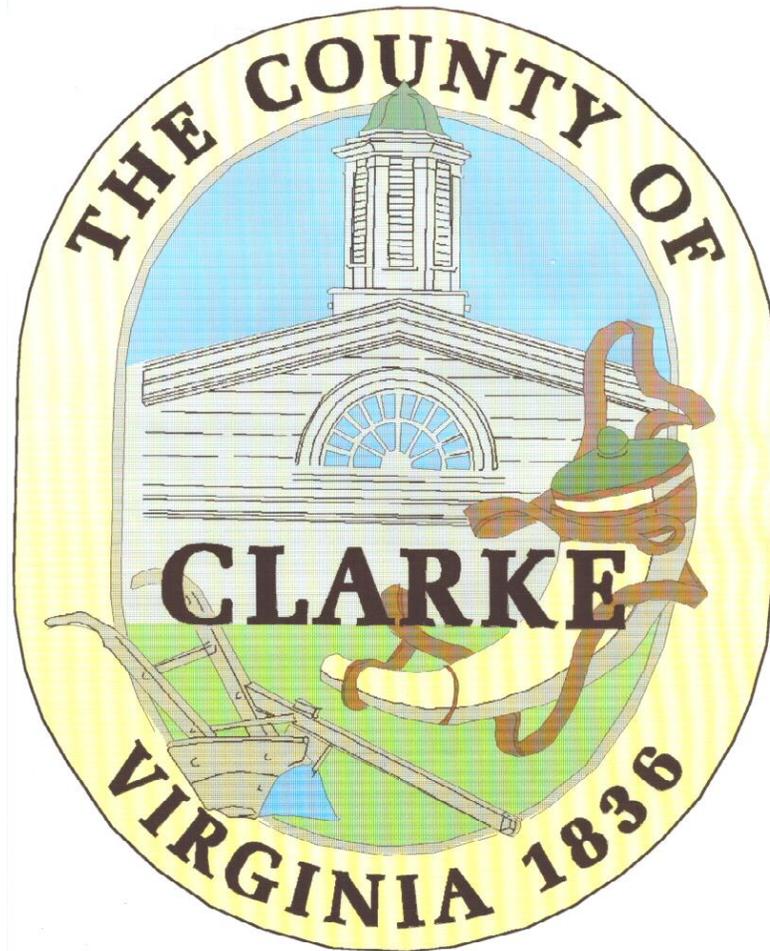


# Clarke County Public Schools



**Adopted Budget  
For the Fiscal Year 2015  
(July 2014 through June 2015)**



# Clarke County Schools Adopted Budget (July 2014 through June 2015)

School Operating Fund.....	1
Revenue Summary.....	1
Revenue Detail .....	7
Revenue Source Descriptions .....	10
Expenditure Summary .....	18
Expenditure Detail.....	23
 Food Service Fund.....	 35
Revenue .....	35
Expenditure Detail.....	35
 Capital Projects Fund .....	 36
Revenue .....	36
Expenditure Detail.....	36
Narrative .....	37
 Debt Service Fund .....	 40
Revenue and Expenditure Detail Over Ten Years .....	40
Summary Schedule of Major Financing .....	41
 Appendix .....	 42
Composite Index Computation .....	42
Teacher Salary Scale.....	44
Substitute and Hourly Rates of Pay .....	45
Supplements .....	46
School Funding History .....	49



# *School Operating Fund*

## **Revenue Summary**

The FY 15 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.

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 decreased slightly for the FY 15 budget.

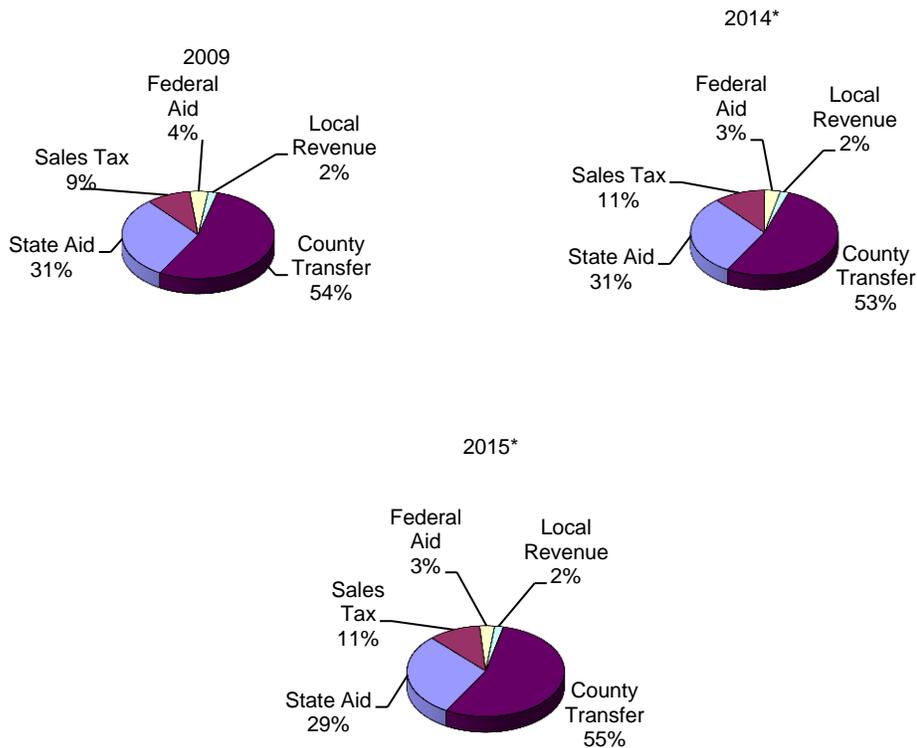
**Basic Aid and Other ADM Driven Revenue.** Per-pupil basic aid increased \$439 over the FY 14 budget. Textbooks, instructional materials and software increased \$6.49, Vocational education decreased \$16, Gifted ed soq increased \$1, special ed soq increased \$136, remedial ed soq increased \$8, VSRS increased \$128, social security decreased \$14, group life increased \$3, and remedial summer school increased \$10. These changes are due at least in part to rebenchmarking. The gains from the per pupil increases were offset by an increase in the composite index as well as a decline in enrollment.

**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.

## Summary of Revenues and Transfers

Category	<i>Variance 13 Actual to 14 Adopted</i>			<i>Variance 14 Adopted to 15 Adopted Budget</i>			FY15 Adopted
	FY13 Actual	\$	%	FY14 Adopted	\$	%	
<b>Revenue</b>							
State Aid	\$ 6,379,816	\$ (84,263)	-1.3%	6,295,553	62,377	1.0%	6,357,930
Sales Tax	2,229,058	92,055	4.1%	2,321,113	(12,631)	-0.5%	2,308,482
Federal Aid	692,686	18,570	2.7%	711,256	(47,545)	-6.7%	663,710
Local Sources	411,921	(26,597)	-6.5%	385,323	(3,819)	-1.0%	381,504
<b>Total Revenue</b>	<b>\$ 9,713,481</b>	<b>\$ (236)</b>	<b>0.0%</b>	<b>\$ 9,713,245</b>	<b>\$ (1,618)</b>	<b>0.0%</b>	<b>\$ 9,711,626</b>
<b>County Transfer</b>	<b>\$ 10,981,641</b>	<b>\$ (57,288)</b>	<b>-0.5%</b>	<b>\$ 10,924,353</b>	<b>\$ 811,681</b>	<b>7.4%</b>	<b>\$ 11,736,034</b>
<b>Total All Sources</b>	<b>\$ 20,695,122</b>	<b>\$ (57,524)</b>	<b>-0.3%</b>	<b>\$ 20,637,598</b>	<b>\$ 810,063</b>	<b>3.9%</b>	<b>\$ 21,447,660</b>

### School Operating Fund Revenue By Source



\*Adopted Budget

## State Revenue

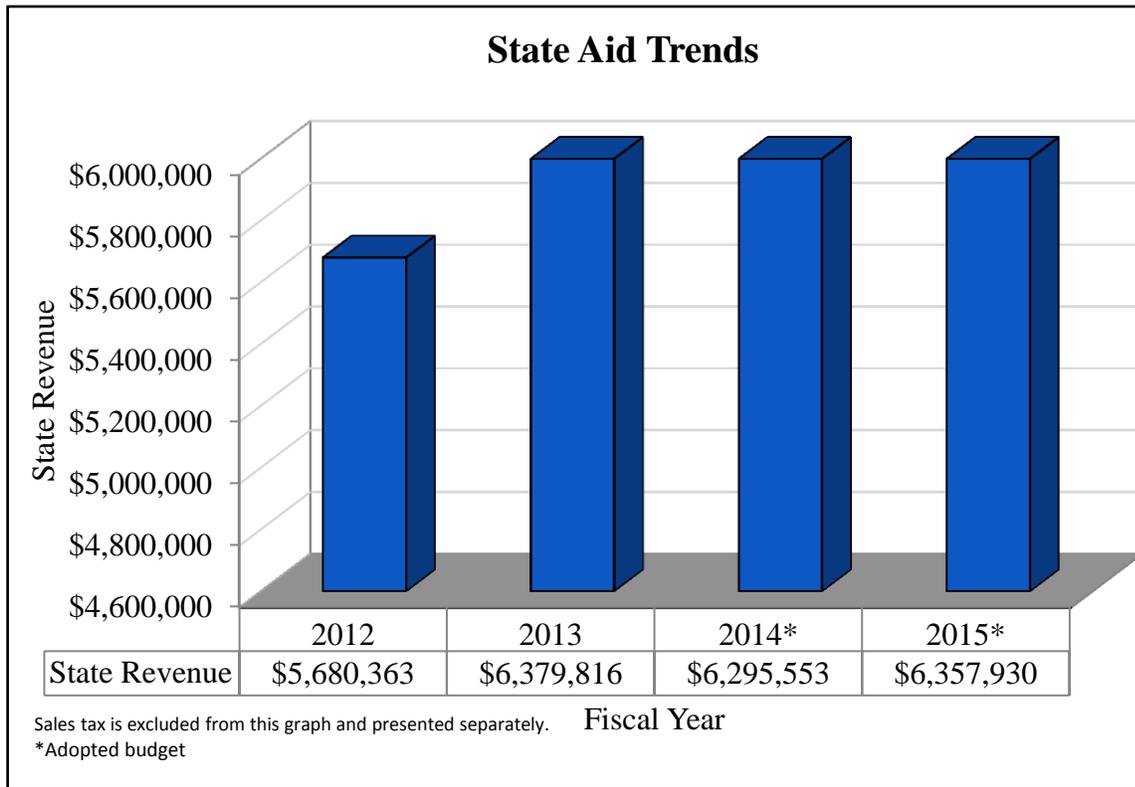
Revenue from the state is received in two forms: sales tax and state aid.

## State Aid

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

<b>Composite Index Comparison</b> <i>Clarke v. Surrounding Localities</i>		
	<i>FY 13 -14</i>	<i>FY 15 -16</i>
Shenandoah	0.3706	0.3651
Frederick	0.3601	0.3718
Warren	0.3890	0.3870
City of Winchester	0.4645	0.4374
<b>Clarke</b>	<b>0.4892</b>	<b>0.5151</b>
Fauquier	0.5377	0.5584
Loudoun	0.5666	0.5616

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.

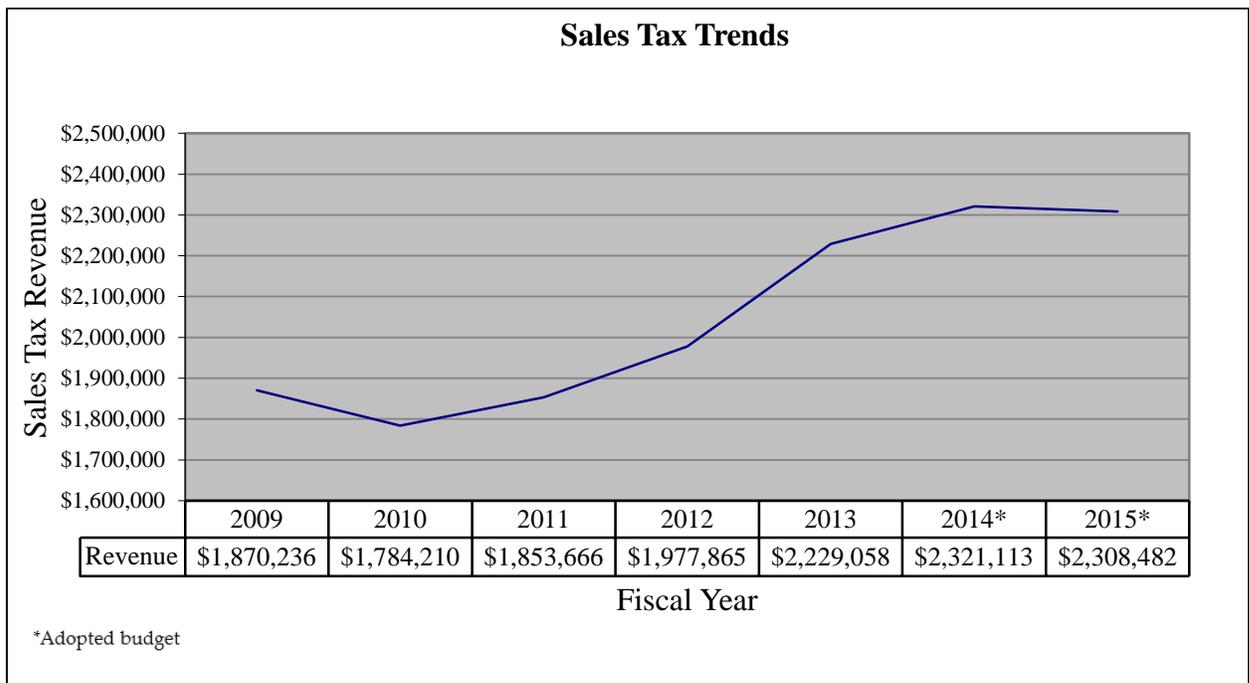
### Average Daily Membership

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 2015 sales tax revenue is projected to decrease 0.54 percent over the FY 2014 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.

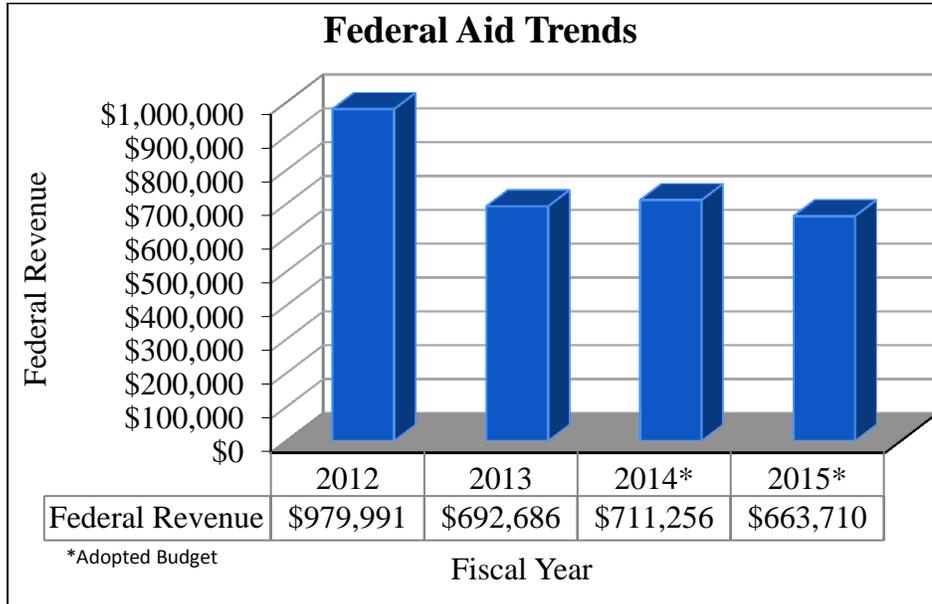
The following chart documents the past six years of sales tax receipts by the School Operating Fund:



## Federal Revenue

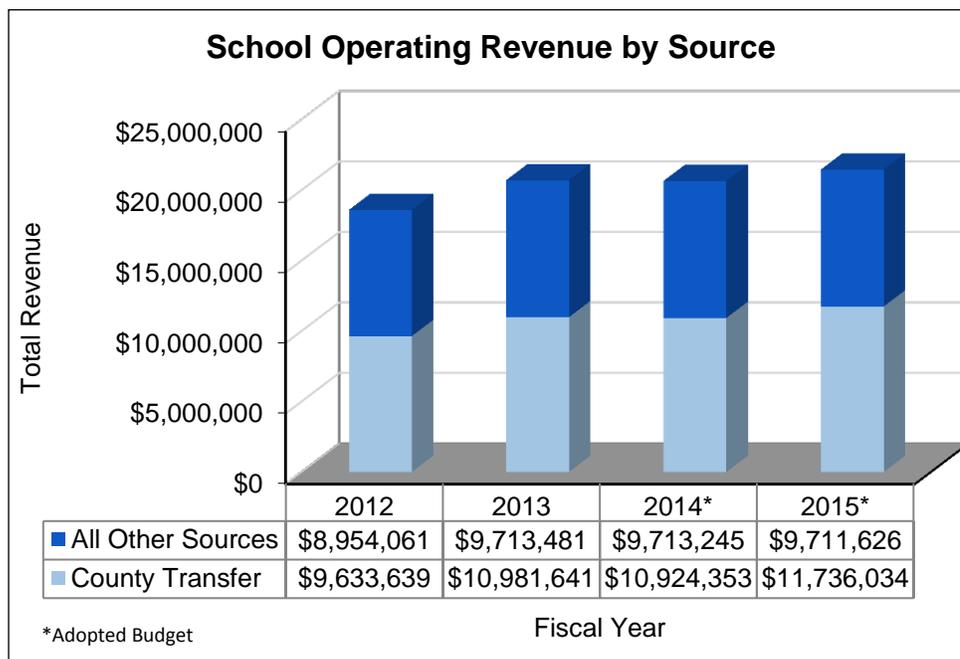
Federal aid is projected at approximately \$663,710 in FY 2015 for the school operating fund. Federal funds comprise only about 3.02 percent of the school operating budget. All federal aid is categorical in nature; meaning that it is designated for certain purposes and programs. The Revenue Source Description 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 54.72 percent of school operating revenue in FY 2015.



## Revenue Detail

Description	FY 2013 Actual Revenue	FY 2014 Original Budget	Proposed Budget Notes	Change	FY 2015 Adopted Budget
Average Daily Membership	2,041	2,040	(1)	(90)	1,950
Composite Index:	0.4892	0.4892			0.5151
Revenue:					
From Local Sources:					
Rent	35,647	37,751	(2)	(1,985)	35,766
Nonresident Tuition	55,251	62,483	(3)	(7,232)	55,251
Facility Use Fees	43,855	46,859	(22)	(13,209)	33,650
Town of Berryville - Crossing Guard	2,500	5,000	(19)	(2,500)	2,500
Adult Tuition	0	2,443		(2,443)	-
Summer School tuition	10,850	1,056	(3)	9,794	10,850
Summer Arts Academy Tuition	0	0	(8)	2,060	2,060
Shenandoah University Dual Enrollment	0	1,760	(10)	220	1,980
Lord Fairfax Dual Enrollment	38,773	30,517	(10)	1,651	32,168
AP Registration	2,937	2,352	(10)	116	2,468
IB Registration	22,651	20,496	(3)	2,155	22,651
Parking Fees	3,455	3,948	(4), (10)	(124)	3,824
Rebates and Refunds	48,936	41,000	(10)	6,338	47,338
Reimburse pre-employment costs	2,406	3,293	(10)	(319)	2,974
Private donations	35,665	28,238	(10), (13)	(9,523)	18,715
Sale of equipment	2,217	6,171	(10)	599	6,770
Insurance adjustments	77,314	4,938	(10)	13,427	18,365
Miscellaneous	790	0	(10)	-	-
E-rate	28,674	34,519	(3)	(5,845)	28,674
Mentor Teacher Grant	-	-	(18)	3,000	3,000
Valley Health Regional Health Sciences Pathway	-	22,500	(3)	-	22,500
Stem-H Partnership	-	30,000	(3)	-	30,000
Subtotal	411,921	385,323		(3,819)	381,504
From the Commonwealth:					
Sales tax	2,229,058	2,321,113	(5)	(12,631)	2,308,482
Basic aid	4,454,060	4,392,373	(6), (21)	(35,102)	4,357,272
ISAEP grant	7,859	7,859	(5), (9)	-	7,859
Remedial summer school	11,356	10,148	(5), (20)	26,623	36,770
Foster care	12,138	6,019	(5), (9)	3,948	9,966
Gifted ed - soq	48,991	48,976	(5)	(3,589)	45,387
Remedial ed - soq	57,330	57,312	(5)	2,258	59,570
Special ed - soq	513,883	513,722	(5)	81,032	594,754
Textbooks, instructional materials and software	93,531	93,502	(5), (7)	(2,520)	90,981
Vocational ed - soq	90,685	90,657	(5)	(23,522)	67,134
Social security	273,098	274,054	(5)	(13,081)	260,973
VSRS	456,553	456,410	(5)	78,774	535,184
Early Reading Intervention	16,343	16,343	(5), (9)	4,138	20,481
Group life	16,678	16,673	(5)	1,293	17,966
Vocational equipment	3,931	3,931	(14)	365	4,296
Career & Technical Education - cat	2,228	12,632	(5), (9)	(6,473)	6,159
Compensation Supplement	0	0		-	-
Special Ed Foster Children	1,951	9,003	(3)	(7,052)	1,951
At-risk	23,631	23,522	(5), (9)	525	24,047
Other Categorical Aid	3,434	2,074	(3)	1,360	3,434
Virginia Preschool Initiative	39,842	39,842	(5), (9)	(18,842)	21,000
Mentor Teacher Program	1,717	1,717	(5), (9)	-	1,717
English as a Second Language	6,855	6,855	(5), (9), (17)	1,189	8,044

Description	FY 2013 Actual Revenue	FY 2014 Original Budget	Proposed Budget Notes	Change	FY 2015 Adopted Budget
Industry Certification Costs	846	7,480	(10)	(5,090)	2,390
Teacher Recruitment and Retention - Mathematics, Physics,	5,000	-	(12)	1,000	1,000
Middle School Teacher Corps	10,000	-	(3)	10,000	10,000
National Board Certification Bonus	7,500	-	(14)	7,500	7,500
SOL Algebra Readiness	8,405	8,405	(5), (9)	(369)	8,036
Lord Fairfax Dual Enrollment Payment	116,672	52,390	(10), (11)	57,610	110,000
Add'l Assist w/ retirement, inflation & preschool	68,477	67,502	(5)	(67,502)	-
Project Graduation Summer Academy	-	-	(8)	4,421	4,421
Project Graduation	5,156	14,918	(14)	(648)	14,270
Special ed - cat				-	
Homebound	4,062	4,347	(5)	3,308	7,655
Regional tuition	17,604	56,890	(5), (9)	(39,177)	17,713
Subtotal	8,608,873	8,616,666		49,746	8,666,412
From the Federal Government:					
Medicaid	6,959	6,377	(3)	582	6,959
Carl D. Perkins Vocational & Technical Education Act	25,452	23,477	(14)	(1,966)	21,511
Title I, Pt A	164,293	192,146	(14), (15)	(28,433)	163,713
Title III A LEP Subgrant	1,004	2,645	(14), (15)	(1,198)	1,447
Title III Immigrant & Youth	98	3,724	(14), (15)	(3,724)	-
IDEA Part B Preschool w/ disabilities grant	17,746	13,257	(14), (15)	(701)	12,556
IDEA Part B Flow Through	410,444	411,541	(14), (15)	(26,239)	385,302
Title II, Pt A Teacher & Principal Training & Recruiting	66,690	58,089	(14), (15)	(2,989)	55,100
DCJS Grant	-	-	(23)	17,122	17,122
Subtotal	692,686	711,256		(47,545)	663,710
Local appropriation (estimate)	10,981,641	10,924,353	(15), (16)	811,681	11,736,034
Non-Revenue Receipts					
Insurance Recovery	-	-		-	-
Total	20,695,121	20,637,598		810,063	21,447,660
<b>Additional state revenue provided for the addition of one student to the ADM</b>					<b>3,666</b>

Notes:

\* Subject to changes by General Assembly

- (1) Estimated average daily membership on March 31, 2014 and March 31, 2015. 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 \$5,353 per pupil in FY14, as well as \$5,792 per pupil in the FY15 Governor's introduced budget budget.
- (7) Program partially funded through Lottery revenue.
- (8) Based on current projected FY 14 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 FY 14 grant award.
- (15) Excludes carryover.
- (16) Based on estimated local revenue appropriation.
- (17) The Governor's budget increases estimated English as a Second Language students from 13 to 15.
- (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 42 in the Adopted FY 14 budget to 157 in the Governor's introduced budget.
- (21) Cost of competing funding for support positions was not included in the FY 15 Governor's introduced budget.
- (22) Projected based on FY 14 revenue to date.
- (23) Projected new grant.

# 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 positions.

**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 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.

**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 to 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 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.

**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 15 BUDGET FACTORS

<i>Average Daily Membership</i>	Adopted <u>FY 14</u>	<u>CHANGE</u>	Estimated <u>FY 15</u>
Pre-Kindergarten	24	-	24
<i>K-12</i>			
Cooley	517	(15)	502
Boyce	339	(18)	321
JWMS	493	(63)	430
CCHS	691	6	697
<i>Total K-12</i>	2,040	(90)	1,950

<i>Benefit Rates</i>	FY 14	CHANGE	FY 15
VRS certified Retirement	11.66%	2.84%	14.50%
VRS Health Insurance Credit	1.11%	0.07%	1.18%
VRS non-certified Retirement	9.62%	-1.01%	8.61%
VRS Life Insurance	1.19%	0.13%	1.32%
Health	Various	6.3%	Various

## Major Changes

	<u>CHANGE</u>	<u>PRIMARY FACTORS</u>
Salaries and Wages	39,557	\$300,000 to implement Classification Study; Outsource custodial function.
Employee Benefits	263,700	Retirement and Health insurance rate increases; outsource custodial function.
Purchased Services	655,102	Lord Fairfax CC pass-through; special education services; new custodial contract
Utilities, Travel, Postage, Telephone, Leases	-122,446	Utility estimates
Materials and Supplies	-31,695	Maintenance supplies
Joint Operations	0	
Minor Capital	-4,156	
Food Service Contingency	10,000	
<b>Total</b>	<b>810,062</b>	

**Positions changes.** During FY 14 \$226,000 in originally budgeted salary and benefits were repurposed to non-personnel expenditures. This enabled the Division to take advantage of funding authority in certain grants. In the FY 15 budget, these dollars are once again utilized for personnel costs but are used to fund new Counselor positions at Johnson Williams, Clarke County High School and Boyce, as well as restoring a reduction at Alternative Education. In addition a new Receptionist/Compliance Clerk is added at the School Board Office.

**Salary Increases.** The School Board engaged a Pay and Classification Study to determine competitive rates of compensation for all division positions. A contingency of \$300,000 is included to implement the recommendations of this study.

**Retirement Increase.** The full actuarial rate for the Teacher/Professional group is being gradually phased in. This 25% rate increase, offset to a small degree by a decrease in the non-professional rate, adds \$328,954 to the proposed budget.

**Health Insurance Increase.** The proposed budget includes a projected 6.3% increase in health insurance premiums, or \$127,008.

2. Summary by Fund.

Clarke County Schools  
Executive Summary

06/18/14

<b>Fund</b>	<b>FY 14 Adopted</b>	<b>Variance</b>	<b>%</b>	<b>FY 15 Adopted</b>
<b><i>Expenditure</i></b>				
School Operating Fund	20,637,598	810,062	3.9%	21,447,660
Food Service Fund	761,012	21,331	2.8%	782,343
Debt Service Fund	3,888,619	(20,971)	-0.5%	3,867,648
School Capital Fund	728,163	124,016	17.0%	852,179
<b>Total Expenditure</b>	<b>26,015,392</b>	<b>934,438</b>	<b>3.6%</b>	<b>26,949,830</b>
<b><i>Revenue: State &amp; Federal Transfers, Fees, &amp; Other</i></b>				
School Operating Fund	9,713,245	(1,619)	0.0%	9,711,626
Food Service Fund	761,012	21,331	2.8%	782,343
Debt Service Fund	119,008	-	0.0%	119,008
School Capital Fund	154,000	-	0.0%	154,000
<b>Total Transfers, Fees, &amp; Proceeds</b>	<b>10,747,265</b>	<b>19,712</b>	<b>0.2%</b>	<b>10,766,977</b>
<b><i>Revenue: Local Tax Funding</i></b>				
School Operating Fund	10,924,353	811,681	7.4%	11,736,034
Food Service Fund	-	-	0.0%	-
Debt Service Fund	3,769,611	(20,971)	-0.6%	3,748,640
School Capital Fund	574,163	124,016	21.6%	698,179
<b>Total Local Tax Funding</b>	<b>15,268,127</b>	<b>914,726</b>	<b>6.0%</b>	<b>16,182,853</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 March membership counts. It has also been updated to reflect the revised FY14 budget as of May 31, 2014.

	<b>Actual FY2013</b>	<b>Revised Budget FY2014</b>	<b>Adopted Budget FY2015</b>
<b><u>Sources of Support (per pupil):</u></b>			
For Operations:			
State Funds (1),(2)	\$3,053	\$3,117	\$3,217
Sales & Use Tax (1),(2)	1,082	\$1,111	\$1,166
Federal Funds (1),(2)	524	\$467	\$463
Local Funds (1),(2)	5,997	\$6,020	\$6,650
	<u>\$10,656</u>	<u>\$10,715</u>	<u>\$11,496</u>
For Debt Service:			
Local Funds (2)	\$1,957	\$1,861	\$1,894
State Funds	-	-	-
Federal Funds	-	59	60
	<u>\$1,957</u>	<u>\$1,920</u>	<u>\$1,954</u>
For Facilities/Capital Projects(4):			
Local Funds	\$151	\$2,194	\$228
Debt Proceeds	788	1,645	-
State Funds	0	157	78
Federal Funds	0	0	0
(2)	<u>\$938</u>	<u>\$3,997</u>	<u>\$305</u>
Total Per Pupil Cost:			
State Funds	\$3,053	\$3,274	\$3,294
Sales & Use Tax	1,082	1,111	1,166
Debt Proceeds	788	1,645	0
Federal Funds	524	467	463
Local Funds	8,105	10,075	8,772
Total	<u>\$13,552</u>	<u>\$16,572</u>	<u>\$13,696</u>

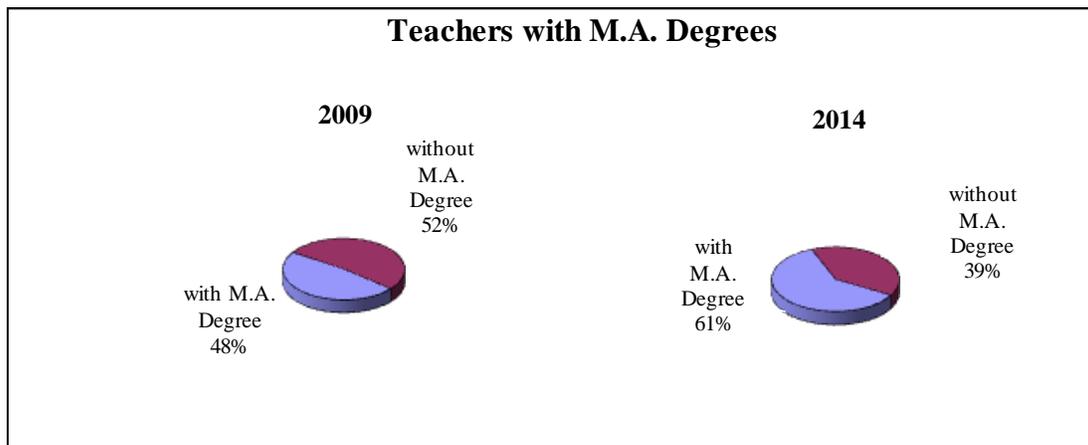
Notes:

- (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 FY2013</b>	<b>Revised Budget FY2014</b>	<b>Adopted Budget FY2015</b>
<b>Sources of Support (in total \$):</b>			
For Operations: (3)			
State Funds	\$6,289,172	\$6,313,512	\$6,365,636
Sales & Use Tax	2,229,058	\$2,251,341	\$2,308,482
Federal Funds	1,080,128	\$945,255	\$916,710
Local Funds (5)	<u>12,353,221</u>	<u>\$12,194,693</u>	<u>\$13,159,873</u>
	<u>21,951,579</u>	<u>21,704,801</u>	<u>22,750,701</u>
For Debt Service			
Local Funds	4,031,722	3,769,611	3,748,640
Bond Proceeds	0	0	0
State Funds	0	0	0
Federal Funds	0	119,008	119,008
	<u>4,031,722</u>	<u>3,888,619</u>	<u>3,867,648</u>
For Facilities/Capital Projects(4):			
Local Funds	310,956	4,444,470.10	450,500
Debt Proceeds	1,622,316	3,332,396	0
State Funds	0	318,969	154,000
Federal Funds	0	0	0
	<u>1,933,271</u>	<u>8,095,835</u>	<u>604,500</u>
Total Average Daily Membership	2,060	2,026	1,979
Average Daily Membership, Regular	2,041	1,997	1,950
Average Daily Membership, Nonregular Day School (6)	19	29	29

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	FY 13 ACTUAL	FY 14 ADOPTED	FY 15 ADOPTED	CHANGE	NOTES
INSTRUCTIONAL SALARIES	7,263,912	7,279,100	7,602,500	323,400	1
INSTRUCTIONAL AIDES SALARIES	789,229	798,576	765,084	(33,492)	
SALARIES/WAGES - PART TIME - INSTRUCTION	102,425	3,000	3,000	-	
SUBSTITUTE WAGES	124,650	158,142	158,142	-	
SUBSTITUTE-TECHNICAL WAGES	68,679	12,000	12,000	-	
SUPPLMTL. SAL. & WAGES	285,150	287,146	287,146	-	
NATIONAL BOARD CERTIFIED TEACHER BONUS	7,500	-	10,000	10,000	
EMPLOYEE BONUSES	5,000	-	8,500	8,500	
FICA	628,476	653,156	675,334	22,178	
VSRS	925,231	913,624	1,175,485	261,861	2
HOSPITAL/MEDICAL PLANS	872,459	908,517	959,843	51,326	3
LIFE INSURANCE	94,415	93,243	107,008	13,765	4
WORKER'S COMPENSATION	38,588	47,300	39,000	(8,300)	
RETIREE HEALTH CARE CREDIT	88,078	86,976	95,659	8,683	5
OTHER BENEFITS - ANNUAL LEAVE PAYOUTS	22,155	-	-	-	
PURCHASED SERVICES	209,549	198,220	176,471	(21,749)	
PURCHASED SVC - ATHLETICS	50,791	50,000	51,000	1,000	
PURCHASED SVC - INSTRUCTIONAL	113,391	-	95,304	95,304	6
MAINTENANCE SERVICE CONTRACTS	4,156	5,913	6,113	200	
ADVERTISING	-	752	752	-	
POSTAL SERVICES	2,448	2,824	2,870	46	
TELECOMMUNICATIONS	31,396	31,984	37,494	5,510	
LEASE OF EQUIPMENT	24,531	22,566	26,353	3,787	
TRAVEL	10,403	3,612	3,111	(501)	
DUES,SUBSCRIPTIONS & MEMBERSHIPS	10,825	10,258	11,239	981	
MATERIALS AND SUPPLIES	113,257	144,576	133,577	(10,999)	
TESTING SUPPLIES	37,898	33,000	38,000	5,000	
TEXTBOOKS	420,969	50,000	66,072	16,072	7
INSTRUCTIONAL MATERIALS	99,603	81,922	82,424	502	
SUPPLIES - GRADUATION	5,648	6,200	6,200	-	
JOINT OPERATIONS NREP	124,393	88,123	88,123	-	
MACHINERY & EQUIPMENT	15,755	16,656	17,000	344	
TOTAL CLASSROOM INSTRUCTION	12,590,959	11,987,386	12,740,804	753,418	

## Notes

1. This item includes classroom instruction position changes for July 2013 through May 2014, as well as transfers from Administration, Attendance, and Health, and Improvement of Instruction, below.
2. Teacher/Professional Retirement rate increase, Non-Professional rate decrease, plus retirement benefits associated with new positions.
3. Includes a 6.3% rate increase pending receipt of the health policy renewal.
4. Life insurance rate increase, plus position changes.
5. Health insurance retirement credit rate increase, plus position changes.
6. Increases in LFCC pass-through and Special Education purchased services.
7. No new adoptions. Base replacement level only.

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	FY13 ACTUAL	FY 14 ADOPTED	FY 15 ADOPTED	CHANGE NOTES
INSTRUCTIONAL SALARIES	103,163	104,829	88,923	(15,906)
TECHNICAL SALARIES	14,589	39,335	32,328	(7,007)
INSTRUCTIONAL AIDES SALARIES	45,239	44,882	58,512	13,630
SUBSTITUTE WAGES	27	-	-	-
SUBSTITUTE-TECHNICAL WAGES	1,365	-	-	-
SUPPLMNL. SAL. & WAGES	6,689	3,588	7,155	3,567
FICA	12,657	14,737	14,299	(438)
VSRS	19,081	22,044	24,158	2,114
HOSPITAL/MEDICAL PLANS	20,421	34,393	37,077	2,684
LIFE INSURANCE	1,947	2,250	2,200	(50)
RETIREE HEALTH CARE CREDIT	1,816	2,099	1,966	(133)
OTHER BENEFITS - ANNUAL LEAVE PAYOUTS	468	-	-	-
TELECOMMUNICATIONS	2,553	38,000	3,000	(35,000)
MATERIALS AND SUPPLIES	22,518	20,003	20,371	368
SOFTWARE LICENSES	22,381	22,000	22,000	-
SOFTWARE/ON-LINE CONTENT	42,074	29,222	42,446	13,224
NONCAPITALIZED TECHNOLOGY HARDWARE	18,537	6,600	2,100	(4,500)
MACHINERY & EQUIPMENT	8,534	-	-	-
TECHNOLOGY HARDWARE ADDITIONS	99	-	-	-
INFRASTRUCTURE REPLACEMENT	-	5,000	-	(5,000)
TOTAL INSTRUCTIONAL TECHNOLOGY	344,158	388,982	356,535	(32,447)

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

DESCRIPTION	FY13	FY 14	FY 15	CHANGE	NOTES
	ACTUAL	ADOPTED	ADOPTED		
INSTRUCTIONAL SALARIES	318,358	305,868	415,731	109,863	1
CLERICAL SALARIES	53,950	55,029	55,029	-	
SALARIES/WAGES - PART TIME - INSTRUCTIO	-	700	700	-	
SUPPLMTL. SAL. & WAGES	1,000	-	-	-	
SALARIES-SUBSTITUTE CLERICAL	130	-	-	-	
FICA	27,514	27,664	35,041	7,377	
VSRS	31,516	32,088	55,332	23,244	
HOSPITAL/MEDICAL PLANS	34,178	36,128	46,501	10,373	
LIFE INSURANCE	3,217	3,276	5,037	1,761	
RETIREE HEALTH CARE CREDIT	3,000	3,057	4,504	1,447	
PURCHASED SERVICES	15,000	12,000	15,000	3,000	
PURCHASED SERVICES - CLEAN	10,486	10,485	10,485	-	
MAINTENANCE SERVICE CONTRACTS	-	154	154	-	
POSTAL SERVICES	110	-	110	110	
MATERIALS AND SUPPLIES	3,849	3,039	4,335	1,296	
INSTRUCTIONAL MATERIALS	435	703	363	(340)	
TOTAL GUIDANCE SERVICES	502,742	490,191	648,322	158,131	

1. Additional 1.9 Counselor FTE at Boyce, Johnson Williams, and CCHS.

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	FY13	FY 14	FY 15	CHANGE	NOTES
	ACTUAL	ADOPTED	ADOPTED		
SALARIES - SOCIAL WORKER	34,578	35,009	35,009	-	
FICA	2,584	2,679	2,678	(1)	
TRAVEL	213	-	-	-	
TOTAL SCHOOL SOCIAL WORKER SERVICES	37,376	37,688	37,687	(1)	

- 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	FY13 ACTUAL	FY 14 ADOPTED	FY 15 ADOPTED	CHANGE	NOTES
INSTRUCTIONAL SALARIES	1,125	5,080	5,080	-	
SALARIES/WAGES - PART TIME - INSTRUCTION	14,142	961	961	-	
FICA	1,168	463	463	-	
TRAVEL	802	1,135	1,135	-	
TOTAL HOMEBOUND INSTRUCTION	17,237	7,639	7,639	-	

- 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	FY13 ACTUAL	FY 14 ADOPTED	FY 15 ADOPTED	CHANGE	NOTES
ADMINISTRATIVE SALARIES	133,328	135,996	139,274	3,278	
INSTRUCTIONAL SALARIES	-	-	-	-	
SALARIES - SPECIALIST	145,634	196,094	94,123	(101,971)	1
CLERICAL SALARIES	95,642	96,958	96,958	-	
SALARIES/WAGES - PART TIME ADMINISTRATI	136	-	-	-	
SALARIES/WAGES - PART TIME SPECIALIST	70	-	-	-	
SALARIES/WAGES - PART TIME - CLERICAL	-	300	300	-	
SUPPLMTL. SAL. & WAGES	2,250	2,500	2,500	-	
FICA	28,588	33,039	25,486	(7,553)	1
VSRS	43,611	50,029	47,902	(2,127)	1
HOSPITAL/MEDICAL PLANS	22,334	30,141	20,396	(9,745)	1
LIFE INSURANCE	4,451	5,108	4,361	(747)	1
RETIREE HEALTH CARE CREDIT	4,152	4,764	3,899	(865)	1
PURCHASED SERVICES	66,564	64,114	63,025	(1,089)	
PURCHASED SVCS - CPR TRAINING	28	-	-	-	
TUITION ASSISTANCE	7,487	10,500	10,500	-	
MAINTENANCE SERVICE CONTRACTS	-	1,100	1,100	-	
ADVERTISING	-	300	300	-	
POSTAL SERVICES	14	-	-	-	
TRAVEL	21,090	16,678	16,678	-	
DUES,SUBSCRIPTIONS & MEMBERSHIPS	4,526	15,445	15,445	-	
MATERIALS AND SUPPLIES	7,929	6,092	6,092	-	
TOTAL IMPROVEMENT OF INSTRUCTION	587,832	669,158	548,339	(120,819)	

Notes

1. Math Specialist position originally budgeted here, but now charged to instruction. Testing Coordinator position merged with Director of Information Technology position.

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	FY13 ACTUAL	FY 14 ADOPTED	FY 15 ADOPTED	CHANGE	NOTES
LIBRARIAN SALARIES	205,962	173,628	172,222	(1,406)	
SUBSTITUTE WAGES	1,320	-	-	-	
SUPPLMTL. SAL. & WAGES	2,060	-	-	-	
FICA	15,853	13,284	13,175	(109)	
VSRS	24,015	20,247	24,972	4,725	
HOSPITAL/MEDICAL PLANS	16,119	16,936	11,662	(5,274)	
LIFE INSURANCE	2,451	2,068	2,274	206	
RETIREE HEALTH CARE CREDIT	2,286	1,928	2,032	104	
OTHER BENEFITS - ANNUAL LEAVE PAYOUTS	4,320	-	-	-	
REPAIR & MAINTENANCE	-	405	100	(305)	
DUES,SUBSCRIPTIONS & MEMBERSHIPS	945	1,000	1,050	50	
MATERIALS AND SUPPLIES	6,560	9,018	7,548	(1,470)	
TEXTBOOKS	399	-	-	-	
INSTRUCTIONAL MATERIALS	49,486	22,486	25,162	2,676	
SOFTWARE/ON-LINE CONTENT	-	-	500	500	
MACHINERY & EQUIPMENT	-	-	500	500	
TOTAL MEDIA SERVICES	331,776	261,000	261,197	197	

Notes

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

DESCRIPTION	FY13 ACTUAL	FY 14 ADOPTED	FY 15 ADOPTED	CHANGE	NOTES
PRINCIPAL SALARIES	418,412	426,781	424,218	(2,563)	
ASST PRINCIPAL SALARIES	385,178	392,882	407,541	14,659	1
CLERICAL SALARIES	221,633	225,219	232,028	6,809	
SUPPLMTL. SAL. & WAGES	1,527	10,710	7,143	(3,567)	
SALARIES-SUBSTITUTE CLERICAL	5,269	1,100	1,100	-	
FICA	76,603	80,839	82,011	1,172	
VSRS	117,932	120,202	154,249	34,047	
HOSPITAL/MEDICAL PLANS	74,329	78,729	89,281	10,552	
LIFE INSURANCE	12,036	12,270	14,043	1,773	
RETIREE HEALTH CARE CREDIT	11,227	11,445	12,553	1,108	
MAINTENANCE SERVICE CONTRACTS	774	1,550	699	(851)	
ADVERTISING	127	-	127	127	
POSTAL SERVICES	10,927	13,037	11,992	(1,045)	
LEASE OF EQUIPMENT	36,085	40,700	44,721	4,021	
TRAVEL	3,100	2,500	3,000	500	
DUES,SUBSCRIPTIONS & MEMBERSHIPS	327	919	397	(522)	
MATERIALS AND SUPPLIES	29,568	17,795	16,795	(1,000)	
MACHINERY & EQUIPMENT	685	-	-	-	
TOTAL OFFICE OF THE PRINCIPAL	1,405,739	1,436,678	1,501,898	65,220	

Notes

1. Upgrade certain positions from 11 month to 12 month contracts.

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

DESCRIPTION	FY13 ACTUAL	FY 14 ADOPTED	FY 15 ADOPTED	CHANGE NOTES
TECHNICAL SALARIES	135,817	138,533	152,933	14,400
SALARIES - PART TIME	12,762	12,500	12,500	-
FICA	11,324	11,555	12,656	1,101
VSRS	15,836	16,153	22,175	6,022
HOSPITAL/MEDICAL PLANS	15,469	16,440	17,430	990
LIFE INSURANCE	1,616	1,649	2,019	370
RETIREE HEALTH CARE CREDIT	1,508	1,538	1,805	267
PURCHASED SERVICES	10,214	22,000	13,436	(8,564)
OTHER CHARGES	61	-	-	-
TELECOMMUNICATIONS	-	2,700	-	(2,700)
TRAVEL	750	500	1,000	500
MATERIALS AND SUPPLIES	3,739	5,600	3,746	(1,854)
SOFTWARE LICENSES	54,894	40,000	55,000	15,000
SOFTWARE/ON-LINE CONTENT	29,359	30,000	30,000	-
NONCAPITALIZED TECHNOLOGY HARDWARE	31,740	5,000	5,146	146
TECHNOLOGY HARDWARE ADDITIONS	43,912	-	-	-
INFRASTRUCTURE REPLACEMENT	3,833	15,000	15,000	-
TOTAL INSTRUCTIONAL TECHNOLOGY	372,834	319,168	344,846	25,678

DESCRIPTION	FY13 ACTUAL	FY 14 ADOPTED	FY 15 ADOPTED	CHANGE NOTES
INSTRUCTION	16,190,654	15,597,890	16,447,267	849,377

## 2. ADMINISTRATION, ATTENDANCE, AND HEALTH

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

	FY13 ACTUAL	FY 14 ADOPTED	FY 15 ADOPTED	CHANGE	NOTES
ADMINISTRATIVE SALARIES	120,624	118,698	75,307	(43,391)	
BOARD MEMBER SALARIES	6,100	6,100	6,100	-	
SUPERINTENDENT SALARIES	136,949	136,949	136,949	-	
OTHER MANAGEMENT SALARIES	161,843	165,079	165,079	-	
OTHER PROFESSIONAL WAGES	405	178,102	-	(178,102)	1
SCHOOL NURSE SALARIES	133,090	111,307	109,474	(1,833)	
PSYCHOLOGIST SALARIES	110,296	114,153	110,615	(3,538)	
CLERICAL SALARIES	93,938	95,750	101,878	6,128	
SALARIES - PART TIME	1,839	-	-	-	
SALARIES/WAGES - PART TIME - CLERICAL	2,496	6,200	6,200	-	
SUBSTITUTE WAGES	990	-	-	-	
FICA	56,621	71,235	54,254	(16,981)	
VSRS	81,366	97,338	96,612	(726)	
HOSPITAL/MEDICAL PLANS	48,415	68,236	65,328	(2,908)	
LIFE INSURANCE	8,147	9,938	8,795	(1,143)	
RETIREE HEALTH CARE CREDIT	7,749	9,269	7,863	(1,406)	
OTHER BENEFITS - ANNUAL LEAVE PAYOUTS	4,850	-	-	-	
ANNUITY	10,000	10,000	10,000	-	
AUTO/PHONE ALLOWANCE	1,200	600	1,200	600	
PURCHASED SERVICES	24,763	16,068	16,068	-	
PURCHASED SERVICES - CLEAN	353	-	-	-	
PUR SVC-PHYSICALS & TB TESTS	-	1,000	100	(900)	
TUITION ASSISTANCE	-	1,000	-	(1,000)	
LEGAL	23,492	60,000	40,000	(20,000)	
ADVERTISING	533	3,050	950	(2,100)	
NON-SCHOOL ENTITIES	3,082	5,500	3,500	(2,000)	
TELECOMMUNICATIONS	53,616	60,000	60,000	-	
TELEPHONE	4	-	-	-	
POSTAL SERVICES	2,258	8,000	3,000	(5,000)	
TELECOMMUNICATIONS	55	1,500	100	(1,400)	
INSURANCE	8,650	1,772	-	(1,772)	
LEASE OF EQUIPMENT	3,944	12,546	4,500	(8,046)	
TRAVEL	7,526	16,759	12,676	(4,083)	
MISCELLANEOUS	109	-	-	-	
DUES,SUBSCRIPTIONS & MEMBERSHIPS	9,486	11,591	10,299	(1,292)	
MATERIALS AND SUPPLIES	18,493	22,179	16,475	(5,704)	
SOFTWARE LICENSES	9,582	17,304	10,000	(7,304)	
SOFTWARE/ON-LINE CONTENT	24,675	26,500	25,000	(1,500)	
NONCAPITALIZED TECHNOLOGY HARDWARE	77,867	2,000	2,000	-	
INFRASTRUCTURE REPLACEMENT	775	-	-	-	
TOTAL ADMIN, ATTENDANCE & HEALTH	1,256,181	1,465,723	1,160,322	(305,401)	

### Notes

1. Speech and Occupational Therapists now charged to instruction.

### 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.

	FY13 ACTUAL	FY 14 ADOPTED	FY 15 ADOPTED	CHANGE	NOTES
OTHER MANAGEMENT SALARIES	43,831	44,708	44,708	-	
TECHNICAL SALARIES	46,833	47,770	47,770	-	
CLERICAL SALARIES	64,997	64,265	58,074	(6,191)	
OPERATIVE SALARIES & WAGES	371,945	342,354	324,759	(17,595)	
PART TIME BUS DRIVER WAGES	111,680	95,000	95,000	-	
SERVICES WAGES	10,725	11,699	11,900	201	
SALARIES-SUBSTITUTE CLERICAL	12,810	-	-	-	
FICA	45,768	46,345	44,539	(1,806)	
VSRS	52,876	50,347	46,209	(4,138)	
HOSPITAL/MEDICAL PLANS	116,126	111,561	122,342	10,781	
LIFE INSURANCE	6,392	6,080	6,432	352	
WORKER'S COMPENSATION	16,709	20,481	17,500	(2,981)	
RETIREE HEALTH CARE CREDIT	653	667	854	187	
OTHER BENEFITS - ANNUAL LEAVE PAYOUTS	6,085	-	-	-	
PURCHASED SERVICES	31,584	23,150	30,400	7,250	
HEALTH	3,188	5,200	5,000	(200)	
PRIVATE CARRIERS	-	3,000	1,500	(1,500)	
FROM OTHER GOVERNMENTS	4,391	-	1,500	1,500	
POSTAL SERVICES	6	-	-	-	
INSURANCE	13,145	11,324	13,000	1,676	
TRAVEL	797	1,750	2,000	250	
MISCELLANEOUS	137	1,000	1,000	-	
MATERIALS AND SUPPLIES	9,895	1,300	1,900	600	
VEHICLE AND EQUIP FUEL	187,888	200,500	200,000	(500)	
VEHICLE AND EQUIP SUPP	63,819	59,668	62,000	2,332	
OTHER OPERATING SUPPLIES	5,756	700	1,000	300	
SOFTWARE/ON-LINE CONTENT	6,690	3,500	3,500	-	
TOTAL PUPIL TRANSPORTATION	1,234,724	1,152,369	1,142,887	(9,482)	

Notes

#### 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.

	FY13 ACTUAL	FY 14 ADOPTED	FY 15 ADOPTED	CHANGE	NOTES
SALARIES - REGULAR	-	-	43,391	43,391	1
ADMINISTRATIVE SALARIES	28,682	38,948	38,948	-	
TECHNICAL SALARIES	124,556	125,467	132,937	7,470	
CLERICAL SALARIES	21,165	22,256	22,256	-	
SERVICES WAGES	5,130	-	5,000	5,000	
CUSTODIAN WAGES	366,303	371,294	-	(371,294)	2
SALARIES/WAGES - PART TIME SECURITY	7,747	26,383	15,000	(11,383)	
SALARIES P/T CUSTODIANS	1,378	-	-	-	
SALARIES-SUBSTITUTE CUSTODIAN	18,256	1,500	-	(1,500)	2
FICA	41,757	44,821	19,281	(25,540)	2
VSRS	54,129	56,218	18,983	(37,235)	2
HOSPITAL/MEDICAL PLANS	106,347	112,858	31,198	(81,660)	2
LIFE INSURANCE	6,405	6,644	2,950	(3,694)	2
WORKER'S COMPENSATION	10,940	13,410	11,500	(1,910)	2
OTHER BENEFITS - ANNUAL LEAVE PAYOUTS	1,004	-	-	-	
PURCHASED SERVICES	166,879	237,500	812,104	574,604	3
REPAIR & MAINTENANCE	1,400	-	-	-	
MAINTENANCE SERVICE CONTRACTS	63,519	70,444	102,819	32,375	
ADVERTISING	429	750	750	-	
TELECOMMUNICATIONS	1,212	-	-	-	
ELECTRICITY	433,781	645,465	595,241	(50,224)	4
HEATING FUEL	195,946	261,661	232,304	(29,357)	4
WATER & SEWER	70,234	105,959	109,100	3,141	4
POSTAL SERVICES	45	75	75	-	
TELECOMMUNICATIONS	1,537	1,902	1,700	(202)	
INSURANCE	50,177	52,331	52,331	-	
LEASES AND RENTALS	526	-	526	526	
RENTAL OF BUILDINGS	2,400	2,400	-	(2,400)	
TRAVEL	56	-	-	-	
TRAVEL CONVENTION & EDUCATION	-	200	200	-	
TRI-ANNUAL CENSUS	-	100	100	-	
MATERIALS AND SUPPLIES	3,406	3,250	2,750	(500)	
SUPPLIES - BUILDING SERVICES	83,612	50,000	-	(50,000)	5
REPAIR & MAINT SUPPLIES	60,325	50,000	54,700	4,700	
VEHICLE AND EQUIP FUEL	748	1,349	1,349	-	
NONCAPITALIZED TECHNOLOGY HARDWARE	50,581	-	-	-	
TOTAL OPERATION & MAINTENANCE	1,980,614	2,303,185	2,307,493	4,308	

Notes

1. Existing Attendance position now charged to the building security function.
2. Eliminate 15 custodial positions.
3. Add Custodial Contract \$586K.
4. Adjusted to prior actual, but including Cooley PK-3 in full operation.
5. Eliminate Janitorial Supply costs.

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 15.

2. 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.

*Pay and Classification Plan Implementation.* It is expected that a study will be completed to determine equitable compensation for all Division positions. This budget includes \$300,000 to implement the results of this study.

3. Program Contingency. This contingency is available to offset such circumstances as the sequester, and other lost grant funding.

	FY13 ACTUAL	FY 14 ADOPTED	FY 15 ADOPTED	CHANGE	NOTES
SOFTWARE/ON-LINE CONTENT	-	8,740	-	-	
FUND TRANSFERS	32,948	25,000	35,000	10,000	1
TOTAL FOOD SERVICE	32,948	33,740	35,000	10,000	
SCHOOL OPERATIONS CONTINGENCY					
PERSONNEL	-	50,000	320,000	270,000	2
PROGRAM	-	34,691	34,691	-	3
TOTAL	-	84,691	354,691	270,000	

TOTAL SCHOOL OPERATING FUND	20,695,121	20,637,598	21,447,660	810,062	
-----------------------------	------------	------------	------------	---------	--

# *Food Service Fund*

## Revenue

	FY13 ACTUAL	FY 14 ADOPTED	FY 15 ADOPTED	CHANGE	NOTES
INTEREST ON BANK DEPOSITS	78	180	80	(100)	
CHARGES FOR LUNCHES	483,734	518,260	520,556	2,296	
EXPENDITURE REFUNDS/MISC	43,754	-	-	-	
SCHOOL OPERATING TRANSFER	32,948	-	-	-	
TOTAL LOCAL	560,514	518,440	520,636	2,196	
STATE SUBSIDY	8,572	8,572	7,707	(865)	
FEDERAL SUBSIDY	253,302	234,000	254,000	20,000	
TOTAL FOOD SERVICE	822,389	761,012	782,343	21,331	

## 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.

	FY13 ACTUAL	FY 14 ADOPTED	FY 15 ADOPTED	CHANGE	NOTES
SALARIES - FOOD SERVICE	203,406	223,403	203,014	(20,389)	1
SALARIES/WAGES - P/T FOOD SERVICE	7,586	3,000	1,000	(2,000)	
FICA	13,455	16,237	15,761	(476)	
VSRS	14,370	-	13,023	13,023	
HOSPITAL/MEDICAL PLANS	45,804	48,754	51,374	2,620	
LIFE INSURANCE	1,801	1,756	1,998	242	
WORKER'S COMPENSATION	2,602	3,189	4,000	811	
OTHER BENEFITS - ANNUAL LEAVE PAYOUTS	3,150	-	-	-	
PURCHASED SERVICES	200,812	137,000	180,900	43,900	2
REPAIR & MAINTENANCE	-	300	300	-	
TRAVEL	857	1,500	1,800	300	
MISCELLANEOUS	7,533	-	-	-	
MATERIALS AND SUPPLIES	36,090	40,000	37,500	(2,500)	
FOOD SUPPLIES	284,922	285,373	271,173	(14,200)	
REPAIR & MAINT SUPPLIES	-	500	500	-	
TOTAL FOOD SERVICE	822,389	761,012	782,343	21,331	

Notes:

1. Staff turnover results in savings.
2. Estimate of Sodexo billings considering reduced enrollment.

## *Capital Projects Fund*

### Revenue

	FY 2015 Requested	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
State Technology Funds	154,000	154,000	154,000	154,000	154,000
General Fund Transfer Net of GF Designation	698,179	1,194,500	20,269,500	4,369,500	4,169,500
<b>Total Revenue</b>	<b>852,179</b>	<b>1,348,500</b>	<b>20,423,500</b>	<b>4,523,500</b>	<b>4,323,500</b>

### Expenditure Detail

	FY 2015 Requested	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 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
Building Security: Technology	20,000	20,000	20,000	20,000	20,000
Building Security: Building Modifications	0				
Primary School Renovations	0				3,600,000
D.G. Cooley 4/5 Classroom Wing & Renovations	0		4,700,000	3,800,000	
CCHS North Campus CTE Center	0		15,000,000		
ADA Accomodations	25,000	50,000	50,000	50,000	50,000
Roof Replacement	134,000	560,000	0	0	0
Food Services	0	11,000	11,000	11,000	11,000
Bus Acquisitions	178,200	181,500	183,000	183,000	183,000
School Painting	20,000	34,500	35,000	35,000	35,000
School Furniture	28,979	33,000	33,500	33,500	33,500
Flooring	0	27,500	28,000	28,000	28,000
Heating, Ventilation	37,000	27,500	28,000	28,000	28,000
Passenger Vehicles	16,000	27,500	14,000	14,000	14,000
Paving Renovations & Sidewalks	10,000				
Track and Tennis Court Resurfacing	30,000				
Fencing Replacements	28,000	35,000			
Trucks	25,000				
Band Instruments	0	10,000	10,000	10,000	10,000
Band & Choir Uniforms	0	20,000			
Athletic Equipment	0	11,000	11,000	11,000	11,000
<b>Total Capital Expenditure</b>	<b>852,179</b>	<b>1,348,500</b>	<b>20,423,500</b>	<b>4,523,500</b>	<b>4,323,500</b>

## Narrative

### Individual Projects

#### **FY 2015**

##### Roof Replacement:

Replace 25,760 sq. ft. of roof (sections A, B, C, D, E, G & L) at Johnson Williams Middle School.

##### Paving Renovations and Sidewalks:

Join the existing sidewalk to the entrance walk at Johnson Williams Middle School. Also repair the walking trail at the rear of Boyce Elementary.

##### Track and Tennis Court Resurfacing:

Resurface tennis court at Johnson Williams Middle School.

##### Fencing Replacements:

Replace the fence at the football stadium and around the playground at Boyce Elementary School.

##### Trucks

Purchase a pickup truck with a plow and lift gate.

### **Cyclical**

##### Instructional Technology-State:

The Commonwealth of Virginia is expected to continue its support of Instructional Technology in FY 15 at the same amount as FY 14 (\$154,000). These funds will be used primarily at Johnson Williams Middle School to replace 3 IDF (intermediate distribution frame) rooms and 1 MDF (main distribution frame) room. It will also be used to update 2 student labs at Johnson Williams Middle School. Any remaining amount will be used to help with the purchase of hardware for the new computer lab at D.G. Cooley PK-3

##### Instructional Technology-Local:

Budgeted funds in the amount of \$146,000 for FY 15 will be used for the following:

- Hardware for the new computer lab at D.G. Cooley PK-3 – approximately \$18,500
- Chromebooks – purchase one cart per school (each cart holds 24 Chromebooks) for a total cost of \$30,000 for four carts.
- A Smart Table for Boyce Elementary School at a cost of \$8,000.
- Document cameras for Johnson Williams Middle School for \$6,000.
- The remaining amount to be used to purchase Smart Boards for D.G. Cooley PK-3.

##### Building Security: Technology:

This covers the replacements and upgrades to video camera systems, intruder detections and alarm systems, ID card readers and scanners, and other technology related items that assist in ensuring a safe school environment.

ADA Accommodations:

This will be used to improve access to all buildings, provide accessible toileting facilities, ramps, elevators, etc, as needed and as required by the Building Inspector and the Americans with Disabilities Act (AMERICANS WITH DISABILITIES ACT OF 1990, AS AMENDED).

Bus Acquisitions:

The division plans to replace two buses in FY 15. The replacement schedule calls for replacement of 2 to 3 buses per year.

School Painting:

The FY 15 budget includes a proposed amount of \$20,000 for painting Boyce Elementary School.

School Furniture:

The FY 15 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.

Heating/Ventilation:

The Capital Improvements Plan includes funding for the repair of HVAC systems in the amount of \$37,000 for FY 15.

Passenger Vehicles:

Proposed replacement of passenger vehicles is budgeted at \$16,000 for FY15 for one vehicle.

**Selected out year projects:**

**FY 2016**

- Roof Replacement  
\$560,000 proposed to complete the roof replacement at Johnson Williams Middle School, and the remaining funds to be used for roof replacement at D.G. Cooley PK-3.
- Fencing Replacements  
\$35,000 is proposed for FY 16 to be combined with any balance remaining from FY 15 to be used to replace the fence around the football stadium.

**FY 2017**

- D.G Cooley 4/5 Classroom Wing  
This is a new fund that establishes capacity to construct a grade 4-5 classroom wing at D.G. Cooley PK-3. This would combine all Berryville area students into one PK-5 elementary school. Estimated at \$4,700,000.

- CCHS North Campus CTE Center  
This is a new fund that establishes capacity to construct a Career and Technical Education (CTE) facility north of Mosby Boulevard on land owned by the School Division. It is anticipated that a study team will be organized in FY 15 to begin reviewing programmatic needs, work force and employment trends, emerging industries and occupations, and plans for providing services to students that live outside of Clarke County on a per-student fee basis (i.e., magnet school). It is anticipated that low impact high wage emerging industries and technologies will be programmed for this school. Estimated at \$15,000,000.

#### **FY 2018**

- D.G Cooley Renovations  
This fund establishes capacity to renovate the current D.G. Cooley Elementary School so that it might be used for other uses, including overflow for D.G. Cooley PK-3 and/or administrative and support services. Included in such a renovation would be comprehensive HVAC, data, electrical, restrooms, and plumbing systems. Additional paved parking would be added. Estimated at \$3,800,000.

#### **FY 2019**

- Primary School Renovations  
This is a new fund that establishes capacity to renovate Berryville Primary so that it might be used for other uses. Included in such a renovation would be comprehensive HVAC, data, electrical, restrooms, and plumbing systems. Fuel oil tanks would also be decommissioned. Estimated at \$3,600,000.

# *Debt Service Fund*

## Revenue and Expenditure Detail Over Ten Years

Issue	1 14/15	2 15/16	3 16/17	4 17/18	5 18/19	6 19/20	7 20/21	8 21/22	9 22/23	10 23/24
Debt Services - Misc	3,050	3,050	3,050	2,350	2,350	1,800	1,800	1,800	1,800	1,800
Energy Mgmt Systems Capital Lease										
Principal	108,242	112,582	117,095	122,789	126,672	131,750				
Interest	26,776	22,436	17,923	12,229	8,347	3,269				
Cooley Gymnasium Capital Lease										
Principal	40,438	42,189	44,015	45,920	47,908	49,982	52,145	54,402	28,077	
Interest	16,616	14,866	13,039	11,134	9,147	7,073	4,909	2,652	450	
VPSA Series 1998 B Bonds										
Principal	410,000	410,000	405,000	405,000	405,000					
Interest	93,330	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	10,035	9,015	7,995	6,975	5,955	4,935	4,015	3,183	2,300	1,380
VPSA Series 2006 B Bonds										
Principal	1,415,000	1,490,000	1,565,000	800,000	835,000	870,000	910,000	950,000	995,000	1,040,000
Interest	929,284	855,206	777,304	720,496	685,435	648,351	609,636	567,994	524,254	479,094
VPSA Series 2010 A Bonds										
Principal	380,000	400,000	415,000							
Interest	42,453	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
Interest	372,424	372,424	372,424	364,138	346,574	327,248	306,698	284,875	261,632	237,044
<b>Total Current Debt Payments</b>	<b>3,867,648</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>Total Projected Debt Payments</b>	<b>3,867,648</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>Projected Revenue Sources</b>										
Federal BAB Interest Subsidy	130,348	130,348	130,348	127,448	121,301	114,537	107,344	99,706	91,571	82,965
Sequester reduction	(11,340)	(11,340)	(11,340)	(11,088)	(10,553)	(9,965)	(9,339)	(8,674)	(7,967)	(7,218)
General Fund Transfer	3,748,640	3,727,937	3,696,804	2,855,654	2,831,967	2,414,835	2,276,198	2,273,874	2,244,908	2,213,570
<b>Total Projected Revenue</b>	<b>3,867,648</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>

## 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	$\frac{\text{Local True Values}}{\text{Local ADM}}$	+	0.4	$\frac{\text{Local Adjusted Gross Income}}{\text{Local ADM}}$	+	0.1	$\frac{\text{Local Taxable Retail Sales}}{\text{Local ADM}}$	=	ADM Composite Index
	$\frac{\text{Total Local True Values}}{\text{Total State ADM}}$			$\frac{\text{Total State Adjusted Gross Income}}{\text{Totals State ADM}}$			$\frac{\text{Total Taxable Retail Sales}}{\text{Total State ADM}}$		
0.5	$\frac{2,271,672,708}{2,041}$			$\frac{452,717,795}{2,041}$			$\frac{76,693,019}{2,041}$		ADM Composite Index
0.5	$\frac{1,048,852,154,881}{1,215,368}$			$\frac{231,703,752,149}{1,215,368}$			$\frac{89,034,614,712}{1,215,368}$		
0.5	$\frac{1,113,019}{862,990}$			$\frac{221,828}{190,644}$			$\frac{37,580}{73,257}$		ADM Composite Index
0.5	$\frac{1.2897}{}$			$\frac{1.1636}{}$			$\frac{0.5130}{}$		ADM Composite Index
	0.6449	+		0.4654	+		0.0513	=	1.1616

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

0.5	$\frac{\text{Local True Values}}{\text{Local Population}}$	+	0.4	$\frac{\text{Local Adjusted Gross Income}}{\text{Local Population}}$	+	0.1	$\frac{\text{Local Taxable Retail Sales}}{\text{Local Population}}$	=	Per Capita Composite Index
	$\frac{\text{Total Local True Values}}{\text{State Population}}$			$\frac{\text{Total State Adjusted Gross Income}}{\text{State Population}}$			$\frac{\text{Total Taxable Retail Sales}}{\text{State Population}}$		
0.5	$\frac{2,271,672,708}{14,211}$			$\frac{452,717,795}{14,211}$			$\frac{76,693,019}{14,211}$		Per Capita Composite Index
0.5	$\frac{1,048,852,154,881}{8,096,604}$			$\frac{231,703,752,149}{8,096,604}$			$\frac{89,034,614,712}{8,096,604}$		
0.5	$\frac{159,853}{129,542}$			$\frac{31,857}{28,617}$			$\frac{5,397}{10,997}$		Per Capita Composite Index
0.5	$\frac{1.2340}{}$			$\frac{1.1132}{}$			$\frac{0.4908}{}$		Per Capita Composite Index
	0.6171	+		0.4453	+		0.0491	=	1.1114

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

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

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

0.7744 + 0.3704 = Local Composite Index

1.1449 x 0.45 = 0.5151

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	1,048,852,154,881
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

Teacher, Counselor, Lead Nurse, Related Services (SLP, OT, SP, PT, etc.)

Athletic Director, Assistant Principal, Assistant Director SPED

FY14 to FY15 = 0% increase

Note: The anticipated and pending CCPS salary and compensation study may affect this FY15 Salary Schedule (Proposed)

Xper Through SY 14	200 day FY 14-15 Salary	200 day FY 14-15 Salary with master's \$6563	220 day FY 14-15 Salary	220 day FY 14-15 Salary with master's \$6563	200 day FY 14-15 ELEM A.P. Salary	220 day FY 14-15 ELEM A.P. Salary	220 day FY 14-15 MIDDLE A.P. Salary	220 day FY 14-15 HIGH A.P. Salary
0/1	39,135	45,698	43,049	49,612	n/a	n/a	n/a	n/a
2	39,918	46,481	43,909	50,472	n/a	n/a	n/a	n/a
3	39,918	46,481	43,910	50,473	n/a	n/a	n/a	n/a
4	40,317	46,880	44,348	50,911	52,337	56,368	59,097	61,825
5	40,317	46,880	44,348	50,911	52,337	56,368	59,097	61,825
6	40,715	47,278	44,786	51,349	52,735	56,806	59,535	62,263
7	41,113	47,676	45,224	51,787	53,133	57,244	59,973	62,701
8	41,515	48,078	45,666	52,229	53,535	57,686	60,415	63,143
9	42,442	49,005	46,686	53,249	54,462	58,706	61,435	64,163
10	43,391	49,954	47,730	54,293	55,411	59,750	62,479	65,207
11	44,361	50,924	48,797	55,360	56,381	60,817	63,546	66,274
12	45,352	51,915	49,888	56,451	57,372	61,908	64,637	67,365
13	46,368	52,931	51,004	57,567	58,388	63,024	65,753	68,481
14	47,403	53,966	52,144	58,707	59,423	64,164	66,893	69,621
15	48,463	55,026	53,309	59,872	60,483	65,329	68,058	70,786
16	48,463	55,026	53,309	59,872	60,483	65,329	68,058	70,786
17	49,546	56,109	54,501	61,064	61,566	66,521	69,250	71,978
18	49,546	56,109	54,501	61,064	61,566	66,521	69,250	71,978
19	50,654	57,217	55,720	62,283	62,674	67,740	70,469	73,197
20	50,654	57,217	55,720	62,283	62,674	67,740	70,469	73,197
21	51,784	58,347	56,963	63,526	63,804	68,983	71,712	74,440
22	51,784	58,347	56,963	63,526	63,804	68,983	71,712	74,440
23	52,943	59,506	58,237	64,800	64,963	70,257	72,986	75,714
24	52,943	59,506	58,237	64,800	64,963	70,257	72,986	75,714
25	54,127	60,690	59,540	66,103	66,147	71,560	74,289	77,017
26	54,127	60,690	59,540	66,103	66,147	71,560	74,289	77,017
27	55,336	61,899	60,870	67,433	67,356	72,890	75,619	78,347
28	55,336	61,899	60,870	67,433	67,356	72,890	75,619	78,347
29	56,574	63,137	62,231	68,794	68,594	74,251	76,980	79,708
30	56,574	63,137	62,231	68,794	68,594	74,251	76,980	79,708
31	57,838	64,401	63,621	70,184	69,858	75,641	78,370	81,098
32	57,838	64,401	63,621	70,184	69,858	75,641	78,370	81,098
33	59,131	65,694	65,044	71,607	71,151	77,064	79,793	82,521
34	59,131	65,694	65,044	71,607	71,151	77,064	79,793	82,521
35	61,150	67,713	67,265	73,828	73,170	79,285	82,014	84,742
36	61,150	67,713	67,265	73,828	73,170	79,285	82,014	84,742
37	61,804	68,367	67,984	74,547	73,824	80,004	82,733	85,461
38	61,804	68,367	67,984	74,547	73,824	80,004	82,733	85,461
39	63,186	69,749	69,504	76,067	75,206	81,524	84,253	86,981
40	63,186	69,749	69,504	76,067	75,206	81,524	84,253	86,981

All AP (Assistant Principal) positions require a master's degree

\*High AP includes CCHS Athletic Director and Assistant Director of Pupil Personnel; if no master's degree, deduct \$6563 from salary amount

February 21, 2014  
RC

## Substitute and Hourly Rates of Pay

### Classified Staff

Nurse	\$ 80.00 per day
Clerical	\$ 65.00 per day
Instructional Assistant (Teacher Aide)	\$ 65.00 per day
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
Custodian lunch)	\$ 68.00 per day (8 hr day, paid \$ 8.50 per hour
Food Service Worker	\$ 8.50 per hour
Cafeteria Helper (Minimum Wage)	\$ 7.25 per hour (adjusted as per minimum wage requirements)

### Licensed Staff

Teacher (<20 consecutive days)	\$ 80.00 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: 6/11/13 RC

# Supplements

## FY15 Stipend Positions

Location	Title	AMOUNT
CCPS	Clerk	\$3,600
CCPS	Custodian Lead	\$2,000
CCPS	Library Instruction	\$4,120
CCPS	Musical Accompanist	\$1,140
CCPS	Musical Artistic Director	\$2,799
CCPS	Musical Choreographer	\$1,425
CCPS	Musical Pit Band Director	\$1,188
CCPS	Musical Vocal Director	\$1,425
CCPS	Vocational Coordinator	\$3,000
Boyce	Art Instruction	\$4,120
Boyce	Technology Instruction	\$4,120
Boyce	Grade 1 Instructional Leader	\$509
Boyce	Grade 2 Instructional Leader	\$509
Boyce	Grade 3 Instructional Leader	\$509
Boyce	Grade 4 Instructional Leader	\$509
Boyce	Grade 5 Instructional Leader	\$509
Boyce	Grade K Instructional Leader	\$509
CCHS	Asst. Band Director	\$2,544
CCHS	Band Director	\$3,307
CCHS	Band Flag Corps Leader (Winter Guard)	\$748
CCHS	Band Percussion (December to March) Leader	\$1,017
CCHS	Band Percussion (December to March) Leader	\$1,017
CCHS	Chorus Director	\$2,290
CCHS	Fall Color Guard	\$1,900
CCHS	Marching Assistant	\$748
CCHS	Marching Assistant	\$748
CCHS	Pep Band Director	\$713
CCHS	Spring Color Guard	\$1,900
CCHS	Child Study Chair	\$1,468
CCHS	CAS (Creativity, Action, Service)	\$1,000
CCHS	Department Chair CTE	\$1,000
CCHS	Department Chair Guidance	\$1,000
CCHS	Department Chair Math	\$3,000
CCHS	Department Chair Physical Education/Fine Arts	\$1,000
CCHS	Department Chair Science	\$3,000
CCHS	Department Chair Social Studies	\$3,000
CCHS	Department Chair World Language	\$1,000
CCHS	Department Chair English	\$3,000
CCHS	Department Chair Special Education	\$3,000
CCHS	SCA Advisor	\$979
CCHS	Baseball - Assistant Coach	\$2,372
CCHS	Baseball - Head Coach	\$3,307
CCHS	Baseball -J.V. Coach	\$2,372
CCHS	Basketball - Boys Head Varsity Coach	\$3,927
CCHS	Basketball Boys Assistant	\$2,372
CCHS	Basketball Boys Assistant	\$2,372
CCHS	Basketball Boys Assistant- FR	\$1,908
CCHS	Basketball Girls Assistant	\$2,372
CCHS	Basketball Girls Assistant	\$2,372
CCHS	Basketball Girls Assistant- FR	\$1,908

<b>Location</b>	<b>Title</b>	<b>AMOUNT</b>
CCHS	Basketball Girls Head Varsity Coach	\$3,927
CCHS	Cheerleader - JV Fall Coach	\$1,017
CCHS	Cheerleader - JV Winter Coach	\$1,017
CCHS	Cheerleader - Varsity Fall Coach	\$2,982
CCHS	Cheerleader - Varsity Winter Coach	\$2,035
CCHS	Cross Country Asst.	\$1,017
CCHS	Cross Country Coach	\$2,982
CCHS	Football - Asst. Coach	\$3,730
CCHS	Football - Asst. Coach	\$3,730
CCHS	Football - Asst. Coach	\$3,730
CCHS	Football - Asst. Coach	\$3,730
CCHS	Football - Asst. Coach	\$3,730
CCHS	Football - Head Coach	\$5,235
CCHS	Golf Coach	\$2,035
CCHS	Soccer Assistant (JV) Boys	\$2,372
CCHS	Soccer Assistant (JV) Girls	\$2,372
CCHS	Soccer Assistant Coach - Boys	\$2,372
CCHS	Soccer Assistant Coach - Girls	\$2,372
CCHS	Soccer Head Varsity Coach - Boys	\$3,307
CCHS	Soccer Head Varsity Coach - Girls	\$3,307
CCHS	Softball - Asst. Coach	\$2,372
CCHS	Softball - Head JV Coach	\$2,372
CCHS	Softball - Head Varsity Coach	\$3,307
CCHS	Swimming Asst	\$1,017
CCHS	Swimming Coach	\$2,035
CCHS	Tennis - Boys Head Coach	\$2,035
CCHS	Tennis - Girls Head Coach	\$2,035
CCHS	Track - Assistant Coach	\$2,035
CCHS	Track - Assistant Coach	\$2,035
CCHS	Track - Assistant Coach	\$2,035
CCHS	Track - Head Coach (Boys & Girls)	\$3,307
CCHS	Volleyball - Assistant	\$2,035
CCHS	Volleyball - Assistant	\$2,035
CCHS	Volleyball - Head Varsity Coach	\$3,307
CCHS	Wrestling Assistant Coach	\$2,035
CCHS	Wrestling Coach	\$3,307
CCHS	Debate	\$1,017
CCHS	Forensics Sponsor	\$1,017
CCHS	ONE ACT Sponsor	\$1,017
CCHS	Creative Writing/Literary magazine	\$1,017
CCHS	Scholastic Bowl (\$1071 x 70%) \$2138 x 50%	\$1,069
CCHS	Scholastic Bowl (\$2142 x 70%) \$2138 x 50%	\$1,069
CCHS	National Honor Society Sponsor	\$979
CCHS	Senior Class Sponsor (including Graduation)	\$979
CCHS	Junior Class Sponsor (including Prom)	\$979
CCHS	Robotics	\$1,017
JWMS	Child Study Committee Chair	\$1,468
JWMS	Team Leader 8th	\$750
JWMS	Team Leader - English	\$2,000
JWMS	Team Leader - Math	\$2,000
JWMS	Team Leader - Science	\$2,000

<b>Location</b>	<b>Title</b>	<b>AMOUNT</b>
JWMS	Team Leader - Social Studies	\$2,000
JWMS	Team Leader - Special Education	\$2,000
JWMS	Team Leader - World Language	\$750
JWMS	Team Leader 6th	\$750
JWMS	Team Leader 7th	\$750
JWMS	PE Instruction	\$4,120
JWMS	SCA Advisor	\$489
JWMS	Athletic Director	\$3,500
JWMS	Basketball - Boys Grade 7 Coach	\$1,908
JWMS	Basketball - Boys Grade 8 Coach	\$1,908
JWMS	Basketball - Girls Grade 7 Coach	\$1,908
JWMS	Basketball - Girls Grade 8 Coach	\$1,908
JWMS	Cheerleader (Fall) Coach	\$848
JWMS	Cheerleader (Winter) Coach	\$848
JWMS	Cross Country Coach	\$1,717
JWMS	Cross Country Coach	\$1,717
JWMS	Track - Boys and Girls Head Coach	\$1,908
JWMS	Track Asst Coach	\$1,145
JWMS	Track Asst Coach	\$1,145
JWMS	Track Asst Coach	\$1,145
JWMS	Volleyball - 7th Grade	\$1,526
JWMS	Volleyball - 8th Grade	\$1,526
JWMS	Wrestling Asst Coach	\$1,027
JWMS	Wrestling Head Coach	\$1,908
JWMS	Technology Instruction	\$4,120
JWMS	Yearbook	\$1,221
JWMS	Spring Color Guard	\$848
Cooley	Technology Instruction	\$4,120
Cooley	Grade 2 Instructional Leader	\$509
Cooley	Grade 3 Instructional Leader	\$509
Cooley	Grade 4 Instructional Leader	\$509
Cooley	Grade 5 Instructional Leader	\$509
Primary	Art Instruction	\$4,120
Primary	Music Instruction	\$4,120
Primary	Grade 1 Instructional Leader	\$509
Primary	Grade K Instructional Leader	\$509
Primary	Grade PK Instructional Leader	\$509
Primary	Library Instruction	\$4,120
Primary	PE Instruction	\$4,120
Primary	Technology Instruction	\$4,120
Elementary	Medically Fragile IA's	\$2,060
Elementary	Medically Fragile IA's	\$2,060
JWMS	Medically Fragile IA's	\$2,060
CCHS	Medically Fragile IA's	\$2,060
ALL	CONTINGENCY	\$2,247
<b>TOTAL</b>		<b>\$287,146</b>

Stipend list for planning purposes only. Location, Title, and Amount subject to change based upon programmatic needs and requirements.

RC Feb 21, 2014

## School Funding History

Source: Joint Administrative Services

Fund	<i>FY 09</i> <i>Adopted</i>	<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>Expenditure</i>							
<b>School Operating Fund</b>	20,303,923	19,358,114	18,931,781	19,048,085	20,542,386	20,637,598	21,447,660
<b>Food Service Fund</b>	749,260	765,581	759,952	780,232	754,252	761,012	782,343
<b>Debt Service Fund</b>	3,529,168	3,494,057	3,636,438	4,122,196	4,034,879	3,888,619	3,867,648
<b>School Capital Fund</b>	484,650	518,585	690,400	844,918	504,200	728,163	852,179
<b>Total Expenditure</b>	<b>25,067,001</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>
<i>Revenue: State &amp; Federal Transfers, Fees, &amp; Other</i>							
<b>School Operating Fund</b>	8,991,411	8,745,532	8,943,033	8,966,628	9,670,210	9,713,245	9,711,626
<b>Food Service Fund</b>	749,260	765,581	759,952	780,232	754,252	761,012	782,343
<b>Debt Service Fund</b>	1,620,855	472,859	218,070	147,673	136,746	119,008	119,008
<b>School Capital Fund</b>	180,000	180,000	154,000	154,000	206,510	154,000	154,000
<b>Total Transfers, Fees, &amp; Proceeds</b>	<b>11,541,526</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>10,766,977</b>
<i>Revenue: Local Tax Funding</i>							
<b>School Operating Fund</b>	11,312,512	10,612,582	9,988,748	10,081,457	10,872,176	10,924,353	11,736,034
<b>Food Service Fund</b>	0	0	0	0	0	0	0
<b>Debt Service Fund</b>	1,908,313	3,021,198	3,418,368	3,974,523	3,898,133	3,769,611	3,748,640
<b>School Capital Fund</b>	304,650	338,585	536,400	690,918	297,690	574,163	698,179
<b>Total Local Tax Funding</b>	<b>13,525,475</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>16,182,853</b>

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

247,227

200,000