



Clarke County Board of Supervisors FY2019 Budget Work Session Agenda

Main Meeting Room Berryville / Clarke County Government Center
101 Chalmers Court, 2nd Floor, Berryville, Virginia

Item

March 5, 2018

Evening Session 7:00 PM

1. Call To Order
 2. Adoption Of Agenda
 3. CCPS FY2019 Budget Presentation by Dr. Chuck Bishop
 4. Adjournment
-

Note: The order in which Agenda items are considered may be changed to assure that public hearings are started as close as possible to the scheduled time

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3/5/2018 1:25 PM

Clarke County School Board Adopted FY19 Budget

March 5, 2018

Budget Development Factors

- Based on ADM of 1915 students plus 45 PK students
 - CES- 495 BES- 267 JWMS- 463 CCHS- 690 PK- 45 (non-ADM)
- Local Composite Index changed from .5437 to .5506
- All line items have been reviewed for accuracy in predicting FY19 expenses
- Central Administration received requests for 11 new, restored or upgraded positions from building and district level administrators

Budget Development Factors

- Conducted salary comparison between Winchester, Frederick and Clarke
- Budget recommendations are in alignment with both the Community Budget Survey and the current CCPS Strategic Plan
- School-based funding is allocated using the same formula as FY18
- Changes related to VA's new Profile of a Graduate

Community Survey

312 Respondents

- 1- Advanced Academic Offerings
- 2- Employee Compensation
- 3- Employee Benefits
- 4- Fine Arts
- 5- Student/Teacher Ratios
- 6- Technology

- 7- Staff PD
- 8- Instructional Materials
- 9- CTE
- 10- Athletics
- 11- Remedial Programs
- 12- School Buses

CCPS Strategic Plan

Four Primary Goals:

- We will improve student achievement and preparation for life-long success.
- We will enact a safe and nurturing climate for learning and working that maximizes student achievement and personal development.
- We will employ staff who are highly qualified and share the vision, mission and core values of the school division.
- We will implement effective and efficient operational practices throughout the division.

Draft Strategic Plan

Proposed Goals:

- We will continue to improve student achievement to prepare students for post-secondary education, career readiness, and opportunities to realize their fullest potential in life.
- We will enact a safe and nurturing climate for learning and working that maximizes student achievement and promotes human development.
- We will employ personnel who share the vision, mission and core values of the school division and demonstrate foundational skills in critical thinking, collaboration, creative thinking, communication and citizenship.
- We will increase the integration of technology use and application to enhance and transform the learning of all students and personnel.
- We will implement effective and efficient operational practices throughout the school division.

VA's Profile of a Graduate

- Redesign of the high school experience
 - Student who earn a diploma should...
 - Attain the knowledge, skills, competencies and experiences necessary to be successful in a global economy whether entering the workforce or pursuing post-secondary education
 - Acquire and be able to demonstrate foundational skills in critical thinking, creativity, collaboration, communication and citizenship
- Developed after feedback from students, families, educators, higher education, business and industry and the military
 - Earning a diploma should be about more than passing a series of **courses and tests**

VA's Profile of a Graduate

- Responsive to future workforce needs
- Graduates should have explored and understand post-secondary opportunities
- Smoother transitions to what comes after high school
- Provide multiple paths toward college, career, and citizenship readiness
- Increase career exposure, exploration, planning and WBL opportunities
- Expand the use of performance assessments while reducing the number of SOL tests
- Emphasize the 5 C's
- A student's educational experience will include- content knowledge, workplace skills, career exploration and civic responsibility/community engagement

School-Based Allocation Methodology

Office of the Principal

\$11/student projected ADM

Instructional Materials

Elementary

\$3300 per school+\$28/student projected ADM

Middle/High

\$3300 per school+\$33/student projected ADM

Instructional Supplies

\$3300 per school + \$10/student projected ADM

Classroom Instruction Tech

Elementary

\$11/student projected ADM

Middle/High

\$14/student projected ADM

School-Based Allocation Methodology

Guidance

\$3/student projected ADM for supplies

\$2/student projected ADM for materials

Media Materials

Elementary

\$2200 per school + \$10/student projected ADM

Middle/High

\$2200 per school + \$15/student projected ADM

Media Supplies

Elementary

\$4/student projected ADM

Middle/High

\$6/student projected ADM

Salary Initiative

- CCSB contracted with Evergreen Solutions to conduct a classification and compensation study...report was issued on June 6, 2014
- Central Office staff has focused on Frederick and Winchester as our immediate competition
- For FY16, the CCSB approved a reduction of the master's degree stipend for all new employees or newly earned master's degrees to \$4,250. Employees who earned a master's degree prior to FY16 receive \$6,563
- For FY17...
 - Improvements were made to address weak areas of the scale
 - Established a scale with 33 steps
 - New scale provided an average 3% increase
 - First step in establishing a consistent index in the scale
- **FY18 a 3% across the board pay increase for all employees**

Recommended Personnel Changes

- Position Reductions-
 - Boyce Elementary teacher
 - School Psychologist from 1.0 to 0.5 FTE
 - Athletic Department Secretary
- Repurposed Positions-
 - Gifted Specialist from 0.675 to 1.0 FTE
 - Transition Coordinator from 0.5 to 1.0 FTE
- New Position-
 - CLM Coach

FY19 Proposed Bachelor's Scale

- Scale contains 33 steps again this year
- Starting salary of \$41,750
- Provides a 2.5% pay raise for employees
- Employees with >33 years of experience receive a flat amount based on 2.5% of step 33
- Maintains competitiveness with neighboring school divisions; although, CCPS is behind FCPS on each step of the scale

FY18 vs FY19 Comparison: Bachelor's Scale

- Master's Degree Stipend
 - WPS- \$4,230
 - FCPS- \$4,109
 - CCPS- \$4,250/\$6,563
- In FY18, 62% of CCPS teachers have an earned master's degree.
- Each 1% increase costs the division \$172,258 at the current staffing levels
- Anticipated salary scales for neighboring divisions is not known at this time

Years Exp	CCPS FY18	FCPS FY18	WPS FY18	Proposed FY 19 CCPS
0	\$41,000	\$41,310	\$41,400	\$41,750
5	\$43,959	\$46,842	\$45,136	\$44,525
10	\$46,661	\$48,225	\$46,227	\$47,261
15	\$49,529	\$50,991	\$50,062	\$50,166
20	\$53,829	\$55,140	\$54,479	\$54,520
25	\$57,137	\$59,289	\$57,532	\$57,871
30	\$60,648	\$63,438	\$61,668	\$61,428
33	\$62,858	\$67,587	\$64,587	\$63,666

Proposed Initiatives for FY19

- Continue division-wide implementation of the CLM model
- Improve transition services for students with disabilities
- Implementation of Profile of a Graduate requirements
- Increase in services with LFCC- Career Coach, EMT program
- School division technology initiative

CCPS Tech Initiative

- Transform the teaching and learning model in CCPS
- Personalized learning opportunities for students
- Responsive to pending DOE changes
 - Development of 21st Century skills
 - Student-centered and project-based learning
- Increased student motivation, engagement and persistence
- Improvement of technology and problem solving skills while increasing student ownership in their learning

Blended Learning Environments

- Curricular knowledge still critically important
- No longer the “sage on the stage”
- Coach, facilitate and guide
- Students become active participants in their learning

“Effective teaching of adolescents...depends upon making meaningful activities available in an atmosphere that assists discovery of and provisions for individual differences.” - Ed Week 1953

Technology allows us to get much closer to what was discussed over a half century ago.

CCPS Tech Initiative

Phase 1-

- 1 to 1 Chromebook initiative in grades 6-12
- Approximately 1144 devices needed based on projected enrollment
- Transfer 14 Chromebook carts to elementary schools

Phase 2-

- Complete implementation at the elementary schools
- 1 to 1 at school in grades K-5

Replacement of devices to be completed through capital fund

Funds exist in the capital accounts to implement in FY19

Tech Initiative “To Do” List

- Development of paperwork
- Distribution through Follett software
- Hotspot availability
- Filtering off campus- CIPA compliance
- Collection during summer
- Prepare for intensive teacher training

Major Operating Budget Changes

Salaries and wages- 2.5% increase	\$425,736
Employee health insurance- 14% increase	\$224,710
New Position- CLM Coach	\$74,744
TOTAL	\$725,190

New Operating Funds Needed **\$734,935**

Food Service Fund

- Stand alone account
- Expenditures and revenues anticipated to increase by \$12,365
- Increase is primarily a result of food costs
- Other line items have been adjusted to account for salaries and benefits
- Total Expenditures and revenue- \$844,773

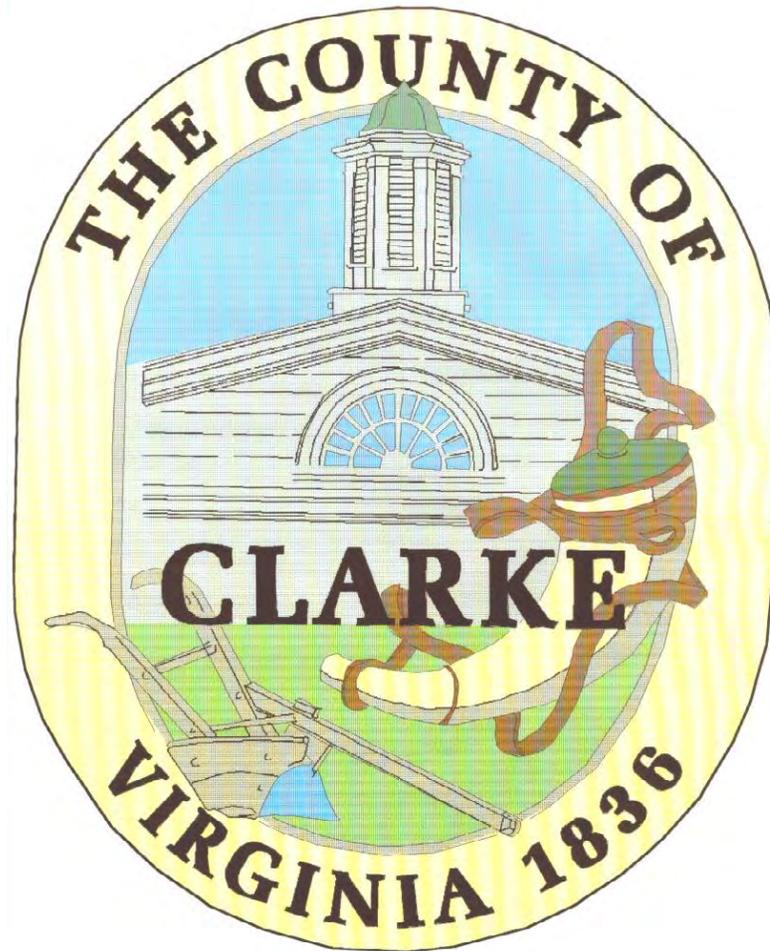
Capital Projects Fund

Furniture	\$35,000	Security	\$35,000
Athletics	\$16,000	IT Class Inst	\$20,800
Buses	\$170,000	Tech Bond	\$154,000
Surfaces	\$40,000	IT Hardware	\$146,000
HVAC	\$75,000	Tech Admin	\$20,000
Cooley Upper	\$10,000	ERP	\$200
		IT Food Service	\$10,000

Capital Expense Recapitulation

- Total Expense \$732,000
- Total Revenue \$154,000
- County Share \$578,000
- Represents a \$110,000 **decrease** in funding request from FY18

Clarke County Public Schools



Adopted Budget For the Fiscal Year 2019 (July 2018 through June 2019)

Clarke County Schools Adopted Budget (July 2018 through June 2019)

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School Operating Fund

Revenue Summary

The FY 19 budget is marked by a slight increase in State revenue overall, traceable primarily to No Loss Funding due to the increase in our composite index. Additionally, we see an increase in Foster Care, Vocational Education and Sales Tax revenue. We see decreases in most other state revenue items due to the decline in Average Daily Membership.

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. As this revenue source is primarily a reimbursement for certain types of equipment we purchase, it varies depending on our equipment needs each year.

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 19 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 \$30, VRS Retirement of \$68, English as a Second Language of \$39, and Vocational Education of \$64.

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, school breakfast, alternative education, project graduation, supplemental lottery per pupil allocation, 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. With the FY 2016-2017 budget, they added back a portion of lottery revenues as Supplemental Lottery Per Pupil Allocation.

Summary of Revenues and Transfers

Category	Variance 17 Actual to 18 Adopted			Variance 18 Adopted to 19 Adopted Budget			FY19 Adopted
	FY17 Actual	\$	%	FY18 Adopted	\$	%	
Revenue							
State Aid	\$ 6,370,106	\$ 236,715	3.7%	6,606,822	59,842	0.9%	6,666,663
Sales Tax	2,329,609	9,197	0.4%	2,338,806	101,819	4.4%	2,440,625
Federal Aid	773,248	(50,177)	-6.5%	723,071	(73,812)	-10.2%	649,259
Local Sources	382,140	41,292	10.8%	423,432	(48,925)	-11.6%	374,506
Total Revenue	\$ 9,855,104	\$ 237,027	2.4%	\$ 10,092,130	\$ 38,923	0.4%	\$ 10,131,054
County Transfer	\$ 11,632,184	\$ 817,420	7.0%	\$ 12,449,604	\$ 690,018	5.5%	\$ 13,139,622
Total All Sources	\$ 21,487,287	\$ 1,054,447	4.9%	\$ 22,541,734	\$ 728,941	3.2%	\$ 23,270,676

School Operating Fund Revenue By Source



State Revenue

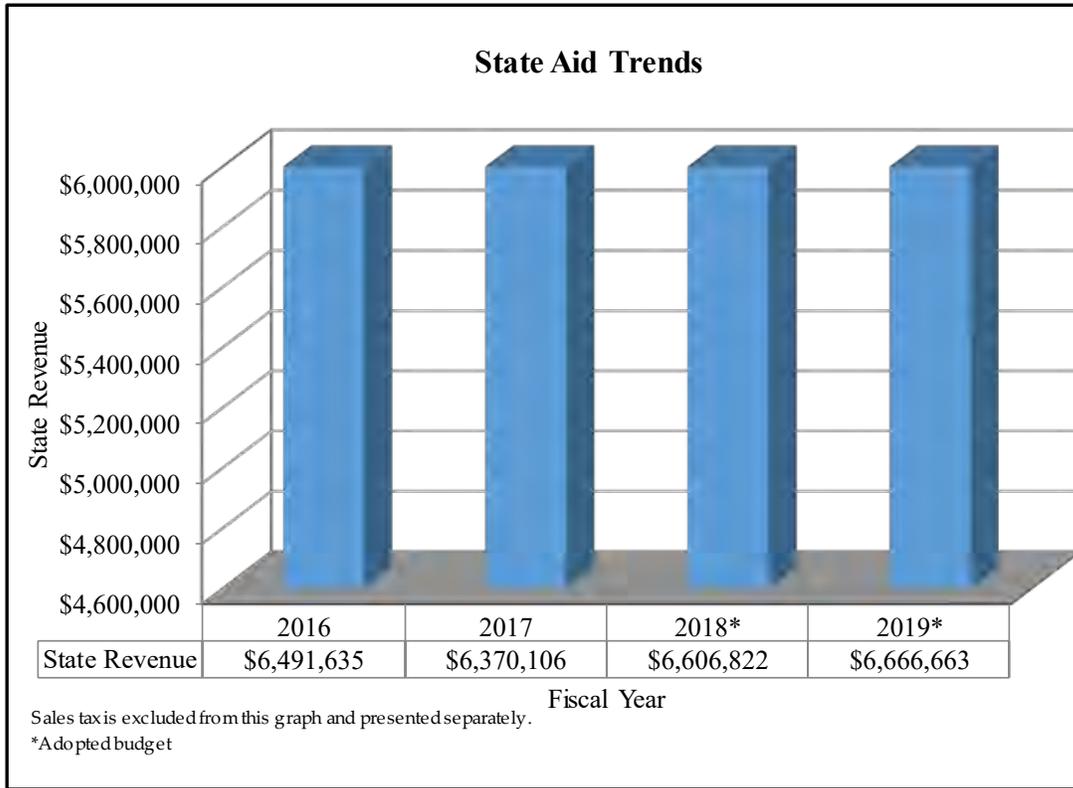
Revenue from the state is received in two forms: sales tax and state aid.

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.

Composite Index Comparison <i>Clarke v. Surrounding Localities</i>		
	<i>FY 17 -18</i>	<i>FY 19 -20</i>
Shenandoah	0.3663	0.3821
Frederick	0.3889	0.3898
City of Winchester	0.4326	0.4244
Warren	0.4043	0.4333
Loudoun	0.5497	0.5383
Clarke	0.5437	0.5506
Fauquier	0.5827	0.6114

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.

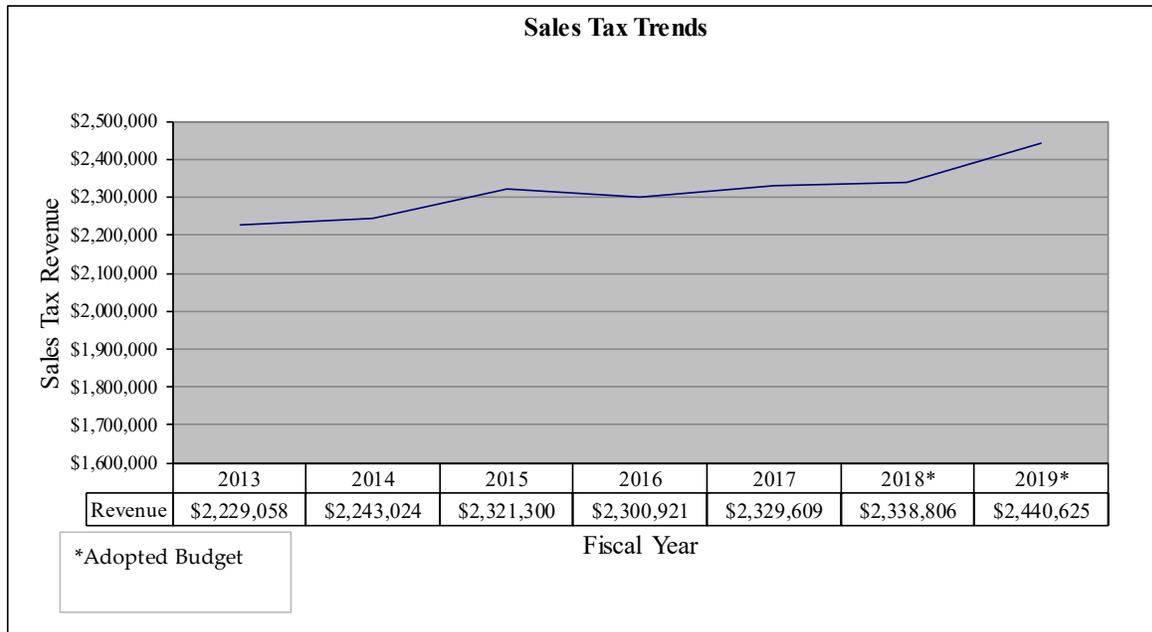
Average Daily Membership

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 2019 sales tax revenue is projected to increase 4.35 percent over the FY 2018 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.

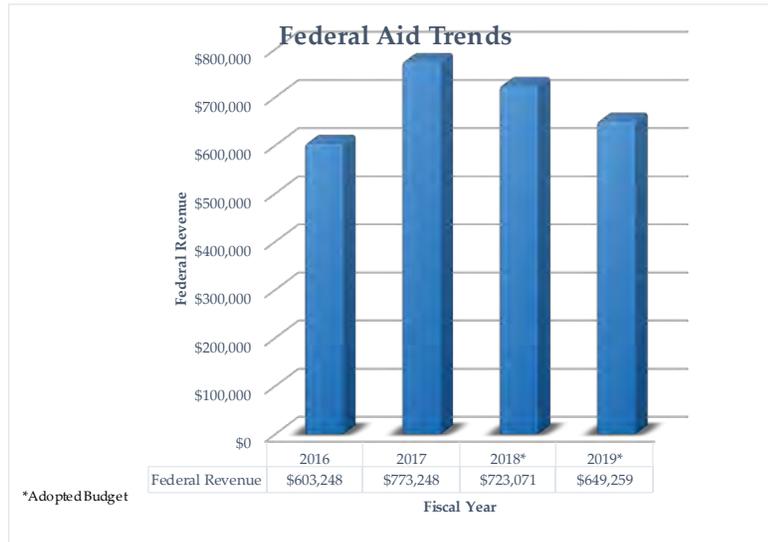
The following chart documents the most recent seven years of sales tax receipts by the School Operating Fund:



Federal Revenue

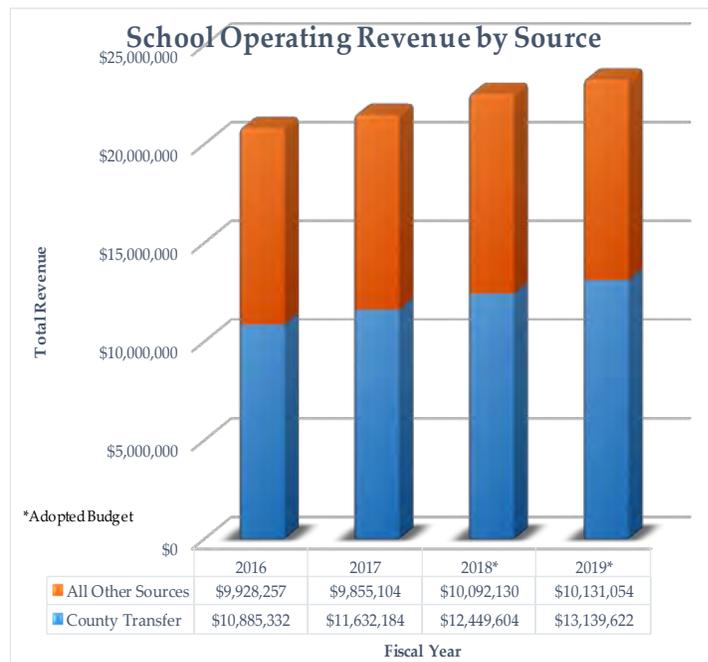
Federal aid is projected at approximately \$649,259 in FY 2019 for the school operating fund. Federal funds comprise only about 1.66 percent of the school operating budget. All federal aid is categorical in nature; meaning that it is designated for certain purposes and programs. The Revenue Source Description 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 56.46 percent of school operating revenue in FY 2019.



Revenue Detail

ACCOUNT DESCRIPTION	FY 2017 Actual	FY 19 Per Pupil Amt	FY 19 Pupil Count	FY 2018 Adopted	Proposed Notes	Change	FY 2019 Adopted	FY 2019 1915
Average Daily Membership	1961.26			1940	1			
Composite Index	0.5437			0.5437				0.5506
Rental/Facility Fees	60,915			67,937	2, 3	(7,022)		60,915
Tuition fr Pvt Srcs	112,522			101,572	3, 23	(4,350)		97,222
Pupil Fees - PSAT	2,205			3,591	3	(1,386)		2,205
Transp of Non-Pubc Sch Pupils	2,291			749	3	1,542		2,291
Tuition Adult	-			1,536	3	(1,536)		-
Tuition Summer - Nonremedial	2,700			24,002	3, 23	(6,002)		18,000
Dual Enrollment LFCC	50,065			38,839	3	11,226		50,065
AP Registration Fees	8,953			8,953	3	(0)		8,953
IB Registration Fees	20,500			26,755	3	(6,255)		20,500
Student Parking Fees	3,162			3,260	3,4	(98)		3,162
Sch Rebates & Refunds	22,958			40,656	3	(17,698)		22,958
Sch Reimb of Licensing Fees	825				3			825
Sch Reimb of Preemploy Costs	4,925			4,340	3	585		4,925
Sch Gifts & Donations	12,590			20,040	10, 13	(2,497)		17,543
Mentor Teacher Grant	-			10,000	18	-		10,000
STEM-H Partnership	11,900			-	15	-		-
Equip Sale	14,376			2,983	10	2,297		5,280
Insurance Adjustments	-			4,146	3	(4,146)		-
Berryville Crossing Gd	2,500			2,500	19	-		2,500
E-Rate	47,162			61,572	3	(14,410)		47,162
Local Revenue	380,549			423,432		(49,750)		374,506
Basic Aid	4,290,870	6,119		4,234,397	6	(65,197)		4,169,201
GED/ISAEP	8,418			7,859	5, 9	-		7,859
Remedial Summer School	17,374	513	-	17,603	5, 20	(2,603)		15,000
Regular Foster Care	25,721			29,195	5, 9	28,111		57,306
Gifted Education	44,746	51		44,261	5	(370)		43,891
Remedial Education	62,645	73		61,966	5	858		62,824
Compensation Supplement	-	-		41,677	5, 17	(41,677)		-
Supplemental Lottery Per Pupil	47,037	266		242,657	5, 9	(13,939)		228,718
No Loss Funding	-			-	16	124,003		124,003
Special Education	587,964	673		581,591	5	(2,406)		579,184
Vocational Education	69,804	142		69,047	5	53,158		122,205
Social Security Inst	256,843	299		254,059	5	3,261		257,320
Teacher Retirement Ins	528,899	659		582,476	5	(15,340)		567,136
Early Reading Intervention	19,844			19,844	5, 9	1,702		21,546
Group Life Insurance	17,004	20		16,819	5	393		17,212
Homebound	3,776			3,852	5	(1,269)		2,583
Career & Tech Ed Equip	7,059			3,995	14	317		4,312
Career & Tech Ed Equip High Demand High Skill Sectors	-			3,063	14	250		3,313
Career & Tech Ed Occup Prep	2,593			7,486	5, 9	(898)		6,588
VA Workplace Readiness Skills	418				3	418		418
Sch Ops Spec Ed Foster Care	25,139			25,139	3	-		25,139
At-Risk	22,869			22,684	5, 7	(181)		22,503
VA Preschool Initiative	36,750			39,813	5, 9	(12,250)		27,563
Mentor Teacher	3,159			3,159	5, 9	(1,298)		1,861
English as a Second Language	18,412		75	21,411	5	18,168		39,579
Sch Ops Textbooks	98,245	101		97,180	5	(10,526)		86,654
Industry Certification	1,804			1,804	3	-		1,804
Middle School Teacher Corps	-			2,000	3	(2,000)		-
Sch Nat'l Board Cert Bonus	2,500			5,000	3	(2,500)		2,500
SOL Algebra Readiness	7,798			7,678	5, 9	171		7,849
Dual Enrollment LFCC Reimb	154,422			154,422	3, 11	-		154,422
Proj Graduation Senior Year	6,441			3,809	5, 21	26		3,835
Other Categorical Aid	1,551			875	10	1,460		2,335
State Revenue subtotal	6,370,106			6,606,822		59,842		6,666,663
Sales Tax	2,329,609			2,338,806	5	101,819		2,440,625
State Revenue, including sales tax	8,699,716			8,945,628		161,661		9,107,288
Medicaid	11,562			6,041	8	-		6,041
Other Categor Aid Fed	5,444			-	8	-		-
Title I Grants (Part A) Prior Year Awards	10,143			11,000	12	-		11,000
Title I Grants (Part A)	149,875			188,766	14	-		188,766

ACCOUNT DESCRIPTION	FY 2017 Actual	FY 19 Per Pupil Amt	FY 19 Pupil Count	FY 2018 Adopted	Proposed Notes	Change	FY 2019 Adopted
Sp Ed Grants (IDEA Part B) Prior Year Awards	181,073			181,000	12	(81,000)	100,000
Sp Ed Grants (IDEA Part B)	320,766			265,103	14, 22	-	265,103
Voc Ed Basic Grants (Perkins)	21,274			20,964	14	-	20,964
Sp Ed - Preschool Grants IDEA Prior Year Awards	2,812			2,812	12	(2,812)	-
Sp Ed - Preschool Grants IDEA	9,750			13,101	14	-	13,101
Lang Acq St Gr Title III Pt A	6,566			3,628	14	-	3,628
Title IV SSAE Grant	-			-	14	10,000	10,000
Impr Tchr Qual Title II Pt A Prior Year Awards	-			-	12	-	-
Impr Tchr Qual Title II Pt A	53,984			30,656	14	-	30,656
Federal Revenue	773,248			723,071		(73,812)	649,259
Tsfr from General Fd	11,632,184			12,449,604		690,018	13,139,622
Insurance Recovery	1,590			-		-	-
Total	21,487,287			22,541,734		728,116	23,270,676

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

3,776

Notes:

* Subject to changes by General Assembly

- (1) Estimated average daily membership on March 31, 2018 and March 31, 2019. 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 19 estimate is based on the Governor's Introduced 2018-2020 Biennial budget.
- (6) Adopted Budget calculation based on Department of Education figure of \$5,989 per pupil in FY 18, as well as \$6,119 per pupil for FY 19. The FY 19 estimate is based on the Governor's Introduced 2018-2020 biennial budget.
- (7) Program partially funded through Lottery revenue.
- (8) Based on current projected FY 18 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 projected FY 18 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) The Governor's introduced budget includes funding in FY 2019 to ensure that no division incurs a reduction in the first year of the biennium, as compared to the FY 2018 funding received under the Governor's proposed Caboose Bill amendments.
- (17) The General Assembly reinstated the 2% Compensation Supplement in FY 18. The FY 18 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. The FY 19 Compensation Supplement is also 2% and is effective December 1, 2019.
- (18) Funded by AFCUEF.
- (19) Based on agreement with locality.
- (20) Projected remedial summer school enrollment is 77 in the FY 18 projection and 0 in the FY 19 projection. Per pupil amount is projected at 501 for both years. The Superintendent estimates \$15,000 for FY 19.
- (21) Funding Changed to a formula basis. Project Graduation Senior Year and Project Graduation Summer funds combined.
- (22) Excludes \$100,000 projected carryover to FY 19.
- (23) A portion of FY 17 summer school tuition was booked to Tuition from Pvt Srcs in error. The FY 19 revenue estimate is adjusted to correct this.

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 2018-2020 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 2019.

No Loss Funding. The Governor's introduced budget provides funding to ensure that no division incurs a reduction in state funding due to a change in composite index in the first year of a biennium, as compared to FY 18 state funding received under the Governor's proposed Caboose Bill amendments.

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.

Supplemental Lottery Per Pupil Allocation. School divisions are permitted to spend these funds on both recurring and nonrecurring expenses in a manner that best supports the needs of the school division. There is no required local match. 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.

Title IV, Part A, Student Support and Academic Enrichment (SSAE). Federal funds awarded under Title IV are intended to improve students' academic achievement by increasing the capacity of schools to: provide all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology in order to improve the academic achievement and digital literacy of all students.

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 19 BUDGET FACTORS

<i>Average Daily Membership</i>	Original <u>FY 18</u>	<u>CHANGE</u>	Adopted <u>FY 19</u>
Pre-Kindergarten	45	-	45
<i>K-12</i>			
Cooley	510	(15)	495
Boyce	300	(33)	267
JWMS	455	8	463
CCHS	675	15	690
<i>Total K-12</i>	1,940	(25)	1,915

<i>Benefit Rates</i>	FY 18	CHANGE	FY 19
VRS certified Retirement	16.32%	-0.64%	15.68%
VRS Health Insurance Credit	1.23%	-0.03%	1.20%
VRS non-certified Retirement	5.21%	-1.04%	4.17%
VRS Life Insurance	1.31%	0.00%	1.31%
Professional Hybrid Disability	0.27%	0.14%	0.41%
Non-Prof Hybrid Disability	0.59%	0.13%	0.72%
FICA	6.20%	0.00%	6.20%
Medicare	1.45%	0.00%	1.45%
Health	Various	14.0%	Various

Major Changes

	<u>CHANGE</u>	<u>PRIMARY FACTORS</u>
Salaries and Benefits	877,944	Salary increase; +14% health insurance; new CLM Coach.
Purchased Services	-76,592	Reduced cost of Speech and Phy Therapy contracts
Internal Services	5,500	Charges from Food Service to School Operations
Utilities, Travel, Postage, Telephone, Leases	-46,965	Reduction in estimated heating costs.
Materials and Supplies	-24,679	Reduction in estimated vehicle fuel costs.
Joint Operations	7,600	NREP
Minor Capital	-7,873	
Food Service Contingency	0	
 Total	 734,935	

Salary Increase. The budget includes a 2.5% salary increase totaling \$425,736 with benefits.

Health Insurance. This budget includes a 14% increase in health insurance premiums totaling \$224,710.

New Position. This budget includes \$74,744, salary and benefits, for a new Competent Learner Model (CLM) Coach.

2. Summary by Fund.

Clarke County Schools 02/27/18
 Executive Summary

Fund	FY 18			FY 19 Adopted
	Adopted	Variance	%	
<i>Expenditure</i>				
School Operating Fund	22,535,741	734,935	3.3%	23,270,676
Food Service Fund	832,408	12,365	1.5%	844,773
Debt Service Fund	2,972,014	(29,299)	-1.0%	2,942,715
School Capital Fund	842,000	(110,000)	-13.1%	732,000
Total Expenditure	27,182,163	608,001	2.2%	27,790,164
<i>Revenue: State & Federal Transfers, Fees, & Other</i>				
School Operating Fund	10,086,137	44,917	0.4%	10,131,054
Food Service Fund	832,408	12,365	1.5%	844,773
Debt Service Fund	222,885	(1,858)	-0.8%	221,027
School Capital Fund	154,000	-	0.0%	154,000
Total Transfers, Fees, & Proceeds	11,295,430	55,424	0.5%	11,350,854
<i>Revenue: Local Tax Funding</i>				
School Operating Fund	12,449,604	690,018	5.5%	13,139,622
Food Service Fund	-	-	0.0%	-
Debt Service Fund	2,749,129	(27,441)	-1.0%	2,721,688
School Capital Fund	688,000	(110,000)	-16.0%	578,000
Total Local Tax Funding	15,886,733	552,577	3.5%	16,439,310

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>FY2017</u>	<u>Adopted</u> <u>FY2018</u>	<u>Adopted</u> <u>FY2019</u>
<u>Sources of Support (per pupil):</u>			
For Operations:			
State Funds (1),(2)	\$3,268	\$3,511	\$3,568
Sales & Use Tax (1),(2)	1,188	\$1,214	\$1,274
Federal Funds (1),(2)	584	\$582	\$553
Local Funds (1),(2)	6,732	\$7,694	\$7,785
	<u>\$11,772</u>	<u>\$13,000</u>	<u>\$13,181</u>
For Debt Service:			
Local Funds (2)	\$1,945	\$1,542	\$1,537
State Funds	-	-	-
Federal Funds	-	-	-
	<u>\$1,945</u>	<u>\$1,542</u>	<u>\$1,537</u>
For Facilities/Capital Projects(4):			
Local Funds	\$1,811	\$1,782	\$0
Debt Proceeds	-	-	-
State Funds	88	0	0
Federal Funds	0	0	0
(2)	<u>\$1,900</u>	<u>\$1,782</u>	<u>\$0</u>
Total Per Pupil Cost:			
State Funds	\$3,356	\$3,511	\$3,568
Sales & Use Tax	1,188	1,214	1,274
Debt Proceeds	0	0	0
Federal Funds	584	582	553
Local Funds	10,489	11,019	9,322
Total	<u>\$15,617</u>	<u>\$16,325</u>	<u>\$14,718</u>

Notes:

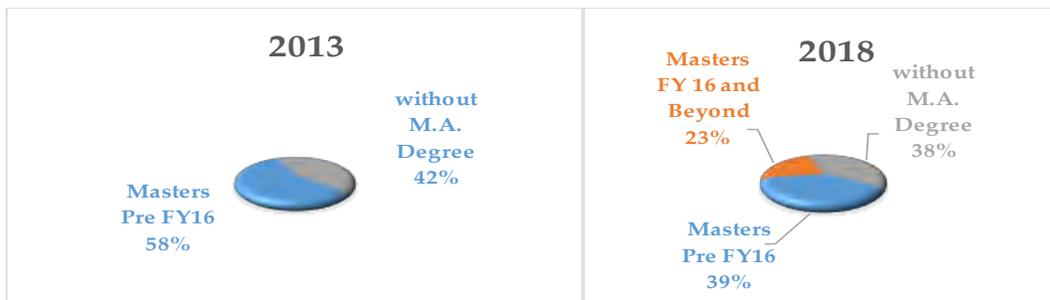
- (1) These figures are used in the Superintendent's Annual Report per pupil cost calculation.
- (2) These figures are reported on the parent notification form required by the State.
- (3) Beginning with FY 12 preschool is included as part of school operating costs.
- (4) Local funds for capital projects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

	Actual FY2017	Adopted FY2018	Adopted FY2019
<u>Sources of Support (in total \$):</u>			
For Operations: (3)			
State Funds	\$6,408,661	\$6,765,355	\$6,832,678
Sales & Use Tax	2,329,609	\$2,338,806	\$2,440,625
Federal Funds	1,146,112	\$1,120,610	\$1,058,555
Local Funds (5)	<u>13,204,141</u>	<u>\$14,827,106</u>	<u>\$14,909,156</u>
	<u>23,088,524</u>	<u>25,051,877</u>	<u>25,241,014</u>
For Debt Service			
Local Funds	3,815,111.67	2,972,014	2,942,715
Bond Proceeds	0	0	0
State Funds	0	0	0
Federal Funds	<u>0</u>	<u>0</u>	<u>0</u>
	<u>3,815,112</u>	<u>2,972,014</u>	<u>2,942,715</u>
For Facilities/Capital Projects(4):			
Local Funds	3,552,735	3,433,696	500
Debt Proceeds	0	0	0
State Funds	173,033	0	0
Federal Funds	<u>0</u>	<u>0</u>	<u>0</u>
	<u>3,725,769</u>	<u>3,433,696</u>	<u>500</u>
Total Average Daily Membership	1,961	1,927	1,915
Average Daily Membership, Regular	1,929	1,895	1,870
Average Daily Membership, Nonregular Day School (6)	32	45	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	2017 ACTUAL	2018 ORIGINAL	2019 ADOPTED	CHANGE	NOTES
Instructional Salaries	7,885,605	8,201,813	8,188,743	(13,070)	1
Instructional Aide Salaries	686,362	730,078	736,599	6,521	
Part Time Teacher Salaries	41,589	38,372	66,970	28,598	
Part Time Inst Asst Salaries	-	-	16,810	16,810	
Substitute Salaries	262,583	193,040	193,040	-	
Supplemental Salaries	236,281	316,914	304,414	(12,500)	
Nat'l Board Cert Teacher	2,500	5,000	2,500	(2,500)	
FICA Benefits	661,362	682,905	686,758	3,853	
VRS Benefits - Plans 1	994,152	1,134,687	1,267,183	132,496	1
VRS Benefits - Hybrid	241,651	258,703	415,404	156,701	1
Hospital/Medical Plan	1,127,876	1,097,540	1,245,974	148,434	2
Group Life Insurance	110,172	113,039	138,836	25,797	
Disability Ins - Hybrid	4,422	4,689	8,826	4,137	
Worker's Compensation	31,165	32,000	21,900	(10,100)	
Retiree Health Care Credit	93,353	106,428	127,202	20,774	
Annual Leave Payouts	26,625	-	-	-	
Purchased Services	135,891	240,750	90,041	(150,709)	3
Tuition Assistance	6,300	-	-	-	4
Purchased Services Athletics	49,176	64,500	61,000	(3,500)	
Purchased Svcs Instruction	123,769	107,500	258,000	150,500	3
Maintenance Service Contracts	4,191	8,100	7,850	(250)	
Custodial Service Contracts	4,757	4,000	4,000	-	
Internal Services	730	-	1,750	1,750	
Postal Services	121	2,100	1,500	(600)	
Telephone	14,159	20,050	18,000	(2,050)	
Leases and Rentals	24,036	31,200	28,950	(2,250)	
Travel	7,186	10,700	10,550	(150)	
Dues Subscrips & Memberships	15,620	13,400	19,325	5,925	

DESCRIPTION	2017 ACTUAL	2018 ORIGINAL	2019 ADOPTED	CHANGE	NOTES
Materials and Supplies	120,946	199,973	135,805	(64,168)	5
Testing Supplies	1,307	13,000	3,250	(9,750)	
Textbooks & Workbooks	98,732	103,948	93,599	(10,349)	
Instructional Material	124,470	85,146	143,597	58,451	5
CCHS Graduation Supplies	3,780	6,300	4,750	(1,550)	
Noncapitalized Office Equipment	-	-	500	500	
Noncapitalized Technology	1,370	-	-	-	
Payment to Joint Operations	45,021	54,200	61,800	7,600	6
Capital Outlay Replacement	4,567	6,823	-	(6,823)	
Capitalized Technology Replacement	5,380	3,750	-	(3,750)	
CLASSROOM INSTRUCTION	13,197,207	13,890,648	14,348,616	457,968	

Notes

1. 2.5% salary increase; reduced one position at Boyce; added CLM Coach; turnover savings; view salary and VRS variances together.
2. 14% health insurance increase.
3. Account code change for dual enrollment expenditures.
4. FY 17 should have been charged to Improvement of Instruction.
5. These accounts can be viewed together.
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	2017 ACTUAL	2018 ORIGINAL	2019 ADOPTED	CHANGE	NOTES
Instructional Salaries	363,213	365,680	393,223	27,543	
Clerical Salaries	59,328	61,107	62,634	1,527	
Part Time Clerical Salaries	-	700	700	-	
Substitute Salaries	-	-	-	-	
Supplemental Salaries	2,103	-	-	-	
FICA Benefits	30,755	30,901	33,430	2,529	
VRS Benefits - Plans 1	43,969	49,239	54,219	4,980	
VRS Benefits - Hybrid	14,265	14,587	29,462	14,875	
Hospital/Medical Plan	66,728	65,575	74,676	9,101	
Group Life Insurance	5,204	5,260	6,738	1,478	
Disability Ins - Hybrid	263	270	577	307	
Retiree Health Care Credit	4,409	4,938	6,174	1,236	
Purchased Services	15,000	16,000	30,000	14,000	1
Purchased Services - CLEAN	10,555	10,486	10,486	-	
Postal Services	-	100	100	-	
Dues Subscripts & Memberships	-	500	500	-	
Materials and Supplies	2,306	5,820	5,745	(75)	
Instructional Material	701	3,880	3,830	(50)	
GUIDANCE	618,799	635,043	712,494	77,451	

Notes

1. Expand role of LFCC Career Coach.

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	2017 ACTUAL	2018 ORIGINAL	2019 ADOPTED	CHANGE	NOTES
School Social Worker Salaries	61,378	63,022	64,433	1,411	
FICA Benefits	4,656	4,744	4,930	186	
VRS Benefits - Plans 1	8,998	10,285	12,124	1,839	
Group Life Insurance	804	826	1,013	187	
Retiree Health Care Credit	681	775	928	153	
Travel	174	250	300	50	
Materials and Supplies	509	500	500	-	
SCHOOL SOCIAL WORKER	77,201	80,402	84,228	3,826	

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	2017 ACTUAL	2018 ORIGINAL	2019 ADOPTED	CHANGE	NOTES
Instructional Salaries	5,719	25,080	25,080	-	
FICA Benefits	421	1,919	1,919	-	
Hospital/Medical Plan	636	-	-	-	
Travel	496	1,000	1,000	-	
HOMEBOUND INSTRUCTION	7,272	27,999	27,999	-	

Notes

- Whether this function is staffed with full-time or part-time instructional staff, or staffed at all, 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	2017 ACTUAL	2018 ORIGINAL	2019 ADOPTED	CHANGE	NOTES
Administrative Salaries	194,673	202,230	282,232	80,002	1
Instructional Salaries	31,832	34,727	36,408	1,681	
Clerical Salaries	38,126	39,270	40,253	983	
Part Time Clerical Salaries	-	300	300	-	
Supplemental Salaries	28,536	2,500	2,500	-	
FICA Benefits	22,064	20,940	27,347	6,407	
VRS Benefits - Plans 1	34,128	39,413	51,635	12,222	
Hospital/Medical Plan	21,114	20,708	31,140	10,432	
Group Life Insurance	3,050	3,163	4,315	1,152	
Retiree Health Care Credit	2,584	2,970	3,954	984	
Purchased Services	45,097	45,075	28,623	(16,452)	
Purchased Svcs - CPR Training	-	200	1,500	1,300	
Tuition Assistance	7,150	13,256	12,500	(756)	
Internal Services	4,393	-	2,500	2,500	2
Postal Services	595	500	500	-	
Travel	56,938	18,050	13,050	(5,000)	
Travel Local Mileage	2,660	-	-	-	
Dues Subscripts & Memberships	2,001	4,000	8,000	4,000	
Materials and Supplies	10,366	16,150	11,000	(5,150)	
IMPROVEMENT OF INSTRUCTION	505,307	463,452	557,757	94,305	

Notes

- Curriculum Specialist added after adoption of FY 18 budget from savings elsewhere in the budget.
- Charges from School Food Service for in-service events.

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	2017 ACTUAL	2018 ORIGINAL	2019 ADOPTED	CHANGE	NOTES
Librarian Salaries	155,001	159,130	160,175	1,045	
Technical Salaries	41,138	43,372	47,681	4,309	
Substitute Salaries	6,795	-	-	-	
FICA Benefits	15,200	15,140	15,796	656	
VRS Benefits - Plans 1	28,754	33,048	30,404	(2,644)	
VRS Benefits - Hybrid	-	-	8,708	8,708	
Hospital/Medical Plan	14,003	13,672	7,785	(5,887)	
Group Life Insurance	2,569	2,653	3,269	616	
Disability Ins - Hybrid	-	-	190	190	
Retiree Health Care Credit	2,177	2,492	2,996	504	
Dues Subscripsts & Memberships	4,238	1,000	3,600	2,600	
Materials and Supplies	4,416	10,020	9,966	(54)	
Instructional Material	24,061	33,850	33,715	(135)	
Software/On Line Content	-	500	1,000	500	
Capital Outlay Additions	-	500	500	-	
MEDIA SERVICES	298,353	315,377	325,785	10,408	

Notes

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

DESCRIPTION	2017 ACTUAL	2018 ORIGINAL	2019 ADOPTED	CHANGE	NOTES
Principal Salaries	391,729	403,481	418,792	15,311	
Asst Principal Salaries	360,810	369,198	385,516	16,318	
Clerical Salaries	269,394	275,515	262,105	(13,410)	
Substitute Clerical Salaries	-	1,100	1,100	-	
Supplemental Salaries	-	10,710	10,710	-	
FICA Benefits	75,429	77,136	78,255	1,119	
VRS Benefits - Plans 1	135,924	155,348	156,409	1,061	
VRS Benefits - Hybrid	13,707	14,119	17,948	3,829	
Hospital/Medical Plan	106,508	104,786	113,261	8,475	
Group Life Insurance	13,371	13,730	14,369	639	
Disability Ins - Hybrid	210	260	405	145	
Retiree Health Care Credit	11,330	12,892	13,160	268	
Annual Leave Payouts	9,894	-	-	-	
Maintenance Service Contract	198	1,000	800	(200)	
Internal Services	263	-	-	-	
Postal Services	7,123	6,150	6,900	750	
Leases and Rentals	33,890	44,700	40,500	(4,200)	
Travel	1,423	3,000	3,500	500	
Dues Subscripts & Memberships	2,021	1,750	2,500	750	
Materials and Supplies	13,383	20,665	20,375	(290)	
OFFICE OF THE PRINCIPAL	1,446,607	1,515,540	1,546,605	31,065	

Notes

DESCRIPTION	2017 ACTUAL	2018 ORIGINAL	2019 ADOPTED	CHANGE	NOTES
GRAND TOTAL	16,150,746	16,928,461	17,603,484	675,023	

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	2017 ACTUAL	2018 ORIGINAL	2019 ADOPTED	CHANGE	NOTES
Administrative Salaries	46,358	47,749	48,942	1,193	
Board Member Salaries	12,100	12,300	12,300	-	
Superintendent Salaries	155,000	159,650	163,641	3,991	
Asst Superintendent Salaries	123,981	127,700	130,893	3,193	
Licensed School Nurse	143,362	124,541	162,954	38,413	
Psychologist Salaries	101,999	104,735	78,723	(26,012)	1
Clerical Salaries	132,186	130,308	133,565	3,257	
Part Time Clerical Salaries	3,600	3,800	7,400	3,600	
Substitute Salaries	7,004	-	-	-	
FICA Benefits	51,510	49,830	51,911	2,081	
VRS Benefits - Plans 1	92,686	104,333	81,098	(23,235)	2
VRS Benefits - Hybrid	9,370	3,505	28,642	25,137	2
Hospital/Medical Plan	89,010	79,227	94,169	14,942	3
Group Life Insurance	9,117	8,690	9,160	470	
Disability Ins - Hybrid	173	65	622	557	
Retiree Health Care Credit	7,696	8,161	8,390	229	
Annual Leave Payouts	8,435	-	-	-	
Tax Sheltered Annuity	10,000	10,000	10,000	-	
Phone Allowance	500	1,200	1,200	-	
Purchased Services	26,626	21,400	22,250	850	
Tuition Assistance	450	-	-	-	
Legal Services	37,884	21,500	35,000	13,500	
Maintenance Service Contract	94	150	150	-	
Advertising	800	1,150	1,350	200	
Intergovernmental Services	4,911	5,000	5,000	-	
Internal Services	1,270	-	1,250	1,250	
Postal Services	3,414	3,200	3,500	300	
Telephone	108	150	1,000	850	
Leases and Rentals	5,420	8,000	9,000	1,000	
Travel	5,076	11,700	10,800	(900)	
Miscellaneous	-	140	-	(140)	
Dues Subscripts & Memberships	10,254	11,225	11,250	25	
License Fees	1,000	2,000	2,000	-	
Materials and Supplies	30,706	24,850	29,850	5,000	
ADM, ATTNDNC & HLTH	1,132,097	1,086,259	1,156,010	69,751	

Notes

1. Reduce School Psychologist from 1 FTE to .5 FTE.
2. Annual shift to new retirement plan.
3. 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	2017 ACTUAL	2018 ORIGINAL	2019 ADOPTED	CHANGE	NOTES
Administrative Salaries	46,358	47,749	48,942	1,193	
Technical Salaries	59,021	51,121	52,399	1,278	
Clerical Salaries	33,114	27,385	28,070	685	
Operative Salaries	353,063	342,162	359,103	16,941	
Service Salaries	7,515	7,033	7,208	175	
Operative Part Time Salaries	83,973	95,000	95,000	-	
Substitute Clerical Salaries	16	-	-	-	
FICA Benefits	38,341	37,299	38,662	1,363	
VRS Benefits - Plans 1	24,968	26,375	25,480	(895)	
VRS Benefits - Hybrid	3,443	2,968	3,527	559	
Hospital/Medical Plan	131,987	132,500	155,009	22,509	
Group Life Insurance	6,065	6,047	7,164	1,117	
Disability Ins - Hybrid	390	337	421	84	
Worker's Compensation	14,389	14,700	13,200	(1,500)	
Retiree Health Care Credit	515	587	588	1	
Annual Leave Payouts	310	-	-	-	
Purchased Services	35,464	35,400	35,400	-	
Professional Health Services	3,761	4,500	4,500	-	
Maintenance Service Contracts	242	400	400	-	
Private Carriers	-	1,000	1,000	-	
Intergovernmental Services	-	1,000	1,000	-	
Postal Services	18	50	50	-	
Insurance	22,559	24,900	24,000	(900)	
Travel	1,364	2,250	2,250	-	
Miscellaneous	-	750	500	(250)	
Materials and Supplies	54,102	55,750	55,750	-	
Fuel - Vehicle & Equip	86,489	130,000	110,000	(20,000)	1
PUPIL TRANSPORTATION	1,007,468	1,047,263	1,069,623	22,360	

Notes

1. Decreased volatility in vehicle fuel prices.

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	2017 ACTUAL	2018 ORIGINAL	2019 ADOPTED	CHANGE	NOTES
Administrative Salaries	42,371	38,625	38,652	27	
Technical Salaries	121,050	139,388	141,633	2,245	
Security Guard Salaries	70,348	68,471	73,209	4,738	
Clerical Salaries	24,475	25,182	25,191	9	
Service Salaries	297	-	-	-	
Part Time Security Salaries	3,989	16,000	16,000	-	
Part Time Service Salaries	2,325	-	15,000	15,000	1
FICA Benefits	19,367	20,728	21,822	1,094	
VRS Benefits - Plans 1	12,116	12,599	13,444	845	
VRS Benefits - Hybrid	11,595	11,316	15,394	4,078	
Hospital/Medical Plan	31,624	31,911	40,168	8,257	
Group Life Insurance	3,307	3,559	3,847	288	
Disability Ins - Hybrid	524	634	805	171	
Worker's Compensation	4,818	5,000	10,300	5,300	
Retiree Health Care Credit	738	842	1,056	214	
Annual Leave Payouts	4,135	-	-	-	
Purchased Services	230,757	251,250	227,250	(24,000)	2
Maintenance Service Contracts	91,983	164,000	123,000	(41,000)	2
Custodial Service Contracts	599,800	626,000	620,700	(5,300)	
Advertising	-	850	850	-	
Electrical Services	552,872	546,300	559,500	13,200	
Heating Services	106,209	147,700	127,200	(20,500)	3
Water & Sewer	80,847	89,600	88,100	(1,500)	
Postal Services	26	75	-	(75)	
Telephone	2,398	1,900	2,000	100	
Insurance	47,119	48,550	50,100	1,550	
Leases and Rentals	-	1,000	1,000	-	
Travel	336	1,200	1,000	(200)	
Miscellaneous	-	100	-	(100)	
Materials and Supplies	73,681	80,750	73,000	(7,750)	
Fuel - Vehicle & Equipment	509	1,000	1,000	-	
MAINTENANCE & GROUNDS	2,139,616	2,334,530	2,291,221	(43,309)	

Notes

1. Add part time summer building and grounds labor.
2. Reduction of 309 West Main and Annex. Some repairs covered in Capital budget.
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 ran a deficit of \$20K in FY 17. Efforts continue to reduce this deficit, but a contingency of \$25K is budgeted as insurance against this deficit.
2. The personnel contingency includes \$75,000 for unexpected personnel needs such as long term substitutes or special education instructional assistants.
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	2017 ACTUAL	2018 ORIGINAL	2019 ADOPTED	CHANGE NOTES
Food Service	20,414	25,000	25,000	-
Personnel	-	75,000	75,000	-
Leave Payouts/Insurance	-	20,000	15,000	(5,000)
CONTINGENCIES	20,414	120,000	115,000	(5,000)

6. TECHNOLOGY SERVICES

Activities concerned with supporting the use of instructional technology.

DESCRIPTION	2017 ACTUAL	2018 ORIGINAL	2019 ADOPTED	CHANGE	NOTES
Administrative Salaries	84,466	87,000	89,175	2,175	
Instructional Salaries	96,149	98,838	101,146	2,308	
Technical Salaries	207,852	217,693	242,647	24,954	
Instructional Aide Salaries	25,877	35,429	34,476	(953)	
Part Time Salaries	-	12,500	-	(12,500)	1
Substitute Salaries	788	-	-	-	
Supplemental Salaries	2,000	3,588	3,588	-	
FICA Benefits	30,291	33,154	34,262	1,108	
VRS Benefits - Plans 1	51,934	60,237	59,413	(824)	
VRS Benefits - Hybrid	8,675	10,552	18,457	7,905	
Hospital/Medical Plan	58,115	59,362	67,600	8,238	
Group Life Insurance	5,389	5,751	6,484	733	
Disability Ins - Hybrid	160	188	448	260	
Retiree Health Care Credit	4,566	5,401	5,941	540	
Purchased Services	16,679	21,775	25,000	3,225	
Other Charges	160	-	-	-	
Postal Services	53	200	200	-	
Telecommunications Online	118,454	117,000	79,000	(38,000)	2
Travel	3,009	4,000	7,250	3,250	
Dues Subscripts & Memberships	100	350	350	-	
Materials and Supplies	22,181	31,030	35,924	4,894	3
Software/Online Content	160,132	207,680	211,977	4,297	
Noncap Technology Hardware	85,491	6,000	9,000	3,000	
Noncap Technology Infrastructure	4,135	-	-	-	
Tech - Hardware Replacement	-	-	3,000	3,000	
Technology Hardware Addition	-	300	-	(300)	
TECHNOLOGY	986,657	1,018,028	1,035,338	17,310	

Notes

1. Part time technology interns and clerical assistance no longer utilized.
2. Comcast contract discontinued.

SCHOOL OPERATING FUND	21,337,353	22,535,741	23,270,676	734,935
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Food Service Fund

Revenue

DESCRIPTION	2017 ACTUAL	2018 ORIGINAL	2019 ADOPTED	CHANGE NOTES
Interest on Bank Deposits	143	140	140	-
Food Sales	437,997	492,521	486,618	(5,903)
Rebates & Refunds	25,022	25,000	25,000	-
Commonwealth School Lunch	7,239	6,677	7,239	562
Commonwealth School Breakfast	2,562	4,185	4,776	591
Federa;	296,987	278,885	296,000	17,115
Transfer from School Operating	20,414	25,000	25,000	-
FOOD SERVICE REVENUE	790,364	832,408	844,773	12,365

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	2017 ACTUAL	2018 ORIGINAL	2019 ADOPTED	CHANGE NOTES
Service Salaries	200,564	207,011	206,289	(722)
Part Time Service Salaries	20,233	32,215	29,000	(3,215)
FICA Benefits	13,691	12,923	14,660	1,737
VRS Benefits - Plans 1	6,501	7,120	5,258	(1,862)
VRS Benefits - Hybrid	1,931	2,214	3,445	1,231
Hospital/Medical Plan	57,780	56,375	57,677	1,302
Group Life Insurance	2,144	2,349	2,641	292
Disability Ins - Hybrid	219	251	453	202
Worker's Compensation	4,308	4,800	4,200	(600)
Purchased Services	201,571	165,250	170,700	5,450
Travel	131	650	200	(450)
Miscellaneous	19,997	28,800	31,000	2,200
Materials and Supplies	40,137	41,750	41,650	(100)
Food Supplies	247,041	270,700	277,600	6,900
FOOD SERVICE	816,246	832,408	844,773	12,365

Notes:

Capital Projects Fund

Revenue

	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
State Technology Funds	154,000	154,000	154,000	154,000	154,000
General Fund Transfer	578,000	905,000	817,000	491,000	491,000
Total Revenue	732,000	1,059,000	971,000	645,000	645,000

Expenditure Detail

	FY 2019 Adopted	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Instructional Tech - Support Hardware	146,000	146,000	146,000	146,000	146,000
Instructional Tech – Infrastructure	154,000	154,000	154,000	154,000	154,000
Instructional Tech - Classroom Instruction	20,800				
Administration Technology	20,200				
Building Security Technology	35,000	35,000	35,000	35,000	35,000
Food Service Technology	10,000				
Roof Replacement		404,000	315,000		
Bus Acquisitions	170,000	170,000	175,000	175,000	175,000
School Painting		40,000	25,000	25,000	25,000
School Furniture	35,000	30,000	30,000	30,000	30,000
Surfacing	40,000	20,000	20,000	20,000	20,000
Heating, Ventilation	75,000	25,000	25,000	25,000	25,000
Cooley Upper Repairs	10,000				
Passenger Vehicles		19,000	30,000	19,000	19,000
Athletics and Band Equipment	16,000	16,000	16,000	16,000	16,000
Total Capital Expenditure	732,000	1,059,000	971,000	645,000	645,000

Debt Service Fund

Revenue and Expenditure Detail Over Ten Years

Issue	1	2	3	4	5	6	7	8	9	10
	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28
Debt Services - Misc	2,350	1,800	1,800	1,800	1,800	1,800	1,800	1,250	1,250	1,250
Energy Mgmt Systems Capital Lease										
Principal	126,672	131,750								
Interest	8,347	3,269								
Cooley Gymnasium Capital Lease										
Principal	47,908	49,982	52,145	54,402	28,077					
Interest	9,147	7,073	4,909	2,652	450					
VPSA Series 1998 B Bonds										
Principal	405,000									
Interest	10,328									
VPSA Series 2004 B Bonds										
Principal	20,000	20,000	20,000	20,000	20,000	20,000	20,000			
Interest	5,955	4,935	4,015	3,183	2,300	1,380	460			
VPSA Series 2006 B Bonds										
Principal	835,000	870,000	910,000	950,000	995,000	1,040,000	1,090,000	1,140,000	1,190,000	1,245,000
Interest	685,435	648,351	609,636	567,994	524,254	479,094	431,435	380,826	327,236	272,788
VPSA Series 2010 B Build America Bonds										
Principal	440,000	455,000	465,000	480,000	495,000	510,000	530,000	545,000	565,000	585,000
Interest	346,574	327,248	306,698	284,875	261,632	237,044	210,951	183,443	153,650	121,669
Total Current Debt Payments	2,942,715	2,519,407	2,374,203	2,364,905	2,328,513	2,289,318	2,284,646	2,250,519	2,237,137	2,225,706
Total Projected Debt Payments	2,942,715	2,519,407	2,374,203	2,364,905	2,328,513	2,289,318	2,284,646	2,250,519	2,237,137	2,225,706
Projected Revenue Sources										
Federal BAB Interest Subsidy	121,301	114,537	107,344	99,706	91,571	82,965	73,833	64,205	53,778	42,584
Sequester reduction of BAB	(8,006)	(7,559)	(7,085)	(6,581)	(6,044)	(5,476)	(4,873)	(4,238)	(3,549)	(2,811)
Refunding Savings Issue 2014B (2006B)	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	119,231
General Fund Transfer	2,721,688	2,306,936	2,165,175	2,164,436	2,138,891	2,103,519	2,108,627	2,084,180	2,078,037	2,066,701
Total Projected Revenue	2,942,715	2,519,407	2,374,203	2,364,905	2,328,513	2,289,318	2,284,646	2,250,519	2,237,137	2,225,706

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 2018-2020 Average Daily Membership Composite Index

0.5	$\frac{\text{Local True Values}}{\text{Local ADM}}$ <hr/> $\frac{\text{Total Local True Values}}{\text{Total State ADM}}$	+	0.4	$\frac{\text{Local Adjusted Gross Income}}{\text{Local ADM}}$ <hr/> $\frac{\text{Total State Adjusted Gross Income}}{\text{Totals State ADM}}$	+	0.1	$\frac{\text{Local Taxable Retail Sales}}{\text{Local ADM}}$ <hr/> $\frac{\text{Total Taxable Retail Sales}}{\text{Total State ADM}}$	=	ADM Composite Index
0.5	$\frac{2,575,697,595}{1,966}$ <hr/> $\frac{1,170,092,111,099}{1,239,781}$	+	0.4	$\frac{542,115,810}{1,966}$ <hr/> $\frac{271,432,497,953}{1,239,781}$	+	0.1	$\frac{83,134,366}{1,966}$ <hr/> $\frac{100,207,273,998}{1,239,781}$	=	ADM Composite Index
0.5	$\frac{1,310,121}{943,789}$	+	0.4	$\frac{275,746}{218,936}$	+	0.1	$\frac{42,286}{80,827}$	=	ADM Composite Index
0.5	1.3881	+	0.4	1.2595	+	0.1	0.5232	=	ADM Composite Index
	0.6941	+		0.5038	+		0.0523	=	1.2502

Calculation of the 2018-2020 Per Capita Composite Index

0.5	$\frac{\text{Local True Values}}{\text{Local Population}}$ <hr/> $\frac{\text{Total Local True Values}}{\text{State Population}}$	+	0.4	$\frac{\text{Local Adjusted Gross Income}}{\text{Local Population}}$ <hr/> $\frac{\text{Total State Adjusted Gross Income}}{\text{State Population}}$	+	0.1	$\frac{\text{Local Taxable Retail Sales}}{\text{Local Population}}$ <hr/> $\frac{\text{Total Taxable Retail Sales}}{\text{State Population}}$	=	Per Capita Composite Index
0.5	$\frac{2,575,697,595}{14,206}$ <hr/> $\frac{1,170,092,111,099}{8,382,993}$	+	0.4	$\frac{542,115,810}{14,206}$ <hr/> $\frac{271,432,497,953}{8,382,993}$	+	0.1	$\frac{83,134,366}{14,206}$ <hr/> $\frac{100,207,273,998}{8,382,993}$	=	Per Capita Composite Index
0.5	$\frac{181,311}{139,579}$	+	0.4	$\frac{38,161}{32,379}$	+	0.1	$\frac{5,852}{11,954}$	=	Per Capita Composite Index
0.5	1.2990	+	0.4	1.1786	+	0.1	0.4896	=	Per Capita Composite Index
	0.6495	+		0.4714	+		0.0490	=	1.1699

Combining of the Two 2018-2020 Indices of Ability to Pay			
$(.6667 \times \text{ADM Composite Index}) + (.3333 \times \text{Per Capita Composite Index}) = \text{Local Composite Index}$			
$(.6667 \times 1.1825) + (.3333 \times 1.0812)$	=		Local Composite Index
0.8335 +	0.3899	=	Local Composite Index
1.2234 x	0.45	=	0.5506
Source Data In Calculation			
School Division:			
Local True Value	2,575,697,595		
Local AGI	542,115,810		
Local Sales Tax	83,134,366		
Local ADM	1,966		
Local Population	14,206		
State True Value	1,170,092,111,099		
State AGI	271,432,497,953		
State Sales Tax	100,207,273,998		
State ADM	1,239,781		
State Population	8,382,993		

Teacher Salary Scale

Experience Through 2017-2018	2018-2019 200 day Bachelor's level Salary
0	41,750
1	42,025
2	42,917
3	43,431
4	43,996
5	44,524
6	45,058
7	45,599
8	46,146
9	46,700
10	47,260
11	47,828
12	48,401
13	48,982
14	49,570
15	50,165
16	50,767
17	51,781
18	52,817
19	53,950
20	54,520
21	55,175
22	55,837
23	56,507
24	57,185
25	57,870
26	58,565
27	59,269
28	59,979
29	60,699
30	61,428
31	62,164
32	62,911
33	63,666

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

2018-2019 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) \$10.00 per hour
Nurse	Step 0 of the Classified Nurse Scale
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, Crossing Guard	\$12.00 per hour
Misc. Labor (Café, Courier, Summer Help)	\$ 8.50 - \$10.00 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 2/15/2018

Stipend Schedule

SCHEDULE A: Instructional Leadership	FY19 ADOPTED		
	Amount	Positions	Subtotal
Elementary School Leadership			
Student Support Team (SST) Chair	\$ 1,470	1	\$ 1,470
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	\$ 1,000	2	\$ 2,000
Department Leader - Special Education (PK)	\$ 510	1	\$ 510
Middle School Leadership			
Student Support Team (SST) Chair	\$ 1,470	1	\$ 1,470
GRIPS (Gifted) Leader	\$ 750	2	\$ 1,500
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	\$ 2,000	1	\$ 2,000
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
High School Leadership			
Student Support Team (SST) Chair	\$ -	0	\$ -
Department Chair - CTE	\$ 3,000	1	\$ 3,000
Department Chair - Guidance	\$ 3,000	1	\$ 3,000
Department Chair - Physical Ed/Fine Arts	\$ 3,000	1	\$ 3,000
Department Chair - World Language	\$ 3,000	1	\$ 3,000
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
Division Leadership			
Mentor Teachers - Tier 1	\$ 750	20	\$ 15,000
Mentor Teachers - Tier 2/3	\$ 1,000	4	\$ 4,000
Social Media/ Web Development	\$ 500	4	\$ 2,000

SCHEDULE B: Remediation/Other

Remediation/Tutorial (hourly)
 Instructional Assistant - Tech Specials
 Instructional Assistant - CLM

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 \$ 1,500 1 \$ 1,500
 Band Percussion Leader (Indoor Drumline) \$ 2,040 1 \$ 2,040
 Indoor Drumline Assistant \$ 1,500 1 \$ 1,500
 Pep Band Leader \$ 715 1 \$ 715
 Chorus Director \$ 2,290 1 \$ 2,290
 Color Guard- Fall \$ 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 0 \$ -
 Cyber Patriot \$ 1,020 1 \$ 1,020
 Debate \$ 1,020 1 \$ 1,020
 DECA \$ 1,020 2 \$ 2,040
 ONE ACT Sponsor, Forensics (Theatre) \$ 1,020 1 \$ 1,020
 Forensics Sponsor \$ 1,020 1 \$ 1,020
 Robotics Sponsor, 1st semester \$ 1,020 1 \$ 1,020
 Robotics Sponsor, 2nd semester \$ 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

FY19 ADOPTED

	Amount	Positions	Subtotal
			\$ 10,460
	\$ 4,120	2	\$ 8,240
	\$ 500	6	\$ 3,000
	\$ 2,800	1	\$ 2,800
	\$ 1,425	1	\$ 1,425
	\$ 1,425	1	\$ 1,425
	\$ 1,190	1	\$ 1,190
	\$ 1,140	1	\$ 1,140
	\$ 3,310	1	\$ 3,310
	\$ 2,545	1	\$ 2,545
	\$ 1,500	1	\$ 1,500
	\$ 2,040	1	\$ 2,040
	\$ 1,500	1	\$ 1,500
	\$ 715	1	\$ 715
	\$ 2,290	1	\$ 2,290
	\$ 1,900	1	\$ 1,900
	\$ 750	1	\$ 750
	\$ 1,900	1	\$ 1,900
	\$ 850	1	\$ 850
	\$ 1,020	0	\$ -
	\$ 1,020	1	\$ 1,020
	\$ 1,020	1	\$ 1,020
	\$ 1,020	2	\$ 2,040
	\$ 1,020	1	\$ 1,020
	\$ 1,020	1	\$ 1,020
	\$ 1,020	1	\$ 1,020
	\$ 1,020	1	\$ 1,020
	\$ 1,070	2	\$ 2,140
	\$ 1,225	1	\$ 1,225
	\$ 980	1	\$ 980
	\$ 490	1	\$ 490
	\$ 980	1	\$ 980
	\$ 980	1	\$ 980
	\$ 980	1	\$ 980

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

	FY19 ADOPTED		
	Amount	Positions	Subtotal
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/Winter	\$ 850	1	\$ 850
Cheerleader - Winter	\$ 850	1	\$ 850

Assistant Coaching Positions

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

STIPEND BUDGET**\$ 287,090**

Stipend list for planning purposes. Title and amount subject to change based upon program needs and requirements

School Funding History

Source: Joint Administrative Services

Fund	<i>FY 13</i> <i>Original</i>	<i>FY 14</i> <i>Original</i>	<i>FY 15</i> <i>Original</i>	<i>FY 16</i> <i>Original</i>	<i>FY 17</i> <i>Original</i>	<i>FY 18</i> <i>Original</i>	<i>FY 19</i> <i>Adopted</i>
<i>Expenditure</i>							
School Operating Fund	20,542,386	20,637,598	21,447,660	21,537,710	22,137,428	22,535,741	23,270,676
Food Service Fund	754,252	761,012	782,343	820,245	838,400	832,408	844,773
Debt Service Fund	4,034,879	3,888,619	3,867,648	3,846,945	3,815,812	2,972,014	2,942,715
School Capital Fund	504,200	728,163	852,179	852,000	4,412,000	842,000	732,000
Total Expenditure	25,835,717	26,015,392	26,949,830	27,056,900	31,203,640	27,182,163	27,790,164
<i>Revenue: State & Federal Transfers, Fees, & Other</i>							
School Operating Fund	9,670,210	9,713,245	9,711,626	9,773,670	9,822,991	10,086,137	10,131,054
Food Service Fund	754,252	761,012	782,383	820,245	838,400	832,408	844,773
Debt Service Fund	136,746	119,008	119,008	173,296	178,908	222,885	221,027
School Capital Fund	206,510	154,000	154,000	154,000	154,000	154,000	154,000
Total Transfers, Fees, & Proceeds	10,767,718	10,747,265	10,767,017	10,921,211	10,994,299	11,295,430	11,350,854
<i>Revenue: Local Tax Funding</i>							
School Operating Fund	10,872,176	10,924,353	11,736,034	11,764,040	12,314,437	12,449,604	13,139,622
Food Service Fund	0	0	0	0	0	0	-
Debt Service Fund	3,898,133	3,769,611	3,748,640	3,673,649	3,636,904	2,749,129	2,721,688
School Capital Fund	297,690	574,163	698,179	698,000	4,258,000	688,000	578,000
Total Local Tax Funding	15,067,999	15,268,127	16,182,813	16,135,689	20,209,341	15,886,733	16,439,310