

BOOK 34

AGENDA

March 30, 2015

ADMINISTRATION BUILDING - 153 WASHINGTON STREET - SCHOOL BOARD ROOM
9:15 A.M.

**Meeting time changed to
1:00 P.M.**

Budget Work Session

- I. Call to Order**
- II. Budget work session**
- III. Board discussion**
- IV. Adjourn**

MINUTES

At a special budget workshop session meeting of the Board of Supervisors of Amherst County and held at the Administration building thereof on Tuesday, the 30th day of March, 2015, at 1:00 p.m. at which the following members were present:

BOARD OF SUPERVISORS:

PRESENT: Mr. David W. Pugh, Chairman
Mrs. Claudia D. Tucker, Vice-Chair
Mr. Robert M. Curd, Supervisor
Mr. John M. Marks, Jr., Supervisor
Mr. Donald W. Kidd, Supervisor

STAFF PRESENT: Dean Rodgers, County Administrator, David Proffitt, Deputy County Administrator/Purchasing Agent, Ellen Bowyer, County Attorney

I. Call to Order

Chairman Pugh called the meeting to order at 1:00 p.m.

II. Budget Work Session

Allan Wood, Chairman of the Amherst County School Board presented the FY16 School Operational budget with assistance from School Superintendent Dr. R. Steven Nichols and Finance Manager Teresa Crouch. The Board was provided copies of the FY16 School Operational Budget. (Attachment 1)

The Board discussed various aspects of the School's budget.

Chairman Wood concluded by saying he appreciated the Board's input and mentioned AMERESCO and other projects. Chairman Wood thanked the Board for their consideration of

all requests and Superintendent Nichols thanked the Board for their active participation in what was a challenging situation.

Chairman Pugh led the Board to continue with the budget work session.

Mr. Rodgers addressed the Board and presented the FY2016 Budget expense additions under consideration.

Supervisor Marks made a motion to commit the local match of \$65,000 from the June 30, 2015 Budget for a vehicle purchase under Emergency Services Account line 32070-7005 to FY2016.

AYE: Mr. Pugh, Mrs. Tucker, Mr. Curd, Mr. Marks and Mr. Kidd
 NAY: None
 ABSENT: None

There was a Board consensus to include the school's additional budget increase of \$219,916 in the FY2016 budget.

There was a Board consensus to balance the proposed 2015-2016 County budget by utilizing approximately \$715,000 from the County unobligated General Fund.

Mr. Rodgers requested the Board to direct staff to prepare a budget which included the changes made today in this budget workshop.

Chairman Pugh moved to direct staff to prepare a budget advertisement based upon changes made during this budget workshop.

AYE: Mr. Pugh, Mrs. Tucker, Mr. Curd, Mr. Marks and Mr. Kidd
 NAY: None
 ABSENT: None

IV. Adjourn

On motion by Chairman Pugh and with the following vote, the Board moved to adjourn.

AYE: Mr. Pugh, Mrs. Tucker, Mr. Curd, Mr. Marks and Mr. Kidd
 NAY: None
 ABSENT: None



David W. Pugh, Jr., Chairman
 Amherst County Board of Supervisors



Dean C. Rodgers, Clerk

TO: Members of the Amherst County Board of Supervisors

INFO: Members of the Amherst County School Board

FROM: Dr. R. Steven Nichols, Superintendent
Mrs. Teresa Crouch, Chief Finance Officer

DATE: March 27, 2015

SUBJECT: FY16 School Operational Budget

The Amherst County School Board approved the FY16 School Operational Budget at the March 26, 2015, regular School Board meeting.

The FY16 School Operational Budget is a combination of reductions and increases. The following items outline the FY16 School Operational Budget and are included on the attached excel spreadsheet:

- The Amherst County Public Schools is not anticipating an increase in Health Insurance rates for the 2015-2016 school year.
- Increase to the testing account line for additional Career Technical Education (CTE) tests
- Increase to Central Virginia Community College for dual enrollment courses
- Increase to General Liability & Personal Property Insurance based on current expenditures
- Increase to the Southern Air Service Contract
- Increase to materials & supplies account for transportation department based on usage
- Increase to utilities (electric/heating/water & sewer) based on usage
- Increase to janitorial supplies based on usage
- Reduction to VRS rates as mandated by the General Assembly
- Reduction to Group Life rates as mandated by the General Assembly
- Reduction to debt service and transferred debt service amount to facilities
- Reduction to bus fuel account - based on reduction in price
- Reduction to salaries & benefits based on attrition

In the Superintendent's Proposed FY16 School Operational Budget the proposed salary adjustment was 5%. During the budget process, the proposed salary adjustment was reduced to 3%.

- Salary adjustment for all employees 3% (salaries & benefits)

The following positions and additions were requested (highlighted in green on the attached excel spreadsheet) in the Superintendent's Proposed FY16 School Operational Budget; however, during the budget process the positions and additions were eliminated (highlighted in yellow on the excel spreadsheet):

- Salary Adjustment for the CFO to reflect job duties & responsibilities
- One full-time assistant to CFO

- One Reading Teacher at Pleasant View Elementary School – by reducing this position state revenue decreased by \$42,497
- One Math position at Amherst County High School
- One Special Education Teacher at Amherst County High School
- Two Special Education Para Professionals to be assigned based on needs
- One School Secretary shared between Amelon Elementary School and Madison Heights Elementary School
- One Math Specialists at Madison Heights Elementary School

During the budget process, the following positions were eliminated and reinstated:

- Smart Start Program - State funding was reduced. The number of students funded through the Smart Start Program for FY15 was 88 students and for FY16 the number has been reduced to 66 students. Based on funding, one teacher and one instructional assistant can be eliminated as discussed at the March 12, 2015, regular School Board meeting.

The Board approved to reinstate the aforementioned positions using local funds.

The following positions are included in the FY16 School Operational Budget:

- One third grade teacher at Central Elementary School
- Administrative Assistant (Amelon Elementary School) to Full-Time Assistant Principal

In addition, the following adjustments have been made to the FY16 School Operational Budget:

- Reduction to the Tuition Assistance Accounts - the funds for tuition assistance has not been fully utilized; therefore, the recommendation at the March 12, 2015, regular School Board meeting was to reduce the tuition assistance account.
- Reduction to the Unemployment Insurance - the recommendation was to reduce the unemployment insurance account.
- Reduction to the Travel Accounts - the recommendation was to reduce the travel account.
- Reduction to Other Professional Services - the recommendation was to reduce elementary other professional services account by \$22,000, increase secondary other professional services account by \$10,000.
- Reduction to the Postage Account - the recommendation was to reduce the postage account.
- Reductions to the Athletic Account - the two middle school football teams were consolidated to one program; therefore, the account has a balance remaining that was reduced.
- Reductions to Books and Subscriptions - the recommendation was to reduce the library/media account.
- Sanctioned increase for tuition - STEM Academy - 6 students @ \$400 per student

In reviewing salaries & benefits, the following accounts were adjusted:

- Technology Support – based on current salaries & benefits, the technology support accounts were reduced.
- Maintenance Administrative – based on current salaries & benefits, the maintenance administrative accounts were reduced.

- Transportation Mechanics – based on current salaries and benefits, the transportation mechanics accounts for salary and benefits were reduced.
- Transportation Administrative – based on current salaries & benefits, the transportation administrative accounts were reduced by \$20,018. However, the transportation accounts for bus assistants have been exceeding the budget. Therefore, the funds were transferred to the transportation accounts for bus assistants.
- Health Services – based on current salaries and benefits for nurses, health assistants, occupational therapist, teacher of visually impaired, and certified occupational therapist assistant (COTA) the health services accounts were reduced.
- Human Resources Support Staff – based on current salaries and benefits for human resources support staff the accounts were reduced.
- Secondary Principals and Support Staff – based on current salaries and benefits for secondary principals, assistant principals and support staffs, the secondary principal accounts were reduced.
- Elementary Principals and Support Staff – based on current salaries & benefits for elementary principals, assistant principals, and support staffs, the elementary principal accounts were reduced.
- Secondary Library/Media Specialists and Support Staff – based on current salaries and benefits for secondary media specialists and support staffs, the secondary library/media accounts were increased to cover expenditures.
- Elementary Library/Media Specialists and Support Staff – based on current salaries and benefits for elementary media specialists and support staffs, the elementary library/media accounts were reduced.
- Secondary Director of Academics, Supervisors, and Support Staff – based on current salaries and benefits for secondary director of academics, secondary supervisors and secondary support staffs, the accounts were reduced.
- Elementary Director of Academics, Supervisors and Support Staff – based on current salaries and benefits for elementary director of academics, elementary supervisors and elementary support staff, the accounts were reduced.
- Homebound Instruction – based on current salaries and benefits for homebound instruction, the homebound instruction accounts were increased to cover expenditures.
- Student Accountability Positions – based on current salaries and benefits accounts for student accountability positions, the accounts were reduced.
- Secondary School Counselors – based on current salaries and benefits accounts for secondary school counselors and support staffs, the accounts were reduced.
- Elementary School Counselors – based on current salaries and benefits for elementary school counselors, the accounts were reduced.
- Smart Start Teachers and Assistants – based on the current salaries and benefits these account were increased to cover expenditures.
- Stipends for Secondary Education – based on current salaries and benefits, the accounts for stipends were reduced.

In order to balance the FY16 School Operational Budget, the Amherst County Public Schools will need an additional \$219,916 from the Amherst County Board of Supervisors.

(Attachment 1: ACPS Approved Resolution for the 2015-16 School Operational Budget)

CONSEQUENCES

In conclusion, Amherst County Public Schools will face challenges including, but not limited to the following:

- I. By reducing the salaries and benefits listed above, we are eliminating funds that in the past have been available for leave payout of employees who retire and/or leave the division for other employment. Should anyone eligible leave the school division during this budget period, the school division may have to request additional funding to meet this unbudgeted requirement.
- II. In addition, in the past, when employees were out on short-term medical leave due to a personal illness, employees used their leave time and once they utilized all of their leave time, the employee was docked. Based on the changes in VRS regulations, new employees hired after January 2014, (with the completion of one-year service) in the VRS Hybrid Plan will be eligible for short-term disability based on the following chart:

Months of Continuous Service	Workdays of Income Replacement at 100%	Workdays of Income Replacement at 80%	Workdays of Income Replacement at 60%
Less than 12 months	0	0	0
13 – 59 Months	0	0	125
60 – 119 Months	25	25	75
120 - 179 Months	25	50	50
180 or more months	25	75	25

New employees will not utilize their leave time nor will they be docked after the first seven calendar days of illness. Based on the new changes implemented by the Virginia Retirement Systems, there are not funds currently budgeted for this expense. At this time, it is difficult to accurately calculate the potential expense to the school division for this benefit due to the variables involved.

- III. For the upcoming year, additional needs for Special Education staffing as required by federal regulations/Title VI may need to be addressed; therefore, a request for additional funds may be requested from the Amherst County Board of Supervisors.
- IV. The Amherst County Public Schools will begin the FY17 budget process with a deficit of \$800,000.

VIRGINIA: At the regular meeting of the Amherst County School Board held in the School Administration Building, Amherst, Virginia on the twenty-sixth day of March 2015 at 6:00 p.m., with the following members present, the following resolution was passed:

PRESENT: Alan J. Wood, Chairman
Patricia C. Massie, Vice Chairman
Alan H. Bumgarner
Elizabeth S. Gamble
W. Michael Henderson
Priscilla M. Liggon
Randy V. Summers

ABSENT: None

Mr. Summers made a motion to approve the following resolution. This motion was seconded by Mr. Bumgarner.

ROLL CALL VOTE:

AYES: Liggon, Wood, Massie, Summers, Henderson, Bumgarner

NAYS: Gamble

WHEREAS, it has been determined a total appropriation of \$48,955,358, of which \$43,477,917 is, the regular operational budget, \$2,368,903 is the child nutrition budget, \$70,212 is the construction budget and \$3,038,326 is the federal programs and adult education programs budget, will be needed for the 2015-16 school session.

AND WHEREAS, it has been determined that of this total, a local appropriation will be needed in the amount of \$16,873,895, which includes \$15,853,979 plus \$219,916 from the Amherst County Board of Supervisors, \$500,000 from carry-over funds for the 2014-15 fiscal year, and \$300,000 from additional state funds that will be received in the 2014-2015 fiscal year based on current average daily membership.

BE IT THEREFORE RESOLVED that the members of the Amherst County Board of Supervisors are requested to appropriate the amount of \$48,955,358 to the 2015-16 school budget, and

BE IT ALSO RESOLVED that the members of the Amherst County School Board request the members of the Amherst County Board of Supervisors to appropriate the funds to the 2015-16 school budget in a lump sum,

BE IT FINALLY RESOLVED that the foregoing resolution be presented to the members of the Amherst County Board of Supervisors for consideration.



Teresa C. Crouch, Clerk
Amherst County School Board

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**Amherst County Public Schools
FY16 School Operational Budget**

March 27, 2015

Amherst County Public Schools Proposed FY16 School Operational Budget						
	Budget Information	Salaries	Benefits	Increases	Decreases	Adjusted Budget
FY15 Total School Budget	\$ 48,131,705					\$ 48,131,705
Less FY15 Child Nutrition Budget	\$ (2,289,814)					\$ (2,289,814)
Less FY15 Federal Programs Budget & Grants	\$ (3,038,326)					\$ (3,038,326)
FY15 School Operational Budget	\$ 42,803,565					\$ 42,803,565
Hospitalization				\$ -		\$ 42,803,565
Increased based on trend and participation 15% (\$380,925)						
January 21, 2015, Changed increase from 15% to 8% (Reduced by \$177,765)						
February 4, 2015, Reduced the increase from 8% to 0% (Reduced \$203,160)						
Testing for Vocational Classes				\$ 5,000		\$ 42,808,565
Increase in Number of CTE Tests FY16						
CVCC Tuition - Dual Enrollment				\$ 4,850		\$ 42,813,415
Increase in tuition of 6%						
General Liability & Personal Property Insurance				\$ 11,986		\$ 42,825,401
Based on actual cost. Increase expenditures by 10%						
Southern Air - Contracted Services				\$ 9,905		\$ 42,835,306
15% Increase to current contract (\$42,447)						
January 21, 2015 Reduced increase to 8% (Reduced by \$19,809)						
February 4, 2015 Reduced increase from 8% to 4% (Reduced by \$9,904)						
Transportation				\$ 70,000		\$ 42,905,306
Increase in cost of materials and supplies, including replacement of tires on buses. 80% of the fleet is no longer under warranty.						
Increase to Utilities - 10% Increase Electric, Heating, Water/Sewer (\$165,375)				\$ 112,875		\$ 43,018,181
Increase is based on usage.						
February 4, 2015, changed increase for electric from 10% to 5%						
February 4, 2015, reduction of \$52,500 for electricity						
Maintenance - Janitorial Supplies				\$ 40,000		\$ 43,058,181
Increase based on usage						

**Amherst County Public Schools
FY16 School Operational Budget**

March 27, 2015

Amherst County Public Schools Proposed FY16 School Operational Budget	Budget Information	Salaries	Benefits	Increases	Decreases	Adjusted Budget
VRS Employer Share as Mandated by the General Assembly (VRS reduced 14.50% to 14.15% for Professional Employees Only)					\$ (78,184)	\$ 42,979,997
Group Life Rates Mandated by the General Assembly (Group Life Rates reduced 1.27% to 1.19% for Professional Employees Only)					\$ (18,645)	\$ 42,961,352
Reduction to Debt Service					\$ (70,212)	\$ 42,891,140
February 4, 2015, Transferred the Reduction to Debt Service to Facilities Funds will be budgeted under Construction				\$ 70,212	\$ -	\$ 42,961,352
Reduction to Fuel Line for School Buses (Reduction to line due to reduction in price)					\$ (100,000)	\$ 42,861,352
Attrition (Salaries & Benefits)					\$ (129,308)	\$ 42,732,044
Salary Adjustment of 5% for all Employees (1% = \$306,497 Salary & Benefits)				\$ 1,532,487		\$ 44,264,531
Reduced Salary Adjustment for all employees by 2% - Changed 3/12/2015 (1% = \$306,497 Salary & Benefits)					\$ (612,994)	\$ 43,651,537
Salary Adjustment CFO to Reflect Job Duties & Responsibilities (Salary & Benefits)		\$ 12,980	\$ 3,122	\$ 16,102		\$ 43,667,639
Salary Adjustment CFO to Reflect Job Duties & Responsibilities (Salary & Benefits) - Request Eliminated 3/12/2015		\$ -	\$ -	\$ -	\$ (16,102)	\$ 43,651,537
1 Full-time Assistant to CFO (12-month position) Based on FY13 Audit Report & Efficiency Study (Salary & Benefits)		\$ 32,000	\$ 7,835	\$ 39,835		\$ 43,691,372
1 Full-time Assistant to CFO (12-month position) Based on FY13 Audit Report & Efficiency Study (Salary & Benefits)		\$ -	\$ -	\$ -	\$ (39,835)	\$ 43,651,537

**Amherst County Public Schools
FY16 School Operational Budget**

March 27, 2015

Amherst County Public Schools Proposed FY16 School Operational Budget		Budget Information	Salaries	Benefits	Increases	Decreases	Adjusted Budget
1 Reading Teacher at Pleasant View Elementary School (10 month position State Funded with match) Based on need (Salary & Benefits)			\$ 43,997	\$ 10,768	\$ 54,765		\$ 43,706,302
1 Reading Teacher at Pleasant View Elementary School (10 month position State Funded with match) - Position Eliminated 3/12/15 - Revenue reduced \$42,497 Based on need (Salary & Benefits)			\$ -	\$ -	\$ -	\$ (54,765)	\$ 43,651,537
1 Math Teacher at Amherst County High School (10 month position) Based on need (Salary & Benefits)			\$ 43,997	\$ 10,768	\$ 54,765		\$ 43,706,302
1 Math Teacher at Amherst County High School (10 month position) - Position Eliminated 3/12/15 Based on need (Salary & Benefits)			\$ -	\$ -	\$ -	\$ (54,765)	\$ 43,651,537
1 Special Education Teacher at ACHS (10 month position) Based on increased numbers in special education population (Salary & Benefits)			\$ 43,997	\$ 10,768	\$ 54,765		\$ 43,706,302
1 Special Education Teacher at ACHS (10 month position) - Position Eliminated 03/12/2015 Based on increased numbers in special education population (Salary & Benefits)			\$ -	\$ -	\$ -	\$ (54,765)	\$ 43,651,537
2 Special Education Para Professionals-To Be Assigned Based on increased numbers in special education population (Salary & Benefits)			\$ 32,216	\$ 7,888	\$ 40,104		\$ 43,765,743
2 Special Education Para Professionals-To Be Assigned Based on increased numbers in special education population (Salary & Benefits)			\$ -	\$ -	\$ -	\$ (40,104)	\$ 43,715,639
1 School Secretary - MHES/Amelton Elementary (10 Month) Based on need and size of schools (Salary & Benefits)			\$ 18,660	\$ 4,569	\$ 23,229		\$ 43,738,868
1 School Secretary - MHES/Amelton Elementary (10 Month) Position Eliminated 03/12/15 Based on need and size of schools (Salary & Benefits)			\$ -	\$ -	\$ -	\$ (23,229)	\$ 43,715,639

**Amherst County Public Schools
FY16 School Operational Budget**

March 27, 2015

Amherst County Public Schools Proposed FY16 School Operational Budget	Budget Information	Salaries	Benefits	Increases	Decreases	Adjusted Budget
1 Math Specialist at MHES (10 month position) Based on State Testing Report (Salary & Benefits)		\$ 43,997	\$ 10,768	\$ 54,765		\$ 43,770,404
1 Math Specialist at MHES (10 month position) Position Eliminated 3/26/2015 Based on State Testing Report (Salary & Benefits)					\$ (54,765)	\$ 43,715,639
Reduce salary & benefits for 1 Smart Start Teacher - 03/12/2015 # of Students funded in FY15 - 88 Students - FY16 - 66 Students					\$ (54,765)	\$ 43,660,874
Reinstate the salary & benefits for 1 Smart Start Teacher - 03/26/2015 # of Students funded in FY15 - 88 Students - FY16 - 66 Students		\$ 43,997	\$ 10,768	\$ 54,765		\$ 43,715,639
Reduce salary & benefits for 1 Smart Start Instructional Assistant - 03/12/2015 # of Students funded in FY15 - 88 Students - FY16 66 Students					\$ (20,052)	\$ 43,695,587
Reinstate the salary & benefits for 1 Smart Start Instructional Assistant - 03/26/2015 # of Students funded in FY15 - 88 Students - FY16 66 Students		\$ 15,970	\$ 3,948	\$ 19,918		\$ 43,715,505
1 Third Grade Teacher at CES (10 month position) Based on need (Salary & Benefits)		\$ 43,997	\$ 10,768	\$ 54,765		\$ 43,706,302
Administrative Assistant (Ameleon) to Full-Time Assistant Principal Teacher Salary to Administrative Salary & Benefits		\$ 7,527	\$ 1,810	\$ 9,337		\$ 43,715,639
Reduce funding for Tuition Assistance - 3/12/2015 Reduction based on anticipated FY15 Actual Expenditures compared to FY15 Budget					\$ (12,213)	\$ 43,703,292
Reduce funding for Unemployment Insurance - 3/12/2015 Reduction based on anticipated FY15 Actual Expenditures compared to FY15 Budget					\$ (15,000)	\$ 43,688,292
Reduce funding for Travel Expenditures - 03/12/2015 Reduction based on anticipated FY15 Actual Expenditures compared to FY15 Budget					\$ (8,000)	\$ 43,680,292
Reduce Other Professional Services - Elementary - 03/26/2015 Reduction based on anticipated FY15 Actual Expenditures compared to FY15 Budget					\$ (22,000)	\$ 43,658,292
Correct Other Professional Services - Secondary - 03/26/2015 Reduction based on anticipated FY15 Actual Expenditures compared to FY15 Budget				\$ 10,000		\$ 43,668,292

**Amherst County Public Schools
FY16 School Operational Budget**

March 27, 2015

Amherst County Public Schools Proposed FY16 School Operational Budget		Budget Information	Salaries	Benefits	Increases	Decreases	Adjusted Budget
Reduce Postage Account - 03/26/2015						\$ (1,000)	\$ 43,667,292
Reduction based on anticipated FY15 Actual Expenditures compared to FY15 Budget							
Reduce Athletics Account - 03/26/2015						\$ (4,000)	\$ 43,663,292
Reduction based on anticipated FY15 Actual Expenditures compared to FY15 Budget							
Reduce Books & Subscriptions Account - 03/26/2015						\$ (6,005)	\$ 43,657,287
Reduction based on anticipated FY15 Actual Expenditures compared to FY15 Budget							
Increase Tuition for STEM Academy - 03/12/2015					\$ 2,400		\$ 43,659,687
Based on anticipated increase for FY16 - 6 Students @ \$400 per student							
Reduce salary & benefits for Technology Support - 03/26/2015						\$ (8,774)	\$ 43,650,913
Reduction based on FY15 Salaries & Benefits							
Reduce salary & benefits for Administrative Maintenance - 03/26/2015						\$ (24,604)	\$ 43,626,309
Reduction based on FY15 Salaries & Benefits							
Reduce salary & benefits for Bus Mechanics - 03/26/2015						\$ (4,365)	\$ 43,621,944
Reduction based on FY15 Salaries & Benefits							
Reduce salary & benefits for Administrative Transportation - 03/26/2015						\$ (20,018)	\$ 43,601,926
Reduction based on FY15 Salaries & Benefits							
Correct salaries & benefits for Bus Assistants - 03/26/2015					\$ 20,185		\$ 43,622,111
Reduction based on FY15 Salaries & Benefits							
Reduce salaries & benefits for Health Services - 03/26/2015						\$ (2,258)	\$ 43,619,853
Reduction based on FY15 Salaries & Benefits							
Reduce salaries & benefits for Human Resources Support Staff - 03/26/2015						\$ (2,591)	\$ 43,617,262
Reduction based on FY15 Salaries & Benefits							
Reduce salaries & benefits for Secondary Principals, Assistant Principals & Support Staff- 03/26/2015						\$ (3,330)	\$ 43,613,932
Reduction based on FY15 Salaries & Benefits							
Reduce salaries & benefits for Elementary Principals, Assistant Principals & Support Staff - 03/26/2015						\$ (28,153)	\$ 43,585,779
Reduction based on FY15 Salaries & Benefits							

**Amherst County Public Schools
FY16 School Operational Budget**

March 27, 2015

Amherst County Public Schools Proposed FY16 School Operational Budget	Budget Information	Salaries	Benefits	Increases	Decreases	Adjusted Budget
Correct salaries & benefits for Secondary Library/Media Specialists & Support Staff - 03/26/2015				\$ 5,346		\$ 43,591,125
Reduction based on FY15 Salaries & Benefits						
Reduce salaries & benefits for Elementary Library/Media Specialists & Support Staff - 03/26/2015					\$ (1,074)	\$ 43,590,051
Reduction based on FY15 Salaries & Benefits						
Reduce salaries & benefits for Secondary Director of Academics, Supervisors, & Support Staff - 03/26/2015					\$ (14,780)	\$ 43,575,271
Reduction based on FY15 Salaries & Benefits						
Reduce salaries & benefits for Elementary Director of Academics, Supervisors & Support Staff - 03/26/2015					\$ (5,288)	\$ 43,569,983
Reduction based on FY15 Salaries & Benefits						
Correct salaries & benefits for Homebound Instruction - 03/26/2015				\$ 16,948		\$ 43,586,931
Reduction based on FY15 Salaries & Benefits						
Reduce salaries & benefits for School Accountability - 03/26/2015					\$ (11,024)	\$ 43,575,907
Reduction based on FY15 Salaries & Benefits						
Reduce salaries & benefits for Secondary School Counselors - 03/26/2015					\$ (13,305)	\$ 43,562,602
Reduction based on FY15 Salaries & Benefits						
Reduce salaries & benefits for Elementary School Counselors - 03/26/2015					\$ (12,325)	\$ 43,550,277
Reduction based on FY15 Salaries & Benefits						
Correct salaries & benefits for Smart Start Teachers & Instructional Assistants - 03/26/2015				\$ 3,032		\$ 43,553,309
Reduction based on FY15 Salaries & Benefits						
Reduce stipends for Secondary Education - 03/26/2015					\$ (5,180)	\$ 43,548,129
Reduction based on FY15 Salaries & Benefits						
Changes to FY15 Total School Operational Expenditures to Reflect Proposed FY16 School Operational Budget	\$ 42,803,565	\$ 383,335	\$ 93,780	\$ 2,392,341	\$ (1,647,777)	\$ 43,548,129
Child Nutrition Budget	\$ 2,289,814			\$ 79,089		\$ 2,368,903
To reflect increase for salaries & benefits						
Federal Programs and Adult Education Expenditures	\$ 3,038,326			\$ -		\$ 3,038,326
At this time there are no changes to the Federal Budgets						
Changes to FY15 Total Expenditures, Child Nutrition & Federal Programs & Grants to Reflect FY16 Budget Estimates	\$ 48,131,705	\$ 383,335	\$ 93,780	\$ 2,471,430	\$ (1,647,777)	\$ 48,955,358

**Amherst County Public Schools
FY16 School Operational Budget**

March 27, 2015

Amherst County Public Schools Proposed FY16 School Operational Budget		Budget Information	Salaries	Benefits	Increases	Decreases	Adjusted Budget
SUMMARY OF FY16 SCHOOL OPERATIONAL BUDGET							
Changes to FY15 Total School Operational Expenditures to Reflect Proposed FY16 School Operational Budget		\$ 42,803,565	\$ 383,335	\$ 93,780	\$ 2,392,341	\$ (1,647,777)	\$ 43,548,129
Child Nutrition Budget		\$ 2,289,814			\$ 79,089		\$ 2,368,903
To reflect increase for salaries & benefits							
Federal Programs and Adult Education Expenditures		\$ 3,038,326			\$ -		\$ 3,038,326
At this time there are no changes to the Federal Budgets							
Changes to FY15 Total Expenditures, Child Nutrition & Federal Programs & Grants to Reflect FY16 Budget Estimates		\$ 48,131,705	\$ 383,335	\$ 93,780	\$ 2,471,430	\$ (1,647,777)	\$ 48,955,358
PROPOSED REVENUE PROJECTIONS FOR FY16		FY15 Budget Information			Increases	Decreases	Adjusted Budget
Revenue from Sales Tax		\$ 4,851,914			\$ 13,878	\$ -	\$ 4,865,792
Revenue from State Funds 3/12/2015		\$ 20,466,293			\$ 210,770	\$ -	\$ 20,677,063
Revenue from Other Local Funds		\$ 1,131,379			\$ -	\$ -	\$ 1,131,379
Additional State Funding FY15 Based on Increased ADM 3/12/2015					\$ 300,000		\$ 300,000
Carry-Over funds FY15 to be Appropriated to FY16 Budget 3/12/2015					\$ 500,000		\$ 500,000
Revenue from Amherst County Board of Supervisors Based on FY15 Appropriation		\$ 16,353,979			\$ -	\$ (500,000)	\$ 15,853,979
Total State / Local Revenue for FY16 *Based on the FY15 Appropriation by the Amherst County Board of Supervisors		\$ 42,803,565	\$ -	\$ -	\$ 1,024,648	\$ (500,000)	\$ 43,328,213
Child Nutrition Revenue for FY16		\$ 2,289,814			\$ 79,089		\$ 2,368,903
Federal Programs and Grants FY16		\$ 3,038,326			\$ -		\$ 3,038,326
TOTAL PROPOSED REVENUE FY16 SCHOOL OPERATIONAL BUDGET		\$ 48,131,705	\$ -	\$ -	\$ 1,103,737	\$ (500,000)	\$ 48,735,442
Deficit - Funds needed to Balance the Approved FY16 School Operational Budget on March 26, 2015, by the Amherst County Board of Supervisors							\$ (219,916)