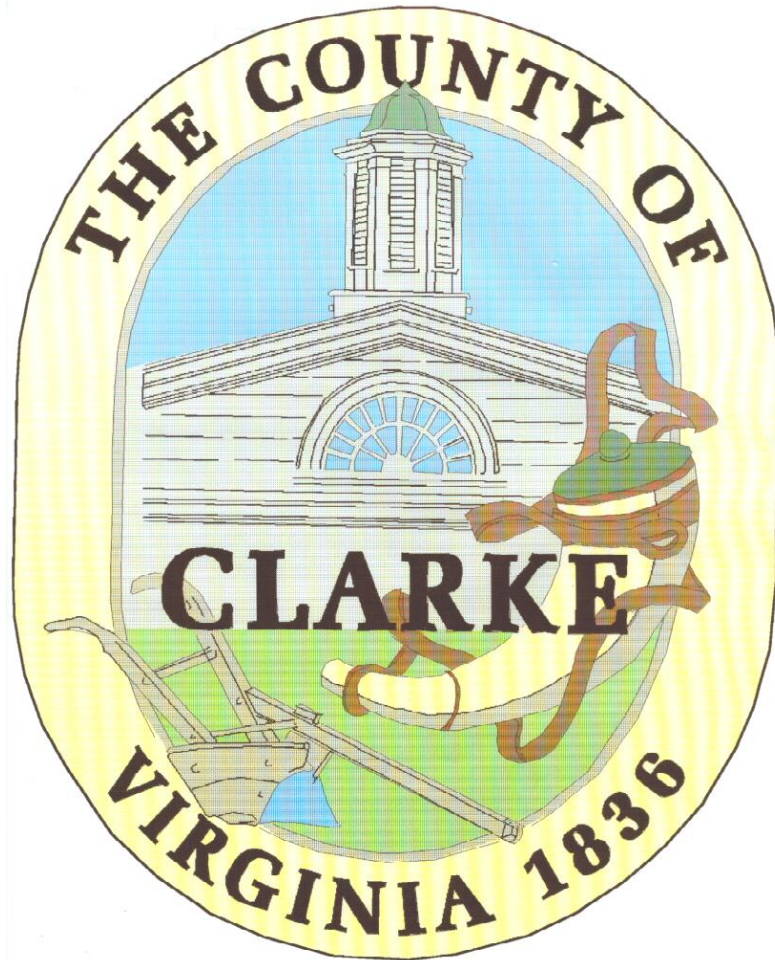


Clarke County Public Schools



**Proposed Budget
For the Fiscal Year 2013
(July 2012 through June 2013)**

Clarke County Schools

Adopted Budget

(July 2012 through June 2013)

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A. School Operating Fund

A. Revenue Summary

The FY 13 budget is marked by an increase in State revenue overall, traceable primarily to the change in composite index and an increase in projected sales tax revenue.

Significant changes are as follows:

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 significantly for the FY 13 budget.

Basic Aid and Other ADM Driven Revenue. Per-pupil basic aid decreased \$38 over the FY 12 budget and VRS increased \$209, textbooks increased \$49.17, special education increased \$43, and remediation increased \$17. All others had slight changes. In addition, our ADM estimate has increased 48 from the original FY 12 budget, resulting in increases in all ADM driven revenue over what we would have expected had enrollment remained level.

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, ISAEF, regional tuition, Career and Technical Education, English as a second language, school breakfast, alternative education, and a portion of the textbook payments. The state began using the lottery revenue to fund a multitude of programs with the FY 09 – FY 10 budget.

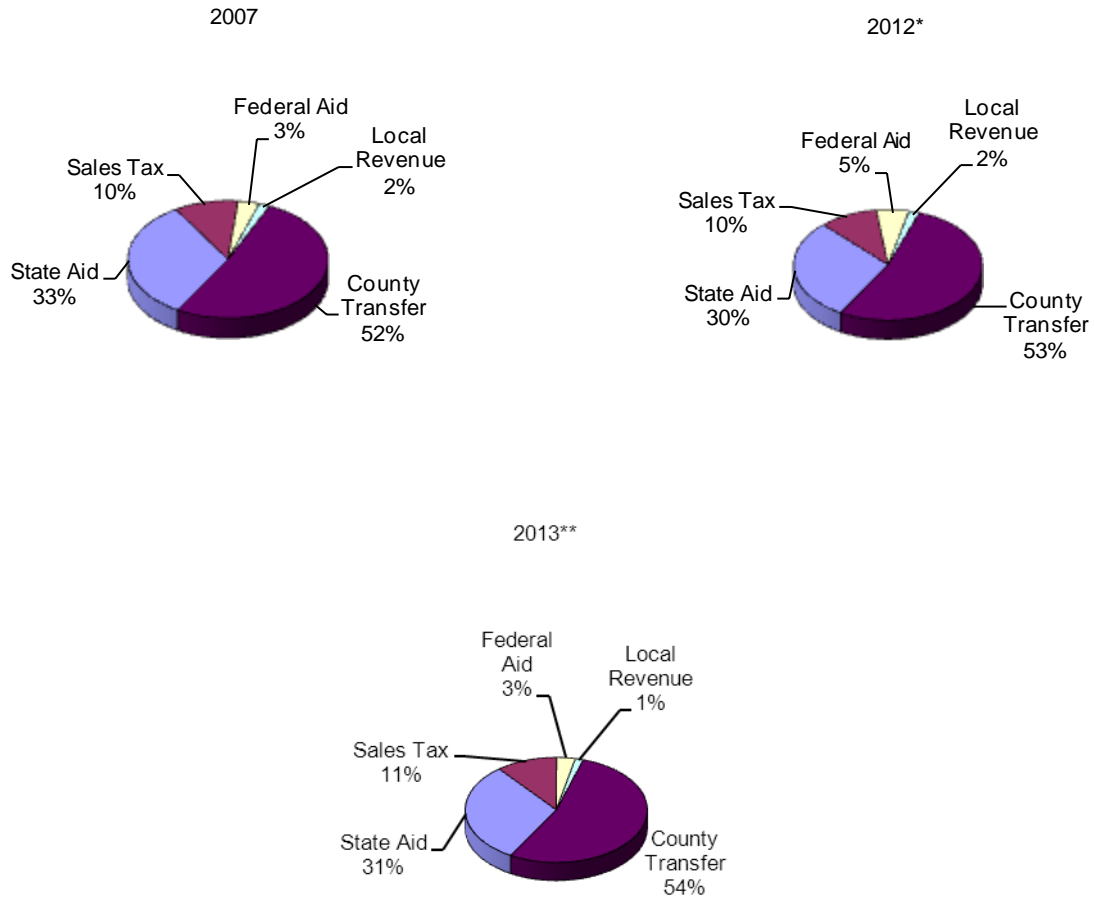
Federal Stimulus Funds. These are one-time funds provided by the federal government with the requirement that states must use 81.8% of SFSF funds they receive to help restore FY 09, FY 10 and FY 11 support for public elementary, secondary, and postsecondary education. For FY 11, the state opted to use these funds as a portion of their basic aid payment. These funds are not available for periods after FY 11.

Federal Education Jobs Fund. The primary purpose of the Education Jobs Fund legislation is to provide additional funding to states for the support of local teacher (and other school-level personnel) salary and related costs at the early childhood, elementary, and secondary school levels. These funds are available on a one-time basis only. These funds have been budgeted for use in FY 12.

Summary of Revenues and Transfers

Category	<i>Variance 11 Actual to 12 Adopted</i>			<i>Variance 12 Adopted to 13 Proposed Budget</i>			
	<i>FY11 Actual</i>	\$	%	<i>FY12 Adopted</i>	\$	%	<i>FY13 Proposed</i>
Revenue							
State Aid	\$ 5,445,177	\$ 196,431	3.6%	5,641,609	711,493	12.6%	6,353,102
Sales Tax	1,853,666	65,041	3.5%	1,918,707	312,100	16.3%	2,230,807
Federal Aid	1,261,318	(203,937)	-16.2%	1,057,382	(376,410)	-35.6%	680,971
Local Sources	374,973	(26,043)	-6.9%	348,930	(56,032)	-16.1%	292,898
Total Revenue	\$ 8,935,134	\$ 31,493	0.4%	\$ 8,966,628	\$ 591,150	6.6%	\$ 9,557,778
County Transfer	\$ 10,049,225	\$ 32,232	0.3%	\$ 10,081,457	\$ 935,324	9.3%	\$ 11,016,781
Total All Sources	\$ 18,984,359	\$ 63,726	0.3%	\$ 19,048,085	\$ 1,526,474	8.0%	\$ 20,574,559

School Operating Fund Revenue By Source



*Adopted Budget
**Proposed Budget

State Revenue

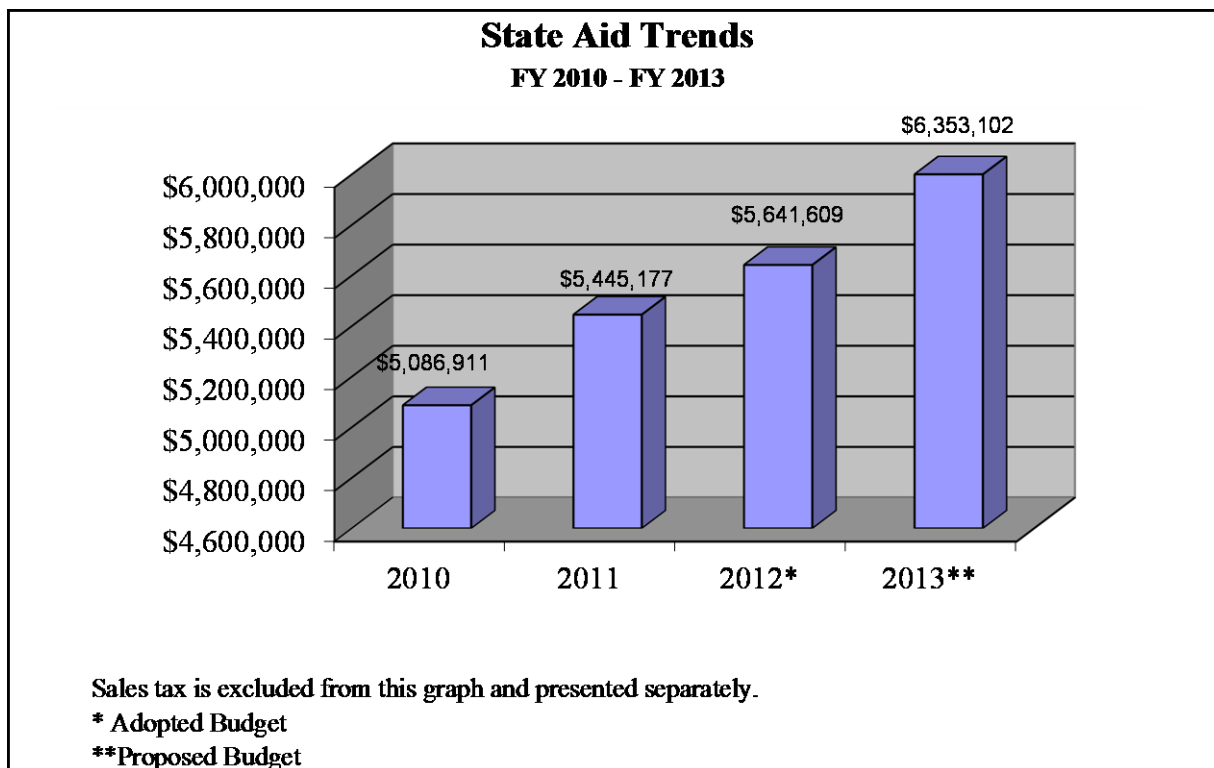
Revenue from the state is received in two forms: sales tax and state aid.

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.

<i>Composite Index Comparison Clarke v. Surrounding Localities</i>		
	<i>FY 11 - 12</i>	<i>FY 13 -14</i>
Frederick	0.3816	0.3601
Shenandoah	0.4030	0.3706
Warren	0.4204	0.3890
City of Winchester	0.5125	0.4645
Clarke	0.5346	0.4892
Fauquier	0.6098	0.5377
Loudoun	0.5854	0.5666

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.

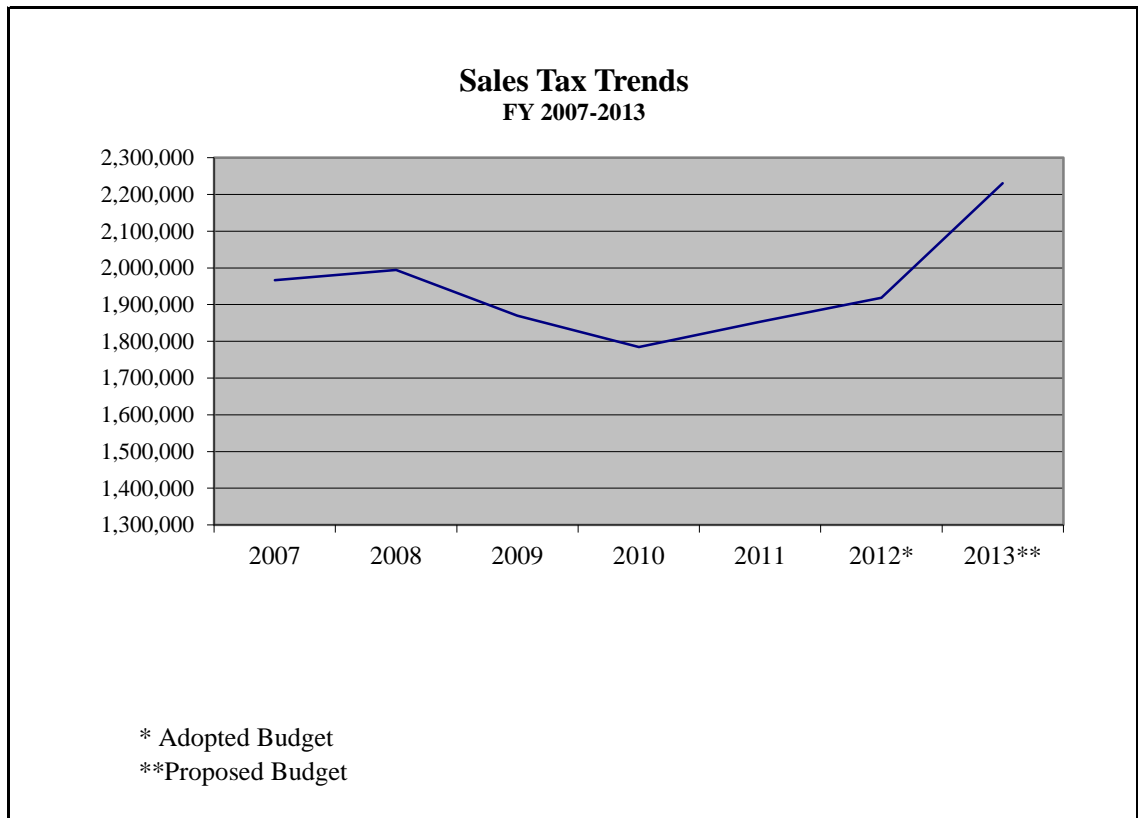
Average Daily Membership

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 2013 sales tax revenue is projected to increase 16.27 percent over the FY 2012 allocation. Of the sales-and-use tax levied in Virginia, 1 percent of total taxable sales is returned directly to the local government (point of collection) for general fund use. Another 1 1/8 is percent 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.

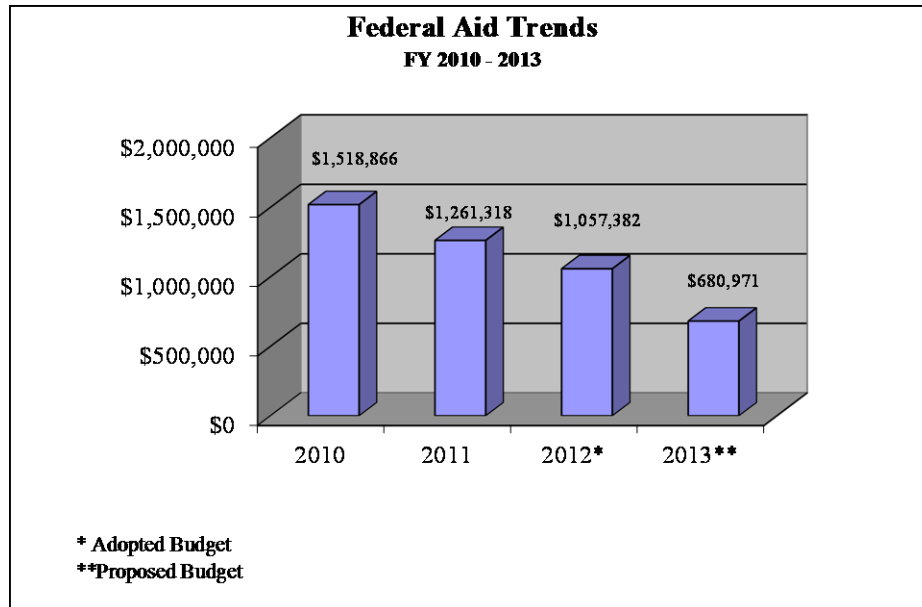
The following chart documents the past six years of sales tax receipts by the School Operating Fund:



Federal Revenue

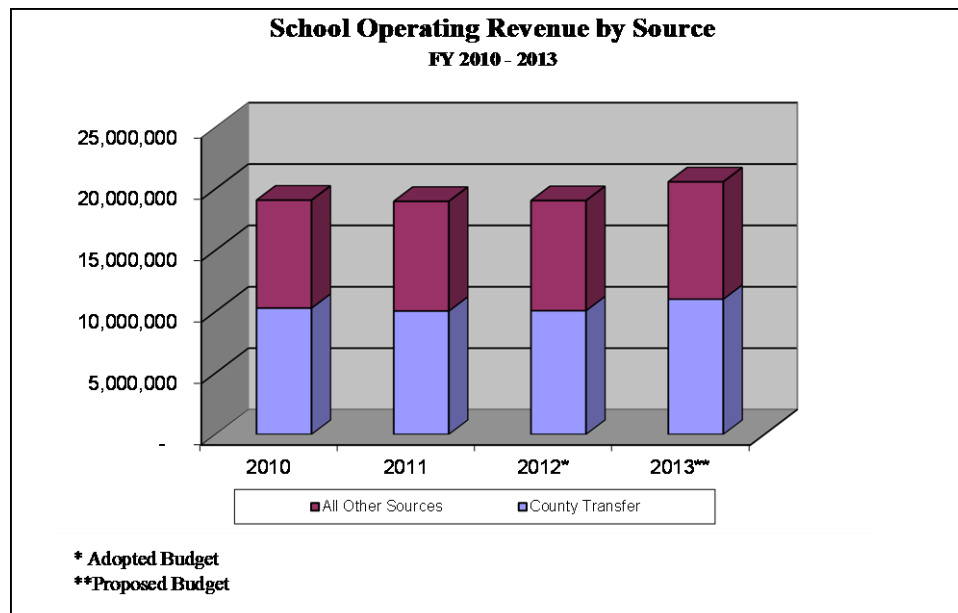
Federal aid is projected at approximately \$680,971 in FY 2013 for the school operating fund. For the purpose of this chart FY 11 ARRA Fiscal Stabilization Funds are reflected as a part of state basic aid. Federal funds comprise only about 3.48 percent of the school operating budget. All federal aid 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 53.55 percent of school operating revenue in FY 2013.



B. Revenue Detail

Description	FY 2011 Actual Revenue	FY 2012 Original Budget	Proposed Budget Notes	Change	FY 2013 Proposed Budget
Average Daily Membership	2,044	1,992	(1)	48	2,040
Composite Index:	0.5346	0.5346			0.4892
Revenue:					
From Local Sources:					
Rent	37,752	45,332	(2)	(7,581)	37,751
Nonresident Tuition	61,205	58,589	(3)	2,616	61,205
Pay to Play	0	0	(28)	-	-
Facility Use Fees	37,788	39,042	(25)	3,058	42,100
Town of Berryville - Crossing Guard	5,000	5,000	(21)	-	5,000
Summer School tuition	0	9,350	(8)	-	9,350
Shenandoah University Dual Enrollment	2,714	2,682	(8)	(922)	1,760
Lord Fairfax Dual Enrollment	39,232	31,802	(8)	-	31,802
Bridge Program Enrollment	25,100	26,677	(7), (8)	(26,677)	-
AP Registration	1,566	1,131	(8), (17)	(861)	270
IB Registration	28,663	26,742	(8), (17)	(5,278)	21,464
Parking Fees	3,577	3,540	(3), (26)	37	3,577
Rebates and Refunds	34,677	17,000	(4), (8)	-	17,000
Reimburse pre-employment costs	2,952	3,247	(3)	(295)	2,952
Private donations	33,326	10,172	(8), (13)	8,300	18,472
Sale of equipment	14,069	3,701	(8)	-	3,701
Insurance adjustments	13,816	10,200	(10)	(5,200)	5,000
Miscellaneous	0	1,188	(10)	(1,088)	100
E-rate	43,536	43,536	(23)	(12,142)	31,394
Jason Grant	-	-	(18)	-	-
Bridges Grant	(10,000)	10,000	(19)	(10,000)	-
Local Grants	-	-	(12)	-	-
Subtotal	374,972	348,930		(56,032)	292,898
From the Commonwealth:					
Sales tax	1,853,666	1,918,707	(5)	312,100	2,230,807
Lottery Revenue	0	0	(14), (29)	-	-
Basic aid	4,078,059	4,092,853	(6), (14)	332,102	4,424,955
ISAEF grant	7,859	7,859	(5), (27)	-	7,859
Remedial summer school	20,463	20,463	(20)	(9,349)	11,114
Foster care	12,038	30,172	(5), (27)	872	31,044
Adult	0	0	(9)	-	-
Gifted ed - soq	43,790	42,646	(5)	6,330	48,976
Remedial ed - soq	36,175	35,229	(5)	22,083	57,312
Enrollment Loss	0	0	(29)	-	-
Special ed - soq	428,383	417,185	(5)	96,537	513,722
Textbooks	50,016	37,602	(5), (28)	55,899	93,502
Vocational ed - soq	76,157	74,166	(5)	16,491	90,657
Social security	240,846	234,550	(5)	38,462	273,012
VSRS	142,794	212,301	(5), (29)	244,109	456,410
Early Reading Intervention	11,591	11,591	(5), (27)	4,752	16,343
Group life	8,568	8,344	(5), (30)	8,329	16,673
Vocational equipment	4,328	4,328	(23)	-	4,328
Career & Technical Education - cat	14,183	17,615	(5), (27)	896	18,511
Special Ed Foster Children	34,562	18,005	(27)	-	18,005
At-risk	12,153	11,857	(5), (27)	11,607	23,464
Other Categorical Aid	239	2,750	(3)	(2,511)	239
Virginia Preschool Initiative	15,000	18,000	(5), (27)	21,842	39,842

Description	FY 2011 Actual Revenue	FY 2012 Original Budget	Proposed Budget Notes	Change	FY 2013 Proposed Budget
Mentor Teacher Program	1,779	2,963	(5), (27)	-	2,963
English as a Second Language	9,524	9,714	(27)	3,061	12,775
Industry Certification Costs	808	1,692	(3)	(884)	808
SOL Algebra Readiness	5,939	5,939	(5), (27)	4,100	10,039
Lord Fairfax Dual Enrollment Payment	117,954	94,728	(3), (11)	23,226	117,954
K-3 Primary Class Size Reduction	0	0	(5)	-	-
Governor's School	-	0	(5)	-	-
Supplemental Support for School Operating Costs	-	120,168	(16)	(120,168)	0
Special ed - cat					
Homebound	3,658	3,878	(5)	(2,812)	1,066
Regional tuition	68,312	105,012	(5), (27)	(43,482)	61,530
Subtotal	7,298,845	7,560,316		1,023,593	8,583,909
From the Federal Government:					
Medicaid	(2,266)	7,353	(8)	-	7,353
ARRA State Fiscal Stabilization Fund	458,323	-	(18), (24)	-	-
Education Jobs Fund	-	360,614	(12)	(360,614)	-
Carl D. Perkins Vocational & Technical Education Act	23,374	23,881	(23)	(1,490)	22,391
Title I, Pt A	162,929	194,053	(23)	(1,909)	192,144
Title I, Pt A - ARRA	56,459	-	(18)	-	-
Title V A Innovative Programs	-	-	(23)	-	-
Title III A LEP Subgrant	5,326	3,274	(8)	-	3,274
IDEA Part B Preschool w/ disabilities grant	14,224	13,291	(23)	(24)	13,267
IDEA Part B Preschool w/ disabilities grant - ARRA	1,983	-	(18)	-	-
IDEA Part B Flow Through	342,848	384,085	(23)	(1,060)	383,025
IDEA Part B Flow Through - ARRA	120,071	-	(18)	-	-
Title IV, Part A Drug Free Schools	-	-	(23)	-	-
Title II, Pt A Teacher & Principal Training & Recruiting	76,618	68,906	(23)	(10,818)	58,089
Title II, Pt D Enhancing Education Through Technology	1,429	1,924	(3)	(495)	1,429
Title II, Pt D Enhancing Education Through Technology - ARRA	-	-	(18)	-	-
Subtotal	1,261,317	1,057,382		(376,410)	680,971
Local appropriation (estimate)	10,049,225	10,081,457	(15), (22)	935,324	11,016,781
Non-Revenue Receipts					
Insurance Recovery	-	-		-	-
Transfer from Health Self-Insurance	-	-		-	-
Total	18,984,359	19,048,085		1,526,474	20,574,559
Additional state revenue provided for the addition of one student to the ADM					3,487

Notes:

* Subject to changes by General Assembly

- (1) Estimated average daily membership on March 31, 2012 and March 31, 2013. 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 \$14,485.
- (3) Based on prior year actual.
- (4) Beginning in January 2011, we will be using fuel cards that will not charge fuel excise tax, therefore we will no longer be receiving fuel tax refunds.
- (5) Per Department of Education projections.
- (6) Adopted Budget calculation based on Department of Education figure of \$5,378 per pupil in FY12 and \$5,340 per pupil in FY13 adopted budgets.
- (7) Students now billed directly by University.
- (8) Based on current projected FY 12 revenue
- (9) While this revenue is budgeted by the state, we have not received this revenue since 2007.
- (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) Education Jobs Fund is one-time ARRA revenue.
- (13) Includes payments for field trips, a grant of approximately \$8,300 for IB/AP faculty funding, as well as other misc items.
- (14) For FY 13, the cost of competing adjustment for support portion for funded SOQ Basic aid positions was eliminated. The Instructional portion remains, at 2.46%.
- (15) Excludes carryover.
- (16) Eliminated in the Governor's FY 13 introduced budget.
- (17) Based on estimate by CCHS staff.
- (18) ARRA grants expire 9/30/2011
- (19) Program now billed directly to grantor. Revenue no longer passes through CCPS.
- (20) Remedial summer school enrollment decreased from 96, budgeted in FY 12 to 43 in FY 13.
- (21) Based on agreement with locality.
- (22) Based on estimated local revenue appropriation.
- (23) Based on FY 12 grant award.
- (24) The General Assembly allocated a portion of anticipated federal stimulus funds (Stabilization Fund) in FY 2010 based on each division's relativeshare of the reductions from the Governor's policy actions in HB 1600/SB 850. (support position cap, eliminate School Construction Grants & eliminate the school construction portion of the Additional Support for School Construction and operating costs account). Please note that the use of the federal funds allocated from this proposal is restricted to allowable uses as prescribed in ARRA. These funds were one-time funds and are no longer available.
- (25) Based on current usage.
- (26) 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.
- (27) Lottery Funded Program
- (28) Program primarily funded through Lottery revenue.
- (29) Projected VRS rate goes from 11.33% in FY 12 to 16.66% in FY 13. Retiree Health Care Credit goes from .60 to 1.11.
- (30) Group Life rate goes from .28% in FY 12 to 1.19% in FY 13.

C. 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 Amended 2010-2012 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, 2012 is .4892. 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 position 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. State law requires that students attending public schools receive free textbooks. The General Assembly includes funding for textbooks 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.

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.

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-2, and 25% of the estimated population for grade 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.

Foster Care. These funds are provided to help offset the local cost associated with the education of foster children 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 payments 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.

At-Risk Four Year Olds (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.

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).

Federal Stimulus Funds. The American Recovery and Reinvestment Act of 2009 (ARRA) provided several one-time funding sources for public elementary and secondary education. Revenue from the State Fiscal Stabilization Fund (SFSF) under ARRA was included in the State budget. These were one-time funds provided by the federal government with the requirement that states must use 81.8% of SFSF funds they receive to help restore FY 09, FY 10 and FY 11 support for public elementary, secondary, and postsecondary education. For FY 11, the state incorporated these funds, in the amount of \$162,689 into their basic aid. Additionally, the ARRA provided one-time additional Title I, Title II D and IDEA funds. The majority of these funds were budgeted in FY 10, with some carryover to FY 11.

Federal Education Jobs Fund. The federal Education Jobs Fund legislation was signed into law on August 10, 2010. The law provides \$10 billion nationally for an Education Jobs Fund, with provisions similar to the State Fiscal Stabilization Fund (SFSF) under the American Recovery and Reinvestment Act of 2009 (ARRA). The primary purpose of the Education Jobs Fund legislation was to provide additional funding to states for the support of local teacher (and other school-level personnel) salary and related costs at the early childhood, elementary, and secondary school levels. These funds were available on a one-time basis and budgeted for use in FY 12.

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 II, Part D – Technology. Supports the integration of educational technology into classrooms to improve teaching and learning. Requires the locality to use at least 25 percent of its allocation for high-quality professional development activities to prepare teachers to integrate technology into instruction.

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

OTHER REVENUE

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

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

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

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

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

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 \$5,000 to help cover the cost of a crossing guard.

E-Rate. FCC regulations for the E-Rate program call for discounts on all telecommunications services, 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.

D. Expenditure Summary

1. Narrative Overview. The School Operating Fund devotes 86% 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 13 BUDGET FACTORS

<i>Average Daily Membership</i>	Adopted <u>FY 12</u>	<u>CHANGE</u>	Estimated <u>FY 13</u>
Pre-Kindergarten	24	-	24
<i>K-12</i>			
Cooley	505	12	517
Boyce	331	8	339
JWMS	481	12	493
CCHS	675	16	691
<i>Total K-12</i>	1,992	48	2,040
<i>Benefit Rates</i>	<u>FY 12</u>	<u>CHANGE</u>	<u>FY 13</u>
VRS certified Retirement	11.33%	5.33%	16.66%
VRS Health Insurance Credit	0.60%	0.51%	1.11%
VRS non-certified Retirement	12.89%	1.73%	14.62%
VRS Life Insurance	0.28%	0.91%	1.19%
Health	Various	5.4%	Various

Major Changes

	<u>CHANGE</u>	<u>PRIMARY FACTORS</u>
Salaries and Wages	198,893	2% salary increase, 2.5 teacher positions, Instructional Assistant
Employee Benefits	906,262	Retirement, Health Credit, Life and Health Insurance Increases
Purchased Services	64,729	Special Education, Athletics, LFCC, Vehicle Maint, New HS Mowing
Utilities, Travel, Postage, Telephone, Leases	247,713	Utility increases offset by personnel contingency reduction
Materials and Supplies	134,465	Vehicle fuel price increase and technology (capital reduced 50K)
Joint Operations	-61,612	NREP reduction
Minor Capital	1,000	Middle School Library Technology
Transfer to Food Service	<u>35,024</u>	Increase Food Service Subsidy
Total	1,526,474	

New Positions. The budget includes the following new positions: 2.5 Elementary Teacher FTE (\$125,323) with a proposed distribution of 1.5 at Cooley and 1 at Boyce; and a Wheelchair Instructional Assistant (\$14,213).

Benefit Increases. The Retirement (\$582,226), Health Insurance (\$123,571), Life Insurance (\$101,383), and Health Insurance Credit (\$52,014) benefit increases are the largest source of increase, and are based on rates proposed by the Governor, except in the case of Health Insurance. The Governor's proposed rates are subject to change by action of the General Assembly.

Utility Increases. The FY 13 Budget foresees the addition of 160,000 square feet of new space by inclusion of \$302,473 for utility costs, partially offset by reduction of \$147,756 in the projected cost of utilities for the old high school, which is expected to be vacant, and with the mobile classroom utilities disabled.

Salary Increases. The estimated cost of the 2% salary increase for all staff, including Food Service, is \$281,375.

2. Summary by Fund.

Clarke County Schools Executive Summary

03/05/12

Fund	FY 12	Change	FY 12 Adoped	Change	%	FY 13
	Adopted		Less FB*			Proposed
<i>Expenditure</i>						
School Operating Fund	19,048,085	-	19,048,085	1,526,474	8.0%	20,574,559
Food Service Fund	780,232	-	780,232	(25,980)	-3.3%	754,252
Debt Service Fund	4,122,196	-	4,122,196	(87,317)	-2.1%	4,034,879
School Capital Fund	844,918	-	844,918	(15,718)	-1.9%	829,200
Total Expenditure	24,795,431	-	24,795,431	1,397,459	5.6%	26,192,890
<i>Revenue: State & Federal Transfers, Fees, & Other</i>						
School Operating Fund	8,966,628	-	8,966,628	591,150	6.6%	9,557,778
Food Service Fund	780,232	-	780,232	(25,980)	-3.3%	754,252
Debt Service Fund	147,673	-	147,673	(10,929)	-7.4%	136,744
School Capital Fund	154,000	-	154,000	-	0.0%	154,000
Total Transfers, Fees, & Proceeds	10,048,533	-	10,048,533	554,241	5.5%	10,602,774
<i>Revenue: Local Tax Funding</i>						
School Operating Fund	10,081,457	(92,709)	9,988,748	1,028,033	10.3%	11,016,781
Food Service Fund	-	-	-	-	-	-
Debt Service Fund	3,974,523	-	3,974,523	(76,388)	-1.9%	3,898,135
School Capital Fund**	690,918	(154,518)	536,400	138,800	25.9%	675,200
Total Local Tax Funding	14,746,898	(247,227)	14,499,671	1,090,445	7.5%	15,590,116

*The FY 12 budget was funded in part from use of \$247, 227 prior School Operations savings held in the General Fund. The center column of the Local Tax Funding section adjusts this out to create a fair base of comparison, as this is not a recurring source of revenue.

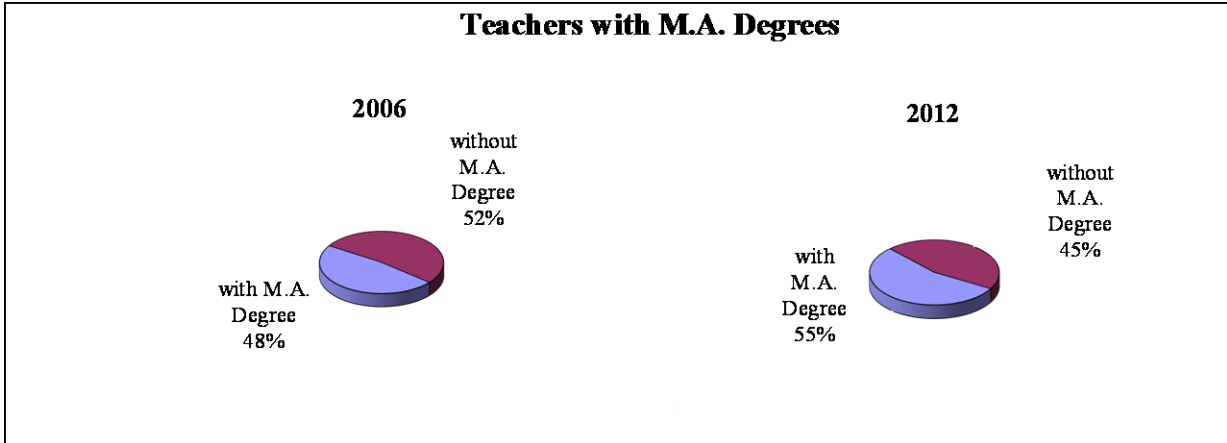
** It is proposed that the General Fund Designation for School Capital/Debt be utilized for purchase of the \$325,000 Integrated Administrative Software (aka ERP).

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 March membership counts.

	Actual FY2011	Adopted Budget FY2012	Proposed Budget FY2013
Sources of Support (in total \$):			
For Operations:			
State Funds	\$5,295,388	\$5,805,009	\$6,515,889
Sales & Use Tax	1,853,666	\$1,918,707	\$2,230,807
Federal Funds	1,167,139	\$1,149,424	\$690,141
Local Funds (5)	11,690,106	\$11,680,750	\$12,459,661
	<u>20,006,299</u>	<u>20,553,890</u>	<u>21,896,498</u>
For Debt Service			
Local Funds	3,337,376	3,837,848	3,750,531
Bond Proceeds	0	0	0
State Funds	297,520	154,000	154,000
Federal Funds	87,623	130,348	130,348
	<u>3,722,518</u>	<u>4,122,196</u>	<u>4,034,879</u>
For Facilities/Capital Projects(4):			
Local Funds	254,895	238,889	336,570
Debt Proceeds	14,103,923	0	0
State Funds	224,026	0	0
Federal Funds	0	0	0
	<u>14,582,844</u>	<u>238,889</u>	<u>336,570</u>
For Nonregular Day School: (3)			
Local Funds	33,424	17,230	4,720
State Funds	0	0	0
Federal Funds	102,938	170,468	180,647
	<u>136,362</u>	<u>187,698</u>	<u>185,367</u>
Total	<u>\$38,448,023</u>	<u>\$25,102,673</u>	<u>\$26,453,314</u>
Average Daily Membership, Regular	2,044	1,992	2,040
Average Daily Membership, Nonregular Day School	24	24	24
Sources of Support (per pupil):			
For Operations:			
State Funds (1),(2)	\$2,591	\$2,914	\$3,194
Sales & Use Tax (1),(2)	907	\$963	\$1,094
Federal Funds (1),(2)	571	\$577	\$338
Local Funds (1),(2)	5,719	\$5,864	\$6,108
	<u>\$9,788</u>	<u>\$10,318</u>	<u>\$10,734</u>
For Debt Service:			
Local Funds (2)	\$1,633	\$1,927	\$1,838
State Funds	146	77	75
Federal Funds	43	65	64
	<u>\$1,821</u>	<u>\$2,069</u>	<u>\$1,978</u>
For Facilities/Capital Projects(4):			
Local Funds	\$125	\$120	\$165
Debt Proceeds	6,900	-	-
State Funds	110	0	0
Federal Funds	0	0	0
	<u>\$7,134</u>	<u>\$120</u>	<u>\$165</u>
For Nonregular Day School:			
Local Funds	\$1,393	\$718	\$197
State Funds	\$0	\$0	\$0
Federal Funds	4,289	7,103	7,527
	<u>\$5,682</u>	<u>\$7,821</u>	<u>\$7,724</u>
Total Per Pupil Cost:			
State Funds	\$2,813	\$2,956	\$3,232
Sales & Use Tax	896	952	1,081
Debt Proceeds	6,820	0	0
Federal Funds	614	655	422
Local Funds	7,406	7,825	8,019
Total	<u>\$18,550</u>	<u>\$12,387</u>	<u>\$12,753</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) Nonregular Day School includes preschool and afterschool programs.
- (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.



E. 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	FY 11 ACTUAL	FY 12 ADOPTED	CHANGE	FY 13 PROPOSED	NOTES
INSTRUCTIONAL SALARIES	6,765,978	6,628,280	162,841	6,791,121	1
TECHNICAL SUPPORT SALARIES	216,217	227,845	(40,054)	187,791	1
INSTRUCTIONAL AIDES SALARIES	581,490	528,519	62,012	590,531	1
SALARIES/WAGES - PART TIME TEACHER	24,274	39,500	(20,277)	19,223	
SALARIES/WAGES - PART TIME - AIDE	14,731	20,917	(6,970)	13,947	
SUBSTITUTE WAGES	125,303	160,000	-	160,000	
SUBSTITUTE-TECHNICAL WAGES	27,249	12,000	-	12,000	
SUPPLMTL. SAL. & WAGES	286,925	317,483	(29,132)	288,351	2
BOARD CERTIFIED TEACHER BONUS	2,500	-	-	-	
EMPLOYEE BONUSES	85,790	-	-	-	
FICA	591,725	606,992	8,638	615,630	3
VSRS	735,022	859,229	373,175	1,232,404	4
HOSPITAL/MEDICAL PLANS	847,649	787,354	109,868	897,222	5
LIFE INSURANCE	20,741	20,167	67,770	87,937	6
WORKER'S COMPENSATION	26,549	26,877	1,623	28,500	
RETIREE HEALTH CARE CREDIT	-	-	81,932	81,932	7
ANNUAL LEAVE PAYOUTS	11,075	-	-	-	
PURCHASED SERVICES	257,624	235,687	70,389	306,076	8
PURCHASED SVC - ATHLETICS	47,211	40,000	10,809	50,809	
MAINTENANCE SERVICE CONTRACTS	6,113	5,713	200	5,913	
ADVERTISING	-	645	39	684	
POSTAL SERVICES	3,235	475	2,209	2,684	
TELECOMMUNICATIONS	28,166	31,638	204	31,842	
LEASE OF EQUIPMENT	22,909	27,566	-	27,566	
TRAVEL	14,229	3,307	733	4,040	
MISCELLANEOUS	-	893	(893)	-	
DUES,SUBSCRIPTIONS & MEMBERSHIPS	10,013	10,050	203	10,253	
MATERIALS AND SUPPLIES	85,262	89,408	11,149	100,557	9
TESTING SUPPLIES	31,102	33,000	-	33,000	
TEXTBOOKS	57,782	50,571	-	50,571	
INSTRUCTIONAL MATERIALS	58,925	94,890	3,320	98,210	
SUPPLIES - GRADUATION	5,518	4,427	1,200	5,627	
JOINT OPERATIONS	230,281	216,868	(61,612)	155,256	10
MACHINERY & EQUIPMENT	15,007	10,570	-	10,570	
TOTAL CLASSROOM INSTRUCTION	11,236,596	11,090,871	809,376	11,900,247	

Notes

1. The budget includes a 2% salary increase for teachers and all other staff. This item also includes 2.5 elementary teaching positions (one at Boyce and 1.5 at Cooley) and a Wheelchair Instructional Assistant at Cooley.
2. The total for supplemental salaries, which are generally for extracurricular activities, was reduced though a determination regarding specific supplements to be reduced is pending.
3. Driven by salary increase and position changes.
4. The rate for professional staff increased from 11.33% to 16.66%. The increase would be higher but the retiree health care credit has been broken out. See below.
5. Includes a 5.4% rate increase, changes in plan elections, and premiums for new positions.
6. The rate increased from .28% to 1.19%.
7. This has been a component of the Retirement Benefit, but separate accounting is now required.
8. Increase Special Education services.
9. Additional supply budgets required at Cooley and Annex.
10. Reduced usage of special education services at Northwestern Regional Education Programs (NREP).

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	FY 11 ACTUAL	FY 12 ADOPTED	CHANGE	FY 13 PROPOSED	NOTES
INSTRUCTIONAL SALARIES	60,429	-	108,637	108,637	1
TECHNICAL SALARIES	-	-	46,101	46,101	1
INSTRUCTIONAL AIDES SALARIES	-	-	28,194	28,194	1
SUBSTITUTE WAGES	1,000	-	-	-	
SUPPLMTL. SAL. & WAGES	6,665	3,588	-	3,588	
EMPLOYEE BONUSES	446	-	-	-	
FICA	5,393	274	14,015	14,289	1
VSRS	6,001	-	30,509	30,509	1
HOSPITAL/MEDICAL PLANS	5,028	-	27,207	27,207	1
LIFE INSURANCE	169	-	2,181	2,181	1
RETIREE HEALTH CARE CREDIT	-	-	2,026	2,026	1
ANNUAL LEAVE PAYOUTS	3,780	-	-	-	
TELECOMMUNICATIONS (DATA)	4,031	26,300	11,700	38,000	2
MATERIALS AND SUPPLIES	11,145	10,268	9,714	19,982	2
SOFTWARE LICENSES	1,162	15,000	7,000	22,000	2
SOFTWARE/ON-LINE CONTENT	14,967	12,564	16,658	29,222	2
TECHNOLOGY HARDWARE	4,583	423	4,577	5,000	2
INFRASTRUCTURE REPLACEMENT	-	-	5,000	5,000	2
TOTAL CLASSROOM INSTRUCTION TECH	124,798	68,417	313,520	381,937	

Notes

1. This category includes Instructional Technology Resource Teachers and Technology Instructional Assistants. These positions are not new, but were budgeted under Technology Services. See corresponding reduction below.
2. Technology accounts are restructured in accordance with future plans. Corresponding decreases occur in Technology services and the School Capital Projects budgets, below.

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

DESCRIPTION	FY 11 ACTUAL	FY 12 ADOPTED	CHANGE	FY 13 PROPOSED	NOTES
INSTRUCTIONAL SALARIES	320,863	319,946	(11,026)	308,920	1
CLERICAL SALARIES	50,421	50,421	1,008	51,429	
WAGES - PART TIME INSTRUCTION	-	700	-	700	
SUPPLMTL. SAL. & WAGES	1,000	-	-	-	
EMPLOYEE BONUSES	3,702	-	-	-	
FICA	27,670	28,388	(768)	27,620	
VSRS	29,285	35,449	12,152	47,601	
HOSPITAL/MEDICAL PLANS	33,627	32,056	1,748	33,804	
LIFE INSURANCE	841	832	2,568	3,400	
RETIREE HEALTH CARE CREDIT	-	-	3,171	3,171	
PURCHASED SERVICES	315	-	11,250	11,250	2
PURCHASED SERVICES - CLEAN	10,486	10,485	-	10,485	
MAINTENANCE SERVICE CONTRACTS	-	154	-	154	
TRAVEL	243	-	-	-	
DUES,SUBSCRIPTIONS & MEMBERSHIPS	1,680	-	-	-	
MATERIALS AND SUPPLIES	1,050	3,039	-	3,039	
INSTRUCTIONAL MATERIALS	383	586	117	703	
TOTAL GUIDANCE SERVICES	481,566	482,056	20,221	502,277	

Notes

1. Salary increase offset by reduced hours at Boyce.
2. Lord Fairfax Community College Career Coach.

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	FY 11 ACTUAL	FY 12 ADOPTED	CHANGE	FY 13 PROPOSED	NOTES
SALARIES - SOCIAL WORKER	26,849	26,849	5,940	32,789	1
EMPLOYEE BONUSES	223	-	-	-	
FICA	2,071	2,054	454	2,508	
TOTAL SOCIAL WORKER SERVICES	29,143	28,903	6,394	35,297	

Notes

1. Salary increase augmented by increased hours.

- 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	FY 11 ACTUAL	FY 12 ADOPTED	CHANGE	FY 13 PROPOSED	NOTES
TEACHER SALARIES	155	5,080	-	5,080	
WAGES - PART TIME - INSTRUCTION	1,860	961	-	961	
FICA	154	463	(1)	462	
TRAVEL	185	1,135	-	1,135	
TOTAL HOMEBOUND INSTRUCTION	2,354	7,639	(1)	7,638	

- 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	FY 11 ACTUAL	FY 12 ADOPTED	CHANGE	FY 13 PROPOSED	NOTES
ADMINISTRATIVE SALARIES	124,663	124,663	2,493	127,156	
SALARIES - SPECIALIST	130,287	136,223	2,600	138,823	
CLERICAL SALARIES	88,838	88,838	1,777	90,615	
WAGES - PART TIME ADMINISTRATION	7,584	-	-	-	
WAGES - PART TIME SPECIALIST	3,907	-	-	-	
WAGES - PART TIME - CLERICAL	-	300	-	300	
SUBSTITUTE WAGES	7,120	-	-	-	
SUPPLMTL. SAL. & WAGES	2,788	2,500	-	2,500	
EMPLOYEE BONUSES	2,453	-	-	-	
FICA	28,164	26,969	525	27,494	
VSRS	32,928	41,723	17,686	59,409	
HOSPITAL/MEDICAL PLANS	22,381	21,879	1,193	23,072	
LIFE INSURANCE	963	979	3,264	4,243	
RETIREE HEALTH CARE CREDIT	-	-	3,958	3,958	
AUTO/PHONE ALLOWANCE	5,000	-	-	-	
PURCHASED SERVICES	80,220	59,630	(917)	58,713	
TUITION ASSISTANCE	8,136	10,500	-	10,500	
MAINTENANCE SERVICE CONTRACTS	-	1,000	-	1,000	
ADVERTISING	82	300	-	300	
TRAVEL	32,495	16,178	-	16,178	
TRAVEL MILEAGE	140	-	-	-	
MISCELLANEOUS	107	-	-	-	
DUES,SUBSCRIPTIONS & MEMBERSHIPS	50	15,445	-	15,445	
MATERIALS AND SUPPLIES	15,673	6,817	(495)	6,322	
TOTAL IMPROVEMENT OF INSTRUCTION	593,978	553,944	32,083	586,027	

- 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	FY 11 ACTUAL	FY 12 ADOPTED	CHANGE	FY 13 PROPOSED	NOTES
LIBRARIAN SALARIES	205,924	205,924	(9,599)	196,325	1
SUBSTITUTE WAGES	1,560	-	-	-	
SUPPLMTL. SAL. & WAGES	2,060	-	-	-	
EMPLOYEE BONUSES	1,784	-	-	-	
FICA	16,085	15,753	(734)	15,019	
VSRS	20,448	24,566	8,142	32,708	
HOSPITAL/MEDICAL PLANS	15,458	15,030	817	15,847	
LIFE INSURANCE	577	577	1,759	2,336	
RETIREE HEALTH CARE CREDIT	-	-	2,179	2,179	
ANNUAL LEAVE PAYOUTS	3,585	-	-	-	
REPAIR & MAINTENANCE	78	405	-	405	
DUES,SUBSCRIPTIONS & MEMBERSHIPS	1,323	-	-	-	
MATERIALS AND SUPPLIES	2,658	10,018	1,000	11,018	
TEXTBOOKS	-	467	-	467	
INSTRUCTIONAL MATERIALS	29,607	21,708	9,408	31,116	2
MACHINERY & EQUIPMENT	-	-	1,000	1,000	
TOTAL MEDIA SERVICES	301,147	294,448	13,972	308,420	

Notes

1. Salary increase offset by savings from staff turnover.
2. Expand collections at Cooley and Johnson-Williams.

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

DESCRIPTION	FY 11 ACTUAL	FY 12 ADOPTED	CHANGE	FY 13 PROPOSED	NOTES
PRINCIPAL SALARIES	393,387	393,387	5,473	398,860	
ASST PRINCIPAL SALARIES	370,630	370,630	9,356	379,986	
CLERICAL SALARIES	209,401	214,913	985	215,898	
SUPPLMTL. SAL. & WAGES	3,053	10,710	-	10,710	
EMPLOYEE BONUSES	7,435	-	-	-	
SALARIES-SUBSTITUTE CLERICAL	7,020	1,100	-	1,100	
FICA	73,777	75,792	1,209	77,001	
VSRS	91,945	114,708	48,054	162,762	
HOSPITAL/MEDICAL PLANS	86,538	85,798	(6,538)	79,260	
LIFE INSURANCE	2,677	2,691	8,935	11,626	
RETIREE HEALTH CARE CREDIT	-	-	10,844	10,844	
ANNUAL LEAVE PAYOUTS	22,036	-	-	-	
PURCHASED SERVICES	-	100	(100)	-	
MAINTENANCE SERVICE CONTRACTS	1,204	1,550	-	1,550	
POSTAL SERVICES	12,322	15,197	(2,160)	13,037	
LEASE OF EQUIPMENT	31,949	30,700	5,836	36,536	1
TRAVEL	1,783	2,500	-	2,500	
DUES,SUBSCRIPTIONS & MEMBERSHIPS	2,930	-	919	919	
MATERIALS AND SUPPLIES	19,837	12,740	6,842	19,582	2
TOTAL OFFICE OF THE PRINCIPAL	1,337,925	1,332,516	89,656	1,422,172	

Notes

1. For multi-function machines at new high school.
2. Increased supply needs at Cooley.

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

DESCRIPTION	FY 11 ACTUAL	FY 12 ADOPTED	CHANGE	FY 13 PROPOSED	NOTES
OTHER PROFESSIONAL WAGES	-	90,646	(90,646)	-	1
TECHNICAL SALARIES	123,334	216,483	(87,012)	129,471	1
SALARIES/WAGES - PART TIME	12,418	25,000	-	25,000	
EMPLOYEE BONUSES	1,338	-	-	-	
FICA	10,334	25,408	(13,548)	11,860	1
VSRS	11,754	36,641	(15,071)	21,570	1
HOSPITAL/MEDICAL PLANS	15,193	43,123	(27,742)	15,381	1
LIFE INSURANCE	345	860	681	1,541	
RETIREE HEALTH CARE CREDIT	-	-	1,437	1,437	
PURCHASED SERVICES	650	-	22,000	22,000	2
TELECOMMUNICATIONS	-	1,000	1,700	2,700	
TRAVEL	2,000	500	-	500	
MATERIALS AND SUPPLIES	8,270	5,600	-	5,600	
SOFTWARE LICENSES	78,344	60,000	(20,000)	40,000	2
SOFTWARE/ON-LINE CONTENT	9,128	7,000	23,000	30,000	2
NEW TECHNOLOGY HARDWARE	5,882	5,000	-	5,000	
HARDWARE REPLACEMENT	-	5,000	(5,000)	-	
INFRASTRUCTURE REPLACEMENT	2,275	15,000	-	15,000	
TOTAL INSTRUCTIONAL SUPPORT - TECH	281,265	537,261	(210,201)	327,060	

Notes

1. Instructional Technology Resource Teachers and Technology Instructional Assistants were budgeted here in FY 12, but are now budgeted under Classroom Instruction – Technology.
2. Technology accounts are restructured in accordance with future plans, but see increases in Classroom Instruction-Technology and reductions in the School Capital Projects budget.

DESCRIPTION	FY 11 ACTUAL	FY 12 ADOPTED	CHANGE	FY 13 PROPOSED	NOTES
INSTRUCTION	14,388,773	14,396,055	1,075,020	15,471,075	

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	FY 11 ACTUAL	FY 12 ADOPTED	CHANGE	FY 13 PROPOSED	NOTES
ADMINISTRATIVE SALARIES	112,733	112,733	2,255	114,988	
BOARD MEMBER SALARIES	6,100	6,100	0	6,100	
SUPERINTENDENT SALARIES	130,000	130,000	0	130,000	
OTHER MANAGEMENT SALARIES	144,489	151,255	3,026	154,281	
OTHER PROFESSIONAL WAGES	102,297	99,047	86,003	185,050	1
SCHOOL NURSE SALARIES	118,470	118,322	8,664	126,986	
PSYCHOLOGIST SALARIES	93,530	93,531	2,827	96,358	
CLERICAL SALARIES	107,983	107,983	(18,496)	89,487	
SALARIES/WAGES - PART TIME	228	0	0	0	
WAGES - PART TIME - CLERICAL	3,953	6,200	0	6,200	
SUBSTITUTE WAGES	2,105	0	0	0	
EMPLOYEE BONUSES	6,010	0	0	0	
SUBSTITUTE CLERICAL	357	0	0	0	
FICA	59,604	63,077	6,438	69,515	
VSRS	73,533	91,202	48,777	139,979	
HOSPITAL/MEDICAL PLANS	73,514	68,218	7,234	75,452	
LIFE INSURANCE	2,125	2,139	7,983	10,122	
RETIREE HEALTH CARE CREDIT	0	0	9,306	9,306	
ANNUAL LEAVE PAYOUTS	2,115	0	0	0	
TAX SHELTERED ANNUITY	0	10,000	0	10,000	
AUTO/PHONE ALLOWANCE	600	650	(50)	600	
PURCHASED SERVICES	114,725	97,736	(81,912)	15,824	1
PUR SVC-PHYSICALS & TB TESTS	0	1,000	0	1,000	
TUITION ASSISTANCE	0	1,000	0	1,000	
LEGAL	98,051	60,000	0	60,000	
ADVERTISING	1,154	3,050	0	3,050	
CRIMINAL CHECKS	3,816	5,500	0	5,500	
TELECOMMUNICATIONS (DATA)	33,500	11,000	(7,550)	3,450	2
POSTAL SERVICES	6,360	8,000	0	8,000	
TELECOMMUNICATIONS (VOICE)	177	1,500	0	1,500	
INSURANCE	8,988	9,000	540	9,540	
LEASE OF EQUIPMENT	9,991	12,546	0	12,546	
TRAVEL	13,153	15,163	1,149	16,312	
MISCELLANEOUS	69	0	0	0	
DUES,SUBSCRIPTION,MEMBERSHIP	10,622	11,577	5	11,582	
MATERIALS AND SUPPLIES	21,981	20,901	499	21,400	
SOFTWARE LICENSES	7,958	30,000	(12,696)	17,304	2
SOFTWARE/ON-LINE CONTENT	22,722	19,500	7,000	26,500	2
NEW TECHNOLOGY HARDWARE	6,256	2,000	0	2,000	
MACHINERY & EQUIPMENT	11	0	0	0	
TOTAL ADMIN, ATTEND & HEALTH	1,399,282	1,369,930	71,001	1,440,931	

Notes

1. Speech Therapist hired; replaces purchased services below.
2. Part of the overall restructuring of technology expenditure.

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	FY 11 ACTUAL	FY 12 ADOPTED	CHANGE	FY 13 PROPOSED	NOTES
OTHER MANAGEMENT SALARIES	34,198	40,964	820	41,784	
TECHNICAL SALARIES	43,769	43,769	875	44,644	
CLERICAL SALARIES	60,745	60,745	1,215	61,960	
OPERATIVE SALARIES & WAGES	352,498	372,062	(4,987)	367,075	1
PART TIME BUS DRIVER WAGES	108,954	99,000	10,000	109,000	2
SERVICES WAGES	12,599	12,635	(501)	12,134	
EMPLOYEE BONUSES	14,829	0	0	0	
SALARIES-SUBSTITUTE CLERICAL	9,874	0	0	0	
FICA	43,900	48,132	1,529	49,661	3
VSRS	63,134	67,812	10,493	78,305	4
HOSPITAL/MEDICAL PLANS	91,630	93,641	12,884	106,525	5
LIFE INSURANCE	1,406	1,485	4,787	6,272	6
WORKER'S COMPENSATION	13,551	13,713	787	14,500	
RETIREE HEALTH CARE CREDIT	0	0	622	622	
ANNUAL LEAVE PAYOUTS	3,165	0	0	0	
PURCHASED SERVICES	20,777	7,606	15,644	23,250	7
HEALTH	5,039	3,446	1,754	5,200	
PRIVATE CARRIERS	700	0	0	0	
INSURANCE	20,740	20,384	1,116	21,500	
TRAVEL	1,401	1,299	351	1,650	
MISCELLANEOUS	545	1,000	0	1,000	
MATERIALS AND SUPPLIES	1,211	852	448	1,300	
VEHICLE AND EQUIP FUEL	169,537	158,000	50,530	208,530	8
VEHICLE AND EQUIP SUPP	55,827	43,000	8,500	51,500	
OTHER OPERATING SUPPLIES	0	686	14	700	
SOFTWARE/ON-LINE CONTENT	2,249	0	3,500	3,500	9
TOTAL PUPIL TRANSPORTATION	1,132,277	1,090,231	120,381	1,210,612	

Notes

1. Salary increase offset by personnel changes, but no reduction in positions.
2. Set to FY 11 Actual expenditure.
3. Increase driven by overall increase in salaries.
4. The Non-Professional retirement rate increased from 12.89% to 14.62%.
5. 5.4% rate increase and plan selection changes.
6. Rate increase from .28% to 1.19%.
7. Increase outsourcing of certain repairs.
8. Project 23% price increase over FY 11 actual to account for price increases related to concerns about global oil production which appear longstanding.
9. Transportation Routing Software.

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	FY 11 ACTUAL	FY 12 ADOPTED	CHANGE	FY 13 PROPOSED	NOTES
ADMINISTRATIVE SALARIES	26,174	36,400	728	37,128	
TECHNICAL SALARIES	122,504	128,922	(27,568)	101,354	1
CLERICAL SALARIES	26,500	20,800	416	21,216	
SERVICES WAGES	150	1,000	(1,000)	0	
CUSTODIAN WAGES	357,492	362,926	(8,084)	354,842	2
SALARIES P/T SECURITY	13,706	26,383	0	26,383	
EMPLOYEE BONUSES	7,622	0	0	0	
SALARIES P/T CUSTODIANS	873	0	0	0	
SALARIES-SUBSTITUTE CUSTODIAN	18,235	1,500	0	1,500	
FICA	41,738	44,222	(2,718)	41,504	
VSRS	69,481	72,756	4,494	77,250	
HOSPITAL/MEDICAL PLANS	105,758	102,437	3,315	105,752	
LIFE INSURANCE	1,494	1,530	4,606	6,136	
WORKER'S COMPENSATION	9,160	12,144	456	12,600	
ANNUAL LEAVE PAYOUTS	11,098	0	0	0	
PURCHASED SERVICES	233,436	275,629	14,976	290,605	3
MAINTENANCE SERVICE CONTRACTS	29,684	68,067	47	68,114	
ADVERTISING	671	200	550	750	
TELECOMMUNICATIONS	10,795	3,100	(3,100)	0	
ELECTRICITY	400,798	447,443	245,547	692,990	4
HEATING FUEL	195,070	172,722	45,407	218,129	4
WATER & SEWER	78,724	64,941	26,424	91,365	4
POSTAL SERVICES	56	1,200	(1,125)	75	
TELECOMMUNICATIONS	1,548	2,312	(410)	1,902	
INSURANCE	20,740	25,000	8,000	33,000	5
LEASES AND RENTALS	39,871	33,500	(21,500)	12,000	6
RENTAL OF BUILDINGS	2,400	2,400	0	2,400	
TRAVEL	0	392	(392)	0	
TRAVEL CONVENTION & EDUCATION	0	200	0	200	
TRI-ANNUAL CENSUS	0	100	0	100	
DUES,SUBSCRIPTION, MEMBERSHIP	0	200	(200)	0	
MATERIALS AND SUPPLIES	654	3,467	(217)	3,250	
SUPPLIES - BUILDING SERVICES	46,888	70,000	(13,735)	56,265	7
REPAIR & MAINT SUPPLIES	69,360	58,000	14,828	72,828	8
VEHICLE AND EQUIP FUEL	2,851	5,000	(1,436)	3,564	
VEHICLE AND EQUIP SUPP	48	0	0	0	
SOFTWARE/ON-LINE CONTENT	2,640	0	0	0	
NEW TECHNOLOGY HARDWARE	662	0	0	0	
HARDWARE ADDITIONS	1,163	0	0	0	
INFRASTRUCTURE REPLACEMENT	7,208	0	0	0	
TOTAL OPERATION & MAINTENANCE	1,957,251	2,044,893	288,309	2,333,202	

Notes

1. Reduce services required under Joint Maintenance Agreement.
2. Salary increase offset by savings from staff turnover.
3. Additional mowing at new high school.
4. 25% over FY 11 Actual at Boyce, Cooley, Primary and Johnson-Williams. Increases to cover new 160,000 sq. ft. high school. Reduction in utilities costs at current high school during period of vacancy.
5. Insurance coverage for new high school.
6. Return two of three leased mobile classrooms.
7. Reduce in light of FY 11 actual.
8. Increase in light of FY 11 actual.

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. The Technology Department proposes to pay for the software on which the Food Service division operates, in this budget. This expense will be charged to the Food Service Fund should revenue allow.
2. 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 13.
3. The personnel contingency is used for:

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.

Flexible Instructional Salary Dollars. Student needs at the outset of each school year can create an unforeseen need for teachers to teach extra classes, aides for special needs children, or to manage an unexpected rise in enrollment
4. This is part of the overall technology restructuring. See also Classroom Instruction – Technology, Technology Services, and the Capital budget for technology.

DESCRIPTION	FY 11 ACTUAL	FY 12 ADOPTED	CHANGE	FY 13 PROPOSED	NOTES
<u>FOOD SERVICE</u>					
SOFTWARE/ON-LINE CONTENT	0	0	8,740	8,740	1
TRANSFER TO FOOD SERVICE FUND	106,777	14,976	35,024	50,000	2
TOTAL SCHOOL FOOD SERVICE	106,777	14,976	43,764	58,740	
<u>SCHOOL OPERATIONS CONTINGENCY</u>					
PERSONNEL CONTINGENCY	0	127,000	(67,000)	60,000	3
<u>TECHNOLOGY RESTRUCTURE</u>					
SOFTWARE/ON-LINE CONTENT	0	5,000	(5,000)	0	4

B. Food Service Fund

A. Revenue

DESCRIPTION	FY 11 ACTUAL	FY 12 ADOPTED	CHANGE	FY 13 PROPOSED	NOTES
INTEREST ON BANK DEPOSITS	935	20	(20)		
CHARGES FOR LUNCHES	505,591	545,836	9,812	555,648	
TSFER FROM SCHOOL OPERATING	106,776	14,976	(14,976)		
TOTAL LOCAL	613,302	560,832	(5,184)	555,648	
STATE SUBSIDY	8,787	9,400	(613)	8,787	
FEDERAL SUBSIDY	238,823	210,000	(20,183)	189,817	
TOTAL FOOD SERVICE	860,912	780,232	(25,980)	754,252	

B. 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	FY 11 ACTUAL	FY 12 ADOPTED	CHANGE	FY 13 PROPOSED	NOTES
SALARIES - FOOD SERVICE	249,722	236,153	(16,693)	219,460	1
WAGES - P/T - FOOD SERVICE	17,964	5,807	(2,807)	3,000	2
EMPLOYEE BONUSES	7,047	0	0	0	
FICA	18,075	18,510	(1,492)	17,018	1
VSRS	26,250	23,582	(948)	22,634	1
HOSPITAL/MEDICAL PLANS	53,449	53,169	(7,944)	45,225	1
LIFE INSURANCE	570	513	1,329	1,842	2
WORKER'S COMPENSATION	4,713	4,878	(2,378)	2,500	3
PURCHASED SERVICES	114,379	418,320	3,753	422,073	4
REPAIR & MAINTENANCE	675	0	0	0	
UTILITIES	0	0	0	0	
TRAVEL	1,711	1,500	600	2,100	
MISCELLANEOUS	9,971	0	0	0	
MATERIALS AND SUPPLIES	42,002	3,100	0	3,100	
FOOD SUPPLIES	313,672	14,700	100	14,800	
REPAIR & MAINT SUPPLIES	713	0	500	500	
TOTAL SCHOOL FOOD SERVICE	860,912	780,232	(25,980)	754,252	

Notes

1. Reduction in hours of food service staff.
2. Reduce substitute food service hours and manage centrally.
3. Reduce to FY 12 actual.
4. Sodexo Contract including food supplies.

C. Capital Projects Fund

A. Revenue

	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
State Technology Funds	154,000	154,000	154,000	154,000	154,000
<i>GF Balance Designation for School Construction</i>	<i>325,000</i>				
General Fund Transfer Net of GF Designation	350,200	577,300	645,900	1,169,500	519,500
Total Revenue	829,200	731,300	799,900	1,323,500	673,500

B. Expenditure Detail

	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
Instructional Tech	146,000	146,000	146,000	146,000	146,000
Instructional Tech – State	154,000	154,000	154,000	154,000	154,000
<i>Software Integration: Finance, Procurement, HR</i>	<i>325,000</i>				
Building Security	0	20,000	20,000	20,000	20,000
Roof Replacement			26,000	560,000	0
Food Services	20,800	10,600	10,800	11,000	11,000
Bus Acquisitions	85,800	174,900	178,200	181,500	183,000
School Painting	0	33,900	34,200	34,500	35,000
School Furniture	21,200	31,800	32,400	33,000	33,500
Flooring	0	26,500	27,000	27,500	28,000
Heating, Ventilation	26,000	26,500	27,000	27,500	28,000
Passenger Vehicles	0	26,500	13,500	27,500	14,000
Paving Renovations & Sidewalks	10,000		20,000		
Track and Tennis Court Resurfacing			90,000		
Fencing Replacements		35,000		35,000	
Trucks	0	25,000		25,000	
Band Instruments	10,000	10,000	10,000	10,000	10,000
Band & Choir Uniforms	20,000			20,000	
Athletic Equipment	10,400	10,600	10,800	11,000	11,000
Total Capital Expenditure	829,200	731,300	799,900	1,323,500	673,500

C. Narrative

Individual Projects

FY2013

Paving Renovations & Sidewalks:

Swan Ave. is the primary route used to gain access to Johnson Williams Middle School. Funds in the amount of \$10,000 would be used for sidewalk repair and replacement at Swan Ave.

Software Integration: Finance, Procurement, HR:

The Joint Administrative Services Board has recommended purchase of an integrated software system that would cover functions including personnel, finance, procurement, leave management, document management, and others. This budgeted amount represents 50% of the total cost, with the other 50% budgeted by the Board of Supervisors. There is a bill in the General Assembly that could add another \$200,000.

FY2014

Fencing Replacements:

Repairs to the stadium fencing at the current Clarke County High School (Westwood Rd). Estimated at \$35,000.

FY2015

Roof Replacements:

3,000 sq. ft. roof replacement of section G on the current Clarke County High School (Westwood Rd). Estimated at \$26,000

Paving Renovations & Sidewalks:

Expected repairs to Johnson Williams Middle School and Boyce Elementary School, as well as additional parking at Boyce Elementary School. Estimated at \$20,000.

Track and Tennis Court Resurfacing:

Estimated at \$90,000.

FY2016

Roof Replacements:

33,000 sq ft roof replacement of sections A, B, C, & D at Cooley Elementary School. Estimated at \$495,000. Also, 25,760 sq. ft. roof replacement of sections A, B, C, D, E, G & L at Johnson Williams Middle School. Estimated at \$247,000.

Fencing Replacements:

Repairs to the stadium fencing at the current Clarke County High School (Westwood Rd). Estimated at \$35,000.

Cyclical

Instructional Tech-State:

The Commonwealth of Virginia is expected to continue its support of Instructional Technology for FY13 through FY17 at the same amount as FY12 (\$154,000). These funds will be used primarily for the purchase of classroom computers, servers, and the wiring and equipment to support computer networks, and SOL testing.

Instructional Tech:

The budgeted funds for FY13 (\$146,000) will be used primarily for the purchase of classroom smart boards. The smart boards would be installed at Boyce Elementary School first. Any remaining funds will be used to install smart boards at the other elementary schools. Each board cost approximately \$5,000 (including installation). For FY14 through FY17, these funds will be used for the continued purchase of classroom smart boards, and for additional technology related expenses.

Building Security:

Maintenance has budgeted \$20,000 per year for FY14 through FY17 for replacement of major locks, alarms, doors, and window breakage.

Food Services:

There are two freezers that are old and have been problematic. One is at Boyce Elementary and one at Cooley Elementary. They will be used as long as possible, however, it is expected that they will need to be replaced during the FY13 year (approx. \$24,000 each). Capital project funds in the amount of \$20,800 would be used towards the replacement of each of these should it become necessary during FY13. Beginning with FY14 and continuing through FY17 the following food service units are in need of replacement:

Heated/refrigerated pass through units at Boyce Elementary (approx. \$20,000) – we do not currently have these and this hinders production and service. Having these units would offset our small staff and positively impact sales.

Dishwasher at Boyce Elementary (approx. \$15,000).

Stand up glass front refrigerated units at Johnson Williams Middle School- 2 each (approx. \$2,500 each).

Bus Acquisitions:

The division plans to replace one bus in FY13, budgeted at \$85,800, and two buses in each of the fiscal years FY14 through FY17. There is an annual increase of \$3,300 for FY14 through FY16, and \$1,500 for FY17.

School Painting:

School painting for general wear and tear, and maintenance of school appearance, is proposed with a budget of \$33,900 in FY14. Subsequent years are as follows:

FY15: Proposed \$34,200

FY16: Proposed \$34,500

FY17: Proposed \$35,000

School Furniture:

In FY97, the school Board began a program of regular furniture replacement to correct for a substantial depreciation of the furniture stock. The School Board has approved a replacement rate of 8 classrooms per year. Each classroom consists of 30 student desk/chairs sets and one teacher desk/chair set and is estimated to cost \$15,195 in FY13. It has also become necessary to begin replacing cafeteria tables due to deterioration. Each cafeteria table is estimated at a minimum cost of \$900. Future budgeted amounts are as follows:

FY14 - \$31,800

FY15 - \$32,400

FY16 - \$33,000

FY17 - \$33,500

Flooring:

We will upgrade flooring each year beginning with FY14 (\$26,500), and continuing through FY17. An increase of \$500 each year has been budgeted.

Heating/Ventilation:

The Capital Improvements Plan includes base funding for the repair of HVAC systems in the amount of \$26,000 for FY13. \$500 has been added to each year for inflation for FY14 through FY17.

Passenger Vehicles:

Proposed replacement of passenger vehicles is budgeted at \$26,500 for FY14 (two vehicles), \$13,500 for FY15 (one vehicle), \$27,500 for FY16 (two vehicles), and \$14,000 for FY17 (one vehicle).

Trucks:

The proposed budget includes \$25,000 in FY14 and \$25,000 in FY16.

Band Instruments:

The FY13 proposal includes \$10,000 for band instruments and continues a formal schedule for the replacement of band instruments at \$10,000 per year through FY17.

Band & Choir Uniforms:

\$20,000 is budgeted in FY13 and FY16 for band and choir uniforms.

Athletic Equipment:

The FY13 proposal includes \$10,400 for replacement of athletic equipment. A budget for subsequent years is as follows:

- FY14 - \$10,600
- FY15 - \$10,800
- FY16 - \$11,000
- FY17 - \$11,000

D. Debt Service Fund

A. Revenue and Expenditure Detail Over Ten Years

Issue	1 12/13	2 13/14	3 14/15	4 15/16	5 16/17	6 17/18	7 18/19	8 19/20	9 20/21	10 21/22
Projected Debt Payments										
67100 Debt Services - Misc	3,900	3,250	3,250	3,250	3,250	2,600	2,600	1,950	1,950	1,950
67110 VPSA Series B Bonds										
Principal	75,000									
Interest	2,194									
67140 Energy Mgmt Systems Capital Lease										
Principal	99,059	104,070	108,242	112,582	117,095	122,789	126,672	131,750		
Interest	35,959	30,948	26,776	22,436	17,923	12,229	8,347	3,269		
67143 Cooley Gymnasium Capital Lease										
Principal	37,152	38,761	40,438	42,189	44,015	45,920	47,908	49,982	52,145	54,402
Interest	19,902	18,294	16,616	14,866	13,039	11,134	9,147	7,073	4,909	2,652
67150 VRSR Early Retirement Plans										
Principal	48,234									
Interest	3,217									
67156 VPSA Series 1998 B Bonds										
Principal	410,000	410,000	410,000	410,000	405,000	405,000	405,000			
Interest	132,075	113,215	93,330	72,420	51,638	30,983	10,328			
67158 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	12,075	11,055	10,035	9,015	7,995	6,975	5,955	4,935	4,015	3,183
67159 VPSA Series 2006 B Bonds										
Principal	1,275,000	1,345,000	1,415,000	1,490,000	1,565,000	800,000	835,000	870,000	910,000	950,000
Interest	1,066,474	999,664	929,284	855,206	777,304	720,496	685,435	648,351	609,636	567,994
VPSA Series 2010 A Bonds										
Principal	345,000	360,000	380,000	400,000	415,000					
Interest	77,214	61,138	42,453	22,758	6,329					
VPSA Series 2010 B Build America Bonds										
Principal						430,000	440,000	455,000	465,000	480,000
Interest	372,424	372,424	372,424	372,424	372,424	364,138	346,574	327,248	306,698	284,875
Total Current Debt Payments	4,034,879	3,887,818	3,867,848	3,847,145	3,816,012	2,972,264	2,942,965	2,519,557	2,374,353	2,760,870
Total Projected Debt Payments	4,034,879	3,887,818	3,867,848	3,847,145	3,816,012	2,972,264	2,942,965	2,519,557	2,374,353	2,760,870
Projected Revenue Sources										
Interest on Bond Proceeds	3,012	-	-	-	-	-	-	-	-	-
Savings from Bond refunding	3,384	-	-	-	-	-	-	-	-	-
Federal BAB Interest Subsidy	130,348	130,348	130,348	130,348	130,348	127,448	121,301	114,537	107,344	99,706
General Fund Transfer	3,898,134	3,757,470	3,737,500	3,716,797	3,685,663	2,844,816	2,821,664	2,405,020	2,267,009	2,661,164
Total Projected Revenue	4,034,879	3,887,818	3,867,848	3,847,145	3,816,012	2,972,264	2,942,965	2,519,557	2,374,353	2,760,870

B. Summary Schedule of Major Financing

Description	Amount Financed	Issue Date	Interest Rate	Maturity Date
VPSA Series B Bonds	\$2,500,000	12/17/1992	5.9% - 8.1%	12/2012
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
VRS Early Retirement	\$478,537	07/30/1998	6.67%	07/2013
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

E. Appendix

COMPOSITE INDEX COMPUTATION

Calculation of the 2012-2014 Average Daily Membership Composite Index									
0.5	$\left[\frac{\text{Local True Values}}{\text{Local ADM}} \right]$	+	0.4	$\left[\frac{\text{Local Adjusted Gross Income}}{\text{Local ADM}} \right]$	+	0.1	$\left[\frac{\text{Local Taxable Retail Sales}}{\text{Local ADM}} \right]$	=	ADM Composite Index
	$\frac{\text{Total Local True Values}}{\text{Total State ADM}}$			$\frac{\text{Total State Adjusted Gross Income}}{\text{Totals State ADM}}$			$\frac{\text{Total Taxable Retail Sales}}{\text{Total State ADM}}$		
0.5	$\left[\frac{2,264,920,530}{2,141} \right]$	+	0.4	$\left[\frac{422,765,870}{2,141} \right]$	+	0.1	$\left[\frac{71,433,980}{2,141} \right]$	=	ADM Composite Index
	$\frac{1,078,950,112,391}{1,204,422}$			$\frac{213,068,248,249}{1,204,422}$			$\frac{85,771,912,427}{1,204,422}$		
0.5	$\left[\frac{1,057,880}{895,823} \right]$	+	0.4	$\left[\frac{197,478}{176,904} \right]$	+	0.1	$\left[\frac{33,369}{71,214} \right]$	=	ADM Composite Index
0.5	$\left[1.1809 \right]$	+	0.4	$\left[1.1163 \right]$	+	0.1	$\left[0.4686 \right]$	=	ADM Composite Index
	0.5905	+		0.4465	+		0.0469	=	1.0838

Calculation of the 2012-2014 Per Capita Composite Index									
0.5	$\left[\frac{\text{Local True Values}}{\text{Local Population}} \right]$	+	0.4	$\left[\frac{\text{Local Adjusted Gross Income}}{\text{Local Population}} \right]$	+	0.1	$\left[\frac{\text{Local Taxable Retail Sales}}{\text{Local Population}} \right]$	=	Per Capita Composite Index
	$\frac{\text{Total Local True Values}}{\text{State Population}}$			$\frac{\text{Total State Adjusted Gross Income}}{\text{State Population}}$			$\frac{\text{Total Taxable Retail Sales}}{\text{State Population}}$		
0.5	$\left[\frac{2,264,920,530}{13,977} \right]$	+	0.4	$\left[\frac{422,765,870}{13,977} \right]$	+	0.1	$\left[\frac{71,433,980}{13,977} \right]$	=	Per Capita Composite Index
	$\frac{1,078,950,112,391}{7,928,779}$			$\frac{213,068,248,249}{7,928,779}$			$\frac{85,771,912,427}{7,928,779}$		
0.5	$\left[\frac{162,046}{136,080} \right]$	+	0.4	$\left[\frac{30,247}{26,873} \right]$	+	0.1	$\left[\frac{5,111}{10,818} \right]$	=	Per Capita Composite Index
0.5	$\left[1.1908 \right]$	+	0.4	$\left[1.1256 \right]$	+	0.1	$\left[0.4724 \right]$	=	Per Capita Composite Index
	0.5955	+		0.4502	+		0.0472	=	1.0930

Combining of the Two 2012-2014 Indices of Ability to Pay

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

$(.6667 \times 1.3769) + (.3333 \times 1.3251) = \text{Local Composite Index}$

$0.7226 + 0.3643 = \text{Local Composite Index}$

$1.0869 \times 0.45 = 0.4892$

Source Data In Calculation

School Division:

Local True Value of Property	2,264,920,530
Local AGI	422,765,870
Local Taxable Sales	71,433,980
Local ADM	2,141
Local Population	13,977
State True Value of Property	1,078,950,112,391
State AGI	213,068,248,249
State Taxable Sales	85,771,912,427
State ADM	1,204,422
State Population	7,928,779

TEACHER SALARY SCALE

Fiscal 13 Salary Scale

Source: Joint Administrative Services

March 5, 2012

<u>Xper</u> <u>Through</u> <u>SY 11</u>	<u>FY 11-12</u> <u>Salary</u>	<u>Xper</u> <u>Through</u> <u>SY 12</u>	<u>FY 12-13</u> <u>Salary</u>	<u>Increase</u> <u>/Employee</u>	<u>Percent</u> <u>Increase</u>
		0	37,307		na
0	36,575	1	37,307	732	2.00%
1	36,575	2	37,679	1,104	3.02%
2	36,940	3	37,679	739	2.00%
3	37,305	4	38,051	746	2.00%
4	37,670	5	38,423	753	2.00%
5	38,038	6	38,799	761	2.00%
6	38,888	7	39,665	778	2.00%
7	39,757	8	40,552	795	2.00%
8	40,646	9	41,459	813	2.00%
9	41,554	10	42,386	831	2.00%
10	42,484	11	43,334	850	2.00%
11	43,434	12	44,303	869	2.00%
12	44,404	13	45,292	888	2.00%
13	44,404	14	45,292	888	2.00%
14	45,397	15	46,305	908	2.00%
15	45,397	16	46,305	908	2.00%
16	46,412	17	47,340	928	2.00%
17	46,412	18	47,340	928	2.00%
18	47,448	19	48,397	949	2.00%
19	47,448	20	48,397	949	2.00%
20	48,509	21	49,479	970	2.00%
21	48,509	22	49,479	970	2.00%
22	49,594	23	50,585	992	2.00%
23	49,594	24	50,585	992	2.00%
24	50,702	25	51,716	1,014	2.00%
25	50,702	26	51,716	1,014	2.00%
26	51,836	27	52,873	1,037	2.00%
27	51,836	28	52,873	1,037	2.00%
28	52,994	29	54,054	1,060	2.00%
29	52,994	30	54,054	1,060	2.00%
30	54,179	31	55,263	1,084	2.00%
31	54,179	32	55,263	1,084	2.00%
32	56,029	33	57,149	1,121	2.00%
33	56,029	34	57,149	1,121	2.00%
34	56,628	35	57,760	1,133	2.00%
35	56,628	36	57,760	1,133	2.00%
36	57,894	37	59,052	1,158	2.00%

FTE CHANGE

Clarke County Public Schools FTE Projection for FY13

Location	Category	January, 2012		August, 2012		CHANGE		NOTES
		Employees	FTE	Employees	FTE	Employees	FTE	
Central Office	Administrators	4	3.5	4	3.5	0	0	1
	Licensed Positions	0	0	0	0	0	0	
	Support Positions	3	3	3	3	0	0	
Pupil Personnel Services	Administrators	1.5	1.5	1.5	1.5	0	0	2
	Licensed Positions	10	8.3	10	8.3	0	0	
	Support Positions	1	1	1	1	0	0	
Technology and Info Svcs	Administrators	1	1	1	1	0	0	
	Licensed Positions	3	3.1	3	3.1	0	0	
	Support Positions	5	5	5	5	0	0	
DG Cooley Elementary	Administrators	3	3	3	3	0	0	3
	Licensed Positions	41	39.2	43	40.7	2	1.5	
	Support Positions	32	30.87	32	30.87	0	0	
Boyce Elementary	Administrators	2	2	2	2	0	0	4
	Licensed Positions	26	25.6	27	26.6	1	1	
	Support Positions	17	16.53	17	16.53	0	0	
Johnson-Williams Middle	Administrators	2	2	2	2	0	0	6
	Licensed Positions	34	32.97	34	32.97	0	0	
	Support Positions	13	12.32	13	12.32	0	0	
Clarke County High	Administrators	3	3	3	3	0	0	
	Licensed Positions	53	54.11	53	54.11	0	0	
	Support Positions	17	17	17	17	0	0	
F&M Center (and DCLC)	Administrators	0.5	0.5	0.5	0.5	0	0	7
	Licensed Positions	2	2	2	2	0	0	
	Support Positions	2	2	2	2	0	0	
Maintenance Department	Administrators	0	0	0	0	0	0	
	Maint. Positions	2	2	2	2	0	0	
Transportation Department	Administrators	0	0.45	0	0.45	0	0	9
	Bus Drivers	28	28	28	28	0	0	
	Car Drivers	3	3	3	3	0	0	
	Vehicle aides	2	2	3	3	1	1	
	Mechanic	1	1	1	1	0	0	
	Support Positions	2	2	2	2	0	0	
School Operations Subtotal		314	307.95	318	311.45	4	3.5	
Food Service	Administrators	0	0.05	0	0.05	0	0	11
	Non-Licensed	17	14.15	17	14.15	0	0	
Food Service Subtotal		17	14.2	17	14.2	0	0	12
Total		331	322.15	335	325.65	4	3.5	

Reductions, additions and locations are estimated and subject to change based upon enrollment and programmatic needs
 FTE designations represent BUDGET/PAYROLL FTE and do not reflect the actual number of CCPS employees

Revision Date 3/5/12 RC

Notes:

1. Director of Operations split across Central Office (0.5), Trans (0.45) and Food Service (.05)
2. Admin position split between Pupil Personnel (0.5) and F&M Alt Ed (0.5)
3. New 1.0 FTE position at Grade 3, 0.5 FTE position at Grade K due to projected enrollment
4. New 1.0 FTE position at Grade 1 due to projected enrollment
5. One 1.0 FTE licensed teacher shared between schools; coded to BES, primary duty at BES
6. Part-time Dean of Students position included in J-WMS Licensed Positions
7. Admin position split between Pupil Personnel (0.5) and F&M Alt Ed (0.5)
8. 1.0 FTE IA assigned to DCLC included in F&M Support Positions
9. Director of Operations split across CO (0.5), Trans (0.45) and Food Service (.05)
10. New 1.0 FTE Aide position to assist with transportation of special needs student(s)
11. Director of Operations split across CO (0.5), Trans (0.45) and Food Service (.05)
12. Additional reductions are anticipated for FY13, to be determined

SUPPLEMENTS

Note: This budget reduces expenditure on additional service salary supplements by a total of \$31,360 (\$29,131 salary + \$2,229 FICA/Medicare.) The detail for these supplements is withheld pending decision on the impact of this overall reduction.

SCHOOL FUNDING HISTORY

Source: Joint Administrative Services

Fund	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13
	<i>Adopted</i>	<i>Adopted</i>	<i>Adopted</i>	<i>Adopted</i>	<i>Adopted</i>	<i>Adopted</i>	<i>Proposed</i>
Expenditure							
School Operating Fund	19,473,250	20,319,438	20,303,923	19,358,114	18,931,781	19,048,085	20,574,559
Food Service Fund	740,951	777,401	749,260	765,581	759,952	780,232	754,252
Debt Service Fund	1,379,651	3,876,150	3,529,168	3,494,057	3,636,438	4,122,196	4,034,879
School Capital Fund	11,010,595	1,041,012	484,650	518,585	690,400	844,918	829,200
Total Expenditure	32,604,447	26,014,001	25,067,001	24,136,337	24,018,571	24,795,431	26,192,890
Revenue: State & Federal Transfers, Fees, & Other							
School Operating Fund	9,505,609	9,751,797	8,991,411	8,745,532	8,943,033	8,966,628	9,557,778
Food Service Fund	740,951	777,401	749,260	765,581	759,952	780,232	754,252
Debt Service Fund	255,357	1,658,063	1,620,855	472,859	218,070	147,673	136,744
School Capital Fund	7,126,595	265,000	180,000	180,000	154,000	154,000	154,000
Total Transfers, Fees, & Proceeds	17,628,512	12,452,261	11,541,526	10,163,972	10,075,055	10,048,533	10,602,774
Revenue: Local Tax Funding							
School Operating Fund	9,967,641	10,567,641	11,312,512	10,612,582	9,988,748	10,081,457	11,016,781
Food Service Fund	0	0	0	0	0	0	0
Debt Service Fund	1,124,294	2,218,087	1,908,313	3,021,198	3,418,368	3,974,523	3,898,135
School Capital Fund	3,884,000	776,012	304,650	338,585	536,400	690,918	675,200
Total Local Tax Funding	14,975,935	13,561,740	13,525,475	13,972,365	13,943,516	14,746,898	15,590,116
General Fund Balance Usage (pay-as-you-go)						247,227	325,000