

CLARKE COUNTY SCHOOL BOARD
ADOPTED FY 22 BUDGET

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Clarke County Schools
Executive Summary

07/01/21

Fund	FY 21 Adopted	Variance	%	FY 22 Original
<i>Expenditure</i>				
School Operating Fund	23,456,526	709,062	3.0%	24,165,588
Food Service Fund	842,650	(41,654)	-4.9%	800,996
Debt Service Fund	2,374,428	(9,298)	-0.4%	2,365,130
School Capital Fund	517,000	99,000	19.1%	616,000
Total Expenditure	27,190,604	757,110	2.8%	27,947,714
<i>Revenue: State & Federal Transfers, Fees, & Other</i>				
School Operating Fund	10,305,442	512,574	5.0%	10,818,016
Food Service Fund	842,650	(41,654)	-4.9%	800,996
Debt Service Fund	209,029	(8,560)	-4.1%	200,469
School Capital Fund	154,000	-	0.0%	154,000
Total Transfers, Fees, & Proceeds	11,511,121	462,360	4.0%	11,973,481
<i>Revenue: Local Tax Funding</i>				
School Operating Fund	13,151,084	196,488	1.5%	13,347,572
Food Service Fund	-	-	0.0%	-
Debt Service Fund	2,165,399	(738)	0.0%	2,164,661
School Capital Fund	363,000	99,000	27.3%	462,000
Total Local Tax Funding	15,679,483	294,750	1.9%	15,974,233

FY 22 BUDGET FACTORS

<i>Average Daily Membership</i>	Adopted		Proposed
	<u>FY 21</u>	<u>CHANGE</u>	<u>FY 22</u>
Pre-Kindergarten	40	-	40
<i>K-12</i>			
Cooley	452	(31)	421
Boyce	260	(21)	239
JWMS	444	(54)	390
CCHS	690	(27)	663
<i>Total K-12</i>	1,846	(133)	1,713
<i>Benefit Rates</i>	<u>FY 21</u>	<u>CHANGE</u>	<u>FY 22</u>
VRS certified Retirement	16.62%	0.00%	16.62%
VRS Health Insurance Credit	1.21%	0.00%	1.21%
VRS non-certified Retirement	5.20%	0.00%	5.20%
VRS Life Insurance	1.34%	0.00%	1.34%
Professional Hybrid Disability	0.27%	-0.03%	0.24%
Non-Prof Hybrid Disability	0.59%	-0.06%	0.53%
FICA	6.20%	0.00%	6.20%
Medicare	1.45%	0.00%	1.45%
Health	Various	0.0%	Various

Clarke County Public Schools
FY 22 Revenue Projection
April 28, 2021

	FY 2020 Actual	FY 2021 Adopted	Estimated Notes	Change	FY 2022 Estimated
Average Daily Membership	1876	1846	1		1,713
Composite Index	0.5506	0.5729			0.5729
Rental/Facility Fees	49,111	48,521	2, 3	-	48,521
Tuition fr Pvt Srcs	92,832	78,000	3	(28,000)	50,000
Pupil Fees	1,190	12,828	3	(7,828)	5,000
Tuition Adult	-	1,225	3	(1,225)	-
Tuition Summer	13,983	13,530	3	-	13,530
Tuition- Summer Arts Academy	-	5,000	3	-	5,000
Dual Enrollment LFCC	64,906	80,000	3	(20,000)	60,000
AP Registration Fees	5,101	7,314	3	(2,314)	5,000
IB Registration Fees	16,125	20,398	3	(5,398)	15,000
Student Parking Fees	-	2,500	4	(40)	2,460
Sch Rebates & Refunds	4,690	-	8	1,000	1,000
Sch Reimb of Preemploy Costs	2,794	3,662	3	(1,662)	2,000
Sch Reimb of Licensing Fees	1,435	1,625	3	-	1,625
Miscellaneous Revenue	55	-	3	-	-
Sch Gifts & Donations	7,256	11,379	3	-	11,379
Sch Gifts & Donations TIPS	10,500	10,000	8, 15	-	10,000
Sch Gifts & Donations JKCF	19,000	-	14	-	-
Sch Gifts & Donations CWFDN	3,050	-	14	-	-
Equip Sale	1,233	5,649	3	-	5,649
Insurance Adjustments	-	7,000	3	-	7,000
Berryville Crossing Gd	2,500	-	3	-	-
E-Rate	33,863	53,054	3	(18,054)	35,000
Local Revenue	329,623	361,685		(83,521)	278,164
Basic Aid	4,034,795	4,029,697	5	(277,661)	3,752,036
GED/ISAEP	8,387	8,386	5, 9	-	8,386
Remedial Summer School	17,521	20,949	5, 6	-	20,949
Regular Foster Care	11,830	57,504	10	(57,504)	-
Gifted Education	43,072	42,575	5	(3,067)	39,508
Remedial Education	61,652	63,863	5	(4,602)	59,261
Compensation Supplement	258,710	109,354	5	147,358	256,712
Special Education	568,384	587,378	5	(42,319)	545,059
Sch Ops Textbooks	85,038	84,732	5	(6,105)	78,627
Vocational Education	119,927	115,899	5	(8,351)	107,548
Social Security Inst	252,521	252,297	5	(18,178)	234,119
Teacher Retirement Ins	558,249	588,166	5	(41,644)	546,522

Clarke County Public Schools

FY 22 Revenue Projection

April 28, 2021

	FY 2020 Actual	FY 2021 Adopted	Estimated Notes	Change	FY 2022 Estimated
Early Reading Intervention	30,779	29,557	5, 9	(4,667)	24,890
Group Life Insurance	16,891	18,134	5	(1,307)	16,827
Homebound	3,740	3,605	5, 9	(491)	3,114
Career & Tech Ed Equip	8,224	4,766	3	-	4,766
Career & Tech Ed Occup Prep	-	8,008	5, 9	216	8,224
Sch Ops Spec Ed Foster Care	43,292	42,799	10	(39,564)	3,235
At-Risk	26,117	50,346	5, 7	2,184	52,530
VA Preschool Initiative	25,304	52,193	5, 9	5,220	57,413
Supplemental Lottery Per Pupil	309,115	294,035	5, 9	(2,756)	291,279
Mentor Teacher	1,264	1,264	5, 9	987	2,251
English as a Second Language	33,704	39,493	5	(1,880)	37,613
Special Education Regional Tuition	-	69,447	5, 11	-	69,447
Career & Tech Ed Equip - High Demand	3,731	3,688	3	-	3,688
Career & Tech Ed Equip - STEM	-	937	3	-	937
Enrollment Loss	-	3,897	5	(3,897)	-
Industry Certification	3,531	3,432	3	-	3,432
VA Workplace Readiness Skills	595	579	3	-	579
Sch Nat'l Board Cert Bonus	5,000	5,000	3	-	5,000
SOL Algebra Readiness	7,969	9,429	3	-	9,429
Dual Enrollment LFCC Reimb	3,819	-	3	-	-
Proj Graduation Senior Year	3,912	4,206	5	-	4,206
Other Categorical Aid	964	6,500	3, 5, 11, 13, 16	451,241	457,741
Chromebooks Reimbursement	4,123	8,000	3	-	8,000
Blandy Farm/NOAA	42,285	60,000	3	-	60,000
State Revenue subtotal	6,594,445	6,680,115		93,213	6,773,328
Sales Tax	2,554,734	2,569,762	5	(60,866)	2,508,896
State Revenue, including sales tax	9,149,180	9,249,877		32,347	9,282,224
Medicaid	8,053	11,157	3	(2,992)	8,165
CARES Act CRF	51,128	-	8, 11	-	-
Title I Grants (Part A) Prior Year Awards	21,455	-	12	-	-
Title I Grants (Part A) Current Year Awards	172,527	177,305	14	(723)	176,582
Sp Ed Grants (IDEA Part B 611) Prior Year Awards	23,988	-	12	-	-
Sp Ed Grants (IDEA Part B 611) Current Year Awards	407,676	408,176	14	(3,176)	405,000
Voc Ed Basic Grants (Perkins) Current Year Awards	23,496	22,927	14	(299)	22,628
Title IV SSAE Current Year Awards	14,272	14,271	14	(545)	13,726
Sp Ed - Preschool Grants IDEA Prior Year Awards	3,425	-	12	3,770	3,770
Sp Ed - Preschool Grants IDEA Current Year Awards	11,202	16,704	14	(2,934)	13,770
Lang Acq St Gr Title III Pt A Prior Year Awards	-	-	12	-	-

Clarke County Public Schools

FY 22 Revenue Projection

April 28, 2021

	FY 2020 Actual	FY 2021 Adopted	Estimated Notes	Change	FY 2022 Estimated
Lang Acq St Gr Title III Pt A Current Year Awards	5,580	5,893	14	357	6,250
Impr Tchr Qual Title II Pt A Prior Year Awards	4,422	-	12	-	-
Impr Tchr Qual Title II Pt A Current Year Awards	33,169	37,447	14	884	38,331
CARES Act ESSERF	-	-	11	-	-
CARES Act: Instruction and Technology	-	-	11	-	-
CARES Act: Special Education	-	-	11	-	-
CARES Act ESSERF Round 2	-	-	17	565,506	565,506
Federal Revenue	780,393	693,880		559,848	1,253,728
Tsfr from General Fd	12,523,902	13,151,084	3	196,488	13,347,572
Insurance Recovery	-	-	8	3,900	3,900
Total	22,783,099	23,456,526		709,062	24,165,588

**Clarke County Public Schools
 FY 22 Revenue Projection
 April 28, 2021**

	FY 2020 Actual	FY 2021 Adopted	Estimated Notes	Change	FY 2022 Estimated
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Notes:

* Subject to changes by General Assembly

- (1) Estimated average daily membership from December VDOE template. 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 FY21 budgeted figure.
- (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 Virginia Department of Education (VDOE).
- (6) Based on projected remedial summer school enrollment of 45 students. Have school board verify.
- (7) Program partially funded through Lottery revenue.
- (8) Based on current actual revenue.
- (9) Lottery Funded Program thru VDOE.
- (10) Over last three years, the budget for regular foster care line has been overbudgeted, and special education foster care underbudgeted. Adjustment was made to up the budget for SpEd foster care, but not to decrease regular foster care.
- (11) New section for FY 21 per VDOE.
- (12) Based on FY 20 carryover grant.
- (13) COVID relief payments per VDOE (114,855) not in FY22
- (14) Based on current grant award per VDOE.
- (15) Funded by AFCUEF.
- (16) No Loss Funding per VDOE (446,241).
- (17) Additional CARES funding per Supt Memo 1/11/21

Clarke County Public Schools
School Operating Fund Expenditures
FY22 Budget

Function / Expense	2020 Actual	2021 Original Budget	2022 Original Budget	2022 vs 2021 Budget
61 Instruction				
Administrative Salaries	304,482.96	304,485.00	224,045.00	-80,440.00
Instructional Salaries	8,876,808.16	8,887,131.00	9,248,559.00	361,428.00
Librarian Salaries	156,414.76	151,162.00	162,122.00	10,960.00
Principal Salaries	431,354.88	431,355.00	452,924.00	21,569.00
Asst Principal Salaries	405,180.84	405,181.00	423,511.00	18,330.00
Other Professional Salaries	0.00	0.00	0.00	0.00
Unlicensed Sch Nurse Salaries	0.00	0.00	0.00	0.00
Technical Salaries	49,224.96	49,225.00	52,722.00	3,497.00
Technical Support Salaries	0.00	0.00	0.00	0.00
Clerical Salaries	375,586.25	382,945.00	407,263.00	24,318.00
IA Salaries	740,541.53	780,007.00	704,367.00	-75,640.00
IA Childcare	0.00	0.00	59,128.00	59,128.00
Operative Salaries	0.00	0.00	0.00	0.00
Service Salaries and Wages	0.00	0.00	0.00	0.00
PT Salaries - Regular	0.00	0.00	0.00	0.00
PT Admin Salaries	0.00	0.00	0.00	0.00
PT Instructional Sal	34,012.50	39,930.00	41,327.00	1,397.00
PT Unlicensed Sch Nurse	39,917.40	39,918.00	43,938.00	4,020.00
PT Tech Support Sal	0.00	0.00	0.00	0.00
PT Clerical Salaries	0.00	0.00	0.00	0.00
PT IA	72,671.35	64,924.00	59,619.00	-5,305.00
Sub Salaries and Wages	185,238.48	193,040.00	205,000.00	11,960.00
Sub Clerical Salaries	0.00	0.00	0.00	0.00
Sub IA	16,434.00	0.00	0.00	0.00
Supplemental Salaries	295,603.50	283,862.00	279,621.00	-4,241.00
Nat'l Board Cert Teacher Bonus	0.00	0.00	0.00	0.00
Employee Bonuses	5,000.00	5,000.00	0.00	-5,000.00
FICA	872,294.71	871,203.00	896,185.00	24,982.00
VRS 1&2	1,287,251.87	1,363,704.00	1,288,802.00	-74,902.00
VRS Hybrid	474,723.05	555,828.00	706,325.00	150,497.00
Health Ins	1,396,662.66	1,449,395.00	1,501,381.00	51,986.00
Group Life Insurance Benefits	147,099.57	151,115.00	157,399.00	6,284.00
Dis Ins Hybrid	7,187.30	9,210.00	10,604.00	1,394.00
Worker's Compensation	19,723.13	12,837.00	13,978.00	1,141.00
RHCC	134,840.01	136,119.00	142,146.00	6,027.00
Annual Leave Payouts	39,337.78	0.00	0.00	0.00
Auto/Phone Allowance	0.00	0.00	0.00	0.00
Line of Duty Benefits	0.00	0.00	0.00	0.00
Pur Svcs	168,385.99	173,973.00	174,913.00	940.00
Pur Svcs	2,390.00	6,500.00	6,500.00	0.00
Pur Svcs CPR	254.00	1,500.00	1,500.00	0.00
Tuition Assistance	18,466.86	15,000.00	10,000.00	-5,000.00
Pur Svcs Athletics	52,830.49	65,000.00	15,000.00	-50,000.00
Purchased Svcs Instructional	80,014.28	112,550.00	74,050.00	-38,500.00
Maintenance Service Contracts	2,040.59	4,400.00	5,200.00	800.00
Custodial Service Contracts	0.00	0.00	0.00	0.00
Advertising	105.50	200.00	200.00	0.00
Tuition Pd Other Div In-State	0.00	0.00	0.00	0.00
Internal Services	13,356.38	16,435.00	13,707.00	-2,728.00
Other Charges	0.00	0.00	0.00	0.00
Postal Services	3,369.85	5,400.00	5,000.00	-400.00
Telephone	5,298.79	4,050.00	7,150.00	3,100.00
Leases and Rentals	52,735.20	64,200.00	61,250.00	-2,950.00
Travel	12,693.95	40,518.00	31,287.00	-9,231.00
Travel Local Mileage	0.00	3,500.00	1,000.00	-2,500.00
Miscellaneous	0.00	0.00	0.00	0.00
Dues Subscripts & Memberships	25,331.66	42,200.00	39,300.00	-2,900.00
Materials and Supplies	170,266.37	200,193.00	219,198.00	19,005.00
Merchandise for Resale	0.00	0.00	0.00	0.00
Testing Supplies	1,957.71	4,950.00	5,675.00	725.00
Textbooks & Workbooks	175,873.00	106,500.00	207,000.00	100,500.00
Instructional Materials	137,875.01	179,329.00	182,810.00	3,481.00
CCHS Graduation Supplies	3,570.44	5,500.00	5,500.00	0.00
Noncapitalized Office Equip	2,461.93	0.00	0.00	0.00
Technology SW/OL Content	1,114.97	1,000.00	1,200.00	200.00

Clarke County Public Schools
School Operating Fund Expenditures
FY22 Budget

Function / Expense	2020 Actual	2021 Original Budget	2022 Original Budget	2022 vs 2021 Budget
Noncap Technology Hardware	0.00	0.00	0.00	0.00
Payment to Joint Operations	88,694.97	106,819.00	108,000.00	1,181.00
Capital Outlay Replacement	13,101.39	4,048.00	2,206.00	-1,842.00
Tech - Hardware Replacements	0.00	0.00	0.00	0.00
Capital Outlay Additions	0.00	500.00	500.00	0.00
Technology Hardware Additions	0.00	0.00	0.00	0.00
61 Instruction Total	17,399,780.98	17,731,841.00	18,259,112.00	527,271.00
62 Admin, Attendance & Health				
Administrative Salaries	40,328.40	40,329.00	42,345.00	2,016.00
Board Member Salaries	12,300.00	12,300.00	12,300.00	0.00
Superintendent Salaries	168,549.96	168,550.00	176,978.00	8,428.00
Asst Superintendent Salaries	134,820.00	134,820.00	141,561.00	6,741.00
Other Professional Salaries	0.00	0.00	0.00	0.00
Licensed School Nurse Salaries	176,456.58	173,116.00	241,412.00	68,296.00
Psychologist Salaries	0.00	0.00	0.00	0.00
Clerical Salaries	144,332.40	145,575.00	123,332.00	-22,243.00
PT Salaries - Regular	0.00	0.00	0.00	0.00
PT Admin Salaries	46,449.17	65,467.00	81,931.00	16,464.00
PT Psychologist Salary	0.00	0.00	0.00	0.00
PT Clerical Salaries	3,600.00	7,400.00	0.00	-7,400.00
Sub Salaries and Wages	4,647.63	0.00	0.00	0.00
Sub Clerical Salaries	0.00	0.00	0.00	0.00
Supplemental Salaries	0.00	0.00	0.00	0.00
Employee Bonuses	0.00	0.00	0.00	0.00
FICA	52,985.57	54,175.00	58,804.00	4,629.00
VRS 1&2	71,745.12	77,046.00	90,231.00	13,185.00
VRS Hybrid	31,176.90	35,114.00	40,388.00	5,274.00
Health Ins	71,303.46	70,764.00	75,479.00	4,715.00
Group Life Insurance Benefits	8,598.70	8,880.00	10,398.00	1,518.00
Dis Ins Hybrid	473.28	600.00	556.00	-44.00
Worker's Compensation	1,238.09	1,300.00	1,296.00	-4.00
RHCC	7,876.82	8,021.00	9,388.00	1,367.00
Annual Leave Payouts	14,108.01	0.00	0.00	0.00
Tax Sheltered Annuity	9,999.96	10,000.00	10,000.00	0.00
Auto/Phone Allowance	1,200.00	1,200.00	1,200.00	0.00
Line of Duty Benefits	0.00	0.00	0.00	0.00
Pur Svcs	131,805.15	92,500.00	27,750.00	-64,750.00
Pur Svcs	0.00	0.00	0.00	0.00
Tuition Assistance	0.00	0.00	0.00	0.00
Legal Services	8,673.60	22,000.00	30,000.00	8,000.00
Maintenance Service Contracts	66.54	1,000.00	500.00	-500.00
Advertising	143.00	1,350.00	1,100.00	-250.00
Intergovernmental Svc Agreement	3,509.00	4,000.00	4,000.00	0.00
Internal Services	0.00	1,000.00	1,000.00	0.00
Postal Services	2,540.64	3,000.00	3,000.00	0.00
Telephone	0.00	2,750.00	1,000.00	-1,750.00
Insurance	0.00	0.00	0.00	0.00
Leases and Rentals	8,269.32	8,500.00	8,000.00	-500.00
Travel	2,088.01	9,050.00	6,550.00	-2,500.00
Miscellaneous	0.00	0.00	0.00	0.00
Dues Subscrip & Memberships	10,226.49	11,300.00	11,300.00	0.00
License Fees	2,000.00	2,500.00	2,000.00	-500.00
Materials and Supplies	28,105.61	22,750.00	20,750.00	-2,000.00
Capital Outlay Additions	0.00	0.00	0.00	0.00
62 Admin, Attendance & Health Total	1,199,617.41	1,196,357.00	1,234,549.00	38,192.00
63 Pupil Transportation				
Administrative Salaries	60,492.60	60,493.00	63,518.00	3,025.00
Technical Salaries	61,601.91	54,757.00	57,495.00	2,738.00
Clerical Salaries	35,345.40	30,942.00	32,489.00	1,547.00
Operative Salaries	359,561.34	347,315.00	357,522.00	10,207.00
Service Salaries and Wages	7,533.00	7,533.00	7,910.00	377.00
PT Clerical Salaries	0.00	0.00	0.00	0.00
PT Veh Ops Driver	77,613.31	95,000.00	108,000.00	13,000.00
PT Operative Salaries SpEd	0.00	0.00	0.00	0.00
Sub Clerical Salaries	491.70	0.00	0.00	0.00
Employee Bonuses	4,467.86	0.00	0.00	0.00

Clarke County Public Schools
School Operating Fund Expenditures
FY22 Budget

Function / Expense	2020 Actual	2021 Original Budget	2022 Original Budget	2022 vs 2021 Budget
FICA	40,167.59	38,608.00	41,397.00	2,789.00
VRS 1&2	24,438.36	29,103.00	29,535.00	432.00
VRS Hybrid	1,276.30	2,058.00	4,111.00	2,053.00
Health Ins	125,967.10	143,121.00	137,162.00	-5,959.00
Group Life Insurance Benefits	5,891.30	6,281.00	6,356.00	75.00
Dis Ins Hybrid	161.64	114.00	203.00	89.00
Worker's Compensation	12,973.16	14,083.00	13,983.00	-100.00
RHCC	725.88	732.00	3,794.00	3,062.00
Annual Leave Payouts	300.00	0.00	0.00	0.00
Tax Sheltered Annuity	0.00	0.00	0.00	0.00
Pur Svcs	37,106.17	43,200.00	45,000.00	1,800.00
Professional Health Services	4,314.58	4,500.00	4,500.00	0.00
Maintenance Service Contracts	178.36	250.00	250.00	0.00
Private Carriers	0.00	0.00	0.00	0.00
Intergovernmental Svc Agreemnt	0.00	0.00	0.00	0.00
Postal Services	0.00	0.00	0.00	0.00
Telephone	0.00	0.00	0.00	0.00
Insurance	23,108.00	25,000.00	24,500.00	-500.00
Travel	6.02	2,100.00	2,000.00	-100.00
Miscellaneous	65.00	500.00	500.00	0.00
Materials and Supplies	50,957.65	48,250.00	48,250.00	0.00
Fuel - Vehicle & Equipment	71,027.15	117,500.00	115,000.00	-2,500.00
Capital Outlay Additions	0.00	0.00	0.00	0.00
63 Pupil Transportation Total	1,005,771.38	1,071,440.00	1,103,475.00	32,035.00
64 Operations and Maintenance				
Salaries - Regular	0.00	0.00	0.00	0.00
Administrative Salaries	41,334.48	41,200.00	43,443.00	2,243.00
Technical Salaries	150,873.19	184,878.00	189,764.00	4,886.00
Security Guard Salaries	80,349.39	76,503.00	80,328.00	3,825.00
Clerical Salaries	27,451.04	27,451.00	28,898.00	1,447.00
Laborer Salaries and Wages	0.00	0.00	0.00	0.00
Service Salaries and Wages	0.00	0.00	0.00	0.00
PT Security Salaries	2,919.20	16,000.00	15,000.00	-1,000.00
PT Service Salaries	19,385.00	40,000.00	35,000.00	-5,000.00
Employee Bonuses	3,866.74	0.00	0.00	0.00
FICA	23,363.64	27,249.00	28,345.00	1,096.00
VRS 1&2	14,274.11	19,444.00	19,046.00	-398.00
VRS Hybrid	12,501.32	13,928.00	18,967.00	5,039.00
Health Ins	40,172.36	50,459.00	46,969.00	-3,490.00
Group Life Insurance Benefits	3,837.91	4,427.00	4,593.00	166.00
Dis Ins Hybrid	547.49	568.00	629.00	61.00
Worker's Compensation	9,295.78	6,129.00	7,295.00	1,166.00
RHCC	918.00	927.00	1,648.00	721.00
Annual Leave Payouts	0.00	0.00	0.00	0.00
Pur Svcs	256,998.06	225,000.00	253,500.00	28,500.00
Maintenance Service Contracts	72,223.85	114,350.00	97,250.00	-17,100.00
Custodial Service Contracts	527,236.08	555,050.00	570,800.00	15,750.00
Advertising	0.00	0.00	0.00	0.00
Electrical Services	539,232.53	572,000.00	564,000.00	-8,000.00
Heating Services	100,953.41	116,700.00	117,200.00	500.00
Water & Sewer	74,129.51	80,750.00	85,250.00	4,500.00
Postal Services	0.00	0.00	0.00	0.00
Telephone	5,658.82	6,300.00	6,300.00	0.00
Insurance	48,593.00	50,850.00	50,850.00	0.00
Leases and Rentals	0.00	0.00	0.00	0.00
Travel	53.50	1,000.00	1,000.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Dues Subscripts & Memberships	0.00	0.00	0.00	0.00
Materials and Supplies	80,200.08	71,500.00	64,750.00	-6,750.00
Fuel - Vehicle & Equipment	891.47	0.00	1,000.00	1,000.00
Capital Outlay Replacement	0.00	0.00	0.00	0.00
Capital Outlay Additions	0.00	0.00	0.00	0.00
64 Operations and Maintenance Total	2,137,259.96	2,302,663.00	2,331,825.00	29,162.00
65 Sch Fd Svcs & Other Non-Inst				
Transfer to Sch Food Service	5,961.49	20,000.00	20,000.00	0.00
65 Sch Fd Svcs & Other Non-Inst Total	5,961.49	20,000.00	20,000.00	0.00

Clarke County Public Schools
School Operating Fund Expenditures
FY22 Budget

Function / Expense	2020 Actual	2021 Original Budget	2022 Original Budget	2022 vs 2021 Budget
67 School Debt Svc and Fund Tsfrs				
Salaries - Regular	0.00	0.00	0.00	0.00
Insurance	0.00	20,000.00	20,000.00	0.00
67 School Debt Svc and Fund Tsfrs Total	0.00	20,000.00	20,000.00	0.00
68 Technology				
Administrative Salaries	91,850.04	91,850.00	101,693.00	9,843.00
Instructional Salaries	177,677.16	177,679.00	198,344.00	20,665.00
Other Professional Salaries	0.00	0.00	0.00	0.00
Technical Salaries	229,391.49	240,756.00	283,522.00	42,766.00
Clerical Salaries	0.00	0.00	0.00	0.00
IA Salaries	33,633.00	33,633.00	0.00	-33,633.00
PT Salaries - Regular	0.00	0.00	0.00	0.00
Sub Salaries and Wages	150.00	0.00	0.00	0.00
Sub IA	900.00	0.00	0.00	0.00
Supplemental Salaries	2,000.00	2,000.00	2,000.00	0.00
Employee Bonuses	0.00	0.00	0.00	0.00
FICA	40,074.61	39,944.00	43,829.00	3,885.00
VRS 1&2	53,927.38	56,001.00	61,424.00	5,423.00
VRS Hybrid	30,672.88	36,420.00	37,638.00	1,218.00
Health Ins	71,476.30	75,582.00	63,687.00	-11,895.00
Group Life Insurance Benefits	7,068.12	7,294.00	7,825.00	531.00
Dis Ins Hybrid	465.54	623.00	511.00	-112.00
Worker's Compensation	819.68	860.00	4,627.00	3,767.00
RHCC	6,474.71	6,588.00	7,066.00	478.00
Annual Leave Payouts	0.00	0.00	0.00	0.00
Tax Sheltered Annuity	0.00	0.00	0.00	0.00
Pur Svcs	24,320.00	13,900.00	43,100.00	29,200.00
Other Charges	0.00	0.00	0.00	0.00
Utilities	0.00	0.00	0.00	0.00
Postal Services	0.00	250.00	250.00	0.00
Telecommunications Online Tech	46,514.38	57,500.00	42,100.00	-15,400.00
Travel	602.16	4,000.00	3,300.00	-700.00
Dues Subscrips & Memberships	4,000.00	2,200.00	3,800.00	1,600.00
Materials and Supplies	15,113.20	39,984.00	34,056.00	-5,928.00
Technology SW/OL Content	178,194.25	218,461.00	251,155.00	32,694.00
Noncap Technology Hardware	18,001.93	6,700.00	5,700.00	-1,000.00
Noncap Technology Infrastruct	0.00	0.00	0.00	0.00
Capital Outlay Replacement	0.00	0.00	0.00	0.00
Tech - Hardware Replacements	0.00	0.00	0.00	0.00
Tech - Infrastructure Replace	1,380.00	0.00	0.00	0.00
Capital Outlay Additions	0.00	0.00	0.00	0.00
Technology Hardware Additions	0.00	0.00	0.00	0.00
Tech Infrastructure Additions	0.00	2,000.00	1,000.00	-1,000.00
68 Technology Total	1,034,706.83	1,114,225.00	1,196,627.00	82,402.00
Grand Total	22,783,098.05	23,456,526.00	24,165,588.00	709,062.00

**Clarke County Public Schools
School Food Service Fund
FY22 Budget**

Revenue	2020 Actual	2021 Original Budget	2022 Original Budget	2022 vs 2021 Budget
<i>(expressed as negative numbers)</i>				
Interest on Bank Deposits	(180.34)	(150.00)	(300.00)	(150.00)
School Food Services	(379,992.30)	(450,000.00)	(487,005.00)	(37,005.00)
Food Service Catering	(6,290.43)	(3,000.00)	0.00	3,000.00
Food Svc Head Start	(7,736.75)	(4,000.00)	0.00	4,000.00
Rebates & Refunds - Other	(4,561.08)	(1,000.00)	(4,000.00)	(3,000.00)
School Lunch	(6,728.29)	(7,000.00)	(5,621.00)	1,379.00
School Breakfast	(4,729.56)	(3,000.00)	(4,070.00)	(1,070.00)
Other Categorical Aid	0.00	(5,000.00)	0.00	5,000.00
School Breakfast Program	(51,066.01)	(56,500.00)	(55,000.00)	1,500.00
National School Lunch Prog	(147,901.41)	(200,000.00)	(200,000.00)	0.00
CACFP Food	0.00	0.00	0.00	0.00
Summer Food Service Program	(188,148.67)	0.00	0.00	0.00
Other Categorical Aid - Fed	(45,003.21)	(47,000.00)	(45,000.00)	2,000.00
CARES Act CRF	(8,366.00)	0.00	0.00	0.00
Transfer from School Operating	(5,961.49)	(66,000.00)	0.00	66,000.00
Total Food Service Revenue	(856,665.54)	(842,650.00)	(800,996.00)	41,654.00

Expenses	2020 Actual	2021 Original Budget	2022 Original Budget	2022 vs 2021 Budget
Service Salaries and Wages	184,362.55	158,178.00	180,890.00	22,712.00
PT Service Salaries	49,574.81	79,800.00	62,660.00	(17,140.00)
Employee Bonuses	7,771.59	0.00	0.00	0.00
FICA	16,650.26	16,095.00	15,259.00	(836.00)
VRS 1&2	3,860.80	4,818.00	6,777.00	1,959.00
VRS Hybrid	2,700.88	4,273.00	7,342.00	3,069.00
Health Ins	54,784.21	51,613.00	56,814.00	5,201.00
Group Life Insurance Benefits	2,061.42	2,124.00	2,428.00	304.00
Dis Ins Hybrid	342.70	401.00	539.00	138.00
Worker's Compensation	3,857.76	4,051.00	5,056.00	1,005.00
RHCC	0.00	0.00	1,481.00	1,481.00
Annual Leave Payouts	4,402.25	0.00	0.00	0.00
Pur Svcs	159,078.82	155,500.00	155,400.00	(100.00)
Credit Card Merchant Fees	11,124.87	0.00	0.00	0.00
Utilities	0.00	0.00	0.00	0.00
Postal Services	0.00	0.00	0.00	0.00
Leases and Rentals	0.00	0.00	0.00	0.00
Travel	75.01	300.00	200.00	(100.00)
Miscellaneous	12,856.82	16,000.00	15,000.00	(1,000.00)
Materials and Supplies	36,689.26	43,150.00	37,150.00	(6,000.00)
Food Supplies	306,471.53	248,000.00	254,000.00	6,000.00
Noncap Technology Hardware	0.00	0.00	0.00	0.00
Capital Outlay Additions	0.00	58,347.00	0.00	(58,347.00)
Fund Transfers	0.00	0.00	0.00	0.00
Total Food Service Expenses	856,665.54	842,650.00	800,996.00	(41,654.00)

	FY 2021 Original	FY 2022 Original	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
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EXPENDITURE

Instructional Tech - Support			146,000	146,000	100,000
Instructional Tech - Classroom Instruction	154,000	179,000	154,000	154,000	154,000
Administration Technology		41,000			
Building Security Technology	50,000	40,000	25,000	25,000	25,000
Food Service Technology					
Roof Replacement	100,000				100,000
Bus Acquisitions	85,000	85,000	175,000	175,000	175,000
School Painting	25,000	15,000	25,000	25,000	15,000
School Furniture	30,000	28,000	30,000	30,000	30,000
Floor Surfacing	20,000	10,000	20,000	20,000	10,000
Asphalt/Sidewalk/Track/Courts	20,000	10,000			
Fields and Playgrounds					
Fencing					
Heating, Ventilation	25,000	175,000	25,000	25,000	50,000
Boyce School Repairs					
Passenger Vehicles		25,000		30,000	30,000
School Signage					
Food Service Equipment				5,000	10,000
Band Equipment and Uniforms					5,000
Athletics Equipment and Uniforms	8,000	8,000	10,000	10,000	10,000
Total Capital Expenditure	517,000	616,000	610,000	645,000	714,000

REVENUE

State Technology Funds	154,000	154,000	154,000	154,000	154,000
General Fund Transfer	363,000	462,000	456,000	491,000	560,000
Total Revenue	517,000	616,000	610,000	645,000	714,000

Clarke Public Schools
Projected Debt Service Schedule

Issue	1 21/22	2 22/23	3 23/24	4 24/25	5 25/26	6 26/27	7 27/28	8 28/29	9 29/30	10 30/31
Debt Services - Misc	2,025	2,025	2,025	2,025	1,400	1,400	1,400	1,400	1,400	1,400
Energy Mgmt Systems Capital Lease										
<i>Principal</i>										
<i>Interest</i>										
Cooley Gymnasium Capital Lease										
<i>Principal</i>	54,402	28,465								
<i>Interest</i>	2,652	450								
VPSA Series 1998 B Bonds										
<i>Principal</i>										
<i>Interest</i>										
VPSA Series 2004 B Bonds										
<i>Principal</i>	20,000	20,000	20,000	20,000						
<i>Interest</i>	3,183	2,300	1,380	460						
VPSA Series 2006 B Bonds										
<i>Principal</i>	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	1,420,000
<i>Interest</i>	567,994	524,254	479,094	431,435	380,826	327,236	272,788	217,434	159,579	98,226
VPSA Series 2010 B Build America Bonds										
<i>Principal</i>	480,000	495,000	510,000	530,000	545,000	565,000	585,000	610,000	630,000	655,000
<i>Interest</i>	284,875	261,632	237,044	210,951	183,443	153,650	121,669	88,436	53,951	18,216
Total Current Debt Payments	2,365,130	2,329,126	2,289,543	2,284,871	2,250,669	2,237,287	2,225,856	2,217,270	2,204,930	2,192,842
Total Projected Debt Payments	2,365,130	2,329,126	2,289,543	2,284,871	2,250,669	2,237,287	2,225,856	2,217,270	2,204,930	2,192,842
Projected Revenue Sources										
<i>Federal BAB Interest Subsidy</i>	99,706	91,571	82,965	73,833	64,205	53,778	42,584	30,953	18,883	6,375
<i>Sequester reduction of BAB</i>	(6,581)	(6,044)	(5,476)	(4,873)	(4,238)	(3,549)	(2,811)	(2,136)	(1,303)	(440)
<i>Refunding Savings Issue 2014B (2006B)</i>	73,113	69,863	74,078	72,828	72,140	74,640	-	-	-	-
<i>Refunding Savings Issue 2015A (2006B)</i>	34,231	34,231	34,231	34,231	34,231	34,231	119,231	119,319	120,069	122,244
<i>General Fund Transfer</i>	2,164,661	2,139,504	2,103,744	2,108,852	2,084,330	2,078,187	2,066,851	2,069,134	2,067,281	2,064,663
Total Projected Revenue	2,365,130	2,329,126	2,289,543	2,284,871	2,250,669	2,237,287	2,225,856	2,217,270	2,204,930	2,192,842