

Bath County Public Schools
 Comparison of Governor Budget to Current Budget
 January 19, 2012

	Governor's	FY 2012 Budget	Difference
SOQ Programs			
Basic Aid	598,885.00	621,424.00	(22,539.00)
Sales Tax	587,780.00	594,876.00	(7,096.00)
Textbooks - Split Funded	4,531.00	4,908.00	(377.00)
Vocational Education	32,791.00	30,008.00	2,783.00
Gifted Education	5,566.00	5,324.00	242.00
Special Education	78,045.00	113,014.00	(34,969.00)
Prevention, Intervention & Remediation	13,189.00	8,591.00	4,598.00
VRS Retirement	61,468.00	35,090.00	26,378.00
Social Security	36,784.00	38,841.00	(2,057.00)
Group Life	2,299.00	1,452.00	847.00
Subtotal - SOQ Accounts	1,421,338.00	1,453,528.00	(32,190.00)
Incentive Programs			
Technology - VPSA	128,000.00	128,000.00	-
Subtotal - Incentive Accounts	128,000.00	128,000.00	-
Categorical Programs			
School Lunch	4,071.00	4,269.00	(198.00)
Special Education - Homebound	9.00	132.00	(123.00)
Subtotal - Categorical Accounts	4,080.00	4,401.00	(321.00)
Lottery Funded Programs			
Foster Care *Eligibility is Uncertain*	-	-	-
Supplemental Support for School Operating	-	15,258.00	(15,258.00)
At Risk	10,370.00	6,414.00	3,956.00
Early Reading Intervention	3,122.00	1,823.00	1,299.00
School Breakfast *Not Eligible to Receive Funds*	-	-	-
SOL Algebra Readiness	2,557.00	1,246.00	1,311.00
ISAEF	7,859.00	7,859.00	-
Career and Technical Education	8,245.00	8,225.00	20.00
English as a Second Language	2,385.00	2,643.00	(258.00)
Remedial Summer School	-	3,023.00	(3,023.00)
Textbooks - Split Funded	6,326.00	-	6,326.00
Subtotal - Lottery Accounts	40,864.00	46,491.00	(5,627.00)
Total State Funds	1,594,282.00	1,632,420.00	(38,138.00)
ADM	605.00	605.00	
VRS Retirement	16.66%	11.33%	
VRS Group Life	1.19%	0.28%	
VRS Retiree Health Care Credit	1.11%	0.60%	
VRS Retirement (Non-professional)	15.60%	10.99%	
VRS Group Life (Non-professional)	1.32%	0.28%	
VRS Retiree Health Care Credit (Non-professional)	0.89%	0.60%	

Virginia Department of Education

Projected FY 2013 and FY 2014 State Payments, Based on the Governor's Introduced 2012-2014 Biennial Budget (HB/SB 30)

Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education - As of December 19, 2011

009 - BATH

NUM	DIVISION	Projected FY 2013	Projected FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
009	BATH	605.00	605.00	605.00	605.00
2012-2014 Composite Index		FY 2013		FY 2014	
0.8000		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Standards of Quality Programs:					
⇨	<i>Basic Aid</i>	598,885	2,395,540	597,277	2,389,109
	Sales Tax ⁷	587,780	N/A ¹	607,919	N/A ¹
⇨	Textbooks ⁸ (Split funded - See Lottery section below)	4,531	18,126	5,188	20,754
⇨	Vocational Education	32,791	131,164	32,791	131,164
⇨	Gifted Education	5,566	22,264	5,566	22,264
⇨	Special Education	78,045	312,180	78,045	312,180
⇨	Prevention, Intervention, & Remediation	13,189	52,756	13,189	52,756
⇨	VRS Retirement (Includes RHCC) ⁹	61,468	245,872	61,468	245,872
⇨	Social Security	36,784	147,136	36,784	147,136
⇨	Group Life	2,299	9,196	2,299	9,196
	Remedial Summer School ⁵	0	N/A ¹	0	N/A ¹
Subtotal - SOQ Accounts³		1,421,338	3,334,234	1,440,526	3,330,431
Incentive Programs:					
	Academic Year Governor's School ⁴	0	N/A ¹	0	N/A ¹
	Technology - VPSA ⁸	128,000	25,600	128,000	25,600
Subtotal - Incentive Accounts³		128,000	25,600	128,000	25,600
Categorical Programs:					
	Adult Education ⁵	0	N/A ¹	0	N/A ¹
	Virtual Virginia ⁵	0	N/A ¹	0	N/A ¹
	American Indian Treaty Commitment ⁵	0	N/A ¹	0	N/A ¹
	School Lunch ⁵	4,071	N/A ¹	4,071	N/A ¹
	Special Education - Homebound ⁵	9	N/A ¹	10	N/A ¹
	Special Education - State-Operated Programs ⁵	0	N/A ¹	0	N/A ¹
	Special Education - Jails ⁵	0	N/A ¹	0	N/A ¹
Subtotal - Categorical Accounts³		4,080	0	4,081	0

Virginia Department of Education

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009 - BATH

NUM	DIVISION	Projected FY 2013	Projected FY 2013	Projected FY 2014	Projected FY 2014
		Unadjusted ADM ²	Adjusted ADM ²	Unadjusted ADM ²	Adjusted ADM ²
009	BATH	605.00	605.00	605.00	605.00
2012-2014 Composite Index		FY 2013		FY 2014	
0.8000		FY 2013 State Share	FY 2013 Local Share	FY 2014 State Share	FY 2014 Local Share
Lottery-Funded Programs					
	Foster Care ⁵	42,866	N/A ¹	44,994	N/A ¹
	At-Risk	10,370	41,480	10,405	41,620
	Virginia Preschool Initiative	0	0	0	0
	Early Reading Intervention	3,122	12,488	3,122	12,488
	Mentor Teacher Program	0	N/A ¹	0	N/A ¹
	<i>K-3 Primary Class Size Reduction</i>	0	0	0	0
	School Breakfast ⁵	1,206	N/A ¹	1,704	N/A ¹
	SOL Algebra Readiness	2,557	10,228	2,557	10,228
	<i>Alternative Education</i> ^{4,5}	0	N/A ¹	0	N/A ¹
	ISAEF	7,859	N/A ¹	7,859	N/A ¹
	Special Education-Regional Tuition ^{4,5}	0	N/A ¹	0	N/A ¹
	Career and Technical Education ^{4,5}	8,245	N/A ¹	8,245	N/A ¹
	Supplemental Basic Aid	0	N/A ¹	0	N/A ¹
⇨	English as a Second Language	2,385	9,540	2,624	10,496
⇨	Textbooks ⁸ (Split funded - See SOQ Programs above)	6,326	25,304	5,669	22,675
	Subtotal - Lottery-Funded Programs ³	84,936	99,040	87,179	97,507
Total State & Local Funds		\$1,638,355	\$3,458,874	\$1,659,785	\$3,453,538

¹ "N/A" = no local match required for this program.

² ADM values shown are based on local projections of March 31 ADM for FY 2013 and FY 2014.

³ Columns may not add due to rounding.

⁴ Includes state funding for regional vocational, special, and alternative education programs and Academic Year Governor's Schools.

⁵ Projected state payment. Final reimbursements will be based on actual expenditures, up to the projected state payment, subject to the availability of funds.

⁶ Payments for the VPSA Technology Grants are made from bond proceeds and will be made, on a reimbursement basis, after each bond sale.

⁷ Projected revenue estimate. Semi-monthly payments will be based on actual sales tax receipts. Pursuant to the Appropriation Act, the Basic Aid state payment calculation is based on the appropriated sales tax distribution and is not adjusted for actual sales tax revenues received.

⁸ The Governor assigned a portion of funding for Textbooks to the Lottery Service Area. Required Local Effort for Textbooks is based on the combined payments in the SOQ and Lottery Service Areas.

⁹ VRS Retirement Includes payments for the Retiree Health Care Credit (RHCC). Please see the Budget Variables tab for the funded RHCC rate.

⇨ = SOQ accounts requiring a local match for purpose of meeting Required Local Effort.

BOLD = Account funding based on ADM; any changes in ADM numbers will result in a change in the state payment amount.

**Budget Variables Used in 2012-2014 Direct Aid Budget Calculations
Based on Governor's Introduced 2012-2014 Biennial Budget (HB/SB 30)**

Division Number: 009
Division Name: BATH

BUDGET VARIABLES:	Projected FY 2013	Projected FY 2014
Unadjusted ADM - Local Projection	605.00	605.00
Adjusted ADM - Local Projection	605.00	605.00
Composite Index	0.8000	0.8000
Basic Aid (PPA)	\$5,921.00	\$5,941.00
Textbook (PPA)	\$89.73	\$89.73
Vocational Education (PPA)	\$271.00	\$271.00
Gifted Education (PPA)	\$46.00	\$46.00
Special Education (PPA)	\$645.00	\$645.00
Prevention, Intervention, and Remediation (PPA)	\$109.00	\$109.00
VRS Retirement (PPA)	\$508.00	\$508.00
Social Security (PPA)	\$304.00	\$304.00
Group Life (PPA)	\$19.00	\$19.00
Remedial Summer School (PPA)	\$473.00	\$473.00
Governor's School (PPA)	\$4,368.00	\$4,369.00
English as a Second Language (Enrollment)	12.00	13.00
Remedial Summer School (Enrollment)	-	-
FUNDED FRINGE BENEFIT RATES:	Projected FY 2013	Projected FY 2014
Instructional / Professional Support VRS Retirement (Employer Share) <i>(Does not include RHCC - see below)</i>	11.66%	11.66%
Instructional / Professional Support VRS Retirement (Employee Share)	5.00%	5.00%
Total Instructional / Professional Support VRS Retirement Rate	16.66%	16.66%
Group Life (Employer Share)	0.48%	0.48%
Group Life (Employee Share)	0.71%	0.71%
Total Group Life Rate	1.19%	1.19%
Retiree Health Care Credit (RHCC) <i>(Paid as part of the VRS per pupil amount)</i>	1.11%	1.11%
Non-professional Support VRS Retirement ¹	10.23%	10.23%
Social Security (Employer Share)	7.65%	7.65%
Health Care Premium	\$3,778	\$3,778
Total Instructional / Professional Support Benefits Percent (Employer Share)	20.90%	20.90%
Total Non-professional Support Benefits Percent (Employer Share)	18.36%	18.36%
¹ This statewide prevailing rate is calculated by the Department of Education on a biennial basis during the SOQ rebenchmarking process to serve as the state funded rate for non-professional support positions in the SOQ funding formula. It is based on a linear weighted average of the base year non-professional rates charged to each school division by VRS. Please note that the non-professional VRS rate charged to divisions by VRS differs each year for each division and is not based on the state funded rate.		
Funded SOQ Instructional Salaries (without benefits)	Projected FY 2013	Projected FY 2014
Elementary Principals	\$78,510	\$78,510
Elementary Asst. Principals	\$63,824	\$63,824
Elementary Teachers	\$45,118	\$45,118
Secondary Principals	\$86,464	\$86,464
Secondary Asst. Principals	\$67,824	\$67,824
Secondary Teachers	\$47,267	\$47,267
Spec. Ed. Basic Teachers	\$47,267	\$47,267
Voc. Ed. Basic Teachers	\$47,267	\$47,267
Kindergarten Aides	\$16,223	\$16,223