

**CLARKE COUNTY SCHOOL BOARD
ADOPTED FY 24 BUDGET**

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Clarke County Schools
Executive Summary

04/18/23

FINAL

| Fund | FY 23 Adopted | Variance | % | FY 24 Adopted |
|---|--------------------------|------------------|-------------|--------------------------|
| <i>Expenditure</i> | | | | |
| School Operating Fund | 25,390,181 | 2,194,882 | 8.6% | 27,585,063 |
| Food Service Fund | 744,298 | 821,093 | 110.3% | 1,565,391 |
| Debt Service Fund | 2,329,126 | (39,583) | -1.7% | 2,289,543 |
| School Capital Fund | 1,570,325 | (791,069) | -50.4% | 779,256 |
| Total Expenditure | 30,033,930 | 2,185,323 | 7.3% | 32,219,253 |
| <i>Revenue: State & Federal Transfers, Fees, & Other</i> | | | | |
| School Operating Fund | 11,546,503 | 1,298,779 | 11.2% | 12,845,282 |
| Food Service Fund | 744,298 | 821,093 | 110.3% | 1,565,391 |
| Debt Service Fund | 198,571 | (12,772) | -6.4% | 185,799 |
| School Capital Fund | 1,570,325 | (791,069) | -50.4% | 779,256 |
| Total Transfers, Fees, & Proceeds | 14,059,697 | 1,316,031 | 9.4% | 15,375,728 |
| <i>Revenue: Local Tax Funding</i> | | | | |
| School Operating Fund | 13,843,678 | 896,103 | 6.5% | 14,739,781 |
| Food Service Fund | - | - | 0.0% | - |
| Debt Service Fund | 2,130,555 | (26,811) | -1.3% | 2,103,744 |
| School Capital Fund | - | - | 0.0% | - |
| Total Local Tax Funding | 15,974,233 | 869,292 | 5.4% | 16,843,525 |

FY 24 Budget Factors

| <i>Average Daily Membership</i> | Original | | Adopted |
|---------------------------------|-----------------|---------------|----------------|
| | FY 23 | Change | FY 24 |
| Pre-kindergarten | 48 | -13 | 35 |
| K-12 | | | |
| Cooley | 442 | 22 | 464 |
| Boyce | 284 | -6 | 278 |
| JWMS | 420 | -4 | 416 |
| CCHS | 679 | 33 | 712 |
| Total K-12 | 1825 | 45 | 1870 |

| <i>Benefits Rates</i> | FY 23 | Change | FY 24 |
|---|--------------|---------------|--------------|
| VRS certified Retirement | 16.62% | 0.00% | 16.62% |
| VRS certified Health Insurance Credit | 1.21% | 0.00% | 1.21% |
| VRS non-certified Retirement | 4.06% | 0.00% | 4.06% |
| VRS non-certified Health Insurance Credit | 1.02% | 0.00% | 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 | 0.00% | Various |

**Clarke County Public Schools
School Operating Fund Revenue
FY 24 Budget**

| | | FY 2022 Actual | FY 2023 Adopted | FY 2024 Adopted | FY 2024 vs FY 2023 Adopted | Notes |
|---------------------------------|--|-------------------|--------------------|--------------------|-------------------------------|----------|
| Average Daily Membership | | 1,713 | 1,825 | 1,870 | 45 | 1 |
| Composite Index | | 0.5729 | 0.5728 | 0.5728 | 0 | |
| Local | Rental/Facility Fees | 39,368 | 40,000 | 40,000 | - | 3, 7 |
| | Tuition fr Pvt Srcs | 70,071 | 50,000 | 75,000 | 25,000 | 3 |
| | Pupil Fees | 1,080 | 5,000 | 5,000 | - | 2 |
| | Tuition Summer | 4,990 | 10,000 | 5,000 | (5,000) | 3 |
| | Tuition- Summer Arts Academy | - | 5,000 | 5,000 | - | 2 |
| | Dual Enrollment SU | 775 | 0 | - | - | 3 |
| | Dual Enrollment LFCC | 53,623 | 60,000 | 60,000 | - | 2 |
| | AP Registration Fees | 6,376 | 5,000 | 5,000 | - | 2 |
| | IB Registration Fees | 8,614 | 13,000 | 13,000 | - | 2 |
| | Student Parking Fees | - | 2,460 | 2,460 | - | 2, 8 |
| | Sch Rebates & Refunds | 1,794 | 1,000 | 1,000 | - | 2 |
| | Sch Reimb of Preemploy Costs | 2,622 | 3,000 | 3,000 | - | 2 |
| | Sch Reimb of Licensing Fees | 1,400 | 1,625 | 1,625 | - | 2 |
| | Miscellaneous Revenue | - | 0 | - | - | 2 |
| | Sch Gifts & Donations | 14,169 | 10,800 | 10,800 | - | 3 |
| | Equip Sale | 1,963 | 2,000 | 2,000 | - | 3 |
| | William & Mary Project Hope | - | 5,339 | - | (5,339) | 4 |
| | E-Rate | 68,400 | 35,000 | - | (35,000) | 11 |
| | Chromebooks Reimbursement | 5,458 | 4,800 | 4,800 | - | 2 |
| | ClaudeMooreNurseAideGrant | - | 0 | 5,000 | 5,000 | 6 |
| | Sch Gifts & Donations CWFDN | 4,000 | 3,000 | 4,000 | 1,000 | 3 |
| | Sch Gifts & Donations JKCF | 4,202 | 0 | - | - | 3 |
| | Reach VA - Mentor Teacher | - | 5,000 | - | (5,000) | 6 |
| | Blandy Farm/NOAA | 67,193 | 0 | - | - | 4 |
| Local Total | | 356,098 | 262,024 | 242,685 | (19,339) | |
| State | Dept of Criminal Justice - School Security Officer | 29,897 | 0 | 70,000 | 70,000 | 6 |
| | Basic Aid | 3,849,866 | 4,345,149 | 4,409,826 | 64,677 | 5 |
| | GED/ISAEP | 8,233 | 8,233 | 8,203 | (30) | 5, 9 |
| | Remedial Summer School | 46,088 | 26,196 | 17,963 | (8,233) | 5 |
| | Regular Foster Care | 7,564 | 0 | 47,740 | 47,740 | 5, 9 |
| | Gifted Education | 41,928 | 44,439 | 45,365 | 926 | 5 |
| | Remedial Education | 62,891 | 68,608 | 70,037 | 1,429 | 5 |
| | Compensation Supplement | 272,766 | 287,976 | 629,171 | 341,195 | 5 |
| | Special Education | 578,446 | 460,767 | 470,361 | 9,594 | 5 |
| | Sch Ops Textbooks | 65,066 | 103,209 | 105,358 | 2,149 | 5 |
| | Vocational Education | 114,136 | 120,065 | 134,503 | 14,438 | 5 |
| | Social Security Inst | 248,460 | 255,722 | 266,618 | 10,896 | 5 |
| | Teacher Retirement Ins | 579,999 | 596,425 | 620,781 | 24,356 | 5 |
| | Early Reading Intervention | 54,447 | 89,957 | 45,796 | (44,161) | 5, 9 |
| | Group Life Insurance | 17,858 | 17,932 | 19,101 | 1,169 | 5 |
| | Homebound | 51 | 3,115 | 3,580 | 465 | 5 |
| | Sped Regional Programs | - | - | 29,756 | 29,756 | 5, 9 |
| | Career & Tech Ed Equip | 4,981 | 3,341 | 3,341 | - | 2, 5, 9 |
| | Career & Tech Ed Occup Prep | - | 4,076 | 4,076 | - | 2, 5, 9 |
| | SpEd Foster Care | 25,341 | 35,590 | - | (35,590) | 5 |
| | At-Risk | 55,620 | 116,808 | 71,886 | (44,922) | 5, 9 |
| | VA Preschool Initiative | - | 85,160 | 85,160 | - | 5 |
| | Voc.Ed.Occupational Prep-Regio | 3,618 | 0 | - | - | 5 |
| | Supplemental Lottery Per Pupil | 315,547 | 307,449 | 326,649 | 19,200 | 5, 9 |
| | Mentor Teacher | 2,045 | 1,648 | 1,146 | (502) | 5, 9 |
| | English as a Second Language | 47,016 | 61,499 | 81,777 | 20,278 | 5 |
| | Career & Tech Ed Equip - High Demand | 3,837 | 4,948 | 4,948 | - | 2, 5, 9 |
| | Career & Tech Ed Equip - STEM | 1,010 | 662 | 71 | (591) | 2, 5, 9 |
| | Textbooks - Lottery Funded | 18,378 | 0 | - | - | 5 |

**Clarke County Public Schools
School Operating Fund Revenue
FY 24 Budget**

| | | FY 2022 Actual | FY 2023 Adopted | FY 2024 Adopted | FY 2024 vs FY 2023 Adopted | Notes |
|---------------------------------|---|-------------------|--------------------|--------------------|-------------------------------|----------|
| Average Daily Membership | | 1,713 | 1,825 | 1,870 | 45 | 1 |
| Composite Index | | 0.5729 | 0.5728 | 0.5728 | 0 | |
| State | Industry Certification | 2,689 | 3,432 | 3,432 | - | 2 |
| | VA Workplace Readiness Skills | 623 | 579 | 579 | - | 2 |
| | SOL Algebra Readiness | 9,426 | 8,343 | 9,955 | 1,612 | 5, 9 |
| | Proj Graduation Senior Year | 3,725 | 3,747 | 3,747 | - | 5, 9 |
| | VA Preschool Initiative-CARES | 53,585 | 0 | - | - | 5 |
| | Albuterol Distribution FY22 | 248 | 0 | - | - | 4 |
| | VA Preschool Initiative - Teacher Student Ratio | 3,828 | 0 | - | - | 5 |
| | Rebenchmarking Hold Harmless | - | 229,205 | 229,392 | 187 | 5 |
| | Grocery Tax Hold Harmless | - | 95,197 | 415,005 | 319,808 | 5 |
| | Other Categorical Aid | - | 0 | - | - | - |
| | ChspkeWtrshd-OtherCategorical | - | 0 | - | - | 4 |
| | VDH COVID Testing Grant | 8,439 | 0 | - | - | 4 |
| | SISNA | - | - | 15,000 | 15,000 | 6 |
| | One Time 1 % Bonus | - | - | 54,482 | 54,482 | 5 |
| | Sales Tax | 2,830,185 | 2,809,996 | 3,037,391 | 227,395 | 5 |
| | Sales Tax 1/8 | 298,052 | 0 | - | - | - |
| | Potential State Revenue | - | - | 150,000 | 150,000 | 10 |
| State Total | | 9,665,890 | 10,199,473 | 11,492,196 | 1,292,723 | |
| Federal | Medicaid | 2,070 | 6,000 | - | (6,000) | 3 |
| | CARES Act CRF | 2,403 | 0 | - | - | 4 |
| | Title I | 163,225 | 175,000 | 175,000 | - | 2 |
| | IDEA Prt B | 483,732 | 415,000 | 433,237 | 18,237 | 2 |
| | Perkins | 23,758 | 23,000 | 22,859 | (141) | 2 |
| | Title IV | 12,833 | 13,000 | 13,452 | 452 | 2 |
| | IDEA PSCH 20 | 16,293 | 13,500 | 14,379 | 879 | 2 |
| | Title IIIA | 6,228 | 6,000 | 6,489 | 489 | 2 |
| | Title II | 44,939 | 38,000 | 38,506 | 506 | 2 |
| | School Based Health Workforce | - | 0 | - | - | 6 |
| | ESSER II | 501,297 | 0 | - | - | 3 |
| | ESSER III | - | 392,006 | 402,979 | 10,973 | 3 |
| | ESSER III - Teacher Mentor | 2,045 | 0 | - | - | 2 |
| | ESSER III - Teacher Retention | - | 0 | - | - | 2 |
| | IDEA Prt B - ARP | 98,366 | 0 | - | - | 4 |
| | IDEA PSCH 20 - ARP | 7,241 | 0 | - | - | 4 |
| | ARPA Pandemic Bonus | - | 0 | - | - | 4 |
| Federal Total | | 1,364,430 | 1,081,506 | 1,106,901 | 25,395 | |
| Insurance Recovery | Insurance Recovery | 1,131 | 3,500 | 3,500 | - | 3 |
| Total without Transfer | | 11,387,548 | 11,546,503 | 12,845,282 | 1,298,779 | |
| GF Transfer | | 12,591,195 | 13,843,678 | 14,739,781 | 896,103 | |
| Total with Transfer | | 23,978,743 | 25,390,181 | 27,585,063 | 2,194,882 | |

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

Notes:

- (1) Estimated average daily membership (ADM) for FY24 Est is based on current headcount in schools.
- (2) Based on budgeted figure.
- (3) Based on YTD Actuals and historical averages.
- (4) Based on grant end of life.
- (5) Per Virginia Department of Education (VDOE).
- (6) Per current year or prior year grant application.
- (7) Rent obtained for leasing land to Shentel for tower \$27k/year, space rented to the NW SCB \$800/month, as well as, other facility use fees.
- (8) Half of parking fees collected are transferred to the general fund to cover costs of maintaining parking lots.
- (9) Program funded or partially funded through Lottery revenue.
- (10) Possible additional state revenue
- (11) Moved to capital

**Clarke County Public Schools
School Operating Fund Expense
FY 24 Budget**

| Function | Expense | 2022 Actual | 2023 Original Budget | 2024 Adopted Budget | 2024 v 2023 Budget |
|------------------------------|--------------------------------|-------------|----------------------|---------------------|--------------------|
| 61 Instruction | Administrative Salaries | 224,043 | 246,447 | 270,094 | 23,647 |
| | Instructional Salaries | 9,309,402 | 9,873,563 | 10,520,157 | 646,594 |
| | Librarian Salaries | 166,708 | 177,253 | 184,269 | 7,016 |
| | Principal Salaries | 448,166 | 492,983 | 529,475 | 36,492 |
| | Asst Principal Salaries | 353,537 | 388,461 | 343,443 | (45,018) |
| | Unlicensed Sch Nurse Salaries | 56,148 | 61,763 | 65,002 | 3,239 |
| | Technical Salaries | 52,722 | 57,569 | 70,780 | 13,211 |
| | Clerical Salaries | 410,725 | 453,402 | 472,459 | 19,057 |
| | IA Salaries | 773,884 | 883,168 | 810,220 | (72,948) |
| | IA Childcare | 0 | 0 | 0 | 0 |
| | Operative Salaries | 0 | 0 | 0 | 0 |
| | PT Admin Salaries | 0 | 0 | 0 | 0 |
| | PT Instructional Sal | 50,752 | 47,770 | 271,698 | 223,928 |
| | PT Unlicensed Sch Nurse | 0 | 0 | 0 | 0 |
| | PT Tech Support Sal | 0 | 0 | 0 | 0 |
| | PT Clerical Salaries | 0 | 0 | 0 | 0 |
| | PT IA | 31,008 | 0 | 20,000 | 20,000 |
| | Sub Salaries and Wages | 199,910 | 210,000 | 270,000 | 60,000 |
| | Sub Clerical Salaries | 0 | 0 | 0 | 0 |
| | Sub IA | 53,365 | 0 | 0 | 0 |
| | Supplemental Salaries | 307,413 | 308,868 | 395,446 | 86,578 |
| | Nat'l Board Cert Teacher Bonus | 0 | 0 | 0 | 0 |
| | Employee Bonuses | 0 | 0 | 0 | 0 |
| | FICA | 918,777 | 968,926 | 1,026,174 | 57,248 |
| | VRS 1&2 | 1,156,532 | 1,301,281 | 1,315,617 | 14,336 |
| | VRS Hybrid | 739,051 | 781,484 | 864,413 | 82,929 |
| | Health Ins | 1,251,596 | 1,448,884 | 1,751,741 | 302,858 |
| | Group Life Insurance Benefits | 152,757 | 167,802 | 175,754 | 7,952 |
| | Dis Ins Hybrid | 10,580 | 11,169 | 12,373 | 1,204 |
| | Worker's Compensation | 23,695 | 25,243 | 22,296 | (2,947) |
| | RHCC | 137,920 | 151,523 | 158,718 | 7,195 |
| | Annual Leave Payouts | 52,942 | 0 | 0 | 0 |
| | Auto/Phone Allowance | 0 | 0 | 0 | 0 |
| | Line of Duty Benefits | 0 | 0 | 0 | 0 |
| | Pur Svcs | 155,090 | 167,398 | 134,528 | (32,870) |
| | Pur Svcs | 0 | 3,000 | 3,000 | 0 |
| | Pur Svcs CPR | 344 | 1,250 | 1,250 | 0 |
| | Tuition Assistance | 19,532 | 24,433 | 35,000 | 10,567 |
| | Pur Svcs Athletics | 13,979 | 8,000 | 8,000 | 0 |
| | Purchased Svcs Instructional | 57,045 | 81,500 | 79,700 | (1,800) |
| | Maintenance Service Contracts | 1,787 | 3,550 | 1,700 | (1,850) |
| | Advertising | 485 | 200 | 500 | 300 |
| | Internal Services | 9,378 | 8,800 | 12,567 | 3,767 |
| | Other Charges | 0 | 0 | 0 | 0 |
| | Postal Services | 2,535 | 5,550 | 3,600 | (1,950) |
| | Telephone | 5,602 | 6,700 | 6,800 | 100 |
| | Leases and Rentals | 46,506 | 44,450 | 43,050 | (1,400) |
| | Travel | 4,437 | 18,989 | 18,100 | (889) |
| | Travel Local Mileage | 0 | 500 | 500 | 0 |
| | Miscellaneous | 0 | 0 | 0 | 0 |
| Dues Subscrips & Memberships | 24,607 | 34,550 | 26,400 | (8,150) | |
| Materials and Supplies | 184,133 | 152,296 | 210,329 | 58,033 | |
| Merchandise for Resale | 0 | 0 | 0 | 0 | |
| Testing Supplies | 4,502 | 5,050 | 5,750 | 700 | |
| Textbooks & Workbooks | 165,988 | 95,000 | 80,000 | (15,000) | |
| Instructional Materials | 100,477 | 149,716 | 138,511 | (11,205) | |
| CCHS Graduation Supplies | 5,209 | 5,500 | 7,500 | 2,000 | |
| Noncapitalized Office Equip | 0 | 0 | 0 | 0 | |
| Technology SW/OL Content | 1,200 | 1,500 | 7,200 | 5,700 | |
| Payment to Joint Operations | 90,455 | 109,400 | 108,500 | (900) | |
| Capital Outlay Replacement | 1,118 | 2,206 | 0 | (2,206) | |
| Capital Outlay Additions | 14,374 | 0 | 0 | 0 | |

**Clarke County Public Schools
School Operating Fund Expense
FY 24 Budget**

| Function | Expense | 2022 Actual | 2023 Original Budget | 2024 Adopted Budget | 2024 v 2023 Budget |
|--|---------------------------------|-------------------|----------------------|---------------------|--------------------|
| 61 Instruction | Technology Hardware Additions | 0 | 0 | 0 | 0 |
| 61 Instruction Total | | 17,790,418 | 18,987,095 | 20,482,613 | 1,495,518 |
| 62 Admin, Attendance & Health | Administrative Salaries | 42,345 | 46,579 | 48,908 | 2,329 |
| | Board Member Salaries | 12,100 | 12,300 | 12,300 | 0 |
| | Superintendent Salaries | 176,978 | 194,675 | 204,409 | 9,734 |
| | Asst Superintendent Salaries | 141,561 | 155,717 | 163,503 | 7,786 |
| | Other Professional Salaries | 0 | 0 | 0 | 0 |
| | Licensed School Nurse Salaries | 236,651 | 255,641 | 261,636 | 5,995 |
| | Psychologist Salaries | 0 | 0 | 0 | 0 |
| | Clerical Salaries | 127,966 | 135,665 | 130,005 | (5,660) |
| | PT Salaries - Regular | 8,114 | 0 | 0 | 0 |
| | PT Admin Salaries | 86,177 | 93,942 | 95,400 | 1,458 |
| | PT Psychologist Salary | 0 | 0 | 0 | 0 |
| | PT Clerical Salaries | 0 | 0 | 0 | 0 |
| | Sub Salaries and Wages | 2,380 | 0 | 0 | 0 |
| | Sub Clerical Salaries | 0 | 0 | 0 | 0 |
| | Supplemental Salaries | 0 | 0 | 0 | 0 |
| | Employee Bonuses | 0 | 0 | 0 | 0 |
| | FICA | 60,449 | 63,150 | 65,193 | 2,043 |
| | VRS 1&2 | 89,060 | 97,878 | 102,497 | 4,619 |
| | VRS Hybrid | 37,450 | 42,488 | 41,923 | (565) |
| | Health Ins | 71,143 | 77,779 | 98,926 | 21,147 |
| | Group Life Insurance Benefits | 10,200 | 11,317 | 11,644 | 327 |
| | Dis Ins Hybrid | 539 | 608 | 601 | (7) |
| | Worker's Compensation | 1,571 | 1,697 | 1,473 | (224) |
| | RHCC | 9,210 | 10,219 | 10,513 | 294 |
| | Annual Leave Payouts | 22,773 | 0 | 0 | 0 |
| | Tax Sheltered Annuity | 10,000 | 10,000 | 10,000 | 0 |
| | Auto/Phone Allowance | 1,200 | 1,200 | 1,200 | 0 |
| | Line of Duty Benefits | 0 | 0 | 0 | 0 |
| | Pur Svcs | 197,130 | 24,500 | 85,950 | 61,450 |
| | Pur Svcs | 0 | 0 | 0 | 0 |
| | Tuition Assistance | 0 | 0 | 0 | 0 |
| | Legal Services | 38,524 | 30,000 | 40,000 | 10,000 |
| | Maintenance Service Contracts | 132 | 250 | 250 | 0 |
| | Advertising | 158 | 1,100 | 1,100 | 0 |
| | Intergovernmental Svc Agreeemnt | 4,368 | 4,000 | 4,000 | 0 |
| | Internal Services | 150 | 250 | 250 | 0 |
| | Postal Services | 2,798 | 3,000 | 3,000 | 0 |
| | Telephone | 0 | 500 | 0 | (500) |
| | Insurance | 0 | 0 | 0 | 0 |
| | Leases and Rentals | 6,183 | 6,750 | 4,000 | (2,750) |
| | Travel | 1,270 | 5,950 | 6,050 | 100 |
| | Miscellaneous | 0 | 0 | 0 | 0 |
| | Dues Subscrips & Memberships | 10,497 | 11,300 | 11,300 | 0 |
| | License Fees | 2,000 | 2,000 | 2,000 | 0 |
| | Materials and Supplies | 21,086 | 21,050 | 20,300 | (750) |
| | Capital Outlay Additions | 0 | 0 | 0 | 0 |
| 62 Admin, Attendance & Health Total | | 1,432,162 | 1,321,507 | 1,438,331 | 116,824 |
| 63 Pupil Transportation | Administrative Salaries | 63,517 | 69,869 | 73,363 | 3,494 |
| | Technical Salaries | 69,260 | 63,245 | 66,407 | 3,163 |
| | Clerical Salaries | 57,284 | 65,157 | 68,416 | 3,259 |
| | Operative Salaries | 418,898 | 421,832 | 428,513 | 6,681 |
| | Service Salaries and Wages | 7,910 | 12,000 | 12,000 | 0 |
| | PT Clerical Salaries | 0 | 0 | 0 | 0 |
| | PT Veh Ops Driver | 75,083 | 112,000 | 125,675 | 13,675 |
| | PT Operative Salaries SpEd | 0 | 0 | 0 | 0 |
| | Sub Clerical Salaries | 0 | 0 | 0 | 0 |
| | Employee Bonuses | 0 | 0 | 0 | 0 |
| | FICA | 47,443 | 50,593 | 53,566 | 2,973 |
| | VRS 1&2 | 28,912 | 27,449 | 28,808 | 1,359 |
| | VRS Hybrid | 5,227 | 5,893 | 7,219 | 1,326 |

**Clarke County Public Schools
School Operating Fund Expense
FY 24 Budget**

| Function | Expense | 2022 Actual | 2023 Original Budget | 2024 Adopted Budget | 2024 v 2023 Budget |
|--|---------------------------------|------------------|----------------------|---------------------|--------------------|
| 63 Pupil Transportation | Health Ins | 118,750 | 144,401 | 162,818 | 18,417 |
| | Group Life Insurance Benefits | 6,298 | 6,889 | 7,570 | 681 |
| | Dis Ins Hybrid | 223 | 201 | 345 | 144 |
| | Worker's Compensation | 14,243 | 16,290 | 11,414 | (4,876) |
| | RHCC | 3,800 | 5,432 | 5,956 | 524 |
| | Annual Leave Payouts | 6,780 | 0 | 0 | 0 |
| | Tax Sheltered Annuity | 0 | 0 | 0 | 0 |
| | Pur Svcs | 34,973 | 45,000 | 45,500 | 500 |
| | Professional Health Services | 4,105 | 4,500 | 4,500 | 0 |
| | Maintenance Service Contracts | 249 | 250 | 275 | 25 |
| | Private Carriers | 0 | 0 | 0 | 0 |
| | Intergovernmental Svc Agreement | 0 | 0 | 0 | 0 |
| | Postal Services | 0 | 0 | 0 | 0 |
| | Telephone | 0 | 0 | 0 | 0 |
| | Insurance | 22,155 | 25,500 | 25,000 | (500) |
| | Leases and Rentals | 269 | 0 | 0 | 0 |
| | Travel | 0 | 2,000 | 1,500 | (500) |
| | Miscellaneous | 0 | 500 | 500 | 0 |
| | Materials and Supplies | 39,978 | 44,000 | 44,500 | 500 |
| | Fuel - Vehicle & Equipment | 159,667 | 115,000 | 154,223 | 39,223 |
| | Capital Outlay Additions | 0 | 0 | 0 | 0 |
| 63 Pupil Transportation Total | | 1,185,024 | 1,238,000 | 1,328,068 | 90,068 |
| 64 Operations and Maintenance | Administrative Salaries | 43,443 | 46,050 | 43,940 | (2,110) |
| | Technical Salaries | 137,626 | 182,397 | 187,901 | 5,503 |
| | Security Guard Salaries | 141,677 | 171,096 | 139,053 | (32,043) |
| | Clerical Salaries | 28,897 | 30,631 | 32,776 | 2,145 |
| | Service Salaries and Wages | 0 | 0 | 0 | 0 |
| | PT Security Salaries | 18,818 | 5,500 | 49,500 | 44,000 |
| | PT Service Salaries | 23,938 | 35,000 | 35,000 | 0 |
| | Employee Bonuses | 0 | 0 | 0 | 0 |
| | FICA | 28,855 | 34,402 | 33,997 | (405) |
| | VRS 1&2 | 18,006 | 21,273 | 22,599 | 1,326 |
| | VRS Hybrid | 26,649 | 36,983 | 32,418 | (4,565) |
| | Health Ins | 41,607 | 54,022 | 58,559 | 4,537 |
| | Group Life Insurance Benefits | 4,669 | 5,764 | 5,577 | (187) |
| | Dis Ins Hybrid | 783 | 1,055 | 1,026 | (29) |
| | Worker's Compensation | 7,280 | 7,711 | 7,067 | (644) |
| | RHCC | 1,669 | 2,070 | 1,683 | (387) |
| | Annual Leave Payouts | 0 | 0 | 0 | 0 |
| | Pur Svcs | 293,397 | 267,750 | 269,750 | 2,000 |
| | Maintenance Service Contracts | 90,278 | 100,000 | 109,600 | 9,600 |
| | Custodial Service Contracts | 553,456 | 596,650 | 681,685 | 85,035 |
| | Advertising | 0 | 0 | 0 | 0 |
| | Electrical Services | 530,014 | 569,000 | 562,500 | (6,500) |
| | Heating Services | 173,549 | 131,000 | 147,000 | 16,000 |
| | Water & Sewer | 64,530 | 73,000 | 77,000 | 4,000 |
| | Postal Services | 0 | 0 | 0 | 0 |
| | Telephone | 5,665 | 6,450 | 6,250 | (200) |
| | Insurance | 46,051 | 50,000 | 52,000 | 2,000 |
| | Leases and Rentals | 0 | 0 | 0 | 0 |
| | Travel | 441 | 1,100 | 1,000 | (100) |
| | Miscellaneous | 0 | 0 | 0 | 0 |
| | Dues Subscrips & Memberships | 0 | 0 | 0 | 0 |
| | Materials and Supplies | 46,662 | 60,000 | 63,400 | 3,400 |
| | Fuel - Vehicle & Equipment | 2,265 | 2,000 | 2,000 | 0 |
| | Noncapitalized Office Equip | 495 | 0 | 0 | 0 |
| | Technology SW/OL Content | 0 | 0 | 0 | 0 |
| | Capital Outlay Replacement | 0 | 0 | 0 | 0 |
| | Capital Outlay Additions | 0 | 0 | 0 | 0 |
| 64 Operations and Maintenance Total | | 2,330,721 | 2,490,905 | 2,623,280 | 132,375 |
| 65 Sch Fd Svcs & Other Non-Inst | Fund Transfers | 0 | 15,000 | 0 | (15,000) |
| 65 Sch Fd Svcs & Other Non-Inst Total | | 0 | 15,000 | 0 | (15,000) |

**Clarke County Public Schools
School Operating Fund Expense
FY 24 Budget**

| Function | Expense | 2022 Actual | 2023 Original Budget | 2024 Adopted Budget | 2024 v 2023 Budget |
|--|--------------------------------|--------------------|-----------------------------|----------------------------|---------------------------|
| 67 School Debt Svc and Fund Tsfrs | Salaries - Regular | 0 | 0 | 248,080 | 248,080 |
| | Insurance | 0 | 20,000 | 15,000 | (5,000) |
| 67 School Debt Svc and Fund Tsfrs Total | | 0 | 20,000 | 263,080 | 243,080 |
| 68 Technology | Administrative Salaries | 101,720 | 111,862 | 117,455 | 5,593 |
| | Instructional Salaries | 198,382 | 218,176 | 231,473 | 13,297 |
| | Other Professional Salaries | 0 | 0 | 0 | 0 |
| | Technical Salaries | 310,421 | 341,572 | 358,652 | 17,080 |
| | Clerical Salaries | 0 | 0 | 0 | 0 |
| | IA Salaries | 16,591 | 18,195 | 20,983 | 2,788 |
| | PT Salaries - Regular | 0 | 0 | 0 | 0 |
| | Sub Salaries and Wages | 110 | 0 | 0 | 0 |
| | Sub IA | 170 | 0 | 0 | 0 |
| | Supplemental Salaries | 1,000 | 2,000 | 2,000 | 0 |
| | Employee Bonuses | 0 | 0 | 0 | 0 |
| | FICA | 46,963 | 51,666 | 55,300 | 3,634 |
| | VRS 1&2 | 65,909 | 72,500 | 76,343 | 3,843 |
| | VRS Hybrid | 38,315 | 42,146 | 44,743 | 2,597 |
| | Health Ins | 64,616 | 70,771 | 82,602 | 11,831 |
| | Group Life Insurance Benefits | 8,403 | 9,243 | 9,858 | 615 |
| | Dis Ins Hybrid | 549 | 604 | 641 | 37 |
| | Worker's Compensation | 9,288 | 8,734 | 7,256 | (1,478) |
| | RHCC | 7,588 | 8,347 | 8,900 | 553 |
| | Annual Leave Payouts | 0 | 0 | 0 | 0 |
| | Tax Sheltered Annuity | 0 | 0 | 0 | 0 |
| | Pur Svcs | 45,044 | 37,200 | 12,399 | (24,801) |
| | Other Charges | 0 | 0 | 0 | 0 |
| | Utilities | 0 | 0 | 0 | 0 |
| | Postal Services | 0 | 250 | 250 | 0 |
| | Telecommunications Online Tech | 48,772 | 45,500 | 50,654 | 5,154 |
| | Travel | 157 | 2,500 | 3,500 | 1,000 |
| | Dues Subscripts & Memberships | 320 | 200 | 200 | 0 |
| | Materials and Supplies | 17,954 | 30,561 | 32,389 | 1,828 |
| | Technology SW/OL Content | 208,863 | 233,648 | 320,593 | 86,945 |
| | Noncap Technology Hardware | 46,203 | 12,000 | 13,500 | 1,500 |
| | Noncap Technology Infrastruct | 0 | 0 | 0 | 0 |
| | Capital Outlay Replacement | 0 | 0 | 0 | 0 |
| | Tech - Hardware Replacements | 2,756 | 0 | 0 | 0 |
| | Tech - Infrastructure Replace | 0 | 0 | 0 | 0 |
| | Capital Outlay Additions | 0 | 0 | 0 | 0 |
| | Technology Hardware Additions | 0 | 0 | 0 | 0 |
| | Tech Infrastructure Additions | 0 | 0 | 0 | 0 |
| 68 Technology Total | | 1,240,093 | 1,317,675 | 1,449,691 | 132,017 |
| Grand Total | | 23,978,417 | 25,390,181 | 27,585,063 | 2,194,882 |

**Clarke County Public Schools
School Food Services Fund
FY 24 Budget**

| Revenue Source | 2022 Actual | 2023 Original Budget | 2024 Adopted Budget | 2024 v 2023 Budget |
|--------------------------------|--------------------|-----------------------------|----------------------------|---------------------------|
| Local | | | | |
| Food Svc Interest on Deposits | 2,326 | 0 | 3,000 | 3,000 |
| Food Svc Food Sales | 80,520 | 460,000 | 580,599 | 120,599 |
| Food Svc Catering | 12,825 | 0 | 12,000 | 12,000 |
| Food Svc Head Start | 0 | 0 | 5,000 | 5,000 |
| Food Svc Rebates & Refunds | 5,725 | 0 | 4,947 | 4,947 |
| Local Total | 101,395 | 460,000 | 605,546 | 145,546 |
| State | | | | |
| Food Svc VDOE Sch Lunch | 13,729 | 9,969 | 13,729 | 3,760 |
| Food Svc School Breakfast | 27,958 | 34,275 | 27,573 | (6,702) |
| Food Svc Other Categorical Aid | 0 | 0 | 3,319 | 3,319 |
| State Total | 41,687 | 44,244 | 44,621 | 377 |
| Federal | | | | |
| CRRSA ESSER II | 9,772 | | | 0 |
| Food Svc School Breakfast | 286,247 | | | 0 |
| Food Svc National School Lunch | 861,556 | 200,000 | 301,000 | 101,000 |
| Nat'l Sch Lunch Prog-Excess FB | 0 | 0 | 612,724 | 612,724 |
| Summer Food Service Program | 79,776 | | | 0 |
| P-EBT Administrative | 614 | | | 0 |
| Food Svc Other Catl Aid - Fed | 0 | 40,054 | 1,500 | (38,554) |
| Federal Total | 1,237,965 | 240,054 | 915,224 | 675,170 |
| Grand Total | 1,381,048 | 744,298 | 1,565,391 | 821,093 |

| Expenditure Description | 2022 Actual | 2023 Original Budget | 2024 Original Budget | 2024 v 2023 Budget |
|--------------------------------|--------------------|-----------------------------|-----------------------------|---------------------------|
| Salaries | 130,193 | 158,952 | 131,830 | (27,122) |
| Benefits | 62,234 | 68,352 | 52,568 | (15,784) |
| Purchased Services | 332,627 | 204,745 | 460,500 | 255,755 |
| Materials &Supplies | 465,470 | 299,050 | 444,550 | 145,500 |
| Other Expenses | 13,084 | 13,200 | 13,150 | (50) |
| Capital Outlay | 6,750 | 0 | 462,793 | 462,793 |
| Grand Total | 1,010,358 | 744,298 | 1,565,391 | 821,093 |
| Net Amount | 370,689.69 | 0.00 | 0.00 | 0.00 |

School Board Five Year Capital

| Expenditure | FY 23 Original | FY 24 Original | FY 25 Original | FY 26 Original | FY 27 Original |
|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| School Furniture Replacement | 100,000 | 56,000 | 30,000 | 50,000 | 35,000 |
| Uniform Repl & Band Instrument | - | 20,000 | | 5,000 | 7,500 |
| Athletics Equipment & Uniforms | 60,000 | 10,000 | 10,000 | 11,000 | 10,000 |
| School Bus Purchases | 170,000 | 112,000 | 175,000 | 180,000 | 150,000 |
| Other Veh & Equip Purchases | - | 30,000 | 30,000 | | |
| School Food Services | - | - | 5,000 | | |
| Fencing | 100,000 | - | | | |
| School Signage | - | 2,500 | | | |
| Asphalt/Sidewalk/Track/Court | 25,325 | 30,956 | | | |
| Painting | 15,000 | 30,000 | 25,000 | 27,000 | 25,000 |
| Heating, Ventilation & AC Repl | 850,000 | - | 25,000 | 100,000 | 100,000 |
| Roof Replacement | | | | | 200,000 |
| School Security System Grant | 30,000 | 70,000 | | | |
| Flooring | 20,000 | 10,000 | 20,000 | 22,000 | 20,000 |
| Security Improvements | - | - | 25,000 | 30,000 | 25,000 |
| Boyce School Repairs | - | 60,000 | | | |
| Cooley School Repairs | - | - | | | |
| Johnson Wms Middle Sch Repairs | - | 60,000 | | | |
| Technology Classroom Inst | 46,000 | 40,000 | | | |
| Technology Classroom Inst-VPSA | 154,000 | 154,000 | 154,000 | 154,000 | 154,000 |
| Technology Inst Support | - | - | 146,000 | 100,000 | 75,000 |
| Technology Administration | - | 93,800 | | | |
| Total Capital Expenditure | 1,570,325 | 779,256 | 645,000 | 679,000 | 801,500 |

| Revenue | FY 23 Original | FY 24 Original | FY 25 Original | FY 26 Original | FY 27 Original |
|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Proffers | | 531,456 | | | |
| E-Rate | | 93,800 | | | 95,000 |
| State Technology Funds | 154,000 | 154,000 | 154,000 | 154,000 | 154,000 |
| State School Contstruction Funds | 1,416,325 | | | | |
| General Fund Transfer | - | | 491,000 | 525,000 | 552,500 |
| Total Capital Expenditure | 1,570,325 | 779,256 | 645,000 | 679,000 | 801,500 |

Clarke Public Schools
Projected Debt Service Schedule

| Issue | 1 23/24 | 2 24/25 | 3 25/26 | 4 26/27 | 5 27/28 | 6 28/29 | 7 29/30 | 8 30/31 | 9 31/32 | 10 31/33 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Debt Services - Misc | 2,025 | 2,025 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 775 | - |
| Energy Mgmt Systems Capital Lease | | | | | | | | | | |
| Principal | | | | | | | | | | |
| Interest | | | | | | | | | | |
| Cooley Gymnasium Capital Lease | | | | | | | | | | |
| Principal | | | | | | | | | | |
| Interest | | | | | | | | | | |
| VPSA Series 1998 B Bonds | | | | | | | | | | |
| Principal | | | | | | | | | | |
| Interest | | | | | | | | | | |
| VPSA Series 2004 B Bonds | | | | | | | | | | |
| Principal | 20,000 | 20,000 | | | | | | | | |
| Interest | 1,380 | 460 | | | | | | | | |
| VPSA Series 2006 B Bonds | | | | | | | | | | |
| Principal | 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 | - |
| Interest | 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 | | | | | | | | | | |
| Principal | 510,000 | 530,000 | 545,000 | 565,000 | 585,000 | 610,000 | 630,000 | 655,000 | | |
| Interest | 237,044 | 210,951 | 183,443 | 153,650 | 121,669 | 88,436 | 53,951 | 18,216 | | |
| Total Current Debt Payments | 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 | 2,289,543 | 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 | | | | | | | | | | |
| Federal BAB Interest Subsidy | 82,965 | 73,833 | 64,205 | 53,778 | 42,584 | 30,953 | 18,883 | 6,375 | - | - |
| Sequester reduction of BAB | (5,476) | (4,873) | (4,238) | (3,549) | (2,811) | (2,136) | (1,303) | (440) | - | - |
| Refunding Savings Issue 2014B (2006B) | 74,078 | 72,828 | 72,140 | 74,640 | - | - | - | - | - | - |
| Refunding Savings Issue 2015A (2006B) | 34,231 | 34,231 | 34,231 | 34,231 | 119,231 | 119,319 | 120,069 | 122,244 | 121,669 | - |
| General Fund Transfer | 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 | 2,289,543 | 2,284,871 | 2,250,669 | 2,237,287 | 2,225,856 | 2,217,270 | 2,204,930 | 2,192,842 | 1,519,002 | - |