	3,000
Telephone	-	2,750	-	2,750
Leases and Rentals	7,323	8,000	500	8,500
Travel	5,368	9,800	(750)	9,050
Dues Subscripts & Memberships	10,375	11,350	(50)	11,300

License Fees	1,700	2,500	-	2,500
Materials and Supplies	23,622	27,750	(5,000)	22,750
TOTAL Admin, Attendance & Health	1,113,474	1,230,252		1,196,357

63 Pupil Transportation

	2019	2020	CHANGE	2021
	ACTUAL	ORIGINAL	CHANGE	ORIGINAL
Administrative Salaries	58,730	60,493	-	60,493
Technical Salaries	62,583	54,757	-	54,757
Clerical Salaries	33,085	29,333	1,609	30,942
Operative Salaries	350,371	359,686	(12,371)	347,315
Service Salaries	7,281	7,533	-	7,533
PT Veh Ops Driver	84,363	95,000	-	95,000
Sub Clerical Salaries	123	-	-	-
Employee Bonuses	-	-	-	-
FICA	39,813	36,814	1,794	38,608
VRS 1&2	23,545	27,678	1,425	29,103
VRS Hybrid	1,353	1,536	522	2,058
Health Ins	123,626	173,822	(30,701)	143,121
Group Life Insurance	5,698	7,001	(720)	6,281
Dis Ins Hybrid	185	182	(68)	114
Worker's Compensation	13,493	13,899	184	14,083
RHCC	705	726	6	732
Pur Svcs	53,868	43,950	(750)	43,200
Professional Health Service	5,161	4,500	-	4,500
Maintenance Service Contracts	162	400	(150)	250
Private Carriers	-	500	(500)	-
Intergovernmental Services	-	500	(500)	-
Postal Services	-	50	(50)	-
Insurance	24,577	25,315	(315)	25,000
Travel	1,455	2,250	(150)	2,100
Miscellaneous	-	500	-	500
Materials and Supplies	41,323	53,750	(5,500)	48,250
Fuel - Vehicle & Equip	114,729	115,500	2,000	117,500
TOTAL Pupil Transportation	1,046,232	1,115,675	(44,235)	1,071,440

64 Operations and Maintenance

	2019	2020	CHANGE	2021
	ACTUAL	ORIGINAL	CHANGE	ORIGINAL
Administrative Salaries	39,773	41,166	34	41,200
Technical Salaries	131,994	155,467	29,411	184,878
Security Guard Salarie	77,784	76,503	-	76,503
Clerical Salaries	25,914	26,821	630	27,451
Service Salaries	83	-	-	-
PT Security Salaries	4,389	22,000	(6,000)	16,000

PT Service Salaries	18,333	20,000	20,000	40,000
Employee Bonuses	-	-	-	-
FICA	21,359	24,393	2,856	27,249
VRS 1&2	11,939	14,093	5,351	19,444
VRS Hybrid	12,664	15,274	(1,346)	13,928
Health Ins	37,177	41,077	9,382	50,459
Group Life Insurance	3,551	4,134	293	4,427
Dis Ins Hybrid	602	715	(147)	568
Worker's Compensation	7,090	8,044	(1,915)	6,129
RHCC	879	1,103	(176)	927
Pur Svcs	263,321	219,850	5,150	225,000
Maintenance Service Contracts	74,419	132,500	(18,150)	114,350
Custodial Service Contracts	610,125	551,000	4,050	555,050
Advertising	272	-	-	-
Electrical Services	615,400	557,000	15,000	572,000
Heating Services	147,381	107,200	9,500	116,700
Water & Sewer	70,712	81,450	(700)	80,750
Postal Services	73	-	-	-
Telephone	6,000	2,300	4,000	6,300
Insurance	49,364	50,850	-	50,850
Travel	171	1,000	-	1,000
Materials and Supplies	48,667	74,000	(2,500)	71,500
Fuel - Vehicle & Equip	391	-	-	-
TOTAL Operations and Maintenance	2,279,825	2,227,940	-	2,302,663
TOTAL Food Service Transfers	65,613	-	20,000	20,000
	2019	2020	2021	
	ACTUAL	ORIGINAL	CHANGE	ORIGINAL
	2019	2020	CHANGE	2021
	ACTUAL	ORIGINAL	CHANGE	ORIGINAL
67 Contingency	-	100,000	(100,000)	-
Personnel	-	19,500	500	20,000
Insurance	-	119,500	(99,500)	20,000
TOTAL Contingency	-	119,500	(99,500)	20,000

	2019	2020	CHANGE	2021
	ACTUAL	ORIGINAL	CHANGE	ORIGINAL
68 Technology				
Administrative Salaries	89,175	91,850	-	91,850
Instructional Salaries	110,602	114,395	63,284	177,679
Technical Salaries	229,917	240,756	-	240,756
IA Salaries	31,032	33,633	-	33,633
Sub Salaries and Wages	1,313	-	-	-
Supplemental Salaries	2,500	2,000	-	2,000
FICA	34,115	35,274	4,670	39,944
VRS 1&2	50,571	50,208	5,793	56,001
VRS Hybrid	21,772	26,464	9,956	36,420
Health Ins	67,596	69,130	6,452	75,582
Group Life Insurance	6,044	6,410	884	7,294
Dis Ins Hybrid	373	440	183	623
Worker's Compensation	870	897	(37)	860
RHCC	5,536	5,870	718	6,588
Annual Leave Payouts	5,551	-	-	-
Purchased Services	37,216	23,700	(9,800)	13,900
Postal Services	557	250	-	250
Telecommunications Online	104,194	80,982	(23,482)	57,500
Travel	4,502	6,250	(2,250)	4,000
Dues Subscripts & Memberships	3,700	200	2,000	2,200
Materials and Supplies	23,865	41,541	(1,557)	39,984
Technology SW/OL Content	220,437	221,135	(2,674)	218,461
Noncap Technology Hardware	49,409	14,717	(8,017)	6,700
Noncap Technology	74	-	-	-
Tech Infrastructure Ad	500	2,000	-	2,000
TOTAL Technology	1,101,420	1,068,102	46,123	1,114,225
	2019	2020		2021
	ACTUAL	ORIGINAL	CHANGE	ORIGINAL
TOTAL School Operating Fund	22,508,811	23,833,352	(376,826)	23,456,526

FOOD SERVICE FUND REVENUE <i>(expressed as negative numbers)</i>	2019 ACTUAL	2020 ORIG BUD	CHANGE	2021 ORIGINAL
Interest on Bank Depos	(144)	-	(150)	(150)
School Food Services	(448,067)	(488,000)	38,000	(450,000)
Food Service Catering	-	-	(3,000)	(3,000)
Food Svc Head Start	-	-	(4,000)	(4,000)
Rebates & Refunds - Ot	-	(10,000)	9,000	(1,000)
School Lunch	(6,779)	(7,500)	500	(7,000)
School Breakfast	(3,043)	(2,498)	(502)	(3,000)
Other Categorical Aid	(5,000)	(5,000)	-	(5,000)
School Breakfast Progr	(56,155)	-	(56,500)	(56,500)
National School Lunch	(198,137)	(298,454)	98,454	(200,000)
Other Categorical Aid	(46,265)	-	(47,000)	(47,000)
Transfer from School O	(65,613)	-	(66,000)	(66,000)
TOTAL FOOD SERVICE REVENUE	(829,203)	(811,452)	(31,198)	(842,650)

FOOD SERVICE FUND EXPENDITURE	2019 ACTUAL	2020 ORIG BUD	CHANGE	2021 ORIGINAL
Service Salaries and W	185,493	195,038	(36,860)	158,178
PT Service Salaries	40,074	29,000	50,800	79,800
Employee Bonuses	-	-	-	-
FICA	14,799	14,926	1,169	16,095
VRS 1&2	3,228	4,050	768	4,818
VRS Hybrid	3,263	4,097	176	4,273
Health Ins	58,187	54,964	(3,351)	51,613
Group Life Insurance B	2,039	2,562	(438)	2,124
Dis Ins Hybrid	453	484	(83)	401
Worker's Compensation	5,824	6,000	(1,949)	4,051
Annual Leave Payouts	260	-	-	-
Pur Svcs	144,874	165,700	(10,200)	155,500
Credit Card Merchant F	28,775	-	-	-
Travel	80	200	100	300
Miscellaneous	13,140	22,500	(6,500)	16,000
Materials and Supplies	43,248	41,650	1,500	43,150
Food Supplies	281,971	267,981	(19,981)	248,000
Capital Outlay Additio	4,975	-	58,347	58,347
Capital Outlay Technology	-	2,300	(2,300)	-
TOTAL FOOD SERVICE EXPENDITURE	830,683	809,152	33,498	842,650

	FY 2020 Original	FY 2021 Original	FY 2022 Projected	FY 2023 Projected	FY 2024 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	154,000
Administration Technology	60,000				
Building Security Technology	50,000	50,000	25,000	25,000	25,000
Food Service Technology	12,750				
Roof Replacement		100,000			
Bus Acquisitions	160,000	85,000	175,000	175,000	175,000
School Painting		25,000	25,000	25,000	25,000
School Furniture	25,000	30,000	30,000	30,000	30,000
Floor Surfacing		20,000	20,000	20,000	20,000
Asphalt/Sidewalk/Track/Courts		20,000			
Fields and Playgrounds	30,000				
Fencing	15,000				
Heating, Ventilation	75,000	25,000	25,000	25,000	25,000
Boyce School Repairs	65,000				
Passenger Vehicles			30,000		30,000
School Signage					
Food Service Equipment			5,000		5,000
Band Equipment and Uniforms					
Athletics Equipment and Uniforms	12,000	8,000	10,000	10,000	10,000
Total Capital Expenditure	676,750	517,000	645,000	610,000	645,000

REVENUE

State Technology Funds	154,000	154,000	154,000	154,000	154,000
General Fund Transfer	522,750	363,000	491,000	456,000	491,000
Total Revenue	676,750	517,000	645,000	610,000	645,000

Clarke Public Schools
Projected Debt Service Schedule

Issue	1 20/21	2 21/22	3 22/23	4 23/24	5 24/25	6 25/26	7 26/27	8 27/28	9 28/29	10 29/30
Debt Services - Misc	2,025	2,025	2,025	2,025	2,025	1,400	1,400	1,400	1,400	1,400
Energy Mgmt Systems Capital Lease										
Principal										
Interest										
Cooley Gymnasium Capital Lease										
Principal	52,145	54,402	28,077							
Interest	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					
Interest	4,015	3,183	2,300	1,380	460					
VPSA Series 2006 B Bonds										
Principal	910,000	950,000	995,000	1,040,000	1,090,000	1,140,000	1,190,000	1,245,000	1,300,000	1,360,000
Interest	609,636	567,994	524,254	479,094	431,435	380,826	327,236	272,788	217,434	159,579
VPSA Series 2010 B Build America Bonds										
Principal	465,000	480,000	495,000	510,000	530,000	545,000	565,000	585,000	610,000	630,000
Interest	306,698	284,875	261,632	237,044	210,951	183,443	153,650	121,669	88,436	53,951
Total Current Debt Payments	2,374,428	2,365,130	2,328,738	2,289,543	2,284,871	2,250,669	2,237,287	2,225,856	2,217,270	2,204,930
Total Projected Debt Payments	2,374,428	2,365,130	2,328,738	2,289,543	2,284,871	2,250,669	2,237,287	2,225,856	2,217,270	2,204,930
Projected Revenue Sources										
Federal BAB Interest Subsidy	107,344	99,706	91,571	82,965	73,833	64,205	53,778	42,584	30,953	18,883
Sequester reduction of BAB	(7,085)	(6,581)	(6,044)	(5,476)	(4,873)	(4,238)	(3,549)	(2,811)	(2,136)	(1,303)
Refunding Savings Issue 2014B (2006B)	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	119,231	119,319	120,069
General Fund Transfer	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	2,067,281
Total Projected Revenue	2,374,428	2,365,130	2,328,738	2,289,543	2,284,871	2,250,669	2,237,287	2,225,856	2,217,270	2,204,930