

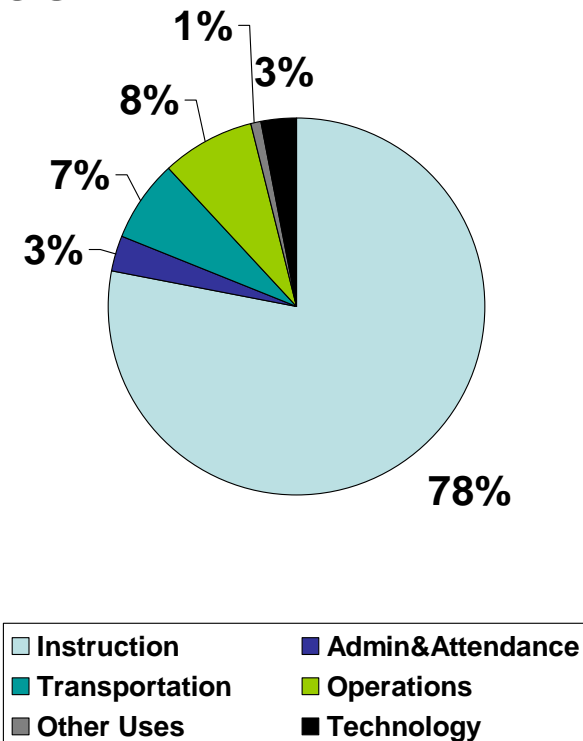


# Fluvanna County Schools

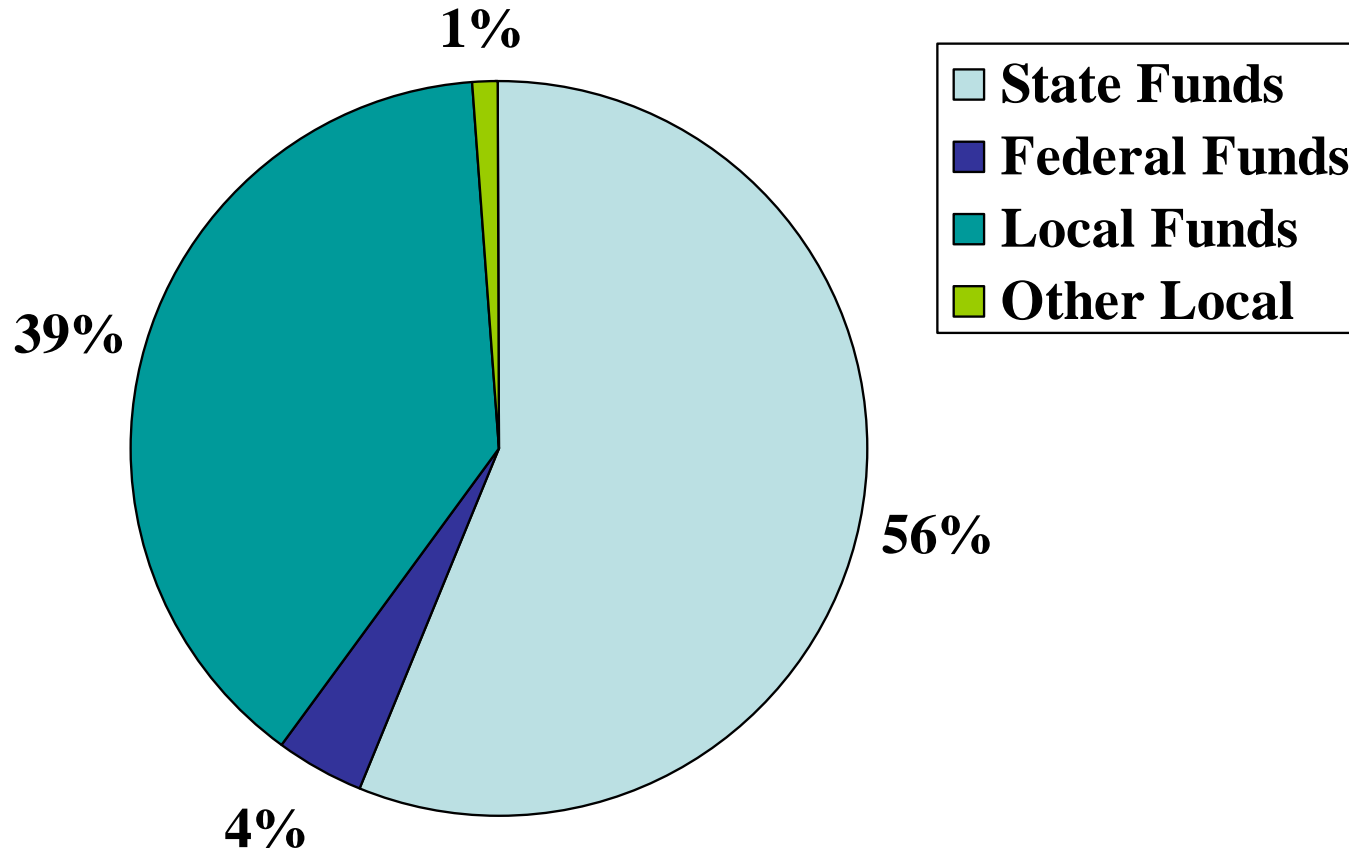
**2009-2010 Budget**

# 2008-09 Fluvanna County School Budget Expenditures

- Instruction - \$30,483,417
- Admin.& Attendance - \$1,278,090
- Transportation - \$2,579,331
- Operations - \$3,128,328
- Other Uses - \$477,029
- Technology - \$1,270,101



# Funding For Education 2008-2009 School Budget



# Factors Influencing the Budget

# Budget Issues

- Inflation rate – 1.1%
- Competitive salary scale –
  - No cost of living increase or step increase
- Increase in Insurance Costs – 5% to 10%.
  - Recommend increase in employer share only if funds available
- Continued growth in students - 56 new for 2009-10 – 1.5%
- Change in Early Retirement Program
  - Allow those taking early retirement to maintain current health insurance benefit
  - 18 Professional Employees and 11 Classified Employees Eligible
- Fluvanna per-pupil continues to remain behind the state average per-pupil.
- State Budget Reductions
- Recommended areas of reduction
- Possible further actions
- Possible Increase in Federal Funds

# Salary and Benefits

- Step Increase for All Employees except administrators - \$479,473
- Increase in Health Insurance – 10% - \$389,489

# Reduction in State Funding

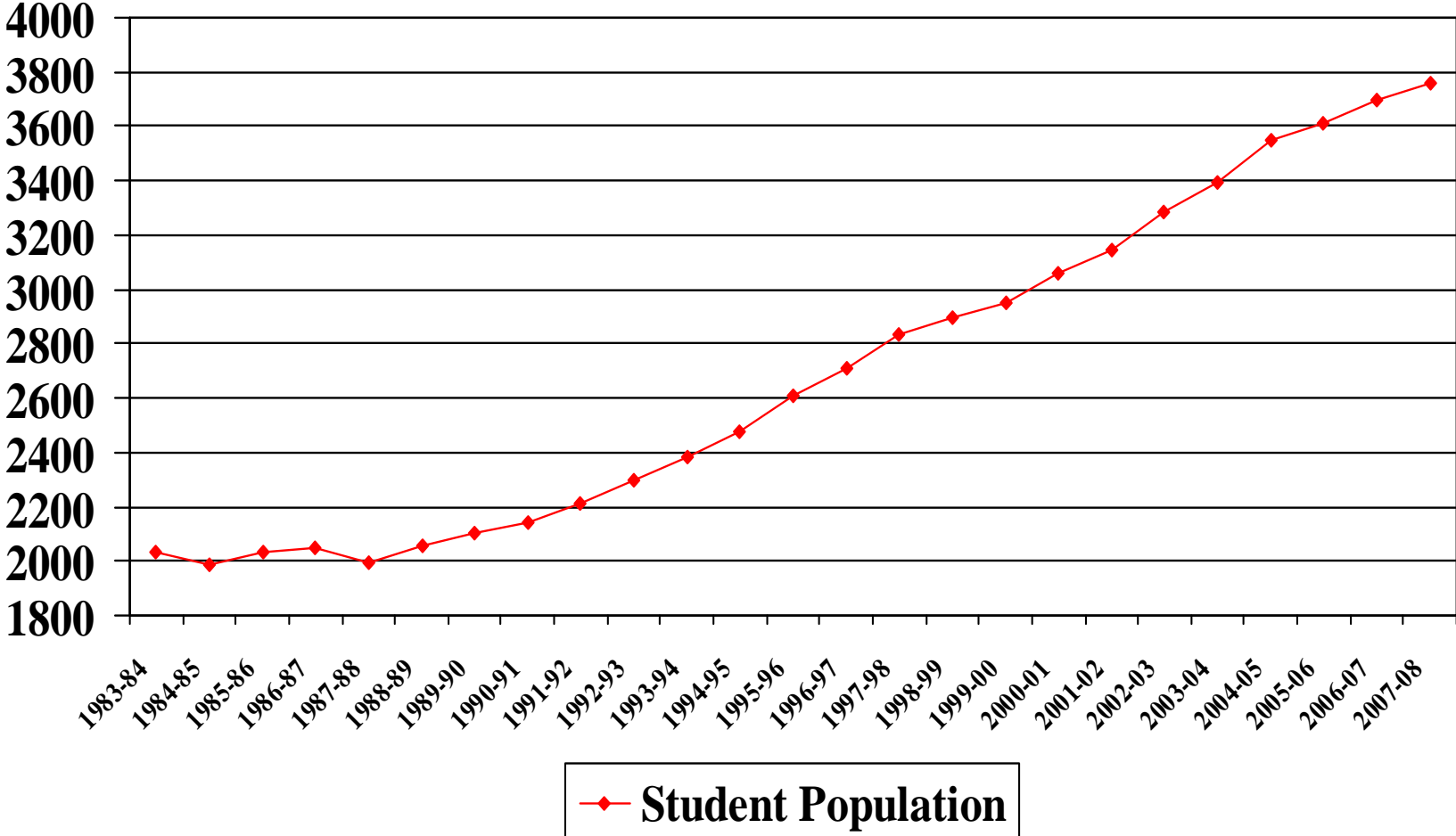
- Governor's Budget – December 17, 2008
- Reduction in Basic Aid – 5%
- Change in Use of Lottery Funds
- $\$21,964,080 - \$19,993,420 = \$1,970,660$
- Total Reduction – 8.9%

# Adding Health Benefit to Early Retirement Plan

<b>Estimated Current Employee Salary and Benefits Cost</b>		<b>\$80,406</b>
<b>Estimated Replacement Cost at Beginning Salary</b>	<b>\$51,573</b>	
<b>Early Retirement Cost</b>	<b>\$12,918</b>	
<b>Estimated Health Insurance Cost</b>	<b>\$4,728</b>	
<b>Total</b>		<b>\$69,219</b>
<b>Possible Savings</b>		<b>\$11,187</b>
<b>Cost Over 7 Year Period – Per Professional Employee</b>		
<b>Estimated Current Employee Salary and Benefits Cost</b>		<b>\$562,842</b>
<b>Estimated Replacement Cost at Beginning Salary</b>	<b>\$382,049</b>	
<b>Early Retirement Cost</b>	<b>\$123,522</b>	
<b>Total</b>	<b>\$505,571</b>	
<b>Possible Savings</b>		<b>\$ 57,271</b>



# Change in Student Population 1983 to Present



# 2009-2010 Budget Expenditure and Revenue Comparisons

January 14, 2009

2008-2009 Appropriation					\$39,216,350
Changes					
Personnel (12 Positions)			(\$513,555)		
Instructional Items			(\$479,489)		
Transportation			(\$157,249)		
Operations			(\$104,837)		
Technology			(\$50,000)		
Debt Service			(\$263,141)		
Summer School			\$25,000		
Adult Education			(\$60,000)		
Early Retirement Health			\$48,699		
Total			(\$1,604,572)	4% Decrease	
Total 2009-2010 Expenditure Estimates					\$37,611,778
Estimated Revenues					
State					\$19,993,420
Federal					\$1,386,100
Other Local					\$553,343
Local					\$15,312,827
Total					\$37,245,690
Difference				2.3% Increase	-\$366,088

# Areas of Reduction

- Reduction in Local Revenue
- Reduction in State Estimate
- Debt Service
- Elimination of use of Cortez Math Lab
- Reduction of 12 staff positions
  - 4 teaching positions
  - 1 coordinator position
  - 2 bus driver positions
  - 3 lab administrator positions
  - 2 resource officer positions
- Other Reductions
  - Textbooks
  - Improvement of Instruction – professional development
  - Special Education – professional development
  - Operations – end of the year maintenance and replacement
  - Transportation – end of the year maintenance and replacement
  - Technology – replacement and expansion of existing hardware
  - Adult Education – Grants

# 2009-2010 Preliminary Revenue Estimates for Superintendent's Recommendations

2009-2010 Superintendent's Recommended Budget	\$ 37,611,775
* <b><u>Projected State Revenue</u></b> - (estimate is still uncertain)	\$ 19,850,170
Projected Federal Revenue	\$ 1,386,100
Other Local	\$ 553,343
Local	\$ 15,000,000
Increase in Local	\$ 822,165

# 2009-2010 Budget Expenditure and Revenue Comparisons

## 2% Reduction in Local Funds

2008-2009 Appropriation				\$39,216,350
Changes				
Personnel (12 Positions)			(\$513,555)	
Instructional Items			(\$479,489)	
Transportation			(\$157,249)	
Operations			(\$104,837)	
Technology			(\$50,000)	
Debt Service			(\$263,141)	
Summer School			(\$25,000)	
Adult Education			(\$60,000)	
Early Retirement Health			\$48,699	
Total			(\$1,604,572)	
Total 2009-2010 Expenditure Estimates				\$37,611,778
Estimated Revenues				
State				\$19,850,170
Federal				\$1,386,100
Other Local				\$553,343
Local				\$15,000,000
Total				\$36,789,613
Difference				(\$822,165)

# Other Variables?

- Federal Title 1 - \$130,00
- Federal IDEA - \$216,000
- State Senate Budget
- House Retirement Initiative
  - Employees age 50 and at least 25 years of VRS service.
  - Continuous service in a covered position during period 01/01/09 and their date of retirement.
  - Not previously receiving a retirement benefit from VRS since 07/01/07.
  - School division may grant 1-5 years additional full years of creditable service upon retirement.
  - School divisions shall repay VRS for a cost of any gained creditable service at a rate of 20 percent of each participant's annual salary multiplied by the number of years of creditable service
  - Payment can be in five annual installments or one lump sum beginning 07/01/10

Possible New Plan with Increase in  
State Funds  
March 11, 2009

# 2009-2010 Budget Expenditure and Revenue Comparisons

## Federal Stimulus and Conference Report

2008-2009 Appropriation				\$39,216,350
Changes				
Personnel (14 Positions)			(\$691,249)	
Instructional Items			\$0	
Transportation			\$0	
Operations			\$0	
Technology			\$0	
Debt Service			(\$263,141)	
Summer School			\$0	
Adult Education			(\$60,000)	
Supplements and AP			\$0	
Total			(\$1,014,390)	
Total 2009-2010 Expenditure Estimates				\$38,201,960
Estimated Revenues				
State				\$21,087,712
Federal				\$1,732,100
Other Local				\$553,343
Local				\$15,000,000
Total				\$38,373,155
Difference				\$171,195

# 2009-2010 Budget Expenditure and Revenue Comparisons

## Federal Stimulus and Conference Report

2008-2009 Appropriation				\$39,216,350
Changes				
Personnel (14 Positions)			(\$691,249)	
Instructional Items			\$0	
Transportation			\$0	
Operations			\$0	
Technology			\$0	
Debt Service			(\$263,141)	
Summer School			\$0	
Adult Education			(\$60,000)	
Supplements and AP			\$0	
Contingency			\$171,195	
Total			(\$843,195)	
Total 2009-2010 Expenditure Estimates				\$38,373,155
Estimated Revenues				
State				\$21,087,712
Federal				\$1,732,100
Other Local				\$553,343
Local				\$15,000,000
Total				\$38,373,155
Difference				\$0

# Areas of Reduction

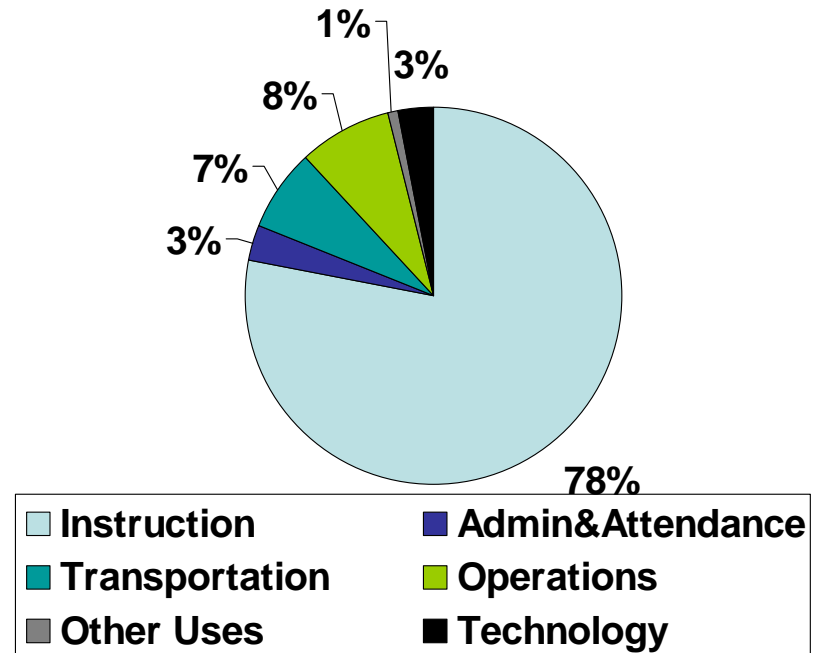
- Reduction in State Revenue Estimate
- Reduction in Local Revenue
- Debt Service
- Elimination of use of Cortez Math Lab Funds Directed to Other School Needs
- Eliminated Plan to Grandfather Existing Early Retirees in New Plan Covering Health Insurance
- Reduction in Families Learning Together due to grants
- Reduction of 14 staff positions
  - 8 teaching positions – Retirements or Resignations
    - Three Vacancies
    - Two Retirements
    - Three Resignations
  - 1 coordinator position
  - 2 bus driver positions
  - 3 lab administrator positions

## 2009-2010 School Budget Categorical Totals

CATEGORY	2007-2008	2008-2009	2009-2010
INSTRUCTION	\$28,018,389	\$30,483,417	\$30,001,092
ADM.&ATT.	1,229,738	1,278,090	1,291,440
TRANSPORTATION	2,478,023	2,579,331	2,516,104
OPERATIONS	2,906,324	3,128,382	3,128,281
SCHOOL FOOD	SAME		
TECHNOLOGY	1,234,473	1,270,101	1,222,348
OTHER	477,029	477,029	213,888
TOTAL	\$36,343,976	\$39,216,350	\$38,373,153

# 2009-10 Recommended Fluvanna County School Budget Expenditures

- Instruction - \$30,001,092
- Admin.& Attendance - \$1,291,440
- Transportation - \$2,516,104
- Operations - \$3,128,281
- Other Uses - \$ 213,888
- Technology - \$1,222,348



# April Budget Update

Early Retirement Plan and Health  
Insurance Rates

# 2009-2010 Budget Expenditure and Revenue Comparisons

## Federal Stimulus and Conference Report

2008-2009 Appropriation				\$39,216,350
Changes				
Personnel (15 Positions)			(\$749,321)	
Instructional Items			\$0	
Transportation			\$0	
Operations			\$0	
Technology			\$0	
Debt Service			(\$263,141)	
Summer School			\$0	
Adult Education			(\$60,000)	
Supplements and AP			\$0	
Health Insurance			\$229,267	
Total			(\$843,195)	
Total 2009-2010 Expenditure Estimates				\$38,373,155
Estimated Revenues				
State				\$21,087,712
Federal				\$1,732,100
Other Local				\$553,343
Local				\$15,000,000
Total				\$38,373,155
Difference				\$0

# Areas of Reduction

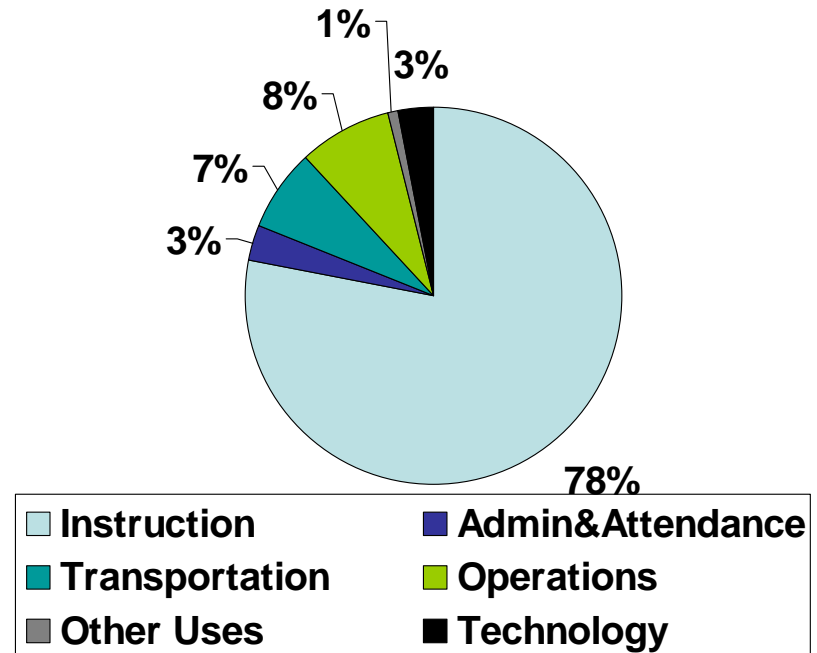
- Reduction in State Revenue Estimate
- Reduction in Local Revenue
- Debt Service
- Elimination of use of Cortez Math Lab Funds Directed to Other School Needs
- Eliminated Plan to Grandfather Existing Early Retirees in New Plan Covering Health Insurance
- Impact of Early Retirement Plan – 8 staff positions (6 professional staff and 2 classified staff)
- Reduction in Families Learning Together due to grants
- Reduction of 15 staff positions
  - 7 teaching positions
  - 1 coordinator position
  - 2 bus driver positions
  - 3 lab administrator positions
  - 1 volunteer coordinator
  - 1 instructional aid

## 2009-2010 School Budget Categorical Totals

CATEGORY	2007-2008	2008-2009	2009-2010
INSTRUCTION	\$28,018,389	\$30,483,417	\$29,944,576
ADM.&ATT.	1,229,738	1,278,090	1,298,867
TRANSPORTATION	2,478,023	2,579,331	2,544,688
OPERATIONS	2,906,324	3,128,382	3,144,628
SCHOOL FOOD	SAME		
TECHNOLOGY	1,234,473	1,270,101	1,226,506
OTHER	477,029	477,029	213,888
TOTAL	\$36,343,976	\$39,216,350	\$38,373,153

# 2009-10 Recommended Fluvanna County School Budget Expenditures

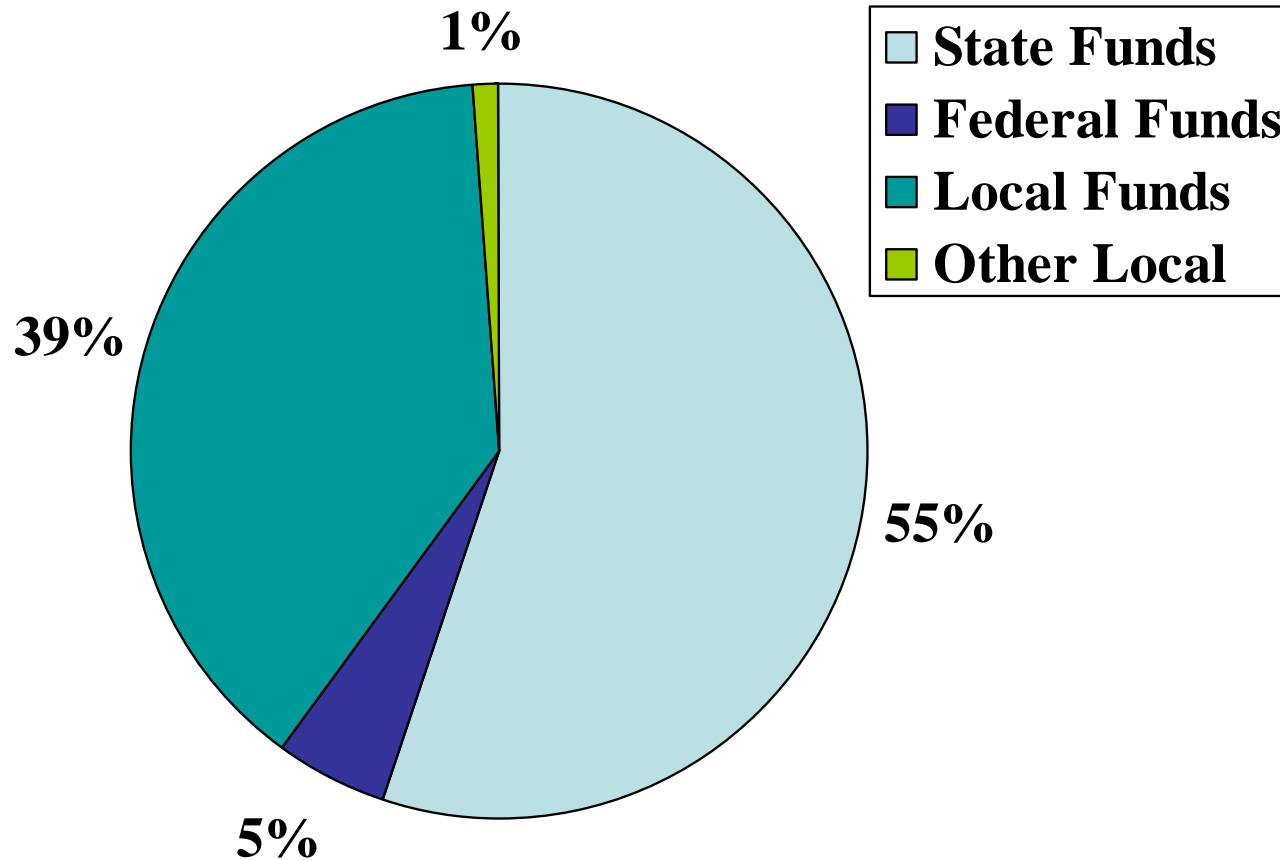
- Instruction - \$ 29,944,576
- Admin.& Attendance - \$1,298,867
- Transportation - \$2,544,688
- Operations - \$3,144,628
- Other Uses - \$ 213,888
- Technology - \$1,226,506



# 2009-2010 Preliminary Revenue Estimates for Superintendent's Recommendations

2009-2010 Superintendent's Recommended Budget	\$ 38,373,155
Projected State Revenue -	\$ 21,087,712
Projected Federal Revenue	\$ 1,732,100
Other Local	\$ 553,343
Local	\$ 15,000,000
Increase in Local	\$ 0

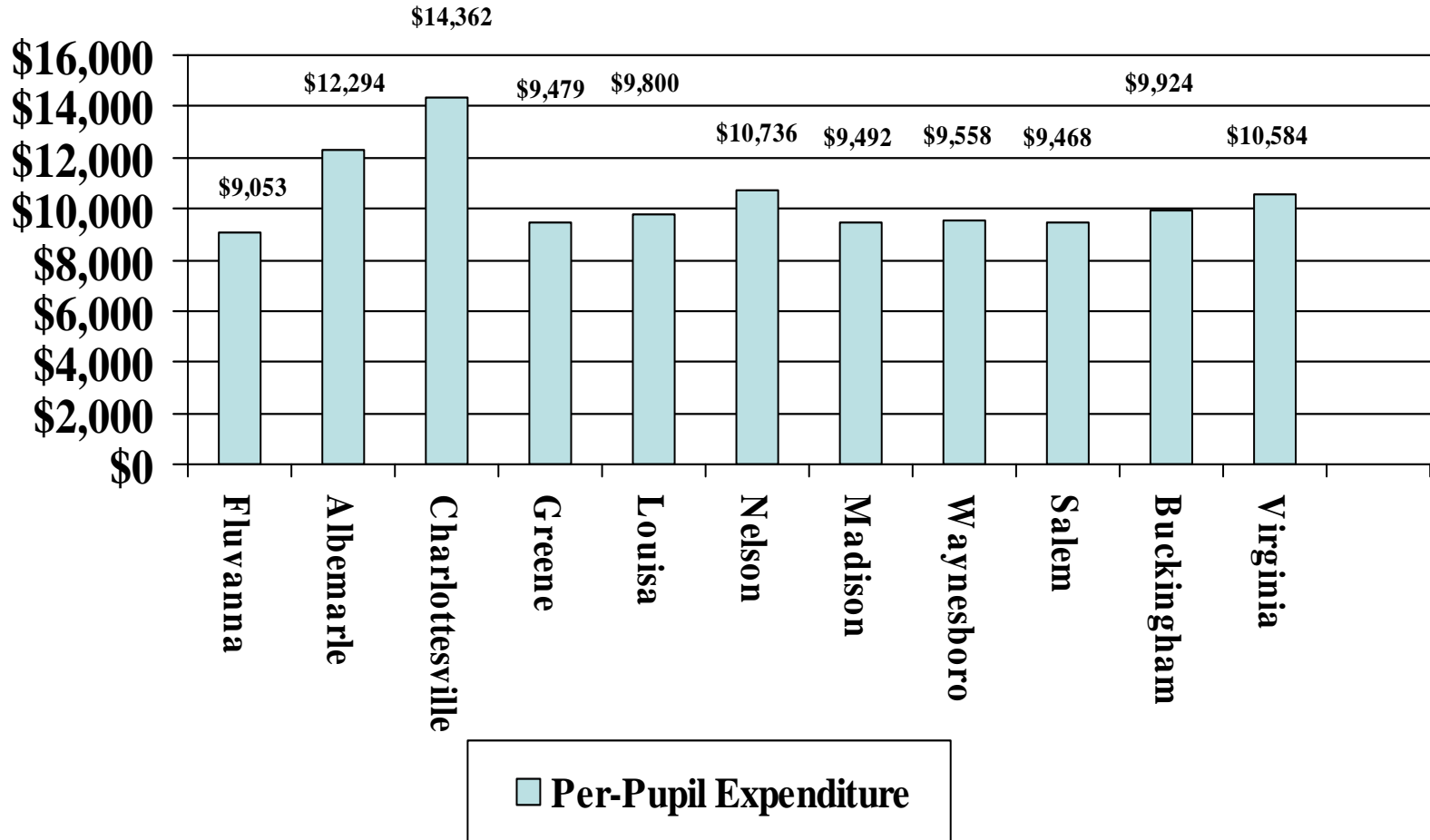
# Funding For Education 2009-2010 School Budget



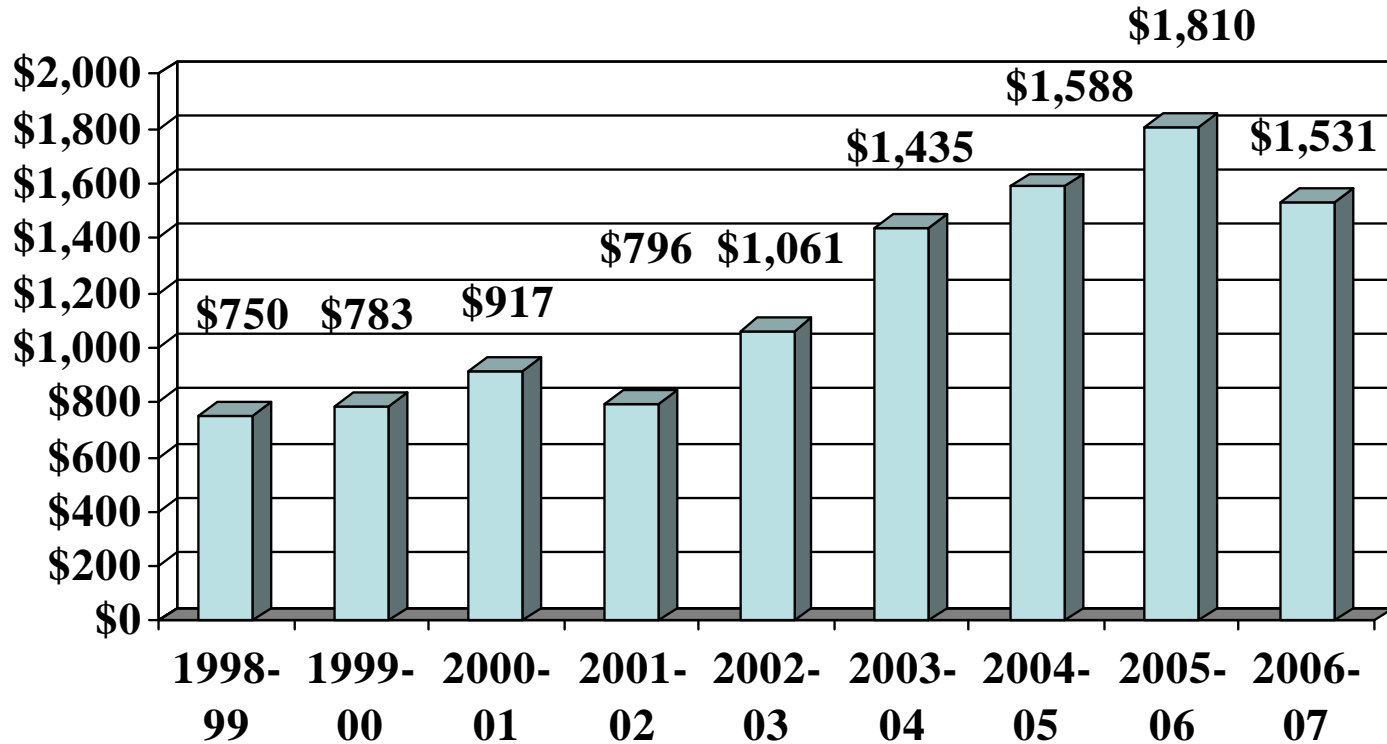
# Average Per Pupil Amounts

- 2002-2003 Fluvanna Average - \$7,125
- 2002-2003 Virginia Average - \$8136
- 2003-2004 Fluvanna Average - \$7,117
- 2003-2004 Virginia Average - \$8,552
- 2004-2005 Fluvanna Average - \$ 7,614
- 2004-2005 Virginia Average - \$9,202
- 2005-2006 Fluvanna Average - \$ 7,956
- 2005-2006 Virginia Average - \$9,766
- 2006-2007 Fluvanna Average- \$ 9,053
- 2006-2007 Virginia Average - \$10,584
- 2007-2008 Estimated– \$9,409
- 2008-2009 Estimated Based on School Board Adopted Budget – \$9,867
- 2009-2010 Estimated Based on Superintendent’s Recommendation- \$9,967

# 2006-2007 Per-Pupil Expenditure

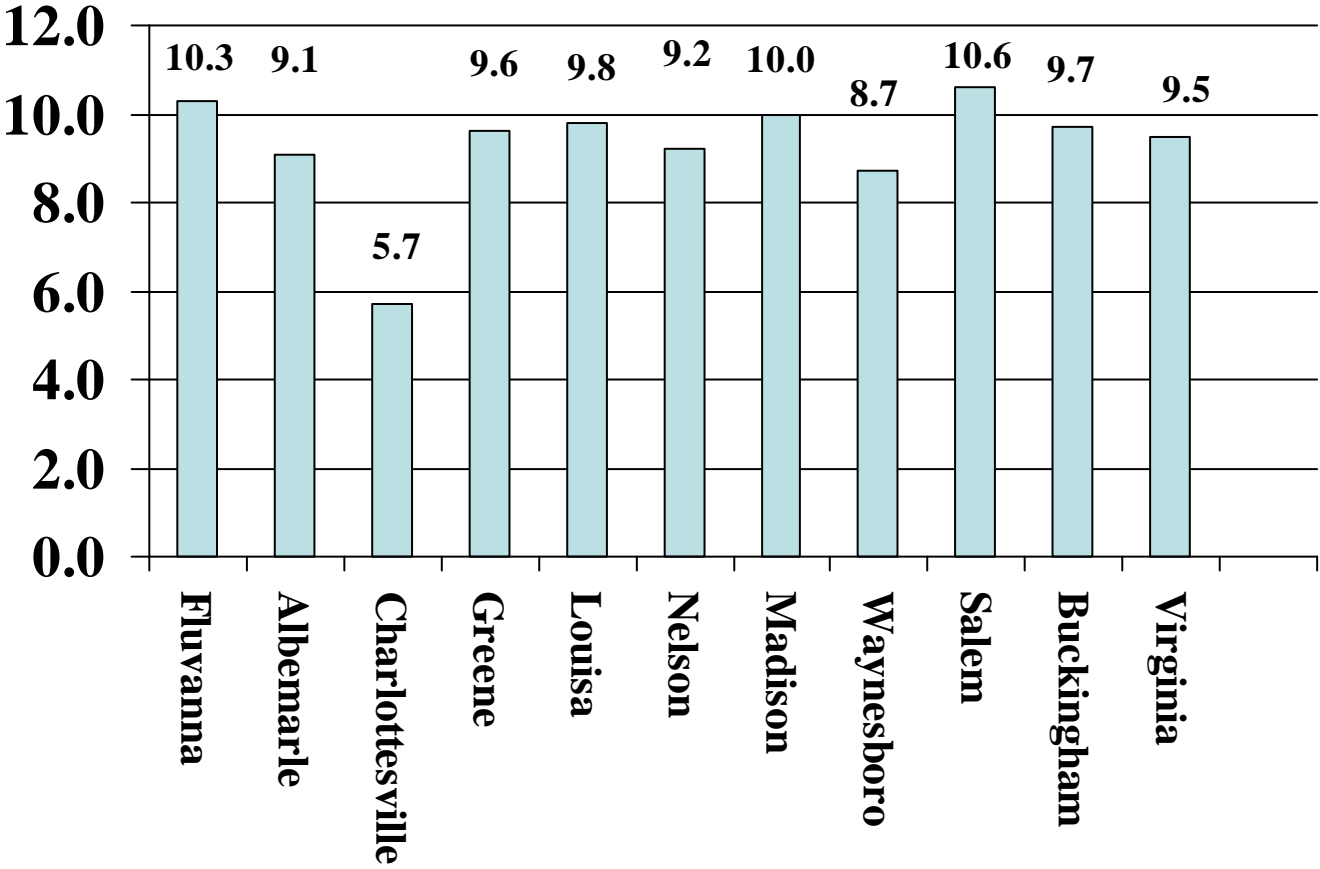


# Difference Between Virginia Average Per-Pupil Expenditure and Fluvanna Per-Pupil Expenditure



■ Per-Pupil Difference

# 2006-2007 Return on Spending Index



\* Information from School Matters (Standards and Poors Rating Service)

**2009-2010 School Foods Budget ( Includes Before  
and After School Program) - \$1,734,994**