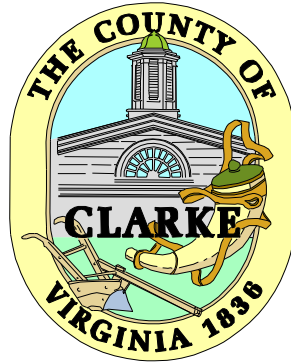
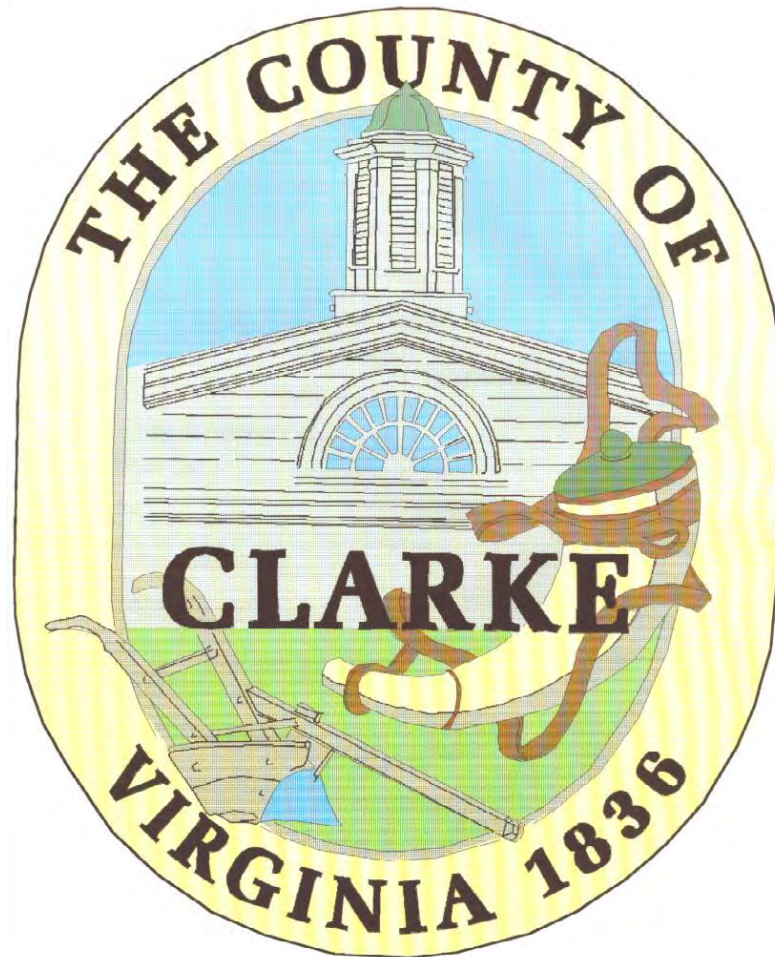


# **Board of Supervisors FY2016 Budget Work Session**



**Tuesday, March 3, 2015  
7:00 pm  
BCCGC Main Meeting Room  
101 Chalmers Court  
Berryville, VA**

# Clarke County Public Schools



## **Proposed Budget For the Fiscal Year 2016 (July 2015 through June 2016)**



# Clarke County Schools Proposed Budget (July 2015 through June 2016)

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# *School Operating Fund*

## **Revenue Summary**

The FY 16 budget is marked by a slight increase in State revenue overall, traceable primarily to an increase in Special Ed SOQ funding and revision to the employer rates for fringe benefit contributions to the Virginia Retirement System, as well as the Commonwealth's share of a partial year salary increase for funded SOQ instructional and support positions, contingent on the state revenue forecast performance.

Significant changes are as follows:

**Local Revenue.** The Valley Health Regional Health Sciences Pathway partnership and Stem-H Partnership are reaching the end of the partnership timeframe. There are significant decreases in these revenue sources as a result. In FY 16, the rule for E-rate reimbursement change. Several categories of reimbursement are eliminated, while others are expanded. Additionally, our reimbursement rate increased from 44 percent to 60 percent. This resulted in a significant increase in e-rate revenue.

**Sales Tax.** The projected sales tax entitlement reflects the most recent estimate of the one and 1/8 percent sales tax, as computed by the Department of Taxation. The sales tax projection has decreased for the FY 16 budget.

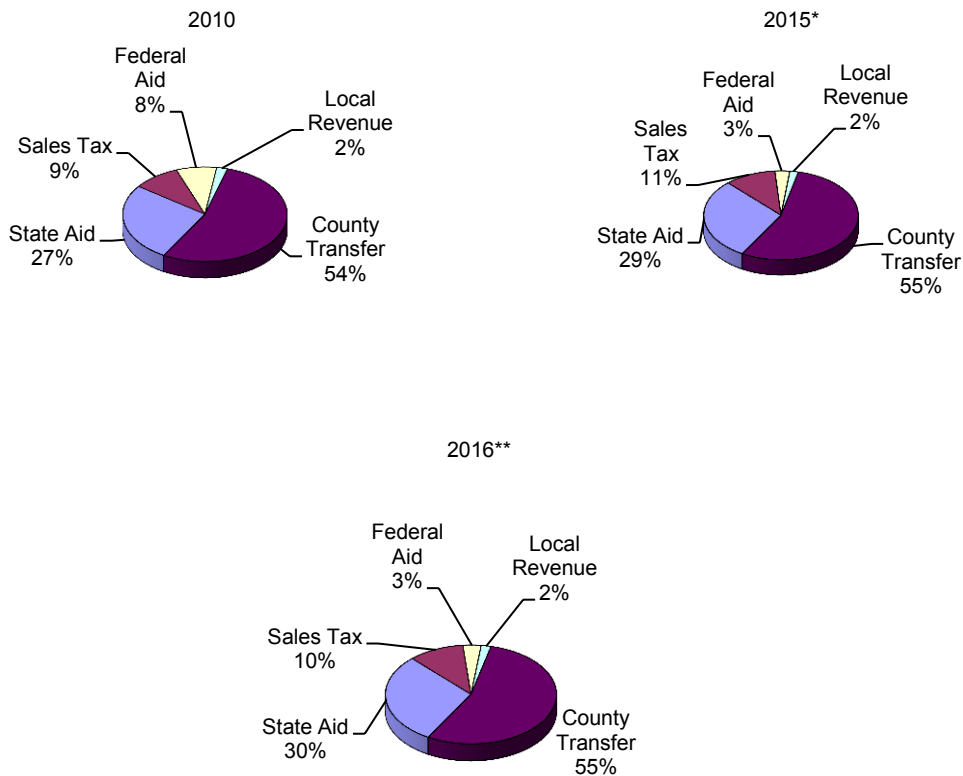
**Basic Aid and Other ADM Driven Revenue.** The only per pupil change for the second year of the Commonwealth's biennial budget is a decrease in the VRS per pupil amount from \$13. Total enrollment for Clarke County Public Schools (CCPS) is also projected to decline. This decline in enrollment, combined with the decrease in sales tax, are the primary causes of the decline in revenue from the Commonwealth for FY 16. This decline in revenue from the Commonwealth is offset by a temporary increase in the usage of the IDEA Part B Flow Through grant in FY 16.

**Lottery Revenue.** The per pupil amount of lottery proceeds was eliminated in FY 11. Lottery funds are now used to fund at-risk, 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, a portion of remedial summer school and a portion of the textbook payments. Not all these revenues apply to CCPS. The state began using the lottery revenue to fund a multitude of programs with the FY 09 – FY 10 budget.

## Summary of Revenues and Transfers

Category	Variance 14 Actual to 15 Adopted			Variance 15 Adopted to 16 Proposed Budget			FY16 Proposed
	FY14 Actual	\$	%	FY15 Adopted	\$	%	
<b>Revenue</b>							
State Aid	\$ 6,302,254	\$ 55,677	0.9%	6,357,930	5,448	0.1%	6,363,378
Sales Tax	2,243,024	65,458	2.9%	2,308,482	(40,062)	-1.7%	2,268,420
Federal Aid	637,047	26,663	4.2%	663,710	79,618	12.0%	743,329
Local Sources	401,941	(20,437)	-5.1%	381,504	17,039	4.5%	398,543
<b>Total Revenue</b>	<b>\$ 9,584,266</b>	<b>\$ 127,360</b>	<b>1.3%</b>	<b>\$ 9,711,627</b>	<b>\$ 62,043</b>	<b>0.6%</b>	<b>\$ 9,773,670</b>
<b>County Transfer</b>	<b>\$ 10,981,641</b>	<b>\$ 754,393</b>	<b>6.9%</b>	<b>\$ 11,736,034</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 11,736,034</b>
<b>Total All Sources</b>	<b>\$ 20,565,907</b>	<b>\$ 881,753</b>	<b>4.3%</b>	<b>\$ 21,447,661</b>	<b>\$ 62,043</b>	<b>0.3%</b>	<b>\$ 21,509,704</b>

### School Operating Fund Revenue By Source



\*Adopted Budget  
\*\*Proposed Budget

## State Revenue

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

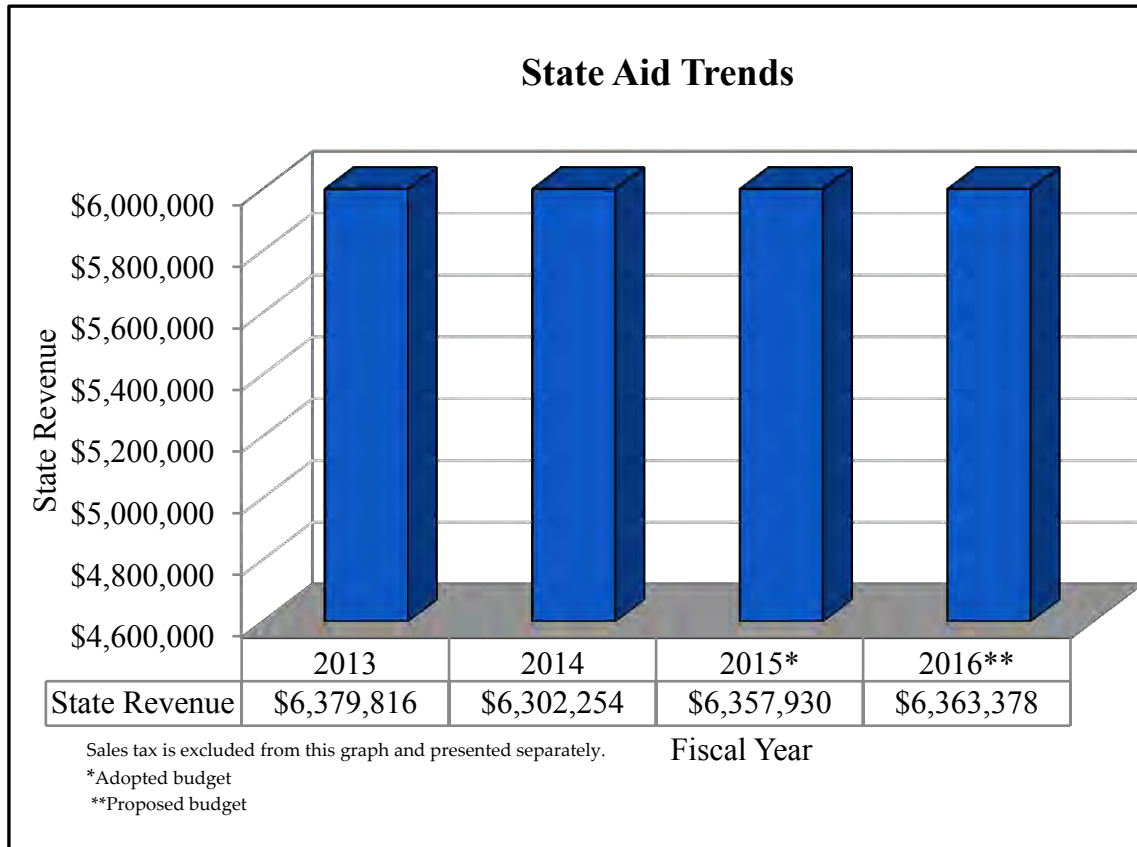
## State Aid

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

<b>Composite Index Comparison</b> <i>Clarke v. Surrounding Localities</i>		
	<i>FY 13 -14</i>	<i>FY 15 -16</i>
Shenandoah	0.3706	0.3653
Frederick	0.3601	0.3719
Warren	0.3890	0.3871
City of Winchester	0.4645	0.4376
<b>Clarke</b>	<b>0.4892</b>	<b>0.5153</b>
Fauquier	0.5377	0.5586
Loudoun	0.5666	0.5618



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.

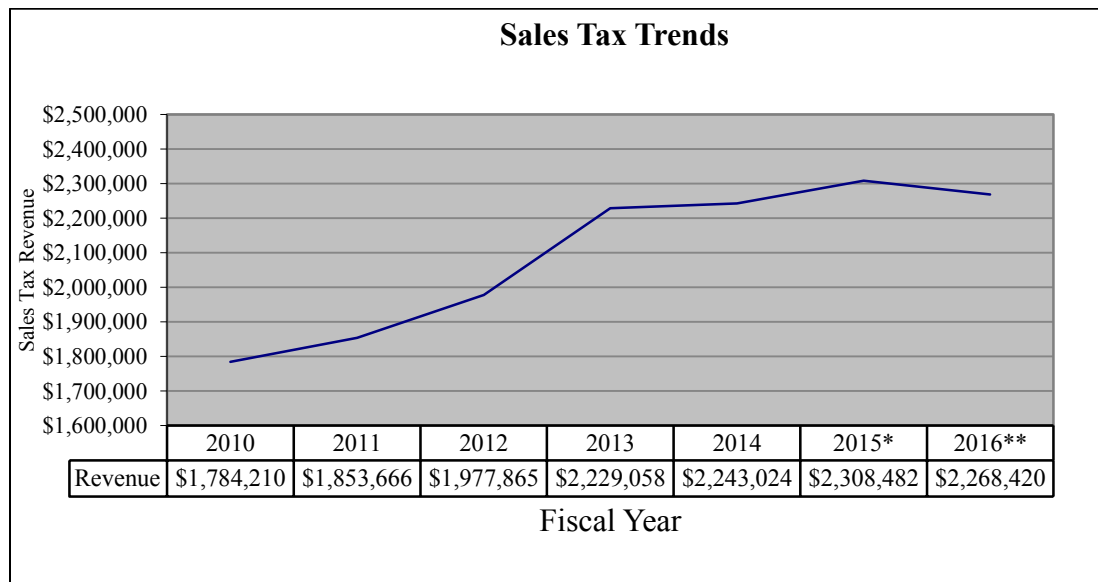
### Average Daily Membership

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 2016 sales tax revenue is projected to decrease 1.74 percent over the FY 2015 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.

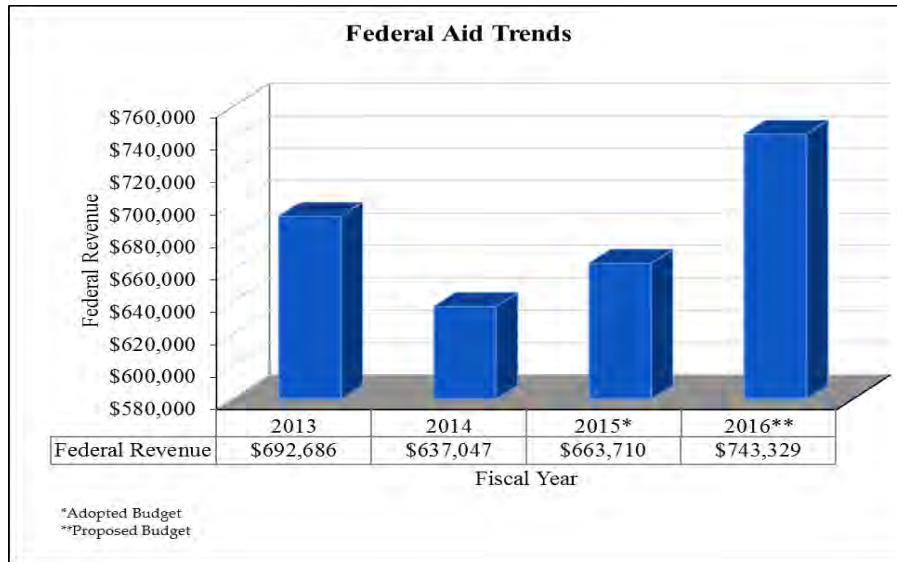
The following chart documents the most recent seven years of sales tax receipts by the School Operating Fund:



## Federal Revenue

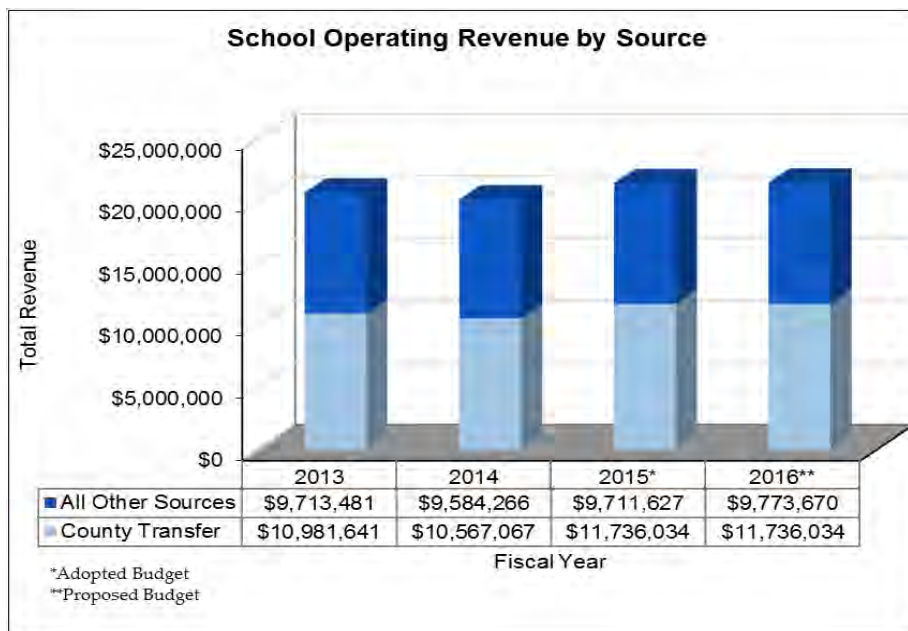
Federal aid is projected at approximately \$743,329 in FY 2016 for the school operating fund. Federal funds comprise only about 3.49 percent of the school operating budget. All federal aid is categorical in nature; meaning that it is designated for certain purposes and programs. The Revenue Source Description 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 54.56 percent of school operating revenue in FY 2016.



## Revenue Detail

Description	FY 2014 Actual Revenue	FY 2015 Adopted Budget	Proposed Budget Notes	Change	FY 2016 Proposed Budget
Average Daily Membership	1,994	1,950	(1)	(17)	1,933
Composite Index:	0.4892	0.5151			0.5153
Revenue:					
From Local Sources:					
Rent	35,214	35,766	(2)	-	35,766
Nonresident Tuition	68,734	55,251	(10)	6,001	61,252
Special Fees from Pupils	8,550	0	(3)	8,550	8,550
Facility Use Fees	31,994	33,650	(3)	(1,656)	31,994
Town of Berryville - Crossing Guard	2,500	2,500	(19)	0	2,500
Transportation of Non-public school students	372		(22)	606	606
Summer School tuition	18,455	10,850	(3)	7,605	18,455
Summer Arts Academy Tuition	2,060	2,060	(8)	(2,060)	-
Shenandoah University Dual Enrollment	0	1,980	(3)	(1,980)	-
Lord Fairfax Dual Enrollment	36,311	32,168	(3)	4,143	36,311
AP Registration	5,619	2,468	(10)	654	3,122
IB Registration	21,026	22,651	(10)	695	23,346
Parking Fees	3,260	3,824	(3), (4)	(564)	3,260
Rebates and Refunds	38,397	47,338	(10)	(6,178)	41,160
Reimburse pre-employment costs	2,853	2,974	(10)	(24)	2,950
Private donations	20,082	18,715	(10), (13)	2,078	20,793
Sale of equipment	7,487	6,770	(10)	(105)	6,665
Insurance adjustments	12,438	18,365	(10)	2,349	20,714
E-rate	35,990	28,674	(25)	39,424	68,098
Mentor Teacher Grant	-	3,000	(18)	-	3,000
Valley Health Regional Health Sciences Pathway	11,250	22,500	(24)	(22,500)	-
Stem-H Partnership	38,000	30,000	(25)	(20,000)	10,000
Subtotal	400,593	381,504		17,039	398,543
From the Commonwealth:					
Sales tax	2,243,024	2,308,482	(5)	(40,062)	2,268,420
Basic aid	4,299,529	4,357,271	(6)	(31,978)	4,325,293
ISAEF grant	7,859	7,859	(5), (9)	-	7,859
Remedial summer school	29,235	36,770	(5), (20)	(17,808)	18,963
Foster care	11,724	9,966	(5), (9)	20,528	30,494
Gifted ed - soq	47,878	45,387	(5)	(414)	44,973
Remedial ed - soq	56,028	59,570	(5)	(544)	59,026
Special ed - soq	502,213	594,754	(5)	(5,428)	589,326
Textbooks, instructional materials and software	91,407	90,981	(5), (7)	(830)	90,151
Vocational ed - soq	88,626	67,134	(5)	(613)	66,522
Social security	267,915	260,973	(5)	(2,382)	258,591
VSRS	446,186	535,184	(5)	(23,623)	511,561
Early Reading Intervention	22,880	20,481	(5), (9)	4,716	25,197
Group life	16,299	17,966	(5)	(2,038)	15,928
Vocational equipment	4,296	4,296	(14)	689	4,985
Career & Technical Education - cat	3,249	6,159	(5), (9)	1,386	7,545
Compensation Supplement	102,646	0	(5)	75,722	75,722
Special Ed Foster Children	-	1,951	(3)	(1,951)	-
At-risk	23,010	24,047	(5), (9)	(250)	23,797
Other Categorical Aid	511	3,434	(10)	(2,177)	1,257
Virginia Preschool Initiative	39,842	21,000	(5), (9)	(9,000)	12,000
Mentor Teacher Program	2,045	1,717	(5), (9)	316	2,033
English as a Second Language	7,478	8,044	(5), (9), (17)	8,272	16,316

Description	FY 2014 Actual Revenue	FY 2015 Adopted Budget	Proposed Budget Notes	Change	FY 2016 Proposed Budget
Industry Certification Costs	1,000	2,390	(3)	(1,390)	1,000
Teacher Recruitment and Retention - Mathematics, Physics,	11,000	1,000	(12)	-	1,000
Middle School Teacher Corps	10,000	10,000	(3)	-	10,000
National Board Certification Bonus	7,500	7,500	(14)	-	7,500
SOL Algebra Readiness	8,327	8,036	(5), (9)	76	8,112
Lord Fairfax Dual Enrollment Payment	109,298	110,000	(3), (11)	(703)	109,298
Add'l Assist w/ retirement, inflation & preschool	67,502	0	(5)	-	-
Project Graduation Summer Academy	-	4,421	(14)	8,552	12,973
Project Graduation	9,484	14,270	(14)	-	14,270
Special ed - cat				-	
Homebound	7,798	7,655	(5)	4,032	11,687
Regional tuition	0	17,713	(3), (9), (21)	(17,713)	-
Subtotal	8,545,789	8,666,412		(34,613)	8,631,798
From the Federal Government:					
Medicaid	4,862	6,959	(3)	(2,097)	4,862
Carl D. Perkins Vocational & Technical Education Act	13,540	21,511	(14)	365	21,876
Title I, Pt A	245,725	163,713	(14), (15)	13,207	176,920
Title III A LEP Subgrant	4,428	1,447	(14), (15)	204	1,651
IDEA Part B Preschool w/ disabilities grant	11,134	12,556	(14), (15)	8	12,564
IDEA Part B Flow Through	287,713	385,302	(14), (15), (23)	67,899	453,201
Title II, Pt A Teacher & Principal Training & Recruiting	69,135	55,100	(14), (15)	33	55,133
DCJS Grant	-	17,122		-	17,122
Subtotal	636,536	663,710		79,619	743,329
Local appropriation (estimate)	10,567,067	11,736,034	(15), (16)	-	11,736,034
Non-Revenue Receipts					
Insurance Recovery	1,348	-		-	-
Total	20,151,333	21,447,660		62,044	21,509,704
<b>Additional state revenue provided for the addition of one student to the ADM</b>					<b>3,692</b>

Notes:

\* Subject to changes by General Assembly

- (1) Estimated average daily membership on March 31, 2015 and March 31, 2016. Per pupil revenues are calculated by the Department of Education based on this figure.
- (2) Rent obtained for leasing land to Shentel for tower in the amount of \$23,266 and space rented to the Head Start Program in the amount of \$12,500.
- (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 parkings lots. Spaces are sold throughout the year.
- (5) Per Department of Education projections.
- (6) Adopted Budget calculation based on Department of Education figure of \$5,792 per pupil in FY14, as well as \$5,790 per pupil in the Governor's proposed amendments to the 2014-2016 Biennial Budget.
- (7) Program partially funded through Lottery revenue.
- (8) Based on current projected FY 15 revenue.
- (9) Lottery Funded Program
- (10) Based on average annual revenue for a 5 year period.
- (11) Lord Fairfax Community College makes payments to the school system for Dual Enrollment. This is effectively paid back out as part of the tuition payments.
- (12) After the initial year (FY 13), this grant provides for an additional \$1,000 incentive for 3 years, provided the teacher receives a satisfactory evaluation.
- (13) Includes payments for field trips, as well as other misc items.
- (14) Based on current grant award.
- (15) Excludes carryover.
- (16) Based on estimated local revenue appropriation.
- (17) The Governor's proposed amendments to the 2014-2016 Biennial Budget increases estimated English as a Second Language students in FY 15 to 31 in FY 16.
- (18) CCEF Mentor teacher grant for 4 years, beginning with FY 14. Funded for a minimum of \$3,000 each year.
- (19) Based on agreement with locality.
- (20) Projected remedial summer school enrollment was increased from 157 in the Adopted FY 15 budget to 166 in FY 16. This was changed to 86 in FY 15 and 81 in FY 16 per the Governor's proposed amendments to the 2014-2016 Biennial Budget.
- (21) Though this revenue was budgeted by the DOE, we do not anticipate receiving this funding.
- (22) Projected based on FY 15 revenue to date.
- (23) Includes \$50,000 in FY 15 carryover.
- (24) Based on information from Valley Health, the funding for this grant ends in Spring 2015.
- (25) Based on most recent projections of the FY 16 grant award.

# Revenue Source Descriptions

## COUNTY APPROPRIATION

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

## STATE REVENUE

### SALES TAX

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

### STATE REVENUE PROJECTIONS

The state revenue projections contained in this budget are based on the Governor's Introduced 2014-2016 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 proposed a cap on certain funded SOQ support positions based on a ratio of one funded support position for every 4.03 funded SOQ instructional positions. The funding cap is not applied to the following support positions: division superintendent, school board members, school nurses, or pupil transportation positions.

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

## CATEGORICAL AID

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

### *Special Education*

**Homebound.** This funding is provided to help offset the division cost of educating students who are temporarily confined to their homes for medical reasons. Funding is based on prior year data. Reimbursement is based on a percentage of hourly payments to teachers employed to provide homebound

instruction to eligible children. The maximum hourly rate is established annually by the Department of Education and the reimbursement percentage is based on each locality's composite index.

## INCENTIVE FUNDING

**Compensation Supplement.** Funding to cover the state share of cost (including fringe benefits) of a percentage-based salary increase for funded SOQ instructional and support positions. This funding is contingent upon the state revenue forecast performance.

**Add'l Assist w/ retirement, inflation & preschool.** Funding for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and on-time costs associated with Virginia Preschool Initiative programs. It is up to the school division to determine how much to allocate to each of the three purposes and no local match is required.

## LOTTERY FUNDED PROGRAMS

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

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

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

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

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

**K-3 Primary Class Size Reduction.** Funding is provided as an incentive payment for reducing class sizes in grades K-3 below the required SOQ standard of a 24:1 pupil-teacher ratio. Payments are based on the incremental cost of providing the lower class sizes based on the lower of the statewide average per pupil cost of all divisions or the actual division per pupil cost. Schools with free lunch eligibility percentages of 30 percent and greater are eligible for funding. The required ratios range from 19:1 and may go as low as 14:1 based on the free lunch eligibility rate.

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

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

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

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

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

**Project Graduation.** State funds are provided to assist students in grades 11 and 12 to pass end-of-course Standards of Learning assessments in English/Reading, English/Writing, and Algebra I in order to graduate

with at least a Standard Diploma. Grants are awarded to school divisions on an individual and regional basis to support the Senior Year component and the Summer and Continuation components.

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

### ***Vocational Education***

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

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

## **FEDERAL REVENUE**

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

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

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

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

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

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

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

**Title III, Part A, Immigrant & Youth.** This grant provides funding for improving student achievement by supporting immigrant students as they adjust to the US school system and for implementing programs that provide enhanced instructional opportunities for immigrant students. These students may or may not be designated as English language learners.

## **OTHER REVENUE**

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

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

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

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

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

**Rent.** Rent is received from a telephone company for a cellular phone tower located on the high school grounds, as well as from the Head Start program for space utilized in the schools.

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

**Facility Use Fees.** Fees paid by groups for the use of school facilities.

**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 and internal connections of 20 to 90 percent for schools and libraries, depending on the applicants' location and economic status. The program is funded through fees charged telecommunications providers.

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

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

## Expenditure Summary

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

### FY 16 BUDGET FACTORS

<i>Average Daily Membership</i>	Adopted		Estimated
	<u>FY 15</u>	<u>CHANGE</u>	<u>FY 16</u>
Pre-Kindergarten	24	8	32
<i>K-12</i>			
Cooley	502	(28)	474
Boyce	321	(2)	319
JWMS	430	(13)	417
CCHS	697	26	723
<i>Total K-12</i>	1,950	(17)	1,933

<i>Benefit Rates</i>	FY 15	CHANGE	FY 16
VRS certified Retirement	14.50%	-0.35%	14.15%
VRS Health Insurance Credit	1.18%	-0.12%	1.06%
VRS non-certified Retirement	8.61%	0.00%	8.61%
VRS Life Insurance	1.32%	-0.13%	1.19%
Health	Various	10.0%	Various

## Major Changes

	<u>CHANGE</u>	<u>PRIMARY FACTORS</u>
Salaries and Wages	-176,255	Reduced positions; savings on turnover; salary contingency.
Employee Benefits	-13,160	Decreases from above; rate decreases; health insurance increase
Purchased Services	165,013	Special Ed; Speech; Grounds Maintenance; Custodial
Utilities, Travel, Postage, Telephone, Leases	-25,919	Less electricity usage at CCHS that estimated for FY 15.
Materials and Supplies	156,323	Textbooks
Joint Operations	-24,323	Savings at NREP
Minor Capital	-19,635	One time events in FY 15
Food Service Contingency	0	
<b>Total</b>	<b>62,044</b>	

**Positions changes.** No new positions are proposed from the current FY 15 status. The contingency includes funds that can be made available for additional positions.

**Salary Rates.** Salary rates reflect the FY 15 mid-year salary increase. In addition, a contingency is included to implement a salary increase for all employees in the event that the Commonwealth approves a budget including some share of this salary increase.

**Health Insurance Increase.** The proposed budget includes a projected 10% increase in health insurance premiums, or \$133,362.



2. Summary by Fund.

Clarke County Schools                      02/26/15  
 Executive Summary

Fund	<i>FY 15</i> <i>Adopted</i>	<i>Variance</i>	<i>%</i>	<i>FY 16</i> <i>Proposed</i>
<i>Expenditure</i>				
School Operating Fund	21,447,660	62,044	0.3%	21,509,704
Food Service Fund	782,343	36,937	4.7%	819,280
Debt Service Fund	3,867,648	(20,703)	-0.5%	3,846,945
School Capital Fund	852,179	(179)	0.0%	852,000
<b>Total Expenditure</b>	<b>26,949,830</b>	<b>78,099</b>	<b>0.3%</b>	<b>27,027,929</b>
<i>Revenue: State &amp; Federal Transfers, Fees, &amp; Other</i>				
School Operating Fund	9,711,626	62,044	0.6%	9,773,670
Food Service Fund	782,343	36,937	4.7%	819,280
Debt Service Fund	119,008	54,288	45.6%	173,296
School Capital Fund	154,000	-	0.0%	154,000
<b>Total Transfers, Fees, &amp; Proceeds</b>	<b>10,766,977</b>	<b>153,269</b>	<b>1.4%</b>	<b>10,920,246</b>
<i>Revenue: Local Tax Funding</i>				
School Operating Fund	11,736,034	-	0.0%	11,736,034
Food Service Fund	-	-	0.0%	-
Debt Service Fund	3,748,640	(74,991)	-2.0%	3,673,649
School Capital Fund	698,179	(179)	0.0%	698,000
<b>Total Local Tax Funding</b>	<b>16,182,853</b>	<b>(75,170)</b>	<b>-0.5%</b>	<b>16,107,683</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</b> <b><u>FY2014</u></b>	<b>Adopted</b> <b>Budget</b> <b><u>FY2015</u></b>	<b>Proposed</b> <b>Budget</b> <b><u>FY2016</u></b>
<b><u>Sources of Support (per pupil):</u></b>			
For Operations:			
State Funds (1),(2)	\$3,079	\$3,225	\$3,242
Sales & Use Tax (1),(2)	1,008	\$1,169	\$1,154
Federal Funds (1),(2)	476	\$464	\$507
Local Funds (1),(2)	5,968	\$6,667	\$6,602
	<u>\$10,530</u>	<u>\$11,525</u>	<u>\$11,505</u>
For Debt Service:			
Local Funds (2)	\$1,930	\$1,899	\$1,896
State Funds	-	-	-
Federal Funds	-	60	61
	<u>\$1,930</u>	<u>\$1,959</u>	<u>\$1,958</u>
For Facilities/Capital Projects(4):			
Local Funds	\$1,756	\$228	\$353
Debt Proceeds	1,654	-	-
State Funds	17	78	78
Federal Funds	0	0	0
(2)	<u>\$3,428</u>	<u>\$306</u>	<u>\$431</u>
Total Per Pupil Cost:			
State Funds	\$3,096	\$3,303	\$3,321
Sales & Use Tax	1,008	1,169	1,154
Debt Proceeds	1,654	0	0
Federal Funds	476	464	507
Local Funds	9,654	8,794	8,851
Total	<u>\$15,888</u>	<u>\$13,730</u>	<u>\$13,833</u>

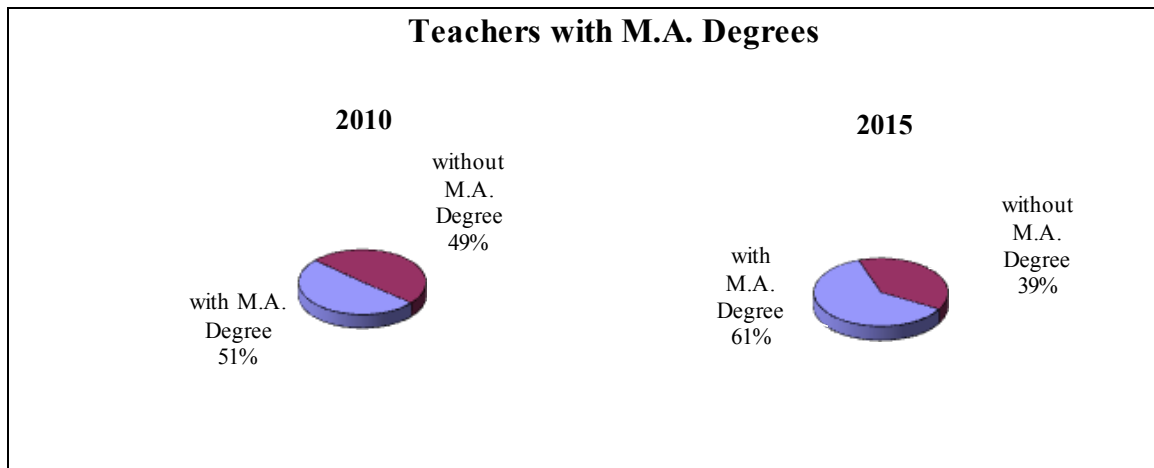
Notes:

- (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 FY2014</b>	<b>Adopted Budget FY2015</b>	<b>Proposed Budget FY2016</b>
<b><u>Sources of Support (in total \$):</u></b>			
For Operations: (3)			
State Funds	\$6,200,663	\$6,365,636	\$6,371,084
Sales & Use Tax	2,030,080	\$2,308,482	\$2,268,420
Federal Funds	958,138	\$916,710	\$996,329
Local Funds (5)	<u>12,020,143</u>	<u>\$13,159,873</u>	<u>\$12,972,040</u>
	<u>21,209,023</u>	<u>22,750,701</u>	<u>22,607,873</u>
For Debt Service			
Local Funds	3,887,513	3,748,640	3,726,112
State Funds	0	0	0
Federal Funds	0	119,008	120,833
	<u>3,887,513</u>	<u>3,867,648</u>	<u>3,846,945</u>
For Facilities/Capital Projects(4):			
Local Funds	3,537,088	450,500	693,865
Debt Proceeds	3,332,396	0	0
State Funds	34,319	154,000	154,000
Federal Funds	0	0	0
	<u>6,903,803</u>	<u>604,500</u>	<u>847,865</u>
Total Average Daily Membership	2,014	1,974	1,965
Average Daily Membership, Regular	1,994	1,950	1,933
Average Daily Membership, Nonregular Day School (6)	20	24	32

Notes:

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



# Expenditure Detail

(Totals may not add due to rounding)

## 1. Instruction

Instruction includes the activities dealing directly with the interaction between teachers and students. All activities that assist in the instruction process are included in this category. The category is subdivided into: Classroom Instruction, Guidance Services, School Social Worker Services, Homebound Instruction, Improvement of Instruction, Media Services (Library), Technology Services, and Office of the Principal. Expenditures for these subcategories are detailed below.

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

DESCRIPTION	FY14 ACTUAL	FY 15 ADOPTED	FY 16 PROPOSED	CHANGE	NOTES
INSTRUCTIONAL SALARIES	7,436,669	7,602,500	7,686,899	84,399	1
INSTRUCTIONAL AIDES SALARIES	762,688	765,084	761,223	(3,861)	
PART TIME INSTRUCTIONAL SALARIES	87,443	3,000	3,000	-	
PART TIME INSTRUCTIONAL AIDE SALARIES	1,403	-	-	-	
SUBSTITUTE WAGES	109,445	158,142	172,228	14,086	2
SUBSTITUTE-INSTRUCTIONAL AIDE WAGES	53,339	12,000	20,812	8,812	2
SUPPLMTL. SAL. & WAGES	251,593	287,146	292,244	5,098	
NATIONAL BOARD CERTIFIED TEACHER BONUS	7,500	-	-	-	
EMPLOYEE BONUSES	21,000	18,500	18,500	-	3
FICA	631,966	675,334	683,511	8,177	
VSRS - PLANS 1 AND 2	936,726	1,175,485	1,092,737	(82,748)	4
VSRS - HYBRID PLAN	-	-	59,728	59,728	4
HEALTH INSURANCE BENEFITS	898,008	959,843	1,017,126	57,283	5
LIFE INSURANCE	95,605	107,008	96,800	(10,208)	6
VLDP PLAN - HYBRID	-	-	1,112	1,112	4
WORKER'S COMPENSATION	36,991	39,000	39,408	408	
RETIREE HEALTH CARE CREDIT	89,174	95,659	86,225	(9,434)	5
OTHER BENEFITS - ANNUAL LEAVE PAYOUTS	8,715	-	-	-	
PURCHASED SERVICES	177,643	176,471	197,062	20,591	
PURCHASED SERVICES - ATHLETICS	50,274	51,000	56,200	5,200	
PURCHASED SERVICES - INSTRUCTIONAL	75,750	95,304	162,804	67,500	7
MAINTENANCE SERVICE CONTRACTS	11,432	6,113	6,333	220	
ADVERTISING	-	752	500	(252)	
POSTAL SERVICES	1,314	2,870	1,620	(1,250)	
TELECOMMUNICATIONS	25,496	37,494	36,431	(1,063)	
LEASE OF EQUIPMENT	26,513	26,353	26,603	250	
TRAVEL	6,066	3,111	3,501	390	
DUES,SUBSCRIPTIONS & MEMBERSHIPS	11,117	11,239	11,438	199	
MATERIALS AND SUPPLIES	119,814	133,577	149,922	16,345	8
TESTING SUPPLIES	29,196	38,000	50,000	12,000	9
TEXTBOOKS AND WORKBOOKS	26,236	66,072	165,112	99,040	10
INSTRUCTIONAL MATERIALS	71,305	82,424	84,040	1,616	
SUPPLIES - GRADUATION	5,288	6,200	7,800	1,600	
JOINT OPERATIONS	59,144	88,123	63,800	(24,323)	11
MACHINERY & EQUIPMENT ADDITIONS	13,631	17,000	12,365	(4,635)	
CLASSROOM INSTRUCTION	12,138,485	12,740,804	13,067,084	326,280	

Notes

1. Reflects FY 15 mid-year salary increase.
2. Increase daily rates for substitutes to \$90 for teachers and \$75 for Instructional Assistants.
3. (Reserved)
4. There is a rate decrease proposed by the Governor, as well as a transition to the new Hybrid plan.
5. Includes a 10% rate increase pending receipt of the health policy renewal.
6. Life insurance rate decrease occurred after adoption of the FY 15 budget .
7. Primarily Special Education services.
8. Per pupil rates were set to equalize budgets.
9. Additional International Baccalaureate enrollment predicted.
10. Increase required to maintain Textbook adoption schedule.
11. 3 year rolling average at NREP continues to decline.

- b. *Classroom Instruction Technology.* The State Department of Education has created a new structure for reporting technology, separating technology expenditures in the classroom, from other instructional uses, and from administrative uses.

DESCRIPTION	FY14 ACTUAL	FY 15 ADOPTED	FY 16 PROPOSED	CHANGE	NOTES
INSTRUCTIONAL SALARIES	91,027	88,923	91,053	2,130	
TECHNICAL SALARIES	24,540	32,328	31,413	(915)	
INSTRUCTIONAL AIDES SALARIES	50,771	58,512	60,362	1,850	
SUBSTITUTE-INSTRUCTIONAL AIDE WAGES	3,933	-	-	-	
SUPPLMTL. SAL. & WAGES	12,965	7,155	7,155	-	
FICA	13,468	14,299	14,534	235	
VSRS - PLANS 1 AND 2	18,643	24,158	24,278	120	
HEALTH INSURANCE BENEFITS	29,167	37,077	51,359	14,282	
LIFE INSURANCE	1,903	2,200	2,042	(158)	
RETIREE HEALTH CARE CREDIT	1,775	1,966	1,819	(147)	
TELECOMMUNICATIONS - INTERNET CONNECTIV	2,808	3,000	3,000	-	
TRAVEL	66	-	-	-	
MATERIALS AND SUPPLIES	22,938	20,371	25,673	5,302	
SOFTWARE LICENSES	3,980	22,000	6,000	(16,000)	1
SOFTWARE/ONLINE CONTENT	27,970	42,446	37,831	(4,615)	
NONCAPITALIZED TECHNOLOGY HARDWARE	23,767	2,100	2,500	400	
TECHNOLOGY HARDWARE ADDITIONS	765	-	-	-	
CLASSROOM INSTRUCTION - TECHNOLOGY	330,487	356,535	359,019	2,484	

Notes

1. Reflects prior actual.

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

DESCRIPTION	FY14 ACTUAL	FY 15 ADOPTED	FY 16 PROPOSED	CHANGE	NOTES
INSTRUCTIONAL SALARIES	288,047	415,731	348,696	(67,035)	1
CLERICAL SALARIES	55,029	55,029	55,580	551	
PART TIME INSTRUCTIONAL SALARIES	715	700	700	-	
SUBSTITUTE WAGES	80	-	-	-	
SUPPLMTL. SAL. & WAGES	1,000	-	-	-	
FICA	25,483	35,041	30,981	(4,060)	
VSRS - PLANS 1 AND 2	34,262	55,332	40,571	(14,761)	2
VSRS - HYBRID PLAN	-	-	14,333	14,333	2
HEALTH INSURANCE BENEFITS	38,137	46,501	51,232	4,731	
LIFE INSURANCE	3,497	5,037	4,588	(449)	
VLDP PLAN - HYBRID	-	-	267	267	
RETIREE HEALTH CARE CREDIT	3,262	4,504	4,087	(417)	
PURCHASED SERVICES	15,000	15,000	15,000	-	
PURCHASED SERVICES - CLEAN	10,486	10,485	10,485	-	
MAINTENANCE SERVICE CONTRACTS	-	154	154	-	
POSTAL SERVICES	-	110	110	-	
MATERIALS AND SUPPLIES	1,409	4,335	3,866	(469)	
INSTRUCTIONAL MATERIALS	60	363	793	430	
GUIDANCE SERVICES	476,466	648,322	581,443	(66,879)	

Notes

1. Planned changes to FY 15 Guidance staffing did not occur.
2. Continued shift between retirement plans.

d. *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	FY14 ACTUAL	FY 15 ADOPTED	FY 16 PROPOSED	CHANGE	NOTES
SOCIAL WORKER SERVICES	35,008	35,009	35,648	639	
FICA	2,571	2,678	2,727	49	
SCHOOL SOCIAL WORKER SERVICES	37,579	37,687	38,375	688	

Notes

- e. *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	FY14	FY 15	FY 16	CHANGE	NOTES
	ACTUAL	ADOPTED	PROPOSED		
INSTRUCTIONAL SALARIES	1,175	5,080	5,080	-	
PART TIME INSTRUCTIONAL SALARIES	22,463	961	20,000	19,039	1
FICA	1,808	463	1,919	1,456	
TRAVEL	849	1,135	1,135	-	
HOMEBOUND INSTRUCTION	26,295	7,639	28,134	20,495	

Notes

1. Set to reflect prior (and current) actual expenditure.

- f. *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	FY14	FY 15	FY 16	CHANGE	NOTES
	ACTUAL	ADOPTED	PROPOSED		
ADMINISTRATIVE SALARIES	135,929	139,274	91,574	(47,700)	1
SALARIES - SPECIALIST	92,599	94,123	100,427	6,304	
CLERICAL SALARIES	96,958	96,958	97,928	970	
PART TIME ADMINISTRATIVE SALARIES	971	-	-	-	
SALARIES/WAGES - PART TIME SPECIALIST	500	-	-	-	
PART TIME CLERICAL SALARIES	-	300	300	-	
SUPPLMTL. SAL. & WAGES	6,896	2,500	2,500	-	
FICA	25,336	25,486	22,394	(3,092)	
VSRS - PLANS 1 AND 2	38,622	47,902	41,025	(6,877)	
HEALTH INSURANCE BENEFITS	19,293	20,396	19,212	(1,184)	
LIFE INSURANCE	3,942	4,361	3,450	(911)	
RETIREE HEALTH CARE CREDIT	3,677	3,899	3,073	(826)	
PURCHASED SERVICES	49,055	63,025	67,804	4,779	
PURCHASED SERVICES - CPR TRAINING	321	-	200	200	
TUITION ASSISTANCE	15,747	10,500	11,000	500	
PURCHASED SERVICES - TESTING	149	-	-	-	
MAINTENANCE SERVICE CONTRACTS	-	1,100	1,100	-	
ADVERTISING	-	300	-	(300)	
TRAVEL	46,328	16,678	15,125	(1,553)	
MISCELLANEOUS	408	-	-	-	
DUES,SUBSCRIPTIONS & MEMBERSHIPS	4,784	15,445	4,000	(11,445)	
MATERIALS AND SUPPLIES	9,140	6,092	4,692	(1,400)	
SUPPLIES - CPR TRAINING	220	-	100	100	
TOTAL IMPROVEMENT OF INSTRUCTION	550,875	548,339	485,904	(62,435)	

Notes

1. Reallocation of staff.



g. *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	FY14 ACTUAL	FY 15 ADOPTED	FY 16 PROPOSED	CHANGE	NOTES
LIBRARIAN SALARIES	161,123	172,222	162,359	(9,863)	
TECHNICAL SALARIES	13,284	-	30,069	30,069	
SUBSTITUTE WAGES	1,585	-	-	-	
SUPPLMTL. SAL. & WAGES	4,120	-	-	-	
FICA	13,579	13,175	14,721	1,546	
VSRS - PLANS 1 AND 2	20,081	24,972	27,229	2,257	
HEALTH INSURANCE BENEFITS	11,130	11,662	12,808	1,146	
LIFE INSURANCE	2,049	2,274	2,290	16	
RETIREE HEALTH CARE CREDIT	1,912	2,032	2,040	8	
REPAIR & MAINTENANCE	-	100	100	-	
DUES,SUBSCRIPTIONS & MEMBERSHIPS	271	1,050	1,050	-	
MATERIALS AND SUPPLIES	11,459	7,548	8,079	531	
INSTRUCTIONAL MATERIALS	20,990	25,162	34,030	8,868	
SOFTWARE/ONLINE CONTENT	-	500	500	-	
MACHINERY & EQUIPMENT ADDITIONS	-	500	500	-	
MEDIA SERVICES	261,583	261,197	295,774	34,577	

Notes

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

DESCRIPTION	FY14 ACTUAL	FY 15 ADOPTED	FY 16 PROPOSED	CHANGE	NOTES
PRINCIPAL SALARIES	426,781	424,218	376,862	(47,356)	1
ASST PRINCIPAL SALARIES	344,631	407,541	344,627	(62,914)	2
CLERICAL SALARIES	232,235	232,028	235,482	3,454	
SUPPLMTL. SAL. & WAGES	509	7,143	7,143	-	
SUBSTITUTE CLERICAL SALARIES	4,030	1,100	1,100	-	
FICA	77,601	82,011	73,839	(8,172)	
VSRS - PLANS 1 AND 2	116,399	154,249	135,411	(18,838)	
HEALTH INSURANCE BENEFITS	79,479	89,281	85,614	(3,667)	
LIFE INSURANCE	11,879	14,043	11,388	(2,655)	
RETIREE HEALTH CARE CREDIT	11,081	12,553	10,144	(2,409)	
OTHER BENEFITS - ANNUAL LEAVE PAYOUTS	28,910	-	-	-	
MAINTENANCE SERVICE CONTRACTS	198	699	6,000	5,301	
ADVERTISING	-	127	-	(127)	
POSTAL SERVICES	8,236	11,992	9,750	(2,242)	
LEASE OF EQUIPMENT	38,783	44,721	40,000	(4,721)	
TRAVEL	1,882	3,000	3,000	-	
DUES,SUBSCRIPTIONS & MEMBERSHIPS	353	397	1,050	653	
MATERIALS AND SUPPLIES	18,539	16,795	19,330	2,535	
OFFICE OF THE PRINCIPAL	1,401,526	1,501,898	1,360,740	(141,158)	

Notes

1. Savings from position turnover.
2. Decrease one of two Asst. Principal positions at Cooley.

- i. *Technology Services.* Activities concerned with supporting the use of instructional technology. These uses are distinguished from classroom technology.

DESCRIPTION	FY14 ACTUAL	FY 15 ADOPTED	FY 16 PROPOSED	CHANGE	NOTES
TECHNICAL SALARIES	145,733	152,933	156,064	3,131	
SALARIES - PART TIME	5,584	12,500	12,500	-	
FICA	11,476	12,656	12,895	239	
VSRS - PLANS 1 AND 2	16,992	22,175	22,083	(92)	
HEALTH INSURANCE BENEFITS	16,569	17,430	19,797	2,367	
LIFE INSURANCE	1,734	2,019	1,857	(162)	
RETIREE HEALTH CARE CREDIT	1,618	1,805	1,654	(151)	
PURCHASED SERVICES	9,342	13,436	8,436	(5,000)	
MATERIALS AND SUPPLIES	3,587	3,746	3,750	4	
SOFTWARE LICENSES	52,876	55,000	-	(55,000)	1
SOFTWARE/ONLINE CONTENT	89,451	30,000	49,100	19,100	1
NONCAPITALIZED TECHNOLOGY HARDWARE	9,413	5,146	5,150	4	
TECHNOLOGY HARDWARE REPLACEMENT	24,648	-	-	-	
INFRASTRUCTURE REPLACEMENT	-	15,000	-	(15,000)	
INSTRUCTIONAL SUPPORT - TECHNOLOGY	389,022	344,846	296,287	(48,559)	

Notes

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

DESCRIPTION	FY14 ACTUAL	FY 15 ADOPTED	FY 16 PROPOSED	CHANGE	NOTES
INSTRUCTION	15,612,318	16,447,267	16,512,759	65,492	

## 2. ADMINISTRATION, ATTENDANCE, AND HEALTH

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

	FY14 ACTUAL	FY 15 ADOPTED	FY 16 PROPOSED	CHANGE	NOTES
ADMINISTRATIVE SALARIES	118,698	75,307	76,061	754	
BOARD MEMBER SALARIES	6,000	6,100	6,100	-	
SUPERINTENDENT SALARIES	136,949	136,949	143,420	6,471	
OTHER MANAGEMENT SALARIES	165,079	165,079	166,731	1,652	
LICENSED SCHOOL NURSE SALARIES	108,353	109,474	109,970	496	
PSYCHOLOGIST SALARIES	91,725	110,615	116,657	6,042	
CLERICAL SALARIES	95,750	101,878	83,629	(18,249)	
SALARIES - PART TIME	163	-	-	-	
PART TIME CLERICAL SALARIES	2,981	6,200	6,200	-	
SUBSTITUTE WAGES	1,570	-	-	-	
FICA	55,891	54,254	53,305	(949)	
VSRS - PLANS 1 AND 2	78,512	96,612	90,762	(5,850)	
VSRS - HYBRID PLAN	-	-	3,100	3,100	
HEALTH INSURANCE BENEFITS	53,382	65,328	56,381	(8,947)	
LIFE INSURANCE	8,013	8,795	7,887	(908)	
VLDP PLAN - HYBRID	-	-	58	58	
RETIREE HEALTH CARE CREDIT	7,474	7,863	7,026	(837)	
OTHER BENEFITS - ANNUAL LEAVE PAYOUTS	34,050	-	-	-	
ANNUITY	13,348	10,000	10,000	-	
AUTO/PHONE ALLOWANCE	1,200	1,200	1,200	-	
PURCHASED SERVICES	129,710	16,068	16,338	270	1
PURCHASED SERVICES - PHYSICALS & TB TES	112	100	100	-	
TUITION ASSISTANCE	-	-	-	-	
LEGAL SERVICES	46,864	40,000	38,000	(2,000)	
MAINTENANCE SERVICE CONTRACTS	111	-	-	-	
ADVERTISING	464	950	950	-	
NON-SCHOOL ENTITIES	4,052	3,500	3,750	250	
TELECOMMUNICATIONS/INTERNET CONNECTIV	56,788	60,100	112,960	52,860	2
POSTAL SERVICES	2,982	3,000	3,500	500	
LEASE OF EQUIPMENT	9,093	4,500	7,450	2,950	
TRAVEL	9,876	12,676	14,181	1,505	
MISCELLANEOUS	-	-	140	140	
DUES,SUBSCRIPTIONS & MEMBERSHIPS	10,102	10,299	9,899	(400)	
MATERIALS AND SUPPLIES	23,803	16,475	16,325	(150)	
SOFTWARE LICENSES	8,031	10,000	41,030	31,030	3
SOFTWARE/ONLINE CONTENT	21,809	25,000	19,621	(5,379)	
NONCAPITALIZED TECHNOLOGY HARDWARE	36,160	2,000	5,000	3,000	
NONCAPITALIZED TECHNOLOGY INFRASTRUCTURE	-	-	4,300	4,300	4
TOTAL ADMIN, ATTENDANCE & HEALTH	1,339,095	1,160,322	1,232,032	71,710	

### Notes

1. Speech Services.
2. New Shentel dark fiber contract. Line will decrease in 2017 with expiration of Comcast lease.
3. Partial shift from Instructional Technology above.
4. Wireless access licenses for certain buildings.

### 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.

	FY14 ACTUAL	FY 15 ADOPTED	FY 16 PROPOSED	CHANGE	NOTES
OTHER MANAGEMENT SALARIES	44,708	44,708	45,156	448	
TECHNICAL SALARIES	47,770	47,770	48,248	478	
CLERICAL SALARIES	57,136	58,074	58,656	582	
OPERATIVE SALARIES & WAGES	320,636	324,759	324,752	(7)	
BUS DRIVER PART TIME SALARIES	77,964	95,000	95,000	-	
BUS DRIVER PT SPECIAL ED	-	-	25,690	25,690	1
SERVICE WAGES	15,028	11,900	12,020	120	
SUBSTITUTE CLERICAL SALARIES	7,838	-	-	-	
FICA	38,961	44,539	46,628	2,089	
VSRS - PLANS 1 AND 2	47,590	46,209	44,142	(2,067)	
VSRS - HYBRID PLAN	-	-	1,035	1,035	
HEALTH INSURANCE BENEFITS	110,383	122,342	119,164	(3,178)	
LIFE INSURANCE	5,710	6,432	5,704	(728)	
VLDP PLAN - HYBRID	-	-	71	71	
WORKER'S COMPENSATION	16,709	17,500	17,377	(123)	
RETIREE HEALTH CARE CREDIT	775	854	748	(106)	
OTHER BENEFITS - ANNUAL LEAVE PAYOUTS	285	-	-	-	
PURCHASED SERVICES	19,357	30,400	30,400	-	
PROFESSIONAL HEALTH SERVICES	3,752	5,000	4,500	(500)	
MAINTENANCE SERVICE CONTRACTS	141	-	160	160	
PRIVATE CARRIERS	-	1,500	1,500	-	
FROM OTHER GOVERNMENTS	-	1,500	1,500	-	
POSTAL SERVICES	6	-	-	-	
INSURANCE	13,081	13,000	21,247	8,247	
TRAVEL	1,653	2,000	2,000	-	
MISCELLANEOUS	72	1,000	1,000	-	
MATERIALS AND SUPPLIES	1,404	1,900	1,900	-	
FUEL - VEHICLE AND EQUIPMENT	158,809	200,000	195,000	(5,000)	
SUPPLIES - VEHICLE AND EQUIPMENT	41,849	62,000	62,000	-	
SUPPLIES - OTHER OPERATING	55	1,000	750	(250)	
SOFTWARE/ONLINE CONTENT	-	3,500	2,750	(750)	
TOTAL TRANSPORTATION SERVICES	1,031,672	1,142,887	1,169,098	26,211	

Notes

1. Includes funding for Special Education drivers and for Driver training. Previously merged in Bus Driver PT.

#### 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.

	FY14 ACTUAL	FY 15 ADOPTED	FY 16 PROPOSED	CHANGE	NOTES
SALARIES - REGULAR	-	43,391	-	(43,391)	
ADMINISTRATIVE SALARIES	34,908	38,948	40,550	1,602	
TECHNICAL SALARIES	117,956	132,937	121,688	(11,249)	
SECURITY GUARD SALARIES	-	-	33,063	33,063	
CLERICAL SALARIES	22,498	22,256	23,190	934	
SERVICE WAGES	10,672	5,000	5,000	-	
CUSTODIAN WAGES	357,328	-	-	-	
PART TIME SECURITY SALARIES	8,412	15,000	15,000	-	
SALARIES-SUBSTITUTE CUSTODIAN	19,864	-	-	-	
FICA	45,025	19,281	18,212	(1,069)	
VSRS - PLANS 1 AND 2	52,098	18,983	21,985	3,002	
VSRS - HYBRID PLAN	-	-	879	879	
HEALTH INSURANCE BENEFITS	108,113	31,198	34,298	3,100	
LIFE INSURANCE	6,166	2,950	2,600	(350)	
VLDP PLAN - HYBRID	-	-	48	48	
WORKER'S COMPENSATION	10,940	11,500	11,378	(122)	
RETIREE HEALTH CARE CREDIT	-	-	350	350	
OTHER BENEFITS - ANNUAL LEAVE PAYOUTS	53,187	-	-	-	
PURCHASED SERVICES	208,809	812,104	895,128	83,024	1
MAINTENANCE SERVICE CONTRACTS	64,695	102,819	88,216	(14,603)	
ADVERTISING	632	750	750	-	
TELECOMMUNICATIONS - INTERNET CONNECTIV	716	-	1,000	1,000	
ELECTRICITY	427,916	595,241	508,303	(86,938)	
HEATING FUEL	181,313	232,304	216,673	(15,631)	
WATER & SEWER SERVICES	79,068	109,100	91,978	(17,122)	
POSTAL SERVICES	420	75	75	-	
TELECOMMUNICATIONS	1,539	1,700	1,700	-	
INSURANCE	49,206	52,331	46,000	(6,331)	
LEASES AND RENTALS	2,760	526	2,100	1,574	
RENTAL OF BUILDINGS/TOWERS	2,400	-	-	-	
TRAVEL CONVENTION & EDUCATION	-	200	200	-	
MISCELLANEOUS	-	100	100	-	
MATERIALS AND SUPPLIES	5,305	2,750	7,750	5,000	
SUPPLIES - BUILDING SERVICES	49,189	-	1,000	1,000	
SUPPLIES - REPAIR & MAINTENANCE	56,653	54,700	87,505	32,805	
FUEL - VEHICLE AND EQUIPMENT	778	1,349	1,100	(249)	
SUPPLIES - VEHICLE AND EQUIPMENT	500	-	575	575	
NONCAPITALIZED TECHNOLOGY HARDWARE	4,148	-	-	-	
CONSTRUCTION REPLACEMENT	25,570	-	-	-	
CAPITAL OUTLAY ADDITIONS	10,789	-	-	-	
TECHNOLOGY HARDWARE ADDITIONS	845	-	-	-	
TOTAL MAINTENANCE SERVICES	2,020,417	2,307,493	2,278,393	(29,100)	

Notes

1. Grounds Maintenance and Custodial contract increases.

5. CONTINGENCY AND MISCELLANEOUS

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

1. Food Service deficit. The Food Service Fund has run a deficit since FY 09. An amount is budgeted in anticipation of a deficit in FY 16.
2. The personnel contingency represents the dollars that will be budgeted for salary increases pending resolution of the Commonwealth budget.
3. The contingency called various is budgeted for the following purposes:

*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.

*Return to 180 day Schedule.* Approximately \$44,000 is included for the salary and benefit costs associated with the return of the division to a 180 day instructional calendar.

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

	FY14 ACTUAL	FY 15 ADOPTED	FY 16 PROPOSED	CHANGE	NOTES
FOOD SERVICE CONTINGENCY	23,945	35,000	35,000	-	
SCHOOL OPERATIONS CONTINGENCY					
PERSONNEL (Salary Increases)	-	320,000	197,423	(122,577)	
VARIOUS (Extend calendar, leave payouts, etc.)	-	34,691	85,000	50,309	
OTHER USES OF FUNDS	-	354,691	282,423	(72,268)	
<b>SCHOOL OPERATING FUND</b>	<b>20,151,333</b>	<b>21,447,660</b>	<b>21,509,704</b>	<b>62,044</b>	

## *Food Service Fund*

### Revenue

	FY14 ACTUAL	FY 15 ADOPTED	FY 16 PROPOSED	CHANGE	NOTES
INTEREST ON BANK DEPOSITS	67	80	80	-	
CHARGES FOR LUNCHESES	449,844	520,556	480,220	(40,336)	
EXPENDITURE REFUNDS/MISC	21,127	-	21,000	21,000	
SCHOOL OPERATING TRANSFER	23,945	-	35,000	35,000	
TOTAL LOCAL	494,983	520,636	536,300	15,664	
STATE SUBSIDY	7,707	7,707	8,000	293	
FEDERAL SUBSIDY	247,002	254,000	274,980	20,980	
TOTAL FOOD SERVICE	749,692	782,343	819,280	36,937	

### 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.

	FY14 ACTUAL	FY 15 ADOPTED	FY 16 PROPOSED	CHANGE	NOTES
SALARIES - FOOD SERVICE	194,391	203,014	214,707	11,693	
PART TIME FOOD SERVICE WAGES	3,450	1,000	3,000	2,000	
FICA	12,018	15,761	17,116	1,355	
VSRS - PLANS 1 AND 2	13,796	13,023	12,478	(545)	
VSRS - HYBRID PLAN	-	-	1,014	1,014	
HEALTH INSURANCE BENEFITS	48,271	51,374	50,603	(771)	
LIFE INSURANCE	1,707	1,998	2,502	504	
VLDP PLAN - HYBRID	-	-	69	69	
WORKER'S COMPENSATION	3,259	4,000	3,390	(610)	
PURCHASED SERVICES	70,799	180,900	181,250	350	
REPAIR & MAINTENANCE	-	300	300	-	
TRAVEL	484	1,800	1,700	(100)	
MISCELLANEOUS	95,929	-	-	-	
MATERIALS AND SUPPLIES	34,102	37,500	37,650	150	
SUPPLIES - FOOD	271,487	271,173	293,000	21,827	
SUPPLIES - REPAIR & MAINTENANCE	-	500	500	-	
TOTAL FOOD SERVICE	749,692	782,343	819,280	36,937	

Notes:



## *Capital Projects Fund*

### Revenue

	FY 2016 Proposed	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
State Technology Funds	154,000	154,000	154,000	154,000	154,000
General Fund Transfer	698,000	751,500	1,056,500	506,500	498,500
<b>Total Revenue</b>	<b>852,000</b>	<b>905,500</b>	<b>1,210,500</b>	<b>660,500</b>	<b>652,500</b>

### Expenditure Detail

	FY 2016 Proposed	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Instructional Tech	175,000	146,000	146,000	146,000	146,000
Instructional Tech – State	154,000	154,000	154,000	154,000	154,000
Building Technology Systems	60,000	20,000	20,000	20,000	20,000
Building Environmental	85,000				
Roof Replacement	-	247,000	560,000	0	0
Food Services	0	10,000	0	10,000	0
Bus Acquisitions	140,000	165,000	167,000	169,000	171,000
School Painting	25,000	35,000	35,000	35,000	35,000
School Furniture	20,000	33,500	33,500	33,500	33,500
Flooring	20,000	28,000	28,000	28,000	28,000
Heating, Ventilation	18,000	28,000	28,000	28,000	28,000
Passenger Vehicles	13,000	18,000	18,000	16,000	16,000
Paving Renovations & Sidewalks	10,000				
Fencing Replacements	115,000				
Band Instruments	10,000	10,000	10,000	10,000	10,000
Band & Choir Uniforms	7,000				
Athletic Equipment	0	11,000	11,000	11,000	11,000
<b>Total Capital Expenditure</b>	<b>852,000</b>	<b>905,500</b>	<b>1,210,500</b>	<b>660,500</b>	<b>652,500</b>

## Narrative

### **FY 2016 Non-Cyclical Projects**

#### Building Technology Systems:

Funds are included for the following: replace the intercom system at Cooley Upper; replace the clock system at Cooley Upper; replace the clock system at Johnson-Williams; and install punchpad door security at Cooley Upper.

#### Building Environmental:

Funds are included for the removal of asbestos from Cooley Upper in the summer of 2015.

#### Paving Renovations and Sidewalks:

Funds have already been budgeted to join the existing sidewalk to the entrance walk at Johnson Williams Middle School, and to repair the walking trail at the rear of Boyce Elementary. Additional needs include curbs at Clarke County High School, and a walking trail connecting Cooley Lower and Cooley Upper. The budgeted FY 16 funds will begin addressing these latter needs.

#### Fencing Replacements:

Funds are included to replace stadium fencing at Feltner Stadium and at the Johnson-Williams Middle School Track and Tennis Court area.

### **FY 16 Cyclical & Major Future Year Projects**

#### Instructional Technology-Local:

These funds are budgeted for:

- Replacement of a lab at Johnson-Williams.
- 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:

In FY 17 replace 25,760 sq. ft. of roof (sections A, B, C, D, E, G & L) at Johnson Williams Middle School. In FY 18 replace the roof at Cooley Upper.

#### Food Services:

The capital budget provides for periodic replacement of food service equipment.

#### Bus Acquisitions:

The division plans to replace two buses in FY 16. These funds will be added to funds already appropriated for buses, to create the budget needed for the purchase of these buses.

#### School Painting:

A flat amount annually is used, or accumulated for future use, to maintain a regular cycle of repainting around the Division.

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.

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

<b>Issue</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
	<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	<b>18/19</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>
Debt Services - Misc	3,050	3,050	2,350	2,350	1,800	1,800	1,800	1,800	1,800	1,800
Energy Mgmt Systems Capital Lease										
Principal	112,582	117,095	122,789	126,672	131,750					
Interest	22,436	17,923	12,229	8,347	3,269					
Cooley Gymnasium Capital Lease										
Principal	42,189	44,015	45,920	47,908	49,982	52,145	54,402	28,077		
Interest	14,866	13,039	11,134	9,147	7,073	4,909	2,652	450		
VPSA Series 1998 B Bonds										
Principal	410,000	405,000	405,000	405,000						
Interest	72,420	51,638	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	20,000	20,000
Interest	9,015	7,995	6,975	5,955	4,935	4,015	3,183	2,300	1,380	460
VPSA Series 2006 B Bonds										
Principal	1,490,000	1,565,000	800,000	835,000	870,000	910,000	950,000	995,000	1,040,000	1,090,000
Interest	855,206	777,304	720,496	685,435	648,351	609,636	567,994	524,254	479,094	431,435
VPSA Series 2010 A Bonds										
Principal	400,000	415,000								
Interest	22,758	6,329								
VPSA Series 2010 B Build America Bonds										
Principal			430,000	440,000	455,000	465,000	480,000	495,000	510,000	530,000
Interest	372,424	372,424	364,138	346,574	327,248	306,698	284,875	261,632	237,044	210,951
<b>Total Current Debt Payments</b>	<b>3,846,945</b>	<b>3,815,812</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>Total Projected Debt Payments</b>	<b>3,846,945</b>	<b>3,815,812</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>Projected Revenue Sources</b>										
Federal BAB Interest Subsidy	130,348	130,348	127,448	121,301	114,537	107,344	99,706	91,571	82,965	73,833
Sequester reduction of BAB	(9,515)	(9,515)	(9,304)	(8,855)	(8,361)	(7,836)	(7,279)	(6,685)	(6,056)	(5,390)
Refunding Savings Issue 2014B (2006B)	23,844	23,844	70,000	73,500	71,263	74,538	73,113	69,863	74,078	72,828
Refunding Savings Issue 2015A (2006B)	28,619	34,231	34,231	34,231	34,231	34,231	34,231	34,231	34,231	34,231
General Fund Transfer	3,673,650	3,636,903	2,749,638	2,722,537	2,307,737	2,165,926	2,165,134	2,139,532	2,104,100	2,109,144
<b>Total Projected Revenue</b>	<b>3,846,945</b>	<b>3,815,812</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>

## Summary Schedule of Major Financing

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

# Appendix

## Composite Index Computation

**Calculation of the 2014-2016 Average Daily Membership Composite Index**

0.5	$\frac{\frac{\text{Local True Values}}{\text{Local ADM}}}{\frac{\text{Total Local True Values}}{\text{Total State ADM}}}$	+	0.4	$\frac{\frac{\text{Local Adjusted Gross Income}}{\text{Local ADM}}}{\frac{\text{Total State Adjusted Gross Income}}{\text{Totals State ADM}}}$	+	0.1	$\frac{\frac{\text{Local Taxable Retail Sales}}{\text{Local ADM}}}{\frac{\text{Total Taxable Retail Sales}}{\text{Total State ADM}}}$	= ADM Composite Index
0.5	$\frac{\frac{2,271,672,708}{2,041}}{\frac{1,048,118,598,246}{1,215,368}}$	+	0.4	$\frac{\frac{452,717,795}{2,041}}{\frac{231,703,752,149}{1,215,368}}$	+	0.1	$\frac{\frac{76,693,019}{2,041}}{\frac{89,034,614,712}{1,215,368}}$	= ADM Composite Index
0.5	$\frac{\frac{1,113,019}{862,387}}{\frac{1,113,019}{862,387}}$	+	0.4	$\frac{\frac{221,828}{190,644}}{\frac{221,828}{190,644}}$	+	0.1	$\frac{\frac{37,580}{73,257}}{\frac{37,580}{73,257}}$	= ADM Composite Index
0.5	$\frac{1.2906}{1.2906}$	+	0.4	$\frac{1.1636}{1.1636}$	+	0.1	$\frac{0.5130}{0.5130}$	= ADM Composite Index
	0.6453	+		0.4654	+		0.0513	= 1.1620

**Calculation of the 2014-2016 Per Capita Composite Index**

0.5	$\frac{\frac{\text{Local True Values}}{\text{Local Population}}}{\frac{\text{Total Local True Values}}{\text{State Population}}}$	+	0.4	$\frac{\frac{\text{Local Adjusted Gross Income}}{\text{Local Population}}}{\frac{\text{Total State Adjusted Gross Income}}{\text{State Population}}}$	+	0.1	$\frac{\frac{\text{Local Taxable Retail Sales}}{\text{Local Population}}}{\frac{\text{Total Taxable Retail Sales}}{\text{State Population}}}$	= Per Capita Composite Index
0.5	$\frac{\frac{2,271,672,708}{14,211}}{\frac{1,048,118,598,246}{8,096,604}}$	+	0.4	$\frac{\frac{452,717,795}{14,211}}{\frac{231,703,752,149}{8,096,604}}$	+	0.1	$\frac{\frac{76,693,019}{14,211}}{\frac{89,034,614,712}{8,096,604}}$	= Per Capita Composite Index
0.5	$\frac{\frac{159,853}{129,452}}{\frac{159,853}{129,452}}$	+	0.4	$\frac{\frac{31,857}{28,617}}{\frac{31,857}{28,617}}$	+	0.1	$\frac{\frac{5,397}{10,997}}{\frac{5,397}{10,997}}$	= Per Capita Composite Index
0.5	$\frac{1.2348}{1.2348}$	+	0.4	$\frac{1.1132}{1.1132}$	+	0.1	$\frac{0.4908}{0.4908}$	= Per Capita Composite Index
	0.6175	+		0.4453	+		0.0491	= 1.1119

**Combining of the Two 2014-2016 Indices of Ability to Pay**

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

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

0.7747 + 0.3706 = Local Composite Index

1.1453 x 0.45 = 0.5153

Source Data In Calculation

School Division:

Local True Value of Property	2,271,672,708
Local AGI	452,717,795
Local Taxable Sales	76,693,019
Local ADM	2,041
Local Population	14,211
State True Value of Property	1,048,118,598,246
State AGI	231,703,752,149
State Taxable Sales	89,034,614,712
State ADM	1,215,368
State Population	8,096,604

## Teacher Salary Scale

FY15 to FY16 = 1.5% increase to the midpoint; \$783 at each step				
Experience Through 2013-2014	200 day 2014-2015 Salary 7/1/2014	200 day 2014-2015 Salary 1/1/2015 (+\$1065)	Experience Through 2014-2015	200 day 2015-2016 Salary (+\$783)
			0	40,200
0,1	39,135	40,200	1,2	40,983
2,3	39,918	40,983	3,4	41,766
4,5	40,317	41,382	5,6	42,165
6	40,715	41,780	7	42,563
7	41,113	42,178	8	42,961
8	41,515	42,580	9	43,363
9	42,442	43,507	10	44,290
10	43,391	44,456	11	45,239
11	44,361	45,426	12	46,209
12	45,352	46,417	13	47,200
13	46,368	47,433	14	48,216
14	47,403	48,468	15	49,251
15,16	48,463	49,528	16,17	50,311
17,18	49,546	50,611	18,19	51,394
19,20	50,654	51,719	20,21	52,502
21,22	51,784	52,849	22,23	53,632
23,24	52,943	54,008	24,25	54,791
25,26	54,127	55,192	26,27	55,975
27,28	55,336	56,401	28,29	57,184
29,30	56,574	57,639	30,31	58,422
31,32	57,838	58,903	32,33	59,686
33,34	59,131	60,196	34,35	60,979
35,36	61,150	62,215	36,37	62,998
37,38	61,804	62,869	38,39	63,652
39,40	63,186	64,251	40,41	65,034
NOTES: Master's amount beginning 2015-2016 = \$4250				
Master's amount prior to 2015-2016 = \$6563				



## Substitute and Hourly Rates of Pay

### Classified Staff

Nurse	\$90.00 per day (7.5 hour day) \$12.00 per hour
Instructional Assistant and Clerical	\$75.00 per day (7.5 hour day) \$10.00 per hour
Bus or Car Driver	\$43.05 per day (3.5 hour day) \$12.30 per hour
Bus Aide	\$32.50 per day (3.5 hour day) \$ 9.28 per hour
Maintenance	\$12.00 per hour
Food Service Worker	\$ 8.50 per hour
Cafeteria Helper (Minimum Wage)	\$ 7.25 per hour (adjusted as per minimum wage requirements)
Tech Interns and Summer Movers	\$ 8.00 per hour

### Licensed Staff

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

### 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

Revision Date: 2/16/2015 RC

## Supplements

<b>2015-2016 Stipend Schedule</b>			
<b>Clarke County Public Schools</b>			
<b>SCHEDULE A: Instructional Leadership</b>	<b>Amount</b>	<b>Positions</b>	<b>Subtotal</b>
<b>Elementary School Leadership</b>			
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
<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 Art	\$ 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
<b>Instructional Assistant</b>			
Instructional Assistant - Specials	\$ 4,120	8	\$ 32,960
Instructional Assistant - Medically Fragile	\$ 2,060	1	\$ 2,060
Instructional Assistant - CLM	\$ 500	11	\$ 5,500

<b>SCHEDULE B: Music/Arts/Academics</b>	<b>Amount</b>	<b>Positions</b>	<b>Subtotal</b>
<b>Musical</b>			
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
<b>Band, Chorus, Color Guard</b>			
Band Director	\$ 3,310	1	\$ 3,310
Assistant Band Director	\$ 2,545	1	\$ 2,545
Marching Assistant	\$ 750	1	\$ 750
Marching Assistant	\$ 750	1	\$ 750
Band Percussion (December to March) Leader	\$ 1,020	1	\$ 1,020
Band Percussion (December to March) Leader	\$ 1,020	1	\$ 1,020
Pep Band Director	\$ 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
<b>Academic/ Advising</b>			
CAS (Creativity, Action, Service) Sponsor	\$ 1,020	1	\$ 1,020
Debate Sponsor	\$ 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	\$ 1,070
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

<b>SCHEDULE C: High School Athletics</b>		<b>Amount</b>	<b>Positions</b>	<b>Subtotal</b>
<b>Head Coaching Positions</b>				
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	
<b>Assistant/JV Coaching Positions</b>				
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	
<b>SCHEDULE D: Middle School Athletics</b>				
<b>Administration</b>				
Athletic Director	\$ 3,500	1	\$ 3,500	
<b>Head Coaching Positions</b>				
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	
<b>Assistant Coaching Positions</b>				
Track	\$ 1,145	3	\$ 3,435	
Wrestling	\$ 1,030	1	\$ 1,030	
<b>2015-2016 PROPOSED STIPEND BUDGET</b>		<b>171</b>	<b>\$ 287,090</b>	
<b>2014-2015 ACTUAL STIPEND BUDGET</b>			<b>\$ 287,146</b>	
Stipend list for planning purposes. Title and amount subject to change based upon program needs and requirements				
RC 2/12/2015				

## School Funding History

Source: Joint Administrative Services

Fund	<i>FY 10</i> <i>Adopted</i>	<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>Proposed</i>
<i>Expenditure</i>							
School Operating Fund	19,358,114	18,931,781	19,048,085	20,542,386	20,637,598	21,447,660	21,509,704
Food Service Fund	765,581	759,952	780,232	754,252	761,012	782,343	819,280
Debt Service Fund	3,494,057	3,636,438	4,122,196	4,034,879	3,888,619	3,867,648	3,846,945
School Capital Fund	518,585	690,400	844,918	504,200	728,163	852,179	852,000
<b>Total Expenditure</b>	<b>24,136,337</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>27,027,929</b>
<i>Revenue: State &amp; Federal Transfers, Fees, &amp; Other</i>							
School Operating Fund	8,745,532	8,943,033	8,966,628	9,670,210	9,713,245	9,711,626	9,773,670
Food Service Fund	765,581	759,952	780,232	754,252	761,012	782,383	819,280
Debt Service Fund	472,859	218,070	147,673	136,746	119,008	119,008	173,296
School Capital Fund	180,000	154,000	154,000	206,510	154,000	154,000	154,000
<b>Total Transfers, Fees, &amp; Proceeds</b>	<b>10,163,972</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>10,920,246</b>
<i>Revenue: Local Tax Funding</i>							
School Operating Fund	10,612,582	9,988,748	10,081,457	10,872,176	10,924,353	11,736,034	11,736,034
Food Service Fund	0	0	0	0	0	0	0
Debt Service Fund	3,021,198	3,418,368	3,974,523	3,898,133	3,769,611	3,748,640	3,673,649
School Capital Fund	338,585	536,400	690,918	297,690	574,163	698,179	698,000
<b>Total Local Tax Funding</b>	<b>13,972,365</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>16,107,683</b>

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

247,227

200,000