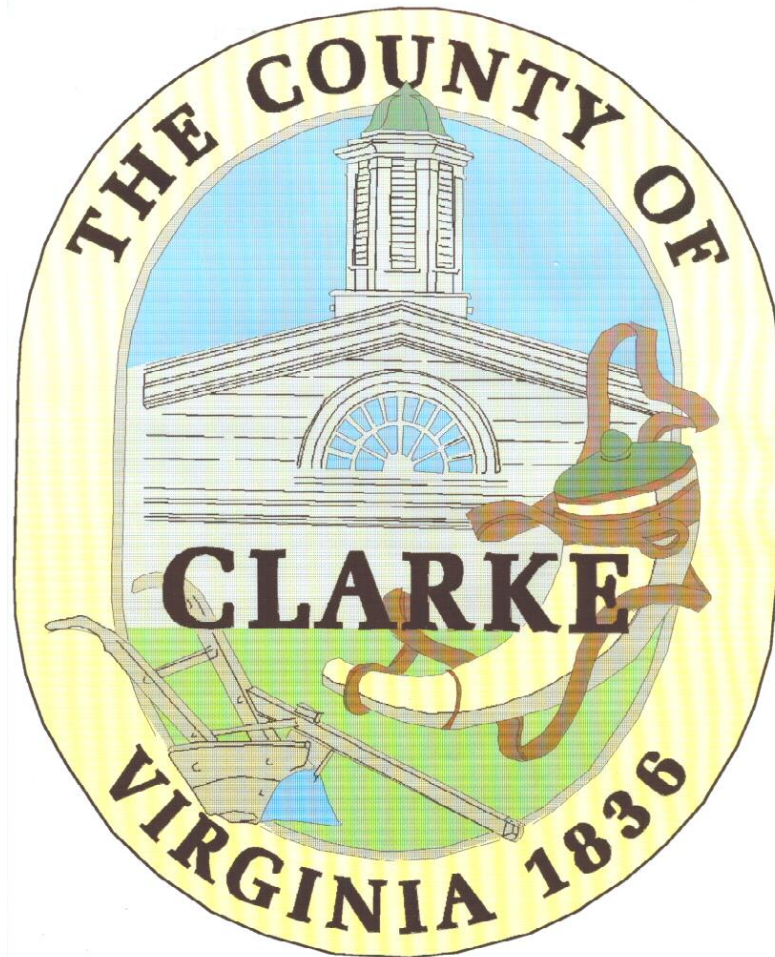


# Clarke County Public Schools



**Adopted Budget  
For the Fiscal Year 2018  
(July 2017 through June 2018)**



# Clarke County Schools Adopted Budget (July 2017 through June 2018)

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# *School Operating Fund*

## **Revenue Summary**

The FY 18 budget is marked by an increase in State revenue overall, traceable primarily to an increase in Basic Aid, VRS revenue, Supplemental Lottery per pupil revenue, and revenue for the state share of a 2% salary increase.

Significant changes are as follows:

**Local Revenue.** 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.

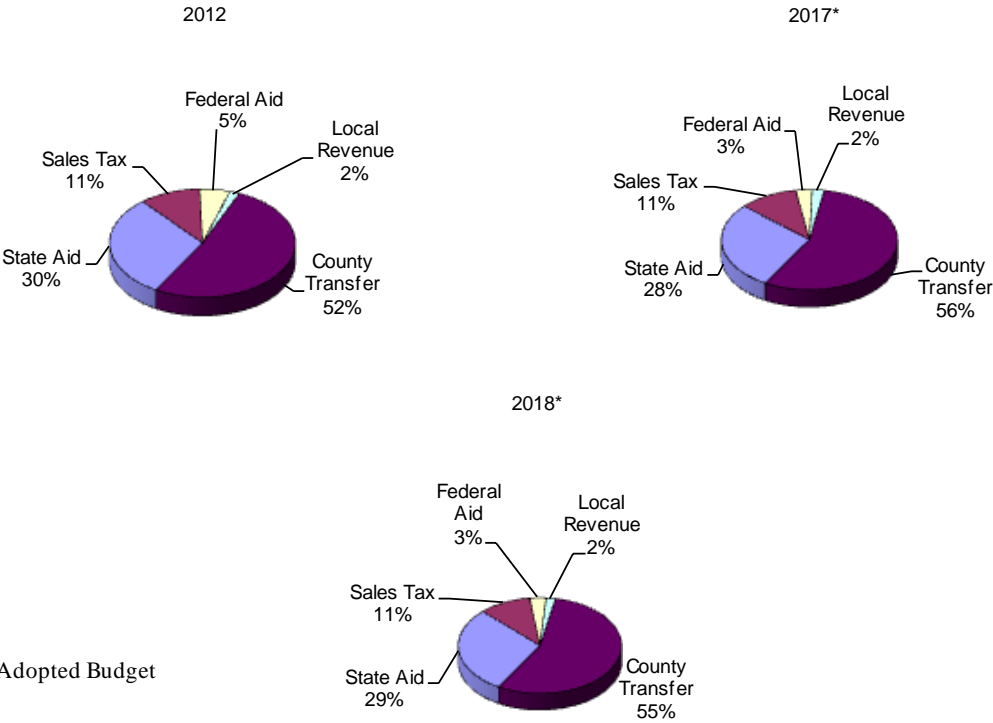
**Sales Tax.** The projected sales tax entitlement reflects the most recent estimate of the one and 1/8 percent sales tax, as computed by the Department of Taxation. The sales tax projection has decreased for the FY 18 budget.

**Basic Aid and Other ADM Driven Revenue.** Per pupil changes for the second year of the Commonwealth's biennial budget include increases in Basic Aid of \$7, VRS Retirement of \$67, Supplemental Lottery per pupil allocation of \$221.56, and English as a Second Language of \$5. In addition, a Compensation Supplement of \$46.91 was added back to FY 18, after being eliminated in FY 17 due to the Commonwealth's failure to reach required revenue collection levels.

**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, project graduation, supplemental lottery per pupil allocation, and a portion of at-risk and textbooks. 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. With the FY 2016-2017 budget, they added back a portion of lottery revenues as Supplemental Lottery Per Pupil Allocation. This per pupil amount was \$52.56 in FY 17 and \$274.12 for FY 18.

Summary of Revenues and Transfers							
Category	Variance 16 Actual to 17 Adopted			Variance 17 Adopted to 18 Adopted Budget			FY18 Adopted
	FY16 Actual	\$	%	FY17 Adopted	\$	%	
<b>Revenue</b>							
State Aid	\$ 6,491,635	\$ (222,916)	-3.4%	6,268,719	331,775	5.3%	6,600,494
Sales Tax	2,300,921	98,791	4.3%	2,399,712	(60,906)	-2.5%	2,338,806
Federal Aid	603,248	62,384	10.3%	665,632	57,439	8.6%	723,071
Local Sources	546,003	(57,075)	-10.5%	488,928	(65,162)	-13.3%	423,766
<b>Total Revenue</b>	<b>\$ 9,941,807</b>	<b>\$ (118,816)</b>	<b>-1.2%</b>	<b>\$ 9,822,991</b>	<b>\$ 263,145</b>	<b>2.7%</b>	<b>\$ 10,086,136</b>
<b>County Transfer</b>	<b>\$ 10,885,332</b>	<b>\$ 1,429,105</b>	<b>13.1%</b>	<b>\$ 12,314,437</b>	<b>\$ 135,168</b>	<b>1.1%</b>	<b>\$ 12,449,604</b>
<b>Total All Sources</b>	<b>\$ 20,827,139</b>	<b>\$ 1,310,289</b>	<b>6.3%</b>	<b>\$ 22,137,428</b>	<b>\$ 398,313</b>	<b>1.8%</b>	<b>\$ 22,535,741</b>

**School Operating Fund Revenue By Source**



## State Revenue

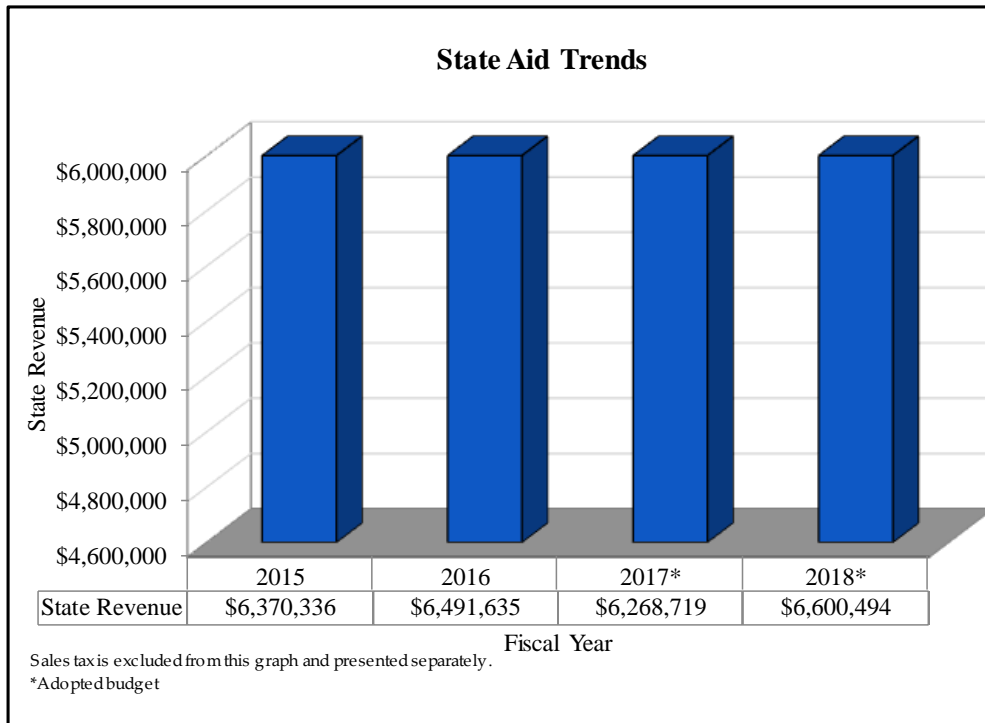
Revenue from the state is received in two forms: sales tax and state aid.

## 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

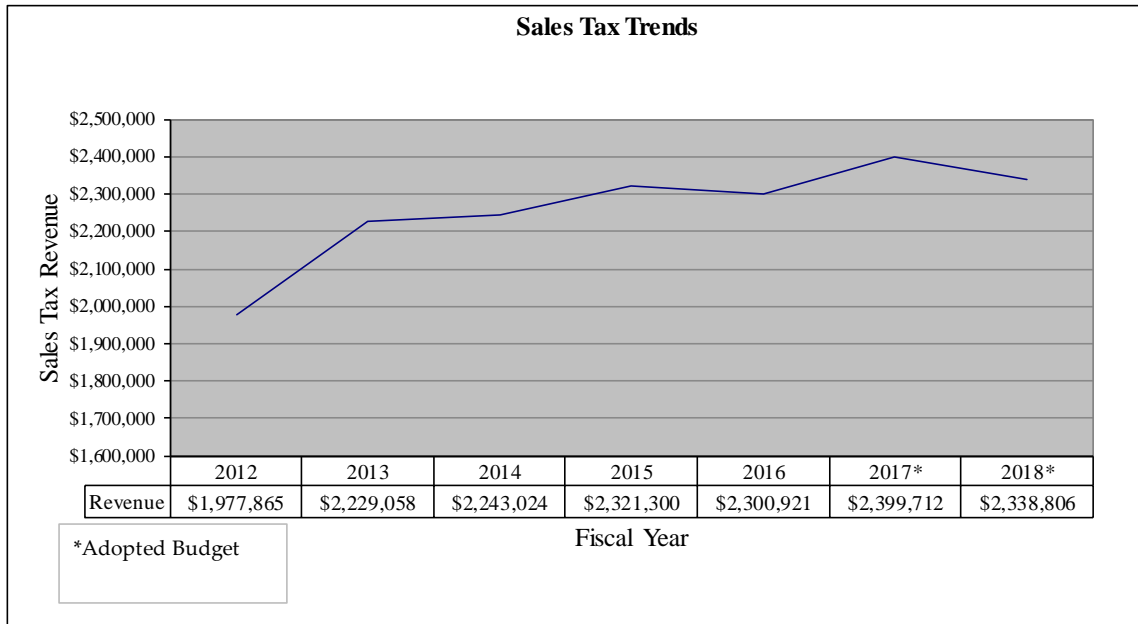
Average Daily Membership (ADM) is the average membership per day from September through the end of March. This is the figure the state uses to distribute revenue. The ADM figure is different than the membership figure for several reasons. Adjustments are made for students who drop out of school during 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 2018 sales tax revenue is projected to decrease 6.83 percent over the FY 2017 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.

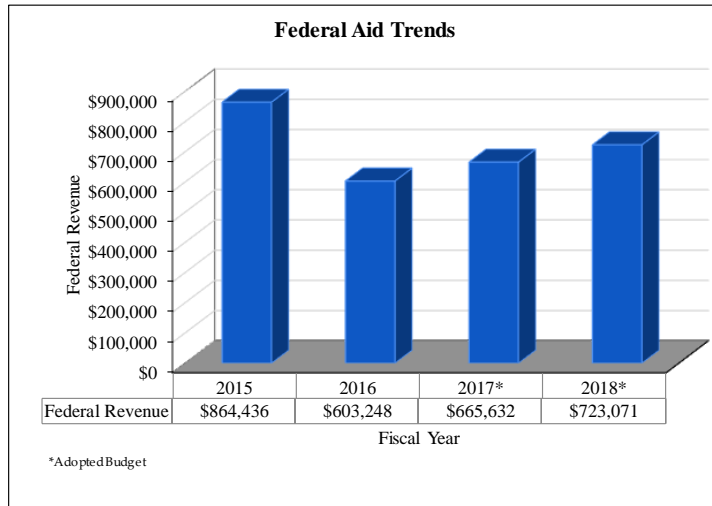
The following chart documents the most recent seven years of sales tax receipts by the School Operating Fund:



## Federal Revenue

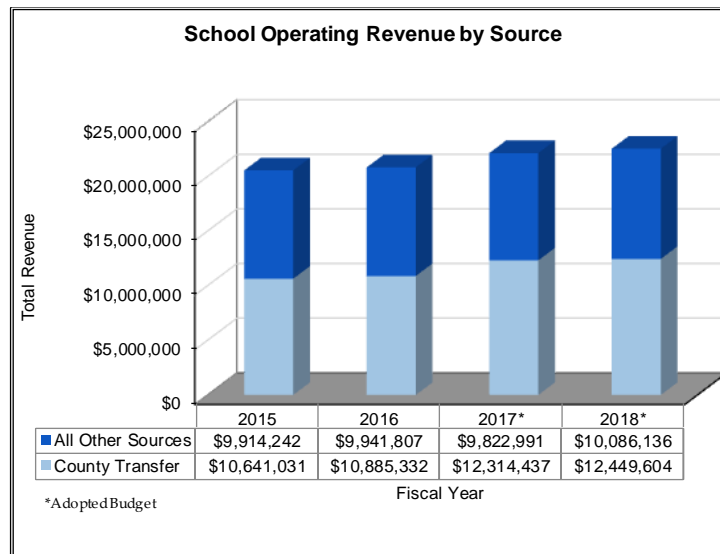
Federal aid is projected at approximately \$723,071 in FY 2018 for the school operating fund. Federal funds comprise only about 3.23 percent of the school operating budget. All federal aid is categorical in nature; meaning that it is designated for certain purposes and programs. The Revenue Source Description 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 55.24 percent of school operating revenue in FY 2018.



# Revenue Detail

ACCOUNT DESCRIPTION	FY 2016 Actual	FY 18 Per Pupil Amt	FY 18 Pupil Count	FY 2017 Adopted	Proposed Notes	Change	FY 2018 Adopted
<b>Average Daily Membership</b>	<b>1974.35</b>			<b>1932</b>	1		<b>1940</b>
<b>Composite Index</b>	<b>0.5153</b>			<b>0.5437</b>			<b>0.5437</b>
Rental/Facility Fees	69,412			67,192	2, 10	745	67,937
Tuition fr Pvt Srcs	107,762			100,000	8	1,572	101,572
Pupil Fees - PSAT	225			3,517	10	74	3,591
Transp of Non-Pubc Sch Pupils	1,369			556	10	193	749
Tuition Adult	300			1,437	10	99	1,536
Tuition Summer	8,250			16,637	10	(868)	15,769
Tuition- Summer Arts Academy	13,550			3,717	10	4,516	8,233
Dual Enrollment LFCC	2,507			50,000	10	(11,162)	38,839
AP Registration Fees	9,287			9,666	3	(379)	9,287
IB Registration Fees	71,189			25,930	10	825	26,755
Student Parking Fees	4,123			3,260	3,8	-	3,260
Sch Rebates & Refunds	91,534			40,532	10	124	40,656
Sch Reimb of Preemploy Costs	5,061			3,455	10	885	4,340
Sch Gifts & Donations	31,302			22,657	10, 13	(2,617)	20,040
Mentor Teacher Grant	13,500			3,000	18	7,000	10,000
STEM-H Partnership	11,250			-	15	-	-
Equip Sale	99			3,383	10	(400)	2,983
Insurance Adjustments	-			29,917	10	(25,771)	4,146
Berryville Crossing Gd	2,500			2,500	19	-	2,500
E-Rate	96,861			101,572	16	(40,000)	61,572
<b>Local Revenue</b>	<b>540,081</b>			<b>488,928</b>		<b>(65,162)</b>	<b>423,766</b>
Basic Aid	4,409,828	5,989		4,155,652	6	78,746	4,234,397
GED/ISAEP	7,859			7,859	5, 9	-	7,859
Remedial Summer School	28,093	501	77	28,804	5, 20	(11,202)	17,603
Regular Foster Care	15,321			12,860	5, 9	27,724	40,584
Gifted Education	45,736	50		44,079	5	183	44,261
Remedial Education	60,028	70		61,710	5	256	61,966
Compensation Supplement	73,847	47		-	5, 17	41,677	41,677
Supplemental Lottery Per Pupil	-	274		60,152	5, 9	182,505	242,657
Special Education	599,332	657		579,193	5	2,398	581,591
Vocational Education	67,651	78		68,763	5	285	69,047
Social Security Inst	262,982	287		253,011	5	1,048	254,059
Teacher Retirement Ins	520,247	658		521,009	5	61,467	582,476
Early Reading Intervention	23,622			24,423	5, 9	(4,579)	19,844
Group Life Insurance	16,198	19		15,868	5	951	16,819
Homebound	4,705			4,518	5	(666)	3,852
Career & Tech Ed Equip	4,092			4,092	14	(97)	3,995
Career & Tech Ed Equip High Demand High Skill Sectors	-			-	14	3,063	3,063
Career & Tech Ed Occup Prep	3,394			8,172	5, 9	(686)	7,486
Sch Ops Spec Ed Foster Care	13,750			13,936	3	(186)	13,750
At-Risk	24,260			44,928	5, 7	(22,244)	22,684
VA Preschool Initiative	30,000			36,000	5, 9	3,813	39,813
Mentor Teacher	1,050			2,033	5, 9	1,126	3,159
English as a Second Language	16,622		41	19,009	5, 9	2,402	21,411
Sch Ops Textbooks	91,682	110		96,779	5	401	97,180
Industry Certification	3,906			1,560	3	2,346	3,906
Middle School Teacher Corps	2,000			10,000	3	(8,000)	2,000
Sch Nat'l Board Cert Bonus	5,000			7,500	3	(2,500)	5,000
SOL Algebra Readiness	6,458			7,881	5, 9	(203)	7,678
Dual Enrollment LFCC Reimb	145,992			150,000	3, 11	(4,008)	145,992
Proj Graduation Senior Year	2,543			14,270	5, 21	(10,461)	3,809
Proj Grad Summer	3,997			12,973	5, 21	(12,973)	-

ACCOUNT DESCRIPTION	FY 2016 Actual	FY 18 Per Pupil Amt	FY 18 Pupil Count	FY 2017 Adopted	Proposed Notes	Change	FY 2018 Adopted
Other Categorical Aid	1,439			1,686	10	(811)	875
State Revenue subtotal	6,491,635			6,268,719		331,774	6,600,493
Sales Tax	2,300,921			2,399,712	5	(60,906)	2,338,806
State Revenue, including sales tax	8,792,555			8,668,431		270,868	8,939,299
Medicaid	964			6,041	8	-	6,041
Other Categor Aid Fed	768			-		-	-
Title I Grants (Part A) Prior Year Awards	-			-	12	11,000	11,000
Title I Grants (Part A)	163,047			176,849	14	11,917	188,766
Sp Ed Grants (IDEA Part B) Prior Year Awards	140,657			125,921	12	55,079	181,000
Sp Ed Grants (IDEA Part B)	210,662			264,971	14, 22	132	265,103
Voc Ed Basic Grants (Perkins)	20,558			21,876	14	(912)	20,964
Sp Ed - Preschool Grants IDEA Prior Year Awards	1,483			-	12	2,812	2,812
Sp Ed - Preschool Grants IDEA	9,776			12,588	14	513	13,101
Lang Acq St Gr Title III Pt A	(1,654)			2,668	14	960	3,628
Impr Tchr Qual Title II Pt A Prior Year Awards	2,270			-	12	-	-
Impr Tchr Qual Title II Pt A	54,718			54,718	14	(24,063)	30,656
Federal Revenue	603,248			665,632		57,439	723,071
Tsfr from General Fd	10,885,332			12,314,437		135,167	12,449,604
Insurance Recovery	5,922						
<b>Total</b>	<b>20,827,138</b>			<b>22,137,428</b>		<b>398,312</b>	<b>22,535,741</b>

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

**3,759**

Notes:

\* Subject to changes by General Assembly

- (1) Estimated average daily membership on March 31, 2017 and March 31, 2018. 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 \$25,786 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. The FY 18 estimate is based on the Amendments Adopted by the 2017 General Assembly to the Governor's Amended 2016-2018 Biennial Budget.
- (6) Adopted Budget calculation based on Department of Education figure of \$5,956 per pupil in FY 17, as well as \$5,989 per pupil for FY 18. The FY 18 estimate is based on the Amendments Adopted by the 2017 General Assembly to the Governor's Amended 2016-2018 Biennial Budget.
- (7) Program partially funded through Lottery revenue.
- (8) Based on current projected FY 17 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) Based on FY 16 carryover grant.
- (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) FY 17 Includes an estimated qualifying equipment purchase of \$40,000 for Cooley Upper, reimbursable at 100%, Services will be reimbursed at 20%, FY 18 is estimated at the same amount, less the \$40,000 in equipment
- (17) The General Assembly reinstated the 2% Compensation Supplement in FY 18. The Funding is calculated with an effective date of February 15, 2018, for funded SOQ instructional and support positions, but will be provided to school divisions which certify that salary increases of a minimum average of 2% have been or will be provided during the 2016-2018 biennium, either in FY 17 or FY 18, or through a combination of both.
- (18) Funded by AFCUEF.
- (19) Based on agreement with locality.
- (20) Projected remedial summer school enrollment was 126 in the original FY 17 Budget and 77 in the current FY 18 projection. Per pupil amount is projected at 501 for both years.
- (21) Funding Changed to a formula basis. Project Graduation Senior Year and Project Graduation Summer funds combined.
- (22) Excludes \$138,000 projected carryover to FY 19.
- (23) We are expecting a possible 25% reduction in Title IIA revenue for FY 18.

# 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 and 1/8 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 each locality's pro-rata share of school age population as based on the estimate of school-age population as provided by the Weldon Cooper Center for Public Service at the University of Virginia.

### STATE REVENUE PROJECTIONS

The state revenue projections contained in this budget are based on the Governor's Introduced Amendments to the 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, 2016 is .5437. 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.

**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. This was funded by lottery proceeds in FY 17.

**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**

### ***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

**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. This was covered by lottery funds for FY 17.

**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

**Early Reading Intervention.** The Early Reading Intervention program is designed to reduce the number of students needing remedial reading services. Program funds are used by local school divisions for: special reading teachers; trained aides; full-time early literacy tutors; 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. Funding is based on a ratio of one teacher per five students in kindergarten through third grade at 100% of the estimated population for kindergarten and grades 1, 2, and 3. For FY15 and FY16, the methodology for funding kindergarten to second grade remains unchanged; however, the percentage for third grade students is instead calculated as the total number of third grade students identified as needing intervention divided by total third grade fall membership. 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 rate) x (1 - SOQ Composite Index) = State Share.

**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.

**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.** 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 \$6,125 (\$3,062.50 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.** Regional tuition reimbursement funding provides for students with low-incidence disabilities who can be served more appropriately and less expensively in a regional program than in more restrictive settings. A joint or a single school division operates regional special education programs. These programs accept eligible children with disabilities from other local school divisions. All reimbursement is in lieu of the per pupil basic operation cost and other state aid otherwise available. This is calculated as follows: Reimbursement of the state share (based on the composite index) of approved tuition costs for eligible students with disabilities at approved regional special education programs.

**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.

**Supplemental Lottery Per Pupil Allocation.** Funds are allocated with no more than 50 percent to be used for recurring costs and at least 50 percent to be spent on nonrecurring expenditures by the relevant school division. The available funds are used to calculate a lottery per pupil amount, distributed based on the state share of the per pupil amount using the division's ADM and composite index.

### *Vocational Education*

**Career and Technical Education.** Occupation Prep funds are used to provide a portion of the salary of principals and assistant principals of divisional vocational technical centers and assistant principals at regional vocational centers, which are not required in the Standards, and therefore, not funded through Basic Aid. These funds also pay a portion of the cost of extended contracts for vocational teachers. Funding is based on a pro-rata distribution of a fixed per pupil amount calculated based on prior year expenditures.

**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. Beginning with FY 17, there is additional funding for High Demand, High skill sectors. This is reported on our revenue estimate as a separate line.

## **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. The amounts received by each school division are determined by a formula that considers historical federal funding, total school enrollment, and poverty level. Also, In years when the increase in the federal IDEA appropriation to the state exceeds the rate of inflation, the state must award a "sliver" of the overall grant to localities for capacity building. The Virginia Department of Education may award these sliver grants on a targeted basis, competitively, or by formula. In any given year the Department of Education, at its discretion, may also offer other federal grant opportunities designed for statewide program improvement.

**Carl D. Perkins Vocational and Technical Education Act of 1998 (PL 105-332).** The Carl D. Perkins Career and Technical Education Act – reauthorized in 2006 – provides federal funds to increase focus on the academic achievement of career and technical education students, strengthen connections between secondary and postsecondary education, and improve state and local accountability. This Act requires that states distribute secondary funds under Section 131(a)(2) of the Act based on the U.S. Census Bureau’s estimate of the number of individuals aged 5 through 17, inclusive, who reside in the school district served by such local educational agency and are from families below the poverty level for the preceding fiscal year, as determined by the most recent satisfactory data used under Section 1124(c)(1)(A) of the Elementary and Secondary Education Act of 1965 as amended (ESEA), compared to the total number of individuals who reside in the school districts served by all the local educational agencies in the state for such preceding fiscal year.

**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, personal care assistant services, audiology services, medical evaluations services, and transportation).

### **Every Student Succeeds Act of 2015 (ESSA).**

**Title I, Part A – Improving Basic Programs Operated by Local Education Agencies.** Title I of ESEA provides financial assistance to support instructional programs in school divisions and schools with high numbers or percentages of low-income students to ensure that all children meet challenging content and achievement standards. School divisions target the Title I funds they receive to public schools with the highest percentages of children from low-income families. Unless a participating school is operating a schoolwide program, the school must focus Title I services on children who are failing, or most at risk of failing, to meet state academic standards. Schools enrolling at least 40 percent of students from low-income families are eligible to use Title I funds for schoolwide programs that are designed to upgrade their entire educational programs for all students, particularly the lowest-achieving students

**Title II, Part A – Teacher and Principal Training.** Federal funds awarded under Title II, Part A support programs to increase academic achievement by increasing the number of qualified teachers in classrooms; increasing the number of qualified principals and assistant principals in schools; and increasing the effectiveness of teachers and principals by holding school districts and schools accountable for improvements in student academic achievement.

State-level activities include but are not limited to:

- Recruiting and retaining qualified and effective teachers and principals;
- Increasing the number of qualified and effective teachers in classrooms; and
- Reforming teacher and principal certification programs.

Allowable LEA-level activities include, but are not limited to:

- Developing and implementing strategies and activities to recruit, hire, and retain qualified and effective teachers and principals, particularly in schools with a high percentage of low-achieving students;

- Providing professional development activities that improve the knowledge of teachers and principals and, in appropriate cases, paraprofessionals, in core content knowledge and instructional practices; ;
- Carrying out teacher advancement initiatives that promote professional growth and emphasize multiple career paths (such as paths to becoming a mentor teacher, career teacher, or exemplary teacher) and pay differentiation; and
- Carrying out programs and activities that are designed to improve the quality of the teaching force, such as innovative professional development programs that focus on technology literacy, tenure reform, testing teachers in the academic subject in which teachers teach, and differentiated pay programs.

Programs and activities must be based on a needs assessment, and, among other things, be aligned with state academic content standards, student academic achievement standards, and teacher quality data.

**Title III, Part A, Limited English Proficient (LEP).** Federal funds awarded under Title III support programs to improve the education of limited English proficient (LEP) children and youths by helping them learn English and meet challenging state content and achievement standards. Title III programs also provide enhanced instructional opportunities for immigrant children and youths.

## OTHER REVENUE

**Tuition from Pvt Sources.** 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.

**Student 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, from the Head Start program for space utilized in the schools, and from fees paid by groups for the use of school facilities.

**Gifts & 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 50 to 60 percent for schools and libraries, depending on the applicants' location and economic status. The program is funded through fees charged telecommunications providers.

**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 82.3% 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 18 BUDGET FACTORS

<i>Average Daily Membership</i>	Adopted <u>FY 17</u>	CHANGE	Adopted <u>FY 18</u>
Pre-Kindergarten	32	13	45
<i>K-12</i>			
Cooley	505	5	510
Boyce	300	-	300
JWMS	427	28	455
CCHS	700	(25)	675
<i>Total K-12</i>	1,932	8	1,940

<i>Benefit Rates</i>	FY 17	CHANGE	FY 18
VRS certified Retirement	14.66%	1.66%	16.32%
VRS Health Insurance Credit	1.11%	0.12%	1.23%
VRS non-certified Retirement	5.21%	0.00%	5.21%
VRS Life Insurance	1.31%	0.00%	1.31%
Professional Hybrid Disability	0.27%	0.00%	0.27%
Non-Prof Hybrid Disability	0.59%	0.00%	0.59%
FICA	6.20%	0.00%	6.20%
Medicare	1.45%	0.00%	1.45%
Health	Various	-3.2%	Various

## Major Changes

	<u>CHANGE</u>	<u>PRIMARY FACTORS</u>
Salaries and Wages	276,202	Salary increase, proposed position changes.
Employee Benefits	167,975	Health Insurance reduction and Retirement increase.
Purchased Services	-29,669	Reduction in estimated custodial contract.
Utilities, Travel, Postage, Telephone, Leases	-76,458	Reduction in estimated heating costs.
Materials and Supplies	65,188	Increases in Software/Online Content costs.
Joint Operations	1,500	
Minor Capital	-1,425	
Food Service Contingency	-5,000	Reduced need for subsidy.
 Total	 398,313	

**Salary Increase.** The budget includes a 3% salary increase totaling \$474,000.

**Retirement Contributions.** The Governor’s budget includes a proposed rate increase for the Teacher and Professional Retirement Group from 14.66% to 16.32% at a cost to the division of \$203,000.

**Heating Fuel, Custodial Contract, and other accounts.** A concerted effort has been made to reduce budgeted costs where possible. Fuel costs and custodial contract costs in particular were reduced based on usage and price factors. The same is true for a variety of other line items in the detailed budget.

2. Summary by Fund.

**Clarke County Schools  
Executive Summary**

05/04/17

Revised  
3/13/2017

<b>Fund</b>	<b>FY 17</b>		<b>%</b>	<b>FY 18</b>
	<b>Adopted</b>	<b>Variance</b>		<b>Adopted</b>
<b><i>Expenditure</i></b>				
<b>School Operating Fund</b>	22,137,428	398,313	1.8%	22,535,741
<b>Food Service Fund</b>	838,400	(5,992)	-0.7%	832,408
<b>Debt Service Fund</b>	3,815,812	(843,798)	-22.1%	2,972,014
<b>School Capital Fund</b>	4,412,000	(3,570,000)	-80.9%	842,000
<b>Total Expenditure</b>	<b>31,203,640</b>	<b>(4,021,477)</b>	<b>-12.9%</b>	<b>27,182,163</b>
<b><i>Revenue: State &amp; Federal Transfers, Fees, &amp; Other</i></b>				
<b>School Operating Fund</b>	9,822,991	263,146	2.7%	10,086,137
<b>Food Service Fund</b>	838,400	(5,992)	-0.7%	832,408
<b>Debt Service Fund</b>	178,908	43,977	24.6%	222,885
<b>School Capital Fund</b>	154,000	-	0.0%	154,000
<b>Total Transfers, Fees, &amp; Proceeds</b>	<b>10,994,299</b>	<b>301,131</b>	<b>2.7%</b>	<b>11,295,430</b>
<b><i>Revenue: Local Tax Funding</i></b>				
<b>School Operating Fund</b>	12,314,437	135,167	1.1%	12,449,604
<b>Food Service Fund</b>	-	-	0.0%	-
<b>Debt Service Fund</b>	3,636,904	(887,775)	-24.4%	2,749,129
<b>School Capital Fund</b>	4,258,000	(3,570,000)	-83.8%	688,000
<b>Total Local Tax Funding</b>	<b>20,209,341</b>	<b>(4,322,608)</b>	<b>-21.4%</b>	<b>15,886,733</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.

	<b>Actual FY2016</b>	<b>Adopted FY2017</b>	<b>Adopted FY2018</b>
<b><u>Sources of Support (per pupil):</u></b>			
For Operations:			
State Funds (1),(2)	\$3,277	\$3,335	\$3,408
Sales & Use Tax (1),(2)	1,147	\$1,222	\$1,178
Federal Funds (1),(2)	489	\$470	\$505
Local Funds (1),(2)	6,339	\$7,517	\$7,048
	<u>\$11,253</u>	<u>\$12,544</u>	<u>\$12,140</u>
For Debt Service:			
Local Funds (2)	\$1,918	\$1,881	\$1,437
State Funds	-	-	-
Federal Funds	-	62	60
	<u>\$1,918</u>	<u>\$1,943</u>	<u>\$1,497</u>
For Facilities/Capital Projects(4):			
Local Funds	\$260	\$3,084	\$212
Debt Proceeds	-	-	-
State Funds	0	78	0
Federal Funds	0	0	0
(2)	<u>\$260</u>	<u>\$3,163</u>	<u>\$212</u>
Total Per Pupil Cost:			
State Funds	\$3,277	\$3,413	\$3,408
Sales & Use Tax	1,147	1,222	1,178
Debt Proceeds	0	0	0
Federal Funds	489	470	505
Local Funds	8,518	12,483	8,698
Total	<u>\$13,432</u>	<u>\$17,588</u>	<u>\$13,789</u>

Notes:

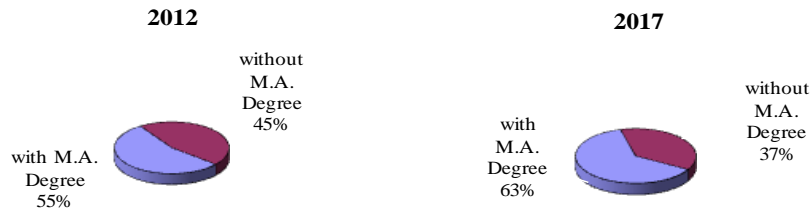
- (1) These figures are used in the Superintendent's Annual Report per pupil cost calculation.
- (2) These figures are reported on the parent notification form required by the State.
- (3) Beginning with FY 12 preschool is included as part of school operating costs.
- (4) Local funds for capital projects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

	<b>Actual FY2016</b>	<b>Adopted FY2017</b>	<b>Adopted FY2018</b>
<b><u>Sources of Support (in total \$):</u></b>			
For Operations: (3)			
State Funds	\$6,573,063	\$6,549,827	\$6,765,355
Sales & Use Tax	2,300,921	\$2,399,712	\$2,338,806
Federal Funds	981,363	\$922,632	\$1,001,956
Local Funds (5)	<u>12,713,892</u>	<u>\$14,764,166</u>	<u>\$13,991,163</u>
	<u>22,569,239</u>	<u>24,636,337</u>	<u>24,097,280</u>
For Debt Service			
Local Funds	3,846,945.44	3,694,979	2,853,360
Bond Proceeds	0	0	0
State Funds	0	0	0
Federal Funds	<u>0</u>	<u>120,833</u>	<u>118,654</u>
	<u>3,846,945</u>	<u>3,815,812</u>	<u>2,972,014</u>
For Facilities/Capital Projects(4):			
Local Funds	521,809	6,057,278	420,100
Debt Proceeds	0	0	0
State Funds	0	154,000	0
Federal Funds	<u>0</u>	<u>0</u>	<u>0</u>
	<u>521,809</u>	<u>6,211,278</u>	<u>420,100</u>
Total Average Daily Membership	2,006	1,964	1,985
Average Daily Membership, Regular	1,979	1,932	1,940
Average Daily Membership, Nonregular Day School (6)	27	32	45

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.

## Teachers with M.A. Degrees



## 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	2016 ACTUAL	2017 ORIGINAL	2018 ADOPTED	CHANGE	NOTES
Instructional Salaries	7,633,408	8,012,896	8,201,813	188,917	
Instructional Aide Salaries	618,082	714,191	730,078	15,887	
PT Instructional Salaries	23,596	3,000	38,372	35,372	
Substitute Salaries	235,012	193,040	193,040	-	
Supplemental Salaries	248,325	293,054	306,914	13,860	
Employee Bonuses	7,000	18,500	15,000	(3,500)	
FICA Benefits	635,669	669,018	682,905	13,887	
VRS Benefits - Plans 1	1,010,475	1,131,824	1,134,687	2,863	1
VRS Benefits - Hybrid	118,992	135,076	258,703	123,627	1
Hospital/Medical Plan	1,028,451	1,128,433	1,097,540	(30,893)	2
Group Life Insurance	95,578	113,173	113,039	(134)	
Disability Ins - Hybrid	2,260	2,364	4,689	2,325	
Worker's Compensation	26,938	30,000	32,000	2,000	
Retiree Health Care Credit	85,457	94,851	106,428	11,577	3
Annual Leave Payouts	22,695	-	-	-	
Purchased Services	159,119	271,261	240,750	(30,511)	4
Purchased Services - Athletics	55,817	61,370	64,500	3,130	
Purchased Svcs Instruction	74,109	144,700	107,500	(37,200)	4
Maintenance Service Contracts	3,830	5,050	8,100	3,050	
Custodial Service Contracts	3,342	5,000	4,000	(1,000)	
Advertising	-	500	-	(500)	
Tuition Pd Other Divisions	500	-	-	-	
Postal Services	1,134	2,220	2,100	(120)	
Telephone	14,860	23,050	20,050	(3,000)	
Leases and Rentals	25,940	27,256	31,200	3,944	
Travel	4,958	9,350	10,700	1,350	
Dues Subscripts & Memb	11,735	15,800	13,400	(2,400)	

DESCRIPTION	2016 ACTUAL	2017 ORIGINAL	2018 ADOPTED	CHANGE	NOTES
Materials and Supplies	195,125	180,156	199,973	19,817	5
Testing Supplies	3,342	500	13,000	12,500	
Textbooks & Workbooks	87,144	118,281	103,948	(14,333)	
Instructional Material	207,260	89,139	85,146	(3,993)	5
CCHS Graduation Supplies	4,667	6,000	6,300	300	
Payment to Joint Operations	42,895	52,700	54,200	1,500	6
Capital Outlay Replacement	9,843	-	6,823	6,823	
Tech - Hardware Replacement	3,750	12,298	3,750	(8,548)	
CLASSROOM INSTRUCTION	12,701,309	13,564,051	13,890,648	326,597	

Notes

1. VRS rate increase but note continued shift of employees to Hybrid Retirement plan.
2. Includes a -3.2% rate decrease.
3. Rate increase.
4. Adjust to actual expenditure.
5. There were adjustments to the formula for distribution of materials: rates were increased, but in some cases enrollment estimates were decreased.
6. Includes NREP, Mountain Vista Governor's School, and Blue Ridge Governors School.

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

DESCRIPTION	2016 ACTUAL	2017 ORIGINAL	2018 ADOPTED	CHANGE	NOTES
Instructional Salaries	336,002	340,745	365,680	24,935	
Clerical Salaries	56,554	59,328	61,107	1,779	
Part Time Clerical Salaries	-	700	700	-	
Supplemental Salaries	1,882	-	-	-	
FICA Benefits	28,842	29,185	30,901	1,716	
VRS Benefits - Plans 1	41,272	43,396	49,239	5,843	
VRS Benefits - Hybrid	14,526	15,254	14,587	(667)	
Hospital/Medical Plan	56,811	60,631	65,575	4,944	
Group Life Insurance	4,661	5,241	5,260	19	
Disability Ins - Hybrid	158	142	270	128	
Retiree Health Care Credit	4,161	4,441	4,938	497	
Purchased Services	15,095	15,500	16,000	500	
Purchased Services CLEAN	10,486	10,486	10,486	-	
Maintenance Service Contracts	-	154	-	(154)	
Postal Services	240	150	100	(50)	
Dues Subscrips & Memberships	-	-	500	500	
Materials and Supplies	3,391	3,864	5,820	1,956	
Instructional Material	639	1,932	3,880	1,948	
GUIDANCE	574,718	591,149	635,043	43,894	

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	2016 ACTUAL	2017 ORIGINAL	2018 ADOPTED	CHANGE	NOTES
School Social Worker Salaries	60,195	61,378	63,022	1,644	
FICA Benefits	4,544	4,604	4,744	140	
VRS Benefits - Plans 1	8,464	8,998	10,285	1,287	
Group Life Insurance	716	804	826	22	
Retiree Health Care Credit	638	681	775	94	
Purchased Services	200	-	-	-	
Travel	-	500	250	(250)	
Materials and Supplies	-	1,000	500	(500)	
SCHOOL SOCIAL WORKER	74,757	77,965	80,402	2,437	

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	2016 ACTUAL	2017 ORIGINAL	2018 ADOPTED	CHANGE	NOTES
Instructional Salaries	7,975	5,080	25,080	20,000	1
Part Time Instructional Salaries	656	20,000	-	(20,000)	1
FICA Benefits	660	1,919	1,919	-	
Hospital/Medical Plan	48	-	-	-	
Travel	256	1,250	1,000	(250)	
<b>HOMEBOUND INSTRUCTION</b>	<b>9,595</b>	<b>28,249</b>	<b>27,999</b>	<b>(250)</b>	

Notes

- Whether this function is staffed with full-time or part-time instructional staff can vary from year to year.

- 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	2016 ACTUAL	2017 ORIGINAL	2018 ADOPTED	CHANGE	NOTES
Administrative Salaries	161,917	191,340	202,230	10,890	
Instructional Salaries	25,899	-	34,727	34,727	
Clerical Salaries	52,614	38,126	39,270	1,144	
Part Time Clerical Salaries	-	300	300	-	
Supplemental Salaries	27,136	2,500	2,500	-	
FICA Benefits	20,646	17,430	20,940	3,510	
VRS Benefits - Plans 1	33,571	33,639	39,413	5,774	
Hospital/Medical Plan	19,765	21,168	20,708	(460)	
Group Life Insurance	2,795	3,006	3,163	157	
Retiree Health Care Credit	2,491	2,547	2,970	423	
Annual Leave Payouts	6,336	-	-	-	
Purchased Services	87,568	56,200	45,075	(11,125)	
Purchased Svcs - CPR Training	146	-	200	200	
Tuition Assistance	7,650	10,018	13,256	3,238	
Advertising	211	-	-	-	
Postal Services	-	-	500	500	
Travel	20,109	19,750	18,050	(1,700)	
Travel Local Mileage	154	-	-	-	
Miscellaneous	246	-	-	-	
Dues Subscrips & Memb	2,439	2,500	4,000	1,500	
Materials and Supplies	9,442	11,300	16,150	4,850	
<b>IMPROVEMENT OF INSTRUCTION</b>	<b>481,133</b>	<b>409,824</b>	<b>463,452</b>	<b>53,628</b>	

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	2016 ACTUAL	2017 ORIGINAL	2018 ADOPTED	CHANGE NOTES
Librarian Salaries	157,747	158,130	159,130	1,000
Technical Salaries	38,273	41,138	43,372	2,234
Substitute Salaries	3,600	-	-	-
FICA Benefits	15,112	15,145	15,140	(5)
VRS Benefits - Plans 1	27,442	29,213	33,048	3,835
Hospital/Medical Plan	6,659	7,056	13,672	6,616
Group Life Insurance	2,320	2,611	2,653	42
Retiree Health Care Credit	2,068	2,212	2,492	280
Travel	602	-	-	-
Dues Subscrips & Memberships	645	1,000	1,000	-
Materials and Supplies	3,723	8,050	10,020	1,970
Instructional Material	33,516	32,955	33,850	895
Technology SW/OL Content	-	500	500	-
Capital Outlay Addition	-	500	500	-
<b>MEDIA SERVICES</b>	<b>291,708</b>	<b>298,510</b>	<b>315,377</b>	<b>16,867</b>

Notes

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

DESCRIPTION	2016 ACTUAL	2017 ORIGINAL	2018 ADOPTED	CHANGE NOTES
Principal Salaries	360,551	386,485	403,481	16,996
Asst Principal Salaries	350,360	361,234	369,198	7,964
Clerical Salaries	252,654	263,715	275,515	11,800
Substitute Clerical Salaries	870	1,100	1,100	-
Supplemental Salaries	-	10,710	10,710	-
FICA Benefits	71,399	75,288	77,136	1,848
VRS Benefits - Plans 1	137,121	148,273	155,348	7,075
VRS Benefits - Hybrid	-	-	14,119	14,119
Hospital/Medical Plan	84,322	90,787	104,786	13,999
Group Life Insurance	11,442	13,249	13,730	481
Disability Ins - Hybrid	-	-	260	260
Retiree Health Care Credot	10,194	11,229	12,892	1,663
Annual Leave Payouts	3,933	-	-	-
Purchased Services	96	-	-	-
Maintenance Service Contracts	198	1,500	1,000	(500)
Postal Services	8,534	8,150	6,150	(2,000)
Leases and Rentals	38,025	51,000	44,700	(6,300)
Travel	1,742	3,000	3,000	-
Dues Subscrips & Memberships	888	1,250	1,750	500
Materials and Supplies	15,009	19,320	20,665	1,345
<b>OFFICE OF THE PRINCIPAL</b>	<b>1,347,337</b>	<b>1,446,290</b>	<b>1,515,540</b>	<b>69,250</b>

Notes

DESCRIPTION	2016 ACTUAL	2017 ORIGINAL	2018 ADOPTED	CHANGE NOTES
<b>TOTAL</b>	<b>15,480,557</b>	<b>16,416,038</b>	<b>16,928,461</b>	<b>512,423</b>



## 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	2016 ACTUAL	2017 ORIGINAL	2018 ORIGINAL	CHANGE	NOTES
Administrative Salaries	211,154	237,698	249,979	12,281	
Board Member Salaries	9,200	12,300	12,300	-	
Superintendent Salaries	151,598	155,087	159,650	4,563	
Asst Superintendent Salaries	122,949	123,981	127,700	3,719	
Licensed School Nurse	121,406	121,157	124,541	3,384	
Psychologist Salaries	53,595	150,984	104,735	(46,249)	1
Clerical Salaries	109,139	126,370	130,308	3,938	
Part Time Clerical Salaries	6,348	6,200	3,800	(2,400)	
Substitute Salaries	415	-	-	-	
FICA Benefits	44,819	52,838	49,830	(3,008)	
VRS Benefits - Plans 1	82,773	102,720	104,333	1,613	
VRS Benefits - Hybrid	3,094	3,397	3,505	108	
Hospital/Medical Plan	66,703	93,525	79,227	(14,298)	
Group Life Insurance	7,138	9,482	8,690	(792)	
Disability Ins - Hybrid	59	63	65	2	
Retiree Health Care Credit	6,373	7,495	8,161	666	
Annual Leave Payouts	9,514	-	1,200	1,200	
Tax Sheltered Annuity	10,000	10,000	10,000	-	
Phone Allowance	261	1,200	1,200	-	
Purchased Services	19,411	13,150	21,400	8,250	
Legal Services	5,238	21,000	21,500	500	
Maintenance Service Contract	103	150	150	-	
Advertising	740	1,150	1,150	-	
Intergovernmental Services	5,348	5,000	5,000	-	
Postal Services	2,868	3,000	3,200	200	
Telephone	109	150	150	-	
Leases and Rentals	7,443	7,500	8,000	500	
Travel	5,622	15,850	11,700	(4,150)	
Miscellaneous	-	140	140	-	
Dues Subscripts & Memberships	9,321	11,925	11,225	(700)	
License Fees	-	-	2,000	2,000	
Materials and Supplies	20,659	35,250	24,850	(10,400)	
ADM, ATTNDC & HLTH	1,093,400	1,328,762	1,289,689	(39,073)	

### Notes

- Adjusted to FY 17 projected actual.

### 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	2016 ACTUAL	2017 ORIGINAL	2018 ORIGINAL	CHANGE NOTES
Administrative Salaries	45,842	46,358	47,749	1,391
Technical Salaries	54,752	49,656	51,121	1,465
Clerical Salaries	35,290	35,005	27,385	(7,620)
Operative Salaries	333,571	341,297	342,162	865
Operative Part Time Salaries	72,791	105,000	95,000	(10,000)
Service Salaries and W	13,723	8,159	7,033	(1,126)
Substitute Clerical Salaries	3,720	-	-	-
FICA Benefits	37,351	37,624	37,299	(325)
VRS Benefits - Plans 1	37,299	25,852	26,375	523
VRS Benefits - Hybrid	3,900	2,479	2,968	489
Hospital/Medical Plan	117,261	121,731	132,500	10,769
Group Life Insurance	5,047	6,183	6,047	(136)
Disability Ins - Hybrid	269	282	337	55
Worker's Compensation	14,374	15,500	14,700	(800)
Retiree Health Care Credit	524	515	587	72
Annual Leave Payouts	5,250	-	-	-
Purchased Services	44,797	27,900	35,400	7,500
Professional Health Services	3,637	4,500	4,500	-
Maintenance Service Contracts	176	400	400	-
Private Carriers	-	1,000	1,000	-
Intergovernmental Services	-	1,000	1,000	-
Postal Services	17	50	50	-
Insurance	21,778	22,900	24,900	2,000
Travel	1,615	2,250	2,250	-
Miscellaneous	13	1,000	750	(250)
Materials and Supplies	43,773	60,750	55,750	(5,000)
Fuel - Vehicle & Equip	84,234	130,000	130,000	-
<b>PUPIL TRANSPORTATION</b>	<b>981,004</b>	<b>1,047,391</b>	<b>1,047,263</b>	<b>(128)</b>

Notes

1. Increase in employees choosing this benefit.

#### 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	2016 ACTUAL	2017 ORIGINAL	2018 ORIGINAL	CHANGE	NOTES
Administrative Salaries	37,489	42,517	38,625	(3,892)	
Technical Salaries	129,337	125,889	139,388	13,499	
Security Guard Salaries	66,494	66,477	68,471	1,994	
Clerical Salaries	23,918	24,397	25,182	785	
Service Salaries and Wages	98	-	-	-	
Part Time Security Salaroes	5,085	16,000	16,000	-	
FICA Benefits	18,778	19,526	20,728	1,202	
VRS Benefits - Plans 1	22,588	17,902	12,599	(5,303)	
VRS Benefits - Hybrid	4,975	5,282	11,316	6,034	
Hospital/Medical Plan	36,186	37,788	31,911	(5,877)	
Group Life Insurance	2,953	3,398	3,559	161	
Disability Ins - Hybrid	125	134	634	500	
Worker's Compensation	5,511	6,000	5,000	(1,000)	
Retiree Health Care Credit	668	738	842	104	
Purchased Services	266,617	257,832	251,250	(6,582)	
Maintenance Service Contract	107,928	94,690	164,000	69,310	1
Custodial Service Contract	587,938	667,100	626,000	(41,100)	2
Advertising	143	850	850	-	
Electrical Services	559,010	543,275	546,300	3,025	
Heating Services	70,056	219,265	147,700	(71,565)	3
Water & Sewer	83,972	88,907	89,600	693	
Postal Services	-	75	75	-	
Telephone	1,806	1,900	1,900	-	
Insurance	43,731	45,925	48,550	2,625	
Leases and Rentals	2,014	1,000	1,000	-	
Travel	1,815	1,700	1,200	(500)	
Miscellaneous	-	100	100	-	
Materials and Supplies	51,366	76,122	80,750	4,628	
Fuel - Vehicle & Equip	330	1,100	1,000	(100)	
Capital Outlay	140	-	-	-	
<b>MAINTENANCE &amp; GROUNDS</b>	<b>2,131,069</b>	<b>2,365,889</b>	<b>2,334,530</b>	<b>(31,359)</b>	

Notes

1. Primarily HVAC contract.
2. Adjust to actual.
3. Fuel prices appear to have stabilized.

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 had run a deficit from FY 09 through FY 16. Although a deficit is not anticipated in FY 18, the calculation is close, so a contingency amount is budgeted in FY 18.
2. The personnel contingency includes **\$316,000** to provide a 2% salary increase for employees.
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	2016 ACTUAL	2017 ORIGINAL	2018 ORIGINAL	CHANGE	NOTES
Food Service	-	30,000	25,000	(5,000)	1
Personnel	-	115,779	75,000	(40,779)	2
Leave Payouts/Insurance	-	20,000	20,000	-	3
<b>CONTINGENCIES</b>	-	<b>165,779</b>	<b>120,000</b>	<b>(45,779)</b>	

6. TECHNOLOGY SERVICES

Activities concerned with supporting the use of instructional technology.

DESCRIPTION	2016 ACTUAL	2017 ORIGINAL	2018 ORIGINAL	CHANGE	NOTES
Administrative Salaries	83,434	84,466	87,000	2,534	
Instructional Salaries	96,189	96,149	98,838	2,689	
Technical Salaries	199,971	207,906	217,693	9,787	
Instructional Aide Salaries	58,064	64,814	35,429	(29,385)	
Part Time Salaries	-	12,500	12,500	-	
Substitute Salaries	1,730	-	-	-	
Supplemental Salaries	412	3,588	3,588	-	
FICA Benefits	31,350	33,315	33,154	(161)	
VRS Benefits - Plans 1	54,895	58,313	60,237	1,924	
VRS Benefits - Hybrid	6,194	8,146	10,552	2,406	
Hospital/Medical Plan	78,581	86,626	59,362	(27,264)	
Group Life Insurance	5,132	5,939	5,751	(188)	
Disability Ins - Hybrid	133	150	188	38	
Retiree Health Care Credit	4,618	5,032	5,401	369	
Purchased Services	25,680	18,450	21,775	3,325	
Other Charges	300	-	-	-	
Postal Services	-	-	200	200	
Telecommunications Online	86,885	116,560	117,000	440	
Travel	1,434	5,000	4,000	(1,000)	
Dues Subscrips & Memberships	450	2,550	350	(2,200)	
Materials and Supplies	28,288	31,701	31,030	(671)	
Technology SW/OL Content	187,166	154,504	207,680	53,176	1
Noncap Technology Hardware	63,698	9,200	6,000	(3,200)	
Noncap Technology Infrastructure	-	-	-	-	
Tech - Hardware Replacement	15,568	-	-	-	
Tech - Infrastructure	8,688	-	-	-	
Technology Hardware Addition	2,432	-	300	300	
<b>TECHNOLOGY</b>	<b>1,041,292</b>	<b>1,004,909</b>	<b>1,018,028</b>	<b>13,119</b>	

Notes

- Continued shift to online application delivery.

<b>SCHOOL OPERATING FUND</b>	<b>20,565,406</b>	<b>22,137,428</b>	<b>22,535,741</b>	<b>398,313</b>
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## *Food Service Fund*

### Revenue

DESCRIPTION	2016 ACTUAL	2017 ORIGINAL	2018 ORIGINAL	CHANGE	NOTES
Interest on Deposits	142	80	140	60	
Food Sales	487,521	519,340	492,521	(26,819)	
Rebates & Refunds	45,564	25,000	25,000	-	
Commonwealth School Lunch	6,677	6,980	6,677	(303)	
Commonwealth School Breakfast	865	-	4,185	4,185	
Federal	300,878	257,000	278,885	21,885	
Transfer from School Operating	-	30,000	25,000	(5,000)	
	841,648	838,400	832,408	(5,992)	

Notes

### 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	2016 ACTUAL	2017 ORIGINAL	2018 ORIGINAL	CHANGE	NOTES
Service Salaries and W	202,628	224,556	206,911	(17,645)	1
Part Time Service Sala	14,486	3,000	32,315	29,315	1
FICA Benefits	14,139	13,995	12,923	(1,072)	
VRS Benefits - Plans 1	10,614	7,079	7,120	41	
VRS Benefits - Hybrid	2,905	2,135	2,214	79	
Hospital/Medical Plan	54,500	72,993	56,375	(16,618)	
Group Life Insurance B	1,882	2,219	2,349	130	
Disability Ins - Hybri	207	241	251	10	
Worker's Compensation	4,177	4,600	4,800	200	
Purchased Services	154,381	181,200	165,250	(15,950)	
Travel	134	1,000	650	(350)	
Miscellaneous	9,498	3,232	28,800	25,568	
Materials and Supplies	39,393	41,450	41,750	300	
Food Supplies	299,512	280,700	270,700	(10,000)	
FOOD SERVICE	808,455	838,400	832,408	(5,992)	

Notes:

1. Increased use of hourly as needed staffing.

## *Capital Projects Fund*

### **Revenue**

	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
State Technology Funds	154,000	154,000	154,000	154,000	154,000
General Fund Transfer	688,000	1,017,000	444,000	447,000	447,000
<b>Total Revenue</b>	<b>842,000</b>	<b>1,171,000</b>	<b>598,000</b>	<b>601,000</b>	<b>601,000</b>

### **Expenditure Detail**

	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 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
Roof Replacement	147,000	560,000			
Bus Acquisitions	162,000	165,000	167,000	170,000	170,000
School Painting	100,000	40,000	25,000	25,000	25,000
School Furniture	25,000	25,000	25,000	25,000	25,000
Flooring	20,000	20,000	20,000	20,000	20,000
Heating, Ventilation	50,000	25,000	25,000	25,000	25,000
Passenger Vehicles	18,000	16,000	16,000	16,000	16,000
Band Instruments	20,000	20,000	20,000	20,000	20,000
<b>Total Capital Expenditure</b>	<b>842,000</b>	<b>1,171,000</b>	<b>598,000</b>	<b>601,000</b>	<b>601,000</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.

### Roof Replacement:

The \$100,000 currently budgeted, plus the \$147,000 planned for FY 18, will be used 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 18.

### 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.

### Passenger Vehicles:

Proposed replacement of passenger vehicles is budgeted for one vehicle, likely a used vehicle, each year.

### Band Instruments/Band and Choir Uniforms:

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



# *Debt Service Fund*

## Revenue and Expenditure Detail Over Ten Years

Issue	1	2	3	4	5	6	7	8	9	10
	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27
Debt Services - Misc	2,350	2,350	1,800	1,800	1,800	1,800	1,800	1,800	1,250	1,250
Energy Mgmt Systems Capital Lease										
Principal	122,789	126,672	131,750							
Interest	12,229	8,347	3,269							
Cooley Gymnasium Capital Lease										
Principal	45,920	47,908	49,982	52,145	54,402	28,077				
Interest	11,134	9,147	7,073	4,909	2,652	450				
VPSA Series 1998 B Bonds										
Principal	405,000	405,000								
Interest	30,983	10,328								
VPSA Series 2004 B Bonds										
Principal	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000		
Interest	6,975	5,955	4,935	4,015	3,183	2,300	1,380	460		
VPSA Series 2006 B Bonds										
Principal	800,000	835,000	870,000	910,000	950,000	995,000	1,040,000	1,090,000	1,140,000	1,190,000
Interest	720,496	685,435	648,351	609,636	567,994	524,254	479,094	431,435	380,826	327,236
VPSA Series 2010 B Build America Bonds										
Principal	430,000	440,000	455,000	465,000	480,000	495,000	510,000	530,000	545,000	565,000
Interest	364,138	346,574	327,248	306,698	284,875	261,632	237,044	210,951	183,443	153,650
<b>Total Current Debt Payments</b>	<b>2,972,014</b>	<b>2,942,715</b>	<b>2,519,407</b>	<b>2,374,203</b>	<b>2,364,905</b>	<b>2,328,513</b>	<b>2,289,318</b>	<b>2,284,646</b>	<b>2,250,519</b>	<b>2,237,137</b>
<b>Total Projected Debt Payments</b>	<b>2,972,014</b>	<b>2,942,715</b>	<b>2,519,407</b>	<b>2,374,203</b>	<b>2,364,905</b>	<b>2,328,513</b>	<b>2,289,318</b>	<b>2,284,646</b>	<b>2,250,519</b>	<b>2,237,137</b>
<b>Projected Revenue Sources</b>										
Federal BAB Interest Subsidy	127,448	121,301	114,537	107,344	99,706	91,571	82,965	73,833	64,205	53,778
Sequester reduction of BAB	(8,794)	(8,370)	(7,903)	(7,407)	(6,880)	(6,318)	(5,725)	(5,094)	(4,430)	(3,711)
Refunding Savings Issue 2014B (2006B)	70,000	73,500	71,263	74,538	73,113	69,863	74,078	72,828	72,140	74,640
Refunding Savings Issue 2015A (2006B)	34,231	34,231	34,231	34,231	34,231	34,231	34,231	34,231	34,231	34,231
General Fund Transfer	2,749,128	2,722,052	2,307,279	2,165,497	2,164,735	2,139,166	2,103,768	2,108,848	2,084,373	2,078,198
<b>Total Projected Revenue</b>	<b>2,972,014</b>	<b>2,942,715</b>	<b>2,519,407</b>	<b>2,374,203</b>	<b>2,364,905</b>	<b>2,328,513</b>	<b>2,289,318</b>	<b>2,284,646</b>	<b>2,250,519</b>	<b>2,237,137</b>

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

Calculation of the 2016-2018 Per Capita Composite Index									
0.5	$\left[ \frac{\text{Local True Values}}{\text{Local Population}} \right]$	+	0.4	$\left[ \frac{\text{Local Adjusted Gross Income}}{\text{Local Population}} \right]$	+	0.1	$\left[ \frac{\text{Local Taxable Retail Sales}}{\text{Local Population}} \right]$	=	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	$\left[ \frac{2,510,023,602}{14,148} \right]$	+	0.4	$\left[ \frac{489,626,515}{14,148} \right]$	+	0.1	$\left[ \frac{77,443,513}{14,148} \right]$	=	Per Capita Composite Index
	$\frac{1,127,030,638,361}{8,260,405}$			$\frac{244,849,986,081}{8,260,405}$			$\frac{94,581,217,350}{8,260,405}$		
0.5	$\left[ \frac{177,412}{136,438} \right]$	+	0.4	$\left[ \frac{34,607}{29,641} \right]$	+	0.1	$\left[ \frac{5,474}{11,450} \right]$	=	Per Capita Composite Index
0.5	$\left[ 1.3003 \right]$	+	0.4	$\left[ 1.1675 \right]$	+	0.1	$\left[ 0.4781 \right]$	=	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

## Clarke County Public Schools 2017-2018 Teacher Salary Schedule

<b>Experience Through 2016-2017</b>	<b>200 day Bachelor's Level Salary</b>
0	\$41,000
1	\$41,463
2	\$41,961
3	\$42,506
4	\$43,016
5	\$43,533
6	\$44,055
7	\$44,583
8	\$45,118
9	\$45,659
10	\$46,208
11	\$46,762
12	\$47,323
13	\$47,891
14	\$48,466
15	\$49,048
16	\$50,028
17	\$51,029
18	\$52,123
19	\$52,674
20	\$53,306
21	\$53,946
22	\$54,593
23	\$55,248
24	\$55,911
25	\$56,582
26	\$57,262
27	\$57,948
28	\$58,644
29	\$59,348
30	\$60,060
31	\$60,781
32	\$61,510
33	\$62,248

Master's amount: \$4250 for new employees and newly earned master's;  
\$6563 for employees who received the master's stipend in CCPS prior to 2015-2016

RC 2/14/17

## 2017-2018 Substitute and Hourly Rates of Pay

### **Licensed Staff**

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

### **Classified Staff**

Instructional Assistant and Clerical	\$75.00 per day (7.5 hour day)
Nurse	\$10.00 per hour
Scale	Step 0 of the Classified Nurse
Bus or Car Driver (3.5 hour day)	Step 1 of the Driver Scale
Bus Aide hour day)	Step 0 of the Aide Scale (3.5
Maintenance, Crossing Guard	\$12.00 per hour
Misc. Labor (Café, Courier, Summer Help)	\$ 8.50 per hour

### **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

Revised 1/17/2017

## Supplements

**2017-2018 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

**2017-2018 ADOPTED STIPEND BUDGET \$287,090**

**2016-2017 ACTUAL STIPEND BUDGET \$287,090**

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>FY 18</i> <i>Adopted</i>
<i>Expenditure</i>								
School Operating Fund	18,931,781	19,048,085	20,542,386	20,637,598	21,447,660	21,537,710	22,137,428	22,535,741
Food Service Fund	759,952	780,232	754,252	761,012	782,343	820,245	838,400	832,408
Debt Service Fund	3,636,438	4,122,196	4,034,879	3,888,619	3,867,648	3,846,945	3,815,812	2,972,014
School Capital Fund	690,400	844,918	504,200	728,163	852,179	852,000	4,412,000	842,000
<b>Total Expenditure</b>	<b>24,018,571</b>	<b>24,795,431</b>	<b>25,835,717</b>	<b>26,015,392</b>	<b>26,949,830</b>	<b>27,056,900</b>	<b>31,203,640</b>	<b>27,182,163</b>
<i>Revenue: State &amp; Federal Transfers, Fees, &amp; Other</i>								
School Operating Fund	8,943,033	8,966,628	9,670,210	9,713,245	9,711,626	9,773,670	9,822,991	10,086,137
Food Service Fund	759,952	780,232	754,252	761,012	782,383	820,245	838,400	832,408
Debt Service Fund	218,070	147,673	136,746	119,008	119,008	173,296	178,908	222,885
School Capital Fund	154,000	154,000	206,510	154,000	154,000	154,000	154,000	154,000
<b>Total Transfers, Fees, &amp; Proceeds</b>	<b>10,075,055</b>	<b>10,048,533</b>	<b>10,767,718</b>	<b>10,747,265</b>	<b>10,767,017</b>	<b>10,921,211</b>	<b>10,994,299</b>	<b>11,295,430</b>
<i>Revenue: Local Tax Funding</i>								
School Operating Fund	9,988,748	10,081,457	10,872,176	10,924,353	11,736,034	11,764,040	12,314,437	12,449,604
Food Service Fund	0	0	0	0	0	0	0	0
Debt Service Fund	3,418,368	3,974,523	3,898,133	3,769,611	3,748,640	3,673,649	3,636,904	2,749,129
School Capital Fund	536,400	690,918	297,690	574,163	698,179	698,000	4,258,000	688,000
<b>Total Local Tax Funding</b>	<b>13,943,516</b>	<b>14,746,898</b>	<b>15,067,999</b>	<b>15,268,127</b>	<b>16,182,813</b>	<b>16,135,689</b>	<b>20,209,341</b>	<b>15,886,733</b>