# Washington County Public Schools
## January 26, 2012
## Joint School Board Meeting with Board of Supervisors - 7:00 P. M.
## School Board Office – 812 Thompson Drive, Abingdon, Va.

**1. Call to Order - Joint SB/BOS Meeting**

**1.01 Call to Order (Mr. Billy W. Brooks, SB Chair)**

**1.02 Determination of Quorum (Mr. Billy W. Brooks, SB Chair)**

**1.03 Call to Order (Mr. Joe Straten, BOS Chair)**

**1.04 Determination of Quorum (Mr. Joe Straten, BOS Chair)**

**1.05 Pledge of Allegiance (Mr. Jim R. Sullivan)**

**1.06 Approve Meeting Agenda (Mr. Billy W. Brooks, SB Chair) - Resolution**

**1.07 Approve Meeting Agenda (Mr. Joe Straten, BOS Chair) – Resolution**

**2. School Budget Presentation – 2012-2013 Budget**

**2.01 School Budget Presentation of the 2012-2013 Budget (Mr. Jim R. Sullivan, Ms. Melissa Caudill)**

**2.02 Discussion of the 2012-2013 Budget**

**3. Resolution to Adjourn**

**3.01 Resolution to Adjourn (Mr. Billy W. Brooks, SB Chair)**

**3.02 Resolution to Adjourn (Mr. Joe Straten, BOS Chair)**

**Washington County School Board**
**Billy W. Brooks, Chair**
**Dayton Owens, Vice Chair**
**Douglas E. Arnold**
**J. Sanders Henderson III**
**Elizabeth P. Lowe**
**Tom Musick**
**Herschel Stevens**

**Jim R. Sullivan, Division Superintendent**
**Foney Mullins, Asst. Superintendent**
**Melissa Caudill, Director of Finance & HR, Clerk of the Board**
**Nancy Morgan, Recorder**

**Washington County Board of Supervisors**
**Joe Straten, Chair**
**Phillip McCall, Vice Chair**
**William B. Gibson**
**Dulcie Mumpower**
**Odell Owens**
**Randy Pennington**
**C. Wayne Stevens, Jr.**

**Mark Reeter, County Administrator**
**Christy Parker, Director of Economic Development & Community Relations**
**Mark Seamon, Co. Budget & Finance Director**
**Lucy Phillips, County Attorney**

# Washington County Schools

FISCAL YEAR 2012-2013 BUDGET

Joint School Board/Board of Supervisors Meeting

January 26, 2012

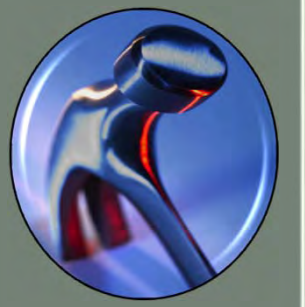
# FUNDS

**FUND 312 - GENERAL**

**$69,084,124**

**FUND 315 - TEXTBOOK**

**$2,519,490**



**FUND 316 - FACILITY**

**$2,211,067**

**FUND 317 - FOOD SERVICE**

**$4,218,904**

**CURRENT FISCAL YEAR (FY) 2011-2012 ORIGINAL BUDGET**
**Total: $78,033,585**

# FUND ACTIVITY AND OVERVIEW
# (2012-2013 Fiscal Year Budget)

1. **$69 million - General Fund**

- The General Fund is the source of ongoing operational activities for daily educational expenditures such as salaries/wages, supplies, utilities, transportation, technology, etc. Financing is provided by State, Federal and Local government contributions.

2. **$2.5 million – School Textbook Fund**

- The School Textbook Fund is maintained for the purpose of funding textbooks. This fund can 'rollover' from year to year. Every fifth year, the school system has an 'adoption year' in which system wide replacement of textbooks occurs.

# FUND ACTIVITY AND OVERVIEW
# (2012-2013 Fiscal Year Budget)

## $2.2 million – School Construction Fund

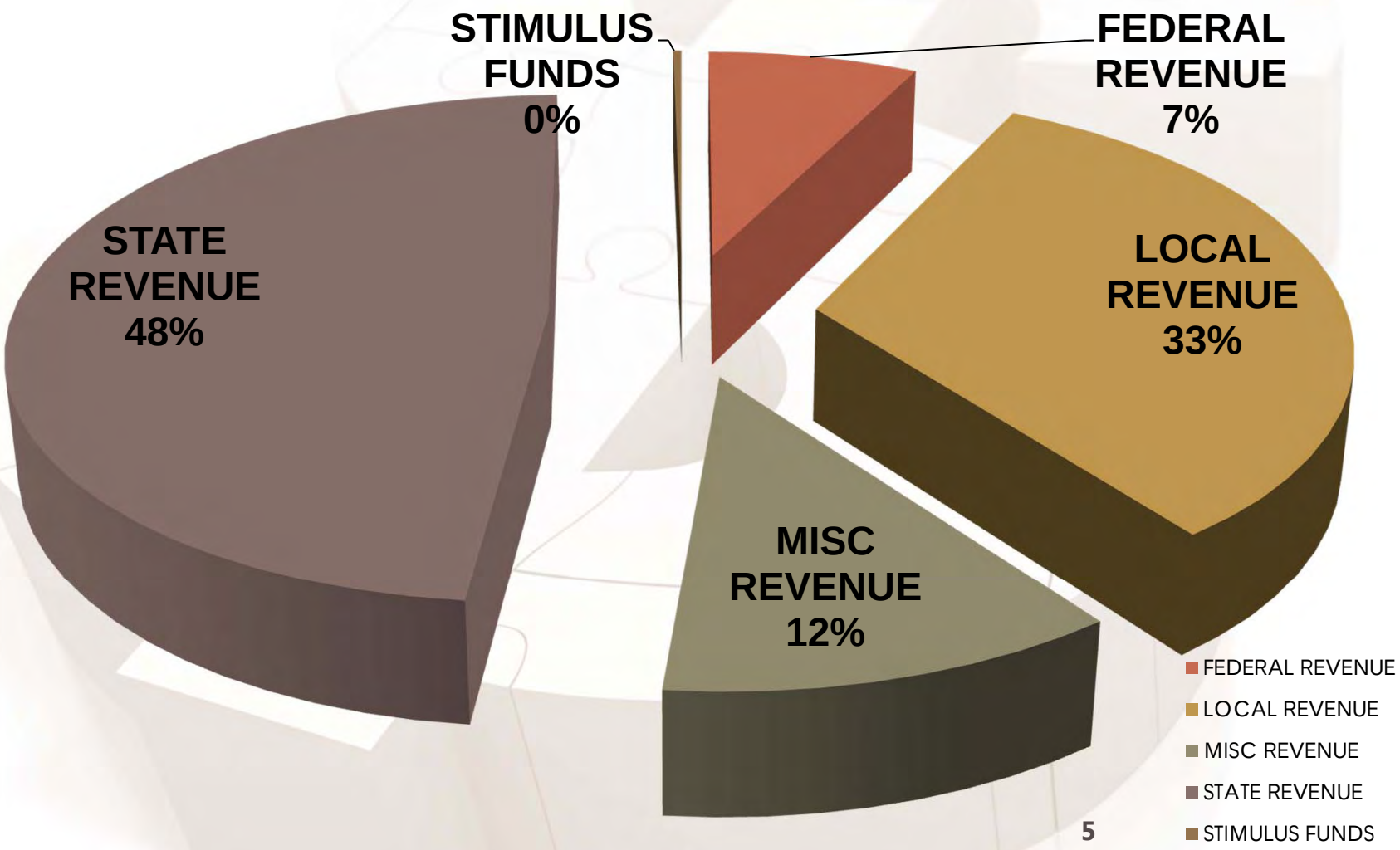
- The School Construction Fund is the source of major building financing. Public bond proceeds for additions to and replacements of schools are maintained in this fund.

## $4.2 million – Food Service Fund

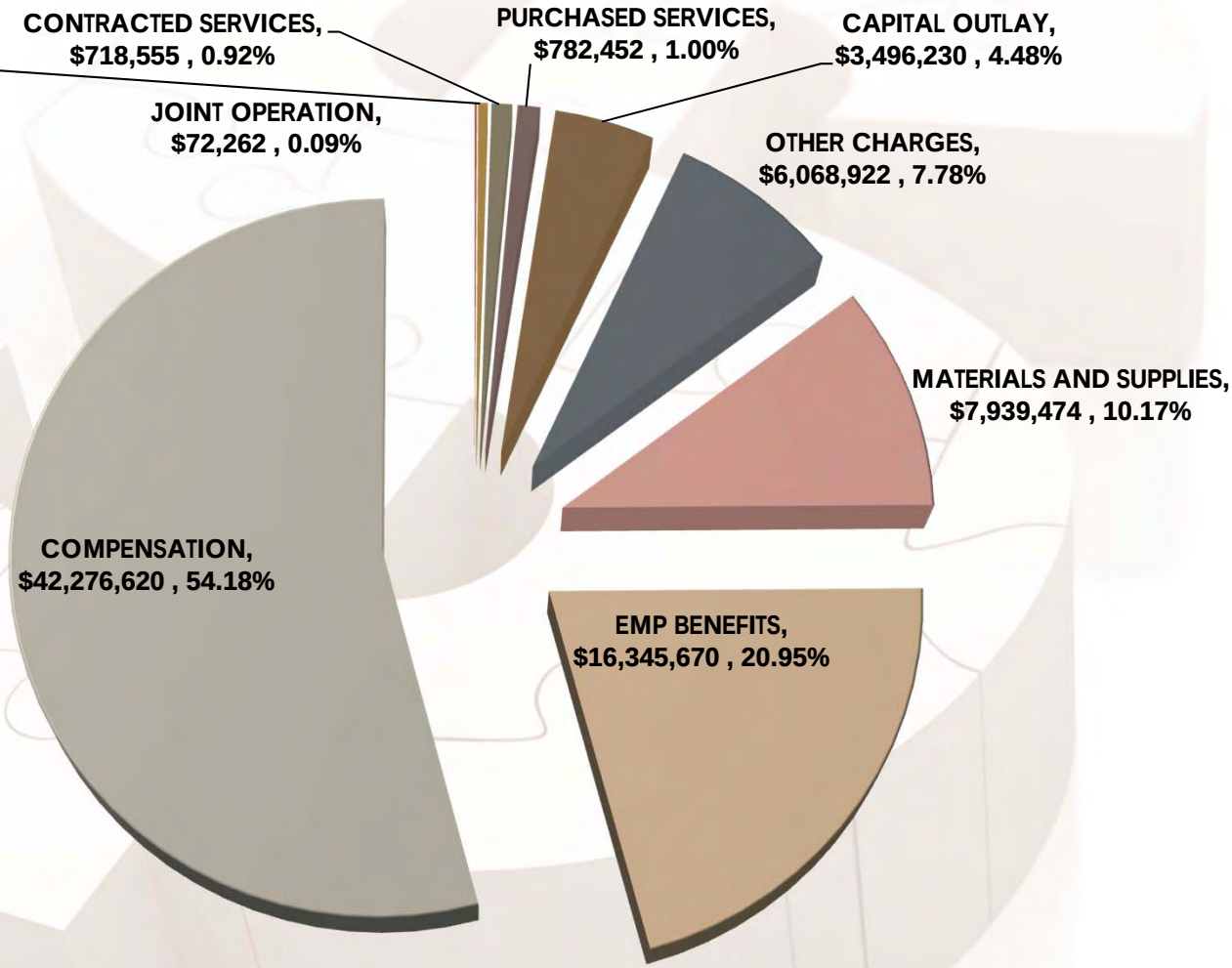
- The Food Service Fund is a propriety fund (can accumulate earnings at year end) used for student meal programs. The majority of these revenues are from sales (student purchases) and federal and state funding of school lunch programs.

# Where does the money come from?

## 2011-2012 BUDGETED REVENUES BY SOURCE



# FY 2012 Budgeted Expenditures (All Funds)



# 312 – GENERAL OPERATING FUND

## Revenues

| | FY2009 ACTUAL | FY2010 ACTUAL | FY2011 ACTUAL | FY2012 BUDGET | FY2013 PROJECTION | CHANGE |
|---|---|---|---|---|---|---|
| GENERAL FUND | | | | | | |
| FEDERAL | 4,495,605 | 7,622,120 | 5,035,764 | 7,239,532 | 8,864,407 | 1,624,875 |
| LOCAL | 23,007,345 | 23,546,237 | 21,936,641 | 23,046,469 | 23,046,469 | 0 |
| MISC | 2,091,762 | 2,290,448 | 2,615,698 | 1,986,137 | 1,986,137 | 0 |
| STATE | 42,388,373 | 36,411,250 | 35,094,861 | 36,811,986 | 36,292,222 | -519,764 |
| **REVENUE Total** | **71,983,085** | **69,870,054** | **64,682,964** | **69,084,124** | **70,189,235** | **1,105,111** |

- State Revenues Per Governor McDonnell's Proposed Executive Amendments to the Introduced Fiscal Year 2012 Budget (HB/SB 29) and the Introduced 2012-2014 Biennial Budget (HB/SB 29)

- Federal Revenues include $1,624,875 Jobs Bill Funds, non-recurring, that must be expended solely for salary and benefits by September 30, 2012

# 312 – GENERAL OPERATING FUND – CONT.

## Expenditures

THREE YEAR HISTORY PIVOT

| MAJOR/DEPARTMENT | FY2009 ACTUAL | FY2010 ACTUAL | FY2011 ACTUAL | FY2012 BUDGET | FY2013 PROJECTION |
|---|---|---|---|---|---|
| W.C. SKILL CENTER | 518,777.63 | 497,896 | 485,055 | 494,505 | 494,505 |
| ADMINISTRATION | 1,561,294.13 | 1,381,695 | 1,228,459 | 1,514,705 | 1,514,705 |
| ATTENDANCE AND HEALTH | 1,087,625.85 | 1,070,670 | 1,113,649 | 1,165,563 | 1,165,563 |
| DEBT SERVICE | 1,992,075.63 | 1,903,518 | 1,886,337 | 0 | 0 |
| GUIDANCE | 1,481,197.38 | 1,281,453 | 1,209,663 | 1,304,504 | 1,304,504 |
| HOMEBOUND | 159,332.41 | 133,602 | 119,686 | 134,810 | 134,810 |
| MEDIA SERVICES (LIBRARY) | 1,413,161.47 | 1,377,383 | 1,349,811 | 1,460,582 | 1,460,582 |
| OPERATION & MAINTENANCE | 8,167,261.98 | 6,641,047 | 6,512,075 | 6,861,355 | 6,861,355 |
| PRINCIPAL'S OFFICE | 4,291,477.48 | 3,971,836 | 3,698,614 | 4,339,376 | 4,339,376 |
| TECHNOLOGY | 1,845,617.02 | 1,790,289 | 1,645,748 | 1,583,789 | 1,583,789 |
| TRANSPORTATION | 4,494,526.11 | 4,406,206 | 4,807,419 | 4,487,319 | 4,487,319 |
| FEDERAL PROGRAMS/GRANTS | 3,967,754.61 | 4,613,898 | 4,683,089 | 5,525,574 | 5,525,574 |
| MT ROGERS/SVETN/GOV SCHOOL | 1,853,297.24 | 1,895,619 | 1,982,837 | 1,995,856 | 1,843,032 |
| CLASSROOM/OTHER/IMPROVEMENT OF INSTRUCTION | 39,149,685.93 | 38,904,941 | 35,846,861 | 38,216,186 | 38,216,186 |
| +COMPENSATION/BENEFITS - YEAR 5 SALARY PLAN | | | | | 3,615,000 |
| +INCREASE VRS/HEALTH INS. | | | | | 2,370,000 |
| +REINSTATEMENT OF BUSES | | | | | 640,000 |
| +REINSTATE INSTRUCTIONAL SUPPLIES | | | | | 420,000 |
| +PERSONNEL POSITIONS | | | | | 820,000 |
| | **71,983,084.87** | **69,870,054** | **66,569,301** | **69,084,124** | **76,796,300** |

# 312 – GENERAL OPERATING FUND – CONT.

## TOTAL GENERAL FUND: NET CHANGE (DEFICIT)

| | FY2012 BUDGET | FY2013 PROJECTION |
|---|---|---|
| GENERAL FUND REVENUES | $ 69,084,094 | $ 70,189,235 |
| GENERAL FUND EXPENDITURES | 69,084,094 | 76,796,300 |
| **FUNDING DEFICIT** | | **$ (6,607,065)** |

# 315 – TEXTBOOK FUND

| FUND | REV/EXP | ACCOUNT | FY2009 ACTUAL | FY2010 ACTUAL | FY2011 ACTUAL | FY2012 BUDGET | FY2013 PROJECTION |
|---|---|---|---|---|---|---|---|
| TEXTBOOK FUND | | | | | | | |
| | REVENUE | | | | | | |
| | | BEGINNING FUND BALANCE | 1,301,955 | 2,003,418 | 2,447,313 | 2,201,564 | 2,467,794 |
| | | INTEREST | 10,480 | 10,714 | 11,896 | 12,000 | 12,000 |
| | | LOCAL | 293,146 | 287,198 | 182,594 | 108,744 | 225,157 |
| | | MISC | 2,011 | 2,639 | 3,057 | 300 | 1,500 |
| | | STATE | 575,550 | 262,477 | 256,909 | 196,882 | 412,141 |
| | REVENUE Total | | 2,183,142 | 2,566,446 | 2,901,769 | 2,519,490 | 3,118,592 |
| | EXPENSE | | | | | | |
| | | TRANSFER TO GENERAL SCHOOL FUND | 0 | 0 | 262,477 | 0 | 0 |
| | | CLASSROOM SUPPLIES - BKS, SUBSCRIPT | 18,566 | 15,000 | 0 | 216,600 | 216,600 |
| | | TEXTBOOKS; ELEMENTARY | 92,955 | 62,194 | 110,188 | 117,000 | 117,000 |
| | | TEXTBOOKS; ELEMENTARY-SPECIAL ED | 0 | 0 | 0 | 3,000 | 3,000 |
| | | TEXTBOOKS; MIDDLE LEVEL | 5,311 | 4,318 | 15,135 | 39,400 | 39,400 |
| | | TEXTBOOKS; MIDDLE-SPECIAL ED | 0 | 0 | 0 | 3,000 | 3,000 |
| | | TEXTBOOKS; MIDDLE-VOCATIONAL | 0 | 3,000 | 0 | 3,000 | 3,000 |
| | | TEXTBOOKS; HIGH SCHOOL | 62,893 | 34,621 | 29,818 | 150,000 | 150,000 |
| | | TEXTBOOKS; HIGH SCHOOL-SPECIAL ED | 0 | 0 | 16,258 | 18,000 | 18,000 |
| | | CARRYOVER | 2,003,418 | 2,447,313 | 2,467,894 | 1,969,490 | 2,568,592 |
| | EXPENSE Total | | **2,183,142** | **2,566,446** | **2,901,770** | **2,519,490** | **3,118,592** |

# 316 – FACILITIES FUND

| ACCOUNT | FY2009 ACTUAL | FY2010 ACTUAL | FY2011 ACTUAL | FY2012 BUDGET | FY2013 PROJECTION |
|---|---|---|---|---|---|
| | | | | | |
| **FACILITIES FUND** | | | | | |
| REVENUE | | | | | |
| BEGINNING FUND BALANCE | $4,139,185 | $ 392,013 | $ 606,138 | $ 516,000 | $ 1,941,050 |
| INTEREST | 38,029 | 943 | 10,299 | 12,000 | 10,000 |
| REIMBURSEMENTS | 0 | 0 | 97,066 | 0 | 0 |
| SUBSIDY PROCEEDS | 96,264 | 25,881 | 100,087 | 504,000 | 0 |
| CARRYOVER/RESERVE | 0 | 1,210,593 | 246,241 | 1,179,067 | 0 |
| PROCEEDS FROM INDEBTED | 0 | 340,994 | 8,000,000 | 0 | 0 |
| **REVENUE Total** | **4,273,478** | **1,970,424** | **9,059,831** | **2,211,067** | **1,951,050** |
| EXPENSE | | | | | |
| CAPITAL OUTLAY | 116,057 | 172,201 | 1,653,469 | 1,695,067 | 1,951,050 |
| BLDG ADDITIONS | 3,765,408 | 81,133 | 0 | 0 | 0 |
| PHASE II EXPENDITURES | 0 | 1,110,953 | 5,499,046 | 516,000 | 0 |
| CARRYFORWARD | 392,013 | 606,138 | 1,907,316 | 0 | 0 |
| **EXPENSE Total** | **$4,273,478** | **$1,970,424** | **$9,059,831** | **$ 2,211,067** | **$ 1,951,050** |

# 317 – FOOD SERVICE FUND

| ACCOUNT | FY2009 ACTUAL | FY2010 ACTUAL | FY2011 ACTUAL | FY2012 BUDGET | FY2013 PROJECTION |
|---|---|---|---|---|---|
| **REVENUE** | | | | | |
| BEGINNING FUND BALANCE | $1,046,539 | $1,084,227 | $ 774,013 | $ 716,069 | $ 712,969 |
| FOOD SALES | 3,409,735 | 3,224,193 | 3,259,636 | 3,443,454 | 3,533,455 |
| INTEREST | 5,854 | 3,625 | 2,417 | 6,500 | 6,500 |
| STATE | 12,317 | 49,289 | 52,881 | 52,881 | 53,005 |
| **REVENUE Total** | **4,474,446** | **4,361,333** | **4,088,946** | **4,218,904** | **4,305,929** |
| **EXPENSE** | | | | | |
| CAPITAL OUTLAY | 0 | 198,559 | 96,738 | 206,000 | 201,725 |
| COMPENSATION | 1,272,497 | 1,261,878 | 1,295,160 | 1,348,635 | 1,348,635 |
| EMP BENEFITS | 411,483 | 443,912 | 429,406 | 469,380 | 469,380 |
| ENDING FUND BALANCE | 1,084,227 | 774,013 | 630,542 | | |
| MATERIALS AND SUPPLIES | 1,509,580 | 1,528,355 | 1,534,793 | 2,081,189 | 2,081,189 |
| OTHER CHARGES | 192,014 | 141,589 | 96,423 | 99,900 | 99,900 |
| PURCHASED SERVICES | 4,645 | 13,029 | 5,885 | 13,800 | 15,000 |
| +COMPENSATION/BENEFITS - YEAR 5 SALARY PLAN | | | | | 90,100 |
| **EXPENSE Total** | **$4,474,446** | **$4,361,334** | **$4,088,946** | **$4,218,904** | **$ 4,305,929** |

# Fiscal Year 2013 Budget Summary
# General Fund

| | |
|---|---|
| **REVENUES** | |
| • Federal Jobs Bill Funds – Nonrecurring | $1,624,875 |
| • Composite Index Impact Reallocation of State/Local Funding | (1,650,627) |
| • SOQ State Revisions (Net Fiscal Agency) | 1,283,717 |
| • Fiscal Agency Adjustment | (152,824) |
| **EXPENDITURES** | |
| • Increase in VRS Contributions | (1,590,030) |
| • Reinstate Instructional Supplies | (420,000) |
| • Reinstate Bus Purchases | (640,000) |
| • Estimated Health Insurance 15% Increase | (780,000) |
| • Compensation – Fifth Year | (3,615,000) |
| • Personnel Requests | (820,000) |
| • Fiscal Agency Adjustment | 152,824 |
| | |
| **Funding Deficit** | **$6,607,065** |

## *2011-2012 Salary Survey - Teachers*

### *REGION VII DISTRICTS*

| Name | Minimum | Rank | 5 Years Experience | Rank | 10 Years Experience | Rank | 15 Years Experience | Rank | 20 Years Experience | Rank | 25 Years Experience | Rank | 30 Years Experience | Rank |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Bland County Public Schools | 32,048 | 15 | 32,739 | 17 | 34,996 | 17 | 37,943 | 15 | 40,863 | 16 | 51,469 | 9 | 51,469 | 13 |
| Bristol City Public Schools | 32,645 | 11 | 33,395 | 13 | 36,854 | 9 | 40,690 | 7 | 48,605 | 3 | 53,057 | 3 | 53,057 | 8 |
| Buchanan County Public Schools | 30,500 | 19 | 34,041 | 11 | 36,186 | 12 | 38,492 | 14 | 41,373 | 15 | 44,868 | 17 | 54,565 | 4 |
| Carroll County Public Schools | 34,090 | 6 | 34,608 | 10 | 36,428 | 11 | 39,410 | 12 | 41,650 | 14 | 45,990 | 13 | 51,030 | 14 |
| Dickenson County Public Schools | 31,220 | 17 | 32,946 | 16 | 34,846 | 19 | 34,596 | 20 | 40,596 | 17 | 43,596 | 19 | 48,152 | 19 |
| Galax City Public Schools | 34,570 | 4 | 35,986 | 6 | 37,715 | 6 | 39,443 | 11 | 42,365 | 12 | 45,840 | 14 | 49,305 | 17 |
| Giles County Public Schools | 32,120 | 14 | 33,091 | 15 | 35,648 | 13 | 38,592 | 13 | 41,986 | 13 | 45,791 | 15 | 49,407 | 16 |
| Grayson County Public Schools | 31,680 | 16 | 32,304 | 18 | 33,888 | 20 | 36,084 | 19 | 39,228 | 20 | 42,996 | 20 | 48,180 | 18 |
| Lee County Public Schools | 32,400 | 13 | 33,650 | 12 | 34,950 | 18 | 36,800 | 18 | 40,450 | 18 | 45,700 | 16 | 54,510 | 5 |
| Norton City Public Schools | 32,620 | 12 | 34,620 | 9 | 36,620 | 10 | 39,520 | 10 | 42,920 | 10 | 46,820 | 11 | 51,820 | 10 |
| Pulaski County Public Schools | 33,895 | 8 | 36,218 | 5 | 37,418 | 7 | 39,818 | 9 | 42,718 | 11 | 44,318 | 18 | 52,018 | 9 |
| Radford City Public Schools | 34,500 | 5 | 35,898 | 7 | 38,673 | 4 | 41,661 | 4 | 44,881 | 8 | 48,350 | 10 | 57,663 | 2 |
| Russell County Schools | 31,000 | 18 | 32,032 | 19 | 35,269 | 15 | 37,632 | 16 | 40,383 | 19 | 46,529 | 12 | 49,768 | 15 |
| Scott County Public Schools | 35,745 | 3 | 36,635 | 4 | 38,805 | 3 | 44,115 | 3 | 47,795 | 4 | 52,145 | 6 | 54,375 | 6 |
| Smyth County Public Schools | 30,000 | 20 | 31,341 | 20 | 35,257 | 16 | 40,151 | 8 | 45,045 | 7 | 51,763 | 8 | 51,763 | 12 |
| Tazewell County Public Schools | 32,842 | 10 | 33,178 | 14 | 35,500 | 14 | 37,500 | 17 | 43,000 | 9 | 54,336 | 2 | 54,336 | 7 |
| Washington County Public Schools | 33,670 | 9 | 35,170 | 8 | 37,170 | 8 | 41,370 | 5 | 47,270 | 5 | 51,770 | 7 | 51,770 | 11 |
| Wise County Schools | 34,000 | 7 | 37,539 | 2 | 41,447 | 2 | 45,761 | 2 | 50,524 | 2 | 55,782 | 1 | 59,197 | 1 |
| Wythe County Public Schools | 35,750 | 2 | 37,000 | 3 | 38,550 | 5 | 40,700 | 6 | 45,600 | 6 | 53,000 | 4 | 57,483 | 3 |
| Bristol Tennessee City Schools | 37,870 | 1 | 41,356 | 1 | 44,587 | 1 | 47,843 | 1 | 50,693 | 1 | 52,934 | 5 | 55,601 | 4 |