

Grayson County Board of Supervisors
Continued Meeting – Budget Work Session
May 20, 2015

Members attending were: David M. Sexton, Brenda R. Sutherland, Kenneth R. Belton, and Glen E. Rosenbaum. John K. Brewer arrived after the approval of the consent agenda.

IN RE: CONSENT AGENDA

Brenda R. Sutherland made the motion to approve the consent agenda; duly seconded by Kenneth R. Belton. Motion carried 4-0.

IN RE: OLD BUSINESS

- ADOPT FY-16 BUDGET MISSION, GOALS AND OBJECTIVES

Glen E. Rosenbaum made the motion to adopt the FY-16 budget mission, goals and objectives (listed below); duly seconded by John K. Brewer. Motion carried 5-0.

GRAYSON COUNTY FY-16 BUDGET

Theme

Let's keep it simple and relevant...

We shall use logical budgeting and basic financial principles to make sound fiscal management decisions in preparing a functional and transparent budget that meets the current and future needs of the county and its citizens.

Mission

To collectively work to develop a balanced budget with a continued effort on maintaining a healthy Fund Balance, to effectively plan for future capital projects, to reduce overall operational expenditures and to strategically and meaningfully invest in public education, all while delivering the highest level of core services without raising taxes.

Goals:

- Maintain the delivery of core services at the existing fee structures
- Continue to work toward building and maintaining a healthy Unassigned Fund Balance
- Adopt a 5-Year Capital Improvement Plan
- Maintain the existing tax structure
- Maintain the highest level of non-essential services
- Develop the FY-16 Budget with foresight toward future FY budgets
- To meaningfully invest in strategic categories that advance the public education system
- Implement creative financial solutions where possible
- Establish expenditures based on conservative revenue projections
- Develop new and creative programs/policies that will subsequently provide a long-term cost avoidance or savings to the county
- Develop comprehensive financial operating procedures that include a review and audit of existing county contracts, agreements and invoices for potential savings and other best practices
- Adequately address employee compensation promulgated by state adjustments
- Maintain capacity to invest in economic and community development projects
- Invest in preventative maintenance of facilities and equipment
- Continue to cultivate a culture of fiscal responsibility and strategic planning

Strategies:

- Continue to evaluate new funding requests based on their ability to leverage funding and/or resources, for their potential for return on investment and whether they will be an on-going expense that could potentially strain future budgets
- Engage departments toward creative opportunities to increase revenues and sources of revenues
- To partner with the school system in developing a strategic investment plan for above LRE funding that will yield an ROI

- Look for and seize available and creative opportunities to decrease expenditures
- Deliver a value-add across the spectrum of county services
- Increase efficiencies in departmental operations and systems through various approaches such as technology, day report labor, cross-training, shared support, creative partnership, etc.
- Continue to identify, diagnose, prescribe and treat specific financial ailments and thwart short- and long-term financial threats
- Continue to cultivate a culture of fiscal responsibility and strategic planning
- Develop strategies to increase accountability for pre and post appropriation where oversight would yield significant financial or operational benefit

Objectives:

- Arrive at a balanced budget
- Taxes to remain at current rates – NO Tax Increase
- Both core services and discretionary services are to remain in place and fees are to remain at current rates (Note: Exception of water rates promulgated by the City of Galax’s rate increase per contract)
- To protect the county’s Fund Balance long-term, by not using any portion of it to fund ‘operational’ expenses or to balance the budget
- Continue to maintain and continue to build a Working Capital Reserve above the 10% required per the Fund Balance Policy
- Develop and implement an employee wellness program that will increase employee productivity and reduce overall health insurance rates for both the county and the employees
- Establish a Public Service Authority to better pursue grant opportunities, better finance utility projects and advance public utilities and service offerings
- To adopt and implement a 5-Year Capital Improvement Plan and complete all projects slated for FY-16
- To REDUCE overall operational expenses
- To make 2% salary adjustments consistent to state approved constitutional officers and employees
- To afford a supplemental appropriation to public education for S.T.E.M. programs, athletics, teacher raises, arts & culture, and career and technical education/workforce readiness
- To engage in an ongoing review/audit of existing county contracts, agreements and invoices for potential savings

IN RE: NEW BUSINESS

- RESOLUTION – OPPOSITION TO THE AMENDMENT OF 4VAC 15-90-85

Kenneth R. Belton made the motion to approve the Resolution (listed below); duly seconded by Brenda R. Sutherland. Jonathan D. Sweet noted that Mr. Wright, President of Grayson County Farm Bureau, was in the audience tonight. Chairman Sexton asked

Mr. Wright to speak/comment on behalf of Farm Bureau and their opposition to the amendment. Roll call vote as follows: John K. Brewer – Aye; Glen E. Rosenbaum – Aye; Kenneth R. Belton – Aye; Brenda R. Sutherland – Aye; David M. Sexton – Aye. Motion carried 5-0.

IN RE: WORK SESSION

- VDOT Six Year Secondary Road Construction Plan Discussion

Attending for VDOT is Jeff Russell, Wytheville Residency Administrator, Andy Fowler - Residency Administrator Assistant and James Swartz - Maintenance Manager in charge of Grayson County. Mr. Russell handed out copies of the Secondary System Construction Program (listed below) and wanted to give a rough overview of the six year plan. All but Rock Creek Road is on our six year plan. The six year plan will be completed within four (4) years (2015/16- 2020/21). Most of the money is coming from the unpaved road CTB Formula money. That money will end in 2021 and all that's left is the TeleFee money. The unpaved formula money is ending and they are going to start the HB2 (House Bill 2) at that time. VDOT is still trying to define the dynamics of HB2; instead of allocating money to each county, they are looking to take all road projects and put them in a pool and every project in the state of Virginia will compete against each other to see which priority is higher and see who gets the money – projects in Grayson County will be competing with projects from all over the state of Virginia; they will evaluate traffic counts, congestion, population, economic development, safety, etc. all will play a part in the decision. HB2 should correlate more with primary/interstate projects. In looking at secondary projects and to help offset the unpaved road formula money, they have come up with HB87 (House Bill 87) which is money that will be given to the Bristol District with a portion of funds going to each district; they are still trying to figure out the “dynamics” of HB87 as well. Forty-seven percent (47%) of VDOT funding goes to rehabilitate roads and bridges; twenty-seven and ½ percent (27.5%) goes to the HB2 program and the remaining twenty-seven and ½ percent (27.5%) will be distributed among the different districts. As of right now, it's still unclear whether each county will be given a portion outright or if they will have to compete against each district. In looking at the funding VDOT now has enough that every one of the projects except Rock Creek Road (Route 685) will be fully funded within the next four (4) years. Rural Rustic routes is done in-house by VDOT and the project is done at cost but to get a project listed as rural rustic a road has to have at least 50 vehicles a day, less than 1500 vehicles per day and the County has to note that traffic is not to increase significantly on that road; you have to work within the existing right of way or easement; minimal grade work; minimal vertical/horizontal alignment of the road; basically you might put in a few new pipes, widen the road a little but its minimal work to pave. What VDOT strives for is a 16' road surface with 2 foot shoulders on each side. Anything above these criteria will kick the project into a “construction” project. Average cost for a rural rustic project is roughly \$200,000 per mile to get a road paved; if it has to go into a construction project, the average cost is roughly \$2 - \$3 Million per mile. Drastic difference in the cost and the best way to get the biggest bang for your buck is the rural rustic project.

Secondary System
Grayson County
Construction Program
Estimated Allocations

Fund	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	Total
CTB Formula - Unpaved State	\$352,138	\$429,885	\$481,393	\$529,592	\$508,980	\$0	\$2,311,988
TeleFee	\$47,858	\$47,858	\$47,858	\$47,858	\$47,858	\$47,858	\$287,148
Residue Parcels	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$399,996	\$477,743	\$529,251	\$577,450	\$556,838	\$47,858	\$2,599,136

Board Approval Date:

Residency Administrator

Date

County Administrator

Date

- GRAYSON COUNTY FY-16 BUDGET WORK SESSION
*School Board Supplemental Appropriation Proposal – Kevin Chalfant,
Superintendent Grayson County Public Schools

Jonathan D. Sweet covered the proposal presented from the Grayson County School Board (listed below).

Budget Approved at 5/11/15 School Board Meeting -

On motion Mr. Burris, seconded Mr. Weatherman, it was moved to adopt Option 1 of the budget that was presented at the May 6, 2015 Budget Workshop. (2015-2016 School Budget Option 1 - balanced budget in the amount of \$17,621,439.27 – based on 1660 ADM)

On motion Mr. Weatherman, seconded Mrs. Combs, it was moved to amend the motion of Option 1 to accept the Board of Supervisors proposal. Motion failed 2-2

On motion Mr. Holdaway, seconded Mr. Burris, it was moved to amend the question as follows: the budget is to include a 1% stipend for SOQ teachers funded in whole by the Board of Supervisors above RLE. Motion carried 4-0

On motion Mr. Holdaway, seconded Mr. Burris, it was moved to amend the question as follows: the budget is to include acceptance of the Board of Supervisors local share toward the 1.5% salary increase for SOQ positions. Motion carried 4-0

On motion Mr. Holdaway, seconded Mr. Weatherman, it was moved to amend the question as follows: the budget should include a \$750 varsity head coach and \$250 assistant varsity head coach coaching stipend funded in whole by the Board of Supervisors funding above RLE paid upon attendance in whole and completion of a joint sport clinic, in the coaches paid discipline, with the Grayson County Recreation Park. Motion carried 4-0

On motion Mr. Holdaway, seconded Mr. Burris, it was moved to amend the question as follows: the budget should include \$40,000 for the purchase of a 3D printer and associated Career and Technical Education supplies funded in whole by the Board of Supervisors funding above RLE. Motion carried 4-0

On motion Mr. Holdaway, seconded Mr. Weatherman, it was moved to amend the question as follows:

On motion Mr. Holdaway, seconded Mr. Burris, it was moved to amend the question as follows: the budget should include a RFP for a facilities study funded in whole by the Board of Supervisors funding above RLE. Motion carried 3-1

On motion Mr. Holdaway, seconded Mr. Burris, it was moved to amend the question as follows: the budget to include an amount not to exceed \$10,000 for a Career and Technical Education competitive analysis and \$10,000 for a system wide staffing competitive analysis by an independent third party selected by the Grayson County School Board. Motion carried 4-0

On motion Mr. Burris, seconded Mr. Weatherman, it was moved to adopt Option 1 of the budget that was presented at the May 6, 2015 Budget Workshop. Motion carried 4-0

Mr. Sweet also referenced a letter that he sent to Mr. Chalfant, Superintendent and the School Board members (listed below):

April 15, 2015

The Grayson County
School Board **Attn: Kevin
Chalfant, Superintendent**
Grayson County Public
Schools
P.O. Box 888
Independence, VA
24348

RE: GRAYSON COUNTY SCHOOL BOARD FY-16 BUDGET

Dear School Board Members,

It is the intent of the Grayson County Board of Supervisors to communicate clearly to the Grayson County School Board our intention and desire to fund public education at a higher level and to strategically invest our limited resources to achieve the highest quality of education and outcome our students deserve. We feel it critical to invest in our talent and intend to provide funding above the Required Local Effort and above your requested amount as demonstrated in the following breakdown:

	Requested:	Recommended:
Required Local Effort (LRE)	\$4,251,405.00	\$4,251,405.00
*Above Required Local Effort	\$721,692.07	\$725,000.00
Debt Service Old	\$45,375.00	\$45,375.00
Debt Service New	\$1,338,940.00	\$1,338,940.00
*School Safety	\$0.00	\$250,000.00
Water Pass Through	\$26,100.00	\$26,100.00
Total:	\$6,383,512.27	\$6,636,820.00
Total Above LRE:	\$747,792.07	\$1,001,100.00

(*Supplemental Appropriation subject to conditions)

Furthermore, it is the intent of the Grayson County Board of Supervisors to work in concert with the Grayson County School Board on directing a certain amount of funding above the Required Local Effort toward strategic investments that are geared toward increasing student achievement in S.T.E.M., Workforce Readiness, Athletics, Arts & Culture and teacher salaries.

We base our strategic investment recommendations on the identified needs expressed by our youth, businesses and industries, community leaders, parents and taxpayers as derived from surveys conducted as part of the Grayson County Comprehensive Plan. The applicable pages from both the Youth Survey 'Improving the Public School System', and The Citizen Survey 'Improving the Public School System' are attached hereto for your information and reference. Additionally, below are a series of 17 enumerated strategies that were developed by the citizenry of Grayson County over the course of a 1.5 year-long process, vetted and recommended by the citizen group known as the Grayson County Planning Commission, and approved by the elected leadership of Grayson County after having conducted two (2) Public Hearings.

Athletics:

- All Coaching staff stipends to increase by 25%
- Assistant coaches to receive 35% of applicable head coach stipend
- All coaches are required to conduct an annual clinic on their applicable sports discipline in conjunction with the Grayson County Parks and Recreation Department.
- *Invest additional \$50,000 in equipment and athletic facilities

(Requires a detailed proposal to be submitted to the Board of Supervisors for consideration and approval that demonstrates how all monies are to be invested in each category and to insure that no monies are being supplanted prior to appropriation.)*

Administrative Oversight:

- Hire a third-party professional consultant to evaluate the entire system and develop a report card and recommendations for stabilization and improvement. The Report shall have a two year evaluation period with review and follow-up at the end of each year. The Report shall be prepared for and presented to both the Grayson County School Board and the Grayson County Board of Supervisors.
- The School System shall be responsible for providing detailed quarterly reports to the Board of Supervisors on each of the bulleted requirements as a condition of appropriation. These reports shall be in writing, and if requested, presented to the Board of Supervisors by a school system representative. The additional investments as specified shall be insured by an auditor that monies were not supplanted to achieve required investment(s).

System Structure:

- Middle school system to remain in place
- Baywood and Fairview Schools are not to be consolidated
- Dual-Credit Associates Program to remain in place

We wish to thank you in advance for your willingness to work with the Board of Supervisors to provide a quality education through shared responsibility in a safe supportive environment for all students to meet the challenges of today's global society. We wish to work with you, our business and industry leaders, our teachers, our parents and our students to increase student achievement together. We enthusiastically look forward to receiving your detailed proposals on how you will invest all of the additional funding and what this will mean for our teachers, our students and their futures.

Please do not hesitate to contact the Board of Supervisors if you have any questions regarding your FY-16 Appropriation(s) or what is expected of you to draw down the funding above the Required Local Effort.

Sincerely,

Jonathan D. Sweet, Clerk
Grayson County Board of Supervisors

Attachments: Comp Plan School Improvement Survey -
Youth Comp Plan School improvement
Survey - Citizen

Applicable school improvement strategies as listed in the Grayson County Comprehensive Plan:

6	Reduce county debt and maintain a healthy county budget by using tools such as fundraising, grant writing, and progressive loan management; develop partnerships and new revenue streams to fund county projects.
8	Develop and implement a comprehensive financial policy that includes an effective and transparent budgeting process.
12	Prioritize school system capital projects with net cost savings as identified in the previous energy audit(s).
13	Provide advanced technology and technology infrastructure to schools and students. Consider donation infrastructure to get free items.
14	Offer diverse after school programs to include non-athletic activities such as ag/forestry, career readiness, arts and craft internships, college courses, leadership training, trade skills and advance degree programs.
15	Consider performance based salaries and incentive salaries to attract/keep high performing teachers.
16	Increase Career & Tech Education Program and consider other trade based youth/adult programs to educate "workforce ready" population for local employment or for small business development. May include; AC & Refrigeration, Masonry, Landscaping, Building Trades, EMT, Criminal Justice, Property Mgmt., Ag/Forestry, Home Health/Medical, Culinary Arts
17	Partner with established colleges to offer a "satellite campus" in Grayson County for advanced degrees and long-distance learning.
18	Consider vacant spaces/buildings to utilize for advanced learning, trade education, small business development, community centers, mentorship/internship headquarters, and other programs.
22	Conduct Feasibility Study for school system "Early Diversion Program". Program will identify students who may benefit from career/ technical training programs.
44	Continue partnerships with non-profit, private, state, federal, regional collaborations, and localities to leverage funds and resources necessary to improving our communities.

54	Develop School System Capital Improvement Plan to prioritize transportation and facility improvement projects.
55	Develop internship/mentorship program for youth to gain experience/build resumes. Combine with leadership training.
56	Reach out to second home, retirees, professionals and other potential volunteers to lead education programs in; trades, business, leadership /after school/intern etc..
59	Work with agencies and educational institutions to develop job skill training programs to meet identified gaps in the local workforce .
89	Work with the school system to provide afterschool leadership development academy to encourage the next generation of leaders.
109	Consider workforce development program to meet the local farm/forestry labor needs and plan accordingly.

Promulgated by our desire to advance the public education system in Grayson County, we respectfully present conditions required for consideration of a Supplemental Funding Appropriation above the RLE for the FY-16 Grayson County School Board Budget:

Personnel:

- 1.0% VRS increase for All School Personnel
- Additional 1.5% pay increase to all Non-Administrative Personnel
- Additional 1.0% pay increase to all SOQ Personnel Only (SOQ)
 - o Total of 1.0% to All School Personnel (VRS)
 - o Total of 2.5% to all Non-Administrative Personnel
 - o Total of 3.5% to all SOQ Personnel (Teachers)

Note: If any Administrative Personnel receives pay increases above the 1.0% VRS increase from any source of funding, then NO monies above the RLE are to be appropriated. (Administrative Personnel is considered to be all Exempt-Status personnel housed in the Central Office, all Exempt-Status Department Heads and Directors that are not considered SOQ personnel, all Exempt-Status principals and administrative personnel not considered SOQ personnel) . A complete report of positions will be required to be presented with a breakdown on which positions will receive the applicable pay increases.

Academics:

- *Invest additional \$40,000 in S.T.E.M. Programming and/or Equipment
- *Invest additional \$35,000 in Workforce Readiness and Career and Technical Education
- *Invest additional \$25,000 in Fine Arts & Culture Programming and/or Equipment

School Safety:

- Maintain Current School Resource Officer Levels

Revised 05.06.15

GRAYSON COUNTY SCHOOL BOARD REVENUE BUDGET 2015-2016						
FUNCTION NUMBER	FUND	2014-2015 BUDGET	2014-2015 BUDGET	Year End Projection	2015-2016 Budget	Change
	ADM	1763	1701.97	Projection	1660	
STATE FUNDS						
2403080	SALES TAX RECEIPTS	2,050,821.00	2,061,172.00	2,061,172.00	2,096,805.00	35,633.00
2402020	BASIC SCHOOL AID	6,133,460.00	5,865,023.00	5,865,023.00	5,108,093.00	(756,930.00)
2402580	SALARY SUPPLEMENT	0.00	0.00	0.00	90,252.00	90,252.00
2402330	LOTTERY-SUPP SPT FOR SCH OPER COSTS	0.00	3,515.00	3,515.00	3,533.00	18.00
	FOSTER CARE					0.00
2402050	REGULAR FOSTER CHILD					0.00
2402590	SPECIAL EDUCATION CHILD					0.00
2402140	TEXTBOOK PAYMENTS	88,564.00	53,527.50	53,527.50	70,208.00	16,680.50
2402070	GIFTED & TALENTED	54,199.00	52,307.00	52,307.00	51,017.00	(1,290.00)
2402080	REMEDIAL EDUCATION	244,474.00	235,939.00	235,939.00	230,120.00	(5,819.00)
2402090	ENROLLMENT LOSS	0.00				0.00
2402810	VIRGINIA PRESCHOOL INITIATIVE	164,833.00	164,783.00	164,783.00	133,396.00	(31,387.00)
2402750	K-3 CLASS SIZE	108,900.00	115,189.00	115,189.00	112,411.00	(2,778.00)
4104050	TECHNOLOGY	232,000.00	232,000.00	464,000.00	232,000.00	(232,000.00)
						0.00
	FRINGE BENEFITS	1,222,369.00	1,170,789.00	1,170,789.00	983,439.00	(187,350.00)
						0.00
2402210	SOCIAL SECURITY	392,081.00	378,392.00	378,392.00	323,471.00	(54,921.00)
2402340	RETIREE HEALTH CREDIT					0.00
2402230	TEACHER RETIREMENT	802,612.00	769,026.00	769,026.00	639,344.00	(129,682.00)
2402410	GROUP LIFE INS.	27,676.00	23,371.00	23,371.00	20,624.00	(2,747.00)
						0.00
	SPECIAL EDUCATION					0.00
2402120	SPED SOQ PROGRAMS	633,095.00	610,992.00	610,992.00	488,463.00	(122,529.00)
	SPED CATEGORICAL	174,254.00	129,179.00	129,179.00	129,547.00	368.00
2402460	Homebound	26,864.00	18,364.00	18,364.00	18,732.00	368.00
2402470	School Health Incentative					0.00
2402480	Regional Programs	139,531.00	102,956.00	102,956.00	102,956.00	0.00
	ADM	1763	1701.97	Projection	1660	
2402030	ISAEF	7,859.00	7,859.00	7,859.00	7,859.00	0.00
	TOTAL SPECIAL EDUCATION	807,349.00	740,171.00	740,171.00	618,010.00	(122,161.00)
						0.00
	CTE EDUCATION					0.00
2402170	SOQ FTE's - Additional Costs	261,771.00	252,632.00	252,632.00	248,574.00	(4,058.00)
	CTE CATEGORICAL					0.00
2402180	Adult					0.00
2402520	CTE Equip					0.00
2402530	Occup/Tech	28,647.00	30,257.00	30,257.00	30,257.00	0.00
	Other					0.00
	Total CTE	290,418.00	282,889.00	282,889.00	278,831.00	(4,058.00)
						0.00

	OTHER STATE FUNDS					0.00
2402150	SCHOOL LUNCH	12,363.00	12,323.00	12,323.00	12,323.00	0.00
2402040	REMEDIAL SUMMER	96,359.00	72,777.00	72,777.00	94,118.00	21,341.00
2402650	AT RISK	296,559.00	286,118.00	286,118.00	257,188.00	(28,930.00)
240347	SCHOOL BREAKFAST-STATE	6,167.00	2,814.00	2,814.00	2,748.00	(66.00)
	BREAKFAST AFTER THE BELL INITIATIVE				1,526.00	1,526.00
2403090	ESL	17,950.00	13,849.00	13,849.00	13,803.00	(46.00)
2402330	ADDTL SPT 4 SCHOOL CONST&OPERATING COST					0.00
2403060	CONSTRUCTION	0.00				0.00
2402570	SOL TEACHING MATERIALS					0.00
2402280	EARLY READING INTERVENTION	37,331.00	35,246.00	35,246.00	35,246.00	0.00
2402740	SOL REMEDIATION					0.00
2402160	SOL TEACHER TRAINING					0.00
2404050	SOL ALGEBRA READINESS	27,691.00	27,578.00	27,578.00	25,505.00	(2,073.00)
2404100	TECHNOLOGY RESOURCE ASSTS.					0.00
2403430	COMPOSITE INDEX TRANSITION/HOLD HARMLESS					0.00
2402670	ADDITIONAL TEACHERS					0.00
2402190	TRUANCY/SAFE SCHOOLS					0.00
2403490	INDUSTRY CERTIFICATION COSTS					0.00
240340	MENTOR TEACHER GRANT HARD-TO-STAFF SCH					0.00
2402910	MENTOR TEACHER PROGRAM		904.00	904.00	904.00	0.00
2404670	CAREER SWITCHER MENTORING GRANTS			1,000.00		(1,000.00)
2403070	JOBS FOR VIRGINIA GRADUATES	21,000.00		21,000.00	21,000.00	0.00
2404150	PROJECT GRADUATION	9,808.70			9,000.00	9,000.00
240399	NAT'L BOARD CERTIFICATION BONUS			12,500.00	12,500.00	0.00
2403480	TEXTBOOKS (LOTTYERY)	22,395.00	53,557.50	53,557.50	34,236.00	(19,321.50)
2404000	Other STATE funds					0.00
240459	SUPP. SUPPORT FOR SCH OPERATING COSTS					0.00
240233	SUPP. SUPPORT FOR SCH OPERATING COSTS					0.00
	Stimulus Funds	0.00				0.00
2402850	ADD'L ASSISTANCE W/RETIREMENT,INFLATION&	0.00				0.00
2403620	EPIPEN GRANTS	0.00				0.00
240372	Math and Science Teacher Recruitment Pilot Initiative					0.00
						0.00
	SUBTOTAL STATE FUNDS,W/O FOSTER					0.00
	CARE CHILDREN (EXCLUDING SALES TAX)	9,894,189.70	9,421,299.00	9,687,799.00	8,431,407.00	(1,256,392.00)
	TOTAL STATE FUNDS, (excluding sales tax)	9,894,189.70	9,421,299.00	9,687,799.00	8,431,407.00	(1,256,392.00)
	TOTAL STATE FUNDS (including sales tax)	11,945,010.70	11,482,471.00	11,748,971.00	10,528,212.00	(1,220,759.00)
						0.00
	FROM FEDERAL FUNDS					0.00
84.010	TITLE I (Chapter I)	649,910.49	579,291.00	579,291.00	543,388.00	(35,903.00)
84.010	TITLE I (CSRD)					0.00
84.298	Title VI (Rural Education)					0.00
10.665	FEDERAL LAND USER (FOREST RESERVE)					0.00
84.276	GOALS 2000/LITERACY CHALLENGE					0.00
10.555	MEAL REIMBURSEMENT-OPERATIONS	756,742.00	756,742.00	447,888.96	688,165.00	240,276.04
10582	FRESH FRUITS AND VEGETABLES					0.00
84.287A	21st CENTURY	994,179.00	598,963.00	598,963.00	0.00	(598,963.00)
	OTHER FEDERAL FUNDS					0.00
84.027	TITLE VI-B (SPED)	463,938.00	463,938.00	463,938.00	442,094.00	(21,844.00)
	TITLE VI-B (PRESCHOOL)	22,008.00	22,008.00		21,307.00	21,307.00
84.0271	SLIVER					0.00
84.173	PRE-SCHOOL INCENTIVE GRANT (171-02-50)			16,466.94		(16,466.94)
84.048	FEDERAL VOC-PERKINS	50,000.00	50,000.00	40,015.22	41,031.87	1,016.65
	FEDERAL VOC-HSTW					0.00
84.338	READING EXCELLENCE PROGRAM (REA)					0.00
84.281	TITLE II-TEACHER QUALITY(PT A)	112,857.80	105,454.00	105,454.00	101,754.00	(3,700.00)
94.004	LEARN & SERVE	0.00				0.00
84.357	READING FIRST	0.00				0.00
84.1861	DRUG FREE-PRAISE					0.00
84.186	DRUG FREE-PREVENTION					0.00
84.1862	DRUG FREE-TITLE IV					0.00
84.318	TECH LIT CHAL FND GRNT - TITLE II, PT D	0.00				0.00
84.367	ESEA - TITLE II, PART A					0.00
84.334	GEAR UP	0.00				0.00
84.358	RURAL & LOW INCOME SCH TITLE VI, PT B	36,690.21	34,261.00	34,261.00	30,192.00	(4,069.00)
84.394	ARRA SFSF					0.00
84.377	1003G ARRA	0.00				0.00
84.386	ARRA EDUCATION TECHNOLOGY GRANT					0.00
84.388	ARRA SCHOOL IMPROVEMENT GRANTS					0.00
84.389	ARRA - TITLE I - GRANTS TO STATES					0.00
84.391	ARRA - SPEC ED GRANTS TO STATES					0.00
84.392	ARRA - SPEC ED PRESCHOOL GRANTS					0.00
	1003A SCHOOL IMPROVEMENT	0.00				0.00
	PROJECT GRADUATION	0.00				0.00
	VA FOUNDATION FOR HEALTHY YOUTH	0.00				0.00
84.365	TITLE III-A (ESL)-LANG ACQ STATE GRANT	3,564.78	3,564.78	3,564.78	3,202.12	(362.66)

FUNCTION NUMBER	FUND	ADM	2014-2015	2014-2015	Year End	2015-2016	Change
			BUDGET	BUDGET	Projection	Budget	
84.011	TITLE I-C (MIGRANT)		1763	1701.97	Projection	1660	
84.410	FEDERAL EDUCATION JOBS FUND		4,209.76	4,209.76	4,209.76	4,332.08	122.32
			0.00			0.00	0.00
	GRAND TOTAL FEDERAL FUNDS		3,094,100.04	2,618,431.54	2,294,052.66	1,875,466.07	(418,586.59)
							0.00
	FROM CITY-COUNTY FUNDS						0.00
							0.00
	CITY-COUNTY LEVY						0.00
	APPROPRIATIONS (County Funds)						0.00
5105000	(a) Operation		4,971,597.00	4,803,008.00	4,997,697.00	4,223,886.00	(773,811.00)
	Above RLE					0.00	0.00
5105010	(b) Capital Outlay				7,620.56		(7,620.56)
5105020	(c) Debt Service		46,875.27	46,875.27	46,875.24	45,375.20	(1,500.04)
							0.00
	TOTAL COUNTY FUNDS		5,018,472.27	4,849,883.27	5,052,192.80	4,269,261.20	(782,931.60)
							0.00
	FROM OTHER FUNDS						0.00
1502010	RENTS						0.00
							0.00
	TUITION FROM PRIVATE SOURCES						0.00
1612010	(a) DAY SCHOOL						0.00
1612060	(b) ADULT						0.00
1612070	(c) SUMMER SCHOOL						0.00
							0.00
1612020	SPECIAL FEES FROM PUPILS		12,000.00	12,000.00	0.00	11,000.00	11,000.00
1612021	SPECIAL FEES FROM PUPILS - COMPUTER FEES						0.00
1612022	Miscellaneous Technology Donations				4,110.00		(4,110.00)
1612030	SALE OF TEXTBOOKS		500.00	500.00		0.00	0.00
1612040	SCHOOL FOOD SERVICE		40,000.00	40,000.00	51,594.96	45,000.00	(6,594.96)

1612050	TRANSPORTATION OF PUPILS		5,000.00	5,000.00	1,000.00	1,000.00	0.00
1803010	REFUNDS - SCHOOL BUS OPERATION		500.00	500.00	16,359.49	25,000.00	8,640.51
1803020	REFUNDS - OTHER MOTOR VEHICLES					0.00	0.00
1803030	OTHER REBATES AND REFUNDS		614,000.00	614,000.00	148,969.81	387,000.00	238,030.19
18030301	REB. & REF.: DUAL CREDIT		328,000.00	328,000.00	151,774.74	250,000.00	98,225.26
3200100	ERATE		400,000.00	400,000.00	320,729.44	80,000.00	(240,729.44)
1899030	DONATIONS & SPECIAL GIFTS		500.00	500.00		15,000.00	15,000.00
1899050	SALE OF SUPPLIES				450.22		(450.22)
1899070	SALE OF REAL ESTATE						0.00
1899080	SALE OF SCHOOL BUSES		1,000.00	1,000.00		1,000.00	1,000.00
1899090	SALE OF OTHER EQUIPMENT				5,920.00	3,500.00	(2,420.00)
1899100	INSURANCE ADJUSTMENTS		7,500.00	7,500.00		0.00	0.00
1899120	OTHER FUNDS:REPAIR & MAINT.		55,000.00	55,000.00	52,529.09	80,000.00	27,470.91
1899121	MEDICAL ASSISTANCE PROGRAM		66,779.00	66,779.00	25,006.54	25,000.00	(6.54)
1899122	OTHER FUNDS: GENERAL						0.00
1901010	TUITION FROM ANOTHER CO. OR CITY					0.00	0.00
1901020	OTHER PAYMENTS FROM ANOTHER CO. OR CITY		145,853.00	145,853.00	13,975.37	25,000.00	11,024.63
2500000	BENEFITS FROM OTHER STATE AGENCIES		10,000.00	10,000.00		0.00	0.00
							0.00
	TOTAL FROM OTHER FUNDS		1,686,632.00	1,686,632.00	792,419.66	948,500.00	156,080.34
							0.00
	FROM LOANS, BONDS, & INVESTMENTS						0.00
4104010	Local Bond Issue VPSA						0.00
4104020	LOANS FROM LITERARY FUND						0.00
4104030	PROCEEDS FROM BOND ISSUE ANTIC. NOTES						0.00
4104040	CONSTRUCTION LOANS		0.00	0.00	0.00	0.00	0.00
	TOTAL FROM LOANS, BONDS, ETC.		0.00	0.00	0.00	0.00	0.00

	ADM	1763	1701.97	Projection	1660	
RECAPITULATIONS-RECEIPTS						0.00
						0.00
SALES TAX RECEIPTS		2,050,821.00	2,061,172.00	2,061,172.00	2,096,805.00	35,633.00
FROM STATE FUNDS		9,894,189.70	9,421,299.00	9,687,799.00	8,431,407.00	(1,256,392.00)
FROM FEDERAL FUNDS		3,094,100.04	2,618,431.54	2,294,052.66	1,875,466.07	(418,586.59)
FROM CITY-COUNTY FUNDS		5,018,472.27	4,849,883.27	5,052,192.80	4,269,261.20	(782,931.60)
FROM OTHER FUNDS		1,686,632.00	1,686,632.00	792,419.66	948,500.00	156,080.34
FROM LOANS, BONDS, ETC.		0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		21,744,215.01	20,637,417.81	19,887,636.12	17,621,439.27	(2,266,196.85)
				Adjusted Projection		
					725,000.00	Above RLE
					27,348.00	Local Match
					18,373,787.27	

GRAYSON COUNTY SCHOOL BOARD REVENUE BUDGET 2015-2016						
FUNCTION NUMBER	FUND	2014-2015 BUDGET	2014-2015 BUDGET	Year End Projection	2015-2016 Budget	Change
	ADM	1763	1701.97	Projection	1660	
	RECAPITULATIONS-RECEIPTS					0.00
						0.00
	SALES TAX RECEIPTS	2,050,821.00	2,061,172.00	2,061,172.00	2,096,805.00	35,633.00
	FROM STATE FUNDS	9,894,189.70	9,421,299.00	9,687,799.00	8,431,407.00	(1,256,392.00)
	FROM FEDERAL FUNDS	3,094,100.04	2,618,431.54	2,294,052.66	1,875,466.07	(418,586.59)
	FROM CITY-COUNTY FUNDS	5,018,472.27	4,849,883.27	5,052,192.80	4,269,261.20	(782,931.60)
	FROM OTHER FUNDS	1,686,632.00	1,686,632.00	792,419.66	948,500.00	156,080.34
	FROM LOANS, BONDS, ETC.	0.00	0.00	0.00	0.00	0.00
						0.00
	TOTAL RECEIPTS	21,744,215.01	20,637,417.81	19,887,636.12	17,621,439.27	(2,266,196.85)
				Adjusted Projection		
					725,000.00	Above RLE
					27,348.00	Local Match
					18,373,787.27	

Request
other proposals +
revenue can be
added later
(Bos, Grants, Additions)

GRAYSON COUNTY SCHOOL BOARD EXPENDITURE BUDGET			
FUND/ ACCT	FUNCTION/NAME	2014-15 BUDGET	2015-16 BUDGET
	RECAPITULATION		
	CLASSROOM INSTRUCTION		
1120	INSTRUCTIONAL SALARIES & WAGES	9,668,741.20	6,875,103.20
1151	TECHNICAL SALARIES & WAGES	437,287.00	276,285.00
1150	CLERICAL SALARIES & WAGES	436,225.00	397,935.76
1520	SUBSTITUTE SALARIES & WAGES	148,668.50	151,464.00
1620	SUPPLEMENTAL SALARIES & WAGES	103,740.00	250,000.00
	EMPLOYEE BENEFITS:		
2100	FICA BENEFITS	825,792.12	608,235.29
2210	VRS BENEFITS	1,794,791.96	1,204,470.59
2300	HSP & OTHER BENEFITS	947,119.68	853,163.47
2400	GLI & Other BENEFITS	184,385.80	88,915.63
	PURCHASED SERVICES:		
3000	PURCHASED SERVICES	748,334.09	848,044.22
3120	PROFESSIONAL DEVELOPMENT	24,375.00	14,720.00
	OTHER CHARGES:		
5500	TRAVEL	96,295.50	49,555.00
5800	MISC.	30,600.00	80,137.82
	MATERIALS & SUPPLIES:		
6000	MATERIALS & SUPPLIES	571,455.14	319,274.38
	CAPITAL OUTLAY:		
8100	REPLACEMENT OF EQUIPMENT	2,925.00	1,800.00
8200	ADDITIONS OF EQUIPMENT	252,000.00	232,000.00
	OTHER USES OF FUNDS:		
9000	FREE TEXTBOOKS	106,426.00	117,571.00
	TOTAL INSTRUCTION	16,379,161.99	12,368,675.36
	ADMINISTRATION, ATTND, HEALTH		
1130	PROFESSIONAL SALARIES & WAGES	414,720.00	368,659.08
1150	CLERICAL SALARIES & WAGES	118,303.00	114,024.96

GRAYSON COUNTY SCHOOL BOARD EXPENDITURE BUDGET

FUND/ ACCT	FUNCTION/NAME	2014-15 BUDGET	2015-16 BUDGET
MATERIALS & SUPPLIES:			
6000	MATERIALS & SUPPLIES	10,665.00	10,280.00
CAPITAL OUTLAY:			
8100	REPLACEMENT OF EQUIPMENT	2,250.00	0.00
8200	ADDITIONS OF EQUIPMENT	0.00	0.00
	TOTAL ADMINISTRATION, ATTND, HEALTH	841,172.77	767,387.67
TRANSPORTATION			
	SALARIES & WAGES	873,256.78	775,125.00
EMPLOYEE BENEFITS:			
2100	FICA BENEFITS	66,804.14	59,297.07
2210	VRS BENEFITS	84,159.37	88,760.69
2300	HSP & OTHER BENEFITS	150,945.60	156,153.90
2400	GLI & Other BENEFITS	9,064.99	9,223.99
PURCHASED SERVICES:			
3000	PURCHASED SERVICES	21,486.67	11,600.00
OTHER CHARGES:			
5300	INSURANCE	45,598.50	46,000.00
5500	TRAVEL	0.00	0.00
5800	MISC.	0.00	0.00
MATERIALS & SUPPLIES:			
6008	FUEL	211,500.00	207,809.06
6009	REPAIRS & PARTS	66,901.50	110,000.00
6014	OTHER MATERIALS & SUPPLIES	3,148.65	1,100.00
CAPITAL OUTLAY:			
8100	REPLACEMENT OF EQUIPMENT & BUSES	110,000.00	0.00
8200	ADDITIONS OF EQUIPMENT & BUSES	0.00	0.00
	TOTAL TRANSPORTATION	1,642,866.20	1,465,069.71
OPERATION & MAINTENANCE			
	SALARIES & WAGES	52,534.00	57,618.48
1150	CERTIFICAT S&A RIES & WAGES	12,488.00	10,750.00
3000	PURCHASED SERVICES	114,670.00	111,170.00
OTHER CHARGES:			
5100	UTILITIES	492,063.00	695,000.00
5200	COMMUNICATION	85,768.14	150,000.00
5300	INSURANCE	71,579.70	112,000.00
5400	LEASES & RENTALS	0.00	0.00
5500	TRAVEL	630.00	200.00
5800	MISC.	0.00	0.00
MATERIALS & SUPPLIES:			
6000	MATERIALS & SUPPLIES	244,861.20	340,500.00
CAPITAL OUTLAY:			
8100	REPLACEMENT OF EQUIPMENT	50,000.00	0.00
8200	ADDITIONS OF EQUIPMENT	0.00	0.00
	TOTAL OPERATION & MAINT	1,933,262.09	2,135,539.84

SCHOOL FOOD			
	ADMINISTRATIVE SALARIES & WAGES	349,029.00	299,861.52
EMPLOYEE BENEFITS:			
2100	FICA BENEFITS	26,700.72	22,939.41
2210	VRS BENEFITS	39,789.31	32,894.81
2300	HSP & OTHER BENEFITS	86,985.60	66,557.40
2400	GLI BENEFITS	4,327.96	3,568.35
PURCHASED SERVICES:			
3000	PURCHASED SERVICES	500.00	700.00
OTHER CHARGES:			
5400	LEASES & RENTALS	0.00	0.00
5500	TRAVEL	0.00	0.00
5800	MISC.	0.00	0.00
MATERIALS & SUPPLIES:			
6000	MATERIALS AND SUPPLIES	312,649.10	340,000.00
CAPITAL OUTLAY:			
8100	CAPITAL OUTLAY REPLACEMENT	0.00	0.00
8200	CAPITAL OUTLAY ADDITIONS-Building Improvement	0.00	0.00
		0.00	0.00
7100	DEBT SERVICE & OTHER USES OF FUNDS		
9100	REDEMPTION OF PRINCIPAL	77,081.00	78,337.00
9200	INTEREST	50,689.27	39,908.20
	TOTAL DEBT SERVICE	127,770.27	118,245.20
	OTHER USES OF FUNDS		
OTHER CHARGES:			
5800	MISC. CHARGES	0.00	0.00
OTHER USES OF FUNDS:			
9300	FUND TRANSFERS	0.00	0.00
	TOTAL FUND TRANSFERS	0.00	0.00
GRAND TOTALS			
	INSTRUCTION	16,379,161.99	12,368,675.36
	ADMINISTRATION/ATTND/HEALTH	841,172.77	767,387.67
	TRANSPORTATION	1,642,866.20	1,465,069.71
	MAINTENANCE/OPERATION	1,933,262.09	2,135,539.84
	SCHOOL FOOD	819,981.69	766,521.49
	FACILITIES	0.00	0.00
	DEBT SERVICE & OTHER USE	127,770.27	118,245.20
	TOTAL	21,744,215.01	17,621,439.27

Mr. Sweet noted the following:

- The Board of Supervisors is good with the 3-D Printer.
- School Resource Officers (SRO's) – School Board has not considered yet
- The \$50,000 was not addressed; Mr. Chalfant stated this was an over-sight (the stipend included completion of a joint sports clinic).
- System Structure – no action has been taken on the school systems; Mr. Chalfant responded that they are not looking to close Fairview or Baywood Schools and Independence Middle School will continue to be open and there will be a dual-credit program.
- Mr. Chalfant stated that providing detailed reports would not be a problem.

- Regarding the third (3rd) party audit; Chairman Sexton asked for the School Board to consider the mutual agreement of the School Board and the Board of Supervisors picking the third (3rd) party for the audit together.
- Salaries: no action nor proposals have been received from the School Board; Chairman Sexton stated they (Board) will have to know the answer to their question or the proposal is off/over; the School Board must present the breakdown on positions with applicable pay increases; Mr. Chalfant stated that raises were in the budget but not adopted yet.
Mr. Sweet referred to asterisk under athletics (**Requires a detailed proposal to be submitted to the Board of Supervisors for consideration and approval that demonstrates how all monies are to be invested in each category and to insure that no monies are being supplanted prior to appropriation.*) and the required detailed proposal to the Board of Supervisors along with the need for just that after the School Board has considered, will need to present to the Board of Supervisors for the money.
- Raises: for all teachers and must be 3.5% for all teachers – not an average.
- Contracts cannot be changed to off-set or conflate salaries.

Chairman Sexton made a motion to send the proposal back to the School Board with a take-it or leave-it deal on June 1, 2015; duly seconded by Kenneth R. Belton. Motion carried 5-0.

David Sexton stated the next budget work session (final draft) will be June 3rd, 2015. Jonathan D. Sweet stated that a public hearing will be held at the next regular Board of Supervisors meeting on June 11, 2015 for the FY16 Budget. On June 24th, 2015 the Board of Supervisors will adopt the budget, adopt the School Board budget & supplemental budget; adopt the capital plan, finalize the budget clean-up, etc.

John K. Brewer made the motion to amend the agenda with non-action item to allow public comment; duly seconded by Kenneth R. Belton. Motion carried 5-0 with each speaker limited to 2 minutes.

IN RE: PUBLIC COMMENTS

- Nathan Hall spoke regarding the school leadership.
- Jerry Perry spoke regarding the school leadership and putting God first.
- Tracy Anderson spoke regarding the school leadership.
- Denise McMillian spoke regarding the school leadership and putting God first.

IN RE: EXECUTIVE SESSION

None

IN RE: ADJOURN

John K. Brewer made the motion to continue the meeting to June 3rd, 2015 at 6:30 p.m.; duly seconded by Glen E. Rosenbaum. Motion carried 5-0.