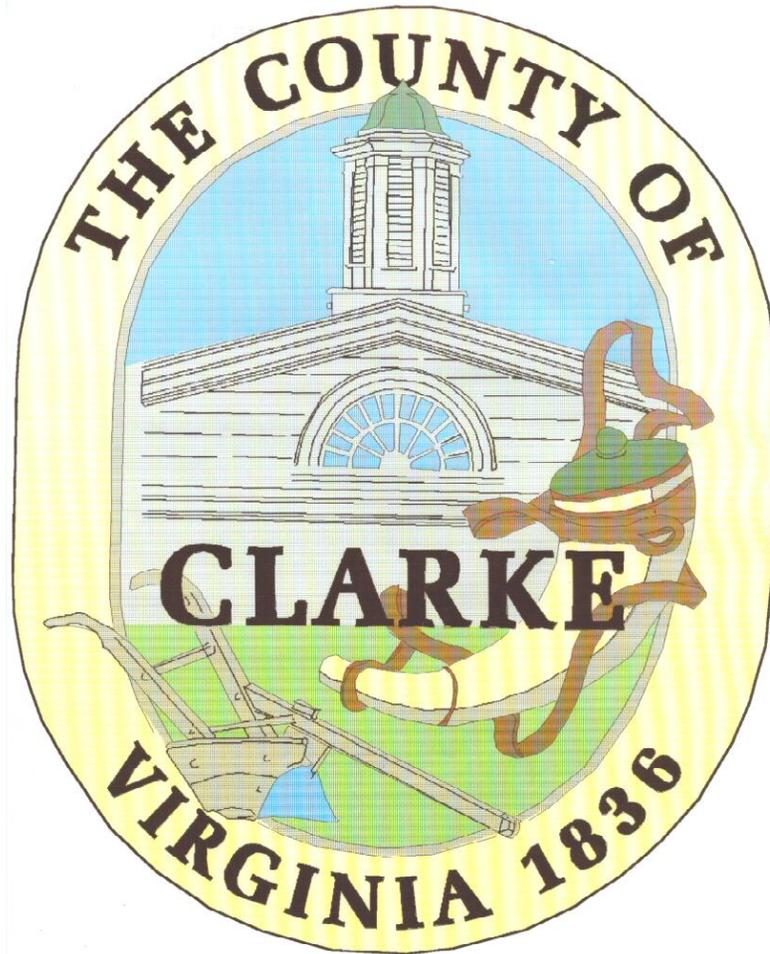


Clarke County Public Schools



**Adopted Budget
For the Fiscal Year 2012
(July 2011 through June 2012)**

Clarke County Schools Adopted Budget (July 2011 through June 2012)

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A. School Operating Fund

A. Revenue Summary

The FY 12 budget is marked by a decrease in State revenue overall, traceable primarily to the decline in enrollment. Additionally, FY 12 will mark the last year we receive federal revenue from the American Recovery and Reinvestment Act. This revenue is under the title Federal Education Jobs Fund.

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 significantly since the Commonwealth approved their 2008–2010 biennial budget amendments.

Basic Aid and Other ADM Driven Revenue. Per-pupil basic aid increased \$13 over the FY 11 budget and VRS increased \$79. Textbooks decreased \$11.98. All others remained unchanged. However, our ADM estimate has decreased 148 from the original FY 11 budget, resulting in decreases in all ADM driven revenue, with the exception of VRS, which had a per pupil increase that more than offset the loss. Enrollment loss payments, which would have helped offset some of the lost revenue was eliminated by the General Assembly with the FY 11 budget.

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, remedial summer school, school breakfast, 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.

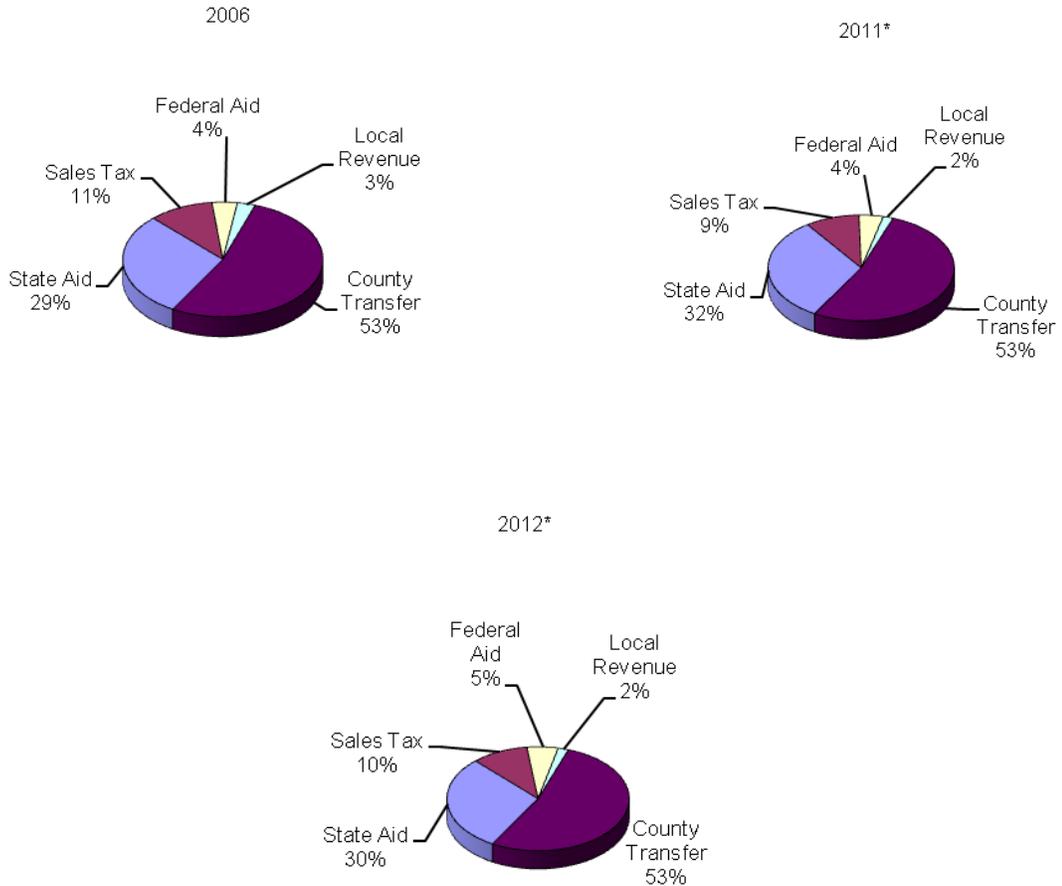
Federal Stimulus Funds. These are one-time funds provided by the federal government with the requirement that states must use 81.8% of SFSF funds they receive to help restore FY 09, FY 10 and FY 11 support for public elementary, secondary, and postsecondary education. For FY 11, the state opted to use these funds as a portion of their basic aid payment. These funds are not available for FY 12.

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	<u>Variance 10 Actual to 11 Adopted</u>			<u>Variance 11 Adopted to 12 Adopted</u>			
	FY10 Actual	\$	%	FY11 Adopted	\$	%	FY12 Adopted
Revenue							
State Aid	\$ 5,086,911	\$ 949,456	18.7%	6,036,367	(394,758)	-6.5%	5,641,609
Sales Tax	1,784,210	(3,344)	-0.2%	1,780,866	137,841	7.7%	1,918,707
Federal Aid	1,518,866	(723,062)	-47.6%	795,803	261,578	32.9%	1,057,382
Local Sources	404,021	(74,024)	-18.3%	329,997	18,933	5.7%	348,930
Total Revenue	\$ 8,794,008	\$ 149,025	1.7%	\$ 8,943,033	\$ 23,594	0.3%	\$ 8,966,628
County Transfer	\$ 10,289,111	\$ (300,363)	-2.9%	\$ 9,988,748	\$ 92,709	0.9%	\$ 10,081,457
Total All Sources	\$ 19,083,119	\$ (151,337)	-0.8%	\$ 18,931,781	\$ 116,304	0.6%	\$ 19,048,085

School Operating Fund Revenue By Source



*Adopted Budget

State Revenue

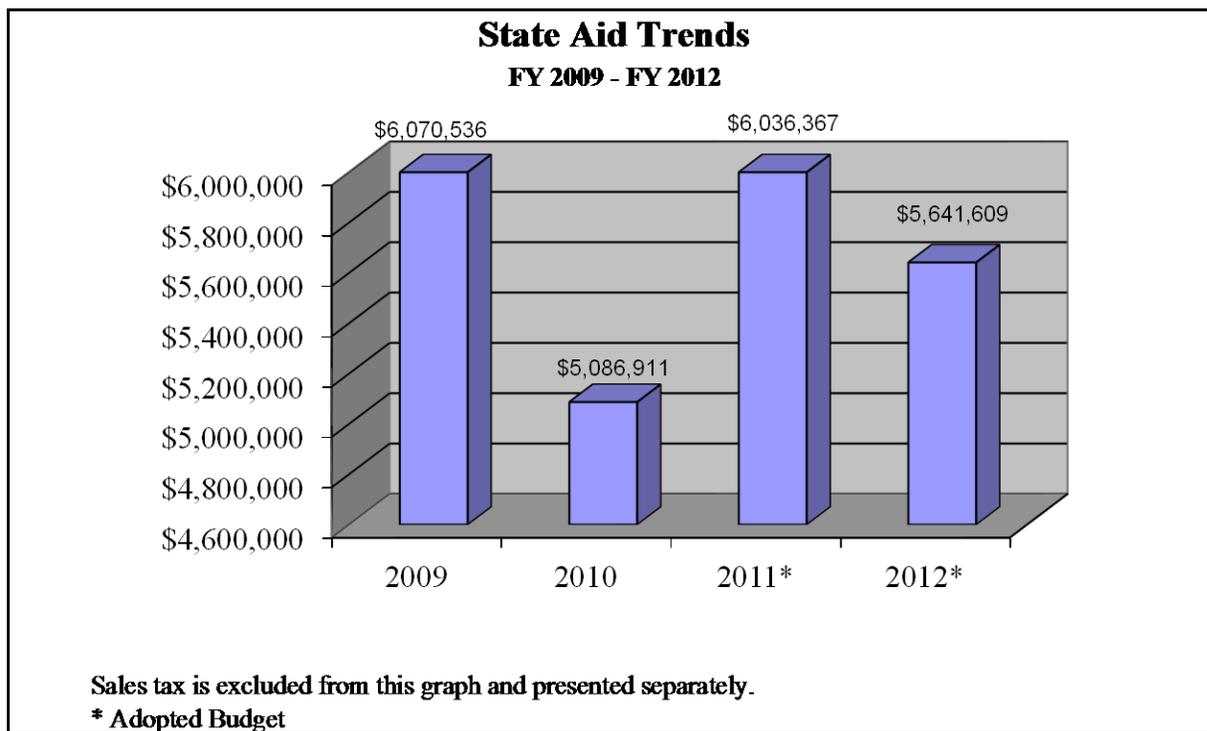
Revenue from the state is received in two forms: sales tax and state aid.

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.

<i>Composite Index Comparison Clarke v. Surrounding Localities FY 2011 - 2012</i>	
Shenandoah	0.4030
Frederick	0.3816
Warren	0.4204
City of Winchester	0.5125
Clarke	0.5346
Loudoun	0.5854
Fauquier	0.6098

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.

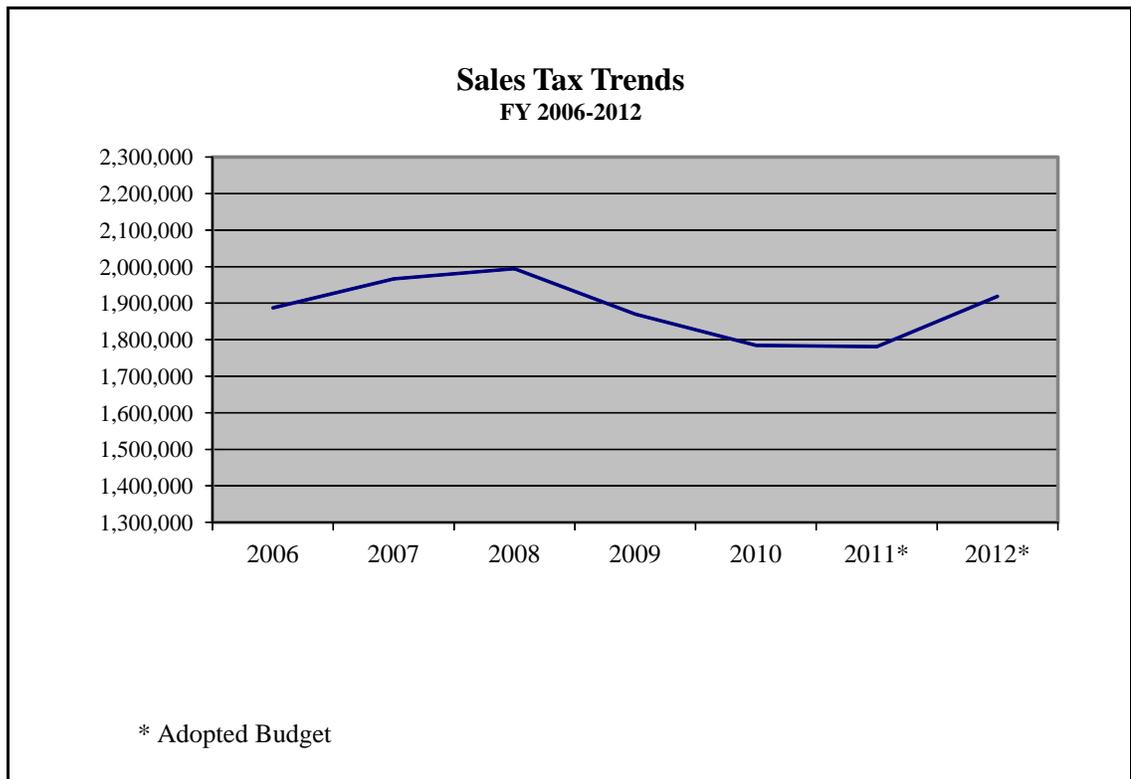
Average Daily Membership

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 2012 sales tax revenue is projected to increase 7.74 percent over the FY 2011 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 number of school-age children in the Commonwealth is determined by the Tri-Annual Census. The Tri-Annual Census is taken at the locality level and reported to the state.

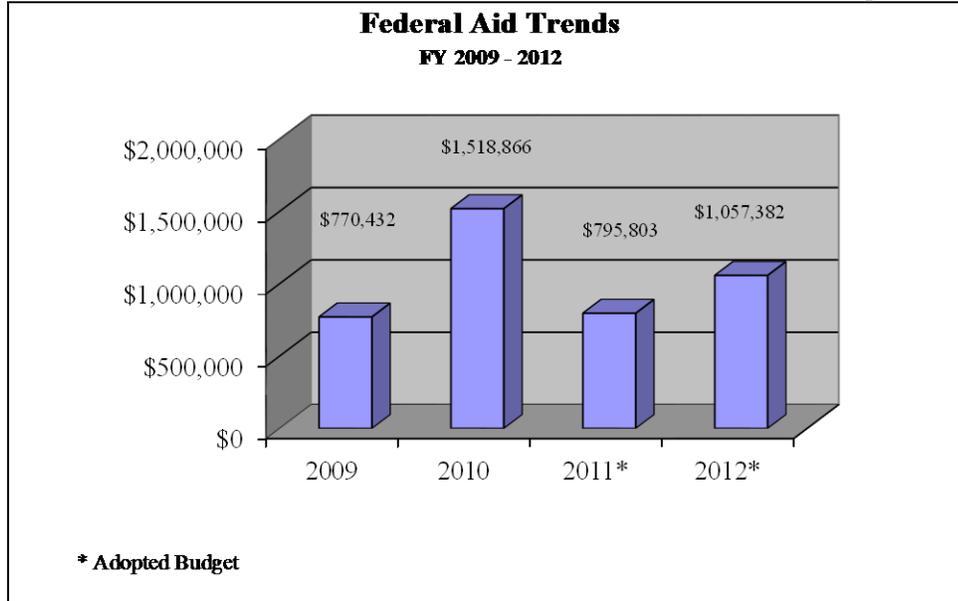
The following chart documents the past six years of sales tax receipts by the School Operating Fund:



Federal Revenue

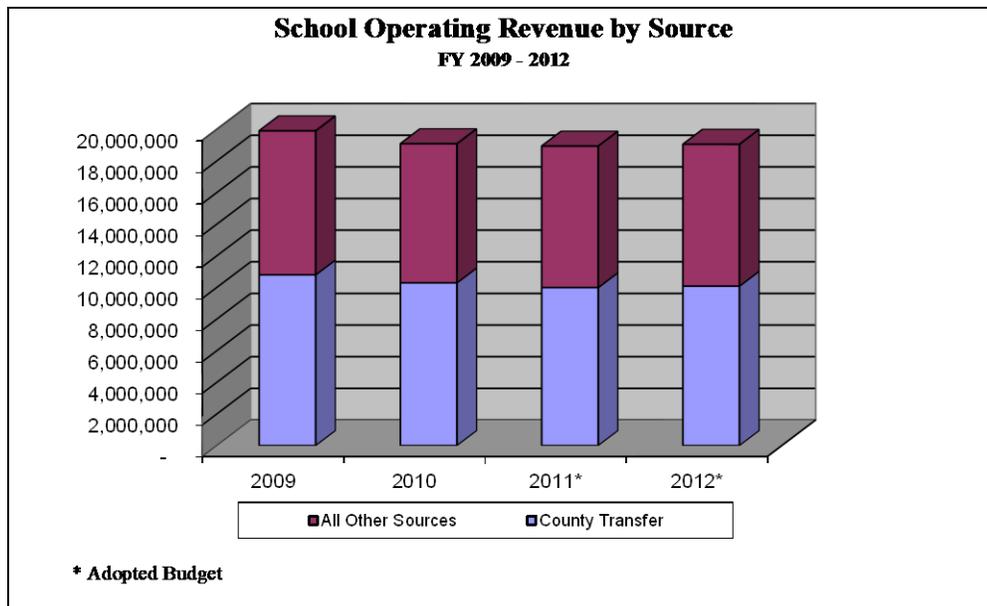
Federal aid is projected at approximately \$1,057,382 in FY 2012 for the school operating fund. For the purpose of this budget FY 11 ARRA Fiscal Stabilization Funds are reflected as a part of state basic aid. Federal funds comprise only about 5.60 percent of the school operating budget. All federal aid 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 52.93 percent of school operating revenue in FY 2012.



B. Revenue Detail

Description	FY 2010 Actual Revenue	FY 2011 Original Budget	FY 2011 YTD Revenue	Proposed Budget Notes	Change	FY 2012 Adopted Budget
Average Daily Membership	2,141	2,140		(1)	(148)	1,992
Composite Index:	0.6112	0.5346				0.5346
Revenue:						
From Local Sources:						
Rent	45,332	39,000	-	(2)	6,332	45,332
Nonresident Tuition	58,589	50,000	21,506	(3)	8,589	58,589
Facility Use Fees	39,042	36,800	15,612	(3)	2,242	39,042
Town of Berryville - Crossing Guard	5,000	5,000	-	(21)	-	5,000
Summer School tuition	9,350	9,350	-	(3)	-	9,350
Shenandoah University Dual Enrollment	2,682	3,381	1,278	(3)	(699)	2,682
Lord Fairfax Dual Enrollment	31,802	33,298	31,158	(3)	(1,496)	31,802
Bridge Program Enrollment	26,677	23,652	11,060	(3)	3,024	26,677
AP Registration	3,354	2,666	1,044	(17)	(1,535)	1,131
IB Registration	23,894	23,000	22,015	(17)	3,742	26,742
Parking Fees	3,540	4,250	3,577	(3), (26)	(710)	3,540
Rebates and Refunds	85,051	24,600	17,976	(4)	(7,600)	17,000
Reimburse pre-employment costs	3,247	2,600	1,408	(3)	647	3,247
Private donations	10,172	6,100	6,610	(3), (13)	4,072	10,172
Sale of equipment	3,701	4,000	1,113	(3)	(299)	3,701
Insurance adjustments	0	10,600	1,515	(10)	(400)	10,200
Miscellaneous	15	1,700	-	(10)	(512)	1,188
E-rate	38,946	40,000	41,765	(23)	3,536	43,536
Bridges Grant	10,000	10,000	-	(19)	-	10,000
Local Grants	3,628	-	-	(12)	-	-
Subtotal	404,021	329,997	177,637		18,933	348,930
From the Commonwealth:						
Sales tax	1,784,210	1,780,866	368,114	(5)	137,841	1,918,707
Lottery Revenue	48,042	0	-	(14), (29)	-	-
Basic aid	3,826,271	4,514,489	1,719,900	(6)	(421,636)	4,092,853
ISAEF grant	7,859	7,859	-	(5), (27)	-	7,859
Remedial summer school	25,909	31,760	-	(20), (27)	(11,297)	20,463
Foster care	25,843	20,644	-	(5), (27)	9,528	30,172
Adult	0	2,443	-	(9)	(2,443)	-
Gifted ed - soq	38,284	45,814	17,412	(5)	(3,168)	42,646
Remedial ed - soq	31,626	37,846	14,384	(5)	(2,617)	35,229
Enrollment Loss	9,363	0	-	(29)	-	-
Special ed - soq	307,935	448,180	170,330	(5)	(30,996)	417,185
Textbooks	0	52,328	19,887	(5), (28)	(14,725)	37,602
Vocational ed - soq	71,574	79,676	30,281	(5)	(5,510)	74,166
Social security	207,232	251,977	95,763	(5)	(17,426)	234,550
VSRS	200,574	149,393	56,777	(5)	62,907	212,301
Early Reading Intervention	13,445	15,937	-	(5), (27)	(4,346)	11,591
Group life	5,826	8,964	3,407	(5)	(620)	8,344
Vocational equipment	4,923	2,527	-	(23)	1,801	4,328
Career & Technical Education - cat	12,692	14,363	-	(5), (27)	3,252	17,615
Special Ed Foster Children	18,005	25,155	-	(3)	(7,150)	18,005
At-risk	7,990	12,693	-	(5), (27)	(836)	11,857
Other Categorical Aid	5,466	5,100	-	(10)	(2,350)	2,750
Virginia Preschool Initiative	15,000	15,000	-	(5), (27)	3,000	18,000

Description	FY 2010 Actual Revenue	FY 2011 Original Budget	FY 2011 YTD Revenue	Proposed Budget Notes	Change	FY 2012 Adopted Budget
Mentor Teacher Program	371	2,963	-	(5), (27)	-	2,963
English as a Second Language	10,470	11,326	-	(16), (27)	(1,612)	9,714
Industry Certification Costs	1,692	-	-	(3)	1,692	1,692
SOL Algebra Readiness	4,993	5,939	-	(5), (27)	-	5,939
Lord Fairfax Dual Enrollment Payment	94,728	117,169	-	(3), (11)	(22,440)	94,728
K-3 Primary Class Size Reduction	0	0	-	(5)	-	-
Governor's School	-	4,327	-	(5)	(4,327)	-
Supplemental Support for School Operating Costs	-	0	-		120,168	120,168
Special ed - cat					-	-
Homebound	1,787	2,257	3,658	(5)	1,621	3,878
Regional tuition	88,956	150,238	-	(5), (27)	(45,226)	105,012
Subtotal	6,871,066	7,817,233	2,499,910		(256,917)	7,560,316
From the Federal Government:						
Medicaid	7,353	8,800	-	(3)	(1,447)	7,353
ARRA State Fiscal Stabilization Fund	523,927	-	-	(24)	-	-
Education Jobs Fund	-	-	-	(23)	360,614	360,614
Carl D. Perkins Vocational & Technical Education Act	22,140	21,405	-	(23)	2,476	23,881
Title I, Pt A	157,274	160,045	-	(23)	34,008	194,053
Title I, Pt A - ARRA	43,786	50,251	-	(18)	(50,251)	-
Title III A LEP Subgrant	6,444	4,144	-	(23)	(870)	3,274
IDEA Part B Preschool w/ disabilities grant	19,205	13,290	933	(23)	1	13,291
IDEA Part B Preschool w/ disabilities grant - ARRA	12,402	-	-	(18)	-	-
IDEA Part B Flow Through	354,075	294,082	-	(23)	90,003	384,085
IDEA Part B Flow Through - ARRA	302,140	133,665	-	(18)	(133,665)	-
Title IV, Part A Drug Free Schools	4,816	4,816	-	(23)	(4,816)	-
Title II, Pt A Teacher & Principal Training & Recruiting	64,747	103,381	1,539	(23)	(34,475)	68,906
Title II, Pt D Enhancing Education Through Technology	612	1,924	-	(8)	0	1,924
Subtotal	1,518,923	795,803	2,472		261,578	1,057,382
Local appropriation (estimate)	10,289,111	9,988,748	1,626,582	(15), (22)	92,709	10,081,457
Non-Revenue Receipts						
Insurance Recovery	-	-	-		-	-
Transfer from Health Self-Insurance	-	-	-		-	-
Total	19,083,120	18,931,781	4,306,601		116,304	19,048,086
Additional state revenue provided for the addition of one student to the ADM						3,096

Notes:

* Subject to changes by General Assembly

- (1) Estimated average daily membership on March 31, 2011 and March 31, 2012. 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 \$22,065.
- (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 \$5,365 per pupil in FY11 and \$5,378 per pupil in FY12 adopted budgets.
- (7) Based on estimate of current enrollment.
- (8) Based on current projected FY 11 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) CCEF now pays this directly.
- (13) Includes payments for field trips, as well as other miscellaneous items.
- (14) Half the amount allocated by the Department of Education is reflected in the capital budget.
- (15) Excludes carryover.
- (16) ESL enrollment decreased from 26 to 22.
- (17) Based on estimate by CCHS staff.
- (18) ARRA grants expire 9/30/2011
- (19) Based on estimate of expected grant.
- (20) Remedial summer school enrollment decreased from 149 to 96.
- (21) Based on agreement with locality.
- (22) Based on estimated local revenue appropriation.
- (23) Based on FY 11 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.
- (25) Adjusted per finance committee.
- (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) Eliminated by the General Assembly.

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. This cap was calculated at one funded support position for every 4.05 funded SOQ instructional positions for the 2010-2012 biennium. 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, 2008 is .6112. The calculations used to arrive at this figure can be found in the Appendix. The composite index was scheduled to change in FY 11, however in the 2010-2012 biennial budget introduced by the governor, this change was postponed until FY 12. Clarke County’s new composite index will be .5346.

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. Beginning in FY 1987, the methodology for computing employee benefit reimbursement for professional instructional personnel was changed. In the past, an average statewide salary was used to calculate this reimbursement. Following the methodology developed by the JLARC in their study entitled "Estimating the Costs of the Standards of Quality," a weighted average salary for each program is used. The SOQ cost for teacher retirement, social security and group life insurance is limited for instructional staff to the employer's cost for a number not exceeding the number of instructional positions required by the SOQ for each division as cited at statewide prevailing salary levels. Payment by the state to a local school division shall be based on the state share of fringe benefit costs 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. A per-pupil based payment is disbursed to support the state share of the number of special education instructors required by the SOQ as cited in the JLARC report "Funding Standards of Quality – Part II: SOQ Costs and Distribution." These payments are made in accordance with each locality's composite index. Also included in this per-pupil cost are funds for Educable Mentally Retarded (EMR) Pupils, which compensate for the difference between staffing for EMR classes and those classes for students with specific learning disabilities.

Textbooks. Since FY 1994, the General Assembly has included funding for textbooks based on a per-pupil cost, equalized using each locality's composite index. This revenue is intended to partially offset the revenue loss that occurred when textbook fees were no longer allowed to be charged.

Vocational Education. A per-pupil based payment is disbursed to support the state share of the number of vocational education instructors required by the SOQ as cited in the JLARC report "Funding the Standards of Quality – Part II: SOQ Costs and Distribution." Such 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.

English as a Second Language. Funding is provided for the state share of seventeen teachers per 1,000 LEP students based on the composite index.

Remedial Summer School. A payment is made for remedial summer school, in accordance with each locality's composite index, subject to availability of funds. The state share of per-pupil funding is provided to support a thirty-day summer program.

INCENTIVE-BASED PROGRAMS

Salary Supplement. A per-pupil based payment is disbursed to support the state share of the cost of teacher salaries. These payments are made in accordance with each locality's composite index. No salary supplement has been paid since FY 08.

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

Lottery. Payments of lottery revenues are distributed on a per pupil basis as adjusted by the locality's composite index. No more than 50 percent of lottery funds can be used for recurring costs and at least 50 percent must be spent on nonrecurring expenditures, including school construction, additions, infrastructure, site acquisition, renovations, technology, and other expenditures related to modernizing classroom equipment, and debt service payments on school projects completed during the last ten years. This revenue was greatly reduced in FY 10 and eliminated in FY 11. The restrictions and local match requirement were removed by the General Assembly for FY 10.

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.

Enrollment Loss. Funding to offset some of the loss of funds due to declining enrollment from one year to the next. Current and prior year adjusted ADM is used to calculate declining enrollment. This funding was eliminated for the 2010-2012 biennial budget.

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.

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 16 percent and greater are eligible for funding. The required ratios range from 20:1 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 for FY 11 & 12]).

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. Reimbursement provisions (per Code of Virginia) include: (1) a meeting between the student, parents, and principal/designee; (2) the development of an ISAEP; (3) career guidance counseling; (4) attendance in a general education development (GED) or other alternative education for students that meet qualifications; (5) counseling on the impact of failing to complete high school; and (6) procedures for re-enrollment.

Regional Program. State funds are used to partially reimburse school divisions for the cost of supporting regional special education 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.

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 vocational education programs. 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.

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) provides 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. The state included \$523,927 in SFSF funds in FY 10. 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 has 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 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 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.

Title IV, Part A – Safe and Drug-Free Schools. Federal funds provide for substance abuse prevention efforts and creation of new initiatives to discourage alcohol and drug abuse. Requires localities to have a plan for keeping schools safe and drug-free that includes appropriate and effective discipline policies, security procedures, prevention activities, a student code of conduct, and a crisis management plan. Allows the locality to spend 20 percent of the grant on school security-related activities.

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 83.4% 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 12 BUDGET FACTORS

<i>Average Daily Membership</i>	Adopted FY 11	CHANGE	Estimated FY 12
Pre-Kindergarten	24	-	24
<i>K-12</i>			
Cooley	536	(31)	505
Boyce	363	(32)	331
JWMS	487	(6)	481
CCHS	754	(79)	675
<i>Total K-12</i>	2,140	(148)	1,992
<i>Benefit Rates</i>	FY 11	CHANGE	FY 12
VRS certified	9.53%	3.23%	12.76%
VRS non-certified	12.89%	0.00%	12.89%
VRS Life Insurance	0.28%	0.00%	0.28%
Health	Various	-4.3%	Various

Major Changes

	<u>CHANGE</u>	<u>PRIMARY FACTORS</u>
Salaries and Wages	-40,082	Reduced positions, offset by those added in FY 11
Employee Benefits	187,075	Teacher Retirement Increase, offset by reduced Health Insurance
Purchased Services	-36,014	Vehicle Maintenance -22K; remainder primarily ARRA
Utilities, Travel, Postage, Telephone, Leases	45,718	Primarily utility increases
Materials and Supplies	27,154	Vehicle Maintenance +22K
Joint Operations	6,566	Mountain Vista Governor's School reduced, NREP increased
Minor Capital	2,476	Various
Transfer to Food Service	<u>-10,183</u>	Reduced Food Service Subsidy
Total	182,710	

Position Changes. The following position changes are included relative to positions approved as of February 2011 (See also Appendix):

<u>Position Changes Title</u>	<u>FTE</u>	<u>Salary & Benefits</u>
Instructional Technology Resource Teacher	1.00	54,556
Technology Resource Technician	1.00	22,759
Technology Resource Technician	1.00	22,759
Special Education Teacher	1.00	54,556
Elementary Instructional Assistant to Teacher	0.00	29,297
Elementary Instructional Assistant to Teacher	0.00	30,619
Instructional Assistant	-2.00	(40,690)
Middle and High School Electives	-1.66	(109,911)
Elementary Teacher	-2.00	(106,169)
Special Education Grant Funded Teacher	-0.50	(38,544)
World Language	-2.00	(99,215)
Total	-4.16	(179,983)

Part-Time Transportation Wages. Part time wages for transportation workers increase \$57,540 primarily due to arrangements for special education students.

Benefit Changes. An increase in the rate for contributions to the Teacher and Professional VRS program creates increased expenditures of \$315,000. This is partially offset by a decrease in health insurance costs of \$50,000.

Leases of Mobile Classrooms. The school board purchased 5 mobile classrooms outright at the end of FY 10, reducing this line item \$47,100 for FY 12.

2. Summary by Fund.

Clarke County Schools
Executive Summary

10/27/11

Fund	FY 11 Adopted	Change	%	FY 12 Adopted
<i>Expenditure</i>				
School Operating Fund	18,931,781	116,304	0.6%	19,048,085
Food Service Fund	759,952	20,280	2.7%	780,232
Debt Service Fund	3,636,438	485,758	13.4%	4,122,196
School Capital Fund	690,400	154,518	22.4%	844,918
Total Expenditure	24,018,571	776,860	3.2%	24,795,431
<i>Revenue: State & Federal Transfers, Fees, & Other</i>				
School Operating Fund	8,943,033	23,595	0.3%	8,966,628
Food Service Fund	759,952	20,280	2.7%	780,232
Debt Service Fund	218,070	(73,530)	-33.7%	144,540
School Capital Fund	154,000	-	0.0%	154,000
Total Transfers, Fees, & Proceeds	10,075,055	(29,655)	-0.3%	10,045,400
<i>Revenue: Local Tax Funding</i>				
School Operating Fund	9,988,748	92,709	0.9%	10,081,457
Food Service Fund	-	-	-	-
Debt Service Fund	3,418,368	559,288	16.4%	3,977,656
School Capital Fund	536,400	154,518	28.8%	690,918
Total Local Tax Funding	13,943,516	806,515	5.8%	14,750,031

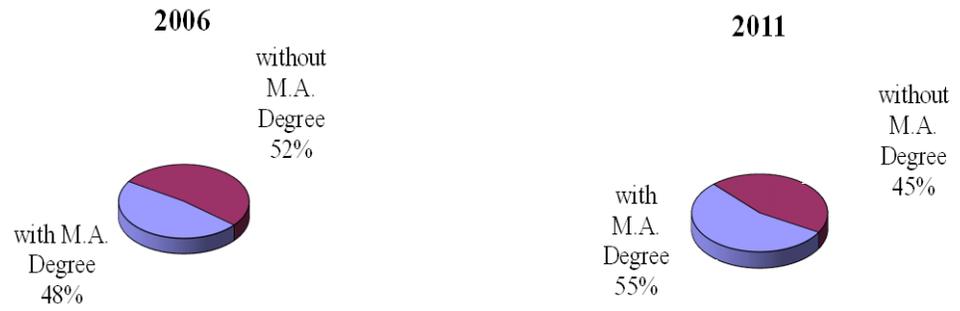
3. Cost Per Pupil. Agreement with numbers from other sources may require reconciliation. In particular, this table uses locally derived costs and March membership counts. Differences in cost data are generally due to timing of receipts, disbursements, and membership counts.

	Actual FY2010	Adopted Budget FY2011	Adopted Budget FY2012
Sources of Support (in total \$):			
For Operations:			
State Funds	\$5,074,907	\$5,638,939	\$5,790,009
Sales & Use Tax	1,784,210	\$1,853,996	\$1,918,707
Federal Funds	1,521,306	\$1,320,572	\$1,059,408
Local Funds (5)	<u>11,417,827</u>	<u>\$11,569,438</u>	<u>\$11,075,808</u>
	<u>19,798,251</u>	<u>20,382,945</u>	<u>19,843,932</u>
For Debt Service			
Local Funds	3,446,815	3,454,356	3,837,848
Bond Proceeds	0	0	0
State Funds	48,042	182,112	154,000
Federal Funds	<u>0</u>	<u>86,753</u>	<u>130,348</u>
	<u>3,494,857</u>	<u>3,723,221</u>	<u>4,122,196</u>
For Facilities/Capital Projects(4):			
Local Funds	526,884	129,585	834,348
Debt Proceeds	1,794,790	0	0
State Funds	4,923	0	0
Federal Funds	<u>129,431</u>	<u>0</u>	<u>0</u>
	<u>2,456,028</u>	<u>129,585</u>	<u>834,348</u>
For Nonregular Day School: (3)			
Local Funds	278,001	28,081	22,386
State Funds	15,000	15,000	15,000
Federal Funds	<u>31,607</u>	<u>232,671</u>	<u>207,974</u>
	<u>324,608</u>	<u>275,752</u>	<u>245,360</u>
Total	<u>\$26,073,744</u>	<u>\$24,511,503</u>	<u>\$25,045,836</u>
Average Daily Membership, Regular	2,143	2,044	1,992
Average Daily Membership, Nonregular Day School	28	24	24
Sources of Support (per pupil):			
For Operations:			
State Funds (1),(2)	\$2,369	\$2,759	\$2,907
Sales & Use Tax (1),(2)	833	\$907	\$963
Federal Funds (1),(2)	710	\$646	\$532
Local Funds (1),(2)	<u>5,329</u>	<u>\$5,660</u>	<u>\$5,560</u>
	<u>\$9,241</u>	<u>\$9,972</u>	<u>\$9,962</u>
For Debt Service:			
Local Funds (2)	\$1,609	\$1,690	\$1,927
State Funds	22	89	77
Federal Funds	<u>-</u>	<u>42</u>	<u>65</u>
	<u>\$1,631</u>	<u>\$1,822</u>	<u>\$2,069</u>
For Facilities/Capital Projects(4):			
Local Funds	\$246	\$63	\$419
Debt Proceeds	838	-	-
State Funds	2	0	0
Federal Funds	<u>60</u>	<u>0</u>	<u>0</u>
	<u>\$1,146</u>	<u>\$63</u>	<u>\$419</u>
For Nonregular Day School:			
Local Funds	\$9,929	\$1,170	\$933
State Funds	\$536	\$625	\$625
Federal Funds	<u>1,129</u>	<u>9,695</u>	<u>8,666</u>
	<u>\$11,593</u>	<u>\$11,490</u>	<u>\$10,223</u>
Total Per Pupil Cost:			
State Funds	\$2,369	\$2,822	\$2,956
Sales & Use Tax	822	897	952
Debt Proceeds	827	0	0
Federal Funds	775	751	629
Local Funds	<u>7,219</u>	<u>7,341</u>	<u>7,823</u>
Total	<u>\$12,013</u>	<u>\$11,811</u>	<u>\$12,359</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.

Teachers with M.A. Degrees



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 10 ACTUAL	FY 11 ADOPTED	CHANGE	FY 12 ADOPTED	NOTES
TEACHER SALARIES	6,897,080	6,780,609	(152,329)	6,628,280	1
TECHNICAL SUPPORT SALARIES	236,703	238,690	(10,845)	227,845	
INSTRUCTIONAL AIDES SALARIES	536,874	534,120	(5,601)	528,519	
SALARIES/WAGES - PART TIME - TEACHER	9,233	39,500	-	39,500	
SALARIES/WAGES - PART TIME - AIDE	13,731	24,637	(3,720)	20,917	
SUBSTITUTE WAGES	121,143	160,000	-	160,000	
SUBSTITUTE-TECHNICAL WAGES	30,946	12,000	-	12,000	
SUPPLMTL. SAL. & WAGES	280,595	317,484	(1)	317,483	
FICA	591,463	619,312	(12,320)	606,992	
VSRS	862,377	729,169	130,060	859,229	2
HOSPITAL/MEDICAL PLANS	841,696	898,763	(111,409)	787,354	3
LIFE INSURANCE	38,198	23,789	(3,622)	20,167	
WORKER'S COMPENSATION	26,877	26,877	-	26,877	
OTHER BENEFITS - ANNUAL LEAVE PAYOUTS	23,460	-	-	-	
PURCHASED SERVICES	218,809	280,855	(45,168)	235,687	4
PURCHASED SVC - ATHLETICS	37,468	40,000	-	40,000	
MAINTENANCE SERVICE CONTRACTS	4,419	10,047	(4,334)	5,713	
ADVERTISING	191	645	-	645	
POSTAL SERVICES	3,742	475	-	475	
TELECOMMUNICATIONS	38,707	29,237	2,401	31,638	
LEASE OF EQUIPMENT	20,011	18,778	8,788	27,566	
TRAVEL	7,316	15,209	(11,902)	3,307	
MISCELLANEOUS	-	893	-	893	
DUES,SUBSCRIPTIONS & MEMBERSHIPS	10,957	14,368	(4,318)	10,050	
MATERIALS AND SUPPLIES	94,507	82,918	6,490	89,408	
TESTING SUPPLIES	33,032	59,000	(26,000)	33,000	5
TEXTBOOKS	46,087	50,571	-	50,571	
INSTRUCTIONAL MATERIALS	61,244	94,441	449	94,890	
SUPPLIES - GRADUATION	5,409	4,427	-	4,427	
JOINT OPERATIONS	250,080	210,302	6,566	216,868	6
MACHINERY & EQUIPMENT	15,033	8,094	2,476	10,570	
TOTAL CLASSROOM INSTRUCTION	11,357,388	11,325,210	(234,339)	11,090,871	

Notes

1. Position changes detailed under "Major Changes" above, plus changes resulting from hiring decisions during FY 11.
2. VRS rate increase on Teacher and Professional retirement pool.
3. Rate decrease, augmented by reduced positions.
4. Reduction in Dual Enrollment/Bridge participation, and in ARRA Flow-Through grant.
5. Reduced need for International Baccalaureate tests.

6. NREP increase partially offset by Mountain Vista Governor School decrease.

b. *Classroom Instruction Technology.* Technology expenditures directly related to the delivery of classroom instruction and the interaction between students and teachers, including actual instruction in technology.

DESCRIPTION	FY 10 ACTUAL	FY 11 ADOPTED	CHANGE	FY 12 ADOPTED	NOTES
INSTRUCTIONAL SALARIES	60,429	60,430	(60,430)	-	
SUBSTITUTE WAGES	1,600	-	-	-	
SUPPLMTL. SAL. & WAGES	8,191	3,588	-	3,588	
FICA	5,193	4,898	(4,624)	274	
VSRS	6,950	5,760	(5,760)	-	
HOSPITAL/MEDICAL PLANS	4,901	5,084	(5,084)	-	
LIFE INSURANCE	307	170	(170)	-	
TELECOMMUNICATIONS	27,940	25,100	1,200	26,300	
MATERIALS AND SUPPLIES	28,331	15,072	(4,804)	10,268	
SOFTWARE LICENSES	495	15,000	-	15,000	
SOFTWARE/ON-LINE CONTENT	38,045	5,520	7,044	12,564	1
NONCAPITALIZED TECHNOLOGY HARDWARE	31,716	423	-	423	
HARDWARE ADDITIONS	1,590	-	-	-	
INFRASTRUCTURE REPLACEMENT	555	-	-	-	
TOTAL CLASSROOM INSTRUCTION - TECHNOLOGY	216,241	141,045	(72,628)	68,417	

1. Includes additional Instructional Technology Resource Teachers.
2. Additional position plus current employee opting into group.
3. Apex & Odyssey software for alternative education.

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

DESCRIPTION	FY 10 ACTUAL	FY 11 ADOPTED	CHANGE	FY 12 ADOPTED	NOTES
INSTRUCTIONAL SALARIES	332,425	380,923	(60,977)	319,946	1
CLERICAL SALARIES	50,421	50,421	-	50,421	
SALARIES/WAGES - PART TIME - INSTRUCTION	-	700	-	700	
FICA	28,804	32,883	(4,495)	28,388	
VRSRS	35,800	28,756	6,693	35,449	
HOSPITAL/MEDICAL PLANS	29,324	30,498	1,558	32,056	
LIFE INSURANCE	1,629	846	(14)	832	
PURCHASED SERVICES - CLEAN MAINTENANCE SERVICE CONTRACTS	6,863	8,200	2,285	10,485	
TRAVEL	-	154	-	154	
DUES,SUBSCRIPTIONS & MEMBERSHIPS	-	615	(615)	-	
MATERIALS AND SUPPLIES	2,090	1,329	(1,329)	-	
INSTRUCTIONAL MATERIALS	3,154	3,038	1	3,038	
TOTAL GUIDANCE SERVICES	665	586	-	586	
	491,176	538,949	(56,893)	482,056	

Notes

1. Reductions associated with ARRA grants.

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 10 ACTUAL	FY 11 ADOPTED	CHANGE	FY 12 ADOPTED	NOTES
SALARIES - SOCIAL WORKER	26,849	26,849	-	26,849	
FICA	2,054	2,054	(0)	2,054	
TOTAL SOCIAL WORKER SERVICES	28,903	28,903	(0)	28,903	

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 10 ACTUAL	FY 11 ADOPTED	CHANGE	FY 12 ADOPTED	NOTES
TEACHER SALARIES	7,515	5,080	-	5,080	
SALARIES/WAGES - PART TIME	345	961	-	961	
FICA	601	463	-	463	
TRAVEL	570	1,135	-	1,135	
TOTAL HOMEBOUND INSTRUCTION	9,031	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	FY 10 ACTUAL	FY 11 ADOPTED	CHANGE	FY 12 ADOPTED	NOTES
ADMINISTRATIVE SALARIES	91,570	124,082	581	124,663	
ASST SUPERINTENDENT SALARIES	110,291	110,291	(110,291)	-	1
SALARIES - SPECIALIST	-	-	136,223	136,223	1
CLERICAL SALARIES	88,838	88,838	-	88,838	
SALARIES/WAGES - PART TIME ADMINISTRATIVE	4,917	-	-	-	
SALARIES/WAGES - PART TIME SPECIALIST	2,533	-	-	-	
SALARIES/WAGES - PART TIME - CLERICAL	-	300	-	300	
SUPPLMTL. SAL. & WAGES	1,260	2,500	-	2,500	
FICA	23,688	24,941	2,028	26,969	
VSRS	36,010	27,706	14,017	41,723	2
HOSPITAL/MEDICAL PLANS	14,581	15,249	6,630	21,879	
LIFE INSURANCE	1,722	815	164	979	
OTHER BENEFITS - ANNUAL LEAVE PAYOUTS	14,687	-	-	-	
PURCHASED SERVICES	70,780	102,369	(42,739)	59,630	3
TUITION ASSISTANCE	221	500	10,000	10,500	
MAINTENANCE SERVICE CONTRACTS	-	1,000	-	1,000	
ADVERTISING	547	300	-	300	
TRAVEL	23,362	9,508	6,670	16,178	
DUES,SUBSCRIPTIONS & MEMBERSHIPS	1,704	1,500	13,945	15,445	
MATERIALS AND SUPPLIES	5,363	6,817	-	6,817	
TOTAL IMPROVEMENT OF INSTRUCTION	492,074	516,716	37,228	553,944	

Notes

1. Result of administrative reorganization during FY 11.
2. VRS rate increase.
3. FY 11 Title IIA grant was set high. This reduces grant back to normal level. Also, \$20,000 shifted to Tuition Assistance, below.

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 10 ACTUAL	FY 11 ADOPTED	CHANGE	FY 12 ADOPTED	NOTES
LIBRARIAN SALARIES	205,914	205,924	-	205,924	
SUBSTITUTE WAGES	1,520	-	-	-	
SUPPLMTL. SAL. & WAGES	2,060	-	-	-	
FICA	15,659	15,755	(2)	15,753	
VRS	23,683	19,626	4,940	24,566	1
HOSPITAL/MEDICAL PLANS	15,149	15,714	(684)	15,030	
LIFE INSURANCE	1,045	578	(1)	577	
REPAIR & MAINTENANCE	-	405	-	405	
TRAVEL	-	1,201	(1,201)	-	
DUES,SUBSCRIPTIONS & MEMBERSHIPS	1,150	4,937	(4,937)	-	
MATERIALS AND SUPPLIES	8,307	10,018	-	10,018	
TEXTBOOKS	752	1,170	(703)	467	
INSTRUCTIONAL MATERIALS	42,003	16,718	4,990	21,708	2
TOTAL MEDIA SERVICES	317,242	292,046	2,402	294,448	

1. VRS rate increase.
2. Restoration of material reductions made to FY 11 budget.

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

DESCRIPTION	FY 10 ACTUAL	FY 11 ADOPTED	CHANGE	FY 12 ADOPTED	NOTES
PRINCIPAL SALARIES	393,387	393,387	-	393,387	
ASST PRINCIPAL SALARIES	374,873	368,373	2,257	370,630	
CLERICAL SALARIES	227,806	215,674	(761)	214,913	
SUPPLMTL. SAL. & WAGES	3,053	10,710	-	10,710	
SALARIES-SUBSTITUTE CLERICAL	4,972	1,100	-	1,100	
FICA	72,746	75,679	113	75,792	
VRS	120,983	93,151	21,557	114,708	1
HOSPITAL/MEDICAL PLANS	90,578	95,248	(9,450)	85,798	2
LIFE INSURANCE	5,678	2,739	(48)	2,691	
OTHER BENEFITS - ANNUAL LEAVE PAYOUTS	4,200	-	-	-	
PURCHASED SERVICES	1,092	100	-	100	
MAINTENANCE SERVICE CONTRACTS	1,135	4,465	(2,915)	1,550	
POSTAL SERVICES	11,247	13,045	2,152	15,197	
LEASE OF EQUIPMENT	33,775	36,247	(5,547)	30,700	3
TRAVEL	3,738	5,048	(2,548)	2,500	
DUES,SUBSCRIPTIONS & MEMBERSHIPS	3,072	3,109	(3,109)	-	
MATERIALS AND SUPPLIES	25,510	12,564	176	12,740	
TOTAL OFFICE OF THE PRINCIPAL	1,377,843	1,330,639	1,877	1,332,516	

1. VRS rate increase.
2. Health rate decrease.
3. Expiration of lease purchase term.

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

DESCRIPTION	FY 10 ACTUAL	FY 11 ADOPTED	CHANGE	FY 12 ADOPTED	NOTES
PROFESSIONAL SALARIES				90,646	1
TECHNICAL SALARIES	123,334	147,589	68,894	216,483	2
SALARIES/WAGES - PART TIME	13,243	25,000	-	25,000	
FICA	10,275	13,204	12,204	25,408	2
VSRS	15,278	14,065	22,576	36,641	2
HOSPITAL/MEDICAL PLANS	14,581	15,249	27,874	43,123	2
LIFE INSURANCE	731	414	446	860	2
PURCHASED SERVICES	25,994	-	-	-	
TELECOMMUNICATIONS	-	1,000	-	1,000	
TRAVEL	1,192	500	-	500	
MATERIALS AND SUPPLIES	11,257	2,471	3,129	5,600	
SOFTWARE LICENSES	47,788	60,000	-	60,000	
SOFTWARE/ON-LINE CONTENT	7,691	7,000	-	7,000	
NONCAPITALIZED TECHNOLOGY HARDWARE	16,374	5,000	-	5,000	
HARDWARE REPLACEMENT	-	5,000	-	5,000	
INFRASTRUCTURE REPLACEMENT	22,163	15,000	-	15,000	
TOTAL INSTRUCTIONAL SUPPORT - TECHNOLOGY	309,899	311,492	225,769	537,261	

1. Addition of 2 Technology Resource Technicians (TRT).

	FY 10 ACTUAL	FY 11 ADOPTED	CHANGE	FY 12 ADOPTED	NOTES
TOTAL INSTRUCTION	14,599,798	14,492,639	(96,584)	14,396,055	

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 10 ACTUAL	FY 11 ADOPTED	CHANGE	FY 12 ADOPTED	NOTES
ADMINISTRATIVE SALARIES	112,733	112,733	-	112,733	
BOARD MEMBER SALARIES	6,132	6,100	-	6,100	
SUPERINTENDENT SALARIES	130,000	130,000	-	130,000	
OTHER MANAGEMENT SALARIES	145,274	145,274	5,981	151,255	
OTHER PROFESSIONAL WAGES	102,275	99,047	-	99,047	
SCHOOL NURSE SALARIES	122,137	118,323	(1)	118,322	
PSYCHOLOGIST SALARIES	71,170	75,531	18,000	93,531	1
CLERICAL SALARIES	125,139	122,216	(14,233)	107,983	
SALARIES/WAGES - PART TIME - CLERICAL	3,944	6,200	-	6,200	
SUBSTITUTE WAGES	1,280	-	-	-	
FICA	59,220	62,380	697	63,077	
VSRS	92,693	61,256	29,946	91,202	2
HOSPITAL/MEDICAL PLANS	69,798	71,059	(2,841)	68,218	3
LIFE INSURANCE	4,322	1,803	336	2,139	
OTHER BENEFITS - ANNUAL LEAVE PAYOUTS	240	-	-	-	
DEPENDENT CARE REIMBURSEMENT PAYMENTS	10,000	10,000	-	10,000	
AUTO/PHONE ALLOWANCE	600	750	(100)	650	
PURCHASED SERVICES	72,117	44,366	53,370	97,736	4
PUR SVC-PHYSICALS & TB TESTS	703	-	1,000	1,000	
TUITION ASSISTANCE	-	1,000	-	1,000	
LEGAL	22,247	60,000	-	60,000	
ADVERTISING	2,518	2,550	500	3,050	
PUBLICATIONS	40	-	-	-	
NON-SCHOOL ENTITIES	3,433	5,500	-	5,500	
TELECOMMUNICATIONS	42,689	11,000	-	11,000	
TELEPHONE	73	-	-	-	
POSTAL SERVICES	2,263	8,000	-	8,000	
TELECOMMUNICATIONS	423	1,500	-	1,500	
INSURANCE	-	-	9,000	9,000	5
LEASE OF EQUIPMENT	11,175	12,546	-	12,546	
TRAVEL	10,970	11,192	3,971	15,163	
MISCELLANEOUS	462	-	-	-	
DUES,SUBSCRIPTIONS & MEMBERSHIPS	10,218	11,577	-	11,577	
MATERIALS AND SUPPLIES	21,566	20,901	-	20,901	
SOFTWARE LICENSES	2,750	30,000	-	30,000	
SOFTWARE/ON-LINE CONTENT	17,116	13,000	11,500	24,500	6
NONCAPITALIZED TECHNOLOGY HARDWARE	1,244	2,000	-	2,000	
MACHINERY & EQUIPMENT	5,855	-	-	-	
TOTAL ADMIN, ATTENDANCE, & HEALTH	1,283,894	1,257,804	117,126	1,374,930	

Notes

1. Psychologist Intern.
2. VRS rate increase.
3. Health insurance rate decrease.
4. FY 11 contemplated hire of Speech Therapist. FY 12 returns to contracting out for speech therapy.
5. Student Accident Insurance added during FY 11.
6. Adjusted to prior actual.

3. PUPIL TRANSPORTATION

Activities concerned with conveying students to and from school, as provided by state and federal law. This includes trips between home and school, and trips to school activities.

DESCRIPTION	FY 10 ACTUAL	FY 11 ADOPTED	CHANGE	FY 12 ADOPTED	NOTES
OTHER MANAGEMENT SALARIES	43,120	43,120	(2,156)	40,964	
TECHNICAL SALARIES	43,769	43,769	-	43,769	
CLERICAL SALARIES	61,037	60,745	-	60,745	
OPERATIVE SALARIES & WAGES	360,058	369,270	2,792	372,062	
PART TIME BUS DRIVER WAGES	98,041	41,460	57,540	99,000	1
SERVICES WAGES	13,578	12,905	(270)	12,635	
SALARIES-SUBSTITUTE CLERICAL	10,172	-	-	-	
FICA	43,773	43,704	4,428	48,132	
VSRS	63,293	65,795	2,017	67,812	
HOSPITAL/MEDICAL PLANS	88,890	97,426	(3,785)	93,641	
LIFE INSURANCE	2,769	1,473	12	1,485	
WORKER'S COMPENSATION	13,713	13,713	-	13,713	
PURCHASED SERVICES	6,886	29,606	(22,000)	7,606	2
HEALTH	3,940	3,446	-	3,446	
REPAIR & MAINTENANCE	2,643	-	-	-	
TELECOMMUNICATIONS	2,437	-	-	-	
INSURANCE	20,384	9,926	10,458	20,384	3
TRAVEL	1,919	1,299	-	1,299	
MISCELLANEOUS	55	1,000	-	1,000	
MATERIALS AND SUPPLIES	1,906	852	-	852	
VEHICLE AND EQUIP FUEL	140,267	158,000	-	158,000	
VEHICLE AND EQUIP SUPP	44,597	21,000	22,000	43,000	2
OTHER OPERATING SUPPLIES	712	686	-	686	
MOTOR VEHICLES	83,500	-	-	-	
TOTAL PUPIL TRANSPORTATION SERVICES	1,151,459	1,019,195	71,036	1,090,231	

Notes

1. Increase attributed to special education needs.
2. Realignment of accounts to actuals, see below.
3. Set to prior actual.

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 10 ACTUAL	FY 11 ADOPTED	CHANGE	FY 12 ADOPTED	NOTES
ADMINISTRATIVE SALARIES	-	-	36,400	36,400	1
TECHNICAL SALARIES	217,269	185,962	(57,040)	128,922	1
CLERICAL SALARIES	-	-	20,800	20,800	1
SERVICES WAGES	979	-	1,000	1,000	
CUSTODIAN WAGES	361,827	365,466	(2,540)	362,926	
SALARIES/WAGES - PART TIME SECURITY	14,940	26,383	-	26,383	
SALARIES P/T CUSTODIANS	602	-	-	-	
SALARIES-SUBSTITUTE CUSTODIAN	11,459	1,500	-	1,500	
FICA	43,753	43,785	437	44,222	
VRSR	73,785	71,110	1,646	72,756	
HOSPITAL/MEDICAL PLANS	108,676	105,843	(3,406)	102,437	
LIFE INSURANCE	3,563	3,426	(1,896)	1,530	
WORKER'S COMPENSATION	12,144	12,144	-	12,144	
OTHER BENEFITS - ANNUAL LEAVE PAYOUTS	2,890	-	-	-	
PURCHASED SERVICES	223,579	256,853	18,776	275,629	2
MAINTENANCE SERVICE CONTRACTS	33,187	72,556	(4,489)	68,067	
ADVERTISING	54	500	(300)	200	
TELECOMMUNICATIONS	3,096	1,761	1,339	3,100	
ELECTRICITY	379,326	426,159	21,284	447,443	3
HEATING FUEL	146,490	127,372	45,350	172,722	3
WATER & SEWER	55,023	61,087	3,854	64,941	3
POSTAL SERVICES	1,113	100	1,100	1,200	
TELECOMMUNICATIONS	2,012	2,000	312	2,312	
INSURANCE	20,384	31,000	(6,000)	25,000	4
LEASES AND RENTALS	75,995	80,600	(47,100)	33,500	5
RENTAL OF BUILDINGS	2,400	-	2,400	2,400	
TRAVEL	123	392	-	392	
TRAVEL CONVENTION & EDUCATION	-	200	-	200	
TRI-ANNUAL CENSUS	61	-	100	100	
DUES,SUBSCRIPTIONS & MEMBERSHIPS	120	200	-	200	
MATERIALS AND SUPPLIES	271	3,467	-	3,467	
SUPPLIES - BUILDING SERVICES	37,072	74,598	(4,598)	70,000	
REPAIR & MAINT SUPPLIES	55,492	50,520	7,480	58,000	
VEHICLE AND EQUIP FUEL	3,864	5,000	-	5,000	
CAPITAL OUTLAY ADDITIONS	75,000	-	-	-	
INFRASTRUCTURE REPLACEMENT	77	-	-	-	
TOTAL OPERATION & MAINTENANCE SERVICES	1,966,626	2,009,984	34,909	2,044,893	

Notes

1. Alignment of accounts to reflect proper coding, plus some shift of salaries back to government accounts.
2. Inflation increase over actual.
3. 15% increase over FY 10 actual.
4. Align to actual FY 10.
5. Purchase of mobile classrooms to end lease.

5. CONTINGENCY

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. Insurance claim payouts. The School Division must often pay vendors for services provided on projects that qualify as insurance claims under the School's liability policy. These expenses are then partially reimbursable to the Division. As such, there is a partial offset to this expenditure account under the revenue line "Insurance Recovery".
2. 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.
3. Problem solving FTE (Contingency). Unforeseen challenges each school year can create an unforeseen need for teachers to teach extra classes, aides for special needs children, to manage an unexpected rise in enrollment, or the need for additional services and support.
4. 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 12.

DESCRIPTION	FY 10 ACTUAL	FY 11 ADOPTED	CHANGE	FY 12 ADOPTED	NOTES
FOOD SERVICE SUBSIDY	81,372	25,159	(10,183)	14,976	4
FLEXIBLE FTE, LEAVE AND INSURANCE PAYOUTS	-	127,000	-	127,000	1,2,3
TOTAL OTHER USES OF FUNDS	81,372	152,159	(10,183)	141,976	

B. Food Service Fund

A. Revenue

DESCRIPTION	FY 10 ACTUAL	FY 11 ADOPTED	CHANGE	FY 12 ADOPTED	NOTES
INTEREST ON BANK DEPOSITS	17	200	(180)	20	
CHARGES FOR LUNCHESES	428,102	525,309	20,527	545,836	1
TRANSFER FROM SCHOOL OPERATING	76,968	28,000	(13,024)	14,976	
TOTAL LOCAL	505,087	553,509	7,323	560,832	
STATE SUBSIDY	9,443	9,443	(43)	9,400	
FEDERAL SUBSIDY	209,505	197,000	13,000	210,000	
TOTAL FOOD SERVICE	724,035	759,952	20,280	780,232	

Notes

1. Projection based on usage since Sodexo began full operations, less allowance for snow days, all at current prices, and accounting for reduced enrollment.

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 10 ACTUAL	FY 11 ADOPTED	CHANGE	FY 12 ADOPTED	NOTES
SALARIES - FOOD SERVICE	272,099	266,388	(30,235)	236,153	1
SALARIES/WAGES - P/T FOOD SERVICE	2,781	5,807	-	5,807	
FICA	17,819	20,825	(2,315)	18,510	
VSRS	26,979	27,785	(4,202)	23,583	
HOSPITAL/MEDICAL PLANS	53,579	55,580	(2,411)	53,169	
LIFE INSURANCE	1,130	608	(96)	512	
WORKER'S COMPENSATION	4,878	4,878	-	4,878	
PURCHASED SERVICES	322	6,890	411,430	418,320	2
REPAIR & MAINTENANCE	89	20,000	(20,000)	-	3
UTILITIES	-	11,889	(11,889)	-	3
TRAVEL	908	2,700	(1,200)	1,500	
MATERIALS AND SUPPLIES	31,732	45,000	(41,900)	3,100	4
FOOD SUPPLIES & FOOD SVC SUPPLIES	311,483	291,602	(276,902)	14,700	4
REPAIR & MAINT SUPPLIES	236	-	-	-	3
TOTAL FOOD SERVICE	724,035	759,952	20,280	780,232	

Notes

1. Position change of -0.43 FTE.
2. Sodexo contract plus 3% increase (actual to be negotiated).
3. Goal was that Food Service was to pay a portion of these costs. Not achievable at present.
4. Most food purchased directly by Sodexo.

C. Capital Projects Fund

A. Revenue

	FY 2012 Adopted	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
State Technology Funds	154,000	154,000	154,000	154,000	154,000
General Fund Transfer	690,918	643,600	602,300	695,900	1,219,500
Total Revenue	844,918	797,600	756,300	849,900	1,373,500

B. Expenditure Detail

	FY 2012 Adopted	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
Instructional Tech	196,000	196,000	196,000	196,000	196,000
Instructional Tech – State	154,000	154,000	154,000	154,000	154,000
Building Security	20,000	20,000	20,000	20,000	20,000
Roof Replacement				26,000	560,000
Food Services	40,800	20,800	10,600	10,800	11,000
Bus Acquisitions	158,100	171,600	174,900	178,200	181,500
School Painting	33,300	33,600	33,900	34,200	34,500
School Furniture	31,518	31,200	31,800	32,400	33,000
Flooring	25,500	26,000	26,500	27,000	27,500
Heating, Ventilation	45,000	26,000	26,500	27,000	27,500
Passenger Vehicles	25,500	13,000	26,500	13,500	27,500
Paving Renovations & Sidewalks		40,000		20,000	
Track and Tennis Court Resurfacing	60,000			90,000	
Fencing Replacements	35,000		35,000		35,000
Trucks		25,000			25,000
Band Instruments	10,000	10,000	10,000	10,000	10,000
Band Uniforms		20,000			20,000
Athletic Equipment	10,200	10,400	10,600	10,800	11,000
Total Capital Expenditure	844,918	797,600	756,300	849,900	1,373,500

D. Debt Service Fund

A. Revenue and Expenditure Detail Over Ten Years

Issue	1	2	3	4	5	6	7	8	9	10
	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21
Projected Debt Payments										
67100 Debt Services - Misc	4,550	3,900	3,250	3,250	3,250	3,250	2,600	2,600	1,950	1,950
67105 VPSA Series 1994 A Bonds										
Principal	45,000									
Interest	1,428									
67110 VPSA Series B Bonds										
Principal	95,000	75,000								
Interest	7,166	2,194								
67140 Energy Mgmt Systems Capital Lease										
Principal	96,202	99,059	104,070	108,242	112,582	117,095	122,789	126,672	131,750	
Interest	38,816	35,959	30,948	26,776	22,436	17,923	12,229	8,347	3,269	
67143 Cooley Gymnasium Capital Lease										
Principal	35,611	37,152	38,761	40,438	42,189	44,015	45,920	47,908	49,982	52,145
Interest	21,443	19,902	18,294	16,616	14,866	13,039	11,134	9,147	7,073	4,909
67150 VRSR Early Retirement Plans										
Principal	45,218	48,234								
Interest	6,233	3,217								
67156 VPSA Series 1998 B Bonds										
Principal	410,000	410,000	410,000	410,000	410,000	405,000	405,000	405,000		
Interest	150,935	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	13,095	12,075	11,055	10,035	9,015	7,995	6,975	5,955	4,935	4,015
67159 VPSA Series 2006 B Bonds										
Principal	1,210,000	1,275,000	1,345,000	1,415,000	1,490,000	1,565,000	800,000	835,000	870,000	910,000
Interest	1,129,841	1,066,474	999,664	929,284	855,206	777,304	720,496	685,435	648,351	609,636
VPSA Series 2010 A Bonds										
Principal	330,000	345,000	360,000	380,000	400,000	415,000				
Interest	89,233	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
Interest	372,424	372,424	372,424	372,424	372,424	372,424	364,138	346,574	327,248	306,698
Total Current Debt Payments	4,122,196	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
Total Projected Debt Payments	4,122,196	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
Projected Revenue Sources										
Interest on Bond Proceeds	14,192	3,012	-	-	-	-	-	-	-	-
Federal BAB Interest Subsidy	130,348	130,348	130,348	130,348	130,348	130,348	127,448	121,301	114,537	107,344
General Fund Transfer	3,977,656	3,901,518	3,757,470	3,737,500	3,716,797	3,685,663	2,844,816	2,821,664	2,405,020	2,267,009
Total Projected Revenue	4,122,196	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

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 A Bonds	\$2,010,000	01/03/1994	6.4% - 7.2%	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 2010-2012 Average Daily Membership Composite Index																								
0.5	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Local True Values</td></tr> <tr><td style="text-align: center;">Local ADM</td></tr> <tr><td style="text-align: center;">-----</td></tr> <tr><td style="text-align: center;">Total Local True Values</td></tr> <tr><td style="text-align: center;">Total State ADM</td></tr> </table>	Local True Values	Local ADM	-----	Total Local True Values	Total State ADM	+	0.4	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Local Adjusted Gross Income</td></tr> <tr><td style="text-align: center;">Local ADM</td></tr> <tr><td style="text-align: center;">-----</td></tr> <tr><td style="text-align: center;">Total State Adjusted Gross Income</td></tr> <tr><td style="text-align: center;">Totals State ADM</td></tr> </table>	Local Adjusted Gross Income	Local ADM	-----	Total State Adjusted Gross Income	Totals State ADM	+	0.1	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Local Taxable Retail Sales</td></tr> <tr><td style="text-align: center;">Local ADM</td></tr> <tr><td style="text-align: center;">-----</td></tr> <tr><td style="text-align: center;">Total Taxable Retail Sales</td></tr> <tr><td style="text-align: center;">Total State ADM</td></tr> </table>	Local Taxable Retail Sales	Local ADM	-----	Total Taxable Retail Sales	Total State ADM	=	ADM Composite Index
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39,222																								
76,775																								

-37,553																								
0.5	[1.3501]	+	0.4	[1.1884]	+	0.1	[0.5109]	=	ADM Composite Index															
0.6751		+	0.4753		+	0.0511		=	1.2015															

Calculation of the 2010-2012 Per Capita Composite Index																								
0.5	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Local True Values</td></tr> <tr><td style="text-align: center;">Local Population</td></tr> <tr><td style="text-align: center;">-----</td></tr> <tr><td style="text-align: center;">Total Local True Values</td></tr> <tr><td style="text-align: center;">State Population</td></tr> </table>	Local True Values	Local Population	-----	Total Local True Values	State Population	+	0.4	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Local Adjusted Gross Income</td></tr> <tr><td style="text-align: center;">Local Population</td></tr> <tr><td style="text-align: center;">-----</td></tr> <tr><td style="text-align: center;">Total State Adjusted Gross Income</td></tr> <tr><td style="text-align: center;">State Population</td></tr> </table>	Local Adjusted Gross Income	Local Population	-----	Total State Adjusted Gross Income	State Population	+	0.1	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Local Taxable Retail Sales</td></tr> <tr><td style="text-align: center;">Local Population</td></tr> <tr><td style="text-align: center;">-----</td></tr> <tr><td style="text-align: center;">Total Taxable Retail Sales</td></tr> <tr><td style="text-align: center;">State Population</td></tr> </table>	Local Taxable Retail Sales	Local Population	-----	Total Taxable Retail Sales	State Population	=	Per Capita Composite Index
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11,891																								

-6,024																								
0.5	[1.3040]	+	0.4	[1.1477]	+	0.1	[0.4934]	=	Per Capita Composite Index															
0.6521		+	0.4591		+	0.0493		=	1.1605															

Combining of the Two 2010-2012 Indices of Ability to Pay

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

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

$0.8010 + 0.3868 = \text{Local Composite Index}$

$1.1878 \times 0.45 = 0.5345$

Source Data In Calculation

School Division:

Local True Value of Property	2,786,298,822
Local AGI	485,583,464
Local Taxable Sales	84,004,863
Local ADM	2,142
Local Population	14,319
State True Value of Property	1,148,811,640,494
State AGI	227,480,309,081
State Taxable Sales	91,545,231,154
State ADM	1,192,377
State Population	7,698,775

TEACHER SALARY SCALE

Fiscal 12 Salary Scale

Source: Joint Administrative Services

February 25, 2011

Xper		Xper		Percent
Through	FY 10-11	Through	FY 11-12	Increase
SY 10	Salary	SY 11	Salary	
		0	36,575	na
0	36,575	1	36,575	0.00%
1	36,940	2	36,940	0.00%
2	37,305	3	37,305	0.00%
3	37,670	4	37,670	0.00%
4	38,038	5	38,038	0.00%
5	38,888	6	38,888	0.00%
6	39,757	7	39,757	0.00%
7	40,646	8	40,646	0.00%
8	41,554	9	41,554	0.00%
9	42,484	10	42,484	0.00%
10	43,434	11	43,434	0.00%
11	44,404	12	44,404	0.00%
12	44,404	13	44,404	0.00%
13	45,397	14	45,397	0.00%
14	45,397	15	45,397	0.00%
15	46,412	16	46,412	0.00%
16	46,412	17	46,412	0.00%
17	47,448	18	47,448	0.00%
18	47,448	19	47,448	0.00%
19	48,509	20	48,509	0.00%
20	48,509	21	48,509	0.00%
21	49,594	22	49,594	0.00%
22	49,594	23	49,594	0.00%
23	50,702	24	50,702	0.00%
24	50,702	25	50,702	0.00%
25	51,836	26	51,836	0.00%
26	51,836	27	51,836	0.00%
27	52,994	28	52,994	0.00%
28	52,994	29	52,994	0.00%
29	54,179	30	54,179	0.00%
30	54,179	31	54,179	0.00%
31	56,029	32	56,029	0.00%
32	56,029	33	56,029	0.00%
33	56,628	34	56,628	0.00%
34	56,628	35	56,628	0.00%
35	57,894	36	57,894	0.00%

FTE CHANGE

Clarke County Public Schools FTE Summary Report (#1)
February 9, 2011

Location	Category	November, 2010		January, 2011		CHANGE		NOTES
		Employees	FTE	Employees	FTE	Employees	FTE	
Central Office	Administrators	4	3.5	4	3.5	0	0	1
	Licensed Positions	1	1.1	0	0	-1	-1.1	2
	Support Positions	3	3	3	3	0	0	
Pupil Personnel Services (Annex)	Administrators	1.5	1.5	1.5	1.5	0	0	3
	Licensed Positions	8	7.1	8	7.1	0	0	
	Support Positions	1	1	1	1	0	0	
Technology and Information Services	Administrators	1	1	1	1	0	0	
	Licensed Positions	1	1	2	2.1	1	1.1	4
	Support Positions	3	3	3	3	0	0	
DG Cooley Elementary School	Administrators	3	3	3	3	0	0	
	Licensed Positions	40	38.69	40	38.69	0	0	
	Support Positions	34.5	32.44	34.5	32.44	0	0	
Boyce Elementary School	Administrators	2	2	2	2	0	0	
	Licensed Positions	27	26.69	27	26.69	0	0	
	Support Positions	14.5	14	16.5	16	2	2	5
Johnson-Williams Middle School	Administrators	2	2	2	2	0	0	
	Licensed Positions	35	34.73	35	34.73	0	0	6
	Support Positions	15	14.44	15	14.44	0	0	
Clarke County High School	Administrators	3	3	3	3	0	0	
	Licensed Positions	54	54.3	54	54.3	0	0	
	Support Positions	17	16.99	17	16.99	0	0	
F&M Education 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	8
Maintenance Department	Administrators	0	0	0	0	0	0	
	Maintenance 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	2	2	2	2	0	0	
	Vehicle aides	2	2	2	2	0	0	
	Mechanic	1	1	1	1	0	0	
	Support Positions	3	3	3	3	0	0	
School Operations Subtotal		313	307.43	315	309.43	2	2	
Food Service	Administrators	0	0.05	0	0.05	0	0	10
	Non-Licensed	19	16.36	19	16.23	0	-0.13	11
Food Service Subtotal		19	16.41	19	16.28	0	-0.13	
Total FTE		332	323.84	334	325.71	2	1.87	

FTE designations represent BUDGET/PAYROLL FTE and do not reflect the actual number of CCPS employees

1. Director of Operations split across CO (0.5), Trans (0.45) and Food Service (.05)
2. Testing Coordinator position moved to Technology & Information Services
3. Admin position split between Pupil Personnel (0.5) and F&M Alt Ed (0.5)
4. Testing Coordinator and ITRT (unfilled vacancy)
5. SPED Instructional Assistant increases approved by the Board
6. Dean of Students (0.8 FTE/ 200 day) 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. Director of Operations split across CO (0.5), Trans (0.45) and Food Service (.05)
11. Adjusted time of one food service worker

Clarke County Public Schools FTE Summary Report (#2)

February 24, 2011

Location	Category	January, 2011		February, 2011		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 (Annex)	Administrators	1.5	1.5	1.5	1.5	0	0	2
	Licensed Positions	8	7.1	8	7.1	0	0	
	Support Positions	1	1	1	1	0	0	
Technology and Information Services	Administrators	1	1	1	1	0	0	3
	Licensed Positions	2	2.1	2	2.1	0	0	
	Support Positions	3	3	3	3	0	0	
DG Cooley Elementary School	Administrators	3	3	3	3	0	0	4
	Licensed Positions	40	38.69	40	38.92	0	0.23	
	Support Positions	34.5	32.44	34.5	32.57	0	0.13	
Boyce Elementary School	Administrators	2	2	2	2	0	0	5
	Licensed Positions	27	26.69	27	26.69	0	0	
	Support Positions	16.5	16	16.5	16	0	0	
Johnson-Williams Middle School	Administrators	2	2	2	2	0	0	6
	Licensed Positions	35	34.73	35	34.73	0	0	
	Support Positions	15	14.44	15	14.44	0	0	
Clarke County High School	Administrators	3	3	3	3	0	0	7
	Licensed Positions	54	54.3	54	54.3	0	0	
	Support Positions	17	16.99	17	16.99	0	0	
F&M Education Center (and DCLC)	Administrators	0.5	0.5	0.5	0.5	0	0	8
	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	9
	Maintenance 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	2	2	2	2	0	0	
	Vehicle aides	2	2	2	2	0	0	
	Mechanic	1	1	1	1	0	0	
	Support Positions	3	3	3	3	0	0	
School Operations Subtotal		315	309.43	315	309.79	0	0.36	10
Food Service	Administrators	0	0.05	0	0.05	0	0	11
	Non-Licensed	19	16.23	19	16.23	0	0	
Food Service Subtotal		19	16.28	19	16.28	0	0	
Total FTE		334	325.71	334	326.07	0	0.36	

FTE designations represent BUDGET/PAYROLL FTE and do not reflect the actual number of CCPS employees

1. Director of Operations split across CO (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. Testing Coordinator and ITRT (unfilled vacancy)
4. SPED Teacher increase (0.5 to 0.73 FTE) approved by the Board on 2/23/11
5. SPED IA increase (0.6 to 0.73 FTE) approved by the Board on 2/23/11
6. Dean of Students (0.8 FTE/ 200 day) 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. SPED increase approved by the Board on 2/23/11
11. Director of Operations split across CO (0.5), Trans (0.45) and Food Service (.05)

Clarke County Public Schools FTE Projection for FY12 (#3)

February 24, 2011

Location	Category	February, 2011		August, 2011		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 (Annex)	Administrators	1.5	1.5	1.5	1.5	0	0	2
	Licensed Positions	8	7.1	8	7.1	0	0	
	Support Positions	1	1	1	1	0	0	
Technology and Information Services	Administrators	1	1	1	1	0	0	3
	Licensed Positions	2	2.1	3	3.1	1	1	
	Support Positions	3	3	5	5	2	2	
DG Cooley Elementary School	Administrators	3	3	3	3	0	0	5
	Licensed Positions	40	38.92	43	41.92	3	3	
	Support Positions	34.5	32.57	32	30.07	-2.5	-2.5	
Boyce Elementary School	Administrators	2	2	2	2	0	0	7
	Licensed Positions	27	26.69	25	24.69	-2	-2	
	Support Positions	16.5	16	16	15.5	-0.5	-0.5	
Johnson-Williams Middle School	Administrators	2	2	2	2	0	0	9
	Licensed Positions	35	34.73	33	32.4	-2	-2.33	
	Support Positions	15	14.44	14	13.44	-1	-1	
Clarke County High School	Administrators	3	3	3	3	0	0	11
	Licensed Positions	54	54.3	52	52.47	-2	-1.83	
	Support Positions	17	16.99	17	16.99	0	0	
F&M Education Center (and DCLC)	Administrators	0.5	0.5	0.5	0.5	0	0	12
	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	
	Maintenance Positions	2	2	2	2	0	0	
Transportation Department	Administrators	0	0.45	0	0.45	0	0	14
	Bus Drivers	28	28	28	28	0	0	
	Car Drivers	2	2	2	2	0	0	
	Vehicle aides	2	2	2	2	0	0	
	Mechanic	1	1	1	1	0	0	
	Support Positions	3	3	3	3	0	0	
School Operations Subtotal		315	309.79	311	305.63	-4	-4.16	
Food Service	Administrators	0	0.05	0	0.05	0	0	15
	Non-Licensed	19	16.23	19	15.8	0	-0.43	
Food Service Subtotal		19	16.28	19	15.85	0	-0.43	
Total FTE		334	326.07	330	321.48	-4	-4.59	

FTE 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

1. Director of Operations split across CO (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 ITRT
4. new TRT
5. new SPED teacher, change 2 IA positions to teacher
6. reduce 0.5 FTE IA, change 2 IA positions to teacher
7. reduce ELEM teachers
8. reduce 0.5 FTE IA
9. Dean of Students (0.8 FTE/ 200 day) position included in J-WMS Licensed Positions

10. reduce 2.33 FTE licensed
11. reduce 1.83 FTE licensed
12. Admin position split between Pupil Personnel (0.5) and F&M Alt Ed (0.5)
13. 1.0 FTE IA assigned to DCLC included in F&M Support Positions
14. Director of Operations split across CO (0.5), Trans (0.45) and Food Service (.05)
15. Director of Operations split across CO (0.5), Trans (0.45) and Food Service (.05)
16. Reduce Food Service position

SUPPLEMENTS

School	Title	FY 11 Adopted	FY12 Requested	Change
All	WVPT Rep / Library Leader	\$611	\$611	0
All	Music Supervisor	\$2,060	\$2,060	0
All	Library Leader	\$489	\$489	0
All	Musical Vocal Director	\$1,425	\$1,425	0
All	Musical Pit Band Director	\$1,188	\$1,188	0
All	Musical Choreographer	\$1,425	\$1,425	0
All	Musical Artistic Director	\$2,799	\$2,799	0
All	Musical Accompanist	\$1,140	\$1,140	0
Annex	Webmaster	\$509	\$509	0
Boyce	WebMaster, Boyce	\$509	\$509	0
Boyce	Technology Leader/T-SPEC	\$509	\$509	0
Boyce	Technology Leader/TRT	\$509	\$509	0
Boyce	PAL Coordinator	\$661	\$661	0
Boyce	Grade K Instructional Leader	\$509	\$509	0
Boyce	Grade 5 Instructional Leader	\$509	\$509	0
Boyce	Grade 4 Instructional Leader	\$509	\$509	0
Boyce	Grade 3 Instructional Leader	\$509	\$509	0
Boyce	Grade 2 Instructional Leader	\$509	\$509	0
Boyce	Grade 1 Instructional Leader	\$509	\$509	0
Boyce	Child Study Committee Chair	\$1,468	\$1,468	0
Boyce	Art Instruction	\$2,060	\$2,060	0
Boyce	Direct Health Assistance	\$2,060	\$2,060	0
CCHS	Wrestling Coach	\$2,799	\$2,799	0
CCHS	Wrestling Assistant Coach	\$2,035	\$2,035	0
CCHS	Weightlifting Coach	\$2,035	\$2,035	0
CCHS	Weightlifting Coach	\$1,017	\$1,017	0
CCHS	WebMaster, CCHS	\$509	\$509	0
CCHS	Volleyball - Head Varsity Coach	\$2,799	\$2,799	0
CCHS	Volleyball - Assistant	\$2,035	\$2,035	0
CCHS	Vocational Coordinator	\$3,000	\$3,000	0
CCHS	Transition Specialist	\$2,850	\$2,850	0
CCHS	Track - Head Coach (Boys & Girls)	\$3,307	\$3,307	0
CCHS	Track - Assistant Coach	\$2,544	\$2,544	0
CCHS	Track - Assistant Coach	\$2,544	\$2,544	0
CCHS	Track - Assistant Coach	\$2,544	\$2,544	0
CCHS	Track - Assistant Coach	\$2,544	\$2,544	0
CCHS	Track - Assistant Coach	\$2,544	\$2,544	0
CCHS	Tennis - Girls Head Coach	\$2,799	\$2,799	0
CCHS	Tennis - Boys Head Coach	\$2,799	\$2,799	0
CCHS	Technology Leader/T-SPEC	\$509	\$509	0
CCHS	Technology Leader/TRT	\$509	\$509	0
CCHS	Swimming Coach	\$2,035	\$2,035	0
CCHS	Swimming Asst	\$1,017	\$1,017	0
CCHS	Spring Color Guard	\$1,900	\$1,900	0
CCHS	Softball - Head Varsity Coach	\$3,307	\$3,307	0
CCHS	Softball - Head JV Coach	\$2,544	\$2,544	0
CCHS	Softball - Asst. Coach	\$2,544	\$2,544	0
CCHS	Soccer Head Varsity Coach - Girls	\$3,307	\$3,307	0
CCHS	Soccer Head Varsity Coach - Boys	\$3,307	\$3,307	0
CCHS	Soccer Assistant Coach - Girls	\$2,544	\$2,544	0
CCHS	Soccer Assistant Coach - Boys	\$2,544	\$2,544	0
CCHS	Soccer Assistant (JV)	\$2,544	\$2,544	0
CCHS	Soccer Assistant (JV)	\$2,544	\$2,544	0
CCHS	Scholastic Bowl (\$2142 x 70%)	\$1,425	\$1,425	0
CCHS	Scholastic Bowl (\$1071 x 70%)	\$713	\$713	0
CCHS	SCA Advisor	\$979	\$979	0
CCHS	Pep Band Director	\$713	\$713	0
CCHS	PAL Coordinator	\$661	\$661	0
CCHS	ONE ACT Sponsor	\$1,017	\$1,017	0
CCHS	Marching Assistant	\$748	\$748	0
CCHS	Indoor Track Asst	\$475	\$475	0
CCHS	Indoor Track	\$950	\$950	0

School	Title	FY 11 Adopted	FY12 Requested	Change
CCHS	Golf Coach	\$2,035	\$2,035	0
CCHS	Forensics Sponsor	\$1,017	\$1,017	0
CCHS	Football - Head Coach	\$5,382	\$5,382	0
CCHS	Football - Asst. Coach	\$4,071	\$4,071	0
CCHS	Football - Asst. Coach	\$4,071	\$4,071	0
CCHS	Football - Asst. Coach	\$4,071	\$4,071	0
CCHS	Football - Asst. Coach	\$4,071	\$4,071	0
CCHS	Football - Asst. Coach	\$4,071	\$4,071	0
CCHS	Folger Competition Sponsor	\$611	\$611	0
CCHS	Fall Color Guard	\$1,900	\$1,900	0
CCHS	Department Chair Special Education	\$3,000	\$3,000	0
CCHS	Department Chair English	\$3,000	\$3,000	0
CCHS	Department Chair World Language	\$1,000	\$1,000	0
CCHS	Department Chair Social Studies	\$3,000	\$3,000	0
CCHS	Department Chair Science	\$3,000	\$3,000	0
CCHS	Department Chair Physical Education/Fine Arts	\$1,000	\$1,000	0
CCHS	Department Chair Math	\$3,000	\$3,000	0
CCHS	Debate	\$1,017	\$1,017	0
CCHS	Cross Country Coach	\$3,307	\$3,307	0
CCHS	Cross Country Asst.	\$2,544	\$2,544	0
CCHS	Cross Country Asst.	\$2,544	\$2,544	0
CCHS	Creative Writing	\$1,017	\$1,017	0
CCHS	Chorus Director	\$2,290	\$2,290	0
CCHS	Child Study Chair	\$1,468	\$1,468	0
CCHS	Cheerleader - Varsity Winter Coach	\$2,035	\$2,035	0
CCHS	Cheerleader - Varsity Fall Coach	\$2,035	\$2,035	0
CCHS	Cheerleader - JV Winter Coach	\$1,017	\$1,017	0
CCHS	Cheerleader - JV Fall Coach	\$1,017	\$1,017	0
CCHS	Cheerleader - Dance	\$1,017	\$1,017	0
CCHS	Basketball Girls Head Varsity Coach	\$3,639	\$3,639	0
CCHS	Basketball Girls Assistant	\$2,544	\$2,544	0
CCHS	Basketball Girls Assistant	\$2,544	\$2,544	0
CCHS	Basketball Boys Assistant	\$2,544	\$2,544	0
CCHS	Basketball Boys Assistant	\$2,544	\$2,544	0
CCHS	Basketball - Boys Head Varsity Coach	\$3,639	\$3,639	0
CCHS	Baseball -J.V. Coach	\$2,544	\$2,544	0
CCHS	Baseball - Head Coach	\$3,307	\$3,307	0
CCHS	Baseball - Assistant Coach	\$2,544	\$2,544	0
CCHS	Band Percussion (December to March) Leader	\$1,017	\$1,017	0
CCHS	Band Percussion (December to March) Leader	\$1,017	\$1,017	0
CCHS	Band Flag Corps Leader (Winter Guard)	\$748	\$748	0
CCHS	Band Director	\$3,307	\$3,307	0
CCHS	Athletic Director	\$6,106	\$6,106	0
CCHS	Athletics Supervision	\$6,106	\$6,106	0
CCHS	Asst. Band Director	\$2,544	\$2,544	0
CCHS	PE Instruction	\$2,060	\$2,060	0
CCHS	PE Instruction	\$2,060	\$2,060	0
Cooley	WebMaster, Cooley	\$509	\$509	0
Cooley	Technology Leader/T-SPEC	\$509	\$509	0
Cooley	Technology Leader/ITRT	\$509	\$509	0
Cooley	Technology Instruction	\$2,060	\$2,060	0
Cooley	PAL Coordinator	\$661	\$661	0
Cooley	Grade K Instructional Leader	\$509	\$509	0
Cooley	Grade 5 Instructional Leader	\$509	\$509	0
Cooley	Grade 1 Instructional Leader	\$509	\$509	0
Cooley	Grade 4 Instructional Leader	\$509	\$509	0
Cooley	Grade 3 Instructional Leader	\$509	\$509	0
Cooley	Grade 2 Instructional Leader	\$509	\$509	0
Cooley	Child Study Committee Chair	\$1,468	\$1,468	0
Cooley	Art Instruction	\$2,060	\$2,060	0

School	Title	FY 11 Adopted	FY12 Requested	Change
Cooley	PE Instruction	\$2,060	\$2,060	0
FMB	WebMaster, FMB	\$509	\$509	0
FMB	Technology Leader/T-SPEC	\$509	\$509	0
FMB	Technology Leader/ITRT	\$509	\$509	0
JWMS	Yearbook	\$1,221	\$1,221	0
JWMS	Wrestling Grade 8 Coach	\$2,544	\$2,544	0
JWMS	Wrestling Asst Coach	\$1,370	\$1,370	0
JWMS	WebMaster, JWMS	\$509	\$509	0
JWMS	Volleyball - 8th Grade	\$2,035	\$2,035	0
JWMS	Volleyball - 7th Grade	\$2,035	\$2,035	0
JWMS	Track Asst Coach	\$2,035	\$2,035	0
JWMS	Track - Girls Coach	\$2,544	\$2,544	0
JWMS	Track - Boys Coach	\$2,544	\$2,544	0
JWMS	Technology Leader/T-SPEC	\$509	\$509	0
JWMS	Technology Leader/ITRT	\$509	\$509	0
JWMS	Team Leader 7th	\$750	\$750	0
JWMS	Team Leader 6th	\$750	\$750	0
JWMS	Team Leader - World Language/Div Coordinator	\$750	\$750	0
JWMS	Team Leader - Specials	\$750	\$750	0
JWMS	Team Leader - Special Education	\$2,000	\$2,000	0
JWMS	Team Leader - Social Studies	\$2,000	\$2,000	0
JWMS	Team Leader - Science	\$2,000	\$2,000	0
JWMS	Team Leader - Math	\$2,000	\$2,000	0
JWMS	Team Leader - English	\$2,000	\$2,000	0
JWMS	Team Leader 8th	\$750	\$750	0
JWMS	SCA Advisor	\$489	\$489	0
JWMS	PE Instruction	\$2,060	\$2,060	0
JWMS	PAL Coordinator	\$661	\$661	0
JWMS	Technology Instruction	\$2,060	\$2,060	0
JWMS	Cross Country Coach	\$2,544	\$2,544	0
JWMS	Cross Country Assistant Coach	\$2,035	\$2,035	0
JWMS	Child Study Committee Chair	\$1,468	\$1,468	0
JWMS	Cheerleader (Winter) Coach	\$1,131	\$1,131	0
JWMS	Cheerleader (Fall) Coach	\$1,131	\$1,131	0
JWMS	Basketball - Girls Grade 8 Coach	\$2,544	\$2,544	0
JWMS	Basketball - Girls Grade 7 Coach	\$2,544	\$2,544	0
JWMS	Basketball - Boys Grade 8 Coach	\$2,544	\$2,544	0
JWMS	Basketball - Boys Grade 7 Coach	\$2,544	\$2,544	0
JWMS	Athletic Director	\$3,914	\$3,914	0
JWMS	Activities Coordinator	\$979	\$979	0
JWMS	Activities Coordinator	\$979	\$979	0
Primary	WebMaster, Primary	\$509	\$509	0
Primary	Technology Leader/T-SPEC	\$509	\$509	0
Primary	Technology Leader/ITRT	\$509	\$509	0
Primary	Technology Instruction	\$2,060	\$2,060	0
Primary	PE Instruction	\$2,060	\$2,060	0
Primary	Pal Coordinator	\$331	\$331	0
Primary	Pal Coordinator	\$331	\$331	0
Primary	Music Instruction	\$2,060	\$2,060	0
Primary	Learning Center Instruction	\$2,060	\$2,060	0
Primary	Learning Center Instruction	\$2,060	\$2,060	0
Primary	Grade PK Instructional Leader	\$509	\$509	0
Primary	Grade K Instructional Leader	\$509	\$509	0
Primary	Grade 2 Instructional Leader	\$509	\$509	0
Primary	Grade 1 Instructional Leader	\$509	\$509	0
Primary	Child Study Chair	\$1,468	\$1,468	0
Primary	Art Instruction	\$2,060	\$2,060	0
		\$313,600	\$313,600	\$0

Supplement list for planning purposes only. Dollars and titles subject to change based on programmatic requirements.