
Public School Education



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NORFOLK PUBLIC SCHOOLS

MISSION STATEMENT

The mission of Norfolk Public Schools, the cornerstone of a proudly diverse community, is to ensure that all students maximize their academic potential, develop skills for lifelong learning, and are successful contributors to a global society, as distinguished by:

- Courageous advocacy for all students
- Family and community investment
- Data-driven personalized learning
- Strong and effective leadership teams
- Shared responsibility for teaching and learning
- Access to rigorous and rewarding college and career readiness opportunities

DIVISION OVERVIEW

NPS is the largest urban school division and the seventh largest division overall in the Commonwealth of Virginia. The division enrolls a racially and economically diverse population of approximately 32,000 students, supported by more than 4,600 employees in 55 facilities. The educational philosophy of the division is based on the belief that all children can achieve at high levels and that it is the responsibility of the staff and community to ensure each child reaches his or her highest potential.

NPS has a variety of programs to meet the needs of students. Programs within the traditional school setting include those for students with special needs, English as a Second Language, Title I, and Gifted Education. Auxiliary facilities house programs for students who need an alternate educational setting as well as opportunities for trade and technical education. There are full-day kindergarten programs in all elementary schools. There are two early childhood centers for three and four year old children and pre-kindergarten programs in most elementary schools.

LEGAL AUTHORIZATION

Pursuant to state law, all school divisions are fiscally dependent on the local government. As a fiscally dependent school division, NPS does not levy taxes or issue debt. All funds are appropriated to Norfolk Public Schools by the Norfolk City Council, which has authority to tax and incur debt.

The School Board derives its authority from the Commonwealth and has the constitutional responsibility to provide public education to the residents of Norfolk.

SCHOOL FUNDING

The division receives financial support from several sources:

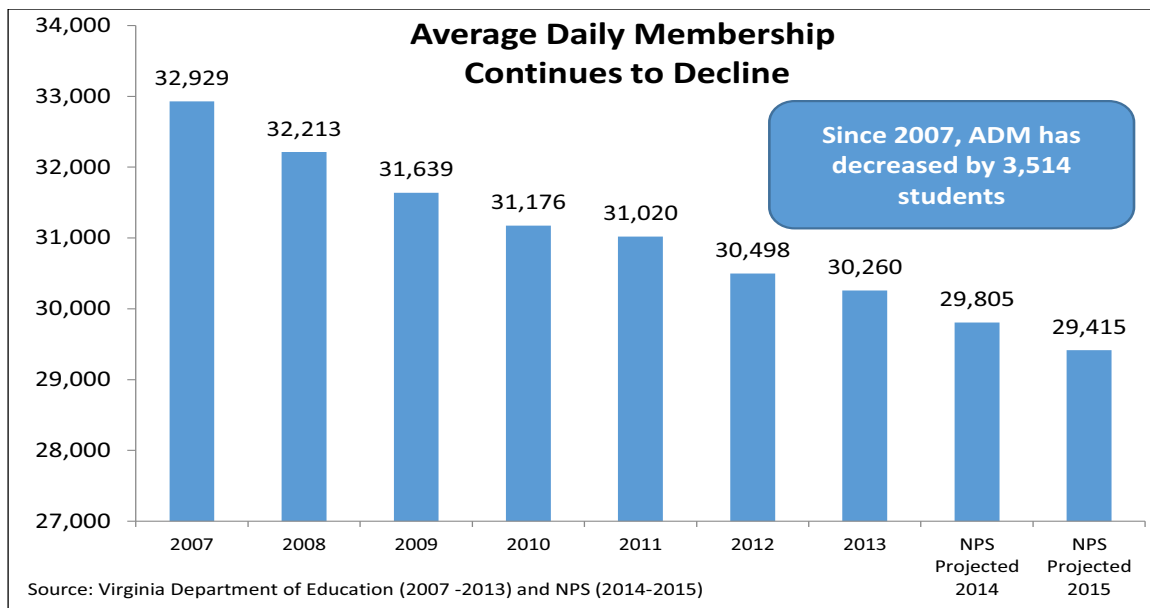
- Commonwealth of Virginia
- City of Norfolk
- Federal Government
- Local Fees and Revenues

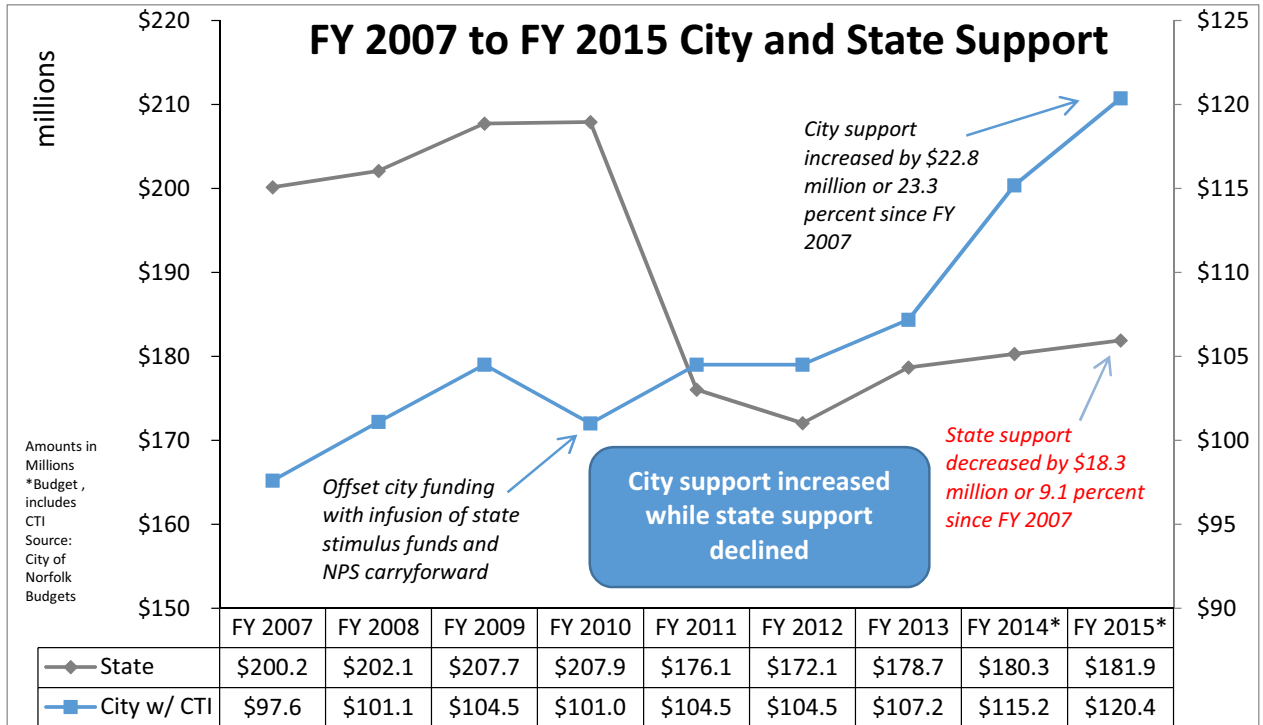
Commonwealth of Virginia: Support for public schools is a shared cost between the Commonwealth of Virginia and localities. Article VIII, Section 2 of the Constitution of Virginia authorizes the General Assembly to determine the cost of education as prescribed by the Standards of Quality (SOQ) and to establish the cost share between state and local governments. Sales tax revenue is used to offset Basic Aid costs. In FY 2013, 1¹/₄ cent of the Commonwealth's 5-cent sales and use tax is dedicated to public school funding. In FY 2014, sales and use tax increased in Norfolk to 6-cents due to the statewide transportation bill, and of this 1³/₈ cent is dedicated to public school funding.

The Standards of Quality (SOQ) prescribe the minimum standards of education for public school divisions. The standards are established in the Constitution of Virginia and defined in the Code of Virginia. Only the State Board of Education and the General Assembly can alter the standards. SOQ rebenchmarking is completed every two years and coincides with the beginning of the Commonwealth's biennial budget cycle. SOQ accounts represent about 85 percent of the total state funding for direct aid to public education. Localities may choose to spend more than the required amounts at their own discretion. School divisions may offer additional programs and employ additional staff beyond what is required by the SOQ at their own discretion.

Due to the state budget impasse, the Approved FY 2015 Budget was developed based on the Governor's Introduced Budget.

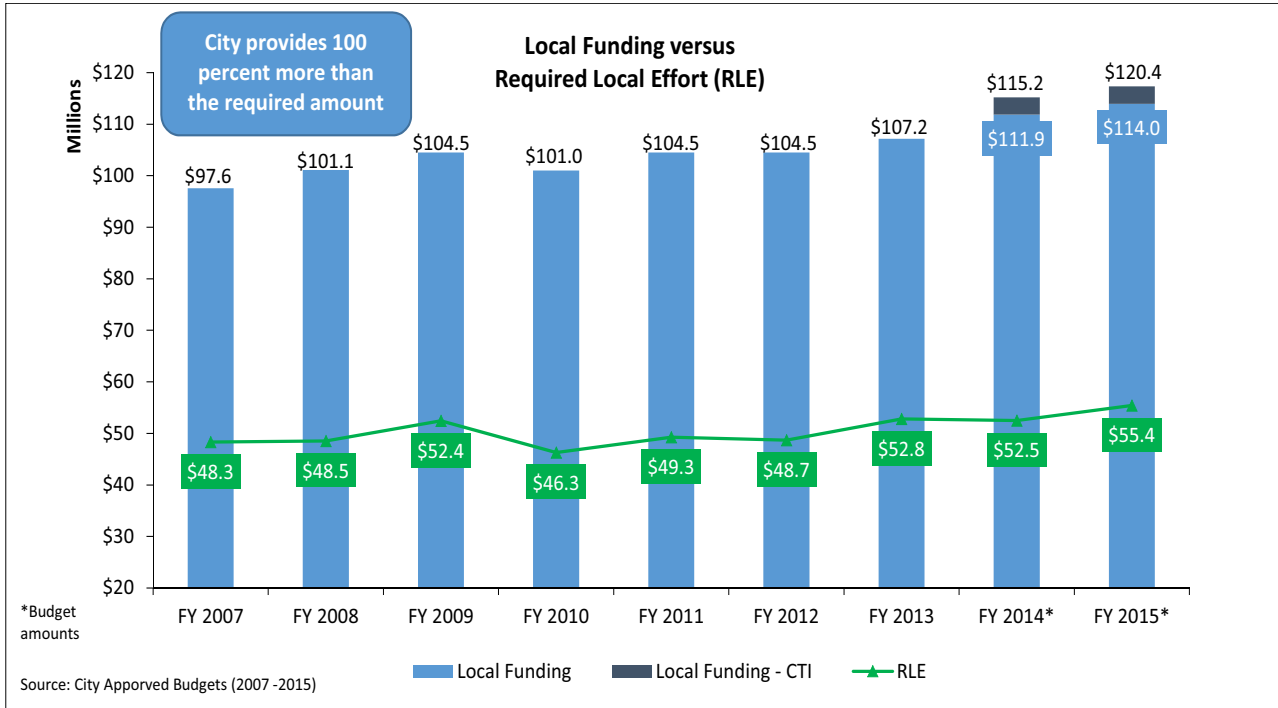
Average Daily Membership (ADM) is the student enrollment count that drives most state funds for public education. ADM is determined by the total days in membership for all students over the school year divided by the number of school days school was in session. For FY 2015, NPS projects ADM to decline from 29,805 in FY 2014 to 29,415 in FY 2015, **a decrease of 390 students. Since 2007, ADM has decreased by 3,514 students or 11.3 percent, while city support has increased.**





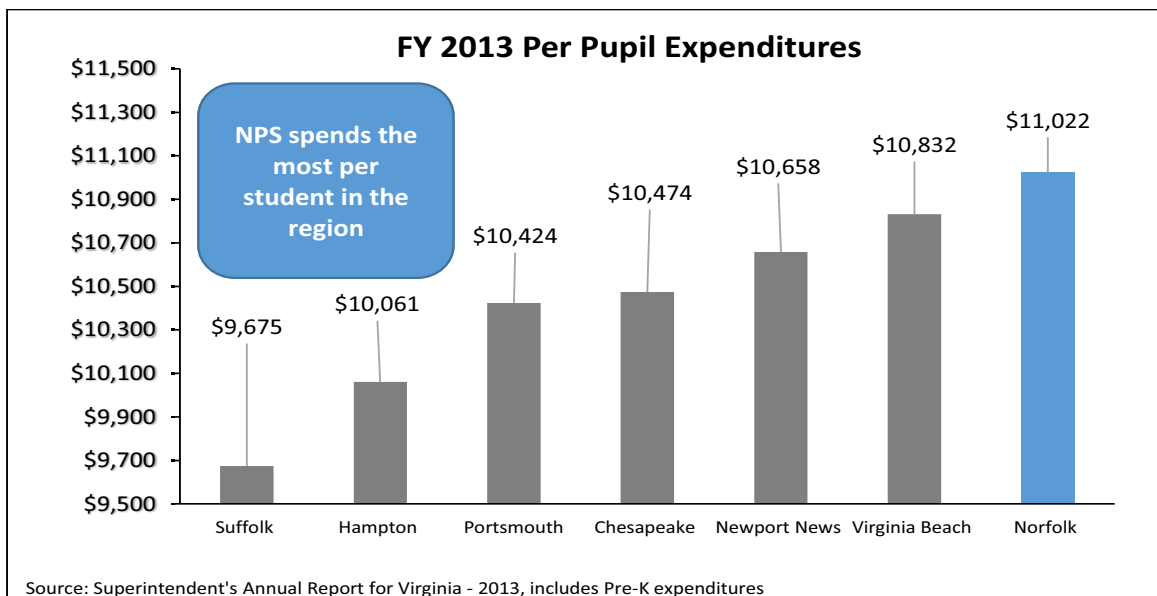
City of Norfolk: Lifelong Learning is one of the six City Council priorities. The city provides funding for schools based on citywide needs. Identified needs by Norfolk Public Schools (NPS) are weighed against all other city needs. Even during the Great Recession as city support decreased for other priorities, city support did not wane for NPS. In comparison to the state, the city does not decrease its support when student enrollment declines. Student enrollment is projected to decline by 390 students, but the city is increasing its support. **As such, the city is providing more local resources per student in FY 2015. Since 2007, local support has increased by \$22.8 million or 23.3 percent, inclusive of the Construction, Technology, and Infrastructure program (CTI).**

The Local Composite Index (LCI) was formulated by the state to measure a locality’s ability to fund education. The LCI is calculated using three measures of the local tax base: true real estate values (50 percent of measure); adjusted gross income (40 percent of measure); and local taxable retail sales (10 percent of measure). LCI calculations for the 2014-2016 biennium are based on 2011 data from the Virginia Department of Taxation. Each of the local tax measures are combined with two per capita components: 2012 ADM and total population provided by the Weldon Cooper Center for Public Service. Each locality’s ability to pay is evaluated relative to all other localities. Norfolk’s LCI for FY 2015 is 0.3122, which means that the city’s Required Local Effort (RLE) for SOQ and other state programs is approximately 31 percent of the total cost of education for Norfolk. **The city consistently provides 100 percent more than the required amount.**

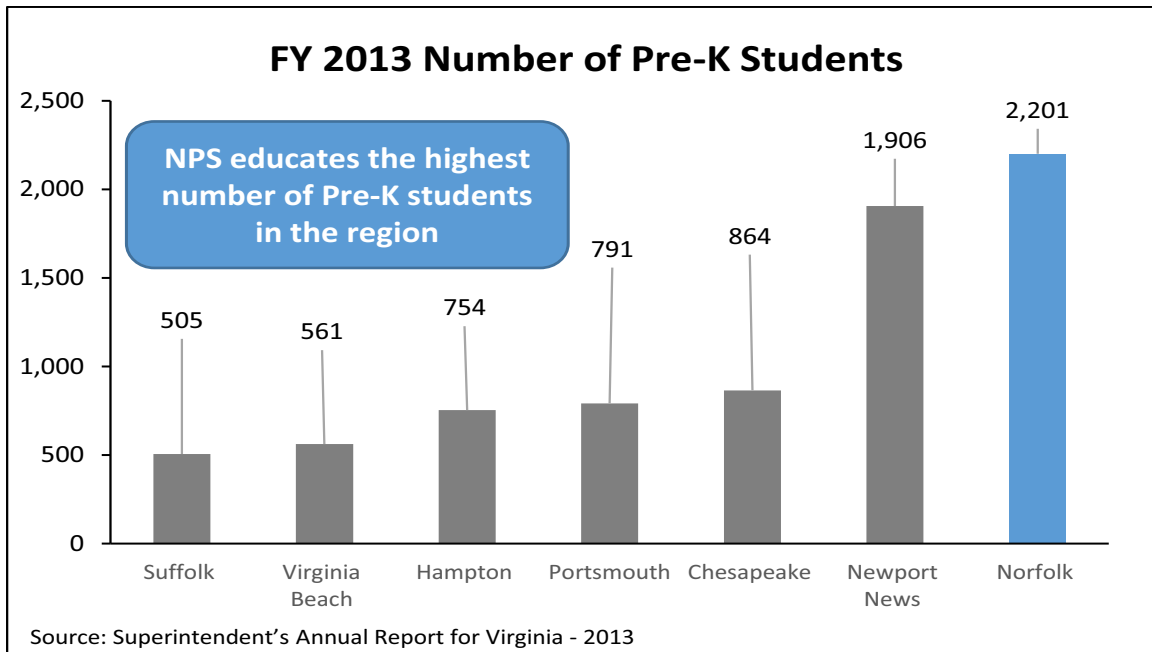


Additionally, the city provides support for NPS related capital debt service, landscape maintenance, school nurses, school resource officers, and other services valued at over \$16.5 million in FY 2015. The city's Capital Improvement Plan (CIP) includes \$30.6 million dedicated to schools in FY 2015. In total, the five-year CIP (FY 2015 - FY 2019) includes \$101.2 million for school related projects.

Per Pupil Expenditure (PPE): PPE is the statistic that indicates the amount of money put toward the general education for each student. The Superintendent's Annual Report for Virginia provides a yearly PPE for all school divisions in the Commonwealth. The report utilizes annual financial data submitted by school divisions. Since, all school divisions submit this data, this report provides the best comparison of PPE across the state. The most recent report available is for FY 2013 and **Norfolk Public Schools has the highest PPE in the region.**



Also, NPS taught the highest number and percentage of pre-kindergarten (Pre-K) students in the region in FY 2013. NPS educates more Pre-K students than the two larger school divisions in the region, Virginia Beach and Chesapeake. Pre-K is not required by the Commonwealth. Since it is an optional program, Pre-K students are not included in ADM, which drives most state funding for education.

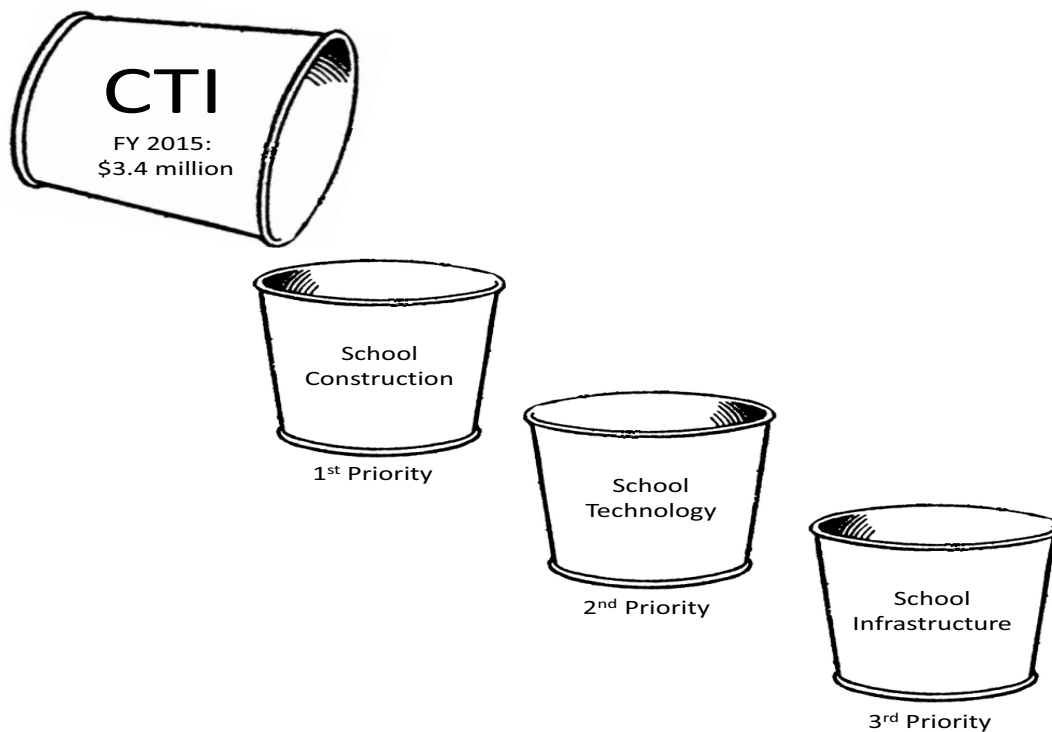


CONSTRUCTION, TECHNOLOGY, AND INFRASTRUCTURE

PROGRAM OVERVIEW

The Construction, Technology, and Infrastructure (CTI) program funds one-time capital, technology, and infrastructure improvements for the school division. The program funds (in priority order) the debt service for school construction projects, technology to enhance learning within the classroom, and infrastructure needs. A dedicated two-cent real estate tax increase from July 1, 2013, supports the CTI. The tax increase accelerates the funding for school construction projects as well as frees up capacity to address infrastructure and neighborhood capital needs citywide. All funds raised from the two-cent tax increase are placed in a lockbox and monitored to ensure all revenue from the tax increase is used solely for this program. This funding source has the potential to grow overtime as real estate values increase.

DEDICATED FUNDING FOR FY 2015: \$3,388,800



HISTORY OF CTI FUNDING

Prior CTI Funds	\$3,335,600
FY 2015 CTI Funds	\$3,388,800
Total CTI Funds Appropriated	\$6,724,400

PERFORMANCE MEASURES

NORFOLK PUBLIC SCHOOLS (NPS) FY 2015 ACHIEVABLE RESULTS (GOALS)

- NPS will implement, annually monitor, and refine the comprehensive plan for improving on-time graduation for students
- NPS will implement, annually monitor, and refine a system of support so that all schools are fully accredited as defined by the Virginia Department of Education (VDOE)
- NPS will improve the climate of support for the achievement of all students through staff, family, and community engagement

Priority: Lifelong Learning

Goal

Norfolk Public Schools (NPS) will implement, annually monitor, and refine the comprehensive plan for improving on-time graduation for students

Measure (as reported by NPS)	FY 2012 Actual	FY 2013 Actual	FY 2014 Goal	FY 2015 Goal
Increase No Child Left Behind (NCLB) Federal Graduation Indicator (FGI) for the Division by three percent per year (Goal 80 percent) (Cohort Group Performance)	71.1	72.7	80	80
Increase On-Time Graduation Rate for Division by three percent per year (Goal 85 percent)	77.0	77.9	85	85

Priority: Lifelong Learning

Goal

Norfolk Public Schools (NPS) will implement, annually monitor, and refine a system of support so that all schools are fully accredited as defined by the Virginia Department of Education (VDOE)

Measure (as reported by NPS)	FY 2012 Actual	FY 2013 Actual	FY 2014 State Benchmark	FY 2015 State Benchmark
Increase division level pass rates on SOLs (Standards of Learning)				
Grade 3 Reading	78	63	75	75
Grade 3 Mathematics	53	50	70	70
Grade 3 History and Social Science	81	78	70	70
Grade 3 Science	83	69	70	70
Grade 4 Reading	83	58	75	75
Grade 4 Mathematics	55	59	70	70
Grade 5 Reading	86	61	75	75
Grade 5 Writing	83	60	75	75

Measure (as reported by NPS)	FY 2012 Actual	FY 2013 Actual	FY 2014 State Benchmark	FY 2015 State Benchmark
Grade 5 Math	58	58	70	70
Grade 5 Virginia Studies	80	82	70	70
Grade 5 Science	82	64	70	70
Grade 6 Reading	78	55	75	75
Grade 6 Mathematics	60	54	70	70
Grade 6 History: US History I	68	73	70	70
Grade 7 Reading	73	52	75	75
Grade 7 Mathematics	26	28	70	70
Grade 7 History: US History II	72	65	70	70
Grade 8 English	76	52	75	75
Grade 8 Writing	78	53	75	75
Grade 8 Mathematics	20	33	70	70
Grade 8 Civics and Economics	74	70	70	70
Grade 8 Science	77	43	70	70
End-of-Course English: Reading	90	83	75	75
End-of-Course English: Writing	92	81	75	75
End-of-Course Algebra I	68	70	70	70
End-of-Course Geometry	63	67	70	70
End-of-Course Algebra II	58	70	70	70
End-of-Course Virginia and US History	71	76	70	70
End-of-Course World History I	86	71	70	70
End-of-Course World History II	65	67	70	70
End-of-Course Earth Science	81	76	70	70
End-of-Course Biology	87	72	70	70
End-of-Course Chemistry	92	80	70	70
End-of-Course World Geography	96	97	70	70

APPROVED FY 2015 BUDGET ACTIONS

Adjustments shown below include a combination of the School Board's Proposed FY 2015 Budget and the city's approved actions. Per the Code of Virginia, the local governing body must appropriate all funds for expenditure. All adjustments for NPS meet the Lifelong Learning priority.

- **Provide one-time funding from city undesignated balance** **FY 2015: \$1,500,000**

Provide additional city funds to Norfolk Public Schools. The funds will help address the School Board's request for FY 2015. These funds are one-time in nature and will not be available in FY 2016. Similar to the city addressing its structural imbalance, NPS should also develop strategies to replace these funds or find savings.

- **Adjust support for FY 2015 Construction, Technology, and Infrastructure program** **FY 2015: \$53,200**

Adjust support for Construction, Technology, and Infrastructure (CTI) program based on an increase in assessments. The total Approved FY 2015 amount for the program is \$3,388,800. The CTI program supplements the city's existing efforts for school construction and major maintenance. The CTI will fund one-time capital, technology, and infrastructure improvements for the school division. The program is used to fund (in priority order) the debt service for school construction projects, the purchase of technology to enhance learning within the classroom, and address infrastructure needs.

- **Utilize FY 2014 funds from CTI for one-time technology purchases** **FY 2015: \$3,000,000**

Utilize \$3.0 million in available CTI funds for one-time technology purchases. These funds are one-time in nature and will not be available in FY 2016. The funds will help address the School Board's request for FY 2015.

- **Transfer school crossing guard program to NPS** **FY 2015: \$617,522**

Transfer the funding of the school crossing guard program to Norfolk Public Schools (NPS). The police department will continue to collaborate with NPS, manage the program, and provide training. The transfer of the program creates efficiencies for both the police department and NPS. A corresponding adjustment can be found in Norfolk Police Department. This action maintains or improves the efficiency and effectiveness of service delivery.

- **Reappropriate NPS carryforward** **FY 2015: \$5,944,513**

Reappropriate NPS' FY 2013 year-end balances and the projected FY 2014 year-end balances for use in FY 2015. As a result, \$5.9 million in unexpended funds are expected to be available for use in FY 2015.

- **Update SOQ and state support** **FY 2015: \$1,689,207**

Adjust support from the Commonwealth. Standards of Quality (SOQ) rebenchmarking is completed every two years and coincides with the beginning of the Commonwealth's biennial budget cycle. The Governor's Introduced Budget includes the following: technical updates to SOQ, incentive, and Lottery-funded programs; revisions to the employer rates for fringe benefit contributions paid to the Virginia Retirement System (VRS); the state's share of the cost for a reading or math specialist in each school that has been denied accreditation or accredited with warning for the third consecutive year; a reduction to pre-kindergarten funding; and the removal of non-personnel inflation factors for rebenchmarking. The revenue update also includes \$290,000 for the increased funding associated with dropouts who may return to the school division through NPS' Open Campus High School. This adjustment has been included in the School Board's Proposed FY 2015 Budget.

- **Adjust FY 2015 sales tax estimate** **FY 2015: (\$102,020)**

Technical adjustment to increase the Commonwealth's sales and use tax revenues. The technical adjustment reflects the revenue received from $1\frac{3}{8}$ cent of the 6-cent state sales and use tax. This adjustment has been included in the School Board's Proposed FY 2015 Budget.

- **Increase appropriation for additional federal support** **FY 2015: \$700,000**

Increase appropriation for additional Medicaid reimbursement. The school division receives federal reimbursement for local funds (city dollars) spent on eligible Special Education students. School divisions can submit claims to Medicaid for reimbursement for the following Individualized Education Program services: physical therapy, occupational therapy, speech-language pathology, nursing services, psychological services, personal care assistant services, audiology services, medical evaluation services, and transportation. This adjustment has been included in the School Board's Proposed FY 2015 Budget.

- **Reduce appropriation for NPS carryforward** **FY 2014: (\$7,741,873)**

Technical adjustment to remove one-time funding provided in FY 2014 for carryforward funds for Norfolk Public Schools (NPS). This adjustment has been included in the School Board's Proposed FY 2015 Budget.

Norfolk Public Schools

Total FY 2015: \$5,660,549

NORFOLK PUBLIC SCHOOLS SUMMARY

The School Board issues a separate, detailed budget document which identifies grant revenues in addition to the School Operating Budget. The FY 2012 and FY 2013 Actual amounts are provided by NPS. The FY 2014 and FY 2015 amounts are the total approved by City Council.

Revenue Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved	FY 2015 Approved
Revenue from the City	104,511,131	107,186,600	111,854,400	113,971,922 ¹
Construction, Technology, and Infrastructure program (CTI)	0	0	3,335,600	3,388,800
CTI Carryforward	0	0	0	3,000,000
Total Revenue from City	104,511,131	107,186,600	115,190,000	120,360,722
Revenue from Commonwealth	172,054,458	178,696,061 ²	180,303,062	181,890,249 ³
Revenue from Federal Funds	12,651,146	6,509,100	4,545,721	5,245,721
Revenue from Other Funds	3,369,678	3,699,799	4,177,226	4,177,226
NPS Carryforward	0	9,478,360 ²	7,741,873	5,944,513
Subtotal State and Other	188,075,282	198,383,320	196,767,882	197,257,709
Total Operating Revenues	292,586,413	305,569,920	311,957,882	317,618,431
Total Grant Revenues and School Nutrition Funds	65,075,737	52,872,516	49,371,032	51,300,694
Total Revenues Received	357,662,150	358,442,436	361,328,914	368,919,125
Additional Services Provided⁴ (see next page for details)	19,151,177	16,094,554	16,760,267	16,511,963
Grand Total Support Received	376,813,327	374,536,990	378,089,181	385,431,088

¹FY 2015 amount includes the transfer of school crossing guard program funds from Norfolk Police Department (NPD).

²Revenue from the Commonwealth and Carryforward differs from the School Board's Proposed Budget due to the city's classification of Carryforward revenue.

³FY 2015 amount may change based on the final actions of the 2014 General Assembly.

⁴Additional services exclude school construction and reflect the adjustment of school nurses from NDPH to NPS in FY 2013 and School Crossing Guards from NPD to NPS in FY 2015. These amounts are now included in Revenue from the City.

Expenditure Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved	FY 2015 Approved
School Operating Budget	286,229,822	298,593,244	311,957,882	317,618,431
Grants and Special Programs	49,074,077	36,112,417	32,138,032	32,851,397
Child Nutrition Services	15,801,560	16,722,261	17,233,000	18,449,297
Total Expenditures	351,105,459	351,427,922	361,328,914	368,919,125

Additional Services Provided to Norfolk Public Schools (Excluding School Construction)

	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved	FY 2015 Approved
Debt Service for School Construction and Major Maintenance Projects	11,591,998	9,720,019	9,927,106	10,050,942
Debt Service for School Buses ¹	0	61,384	92,706	112,183
School Resource Officers	711,741	782,532	733,093	798,178
School Crossing Guards ²	530,795	617,522	550,063	0
School Nurses ³	1,427,161	781,980	467,299	260,660
Facility Maintenance	1,266,156	1,266,259	1,300,000	1,300,000
Grounds Maintenance	623,326	647,390	690,000	690,000
Subtotal Other City Support	16,151,177	13,877,086	13,760,267	13,211,963
Ongoing School Maintenance	3,000,000	3,000,000	3,000,000	3,300,000
Grand Total Additional Services Provided	19,151,177	16,877,086	16,760,267	16,511,963

In addition to the direct city support given to Norfolk Public Schools, the city provides the additional services listed above that are funded in the budgets of city departments. Debt service for school construction and school buses are included in the city's Debt Service budget, School Resource Officers are included in the Police budget, School Nurses are in the Public Health budget, Facility Maintenance is in the General Services budget and Grounds Maintenance is in the Recreation, Parks and Open Space budget.

¹The FY 2013 amount for debt service for school buses has been added. In FY 2013 the city took on the responsibility for purchasing school buses through the city's vehicle and equipment acquisition program.

²In FY 2015, the school crossing guards program funds will be transferred from Norfolk Police Department (NPD) to NPS..

³In FY 2013 approximately \$1.54 million in city funds were transferred from the Norfolk Department of Public Health (NDPH) directly to Norfolk Public Schools (NPS) for school health services. In FY 2014, an additional \$250,000 was transferred for a total of \$1.79 million.

SCHOOL OPERATING FUND

Operating Revenues

	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved	FY 2015 Approved
Revenue from Commonwealth				
Standards of Quality Funds				
Basic Aid	83,384,323	82,007,879	80,479,517	84,108,407
Textbook Payments	0	1,742,130	1,373,991	1,553,790
Vocational Education Standards of Quality (SOQ)	1,834,927	1,398,506	1,377,486	930,655
Gifted Education	960,136	960,168	945,736	950,887
Special Education SOQ	10,902,883	10,687,091	10,649,815	9,873,039
Prevention, Intervention and Remediation	4,181,928	4,967,827	4,893,158	5,786,248
Fringe Benefits	10,817,537	15,216,581	15,008,427	17,095,734
Remedial Summer School	746,892	740,971	725,963	605,282
Total Standards of Quality Funds	112,828,626	117,721,153	115,454,093	120,904,042
State Sales Taxes	29,956,523	31,376,094	31,758,101	31,656,081
Lottery Funded Programs ¹	24,824,521	25,940,251	27,114,026	27,196,672
Other State Funds ¹	4,444,788	3,658,563	5,976,842	2,133,454
Total from Commonwealth¹	172,054,458	178,696,061	180,303,062	181,890,249
Total Federal	12,651,146	6,509,100	4,545,721	5,245,721
Total City Funds	104,511,131	107,186,600	115,190,000	120,360,722
Total Other Revenue	3,369,678	3,699,799	4,177,226	4,177,226
Total NPS Carryforward	0	9,478,360	7,741,873	5,944,513
Total Revenues	292,586,413	305,569,920	311,957,882	317,618,431

¹In FY 2013 the city recaptured Lottery Funds and Other State Funds provided by the Commonwealth that were previously classified as Grants and Special Programs to the General Fund.

Operating Expenditures

Expenditures	Positions		FY 2012 Actual	FY 2013 Actual	FY 2014 Approved	FY 2015 Approved
	FY 2014	FY 2015				
Instructional Services	3305.3	3,299.3	217,391,099	228,994,272	235,295,323	243,422,938
Central Administration	83.5	83.5	8,727,230	9,897,681	9,570,900	9,565,607
Student Attendance and Health	59.5	69.5	4,018,626	5,326,023	6,119,607	7,093,933
Pupil Transportation	271.0	271.0	10,660,681	11,043,721	11,702,566	11,874,253
Operations/Maintenance ¹	401.0	403.0	34,519,980	31,155,467	33,669,891	33,906,446
Community Services	0	0	10,000	8,615	0	0
Facility Improvements	0	0	1,493,486	2,138,483	1,541,915	1,684,150
Information Technology	63.0	86.0	9,408,720	10,028,982	10,722,080	14,199,343
Subtotal School Operating Budget	4,183.3	4,212.3	286,229,822	298,593,244	308,622,282	321,746,670
Lockbox for Construction, Technology, and Infrastructure (CTI)	0	0	0	0	3,335,600	3,388,800
Total School Operating and CTI	4,183.3	4,212.3	286,229,822	298,593,244	311,957,882	325,135,470
Difference from Operating Revenue						-7,517,039
Grand Total Expenditures						317,618,431

¹The Approved FY 2015 amount includes the \$617,522 transfer of the School Crossing Guard program from NPD to NPS.

SCHOOL GRANTS

Grants and Special Programs Revenue Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved	FY 2015 Approved
Federal Grants	43,972,969	32,531,463	27,458,061	27,402,676
Commonwealth of Virginia Grants	4,713,700	3,087,827	4,235,971	4,627,203
Corporate and Foundation Awards	119,202	252,307	100,000	300,000
Other Grants	268,206	240,820	344,000	521,518
Total Grant Revenues	49,074,077	36,112,417	32,138,032	32,851,397

Grants and Special Programs Expenditure Summary

FEDERAL GRANTS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved	FY 2015 Approved
Compensatory Programs	26,518,612	25,140,534	17,721,522	15,991,673
Special Education	11,968,162	4,690,302	7,604,243	7,003,953
Career, Technical and Adult Education	1,028,541	979,598	1,027,290	1,022,033
Other Projects	4,457,654	1,721,029	1,105,006	3,385,017
Total Federal Grants	43,972,969	32,531,463	27,458,061	27,402,676

COMMONWEALTH OF VIRGINIA GRANTS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved	FY 2015 Approved
Career, Technical and Adult Education	100,912	155,452	158,664	151,481
State Operated Facilities	2,936,242	2,415,223	3,482,133	3,337,673
Special Education	191,940	197,437	207,710	182,794
Virginia Technology Initiative ¹	1,337,073	168,955	260,000	416,000
Other Grants ¹	147,533	150,760	127,464	539,255
Total Commonwealth of Virginia	4,713,700	3,087,827	4,235,971	4,627,203

CORPORATE AND FOUNDATION AWARDS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved	FY 2015 Approved
Corporate and Foundation Awards	119,202	252,307	100,000	300,000
Total Corporate and Foundation Awards	119,202	252,307	100,000	300,000

OTHER GRANTS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved	FY 2015 Approved
Other Grants	268,206	240,820	344,000	521,518
Total Other Grants	268,206	240,820	344,000	521,518
Total Grants and Special Programs	49,074,077	36,112,417	32,138,032	32,851,397

¹In FY 2013 the city recaptured Lottery Funds and Other State Funds provided by the Commonwealth that were previously classified as Grants and Special Programs to the General Fund.

SCHOOL NUTRITION SERVICES

Revenues	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved	FY 2015 Approved
Sales	2,396,490	1,794,577	2,165,000	2,024,807
Federal and State Food Program Reimbursements	12,628,098	13,695,846	14,110,000	15,292,420
Federal Commodities Donated	895,422	1,142,296	830,000	996,000
Interest Earned	14,894	19,596	15,000	15,600
Other Revenue	66,756	107,784	113,000	120,470
Total Revenues	16,001,660	16,760,099	17,233,000	18,449,297

Expenditures	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved	FY 2015 Approved
Cost of Goods Sold	8,123,501	8,856,600	9,135,000	9,880,618
Employee Compensation	6,617,659	6,835,520	7,183,500	7,400,432
Maintenance Costs	320,981	364,815	380,000	488,751
Supplies and Materials	115,923	97,805	130,000	125,034
Cafeteria and Other Equipment	437,880	355,284	170,500	326,940
Other Costs	185,616	212,237	234,000	227,522
Total Expenditures	15,801,560	16,722,261	17,233,000	18,449,297
Excess of Revenues Over Expenditures	200,100	37,838	0	0
Fund Balance – Beginning of Year	5,760,589	5,960,690	5,998,528	5,998,528
Fund Balance – End of Year	5,960,689	5,998,528	5,998,528	5,998,528

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