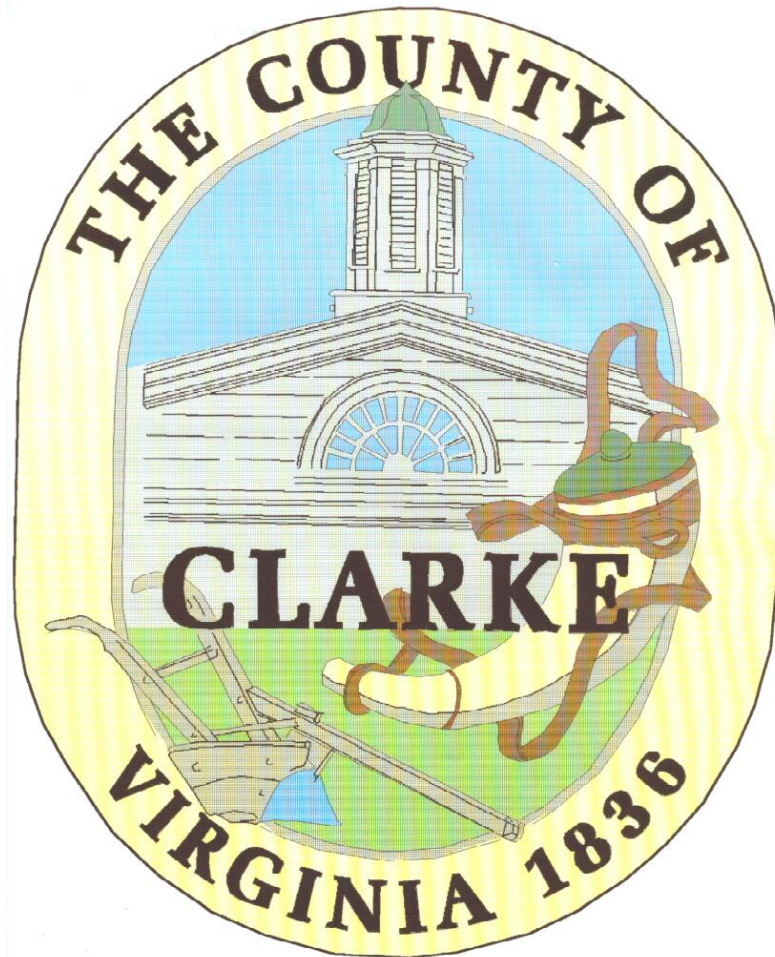


# Clarke County Public Schools



**Adopted Budget  
For the Fiscal Year 2017  
(July 2016 through June 2017)**



# Clarke County Schools Adopted Budget (July 2016 through June 2017)

School Operating Fund.....	1
Revenue Summary.....	1
Revenue Detail .....	7
Revenue Source Descriptions .....	9
Expenditure Summary .....	17
Expenditure Detail.....	22
 Food Service Fund.....	 33
Revenue .....	33
Expenditure Detail.....	33
 Capital Projects Fund .....	 34
Revenue .....	34
Expenditure Detail.....	34
Narrative .....	35
 Debt Service Fund .....	 37
Revenue and Expenditure Detail Over Ten Years .....	37
Summary Schedule of Major Financing .....	38
 Appendix .....	 39
Composite Index Computation .....	39
Teacher Salary Scale.....	41
Substitute and Hourly Rates of Pay .....	42
Supplements .....	43
School Funding History .....	46



# *School Operating Fund*

## **Revenue Summary**

The FY 17 budget is marked by a slight increase in State revenue overall, traceable primarily to an increase in estimated Sales Tax revenue.

Significant changes are as follows:

**Local Revenue.** The Valley Health Regional Health Sciences Pathway partnership and Stem-H Partnership have reached the end of the partnership timeframe. In FY 16, the rules for E-rate reimbursement changed. Several categories of reimbursement are eliminated, while others are expanded. Additionally, our reimbursement rate increased from 44 percent to 60 percent. This resulted in a significant increase in e-rate revenue.

**Sales Tax.** The projected sales tax entitlement reflects the most recent estimate of the one and 1/8 percent sales tax, as computed by the Department of Taxation. The sales tax projection has increased for the FY 17 budget.

**Basic Aid and Other ADM Driven Revenue.** Per pupil changes for the first year of the Commonwealth's biennial budget include increases in Basic Aid of \$166, Textbooks of \$13.56, Vocational Ed of \$7, Gifted Ed of \$2, Special Ed of \$28, Remediation of \$7, VRS Retirement of \$45, Social Security of \$11, Group Life of \$1, and Remedial Summer School of \$18, as well as a decrease in Compensation Supplement of \$77.27. The increases in per pupil amounts, combined with the increase in sales tax, are nearly offset by the effects of the increase in our composite index from .5153 to .5437, resulting in the locality picking up a greater share of costs.

**Lottery Revenue.** The per pupil amount of lottery proceeds was eliminated in FY 11. Lottery funds are now used to fund early reading intervention, foster care, K-3 primary class size reduction, algebra readiness, the Virginia preschool initiative, the mentor teacher program, ISAEP, regional tuition, Career and Technical Education, English as a second language, school breakfast, alternative education, and a portion of at-risk. Not all these revenues apply to CCPS. The state began using the lottery revenue to fund a multitude of programs with the FY 09 – FY 10 budget.

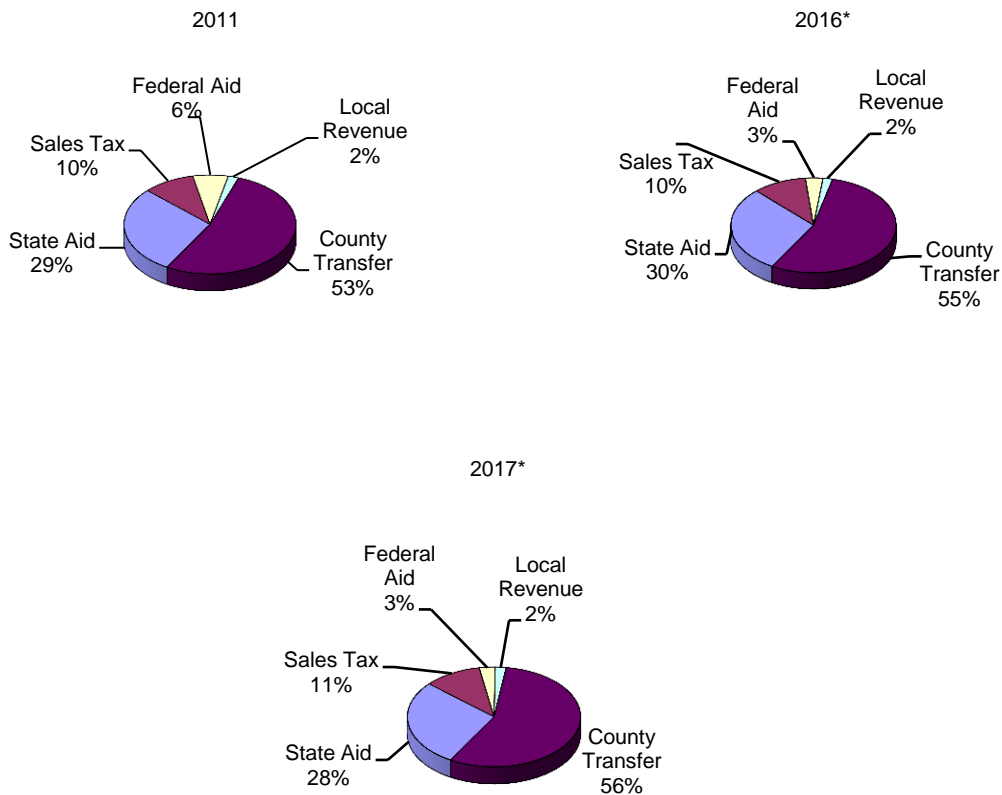
## Summary of Revenues and Transfers

Variance 15 Actual to 16  
Adopted

Variance 16 Adopted to 17  
Adopted Budget

Category	FY15 Actual	\$	%	FY16 Adopted	\$	%	FY17 Adopted
<b>Revenue</b>							
State Aid	\$ 6,370,336	\$ (6,958)	-0.1%	6,363,379	(94,659)	-1.5%	6,268,720
Sales Tax	2,321,300	(52,880)	-2.3%	2,268,420	131,292	5.8%	2,399,712
Federal Aid	864,436	(121,107)	-14.0%	743,329	(77,697)	-10.5%	665,632
Local Sources	358,170	40,372	11.3%	398,542	90,385	22.7%	488,927
<b>Total Revenue</b>	<b>\$ 9,914,242</b>	<b>\$ (140,572)</b>	<b>-1.4%</b>	<b>\$ 9,773,670</b>	<b>\$ 49,322</b>	<b>0.5%</b>	<b>\$ 9,822,991</b>
<b>County Transfer</b>							
County Transfer	\$ 10,641,031	\$ 1,123,009	10.6%	\$ 11,764,040	\$ 550,397	4.7%	\$ 12,314,437
<b>Total All Sources</b>	<b>\$ 20,555,273</b>	<b>\$ 982,437</b>	<b>4.8%</b>	<b>\$ 21,537,710</b>	<b>\$ 599,718</b>	<b>2.8%</b>	<b>\$ 22,137,428</b>

### School Operating Fund Revenue By Source



\*Adopted Budget

## State Revenue

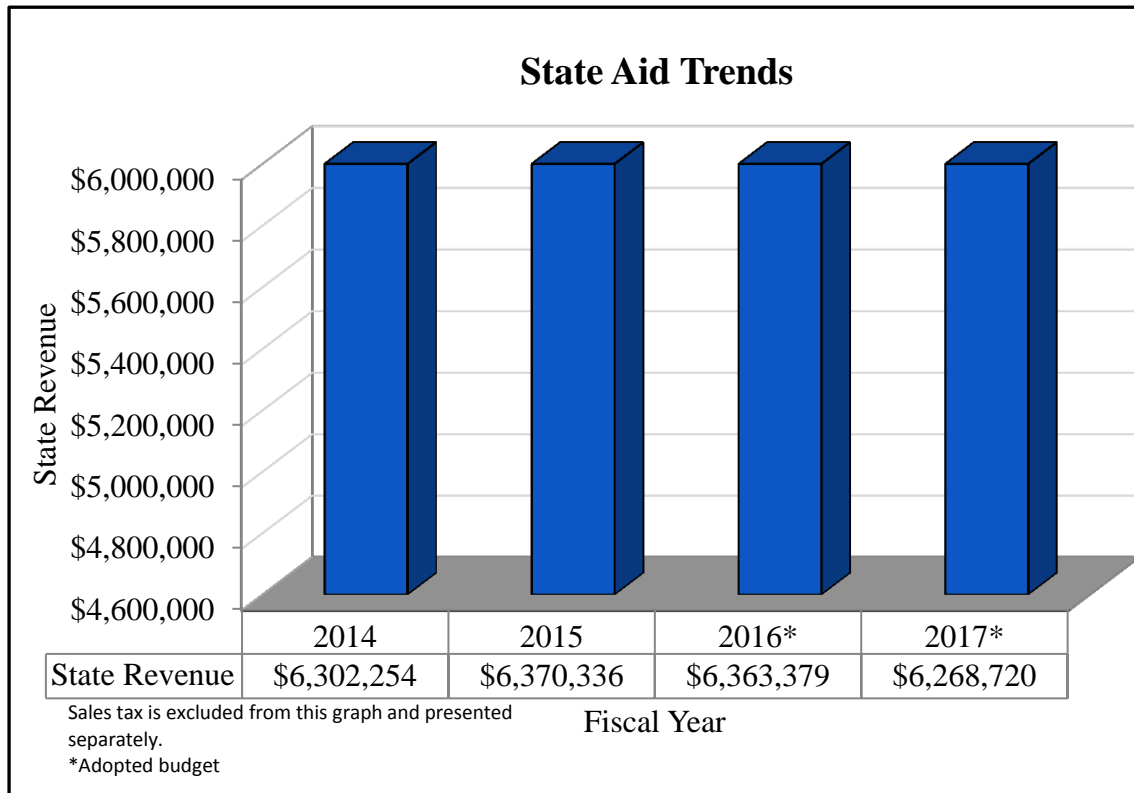
Revenue from the state is received in two forms: sales tax and state aid.

## State Aid

State aid is distributed by two methods: revenue distributed on a per-pupil basis to fund the state Standards of Quality (SOQ) and as categorical aid to fund specific programs. As noted throughout this document, all funding for the Standards of Quality is reduced by a locality composite index (LCI) or “ability to pay” index. The chart below compares Clarke County’s LCI to surrounding localities. See the Revenue Source Descriptions section for revenue definitions.

<b>Composite Index Comparison</b> <i>Clarke v. Surrounding Localities</i>		
	<i>FY 15 -16</i>	<i>FY 17 -18</i>
Shenandoah	0.3653	0.3663
Frederick	0.3719	0.3889
Warren	0.3871	0.4043
City of Winchester	0.4376	0.4326
<b>Clarke</b>	<b>0.5153</b>	<b>0.5437</b>
Loudoun	0.5618	0.5497
Fauquier	0.5586	0.5827

The following graph shows the four-year trend in state aid received by CCPS.



## Student Enrollment Estimates

As noted earlier, the state distributes a large portion of revenue to local school districts on a per-pupil basis. There are two types of student population information in this budget, membership and average daily membership. The following is a discussion of both types:

### Membership

Membership is calculated in September when school begins. It is a count of all students enrolled for that school year. Estimates of membership are made based on several information sources. Historical enrollment data and new birth rate information is used to statistically calculate future year estimates.

### Average Daily Membership

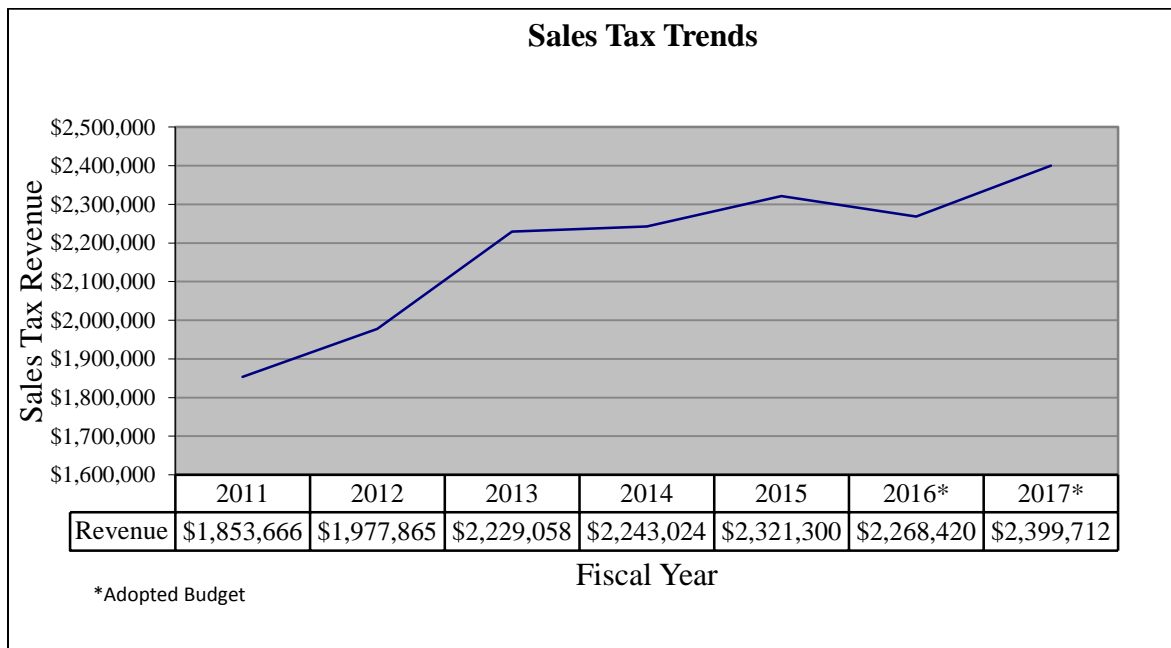
Average Daily Membership (ADM) is the average membership per day from September through the end of March. This is the figure the state uses to distribute revenue. The ADM figure is different than the membership figure for several reasons. Adjustments are made for students who drop out of school during the year, for migrant children who often move out of the locality during the year and for general population shifts that occur.



## Sales Tax

FY 2017 sales tax revenue is projected to increase 5.79 percent over the FY 2016 allocation. Of the sales-and-use tax levied in Virginia, 1 percent of total taxable sales are returned directly to the local government (point of collection) for general fund use. Another 1 1/8 percent is designated by the Commonwealth for education. The School Operating Fund receives this revenue. However, this revenue is not distributed to the point of collection. The total is equalized among all school divisions based on each locality's number of school-age children.

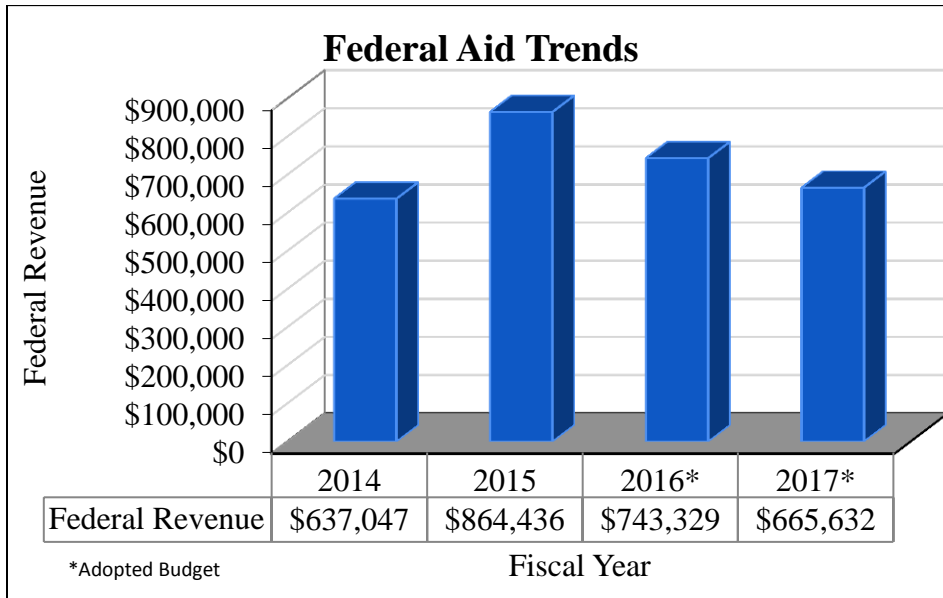
The following chart documents the most recent seven years of sales tax receipts by the School Operating Fund:



## Federal Revenue

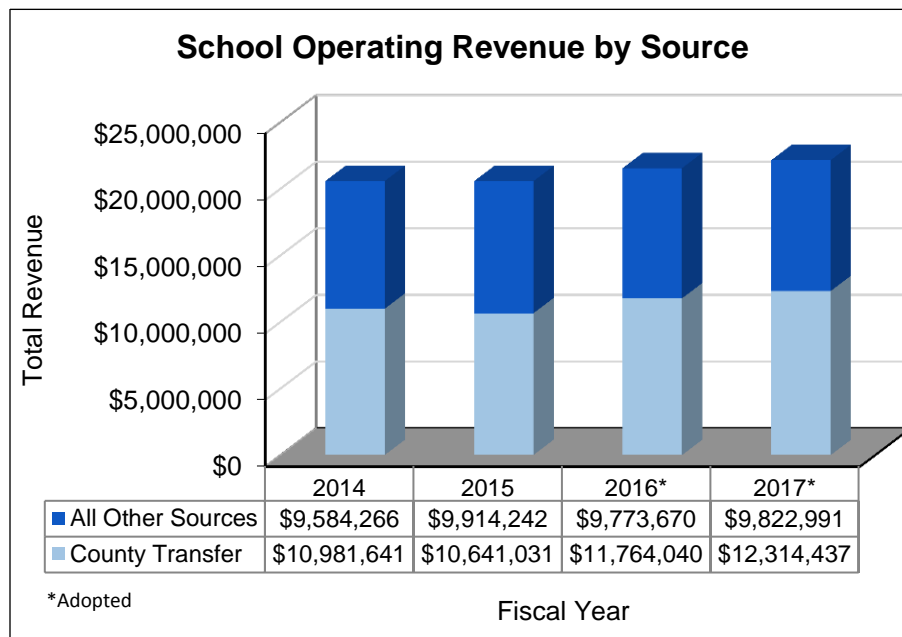
Federal aid is projected at approximately \$665,632 in FY 2017 for the school operating fund. Federal funds comprise only about 2.99 percent of the school operating budget. All federal aid is categorical in nature; meaning that it is designated for certain purposes and programs. The Revenue Source Description section provides detail on all federal aid received by the school operating fund.

The chart that follows details recent trends in federal aid received for the school-operating fund.



## County Transfer

The county transfer comprises 55.63 percent of school operating revenue in FY 2017.



# Revenue Detail

ACCOUNT DESCRIPTION	FY 2015 Actual	FY 2016 Adopted	Proposed Notes	Change	FY 2017 Adopted
<b>Average Daily Membership</b>	<b>1957.1</b>	<b>1933</b>	1		<b>1932</b>
<b>Composite Index</b>	<b>0.5153</b>	<b>0.5153</b>			<b>0.5437</b>
Rental/Facility Fees	67,192	67,760	2	(568)	67,192
Tuition fr Pvt Srcs	57,820	61,252	10	38,748	100,000
Pupil Fees	2,000	8,550	10	(5,033)	3,517
Transp of Non-Pubc Sch Pupils	506	606	10	(50)	556
Tuition Adult	4,310	-	10	1,437	1,437
Tuition Summer	20,605	18,455	10	(1,818)	16,637
Tuition- Summer Arts Academy	9,090	-	10	3,717	3,717
Dual Enrollment LFCC	39,819	36,311	3	13,689	50,000
AP Registration Fees	9,666	3,122	3	6,544	9,666
IB Registration Fees	25,930	23,346	3	2,584	25,930
Student Parking Fees	4,198	3,260	4,8	0	3,260
Sch Rebates & Refunds	34,262	41,160	10	(628)	40,532
Sch Reimb of Preemploy Costs	5,105	2,950	10	505	3,455
Sch Gifts & Donations	8,738	20,793	10, 13, 17	1,864	22,657
Mentor Teacher Grant	-	3,000	18	0	3,000
Valley Health Regional Health Sciences Pthwy	22,500	-	21	-	-
STEM-H Partnership	-	10,000	15	(10,000)	-
Equip Sale	1,365	6,665	10	(3,282)	3,383
Insurance Adjustments	-	20,714	10	9,203	29,917
Berryville Crossing Gd	2,500	2,500	19	-	2,500
E-Rate	42,564	68,098	16	33,474	101,572
<b>Local Revenue</b>	<b>358,170</b>	<b>398,542</b>		<b>90,385</b>	<b>488,927</b>
Basic Aid	4,367,458	4,325,293	6	(169,641)	4,155,652
GED/ISAEP	7,859	7,859	5, 9	-	7,859
Remedial Summer School	20,133	18,963	5, 20	9,841	28,804
Regular Foster Care	17,489	30,494	5, 9	(17,634)	12,860
Gifted Education	45,533	44,973	5	(894)	44,079
Remedial Education	59,762	59,026	5	2,684	61,710
Compensation Supplement	-	75,722	5	(75,722)	-
Additional Instructional Positions			5	60,152	60,152
Special Education	596,673	589,326	5	(10,133)	579,193
Vocational Education	67,351	66,522	5	2,241	68,763
Social Security Inst	261,815	258,591	5	(5,580)	253,011
Teacher Retirement Ins	533,117	511,561	5	9,448	521,009
Early Reading Intervention	25,197	25,197	5, 9	(774)	24,423
Group Life Insurance	16,126	15,928	5	(60)	15,868
Homebound	11,457	11,687	5	(7,169)	4,518
Career & Tech Ed Equip	4,985	4,985	14	(893)	4,092
Career & Tech Ed Occup Prep	3,187	7,545	5, 9	627	8,172
Sch Ops Spec Ed Foster Care	13,936	-	3	13,936	13,936
At-Risk	24,110	23,797	5, 7	21,131	44,928
VA Preschool Initiative	27,000	12,000	5, 9	24,000	36,000
Mentor Teacher	2,033	2,033	5, 9	-	2,033
English as a Second Language	12,663	16,316	5, 9	2,693	19,009
Sch Ops Textbooks	91,275	90,151	5	6,628	96,779
Industry Certification	1,560	1,000	3	560	1,560
Math & Science Teacher Recruit	3,000	1,000	12	(1,000)	-
Middle School Teacher Corps	10,000	10,000	3	-	10,000
Sch Nat'l Board Cert Bonus	7,500	7,500	14	-	7,500
SOL Algbra Readiness	8,112	8,112	5, 9	(231)	7,881
Dual Enrollment LFCC Reimb	119,238	109,298	3, 11	40,702	150,000
Proj Graduation Senior Year	4,483	14,270	14	-	14,270
Proj Grad Summer	6,659	12,973	14	0	12,973

ACCOUNT DESCRIPTION	FY 2015 Actual	FY 2016 Adopted	Proposed Notes	Change	FY 2017 Adopted
Other Categorical Aid	626	1,257	10	429	1,686
State Revenue subtotal	6,370,336	6,363,379		(94,659)	6,268,720
Sales Tax	2,321,300	2,268,420	5	131,292	2,399,712
State Revenue, including sales tax	8,691,636	8,631,799		36,633	8,668,432
DCLS Sch Security Officer Gran	9,458	17,122	15	(17,122)	-
Medicaid	6,303	4,862	10	1,179	6,041
Other Categor Aid Fed	794	-		-	-
Title I Grants (Part A)	228,181	176,920	14	(71)	176,849
Sect 611 SWD Pr (IDEA Part B)	19,089		15	-	-
Sp Ed Grants (IDEA Part B) Prior Year Awards		-	14	125,921	125,921
Sp Ed Grants (IDEA Part B)	501,660	453,201	14	(188,230)	264,971
Voc Ed Basic Grants (Perkins)	29,430	21,876	14	-	21,876
Sp Ed - Preschool Grants IDEA	11,081	12,564	14	24	12,588
Lang Acq St Gr Title III Pt A	3,374	1,651	14	1,017	2,668
Impr Tchr Qual Title II Pt A	55,065	55,133	14	(415)	54,718
Federal Revenue	864,436	743,329		(77,697)	665,632
Tsfr from General Fd	10,641,031	11,764,040	16	550,397	12,314,437
<b>Total</b>	<b>20,555,273</b>	<b>21,537,710</b>		<b>599,718</b>	<b>22,137,428</b>

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

**3,567**

Notes:

\* Subject to changes by General Assembly

- (1) Estimated average daily membership on March 31, 2016 and March 31, 2017. Per pupil revenues are calculated by the Department of Education based on this figure.
- (2) Rent obtained for leasing land to Shentel for tower in the amount of \$23,266 and space rented to the Head Start Program in the amount of \$12,500, 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 parking lots. Spaces are sold throughout the year.
- (5) Per Department of Education projections.
- (6) Adopted Budget calculation based on Department of Education figure of \$5,790 per pupil in FY 16, as well as \$5,956 per pupil in the Governor's 2016-2018 Biennial Budget.
- (7) Program partially funded through Lottery revenue.
- (8) Based on current projected FY 16 revenue.
- (9) Lottery Funded Program
- (10) Based on average annual revenue for a 3 year period.
- (11) Lord Fairfax Community College makes payments to the school system for Dual Enrollment. This is effectively paid back out as part of the tuition payments.
- (12) After the initial year (FY 13), this grant provides for an additional \$1,000 incentive for 3 years, provided the teacher receives a satisfactory evaluation.
- (13) Includes payments for field trips, as well as other misc items.
- (14) Based on current grant award.
- (15) The grant period has expired and we do not anticipate receiving additional funding.
- (16) Includes an estimated qualifying equipment purchase of \$40,000 for Cooley upper, reimbursable at 100%. Services will be reimbursed at 20%
- (17) Contains \$9,000 from Apple FCU for TIPS program.
- (18) CCEF Mentor teacher grant for 4 years, beginning with FY 14. Funded for a minimum of \$3,000 each year.
- (19) Based on agreement with locality.
- (20) Projected remedial summer school enrollment was increased from 81 in the Adopted FY 16 budget to 126 in FY 17. Per pupil amount was increased from 483 to 501.
- (21) Based on information from Valley Health, the funding for this grant ends in Spring 2015.

# Revenue Source Descriptions

## COUNTY APPROPRIATION

The Clarke County Board of Supervisors annually appropriates funds from its General Fund for many purposes. The primary sources of revenue to the General Fund are property taxes and sales tax. School related appropriations from the General Fund include the School Operating Fund, the School's Debt Service Fund, and the School's Capital Projects Fund for School purposes. See the Expenditure Summary below for a statement of County Appropriations to the Clarke County School Board by fund.

## STATE REVENUE

### SALES TAX

The Virginia Retail Sales and Use Tax Act authorizes one percent of all taxable sales to be distributed to school divisions on the basis of school-age population in the form of sales tax. These funds are collected by the State Comptroller and distributed directly to the school divisions, based on census figures furnished by the State Department of Education. A census of school-age children living in Clarke County is taken every three years, as required by the Code of Virginia. The 2008 triennial census is used for the current budget.

### STATE REVENUE PROJECTIONS

The state revenue projections contained in this budget are based on the Governor's Introduced 2016-2018 Biennial Budget. All state revenue estimates may be revised by the General Assembly.

### STANDARDS OF QUALITY (SOQ)

#### Basic Aid

**Background.** Basic aid was established in 1972 as an integral part of the SOQ under the state's constitution. Standards were established and are revised periodically for personnel, instructional materials, program and system-wide planning and management, as well as performance objectives for the State Board of Education and local school divisions. The constitutional mandate of 1972 requires the General Assembly to apportion the cost of funding the prescribed SOQ between state and local governments. Through Basic Aid, the state should fund one-half the cost of basic operations, adjusted by an equalization formula. In the late 1980's, the Joint Legislative Audit and Review Commission (JLARC), an oversight and evaluation agency for the General Assembly, conducted a two-part study of the SOQ—part one established a state estimate of the costs of the SOQ, and part two devised a new methodology to distribute state funds. Many of JLARC's recommendations, which drastically changed the way the SOQ's were funded, were adopted by the General Assembly.

#### Definition of Terms

**Average Daily Membership (ADM).** Average daily membership is determined by dividing the total aggregate days membership by the number of days in session for the first seven months (or equivalent period) of the school year. Included in this count are all students in grades K-12 and all handicapped students age 5-21, except for special education pupils placed in state institutions.

**SOQ Operations Cost Per Pupil.** The state establishes individually for each local school division a per-pupil amount representing the Basic Operations Cost for that school division. It is based on (1) instructional staffing – the number of instructional personnel required by the SOQ and the statewide prevailing salary levels for these positions; and (2) support costs – a fixed number of non-instructional positions at statewide prevailing salary levels for these positions and other prevailing costs attributable to Administration, Instructional Support, Attendance and Health, Transportation, Operation and Maintenance and Fixed Charges. The positions and salary levels for both components are as cited in the JLARC report “Funding the Standards of Quality – Part II: SOQ Costs and Distribution.” In FY 10, the Governor Adopted a cap on certain funded SOQ support positions based on a ratio of one funded support position for every 4.03 funded SOQ instructional positions. The funding cap is not applied to the following support positions: division superintendent, school board members, school nurses, or pupil transportation positions.

**Sales Tax.** One and 1/8 percent of all taxable sales collected in State Sales Tax is distributed to localities on the basis of school-age population. This is a major factor in the Basic Aid formula.

**Local Composite Index (LCI).** The composite index of a locality’s “ability-to-pay” mathematically combines three separate measures of local fiscal capacity into a single index. This index weights a locality’s ability to pay relative to other localities in the state. Counties and cities with a lower composite index receive more state funding, while those with a higher index receive less. The LCI is based on true values of real estate and public service corporations, adjusted gross income, and taxable retail sales, divided by state ADM and population. This figure is calculated biennially. Clarke County’s composite index is for the biennium beginning July 1, 2014 is .5151. The calculations used to arrive at this figure can be found in the Appendix.

**Formula to Compute Basic Aid.** The formula for the distribution of state Basic Aid includes four steps, listed below:

Multiply the locality’s ADM by the state approved SOQ basic operation cost per pupil to arrive at the total cost of the program.

Deduct the state’s estimate of sales tax receipts for the division from the total program cost, computed above, to arrive at the cost to be shared by the state and locality.

Multiply the shared cost by the Local Composite Index to arrive at the local share.

Deduct the local share from the cost shared by the state and locality to arrive at the state’s share. This is the amount of Basic Aid that the division can expect to receive, given that the ADM is correct.

**Employee Benefits.** The state requires local school divisions to budget each year for the total employer’s share of state retirement, state group life insurance, and Social Security. Partial reimbursement of the costs is made by the State Department of Education for funded SOQ instructional and professional support positions

and distributed on the basis of the composite index. This revenue is shown in the Revenue Detail section as Social Security, VSRS and Group Life Insurance.

**Special Education.** Provides the state share of salary costs of instructional positions based on the staffing standards for special education. These payments are made in accordance with each locality's composite index. Each special education student is counted in their respective school and up to three disabilities per student may be recognized for calculating instructional positions for funding.

**Textbooks, Instructional Materials and Software.** State law requires that students attending public schools receive free textbooks. The General Assembly includes funding for textbooks and other instructional materials based on a per-pupil cost, equalized using each locality's composite index. This is partially funded by lottery revenue.

**Vocational Education.** State funds are provided to support career and technical education courses for students in grades 6-12. These payments are made in accordance with each locality's composite index. This funding supports the salary cost of instructional positions based on the class sized maximums established by the Board of Education.

**Gifted and Talented Education.** Funding on a per-pupil basis, equalized using a locality's composite index is provided for gifted and talented education. School divisions are required to spend the established per-pupil costs on approved programs for the gifted. Gifted education funding supports the state share of one full-time equivalent instructional position per 1,000 students in adjusted ADM.

**Remedial Education.** A per-pupil based payment is disbursed to support the state share of providing remedial services to children who need additional instruction. Funding is disbursed to local school divisions for additional professional instructional positions ranging from a pupil ratio of 10:1 to 18:1 based on the division-level failure rate on the SOL English and math tests for all students at risk of educational failure (the three-year average free lunch eligibility data is used as a proxy for at-risk students). These payments are made in accordance with each locality's composite index.

**Remedial Summer School.** A payment is made for remedial summer school to provide additional education opportunities for at-risk students is made in accordance with each locality's composite index, subject to availability of funds.

## CATEGORICAL AID

**Adult Education.** Funds are provided to improve educational opportunities for adults and to encourage the establishment of adult education programs that will enable all adults to acquire basic educational skills necessary to function in a literate society. The program also enables adults to complete secondary school, obtain a GED, or to benefit from job training and retraining programs. Reimbursement is 60% of the fixed cost per class or fixed cost per student.

## *Special Education*

**Homebound.** This funding is provided to help offset the division cost of educating students who are temporarily confined to their homes for medical reasons. Funding is based on prior year data. Reimbursement is based on a percentage of hourly payments to teachers employed to provide homebound instruction to eligible children. The maximum hourly rate is established annually by the Department of Education and the reimbursement percentage is based on each locality's composite index.

## **INCENTIVE FUNDING**

**Compensation Supplement.** Funding to cover the state share of cost (including fringe benefits) of a percentage-based salary increase for funded SOQ instructional and support positions. No compensation supplement is budgeted for FY 2017.

**Additional Instructional Positions.** The Governor's introduced budget provides the state share of funding over the biennium to increase the number of instructional personnel by approximately 2,500 positions statewide. The funds will be distributed based on a formula of one position for each elementary school in Fiscal Years 2017 and 2018, and two positions for each middle school, high school, and combined school in Fiscal Year 2018. School divisions have flexibility as to how they use the funding under this initiative to hire the necessary number of qualifying instructional positions and at which schools they are assigned. For the purposes of this initiative, instructional positions include any position defined as an instructional position under the SOQ (i.e., teacher, guidance counselor, librarian, instructional assistant, principal, or assistant principal.) School divisions are not required to provide a local match to receive these funds. These funds must be used to hire additional personnel and cannot be used to support existing instructional positions. Funds must support instructional personnel at the school level and may not support district-wide positions.

## **LOTTERY FUNDED PROGRAMS**

**At-Risk Students.** Funding is split between incentive funding and lottery funding. Payments for at-risk students are based on the number of free lunch participants, with school divisions having the lowest percentage of free lunch participants receiving an additional 1 percent of the basic aid per pupil amount for each at-risk student. Divisions having the highest percentage will receive an additional 12 percent of the basic aid per pupil amount.

**Early Reading Intervention.** Funding to provide additional instruction for students identified by diagnostic testing as deficient in reading skills. Funding is based on a ratio of 1 teacher per 5 students in kindergarten through 3rd grade at 100% of the estimated population for K-3. The number of eligible students is based on the percentage of students needing services as determined by the PALS (Phonological and Literacy Screening) diagnostic or free lunch eligibility in the absence of PALS data. The 5:1 ratio is applied to the eligible student population and then multiplied by 36 weeks X 2 1/2 hours per week = hours of service x hourly cost set by state) x (1 - SOQ Composite Index) = State's share. Program funds may be used by local school divisions for: special reading teachers; trained aides; volunteer tutors under the supervision of a certified teacher; computer-based reading tutorial programs; aides to instruct in class groups while the teacher provides direct instruction to the students who need extra assistance; or extended instructional time in the school day or year for these students.



**Foster Care.** These funds are provided to help offset the local cost associated with the education of foster children who are not residents of the school district that are placed in homes in the locality. Reimbursement is based on the prior year's local operational costs. Prior year total per pupil expenditure for operations from SAR Table 15 is divided by the number of days instruction to give the cost per day. This is multiplied by the number of days eligible students were served.

**Special Ed Foster Care.** These funds are provided to help offset the local cost associated with the education of foster children with disabilities that are placed in homes in the locality. The formula is calculated as follows. Statewide weight for handicapping condition times the regular foster care per diem gives the total special ed foster care per diem. Total foster care per diem is multiplied by the total number of days reported for each handicapping condition. This provides the state's share of special ed foster care. The total payment for each handicapping condition equals the total reimbursement for special ed foster care.

**English as a Second Language.** These funds are provided to assist the schools in providing the necessary educational services for students not having English as their primary language. Funding is provided for the state share of seventeen teachers per 1,000 LEP students based on the composite index.

**K-3 Primary Class Size Reduction.** Funding is provided as an incentive payment for reducing class sizes in grades K-3 below the required SOQ standard of a 24:1 pupil-teacher ratio. Payments are based on the incremental cost of providing the lower class sizes based on the lower of the statewide average per pupil cost of all divisions or the actual division per pupil cost. Schools with free lunch eligibility percentages of 30 percent and greater are eligible for funding. The required ratios range from 19:1 and may go as low as 14:1 based on the free lunch eligibility rate. Currently we are not receiving this funding.

**SOL Algebra Readiness.** Funding has been provided for a program to provide additional instruction to students identified as at-risk of failing the Algebra I SOL. Funding is based on the estimated number of 7th and 8th grade students who are at-risk of failing the Algebra I end-of-course test based on the percentage of students that qualify for the Federal Free Lunch Program in the division. The projected number of eligible students is based on the total number of students in grades 7 and 8 multiplied by the percentage of students that qualify for the Federal Free Lunch Program in the division divided by 10 (student to teacher ratio of 10 to 1) x 36 weeks x 2 1/2 hours of instruction per week = hours of service x hourly costs of teaching services x (1 - Composite Index) = State's Share.

**Virginia Preschool Initiative.** Payments for at-risk four year olds provides funding for programs for unserved, at-risk four-year-old children, which include quality preschool education, health services, social services, parental involvement, and pupil transportation. Programs must provide full-day or half-day services. The projected number of four-year olds x the percent of students eligible for free lunch = Estimated number of four-year olds at-risk – the number of four-year-olds served by Head Start programs = Estimated unserved at-risk four-year-olds. The state share is provided at \$6,000 (\$3,000 for half-day programs) x Estimated unserved four-year-olds x (1-Composite Index [capped at .500]).

**ISAEP Grant.** Funding for developing an Individualized Student Alternative Education Plan (ISAEP) for students who demonstrate a substantial need for an alternative program, meet enrollment criteria, and demonstrate the ability to benefit from the program. The need is determined by the student's risk of dropping out of school. Funding is based on submitted reimbursement requests, up to the approved allocation for the year.

**Regional Program.** State funds are used to partially reimburse school divisions for the cost of supporting regional programs. Reimbursement is available for the state share (as determined by the composite index) of the tuition expended; such tuition rate is established under the Rules of the Interdepartmental Committee on Rate Setting. All reimbursement is in lieu of the per pupil basic operation cost and other state aid that would otherwise be available.

**Mentor Teacher.** State funds are provided for schools divisions providing mentors for new teachers with zero years of teaching experience. Funding is provided as a per teacher amount, based on the proportional share of new teacher requests submitted by each school division to the total state funding.

**Project Graduation.** State funds are provided to assist students in grades 11 and 12 to pass end-of-course Standards of Learning assessments in English/Reading, English/Writing, and Algebra I in order to graduate with at least a Standard Diploma. Grants are awarded to school divisions on an individual and regional basis to support the Senior Year component and the Summer and Continuation components.

**Virginia Middle School Teacher Corps.** The purpose of the Virginia Middle School Teacher Corps is to provide the structure and funding incentives for school divisions to hire experienced mathematics teachers for middle schools that have been designated as “at risk” in mathematics as a result of being accredited with warning in mathematics or not meeting the annual measurable objectives in mathematics required for Adequate Yearly Progress (AYP). This funding is provided on a per teacher amount to support salary incentives and training stipends.

### *Vocational Education*

**Career and Technical Education.** State and federal funds are used to partially reimburse school divisions for administration and extended contracts in vocational education programs. Reimbursement to school divisions is based on a pro-rata distribution of a fixed per pupil amount calculated based on prior year expenditures. The federal share of this revenue is shown in this document under the Federal headings as Carl D. Perkins Vocational Education funds. This is currently a lottery-funded program.

**Equipment.** Funding is provided to purchase small equipment for use in career and technical education programs. Eligible program areas are: Agriculture, Business and Information Technology, Career Connections, Family and Consumer Sciences, Health and Medical Science, Marketing, Technology, and Trade and Industrial. Allocations are calculated using a base division allocation of \$2,000, with the remainder of funding distributed on the basis of student enrollment in secondary vocational technical courses. This is currently a lottery-funded program.

## **FEDERAL REVENUE**

**Individuals with Disabilities Education Act (IDEA) (PL 105-17 Part B).** The Individuals with Disabilities Education Act, PL 105-17, is designed to ensure that all school age handicapped children are provided a free, appropriate public education. This act authorizes federal aid to assist in the implementation of this mandate, at the following maximum levels; federal funds are to be used only for the excess cost of educating handicapped students. No locality may spend less on the education of handicapped students than it does for nonhandicapped students. Further, federal funds may not supplant existing locally funded programs. These

funds are provided in the form of IDEA Part B Flow Through funds and IDEA Preschool w/disabilities funds.

**Carl D. Perkins Vocational and Technical Education Act of 1998 (PL 105-332).** Under the Carl D. Perkins Vocational and Technical Education Act of 1998, these funds are used to promote reform, innovation, and continuous improvement in vocational and technical education to ensure that students acquire the skills and knowledge they need to meet challenging State academic standards and industry-recognized skill standards, and to prepare for postsecondary education, further learning, and a wide range of opportunities in high-skill, high-wage careers.

**Medicaid.** Currently, school divisions can bill Medicaid for certain services provided to children eligible for special education (speech-language pathology services, occupational therapy, physical therapy, nursing, psychological services).

### **No Child Left Behind Act of 2001 (PL 107-110).**

**Title I, Part A – Improving Basic Programs.** Title I funds are provided to meet special academic needs of disadvantaged children whose performance is not up to the level appropriate for their age and grade. CCPS uses Title I funds, in part, to support a preschool program for at-risk four year olds.

**Title II, Part A – Teacher and Principal Training.** This grant provides funding for preparing, training and recruiting high-quality teachers.

**Title III, Part A, Limited English Proficient (LEP).** This grant provides funding for developing instructional programs that increase the English proficiency of LEP students by providing high quality language instructional programs.

## **OTHER REVENUE**

**Nonresident Tuition.** Tuition is charged for pupils who do not reside in Clarke County, but who are approved to attend Clarke County Public Schools in accordance with Section 22.1-6 of the Code of Virginia.

**Dual Enrollment/Bridge Enrollment/AP/IB Registration.** Fees paid by students for various advanced programs, with the possibility of earning college credit.

**Parking Fees.** Fees paid by student drivers for parking privileges at the HS. Half of these fees stay in the HS activity fund and half are deposited in the general fund to help cover the cost of maintaining the parking lot. Spaces are sold throughout the year.

**Rebates and Refunds.** These items represent rebates of expenditures and other revenue too small to itemize.

**Reimburse Pre-Employment Costs.** Prospective employees are required to reimburse charges for pre-employment costs, such as background checks and fingerprinting,

**Rental/Facility Fees.** Rent is received from a telephone company for a cellular phone tower located on the high school grounds, as well as from the Head Start program for space utilized in the schools, as well as fees paid by groups for the use of school facilities.

**Private Donations.** Private donations are received from organizations and individuals for the support of both general and specific programs.

**Crossing Guard.** The Town of Berryville has agreed to pay \$2,500 to help cover the cost of a crossing guard.

**E-Rate.** FCC regulations for the E-Rate program call for discounts on internet access, internal connections, and certain equipment of 20 to 90 percent for schools and libraries, depending on the applicants' location and economic status. The program is funded through fees charged telecommunications providers.

**Valley Health Regional Health Sciences Pathway.** Revenue provided by Valley Health for partnership in a new program to provide industry certification, marketable skills and immediate local employment for our students in the area of health sciences. Funding for this program has ended.

**Stem-H Partnership.** Revenue for a combined initiative to enhance educational opportunities at the K-12 level in Science, Technology, Engineering, Math and Health. Funding for this program has ended.

## Expenditure Summary

**1. Narrative Overview.** The School Operating Fund devotes 83.7% of operating expenditure to salaries and benefits. Changes to these line items are driven by the need to maintain favorable teacher/pupil ratios, the need to maintain competitive salary levels, and the need to continue funding established benefits levels. Estimated growth rates in these areas are presented below:

### FY 17 BUDGET FACTORS

<i>Average Daily Membership</i>	Adopted <u>FY 16</u>	<u>CHANGE</u>	Estimated <u>FY 17</u>
Pre-Kindergarten	32	-	32
<i>K-12</i>			
Cooley	474	31	505
Boyce	319	(19)	300
JWMS	417	10	427
CCHS	723	(23)	700
<i>Total K-12</i>	1,933	(1)	1,932

<i>Benefit Rates</i>	<u>FY 16</u>	<u>CHANGE</u>	<u>FY 17</u>
VRS certified Retirement	14.50%	0.16%	14.66%
VRS Health Insurance Credit	1.06%	0.05%	1.11%
VRS non-certified Retirement	8.61%	-3.40%	5.21%
VRS Life Insurance	1.19%	0.12%	1.31%
Health	Various	8.1%	Various

## Major Changes

	<u>CHANGE</u>	<u>PRIMARY FACTORS</u>
Salaries and Wages	420,393	Salary increase, proposed position changes.
Employee Benefits	241,372	Health Insurance increase.
Purchased Services	71,641	Lord Fairfax Community College Dual Enrollment
Utilities, Travel, Postage, Telephone, Leases	15,729	
Materials and Supplies	-133,250	Reductions in textbook and motor vehicle fuel budgets.
Joint Operations	-11,100	Savings at NREP
Minor Capital	-67	
Food Service Contingency	-5,000	Reduced need for subsidy.
<b>Total</b>	<b>599,718</b>	

**Positions changes.** The contingency includes \$175,978 for the following:  
Upgrade one Special Ed Positions at Boyce.  
New first grade teacher position at Cooley.  
New part-time guidance counselor at Johnson Williams.  
Upgrade Phy Ed Instructional Assistant to Teacher at Johnson Williams.  
New part-time sports medicine teacher at Clarke County High School.  
Increase High School Bookkeeper position from 220 to 240 days.

It is important to recognize, however, that the current FY 16 personnel contingency stands at \$130K. This has resulted from position savings during hiring for FY 16. Therefore:

1. The actual increase in position cost is approximately \$45K.
2. There are salary and benefit budget reductions from the original FY 16 budget in several line items of the FY 17 School Operating budget.

**Salary Rates.** This proposal includes an average 3% salary increase for employees at a cost of \$395,763, including benefits, or \$131,921 per percent. The most recent salary proposal considered by the School Board distributes this salary increase as follows:

1. Teachers average 3%.
2. Administrators average 1%.
3. Technology and Maintenance workers average 1.43%.
4. Clerical staff and Security Officers average 4%
5. Instructional Assistants, Transportation workers, and Food Service workers average 7%.

**Health Insurance Increase.** The Adopted budget includes a projected 8.1% increase in health insurance premiums, or \$122,981.

**Textbooks and Bus Fuel Decreases.** There are decreases in planned purchases of textbooks (-\$47K), and in the projected cost of motor vehicle fuel (-\$65K).

2. Summary by Fund.

Clarke County Schools  
Executive Summary

05/23/16

Fund	FY 16			FY 17 Adopted
	Adopted	Variance	%	
<i>Expenditure</i>				
School Operating Fund	21,537,710	599,718	2.8%	22,137,428
Food Service Fund	820,245	18,155	2.2%	838,400
Debt Service Fund	3,846,945	(31,133)	-0.8%	3,815,812
School Capital Fund	852,000	3,560,000	417.8%	4,412,000
<b>Total Expenditure</b>	<b>27,056,900</b>	<b>4,146,740</b>	<b>15.3%</b>	<b>31,203,640</b>
<i>Revenue: State &amp; Federal Transfers, Fees, &amp; Other</i>				
School Operating Fund	9,773,670	49,321	0.5%	9,822,991
Food Service Fund	820,245	18,155	2.2%	838,400
Debt Service Fund	173,296	5,612	3.2%	178,908
School Capital Fund	154,000	-	0.0%	154,000
<b>Total Transfers, Fees, &amp; Proceeds</b>	<b>10,921,211</b>	<b>73,088</b>	<b>0.7%</b>	<b>10,994,299</b>
<i>Revenue: Local Tax Funding</i>				
School Operating Fund	11,764,040	550,397	4.7%	12,314,437
Food Service Fund	-	-	0.0%	-
Debt Service Fund	3,673,649	(36,745)	-1.0%	3,636,904
School Capital Fund	698,000	3,560,000	510.0%	4,258,000
<b>Total Local Tax Funding</b>	<b>16,135,689</b>	<b>4,073,652</b>	<b>25.2%</b>	<b>20,209,341</b>

**3. Cost Per Pupil.** Agreement with numbers from other sources may require reconciliation. Per Department of Education, operations include components of School Operating, Capital, Food Services, and Joint Administrative Services costs. This table uses locally derived costs and end of year membership counts, where available.

	<u>Actual</u> <u>FY2015</u>	<u>Adopted</u> <u>FY2016</u>	<u>Adopted</u> <u>FY2017</u>
<b><u>Sources of Support (per pupil):</u></b>			
For Operations:			
State Funds (1),(2)	\$3,324	\$3,242	\$3,195
Sales & Use Tax (1),(2)	1,178	\$1,154	\$1,222
Federal Funds (1),(2)	587	\$507	\$470
Local Funds (1),(2)	6,126	\$6,622	\$6,974
	<u>\$11,215</u>	<u>\$11,526</u>	<u>\$11,861</u>
For Debt Service:			
Local Funds (2)	\$1,962	\$1,896	\$1,881
State Funds	-	-	-
Federal Funds	-	61	62
	<u>\$1,962</u>	<u>\$1,958</u>	<u>\$1,943</u>
For Facilities/Capital Projects(4):			
Local Funds	\$474	\$353	\$2,158
Debt Proceeds	-	-	-
State Funds	90	78	78
Federal Funds	0	0	0
(2)	<u>\$564</u>	<u>\$431</u>	<u>\$2,236</u>
Total Per Pupil Cost:			
State Funds	\$3,414	\$3,321	\$3,274
Sales & Use Tax	1,178	1,154	1,222
Debt Proceeds	0	0	0
Federal Funds	587	507	470
Local Funds	8,563	8,872	11,013
Total	<u>\$13,742</u>	<u>\$13,854</u>	<u>\$15,978</u>

Notes:

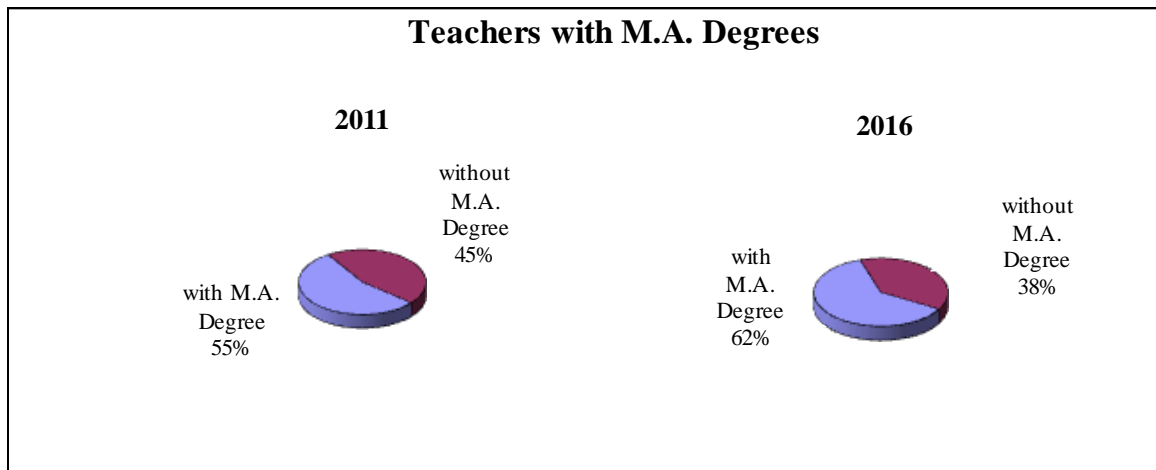
- (1) These figures are used in the Superintendent's Annual Report per pupil cost calculation.
- (2) These figures are reported on the parent notification form required by the State.
- (3) Beginning with FY 12 preschool is included as part of school operating costs.
- (4) Local funds for capital projects include local appropriations, bond proceeds and earnings on bond proceeds.
- (5) Includes 50% of cost for Joint Administrative Services.



	<b>Actual FY2015</b>	<b>Adopted FY2016</b>	<b>Adopted FY2017</b>
<b><u>Sources of Support (in total \$):</u></b>			
For Operations: (3)			
State Funds	\$6,551,499	\$6,371,084	\$6,275,700
Sales & Use Tax	2,321,300	\$2,268,420	\$2,399,712
Federal Funds	1,157,531	\$996,329	\$922,632
Local Funds (5)	<u>12,073,599</u>	<u>\$13,012,734</u>	<u>\$13,696,758</u>
	<u>22,103,929</u>	<u>22,648,567</u>	<u>23,294,802</u>
For Debt Service			
Local Funds	3,867,648	3,726,112	3,694,979
State Funds	0	0	0
Federal Funds	<u>0</u>	<u>120,833</u>	<u>120,833</u>
	<u>3,867,648</u>	<u>3,846,945</u>	<u>3,815,812</u>
For Facilities/Capital Projects(4):			
Local Funds	934,921	693,865	4,237,750
Debt Proceeds	0	0	0
State Funds	177,394	154,000	154,000
Federal Funds	<u>0</u>	<u>0</u>	<u>0</u>
	<u>1,112,315</u>	<u>847,865</u>	<u>4,391,750</u>
Total Average Daily Membership	1,971	1,965	1,964
Average Daily Membership, Regular	1,951	1,933	1,932
Average Daily Membership, Nonregular Day School (6)	27	32	32

Notes:

- (1) These figures are used in the Superintendent's Annual Report per pupil cost calculation.
- (2) These figures are reported on the parent notification form required by the State.
- (3) Beginning with FY 12 preschool is included as part of school operating costs.
- (4) Local funds for capital projects include local appropriations, bond proceeds and earnings on bond proceeds.
- (5) Includes 50% of cost for Joint Administrative Services.



## Expenditure Detail

(Totals may not add due to rounding)

### 1. Instruction

Instruction includes the activities dealing directly with the interaction between teachers and students. All activities that assist in the instruction process are included in this category.

The category is subdivided into: Classroom Instruction, Guidance Services, School Social Worker Services, Homebound Instruction, Improvement of Instruction, Media Services (Library), Technology Services, and Office of the Principal. Expenditures for these subcategories are detailed below.

- a. Classroom Instruction.* Compensation for all instructional staff (teachers and aides) and services and supplies supporting instruction in the classroom.

DESCRIPTION	2015 ACTUAL	2016 ORIGINAL	2017 ADOPTED	CHANGE	NOTES
Instructional Salaries	7,611,034	7,776,082	8,045,984	269,902	1
Instructional Aide Sal	736,152	781,757	680,747	(101,010)	2
Service Salaries and W	240	5,000	-	(5,000)	
Part Time Instructiona	52,462	3,000	3,000	-	
Substitute Salaries an	176,843	193,040	193,040	-	
Supplemental Salaries	258,173	292,246	292,639	393	
Employee Bonuses	21,200	18,500	18,500	-	
FICA Benefits	645,997	692,388	670,375	(22,013)	3
VRS Benefits - Plans 1	1,117,528	1,110,313	1,117,127	6,814	4
VRS Benefits - Hybrid	59,360	56,288	129,708	73,420	4
Hospital/Medical Plan	934,443	1,023,407	1,132,620	109,213	5
Group Life Insurance	97,135	98,007	111,430	13,423	6
Disability Ins - Hybrid	1,096	1,052	2,603	1,551	
Worker's Compensation	37,892	39,408	30,000	(9,408)	
Retiree Health Care Credit	86,033	87,299	93,351	6,052	7
Annual Leave Payouts	30,195	-	-	-	
Purchased Services	181,559	176,862	271,261	94,399	8
Purchased Services - Athletics	41,529	56,200	61,370	5,170	
Purchased Svcs Instruction	120,328	182,804	144,700	(38,104)	8
Maintenance Contracts	4,928	6,333	5,050	(1,283)	
Custodial Service Contracts	4,984	-	5,000	5,000	
Advertising	-	500	500	-	
Postal Services	2,547	1,620	2,220	600	
Telephone	19,385	36,431	23,050	(13,381)	
Leases and Rentals	24,742	26,603	27,256	653	
Travel	5,933	3,501	9,350	5,849	
Dues Subscripts & Memb	10,910	11,438	15,800	4,362	

DESCRIPTION	ACTUAL	ORIGINAL	ADOPTED	CHANGE	NOTES
Materials and Supplies	176,119	207,722	180,156	(27,566)	
Merchandise for Resale	1,240	-	-	-	
Testing Supplies	-	-	500	500	
Textbooks & Workbooks	55,522	165,112	118,281	(46,831)	
Instructional Material	80,787	84,040	89,139	5,099	
CCHS Graduation Suppli	-	-	6,000	6,000	
Technology SW/OL Conte	21,509	-	-	-	
Payment to Joint Opera	19,367	63,800	52,700	(11,100)	9
Tech - Hardware Replacement	-	-	12,298	12,298	
Capital Outlay Additions	16,494	12,365	-	(12,365)	
<b>CLASSROOM INSTRUCTION</b>	<b>12,655,683</b>	<b>13,215,134</b>	<b>13,547,772</b>	<b>332,637</b>	

Notes

1. Reflects 3% salary increase, in addition to positions changes since adoption of the FY 16 budget.
2. Reduced number of instructional assistants.
3. Improved estimation method accounts for portions of gross salary not subject to FICA (health insurance, flex).
4. Small rate change, but increased salary base. Continued shift of enrollment to hybrid with new hires.
5. Includes a 8.1% rate increase pending receipt of the health policy renewal.
6. Life insurance rate increase.
7. Retiree Health Credit Increase.
8. Accounting shift between lines, but also an increase in estimated community college dual enrollment.
9. 3 year rolling average at NREP continues to decline. This also includes Mountain Vista Governor's School.

b. *Guidance.* Activities involving counseling, evaluating and assisting students, parents, and fellow staff members.

DESCRIPTION	2015 ACTUAL	2016 ORIGINAL	2017 ADOPTED	CHANGE	NOTES
Instructional Salaries	342,254	382,468	344,944	(37,524)	
Clerical Salaries	55,579	56,554	58,235	1,681	
Part Time Instructional	-	700	-	(700)	
Part Time Clerical Salaries	-	-	700	700	
Supplemental Salaries	1,000	-	-	-	
FICA Benefits	29,557	33,640	29,418	(4,222)	
VRS Benefits - Plans 1	41,575	41,176	43,814	2,638	
VRS Benefits - Hybrid	14,749	14,572	15,296	724	
Hospital/Medical Plan	49,461	52,216	61,693	9,477	
Group Life Insurance	4,666	4,661	5,285	624	
Disability Ins - Hybrid	261	272	159	(113)	
Retiree Health Care Credit	4,117	4,152	4,479	327	
Purchased Services	15,000	15,000	15,500	500	
Purchased Services - Contractual	10,486	10,485	10,486	1	
Maintenance Service Contract	-	154	154	-	
Postal Services	-	110	150	40	
Travel	9	-	-	-	
Materials and Supplies	4,472	3,866	3,864	(2)	
Instructional Material	105	793	1,932	1,139	
<b>GUIDANCE SERVICES</b>	<b>573,291</b>	<b>620,819</b>	<b>596,109</b>	<b>(24,710)</b>	

Notes

c. *School Social Worker.* Activities designed to improve student attendance at school and attempt to prevent or resolve student problems involving the home, school, and community.

DESCRIPTION	2015 ACTUAL	2016 ORIGINAL	2017 ADOPTED	CHANGE	NOTES
Professional Salaries	35,647	36,118	61,723	25,605	
FICA Benefits	2,559	2,764	4,632	1,868	
VRS Benefits - Plans 1	-	-	9,050	9,050	
Group Life Insurance	-	-	809	809	
Retiree Health Care Credit	-	-	685	685	
Travel	82	-	500	500	
Materials and Supplies	180	-	1,000	1,000	
<b>SCHOOL SOCIAL WORKER</b>	<b>38,468</b>	<b>38,882</b>	<b>78,398</b>	<b>39,516</b>	

Notes

- d. *Homebound Instruction.* Meeting the educational needs of students who are unable to attend regular school because of illness, emotional disturbance, pregnancy, congenital deformity, or accident.

DESCRIPTION	ACTUAL	ORIGINAL	ADOPTED	CHANGE	NOTES
Instructional Salaries	9,706	25,080	25,080	-	
FICA Benefits	743	1,919	1,919	-	
Travel	426	1,135	1,250	115	
HOMEBOUND INSTRUCTION	10,875	28,134	28,249	115	

Notes

- e. *Improvement of Instruction.* Activities designed to help instructional staff plan, develop, and evaluate the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.

DESCRIPTION	2015 ACTUAL	2016 ORIGINAL	2017 ADOPTED	CHANGE	NOTES
Administrative Salaries	195,074	194,748	194,901	153	
Clerical Salaries	97,991	99,789	37,832	(61,957)	
Part Time Admin Salaries	200	-	-	-	
Part Time Instructional	103	-	-	-	
Part Time Clerical	-	300	300	-	
Supplemental Salaries	2,907	2,500	2,500	-	
FICA Benefits	23,289	22,748	17,679	(5,069)	
VRS Benefits - Plans 1	41,892	41,678	34,120	(7,558)	
Hospital/Medical Plan	17,156	19,583	21,540	1,957	
Group Life Insurance	3,495	3,506	3,050	(456)	
Retiree Health Care Credit	3,062	3,125	2,585	(540)	
Annual Leave Payouts	12,963	-	-	-	
Purchased Services	78,126	67,804	56,200	(11,604)	
Purchased Svcs - CPR T	149	200	-	(200)	
Tuition Assistance	17,321	11,000	10,018	(982)	
Maintenance Contracts	-	1,100	-	(1,100)	
Travel	38,858	15,125	19,750	4,625	
Travel Local Mileage	260	-	-	-	
Miscellaneous	386	-	-	-	
Dues Subscripts & Memb	2,203	4,200	2,500	(1,700)	
Materials and Supplies	14,310	4,792	11,300	6,508	
IMPROVEMENT OF INSTRUCTION	549,745	492,198	414,275	(77,923)	

Notes

f. *Media Services (Library)*. Activities concerned with the use of all teaching and learning resources. Educational media are defined as any devices, content materials, methods, or experiences used for teaching and learning. These include printed and unprinted sensory materials.

DESCRIPTION	2015 ACTUAL	2016 ORIGINAL	2017 ADOPTED	CHANGE	NOTES
Librarian Salaries	162,359	164,708	157,368	(7,340)	
Technical Salaries	30,784	31,599	41,394	9,795	
Substitute Salaries	2,272	-	-	-	
Supplemental Salaries	4,120	-	-	-	
FICA Benefits	15,509	15,019	15,109	90	
VRS Benefits - Plans 1	27,902	27,778	29,140	1,362	
Hospital/Medical Plan	11,996	13,054	7,180	(5,874)	
Group Life Insurance	2,302	2,338	2,605	267	
Retiree Health Care Credit	2,040	2,083	2,209	126	
Annual Leave Payouts	5,580	-	-	-	
Purchased Services	-	100	-	(100)	
Dues Subscripts & Memb	-	1,050	1,000	(50)	
Materials and Supplies	8,904	8,079	8,050	(29)	
Instructional Material	22,400	34,030	32,955	(1,075)	
Technology SW/OL Content	-	500	500	-	
Capital Outlay Additions	-	500	500	-	
<b>MEDIA SERVICES</b>	<b>296,168</b>	<b>300,838</b>	<b>298,010</b>	<b>(2,828)</b>	

Notes

*g. Office of the Principal.* Activities concerned with directing and managing the operation of a particular school.

DESCRIPTION	2015 ACTUAL	2016 ORIGINAL	2017 ADOPTED	CHANGE	NOTES
Principal Salaries	386,033	382,357	393,716	11,359	
Asst Principal Salaries	350,536	349,192	363,521	14,329	
Clerical Salaries	235,635	239,168	258,113	18,945	
Substitute Clerical Wages	4,875	1,100	1,100	-	
Supplemental Salaries	-	7,143	10,710	3,567	
FICA Benefits	72,589	74,892	75,578	686	
VRS Benefits - Plans 1	141,272	137,359	148,857	11,498	
Hospital/Medical Plan	79,864	87,244	92,372	5,128	
Group Life Insurance	11,771	11,553	13,307	1,754	
Retiree Health Care Credit	10,327	10,292	11,279	987	
Annual Leave Payouts	4,176	-	-	-	
Purchased Services	280	-	-	-	
Maintenance Contracts	2,967	6,000	1,500	(4,500)	
Postal Services	6,810	9,750	8,150	(1,600)	
Leases and Rentals	36,106	40,000	51,000	11,000	
Travel	1,625	3,000	3,000	-	
Dues Subscrip & Memb	1,033	1,050	1,250	200	
Materials and Supplies	19,882	19,330	19,320	(10)	
<b>OFFICE OF THE PRINCIPAL</b>	<b>1,365,780</b>	<b>1,379,430</b>	<b>1,452,773</b>	<b>73,343</b>	

Notes

DESCRIPTION	2015 ACTUAL	2016 ORIGINAL	2017 ADOPTED	CHANGE	NOTES
Total	15,466,586	16,075,435	16,415,586	340,151	

## 2. ADMINISTRATION, ATTENDANCE, AND HEALTH

Activities concerned with establishing and administering policy for the School System. This category also includes operational administrative technology costs.

DESCRIPTION	2015 ACTUAL	2016 ORIGINAL	2017 ADOPTED	CHANGE	NOTES
Administrative Salaries	167,695	168,791	173,805	5,014	
Board Member Salaries	6,100	6,100	12,300	6,200	
Superintendent Salaries	143,420	144,794	153,465	8,671	
Licensed School Nurse	112,386	113,513	121,135	7,622	
Psychologist Salaries	107,220	118,380	103,772	(14,608)	
Clerical Salaries	56,875	84,116	126,206	42,090	
Part Time Clerical Wages	6,540	6,200	6,200	-	
FICA Benefits	46,010	48,192	49,394	1,202	
VRS Benefits - Plans 1	74,452	81,236	96,166	14,930	1
VRS Benefits - Hybrid	2,851	3,101	3,289	188	
Hospital/Medical Plan	50,065	57,443	94,812	37,369	2
Group Life Insurance	6,424	7,088	8,893	1,805	3
Disability Ins - Hybrid	52	58	71	13	
Retiree Health Care Credit	5,651	6,314	7,006	692	4
Annual Leave Payouts	6,127	-	-	-	
Tax Sheltered Annuity	10,000	10,000	10,000	-	
Line of Duty Benefits	1,044	1,200	1,200	-	
Purchased Services	18,794	8,488	13,150	4,662	
Legal Services	7,631	38,000	21,000	(17,000)	
Maintenance Contracts	-	-	150	150	
Advertising	778	950	1,150	200	
Intergovernmental	5,847	3,750	5,000	1,250	
Postal Services	2,341	3,500	3,000	(500)	
Telephone	138	100	150	50	
Leases and Rentals	7,500	7,450	7,500	50	
Travel	4,637	11,681	15,850	4,169	
Miscellaneous	67	140	140	-	
Dues Subscrip & Mmbshp	10,058	9,899	11,925	2,026	
Materials and Supplies	11,878	14,825	35,250	20,425	
ADM, ATTND, & HEALTH	872,579	955,309	1,081,980	126,671	

### Notes

1. Rate increase.
2. Rate increase.
3. Rate increase.
4. Rate increase.



### 3. PUPIL TRANSPORTATION

Activities concerned with conveying students to and from school, as provided by state and federal law. This includes trips between home and school, and trips to school activities.

DESCRIPTION	2015 ACTUAL	2016 ORIGINAL	2017 ADOPTED	CHANGE	NOTES
Administrative Salaries	45,155	45,842	47,204	1,362	
Technical Salaries	48,264	48,971	50,426	1,455	
Clerical Salaries	58,655	59,142	34,283	(24,859)	
Operative Salaries	321,389	332,286	325,378	(6,908)	
Operative Part Time Wages	83,981	95,000	95,000	-	
Operative Salaries - Special Ed	-	25,690	10,000	(15,690)	1
Service Salaries	12,801	12,762	13,274	512	
Substitute Clerical Salaries	13,510	-	-	-	
FICA Benefits	40,024	47,409	36,396	(11,013)	
VRS Benefits - Plans 1	44,162	44,650	25,805	(18,845)	
VRS Benefits - Hybrid	1,491	1,099	2,120	1,021	
Hospital/Medical Plan	112,524	119,939	133,304	13,365	2
Group Life Insurance	5,783	5,821	5,912	91	
Disability Ins - Hybrid	100	76	247	171	
Worker's Compensation	16,709	17,377	15,500	(1,877)	
Retiree Health Care Credit	748	698	525	(173)	
Annual Leave Payouts	9,751	-	-	-	
Purchased Services	13,519	30,400	27,900	(2,500)	
Professional Health Services	3,322	4,500	4,500	-	
Maintenance Contracts	136	160	400	240	
Private Carriers	-	1,500	1,000	(500)	
Intergovernmental Svc	-	1,500	1,000	(500)	
Postal Services	-	-	50	50	
Insurance	21,247	21,247	22,900	1,653	
Travel	1,730	2,000	2,250	250	
Miscellaneous	879	1,000	1,000	-	
Materials and Supplies	66,568	64,650	60,750	(3,900)	
Fuel - Vehicle & Equip	137,117	195,000	130,000	(65,000)	3
<b>TRANSPORTATION</b>	<b>1,059,564</b>	<b>1,178,719</b>	<b>1,047,123</b>	<b>(131,596)</b>	

Notes

1. Reduced based on prior actual.
2. Rate increase.
3. Reflects declining price of motor vehicle fuel.

#### 4. OPERATION & MAINTENANCE

Activities concerned with keeping the school facilities open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition.

DESCRIPTION	2015 ACTUAL	2016 ORIGINAL	2017 ADOPTED	CHANGE	NOTES
Salaries - Regular	1,166	-	-	-	
Administrative Salaries	30,000	41,000	40,797	(203)	
Technical Salaries	139,221	122,500	125,824	3,324	
Security Guard Salaries	32,318	32,804	66,479	33,675	1
Clerical Salaries	22,993	23,500	23,592	92	
Laborer Salaries	90	-	-	-	
Service Salaries	102	-	-	-	
Part Time Security Wages	9,015	15,000	16,000	1,000	
FICA Benefits	16,620	17,825	19,434	1,609	
VRS Benefits - Plans 1	21,906	22,443	17,610	(4,833)	
VRS Benefits - Hybrid	1,280	880	5,197	4,317	
Hospital/Medical Plan	34,392	35,094	38,447	3,353	
Group Life Insurance	2,679	2,677	3,355	678	
Disability Ins - Hybrid	71	50	147	97	
Worker's Compensation	10,940	11,378	6,000	(5,378)	
Retiree Health Care Credit	343	349	732	383	
Annual Leave Payouts	166	-	-	-	
Purchased Services	255,302	903,564	257,832	(645,732)	2
Maintenance Contracts	97,816	88,216	94,690	6,474	
Custodial Service Contract	587,832	-	667,100	667,100	2
Advertising	715	750	850	100	
Electrical Services	498,449	508,303	543,275	34,972	
Heating Services	169,488	216,673	219,265	2,592	
Water & Sewer	77,227	91,978	88,907	(3,071)	
Postal Services	-	75	75	-	
Telephone	1,864	1,700	1,900	200	
Insurance	42,688	46,000	45,925	(75)	
Leases and Rentals	-	2,100	1,000	(1,100)	
Travel	11	200	1,700	1,500	
Miscellaneous	-	100	100	-	
Materials and Supplies	53,539	96,830	76,122	(20,708)	
Fuel - Vehicle & Equip	565	1,100	1,100	-	
<b>MAINTENANCE &amp; GROUNDS</b>	<b>2,108,798</b>	<b>2,283,089</b>	<b>2,363,455</b>	<b>80,366</b>	

Notes

1. Hired additional security personnel in FY 16.
2. Accounting shift between these lines.

5. CONTINGENCY AND MISCELLANEOUS

This budget covers types of expenses which in all probability will occur, but where the amount and account are unknown. A budget transfer will be made from this account to the affected account when the expense becomes known. Types of expenses are:

1. Food Service deficit. The Food Service Fund has run a deficit since FY 09. An amount is budgeted in anticipation of a deficit in FY 17.
2. The personnel contingency is a budget for planned personnel changes. At present these include:
  - a. Upgrade two Special Ed Positions at Boyce.
  - b. New first grade teacher position at Cooley.
  - c. New part-time guidance counselor at Johnson Williams.
  - d. Upgrade Phy Ed Instructional Assistant to Teacher at Johnson Williams.
  - e. New part-time sports medicine teacher at Clarke County High School.
  - f. Increase High School Bookkeeper position from 220 to 240 days.
3. A third contingency is for the following:

*Leave payouts.* Employees are paid for the value of their unused leave when their employment is terminated. The amount and account for such payouts is unpredictable.

*Insurance Claims.* Deductibles for insurance claims may be covered by this contingency.

DESCRIPTION	2015 ACTUAL	2016 ORIGINAL	2017 ADOPTED	CHANGE	NOTES
Food Service	35,249	35,000	30,000	(5,000)	1
Personnel	-	-	175,978	175,978	2
Leave Payouts/Insurance	-	60,000	20,000	(40,000)	3
CONTINGENCY	35,249	95,000	225,978	130,978	

6. TECHNOLOGY SERVICES

Activities concerned with supporting the use of instructional technology.

DESCRIPTION	2015 ACTUAL	2016 ORIGINAL	2017 ADOPTED	CHANGE	NOTES
Administrative Salaries	76,060	77,434	85,913	8,479	
Instructional Salaries	91,466	92,619	95,112	2,493	
Technical Salaries	185,384	190,095	207,943	17,848	
Instructional Aide Salaries	60,427	62,708	60,977	(1,731)	
Part Time Salaries	4,899	12,500	12,500	-	
Substitute Salaries	1,294	-	-	-	
Supplemental Salaries	17,497	7,155	3,588	(3,567)	
FICA Benefits	31,264	33,856	33,367	(489)	
VRS Benefits - Plans 1	58,537	58,243	58,857	614	
VRS Benefits - Hybrid	-	-	7,770	7,770	
Hospital/Medical Plan	66,159	73,782	88,139	14,357	
Group Life Insurance	4,863	4,900	5,960	1,060	
Disability Ins - Hybrid	-	-	166	166	
Retiree Health Care Credit	4,279	4,367	5,049	682	
Annual Leave Payouts	1,023	-	-	-	
Tax Sheltered Annuity	150	-	-	-	
Purchased Services	62,961	7,950	18,450	10,500	
Postal Services	190	-	-	-	
Telecommunications	63,214	116,860	116,560	(300)	
Travel	1,348	5,500	5,000	(500)	
Dues Subscripts & Memb	395	-	2,550	2,550	
Materials and Supplies	20,400	30,923	31,701	778	
Technology SW/OL Content	210,231	156,332	154,504	(1,828)	
Technology Hardware	31,046	16,950	9,200	(7,750)	
Technology Infrastructure	4,239	-	-	-	
Technology Hardware Additions	15,915	-	-	-	
<b>TECHNOLOGY</b>	<b>1,013,242</b>	<b>952,174</b>	<b>1,003,306</b>	<b>51,132</b>	

Notes

1. Shift to online application delivery. Also see increase in Administration Software licenses below.

<b>SCHOOL OPERATING FUND</b>	<b>20,556,016</b>	<b>21,537,710</b>	<b>22,137,428</b>	<b>599,718</b>
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## *Food Service Fund*

### Revenue

DESCRIPTION	2015 ACTUAL	2016 ORIGINAL	2017 ADOPTED	CHANGE	NOTES
Interest on Deposits	153	80	80	-	
Food Sales	460,947	480,220	519,340	39,120	
Rebates & Refunds	24,623	21,000	25,000	4,000	
Commonwealth	6,980	8,000	6,980	(1,020)	
Federal	254,591	274,980	257,000	(17,980)	
Transfer from School Operating	35,249	35,000	30,000	(5,000)	
	782,542	819,280	838,400	19,120	1

Notes

1. The Original FY 16 budget contained an error whereby the food sales revenue should have been \$965 higher than adopted. This has since been corrected, and shows as corrected elsewhere in this document. However, here it shows as originally adopted.

### Expenditure Detail

Activities concerned with providing food to students and staff. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

DESCRIPTION	2015 ACTUAL	2016 ORIGINAL	2017 ADOPTED	CHANGE	NOTES
Service Salaries	215,627	218,954	216,043	(2,911)	
Part Time Salaries	1,181	3,000	3,000	-	
FICA Benefits	13,929	16,984	13,458	(3,526)	
VRS Benefits - Plans 1	12,376	14,675	6,897	(7,778)	
VRS Benefits - Hybrid	1,080	1,065	2,076	1,011	
Hospital/Medical Plan	47,383	53,056	75,475	22,419	
Group Life Insurance	1,878	148	2,260	2,112	
Disability Ins - Hybrid	66	73	241	168	
Worker's Compensation	3,259	3,390	4,600	1,210	
Annual Leave Payouts	1,305	-	-	-	
Purchased Services	74,753	181,550	181,200	(350)	
Travel	85	1,700	1,000	(700)	
Miscellaneous	98,752	-	10,000	10,000	
Materials and Supplies	41,647	325,650	41,450	(284,200)	1
Food Supplies	269,222	-	280,700	280,700	1
FOOD SERVICE	782,542	820,245	838,400	18,155	

Notes:

1. Accounting shift.

## *Capital Projects Fund*

### Revenue

	FY 2017 Adopted	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
State Technology Funds	154,000	154,000	154,000	154,000	154,000
General Fund Transfer	4,258,000	748,000	1,077,000	504,000	507,000
<b>Total Revenue</b>	<b>4,412,000</b>	<b>902,000</b>	<b>1,231,000</b>	<b>658,000</b>	<b>661,000</b>

### Expenditure Detail

	FY 2017 Adopted	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
Instructional Tech	146,000	146,000	146,000	146,000	146,000
Instructional Tech – State	154,000	154,000	154,000	154,000	154,000
Joint Technology (ERP)	60,000	60,000	60,000	60,000	60,000
Roof Replacement	100,000	147,000	560,000		
Bus Acquisitions	155,000	162,000	165,000	167,000	170,000
School Painting	46,250	100,000	40,000	25,000	25,000
School Furniture	25,000	25,000	25,000	25,000	25,000
Flooring	30,000	20,000	20,000	20,000	20,000
Heating, Ventilation	175,750	50,000	25,000	25,000	25,000
Passenger Vehicles		18,000	16,000	16,000	16,000
Band Instruments	20,000	20,000	20,000	20,000	20,000
Primary School Renovation	3,500,000				
<b>Total Capital Expenditure</b>	<b>4,412,000</b>	<b>902,000</b>	<b>1,231,000</b>	<b>658,000</b>	<b>661,000</b>

## Narrative

### Instructional Technology-Local:

These funds are budgeted for replacement of infrastructure and end user technology as needed.

### Instructional Technology-State:

The Commonwealth of Virginia is expected to continue its support of Instructional Technology. These funds will be used primarily for the replacement of network switches.

Joint Technology (ERP): The ongoing cost of the ERP system is \$120K per year, split 50/50 with the Government. At the conclusion of the implementation in FY 18, these funds will be budgeted as an operating cost.

### Roof Replacement:

The total \$247,000 planned for FY 17 and 18 is to replace 25,760 sq. ft. of roof (sections A, B, C, D, E, G & L) at Johnson Williams Middle School. In FY 19 the plan is to replace the roof at Cooley Upper.

### Bus Acquisitions:

The division plans to replace two buses in FY 17. These funds will be added to the \$12K already appropriated for buses, to create the budget needed for the purchase of these buses.

### School Painting:

Typically a flat amount annually is used, or accumulated for future use, to maintain a regular cycle of repainting around the Division. However, it is necessary to accelerate this pattern to complete the painting of Johnson-Williams Middle School in FY 17, and Clarke County High School in FY 18.

### School Furniture:

This budget is needed to meet a variety of furniture needs, as the result of wear and tear, loss of functionality, and changing educational needs. Included in this budget is the replacement of student and teacher desks and chairs, as well as file cabinets, and cafeteria/lunchroom tables.

### Flooring:

A flat amount is contributed annually. Each summer these funds are allocated to the highest priority need for tile and carpeting replacement.

### Heating/Ventilation:

A flat amount is contributed annually. These funds accumulate and provide funds for emergency repairs and scheduled replacements. However, it is necessary to accelerate this

schedule in FY 17 to provide for the replacement of Boilers at Johnson-Williams Middle School, and to replace a heat pump at Boyce Elementary.

Passenger Vehicles:

Proposed replacement of passenger vehicles is budgeted for one vehicle, likely a used vehicle, each year. However, there remains \$25K currently budgeted and unexpended in the FY 16 budget, making it unnecessary to budget an amount for FY 17.

Band Instruments/Band and Choir Uniforms:

The proposal provides funding for ongoing updating of uniforms and equipment for the music program.

Primary School Renovation:

An initial estimate of \$4,000,000 for the renovation of the Primary School was provided by the Division's Architect. Meanwhile, this estimate and associated design are being further refined with expected completion of a firm estimate to coincide with approval of the FY 17 budget. At the request of the School Board the Board of Supervisors has already appropriated \$502,936 for this project from unexpended School Board funds at the end of 2015. The renovated building is being considered for housing the School Board, School Administration, Pupil Personnel, Technology, and Alternative Education, as well as providing a public meeting space.



# *Debt Service Fund*

## Revenue and Expenditure Detail Over Ten Years

<b>Issue</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
	<b>16/17</b>	<b>17/18</b>	<b>18/19</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>
Debt Services - Misc	3,050	2,350	2,350	1,800	1,800	1,800	1,800	1,800	1,800	1,250
Energy Mgmt Systems Capital Lease										
<i>Principal</i>	117,095	122,789	126,672	131,750						
<i>Interest</i>	17,923	12,229	8,347	3,269						
Cooley Gymnasium Capital Lease										
<i>Principal</i>	44,015	45,920	47,908	49,982	52,145	54,402	28,077			
<i>Interest</i>	13,039	11,134	9,147	7,073	4,909	2,652	450			
VPSA Series 1998 B Bonds										
<i>Principal</i>	405,000	405,000	405,000							
<i>Interest</i>	51,638	30,983	10,328							
VPSA Series 2004 B Bonds										
<i>Principal</i>	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	
<i>Interest</i>	7,995	6,975	5,955	4,935	4,015	3,183	2,300	1,380	460	
VPSA Series 2006 B Bonds										
<i>Principal</i>	1,565,000	800,000	835,000	870,000	910,000	950,000	995,000	1,040,000	1,090,000	1,140,000
<i>Interest</i>	777,304	720,496	685,435	648,351	609,636	567,994	524,254	479,094	431,435	380,826
VPSA Series 2010 A Bonds										
<i>Principal</i>	415,000									
<i>Interest</i>	6,329									
VPSA Series 2010 B Build America Bonds										
<i>Principal</i>		430,000	440,000	455,000	465,000	480,000	495,000	510,000	530,000	545,000
<i>Interest</i>	372,424	364,138	346,574	327,248	306,698	284,875	261,632	237,044	210,951	183,443
<b>Total Current Debt Payments</b>	3,815,812	2,972,014	2,942,715	2,519,407	2,374,203	2,364,905	2,328,513	2,289,318	2,284,646	2,250,519
<b>Total Projected Debt Payments</b>	3,815,812	2,972,014	2,942,715	2,519,407	2,374,203	2,364,905	2,328,513	2,289,318	2,284,646	2,250,519
<b>Projected Revenue Sources</b>										
<i>Federal BAB Interest Subsidy</i>	130,348	127,448	121,301	114,537	107,344	99,706	91,571	82,965	73,833	64,205
<i>Sequester reduction of BAB</i>	(9,516)	(9,304)	(8,855)	(8,361)	(7,836)	(7,279)	(6,685)	(6,056)	(5,390)	(5,586)
<i>Refunding Savings Issue 2014B (2006B)</i>	23,844	70,000	73,500	71,263	74,538	73,113	69,863	74,078	72,828	72,140
<i>Refunding Savings Issue 2015A (2006B)</i>	34,231	34,231	34,231	34,231	34,231	34,231	34,231	34,231	34,231	34,231
<i>General Fund Transfer</i>	3,636,904	2,749,638	2,722,537	2,307,737	2,165,926	2,165,134	2,139,532	2,104,100	2,109,144	2,085,528
<b>Total Projected Revenue</b>	3,815,812	2,972,014	2,942,715	2,519,407	2,374,203	2,364,905	2,328,513	2,289,318	2,284,646	2,250,519

## Summary Schedule of Major Financing

Description	Amount Financed	Issue Date	Interest Rate	Maturity Date
VPSA Series B Bonds	\$29,200,000	11/09/2006	4.2% - 5.1%	01/2026
VPSA Series B Bonds	\$8,185,000	11/20/1998	4.1% - 5.1%	07/2018
VPSA Series B Bonds	\$410,000	11/10/2004	4.1% - 5.6%	01/2025
VPSA Series A Bonds	\$2,230,000	05/13/2010	3.05% - 5.05%	07/2016
VPSA Series B Bonds	\$7,395,000	05/13/2010	2.00% - 5.00%	07/2030
Energy Mgt Capital Lease	\$1,525,605	06/21/2005	3.95%	06/2020
BB&T Cooley Gym Financing	\$630,000	10/04/2007	4.26%	10/2022

# Appendix

## Composite Index Computation

**Calculation of the 2016-2018 Average Daily Membership Composite Index**

0.5	$\frac{\text{Local True Values}}{\text{Local ADM}}$	+	0.4	$\frac{\text{Local Adjusted Gross Income}}{\text{Local ADM}}$	+	0.1	$\frac{\text{Local Taxable Retail Sales}}{\text{Local ADM}}$	= ADM Composite Index
	$\frac{\text{Total Local True Values}}{\text{Total State ADM}}$			$\frac{\text{Total State Adjusted Gross Income}}{\text{Totals State ADM}}$			$\frac{\text{Total Taxable Retail Sales}}{\text{Total State ADM}}$	
0.5	$\frac{2,510,023,602}{1,994}$			$\frac{489,626,515}{1,994}$			$\frac{77,443,513}{1,994}$	= ADM Composite Index
0.5	$\frac{1,127,030,638,361}{1,229,334}$			$\frac{244,849,986,081}{1,229,334}$			$\frac{94,581,217,350}{1,229,334}$	
0.5	$\frac{1,258,788}{916,780}$			$\frac{245,566}{199,172}$			$\frac{38,842}{76,937}$	= ADM Composite Index
0.5	$1.3731$			$1.2329$			$0.5049$	= ADM Composite Index
	0.6865	+		0.4932	+		0.0505	= 1.2302

**Calculation of the 2016-2018 Per Capita Composite Index**

0.5	$\frac{\text{Local True Values}}{\text{Local Population}}$	+	0.4	$\frac{\text{Local Adjusted Gross Income}}{\text{Local Population}}$	+	0.1	$\frac{\text{Local Taxable Retail Sales}}{\text{Local Population}}$	= Per Capita Composite Index
	$\frac{\text{Total Local True Values}}{\text{State Population}}$			$\frac{\text{Total State Adjusted Gross Income}}{\text{State Population}}$			$\frac{\text{Total Taxable Retail Sales}}{\text{State Population}}$	
0.5	$\frac{2,510,023,602}{14,148}$			$\frac{489,626,515}{14,148}$			$\frac{77,443,513}{14,148}$	= Per Capita Composite Index
0.5	$\frac{1,127,030,638,361}{8,260,405}$			$\frac{244,849,986,081}{8,260,405}$			$\frac{94,581,217,350}{8,260,405}$	
0.5	$\frac{177,412}{136,438}$			$\frac{34,607}{29,641}$			$\frac{5,474}{11,450}$	= Per Capita Composite Index
0.5	$1.3003$			$1.1675$			$0.4781$	= Per Capita Composite Index
	0.6503	+		0.4670	+		0.0478	= 1.1651

**Combining of the Two 2016-2018 Indices of Ability to Pay**

$(.6667 \times \text{ADM Composite Index}) + (.3333 \times \text{Per Capita Composite Index}) = \text{Local Composite Index}$

$(.6667 \times 1.1616) + (.3333 \times 1.1114) = \text{Local Composite Index}$

0.8202 + 0.3883 = Local Composite Index

1.2085 x 0.45 = 0.5437

Source Data In Calculation

School Division:

Local True Value of Property	2,510,023,602
Local AGI	489,626,515
Local Taxable Sales	77,443,513
Local ADM	1,994
Local Population	14,148
State True Value of Property	1,127,030,638,361
State AGI	244,849,986,081
State Taxable Sales	94,581,217,350
State ADM	1,229,334
State Population	8,260,405

# Teacher Salary Scale

## 2016-2017 Teacher Salary Schedule Clarke County Public Schools

Experience Through 2015-2016	200 day Bachelor's level Salary
0	\$40,650
1	\$41,138
2	\$41,673
3	\$42,173
4	\$42,679
5	\$43,191
6	\$43,709
7	\$44,234
8	\$44,764
9	\$45,302
10	\$45,845
11	\$46,395
12	\$46,952
13	\$47,516
14	\$48,086
15	\$49,047
16	\$50,028
17	\$51,101
18	\$51,641
19	\$52,261
20	\$52,888
21	\$53,523
22	\$54,165
23	\$54,815
24	\$55,473
25	\$56,139
26	\$56,812
27	\$57,494
28	\$58,184
29	\$58,882
30	\$59,589
31	\$60,304
32	\$61,027
33	\$61,760

Notes: Employees with >33 years of experience will receive a 3% midpoint increase of \$1530  
 Master's amount: \$4250 for new employees and newly earned master's  
 \$6563 for employees holding a master's prior to 2015-2016

RC 5/18/2016

## Substitute and Hourly Rates of Pay

### Classified Staff

Nurse	\$90.00 per day (7.5 hour day) \$12.00 per hour
Instructional Assistant and Clerical	\$75.00 per day (7.5 hour day) \$10.00 per hour
Bus or Car Driver	Step 1 of the Driver Scale (3.5 hour day)
Bus Aide	Step 0 of the Aide Scale (3.5 hour day)
Maintenance	\$12.00 per hour
Food Service Worker	\$ 8.50 per hour
Cafeteria Helper (Minimum Wage)	\$ 7.25 per hour (adjusted as per minimum wage requirements)
Misc. Labor (Tech Interns, Summer Movers)	\$ 8.50 per hour

### Licensed Staff

Teacher (<20 consecutive days)	\$90.00 per day
Teacher (20+ consecutive days)	Step 0 of teacher scale

### Miscellaneous Hourly Rates of Pay

Homebound and Direct Instruction (Licensed Staff)	\$ 25.00 per hour
Curriculum Writing/Planning (Pre-approved)	\$ 20.00 per hour
Summer School Direct Instruction (Licensed Staff)	\$ 30.00 per hour
Summer School Assistance (Support Staff)	\$ 15.00 per hour

RC 2/01/2016

## Supplements

**2016-2017 Stipend Schedule  
Clarke County Public Schools**

<b>SCHEDULE A: Instructional Leadership</b>	<b>Amount</b>	<b>Positions</b>	<b>Subtotal</b>
<b>Elementary School Leadership</b>			
Child Study Chair	\$ 1,470	2	\$ 2,940
Grade PK Instructional Leader	\$ 510	1	\$ 510
Grade K Instructional Leader	\$ 510	2	\$ 1,020
Grade 1 Instructional Leader	\$ 510	2	\$ 1,020
Grade 2 Instructional Leader	\$ 510	2	\$ 1,020
Grade 3 Instructional Leader	\$ 510	2	\$ 1,020
Grade 4 Instructional Leader	\$ 510	2	\$ 1,020
Grade 5 Instructional Leader	\$ 510	2	\$ 1,020
Department Leader - Special Education	\$ 510	2	\$ 1,020
<b>Middle School Leadership</b>			
Child Study Chair	\$ 1,470	1	\$ 1,470
Grade 6 Grade Level Leader	\$ 750	1	\$ 750
Grade 7 Grade Level Leader	\$ 750	1	\$ 750
Grade 8 Grade Level Leader	\$ 750	1	\$ 750
Department Leader - World Language	\$ 750	1	\$ 750
Department Leader - English	\$ 2,000	1	\$ 2,000
Department Leader - Math	\$ 2,000	1	\$ 2,000
Department Leader - Science	\$ 2,000	1	\$ 2,000
Department Leader - Social Studies	\$ 2,000	1	\$ 2,000
Department Leader - Special Education	\$ 2,000	1	\$ 2,000
<b>High School Leadership</b>			
Child Study Chair	\$ 1,470	1	\$ 1,470
Department Chair - CTE	\$ 1,000	1	\$ 1,000
Department Chair - Guidance	\$ 1,000	1	\$ 1,000
Department Chair - Physical Education/Fine Arts	\$ 1,000	1	\$ 1,000
Department Chair - World Language	\$ 1,000	1	\$ 1,000
Department Chair - Math	\$ 3,000	1	\$ 3,000
Department Chair - Science	\$ 3,000	1	\$ 3,000
Department Chair - Social Studies	\$ 3,000	1	\$ 3,000
Department Chair - English	\$ 3,000	1	\$ 3,000
Department Chair - Special Education	\$ 3,000	1	\$ 3,000
<b>Division Leadership</b>			
Mentor Teachers - Tier 1	\$ 750	20	\$ 15,000
Mentor Teachers - Tier 2/3	\$ 1,000	5	\$ 5,000
Social Media/ Web Development	\$ 500	4	\$ 2,000

**SCHEDULE B: Remediation/Other**

Remediation/Tutorial (hourly)			\$ 14,200
Instructional Assistant - Specials	\$ 4,120	3	\$ 12,360
CLM Coordination	\$ 5,000	1	\$ 5,000
Instructional Assistant - CLM	\$ 500	6	\$ 3,000

**SCHEDULE C: Music/Arts/Academics****Musical**

Musical Artistic Director	\$ 2,800	1	\$ 2,800
Musical Vocal Director	\$ 1,425	1	\$ 1,425
Musical Choreographer	\$ 1,425	1	\$ 1,425
Musical Pit Band Director	\$ 1,190	1	\$ 1,190
Musical Accompanist	\$ 1,140	1	\$ 1,140

**Band, Chorus, Color Guard**

Band Director	\$ 3,310	1	\$ 3,310
Assistant Band Director	\$ 2,545	1	\$ 2,545
Marching Assistant	\$ 750	2	\$ 1,500
Band Percussion Leader	\$ 2,040	1	\$ 2,040
Pep Band Leader	\$ 715	1	\$ 715
Chorus Director	\$ 2,290	1	\$ 2,290
Fall Color Guard	\$ 1,900	1	\$ 1,900
Winter Color Guard	\$ 750	1	\$ 750
Spring Color Guard	\$ 1,900	1	\$ 1,900
Spring Color Guard - Middle School	\$ 850	1	\$ 850

**Academic/ Advising**

CAS (Creativity, Action, Service)	\$ 1,020	1	\$ 1,020
Debate	\$ 1,020	1	\$ 1,020
ONE ACT Sponsor	\$ 1,020	1	\$ 1,020
Forensics Sponsor	\$ 1,020	1	\$ 1,020
Robotics Sponsor	\$ 1,020	1	\$ 1,020
Scholastic Bowl Sponsor	\$ 1,070	2	\$ 2,140
Yearbook - Middle School	\$ 1,225	1	\$ 1,225
SCA Advisor	\$ 980	1	\$ 980
SCA Advisor - Middle School	\$ 490	1	\$ 490
Senior Class / Graduation Advisor	\$ 980	1	\$ 980
Junior Class/ Prom Advisor	\$ 980	1	\$ 980
National Honor Society Advisor	\$ 980	1	\$ 980



**SCHEDULE D: High School Athletics****Head Coaching Positions**

Head Varsity Football	\$ 5,235	1	\$ 5,235
Head Varsity Basketball	\$ 3,930	2	\$ 7,860
Head Varsity Baseball	\$ 3,310	1	\$ 3,310
Head Varsity Softball	\$ 3,310	1	\$ 3,310
Head Varsity Soccer	\$ 3,310	2	\$ 6,620
Head Varsity Track - Boys and Girls	\$ 3,310	1	\$ 3,310
Head Varsity Volleyball	\$ 3,310	1	\$ 3,310
Head Varsity Wrestling	\$ 3,310	1	\$ 3,310
Head Varsity Cross Country	\$ 2,985	1	\$ 2,985
Head Varsity Cheer - Fall	\$ 2,035	1	\$ 2,035
Head Varsity Cheer - Winter	\$ 2,035	1	\$ 2,035
Head Varsity Swim	\$ 2,035	1	\$ 2,035
Head Varsity Golf	\$ 2,035	1	\$ 2,035
Head Varsity Tennis	\$ 2,035	2	\$ 4,070

**Assistant/JV Coaching Positions**

Assistant Varsity Football	\$ 3,730	5	\$ 18,650
Assistant Varsity/JV Basketball	\$ 2,375	4	\$ 9,500
Freshman Basketball	\$ 1,910	2	\$ 3,820
Assistant Varsity/JV Baseball	\$ 2,375	2	\$ 4,750
Assistant Varsity/JV Softball	\$ 2,375	2	\$ 4,750
Assistant Varsity/JV Soccer	\$ 2,375	4	\$ 9,500
Assistant Varsity Track	\$ 2,035	3	\$ 6,105
Assistant Varsity/JV Volleyball	\$ 2,035	2	\$ 4,070
Assistant Varsity Wrestling	\$ 2,035	1	\$ 2,035
Assistant Varsity Cross Country	\$ 1,020	1	\$ 1,020
JV Cheer - Fall	\$ 1,020	1	\$ 1,020
JV Cheer - Winter	\$ 1,020	1	\$ 1,020
Assistant Varsity Swim	\$ 1,020	1	\$ 1,020

**SCHEDULE E: Middle School Athletics****Administration**

Athletic Director	\$ 3,500	1	\$ 3,500
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**Head Coaching Positions**

Basketball	\$ 1,910	4	\$ 7,640
Track	\$ 1,910	1	\$ 1,910
Wrestling	\$ 1,910	1	\$ 1,910
Cross Country	\$ 1,720	2	\$ 3,440
Volleyball	\$ 1,530	2	\$ 3,060
Cheerleader - Fall	\$ 850	1	\$ 850
Cheerleader - Winter	\$ 850	1	\$ 850

**Assistant Coaching Positions**

Track	\$ 1,145	3	\$ 3,435
Wrestling	\$ 1,030	1	\$ 1,030

<b>2016-2017 ADOPTED STIPEND BUDGET</b>	<b>\$ 287,090</b>
<b>2015-2016 ACTUAL STIPEND BUDGET</b>	<b>\$ 287,090</b>

Stipend list for planning purposes. Title and amount subject to change based upon program needs and requirements  
RC 2/24/2016

## School Funding History

Source: Joint Administrative Services

Fund	<i>FY 11</i> <i>Adopted</i>	<i>FY 12</i> <i>Adopted</i>	<i>FY 13</i> <i>Adopted</i>	<i>FY 14</i> <i>Adopted</i>	<i>FY 15</i> <i>Adopted</i>	<i>FY 16</i> <i>Adopted</i>	<i>FY 17</i> <i>Adopted</i>
<i>Expenditure</i>							
<b>School Operating Fund</b>	18,931,781	19,048,085	20,542,386	20,637,598	21,447,660	21,537,710	22,137,428
<b>Food Service Fund</b>	759,952	780,232	754,252	761,012	782,343	820,245	838,400
<b>Debt Service Fund</b>	3,636,438	4,122,196	4,034,879	3,888,619	3,867,648	3,846,945	3,815,812
<b>School Capital Fund</b>	690,400	844,918	504,200	728,163	852,179	852,000	4,412,000
<b>Total Expenditure</b>	24,018,571	24,795,431	25,835,717	26,015,392	26,949,830	27,056,900	31,203,640
<i>Revenue: State &amp; Federal Transfers, Fees, &amp; Other</i>							
<b>School Operating Fund</b>	8,943,033	8,966,628	9,670,210	9,713,245	9,711,626	9,773,670	9,822,991
<b>Food Service Fund</b>	759,952	780,232	754,252	761,012	782,383	820,245	838,400
<b>Debt Service Fund</b>	218,070	147,673	136,746	119,008	119,008	173,296	178,908
<b>School Capital Fund</b>	154,000	154,000	206,510	154,000	154,000	154,000	154,000
<b>Total Transfers, Fees, &amp; Proceeds</b>	10,075,055	10,048,533	10,767,718	10,747,265	10,767,017	10,921,211	10,994,299
<i>Revenue: Local Tax Funding</i>							
<b>School Operating Fund</b>	9,988,748	10,081,457	10,872,176	10,924,353	11,736,034	11,764,040	12,314,437
<b>Food Service Fund</b>	0	0	0	0	0	0	-
<b>Debt Service Fund</b>	3,418,368	3,974,523	3,898,133	3,769,611	3,748,640	3,673,649	3,636,904
<b>School Capital Fund</b>	536,400	690,918	297,690	574,163	698,179	698,000	4,258,000
<b>Total Local Tax Funding</b>	13,943,516	14,746,898	15,067,999	15,268,127	16,182,813	16,135,689	20,209,341

General Fund Balance Usage (pay-as-you-go)

247,227

200,000