



Date: February 26, 2018

To: Spotsylvania County Citizens Budget Review Committee

Re: CBRC Meeting Questions from February 22, 2018

Attached are the SCPS responses to the questions that were asked by the Spotsylvania County Citizens Budget Review Committee at their February 22, 2018 meeting.

In addition to the questions, we have provided several supporting attachments for your reference.

Should you need anything further, please don't hesitate to ask.

Best Regards,

LaShahn Gaines
Chief Financial Officer

Attachments

Citizens Budget Review Committee
Question From 2/22/18 Meeting

Question 1: Please explain the difference in the reported FY19 Food Service Budget on Page 38 compared to the Food Service Budget appearing on page 79.

Response: The Expenditure Summary All Funds Report on page 38 (Attachment A) is a representation of the budget by budget categories. Thus, the Food Service budget amount on page 38 are included in both the Food Service budget category as well as the Maintenance budget category due to the type of food service expense.

Example:

Page 38 - Food Service - \$10,428,600 (Attachment A)

Page 79 - Food Service - \$11,322,972 (Attachment B)

The difference between the two lines items is \$894,372. The breakdown is split between Function 4200 Building Services \$47,373 and Function 4400 Equipment Services \$847,000. Both Building and Equipment Services are reported in the Maintenance line on page 38 (Attachment A).

Question 2: How many Gifted Teachers are currently employed by SCPS?

Response: SCPS employs 20 teachers in the Gifted program.

Question 3: How much does it cost to provide Administrators a 2% increase?

Response: A 2% increase for Administrators which includes Directors, Supervisors, Principals, Assistant Principals, etc., would cost approximately \$300,000.

Question 4: You referenced a ratio of SCPS Administrators Per 1,000 Students as compared to the State. Please provide support.

Response: See Attachment C which is Table 17b of the Superintendent's Annual Report of Virginia - Total instructional Positions and Instructional Positions per 1,000 Students in ADM for Fiscal Year 2016. The 2017 data is not available as of today. Out of the 132 school divisions, SCPS ranks 128 which is one of the lowest.

Question 5: Please quantify the costs associated with providing health and prescription drug coverage to retiree's who have qualified for Medicaid?

Response: To clarify SCPS provides a Medicare supplement, but not a Medicaid supplement. Our response below is related to the Medicare supplement.

After retirees qualify for Medicare, they are no longer allowed to remain on the divisions' regular health insurance plan. Medicare retirees are then eligible to sign up for a Supplemental Medicare plan. The total premium is \$117 per month of which the retiree contributes \$36.30 per month and SCPS contributes \$80.70 per month. The estimated costs for this portion of retiree health costs is \$651K.

Prescription drugs for pre-Medicare retirees are incorporated into the regular monthly health insurance premium. Retirees who are on Medicare are offered a separate Medicare Supplemental plan which is 100% paid for by SCPS. Estimated annual cost for this benefit is \$1.1 million.

Question 6: With a membership increase of 82 students between FY18 and FY19, how can the division justify an additional 16 general education teachers?

Response: SCPS is not staffed adequately based on current student enrollment. Specifically student enrollment from October 1, 2016 to October 1, 2018 is expected to increase by 304 students. Therefore, the 16 new General Education teaching positions are based on both current and next year's enrollment figures.

16- General Education Teachers Justification

The SOQ standard for general education teachers vary by level and by content. We are currently meeting the standard, but we are experiencing large class sizes at every level and in most content areas. For example, we have multiple classes with 28 students at the elementary level. We are taking a tiered approach to reducing the class sizes. We would need significantly more General Education Teachers to address all large class sizes.

- General Education Teachers are needed for the growth we experienced in the past as well as the anticipated growth for next year.
- The Governor's low class size initiative provides partial funding to school systems for identified schools. The student to staff ratio requirement as part of this initiative is based on school need. Some schools are required to keep class sizes in grades K-3 no larger than 23:1 while others must maintain a class size no larger than 24:1. The following schools have been added or adjusted for the 2018-2019 school year:
 - Berkeley [adjusted from 24:1 (2017-2018) to 23:1 (2018-2019)]
 - Lee Hill (new to the initiative)
 - Smith Station (new to the initiative)
 - Wilderness (new to the initiative)

Question 7: Please explain what makes up the year on year Wage and Benefit variance found on page 70, Function 6820 Technology – Instruction Support. How does the \$427,474 relate to the additional technology positions referenced on page 49 (ITA's)?

Response: In the Expenditure Trends by Function Report on page 70 (Attachment D) - the amount reflected in the FY19 Budget includes the additional 8 ITA's at a cost of \$319,088 (Attachment E page 49) plus the compensation increase that is allocated to all of the other existing Technology Instructional Support Staff at a cost of \$108,386.

EXECUTIVE SUMMARY

Expenditures Summary - All Funds

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Adopted Budget	FY19 Approved Budget	\$ Variance	% Change
Expenditures							
INSTRUCTION	\$ 179,084,434	\$ 181,434,825	\$ 185,901,974	\$ 192,260,512	\$ 199,607,033	\$ 7,346,521	3.8%
ADMINISTRATION	9,369,637	9,715,960	10,250,635	10,479,453	10,786,796	307,343	2.9%
TRANSPORTATION	19,229,915	19,528,940	20,021,940	20,764,384	21,198,339	433,955	2.1%
MAINTENANCE	20,790,709	20,713,303	21,442,790	21,788,011	22,140,573	354,562	1.6%
CAPITAL PROJECTS	6,204,768	19,498,756	26,602,397	27,361,447	30,799,918	3,438,471	12.6%
TECHNOLOGY	7,287,646	7,421,013	8,114,629	8,714,069	9,153,880	439,811	5.0%
DEBT SERVICE	65,670,221	39,222,690	24,816,087	25,551,596	27,045,808	1,488,912	5.7%
FOOD SERVICE	8,518,146	8,843,068	9,291,431	9,751,507	10,428,600	647,093	6.6%
Grand Total	\$ 316,355,676	\$ 306,376,554	\$ 306,643,882	\$ 316,729,279	\$ 331,163,947	\$ 14,434,668	4.6%

EXECUTIVE SUMMARY

Attachment B

Revenue and Expenditure Summary by Object - Fund 3

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Adopted Budget	FY19 Approved Budget	\$ Variance	% Change
Revenue							
STATE FUNDS TOTAL	\$ 203,696	\$ 217,725	\$ 224,314	\$ 235,749	\$ 257,160	\$ 21,411	9.1%
Subtotal	203,696	217,725	224,314	235,749	257,160	21,411	9.1%
CITY-COUNTY FUNDS	63,870	63,870	63,870	63,870	63,870	-	0.0%
FEDERAL FUNDS	4,676,955	4,873,904	5,220,566	5,190,800	5,444,000	253,200	4.9%
OTHER FUNDS	4,696,072	4,618,998	4,715,157	4,771,075	4,750,942	(20,133)	(0.4%)
Subtotal	9,436,896	9,556,772	9,999,593	10,025,745	10,258,812	233,067	2.3%
Grand Total	\$ 9,640,593	\$ 9,774,498	\$ 10,223,907	\$ 10,261,494	\$ 10,515,972	\$ 254,478	2.5%
Expenditures							
SALARIES/WAGES	\$ 1,313,573	\$ 1,288,871	\$ 1,256,976	\$ 1,472,423	\$ 1,532,919	\$ 60,496	4.1%
EMPLOYEE BENEFITS	1,027,468	984,590	980,556	1,062,331	1,032,124	(30,207)	(2.8%)
Subtotal	2,341,041	2,271,461	2,237,572	2,534,754	2,565,043	30,289	1.2%
PURCHASED SERVICES	\$ 6,182,995	\$ 6,567,049	\$ 7,047,296	\$ 7,252,874	\$ 7,860,479	\$ 607,605	8.4%
OTHER CHARGES	16,458	14,434	22,236	20,350	320,350	300,000	1,474.2%
MATERIALS & SUPPLIES	85,071	163,940	295,189	412,154	258,100	(154,054)	(37.4%)
CAPITAL OUTLAY	-	60,204	242,840	379,000	319,000	(60,000)	(16.8%)
Subtotal	6,284,525	6,835,626	7,607,561	8,064,378	8,757,929	693,551	8.6%
Grand Total	\$ 8,625,566	\$ 9,107,087	\$ 9,845,133	\$ 10,599,132	\$ 11,322,972	\$ 723,840	6.8%

Table 17b of the Superintendent's Annual Report for Virginia
 Total Instructional Positions and Instructional Positions Per 1,000 Students in ADM ¹
 Fiscal Year 2016

Code	School Division/Regional Program	End-of-Year ADM for Determining Positions Per 1,000 Students ²	Principals and Assistant Principals	Per 1,000 Students	Rank
COUNTIES & CITIES & TOWNS					
045	Highland	209.12	2.00	9.56	1
103	Buena Vista	990.19	7.29	7.36	2
090	Surry	825.74	6.00	7.27	3
135	Franklin	1,124.61	8.00	7.11	4
051	Lancaster	1,148.25	7.95	6.92	5
019	Charles City	677.26	4.16	6.14	6
003	Alleghany	1,885.65	11.00	5.83	7
091	Sussex	1,054.58	6.00	5.69	8
026	Dickenson	2,292.19	13.00	5.67	9
104	Charlottesville	4,268.91	24.00	5.62	10
057	Mathews	1,084.57	6.00	5.53	11
083	Russell	4,048.73	22.00	5.43	12
207	West Point	766.41	4.00	5.22	13
009	Bath	577.94	3.00	5.19	14
066	Northumberland	1,254.76	6.40	5.10	15
079	Richmond	1,181.94	6.00	5.08	16
095	Westmoreland	1,588.65	8.00	5.04	17
023	Craig	601.66	3.00	4.99	18
015	Buckingham	2,011.32	10.00	4.97	19
065	Northampton	1,654.10	8.00	4.84	20
038	Grayson	1,659.99	8.00	4.82	21
120	Petersburg	4,192.10	20.00	4.77	22
069	Page	3,425.32	16.00	4.67	23
086	Smyth	4,538.27	21.05	4.64	24
056	Madison	1,732.64	8.00	4.62	25
107	Covington	980.12	4.50	4.59	26
123	Richmond City	23,411.43	107.00	4.57	27
130	Waynesboro	3,082.88	14.08	4.57	28
082	Rockingham	10,848.22	49.00	4.52	29
022	Clarke	2,000.65	9.03	4.51	30
028	Essex	1,332.22	6.00	4.50	31
078	Rappahannock	893.93	4.00	4.47	32
142	Poquoson	2,018.52	9.00	4.46	33
055	Lunenburg	1,532.20	6.81	4.44	34
111	Galax	1,351.20	6.00	4.44	35
071	Pittsylvania	9,056.98	39.99	4.42	36
077	Pulaski	4,296.83	19.00	4.42	37
062	Nelson	1,935.38	8.50	4.39	38
073	Prince Edward	2,073.06	9.00	4.34	39
119	Norton	829.42	3.60	4.34	40
101	Alexandria	14,919.40	64.00	4.29	41
008	Augusta	9,910.59	42.08	4.25	42
081	Rockbridge	2,774.10	11.75	4.24	43

092	Tazewell	6,043.77	25.50	4.22	44
084	Scott	3,800.90	16.00	4.21	45
059	Middlesex	1,190.83	5.00	4.20	46
016	Campbell	7,869.83	33.00	4.19	47
070	Patrick	2,875.42	12.06	4.19	48
121	Portsmouth	14,624.43	61.25	4.19	49
001	Accomack	5,260.74	22.00	4.18	50
124	Roanoke City	13,304.93	55.00	4.13	51
109	Falls Church	2,478.36	10.20	4.12	52
112	Hampton	20,384.25	83.32	4.09	53
115	Lynchburg	8,435.89	34.51	4.09	54
013	Brunswick	1,716.19	7.00	4.08	55
097	Wythe	4,169.13	17.00	4.08	56
137	Lexington	491.30	2.00	4.07	57
117	Newport News	28,405.38	115.20	4.06	58
012	Botetourt	4,695.10	19.00	4.05	59
006	Appomattox	2,262.66	9.13	4.04	60
058	Mecklenburg	4,469.33	18.00	4.03	61
030	Fauquier	10,941.58	44.00	4.02	62
033	Franklin	7,204.21	28.97	4.02	63
025	Cumberland	1,349.65	5.40	4.00	64
040	Greensville/Emporia ⁵	2,534.42	10.10	3.99	65
087	Southampton	2,754.91	11.00	3.99	66
139	Salem	3,762.38	15.00	3.99	67
067	Nottoway	2,191.89	8.70	3.97	68
020	Charlotte	1,892.67	7.50	3.96	69
034	Frederick	13,081.52	51.36	3.93	70
102	Bristol	2,293.14	9.00	3.92	71
126	Staunton	2,491.01	9.75	3.91	72
093	Warren	5,388.89	21.00	3.90	73
018	Carroll	3,859.89	15.00	3.89	74
031	Floyd	2,063.27	8.00	3.88	75
108	Danville	6,154.57	23.87	3.88	76
005	Amherst	4,138.29	16.00	3.87	77
039	Greene	3,131.07	12.00	3.83	78
118	Norfolk	31,681.42	119.65	3.78	79
094	Washington	7,289.93	27.25	3.74	80
050	King William	2,147.18	8.00	3.73	81
098	York	12,437.40	46.00	3.70	82
096	Wise	5,964.32	22.00	3.69	83
085	Shenandoah	5,974.16	22.00	3.68	84
014	Buchanan	2,993.22	11.00	3.67	85
036	Gloucester	5,459.38	20.00	3.66	86
052	Lee	3,275.78	12.00	3.66	87
002	Albemarle	13,459.49	48.89	3.63	88
049	King & Queen	827.52	3.00	3.63	89
043	Henrico	51,269.34	185.50	3.62	90
113	Harrisonburg	5,796.70	21.00	3.62	91
122	Radford	1,641.02	5.92	3.61	92
080	Roanoke	14,208.00	51.08	3.60	93
136	Chesapeake	39,540.53	141.00	3.57	94
010	Bedford County	9,731.72	34.63	3.56	95
054	Louisa	4,719.32	16.80	3.56	96
202	Colonial Beach	565.03	2.00	3.54	97
032	Fluvanna	3,438.25	12.00	3.49	98

060	Montgomery	9,733.78	34.00	3.49	99
035	Giles	2,365.21	8.20	3.47	100
074	Prince George	6,222.61	21.50	3.46	101
110	Fredericksburg	3,478.76	12.00	3.45	102
007	Arlington	25,447.27	87.46	3.44	103
046	Isle Of Wight	5,244.16	18.01	3.43	104
114	Hopewell	4,269.11	14.66	3.43	105
004	Amelia	1,756.43	6.00	3.42	106
027	Dinwiddie	4,235.57	14.50	3.42	107
042	Hanover	18,022.73	61.01	3.39	108
017	Caroline	4,257.08	14.35	3.37	109
044	Henry	7,281.36	24.26	3.33	110
127	Suffolk	14,002.63	46.59	3.33	111
053	Loudoun	76,621.63	253.31	3.31	112
011	Bland	799.60	2.60	3.25	113
128	Virginia Beach	68,264.86	222.00	3.25	114
024	Culpeper	8,034.84	26.00	3.24	115
029	Fairfax County/City ⁵	185,946.86	602.27	3.24	116
068	Orange	4,964.79	16.00	3.22	117
041	Halifax	5,314.56	17.00	3.20	118
143	Manassas	7,451.47	23.88	3.20	119
021	Chesterfield	59,290.72	188.41	3.18	120
072	Powhatan	4,219.00	13.40	3.18	121
037	Goochland	2,532.33	8.00	3.16	122
132	Winchester	4,343.82	13.42	3.09	123
048	King George	4,219.70	13.00	3.08	124
089	Stafford	27,670.42	85.22	3.08	125
063	New Kent	2,958.51	9.00	3.04	126
131	Williamsburg/James City County ⁵	11,466.17	34.00	2.97	127
088	Spotsylvania	23,227.52	67.56	2.91	128
106	Colonial Heights	2,813.96	8.00	2.84	129
075	Prince William	86,052.44	240.30	2.79	130
144	Manassas Park	3,381.54	8.87	2.62	131
116	Martinsville	2,158.98	5.56	2.58	132

EXECUTIVE SUMMARY

Expenditure Trends by Function - Operating Budget

Function Generic Object/Description	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Adopted Budget	FY19 Approved Budget	\$ Variance	% Change
6810 TECHNOLOGY - CLASSROOM							
3000 PURCHASED SERVICES	-	-	\$ 157,590	-	-	\$ -	0.0%
5000 OTHER CHARGES	65,418	10,843	-	11,383	11,383	-	0.0%
6000 MATERIALS & SUPPLIES	814,400	856,107	840,052	1,400,617	1,400,617	-	0.0%
Non-Personnel Related	\$ 879,818	\$ 866,950	\$ 997,642	\$ 1,412,000	\$ 1,412,000	\$ -	0.0%
Total for Function	\$ 879,818	\$ 866,950	\$ 997,642	\$ 1,412,000	\$ 1,412,000	\$ -	0.0%
6820 TECHNOLOGY-INSTRUCT. SUP							
1000 SALARIES/WAGES	\$ 2,877,655	\$ 2,951,749	\$ 3,037,169	\$ 3,143,824	\$ 3,445,697	\$ 301,873	9.6%
2000 EMPLOYEE BENEFITS	1,219,297	1,248,884	1,343,297	1,453,488	1,579,088	125,600	8.6%
Personnel Related	\$ 4,096,952	\$ 4,200,633	\$ 4,380,466	\$ 4,597,312	\$ 5,024,786	\$ 427,474	9.3%
3000 PURCHASED SERVICES	\$ 522,747	\$ 776,571	\$ 641,434	\$ 643,311	\$ 643,311	\$ -	0.0%
5000 OTHER CHARGES	125,492	130,769	207,589	220,336	170,336	-50,000	(22.7%)
6000 MATERIALS & SUPPLIES	368,480	168,464	201,726	150,081	200,081	50,000	33.3%
Non-Personnel Related	\$ 1,016,719	\$ 1,075,804	\$ 1,050,749	\$ 1,013,728	\$ 1,013,728	\$ -	0.0%
Total for Function	\$ 5,113,671	\$ 5,276,437	\$ 5,431,214	\$ 5,611,040	\$ 6,038,514	\$ 427,474	7.6%
6830 TECHNOLOGY-ADMINISTRATION							
1000 SALARIES/WAGES	\$ 462,686	\$ 395,113	\$ 468,898	\$ 458,827	\$ 467,038	\$ 8,211	1.8%
2000 EMPLOYEE BENEFITS	259,368	265,514	277,878	327,947	323,698	-4,249	(1.3%)
Personnel Related	\$ 722,054	\$ 660,628	\$ 746,776	\$ 786,774	\$ 790,736	\$ 3,962	0.5%
3000 PURCHASED SERVICES	\$ 107,100	\$ 149,294	\$ 433,925	\$ 390,303	\$ 390,303	\$ -	0.0%
5000 OTHER CHARGES	5,611	4,600	3,751	5,782	5,782	-	0.0%
6000 MATERIALS & SUPPLIES	14,539	6,237	27,308	13,886	13,886	-	0.0%
Non-Personnel Related	\$ 127,250	\$ 160,131	\$ 464,984	\$ 409,971	\$ 409,971	\$ -	0.0%
Total for Function	\$ 849,304	\$ 820,759	\$ 1,211,760	\$ 1,196,745	\$ 1,200,707	\$ 3,962	0.3%

EXECUTIVE SUMMARY

Allocation of Positions

Total full-time equivalent (FTE) positions in the FY 2018 School Board Adopted Budget was 3,095. Since the start of the 2017-2018 school year, 6 teaching positions at the elementary level were added to the budget and paid with additional State funds due to increased enrollment. In addition, 12 head custodian positions were added to the budget along with 14 day custodian positions. The custodial services function is now staffed internally in order to improve the quality of the janitorial services being performed for schools. Further, an attendance secretary position was added into the budget.

Therefore, the revised FTE count for FY 2018 is 3,128. The FY 2019 School Board Approved Budget FTE count is 3,188 and includes the following 60 positions.

The costs of the 60 new FTE positions proposed is \$3.6 million (see additional details below).

Summary Position Data

# FTE	Department	Amount
28	Instruction Contracted Positions	\$ 2,029,830
24	Special Education Contracted Positions (SPED)	\$ 1,279,782
8	Instructional Technology Assistants (ITA)	\$ 319,088
60	Totals	\$ 3,628,700

Detail Position Breakdown

# FTE	Department	Amount
16	Regular Education Teachers	\$ 1,074,083
1	Gifted Resource Teacher	\$ 67,130
5	Social Workers (10 Month)	\$ 361,208
3	Counselors (11 Month)	\$ 234,577
1	Assistant Principal	\$ 124,538
2	Administrative Interns	\$ 168,294
8	Instructional Technology Assistants (ITA)	\$ 319,088
12	SPED-Early Childhood Special Education (ECSE) Teachers (4) & ECSE Paraeducators (8)	\$ 581,317
3	SPED-Courthouse Academy Teacher (1) & Courthouse Academy Paraeducators (2)	\$ 145,329
2	SPED-Speech Language Pathologists	\$ 150,484
2	SPED-Occupational Therapists	\$ 150,484
3	SPED-Gateway Academy Teacher (1) & Gateway Academy Paraeducators (2)	\$ 145,329
1	SPED-Adaptive PED Teacher	\$ 68,348
1	SPED-Signing Assistant	\$ 38,491
60	Totals	\$ 3,628,700