

CLARKE COUNTY SCHOOL BOARD
ADOPTED FY 23 BUDGET

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Clarke County Schools
Executive Summary

08/03/22

Fund	FY 22			FY 23
	Original	Variance	%	Approved
<i>Expenditure</i>				
School Operating Fund	24,165,588	1,224,593	5.1%	25,390,181
Food Service Fund	800,996	(56,698)	-7.1%	744,298
Debt Service Fund	2,365,130	(36,004)	-1.5%	2,329,126
School Capital Fund	616,000	954,325	154.9%	1,570,325
Total Expenditure	27,947,714	2,086,216	7.5%	30,033,930
<i>Revenue: State & Federal Transfers, Fees, & Other</i>				
School Operating Fund	10,818,016	728,487	6.7%	11,546,503
Food Service Fund	800,996	(56,698)	-7.1%	744,298
Debt Service Fund	200,469	(1,898)	-0.9%	198,571
School Capital Fund	154,000	1,416,325	919.7%	1,570,325
Total Transfers, Fees, & Proceeds	11,973,481	2,086,216	17.4%	14,059,697
<i>Revenue: Local Tax Funding</i>				
School Operating Fund	13,347,572	496,106	3.7%	13,843,678
Food Service Fund	-	-	0.0%	-
Debt Service Fund	2,164,661	(34,106)	-1.6%	2,130,555
School Capital Fund	462,000	(462,000)	-100.0%	-
Total Local Tax Funding	15,974,233	(0)	0.0%	15,974,233

FY 23 BUDGET FACTORS

<i>Average Daily Membership</i>	Original		Adopted
	<u>FY 22</u>	<u>CHANGE</u>	<u>FY 23</u>
Pre-Kindergarten	40	8	48
<i>K-12</i>			
Cooley	421	21	442
Boyce	239	45	284
JWMS	390	30	420
CCHS	663	16	679
<i>Total K-12</i>	1,713	112	1,825
<i>Benefit Rates</i>	<u>FY 22</u>	<u>CHANGE</u>	<u>FY 23</u>
VRS certified Retirement	16.62%	0.00%	16.62%
VRS certified Health Insurance Credit	1.21%	0.00%	1.21%
VRS non-certified Retirement	5.20%	-1.14%	4.06%
VRS non-certified Health Insurance Credit	1.21%	-0.19%	1.02%
VRS Life Insurance	1.34%	0.00%	1.34%
Professional Hybrid Disability	0.24%	0.00%	0.24%
Non-Prof Hybrid Disability	0.53%	0.00%	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
School Operating Fund Revenue
FY23 Budget**

	FY 2021 Actual	FY 2022 Adopted	Estimated Notes	Change	FY 2023 Adopted
Average Daily Membership	1715	1713	1	112	1,825
Composite Index	0.5729	0.5729		(0.0001)	0.5728
Rental/Facility Fees	28,598	48,521	3, 7	(8,521)	40,000
Tuition fr Pvt Srcs	40,138	50,000	2	-	50,000
Pupil Fees	5,519	5,000	2	-	5,000
Tuition Adult	150	-	2	-	-
Tuition Summer	3,200	13,530	3	(3,530)	10,000
Tuition- Summer Arts Academy	-	5,000	2	-	5,000
Dual Enrollment LFCC	48,285	60,000	3	-	60,000
AP Registration Fees	4,854	5,000	2	-	5,000
IB Registration Fees	12,590	15,000	3	(2,000)	13,000
Student Parking Fees	2,460	2,460	2, 8	-	2,460
Sch Rebates & Refunds	1,447	1,000	2	-	1,000
Sch Reimb of Preemploy Costs	3,120	2,000	3	1,000	3,000
Sch Reimb of Licensing Fees	2,200	1,625	2	-	1,625
Miscellaneous Revenue	365	-	2	-	-
Sch Gifts & Donations	14,362	11,379	3	(579)	10,800
Sch Gifts & Donations TIPS	10,000	10,000	2, 9	(10,000)	-
Sch Gifts & Donations CWFND	3,000	-	2	3,000	3,000
Equip Sale	2,724	5,649	3	(3,649)	2,000
Insurance Adjustments	-	7,000	3	(7,000)	-
E-Rate	40,557	35,000	2	-	35,000
Chromebooks Reimbursement	-	-	3	4,800	4,800
Sch Gifts & Donations Reach VA	-	-		5,000	5,000
Local Revenue	223,569	278,164		(21,479)	256,685
Blandy Farm/NOAA	15,543	60,000	4	(60,000)	-
Chromebooks Reimbursement	4,854	8,000	3	(8,000)	-
Basic Aid	3,658,487	3,752,036	5	593,113	4,345,149
GED/ISAEP	8,387	8,386	5, 10	(153)	8,233
Remedial Summer School	-	20,949	5	5,247	26,196
Regular Foster Care	4,693	-	5, 10	35,590	35,590
Gifted Education	39,554	39,508	5	4,931	44,439
Remedial Education	59,331	59,261	5	9,347	68,608
Compensation Supplement	-	256,712	5	31,264	287,976
Special Education	551,242	545,059	5	(84,292)	460,767
Sch Ops Textbooks	78,720	78,627	5	24,582	103,209
Vocational Education	107,675	107,548	5	12,517	120,065
Social Security Inst	232,930	234,119	5	21,603	255,722
Teacher Retirement Ins	543,504	546,522	5	49,903	596,425
Early Reading Intervention	24,890	24,890	5, 10	65,067	89,957
Group Life Insurance	16,115	16,827	5	1,105	17,932
Homebound	3,083	3,114	5	1	3,115
Sch Ops SpEd Foster Care	-	3,235			
Career & Tech Ed Equip	4,977	4,766	5	(1,425)	3,341
Career & Tech Ed Occup Prep	-	8,224	5, 10	(4,148)	4,076
At-Risk	41,194	52,530	5, 10	64,278	116,808
VA Preschool Initiative	-	57,413	5	27,747	85,160
VA Preschool Initiative-CARES	29,016	-	5	-	-
Voc.Ed.Occupational Prep-Regio	3,208	-		-	-

**Clarke County Public Schools
School Operating Fund Revenue
FY23 Budget**

	FY 2021 Actual	FY 2022 Adopted	Estimated Notes	Change	FY 2023 Adopted
Supplemental Lottery Per Pupil	305,459	291,279	5, 10	16,170	307,449
Mentor Teacher	2,251	2,251	5, 10	(603)	1,648
English as a Second Language	34,165	37,613	5	23,886	61,499
Special Education Regional Tuition	-	69,447	5, 10	(69,447)	-
Career & Tech Ed Equip - High Demand	3,834	3,688	5	1,260	4,948
Career & Tech Ed Equip - STEM	1,009	937	5	(275)	662
Industry Certification	3,694	3,432	2	-	3,432
VA Workplace Readiness Skills	623	579	2	-	579
Sch Nat'l Board Cert Bonus	5,000	5,000	11	(5,000)	-
SOL Algebra Readiness	9,429	9,429	5, 10	(1,086)	8,343
Proj Graduation Senior Year	4,206	4,206	5, 10	(459)	3,747
No Loss Funding	388,437	-	5	-	-
No Loss COVID-19 Funding	82,364	-		-	-
Learning Loss PPA	21,595	-		-	-
Albuterol Distribution FY22	-	-		-	-
Community Provider Add-On Funds - Mixed Delivery	-	-		-	-
Grocery Tax Hold Harmless	-	-	5	95,197	95,197
Rebenchmarking Hold Harmless	-	-	5	229,205	229,205
Other Categorical Aid	-	457,741		(457,741)	-
State Revenue subtotal	6,269,071	6,773,328		616,149	7,389,477
Sales Tax	2,495,269	2,508,896	5	301,101	2,809,997
Sales Tax 1/8	263,373	-		-	-
State Revenue, including sales tax	9,027,713	9,282,224		917,249	10,199,473
Medicaid	8,941	8,165	12	(2,165)	6,000
Sch Ops Misc Federal Rev	8,940	-		-	-
ARP II Homeless Funds	-	-		5,339	5,339
CARES Act CRF	324,170	565,506		(565,506)	-
Title I Grants (Part A) AY2019	4,738	-		-	-
Title I Grants (Part A) AY2020	176,482	176,582		(176,582)	-
Title I Grants (Part A) AY2021	-	-	6	175,000	175,000
VDH COVID Test Categorical Aid	-	-		-	-
Sp Ed Grants (IDEA Part B 611) AY2019	500	-		-	-
Sp Ed Grants (IDEA Part B 611) AY2020	346,562	405,000		(405,000)	-
Sp Ed Grants (IDEA Part B 611) AY2021	-	-	6	415,000	415,000
Sp Ed Grants (IDEA Part B 611) AY2021 - ARP	-	-		-	-
Voc Ed Basic Grants (Perkins) AY2019	-	-		-	-
Voc Ed Basic Grants (Perkins) AY2020	23,595	22,628		(22,628)	-
Voc Ed Basic Grants (Perkins) AY2021	-	-	6	23,000	23,000
Title IV SSAE AY2019	-	13,726		(13,726)	-
Title IV SSAE AY2020	14,176	-		-	-
Title IV SSAE AY2021	-	-	6	13,000	13,000
Sp Ed - Preschool Grants IDEA AY2019	2,502	3,770		(3,770)	-
Sp Ed - Preschool Grants IDEA AY2020	11,296	13,770		(13,770)	-
Sp Ed - Preschool Grants IDEA AY2021	-	-	6	13,500	13,500
Sp Ed - Preschool Grants IDEA AY2021-ARP	-	-		-	-
Lang Acq St Gr Title III Pt A AY2019	319	6,250		(6,250)	-
Lang Acq St Gr Title III Pt A AY2020	6,283	-		-	-
Lang Acq St Gr Title III Pt A AY2021	-	-	6	6,000	6,000
Impr Tchr Qual Title II Pt A AY2018	665	-		-	-
Impr Tchr Qual Title II Pt A AY2019	4,296	38,331		(38,331)	-

**Clarke County Public Schools
School Operating Fund Revenue
FY23 Budget**

	FY 2021 Actual	FY 2022 Adopted	Estimated Notes	Change	FY 2023 Adopted
Impr Tchr Qual Title II Pt A AY2020	30,175	-		-	-
Impr Tchr Qual Title II Pt A AY2021	-	-	6	38,000	38,000
CARES Act ESSERF	148,240	-		-	
CARES Act: Special Education	5,937	-		-	
CARES Act: Instruction and Technology	35,597	-		-	-
CRRSA ESSER II	-	-		-	-
ARP ESSER III	-	-	6	392,006	392,006
Federal Revenue	1,153,416	1,253,728		(166,883)	1,086,845
Insurance Recovery	8,473	3,900	3	(400)	3,500
Total without Transfer	10,413,171	10,818,016		728,487	11,546,503
Tsfr from General Fd	11,908,788	13,347,572		496,106	13,843,678
Total with Transfer	22,321,959	24,165,588		1,224,593	25,390,181

FY23 State revenue not included in the above: School Meals \$44k, VPSA Tech \$154k, School Construction \$1.4M

FY23 Federal Revenue not included in the above: ARP ESSER III Capital \$500k

**Clarke County Public Schools
School Operating Fund Revenue
FY23 Budget**

	FY 2021 Actual	FY 2022 Adopted	Estimated Notes	Change	FY 2023 Adopted
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Notes:

- (1) Estimated average daily membership (ADM) for FY22 Revised is per the budget adopted by BOS, FY22 Actual is per VDOE calc file, FY22 Actual is per VDOE calc file, FY22 Actual is per VDOE calc file, FY22 Actual is per VDOE calc file.
- (2) Based on FY22 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.

**Clarke County Public Schools
School Operating Fund Expenditures
FY23 Budget**

Function	Expense	2021 Actual	2022 Original Budget	2023 Original Budget	2023 v 2022 Budget
61 Instruction					
	Administrative Salaries	304,482.96	224,045.00	246,446.97	22,401.97
	Instructional Salaries	8,231,684.41	9,248,559.00	9,873,563.23	625,004.23
	Librarian Salaries	157,342.31	162,122.00	177,253.00	15,131.00
	Principal Salaries	431,354.88	452,924.00	492,982.60	40,058.60
	Asst Principal Salaries	403,343.04	423,511.00	388,460.60	-35,050.40
	Other Professional Salaries	0.00	0.00	0.00	0.00
	Unlicensed Sch Nurse Salaries	0.00	0.00	61,762.80	61,762.80
	Technical Salaries	49,838.04	52,722.00	57,569.00	4,847.00
	Technical Support Salaries	0.00	0.00	0.00	0.00
	Clerical Salaries	369,315.62	407,263.00	453,402.40	46,139.40
	IA Salaries	577,015.55	704,367.00	883,167.73	178,800.73
	IA Childcare	65,787.96	59,128.00	0.00	-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	30,630.00	41,327.00	47,769.70	6,442.70
	PT Unlicensed Sch Nurse	42,534.40	43,938.00	0.00	-43,938.00
	PT Tech Support Sal	0.00	0.00	0.00	0.00
	PT Clerical Salaries	3,818.80	0.00	0.00	0.00
	PT IA	42,394.71	59,619.00	0.00	-59,619.00
	Sub Salaries and Wages	199,002.85	205,000.00	210,000.00	5,000.00
	Sub Clerical Salaries	45.00	0.00	0.00	0.00
	Sub IA	7,345.26	0.00	0.00	0.00
	Supplemental Salaries	239,299.98	279,621.00	308,868.00	29,247.00
	Nat'l Board Cert Teacher Bonus	0.00	0.00	0.00	0.00
	Employee Bonuses	252,041.54	0.00	0.00	0.00
	FICA	833,991.21	896,185.00	968,925.69	72,740.69
	VRS 1&2	1,176,020.18	1,288,802.00	1,301,281.04	12,479.04
	VRS Hybrid	567,562.09	706,325.00	781,484.19	75,159.19
	Health Ins	1,260,461.80	1,501,381.00	1,448,883.60	-52,497.40
	Group Life Insurance Benefits	140,586.77	157,399.00	167,802.03	10,403.03
	Dis Ins Hybrid	8,130.27	10,604.00	11,169.15	565.15
	Worker's Compensation	22,731.66	13,978.00	25,243.00	11,265.00
	RHCC	126,935.78	142,146.00	151,522.82	9,376.82
	Annual Leave Payouts	45,843.41	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	152,505.10	174,913.00	167,397.52	-7,515.48
	Pur Svcs	0.00	6,500.00	3,000.00	-3,500.00
	Pur Svcs CPR	0.00	1,500.00	1,250.00	-250.00
	Tuition Assistance	10,650.00	10,000.00	24,433.46	14,433.46
	Pur Svcs Athletics	2,384.18	15,000.00	8,000.00	-7,000.00
	Purchased Svcs Instructional	56,478.50	74,050.00	81,500.00	7,450.00
	Maintenance Service Contracts	2,047.00	5,200.00	3,550.00	-1,650.00
	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	840.00	13,707.00	8,800.00	-4,907.00
	Other Charges	0.00	0.00	0.00	0.00
	Postal Services	4,601.62	5,000.00	5,550.00	550.00
	Telephone	5,502.61	7,150.00	6,700.00	-450.00
	Leases and Rentals	51,266.93	61,250.00	44,450.00	-16,800.00
	Travel	1,729.50	31,287.00	18,988.68	-12,298.32
	Travel Local Mileage	0.00	1,000.00	500.00	-500.00

Clarke County Public Schools
School Operating Fund Expenditures
FY23 Budget

Function	Expense	2021 Actual	2022 Original Budget	2023 Original Budget	2023 v 2022 Budget
	Miscellaneous	0.00	0.00	0.00	0.00
	Dues Subscrips & Memberships	23,207.46	39,300.00	34,550.00	-4,750.00
	Materials and Supplies	179,783.02	219,198.00	152,295.60	-66,902.40
	Merchandise for Resale	0.00	0.00	0.00	0.00
	Testing Supplies	702.73	5,675.00	5,050.00	-625.00
	Textbooks & Workbooks	69,955.18	207,000.00	95,000.00	-112,000.00
	Instructional Materials	113,447.90	182,810.00	149,716.00	-33,094.00
	CCHS Graduation Supplies	4,280.33	5,500.00	5,500.00	0.00
	Noncapitalized Office Equip	0.00	0.00	0.00	0.00
	Technology SW/OL Content	3,699.30	1,200.00	1,500.00	300.00
	Noncap Technology Hardware	0.00	0.00	0.00	0.00
	Payment to Joint Operations	99,802.14	108,000.00	109,400.00	1,400.00
	Capital Outlay Replacement	1,143.20	2,206.00	2,206.00	0.00
	Tech - Hardware Replacements	0.00	0.00	0.00	0.00
	Capital Outlay Additions	3,710.00	500.00	0.00	-500.00
	Technology Hardware Additions	0.00	0.00	0.00	0.00
61 Instruction Total		16,377,382.68	18,259,112.00	18,987,094.81	727,982.81
62 Admin, Attendance & Health					0.00
	Administrative Salaries	40,328.40	42,345.00	46,579.30	4,234.30
	Board Member Salaries	12,300.00	12,300.00	12,300.00	0.00
	Superintendent Salaries	168,549.96	176,978.00	194,675.25	17,697.25
	Asst Superintendent Salaries	134,820.00	141,561.00	155,717.10	14,156.10
	Other Professional Salaries	0.00	0.00	0.00	0.00
	Licensed School Nurse Salaries	202,267.11	241,412.00	255,641.10	14,229.10
	Psychologist Salaries	0.00	0.00	0.00	0.00
	Clerical Salaries	118,281.00	123,332.00	135,665.20	12,333.20
	PT Salaries - Regular	74,381.62	0.00	0.00	0.00
	PT Admin Salaries	55,532.85	81,931.00	93,941.95	12,010.95
	PT Psychologist Salary	0.00	0.00	0.00	0.00
	PT Clerical Salaries	0.00	0.00	0.00	0.00
	Sub Salaries and Wages	0.00	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	11,306.89	0.00	0.00	0.00
	FICA	59,605.33	58,804.00	63,150.08	4,346.08
	VRS 1&2	81,287.93	90,231.00	97,878.44	7,647.44
	VRS Hybrid	28,864.80	40,388.00	42,487.56	2,099.56
	Health Ins	67,517.04	75,479.00	77,778.84	2,299.84
	Group Life Insurance Benefits	8,881.12	10,398.00	11,317.12	919.12
	Dis Ins Hybrid	413.40	556.00	608.42	52.42
	Worker's Compensation	1,294.40	1,296.00	1,697.00	401.00
	RHCC	8,018.97	9,388.00	10,219.19	831.19
	Annual Leave Payouts	22,606.97	0.00	0.00	0.00
	Tax Sheltered Annuity	9,999.96	10,000.00	9,999.96	-0.04
	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	223,189.49	27,750.00	24,500.00	-3,250.00
	Pur Svcs	0.00	0.00	0.00	0.00
	Tuition Assistance	120.00	0.00	0.00	0.00
	Legal Services	30,506.85	30,000.00	30,000.00	0.00
	Maintenance Service Contracts	91.00	500.00	250.00	-250.00
	Advertising	280.71	1,100.00	1,100.00	0.00
	Intergovernmental Svc Agreemnt	3,171.00	4,000.00	4,000.00	0.00
	Internal Services	0.00	1,000.00	250.00	-750.00
	Postal Services	3,421.82	3,000.00	3,000.00	0.00
	Telephone	0.00	1,000.00	500.00	-500.00

Clarke County Public Schools
School Operating Fund Expenditures
FY23 Budget

Function	Expense	2021 Actual	2022 Original Budget	2023 Original Budget	2023 v 2022 Budget
	Insurance	0.00	0.00	0.00	0.00
	Leases and Rentals	6,143.76	8,000.00	6,750.00	-1,250.00
	Travel	335.00	6,550.00	5,950.00	-600.00
	Miscellaneous	1,702.36	0.00	0.00	0.00
	Dues Subscripts & Memberships	10,880.63	11,300.00	11,300.00	0.00
	License Fees	2,000.00	2,000.00	2,000.00	0.00
	Materials and Supplies	51,496.44	20,750.00	21,050.00	300.00
	Capital Outlay Additions	0.00	0.00	0.00	0.00
62 Admin, Attendance & Health Total		1,440,796.81	1,234,549.00	1,321,506.51	86,957.51
63 Pupil Transportation					0.00
	Administrative Salaries	60,492.60	63,518.00	69,868.96	6,350.96
	Technical Salaries	65,334.96	57,495.00	63,244.50	5,749.50
	Clerical Salaries	36,021.90	32,489.00	65,157.40	32,668.40
	Operative Salaries	348,693.58	357,522.00	421,831.90	64,309.90
	Service Salaries and Wages	7,533.00	7,910.00	12,000.00	4,090.00
	PT Clerical Salaries	0.00	0.00	0.00	0.00
	PT Veh Ops Driver	44,568.98	108,000.00	112,000.00	4,000.00
	PT Operative Salaries SpEd	0.00	0.00	0.00	0.00
	Sub Clerical Salaries	0.00	0.00	0.00	0.00
	Employee Bonuses	23,957.76	0.00	0.00	0.00
	FICA	39,258.85	41,397.00	50,592.81	9,195.81
	VRS 1&2	28,292.80	29,535.00	27,448.76	-2,086.24
	VRS Hybrid	1,591.60	4,111.00	5,893.17	1,782.17
	Health Ins	120,485.94	137,162.00	144,401.04	7,239.04
	Group Life Insurance Benefits	5,920.96	6,356.00	6,888.55	532.55
	Dis Ins Hybrid	161.64	203.00	200.54	-2.46
	Worker's Compensation	13,977.75	13,983.00	16,290.00	2,307.00
	RHCC	3,509.54	3,794.00	5,432.18	1,638.18
	Annual Leave Payouts	420.00	0.00	0.00	0.00
	Tax Sheltered Annuity	0.00	0.00	0.00	0.00
	Pur Svcs	8,654.74	45,000.00	45,000.00	0.00
	Professional Health Services	4,028.00	4,500.00	4,500.00	0.00
	Maintenance Service Contracts	137.21	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	22,801.00	24,500.00	25,500.00	1,000.00
	Leases and Rentals	0.00	0.00	0.00	0.00
	Travel	0.00	2,000.00	2,000.00	0.00
	Miscellaneous	0.00	500.00	500.00	0.00
	Materials and Supplies	27,679.18	48,250.00	44,000.00	-4,250.00
	Fuel - Vehicle & Equipment	56,549.79	115,000.00	115,000.00	0.00
	Capital Outlay Additions	0.00	0.00	0.00	0.00
63 Pupil Transportation Total		920,071.78	1,103,475.00	1,237,999.81	134,524.81
64 Operations and Maintenance					0.00
	Salaries - Regular	0.00	0.00	0.00	0.00
	Administrative Salaries	41,199.48	43,443.00	46,049.58	2,606.58
	Technical Salaries	145,098.86	189,764.00	182,397.33	-7,366.67
	Security Guard Salaries	77,003.00	80,328.00	171,096.20	90,768.20
	Clerical Salaries	27,451.07	28,898.00	30,631.35	1,733.35
	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	4,465.56	15,000.00	5,500.00	-9,500.00
	PT Service Salaries	38,313.00	35,000.00	35,000.00	0.00
	Employee Bonuses	4,587.98	0.00	0.00	0.00

Clarke County Public Schools
School Operating Fund Expenditures
FY23 Budget

Function	Expense	2021 Actual	2022 Original Budget	2023 Original Budget	2023 v 2022 Budget
	FICA	24,431.81	28,345.00	34,402.14	6,057.14
	VRS 1&2	16,656.42	19,046.00	21,272.69	2,226.69
	VRS Hybrid	13,439.50	18,967.00	36,983.40	18,016.40
	Health Ins	38,817.29	46,969.00	54,022.07	7,053.07
	Group Life Insurance Benefits	3,892.88	4,593.00	5,764.34	1,171.34
	Dis Ins Hybrid	503.37	629.00	1,054.76	425.76
	Worker's Compensation	7,289.24	7,295.00	7,711.00	416.00
	RHCC	1,566.62	1,648.00	2,070.26	422.26
	Annual Leave Payouts	0.00	0.00	0.00	0.00
	Pur Svcs	294,916.89	253,500.00	267,750.00	14,250.00
	Maintenance Service Contracts	74,326.30	97,250.00	100,000.00	2,750.00
	Custodial Service Contracts	641,498.72	570,800.00	596,650.00	25,850.00
	Advertising	0.00	0.00	0.00	0.00
	Electrical Services	510,031.47	564,000.00	569,000.00	5,000.00
	Heating Services	149,805.46	117,200.00	131,000.00	13,800.00
	Water & Sewer	49,083.12	85,250.00	73,000.00	-12,250.00
	Postal Services	0.00	0.00	0.00	0.00
	Telephone	5,543.56	6,300.00	6,450.00	150.00
	Insurance	48,796.00	50,850.00	50,000.00	-850.00
	Leases and Rentals	0.00	0.00	0.00	0.00
	Travel	0.00	1,000.00	1,100.00	100.00
	Miscellaneous	0.00	0.00	0.00	0.00
	Dues Subscrips & Memberships	0.00	0.00	0.00	0.00
	Materials and Supplies	50,396.23	64,750.00	60,000.00	-4,750.00
	Fuel - Vehicle & Equipment	1,485.95	1,000.00	2,000.00	1,000.00
	Noncapitalized Office Equip	0.00	0.00	0.00	0.00
	Technology SW/OL Content	0.00	0.00	0.00	0.00
	Capital Outlay Replacement	133,512.00	0.00	0.00	0.00
	Capital Outlay Additions	-6,985.01	0.00	0.00	0.00
64 Operations and Maintenance Total		2,397,126.77	2,331,825.00	2,490,905.12	159,080.12
65 Sch Fd Svcs & Other Non-Inst					0.00
	Fund Transfers	0.00	20,000.00	15,000.00	-5,000.00
65 Sch Fd Svcs & Other Non-Inst Total		0.00	20,000.00	15,000.00	-5,000.00
67 School Debt Svc and Fund Tsfrs					0.00
	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					0.00
	Administrative Salaries	96,849.96	101,693.00	111,862.30	10,169.30
	Instructional Salaries	187,640.40	198,344.00	218,176.39	19,832.39
	Other Professional Salaries	0.00	0.00	0.00	0.00
	Technical Salaries	270,187.62	283,522.00	341,572.00	58,050.00
	Clerical Salaries	0.00	0.00	0.00	0.00
	IA Salaries	0.00	0.00	18,195.00	18,195.00
	PT Salaries - Regular	0.00	0.00	0.00	0.00
	Sub Salaries and Wages	90.00	0.00	0.00	0.00
	Sub IA	0.00	0.00	0.00	0.00
	Supplemental Salaries	2,750.00	2,000.00	2,000.00	0.00
	Employee Bonuses	11,689.48	0.00	0.00	0.00
	FICA	42,540.35	43,829.00	51,665.66	7,836.66
	VRS 1&2	59,274.24	61,424.00	72,499.73	11,075.73
	VRS Hybrid	33,501.61	37,638.00	42,146.00	4,508.00
	Health Ins	61,683.26	63,687.00	70,771.08	7,084.08
	Group Life Insurance Benefits	7,368.85	7,825.00	9,243.40	1,418.40
	Dis Ins Hybrid	476.86	511.00	603.53	92.53
	Worker's Compensation	4,625.47	4,627.00	8,734.00	4,107.00

**Clarke County Public Schools
School Operating Fund Expenditures
FY23 Budget**

Function	Expense	2021 Actual	2022 Original Budget	2023 Original Budget	2023 v 2022 Budget
	RHCC	6,651.73	7,066.00	8,346.66	1,280.66
	Annual Leave Payouts	0.00	0.00	0.00	0.00
	Tax Sheltered Annuity	0.00	0.00	0.00	0.00
	Pur Svcs	26,484.82	43,100.00	37,200.00	-5,900.00
	Other Charges	0.00	0.00	0.00	0.00
	Utilities	0.00	0.00	0.00	0.00
	Postal Services	70.40	250.00	250.00	0.00
	Telecommunications Online Tech	44,061.51	42,100.00	45,500.00	3,400.00
	Travel	183.34	3,300.00	2,500.00	-800.00
	Dues Subscrips & Memberships	200.00	3,800.00	200.00	-3,600.00
	Materials and Supplies	24,654.68	34,056.00	30,561.00	-3,495.00
	Technology SW/OL Content	229,575.47	251,155.00	233,648.00	-17,507.00
	Noncap Technology Hardware	96,417.81	5,700.00	12,000.00	6,300.00
	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	0.00	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	1,000.00	0.00	-1,000.00
68	Technology Total	1,206,977.86	1,196,627.00	1,317,674.75	121,047.75
	Grand Total	22,342,355.90	24,165,588.00	25,390,181.00	1,224,593.00

**Clarke County Public Schools
School Food Service Fund
FY23 Budget**

Revenue	2021 Actual	2022 Original Budget	2023 Original Budget	2023 v 2022 Budget
Interest on Bank Deposits	489.04	300.00	-	(300.00)
School Food Services	1,382.64	487,005.00	460,000.00	(27,005.00)
Food Service Catering	3,107.40	-	-	-
Food Svc Head Start	-	-	-	-
Rebates & Refunds - Other	3,074.16	4,000.00	-	(4,000.00)
School Lunch	6,650.41	5,621.00	9,969.00	4,348.00
School Breakfast	-	4,070.00	34,275.00	30,205.00
Other Categorical Aid	-	-	-	-
School Breakfast Program	-	55,000.00	-	(55,000.00)
National School Lunch Prog	-	200,000.00	200,000.00	-
CACFP Food	53,389.44	-	-	-
Summer Food Service Program	1,043,926.14	-	-	-
Other Categorical Aid - Fed	60,434.06	45,000.00	40,054.00	(4,946.00)
Coronavirus Relief Funds	12,277.48	-	-	-
Transfer from School Operating	-	-	-	-
Total Food Service Revenue	1,184,730.77	800,996.00	744,298.00	(56,698.00)

Expense	2021 Actual	2022 Original Budget	2023 Original Budget	2023 v 2022 Budget
Service Salaries and Wages	137,475.50	180,890.00	96,251.70	(84,638.30)
PT Service Salaries	15,421.94	62,660.00	62,700.00	40.00
Employee Bonuses	26,179.95	-	-	-
FICA	11,933.20	15,259.00	10,195.36	(5,063.64)
VRS 1&2	2,973.10	6,777.00	2,681.08	(4,095.92)
VRS Hybrid	4,024.74	7,342.00	2,183.15	(5,158.85)
Health Ins	35,536.76	56,814.00	46,736.20	(10,077.80)
Group Life Insurance Benefits	1,803.34	2,428.00	1,209.38	(1,218.62)
Dis Ins Hybrid	418.35	539.00	277.86	(261.14)
Worker's Compensation	5,056.48	5,056.00	4,148.00	(908.00)
RHCC	968.84	1,481.00	920.57	(560.43)
Annual Leave Payouts	180.00	-	-	-
Pur Svcs	123,881.35	155,400.00	204,744.70	49,344.70
Credit Card Merchant Fees	-	-	-	-
Utilities	-	-	-	-
Postal Services	-	-	-	-
Leases and Rentals	-	-	-	-
Travel	-	200.00	200.00	-
Miscellaneous	9,660.34	15,000.00	13,000.00	(2,000.00)
Materials and Supplies	30,065.96	37,150.00	35,550.00	(1,600.00)
Food Supplies	388,903.75	254,000.00	263,500.00	9,500.00
Noncap Technology Hardware	-	-	-	-
Capital Outlay Additions	14,116.11	-	-	-
Fund Transfers	-	-	-	-
Total Food Service Expenses	808,599.71	800,996.00	744,298.00	(56,698.00)

	FY 2022 Original	FY 2023 Original	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
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EXPENDITURE

68200	Instructional Tech - Support			146,000	146,000	100,000
68100	Instructional Tech - Classroom Instruction	179,000	154,000	154,000	154,000	154,000
68300	Administration Technology	41,000	46,000			
66645	Building Security Technology	40,000	30,000	25,000	25,000	30,000
68700	Food Service Technology					
66636	Roof Replacement					
63500	Bus Acquisitions	85,000	170,000	175,000	175,000	180,000
66612	School Painting	15,000	15,000	25,000	25,000	27,000
61110	School Furniture	28,000	100,000	30,000	30,000	50,000
66644	Floor Surfacing	10,000	20,000	20,000	20,000	22,000
66253	Asphalt/Sidewalk/Track/Courts	10,000	25,325			
66250	Fields and Playgrounds					
66223	Fencing		100,000			
66616	Heating, Ventilation	175,000	850,000	25,000	25,000	100,000
66646	Boyce School Repairs					
63700	Passenger Vehicles	25,000			30,000	
66233	School Signage					
65100	Food Service Equipment				5,000	
61130	Band Equipment and Uniforms					5,000
61140	Athletics Equipment and Uniforms	8,000	60,000	10,000	10,000	11,000
Total Capital Expenditure		616,000	1,570,325	610,000	645,000	679,000

REVENUE

State Technology Funds	154,000	154,000	154,000	154,000	154,000
State School Construction Funds		1,416,325			
General Fund Transfer	462,000	0	456,000	491,000	525,000
Total Revenue	616,000	1,570,325	610,000	645,000	679,000

Clarke Public Schools
Projected Debt Service Schedule

Issue	1 22/23	2 23/24	3 24/25	4 25/26	5 26/27	6 27/28	7 28/29	8 29/30	9 30/31	10 31/32
Debt Services - Misc	2,025	2,025	2,025	1,400	1,400	1,400	1,400	1,400	1,400	775
Energy Mgmt Systems Capital Lease										
<i>Principal</i>										
<i>Interest</i>										
Cooley Gymnasium Capital Lease										
<i>Principal</i>	28,465									
<i>Interest</i>	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							
<i>Interest</i>	2,300	1,380	460							
VPSA Series 2006 B Bonds										
<i>Principal</i>	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	1,485,000
<i>Interest</i>	524,254	479,094	431,435	380,826	327,236	272,788	217,434	159,579	98,226	33,227
VPSA Series 2010 B Build America Bonds										
<i>Principal</i>	495,000	510,000	530,000	545,000	565,000	585,000	610,000	630,000	655,000	
<i>Interest</i>	261,632	237,044	210,951	183,443	153,650	121,669	88,436	53,951	18,216	
Total Current Debt Payments	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	1,519,002
Total Projected Debt Payments	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	1,519,002
Projected Revenue Sources										
<i>Federal BAB Interest Subsidy</i>	91,571	82,965	73,833	64,205	53,778	42,584	30,953	18,883	6,375	-
<i>Sequester reduction of BAB</i>	(6,044)	(5,476)	(4,873)	(4,238)	(3,549)	(2,811)	(2,136)	(1,303)	(440)	-
<i>Refunding Savings Issue 2014B (2006B)</i>	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	119,231	119,319	120,069	122,244	121,669
<i>General Fund Transfer</i>	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	1,397,333
Total Projected Revenue	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	1,519,002