

Pulaski County Public Schools

Fiscal Year 2017-2018

Budget Book



Prepared By:
PCPS Finance Department

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INTRODUCTORY

Pulaski County Public Schools

FY 2018 Budget

Fiscal Year July 1, 2017—June 30, 2018

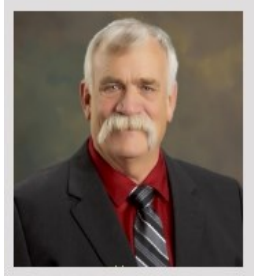
School Board Members



Timothy Hurst, Chairman
Draper District



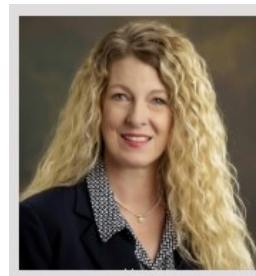
Michael Barbour, Vice Chairman
Ingles District



Bill Benson
Cloyd District



Dr. Paige Cash
Robinson District



Beckie Cox
Massie District

Superintendent



Dr. Kevin Siers

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Budget Development Process

The Code of Virginia, Section 15.2-2500. Uniform fiscal year for all localities and school divisions, states "the fiscal year of every locality and school division shall begin on the first day of July and end on the thirtieth day of June." The Pulaski County School Board develops all school budgets on this fiscal year basis.

Budget Planning

Budget planning began in December 2016 with the release of the Governor's proposed amendments to the 2016-2018 biennial budget through House Bill 1500/Senate Bill 900. The Pulaski County School Board reviewed and approved their budget priorities for the coming fiscal year. These priorities consist of a framework of overarching beliefs accompanied by specific action items. Beginning in January 2017, the school board held public budget work sessions focused on these priorities along with regular updates on revenue projections.

The prior year budget was reviewed and adjusted to reflect anticipated changes based on student enrollment or Average Daily Membership (ADM), new state mandates such as the increase in employer contributions for the Virginia Retirement System, and other needs to be included in the FY 2018 budget.

The budget calendar presents all important activities and dates in the planning stage.

Budget Calendar

October - November

- Finance department review of prior year budget and analysis of budget to actual variance.
- Identification of budget initiatives and alignment with the Comprehensive Plan.

December

- Preliminary review of revenue estimates based on Governor's proposed budget.

January

- Assistant Superintendent for Finance and Business Operations met with County Administrator, County Finance staff, County Treasurer, and Commissioner of Revenue to review state and local revenues.
- Pulaski County School Board began budget work sessions.

February

- School Board budget work sessions continue.
- Budget bills proposed by the Virginia State Senate and House of Delegates are adopted by each body and distributed to school divisions for analysis.
- Amended budget is adopted by the General Assembly on February 25, 2017 and is provided to local school divisions.

March

- Public hearing for proposed FY 2017-2018 school budget is held on March 1, 2017.
- The proposed FY 2017-2018 school budget is approved by the Pulaski County School Board on March 14, 2017.
- Joint meeting with the Pulaski County Board of Supervisors and Pulaski County School Board is held on March 23, 2017. The school budget is presented to the Board of Supervisors for questions and comments.

April

- The Pulaski County Board of Supervisors held a public work session on the FY 2018 budget on April 10, 2017. The County FY 2017-2018 funding for the school division is discussed and communicated at this meeting.
- The Superintendent, Assistant Superintendent for Finance & Business Operations, and school leadership made adjustments to the FY 2017-2018 proposed budget.

May

- On May 9, 2017, the Pulaski County School Board approved the Final FY 2017-2018 School Budget.
- The Final FY 2017-2018 School Budget is communicated to the County Finance staff to be included in the County's public advertisement of the final budget.

June

- The County's Final FY 2017-2018 Budget (including the School Budget) is approved by the Pulaski County Board of Supervisors on June 26, 2017.

Budget Implementation

The fiscal year begins July 1 of each year when the budget becomes available for spending. Each month a budget analysis is presented to the School Board to monitor revenues and expenditures to date.

Budget Evaluation

At the end of the fiscal year, the results of operations are reported in the County of Pulaski's Comprehensive Annual Financial Report or CAFR, which is then audited by a certified public accounting firm. This is the last step in the budget process and provides an independent review of the financial plan.

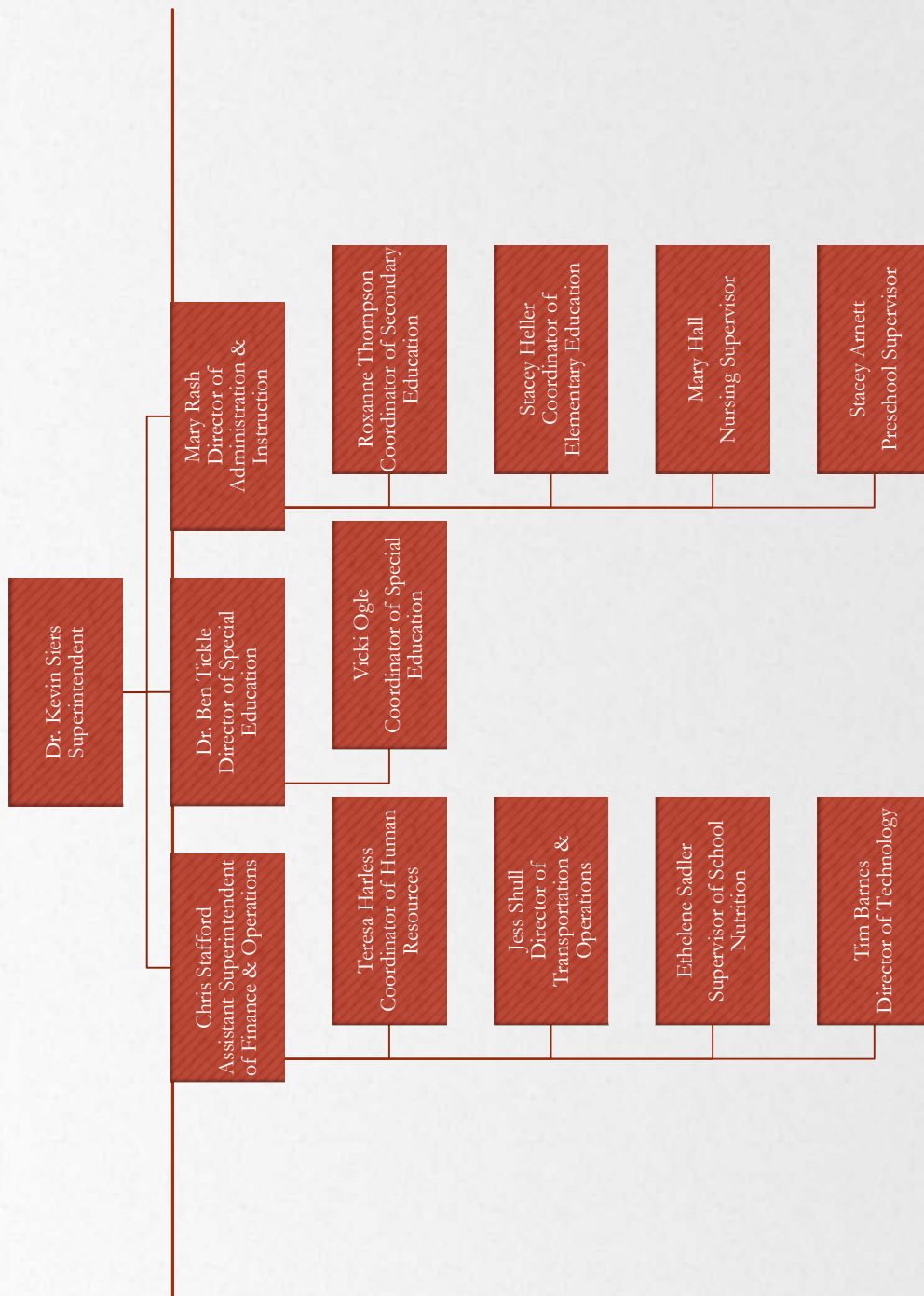
The Superintendent's Annual School Report also provides a detailed financial analysis of school operations and is prepared by the PCPS Finance staff. The Annual School Report is then submitted to the Virginia Department of Education Budget Office by September 15 for further analysis and review.

ORGANIZATIONAL

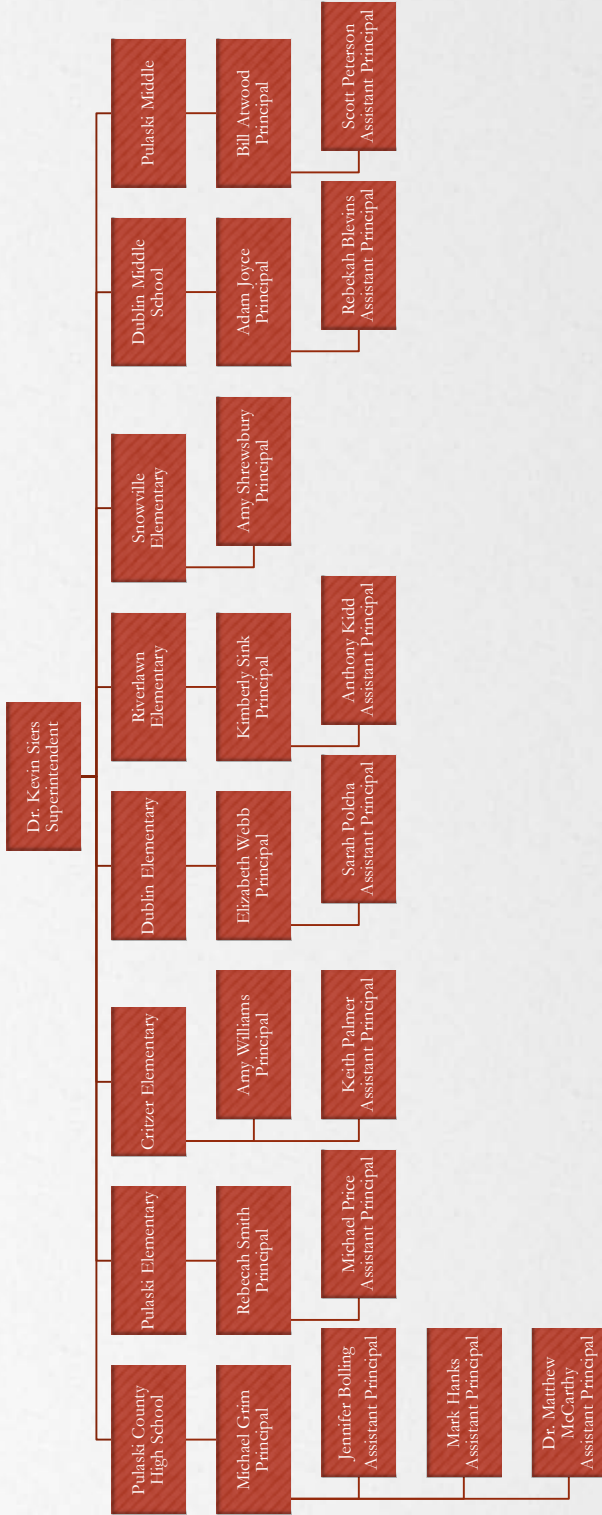
Pulaski County Public Schools

2017 – 2018

Executive Leadership



Pulaski County Public Schools 2017-2018 School Leadership



Pulaski County Public Schools Division Staff

Position Description	FISCAL YEAR		
	2014-2015	2015-2016	2016-2017
Activities Director	1	1	1
Board Members	5	5	5
Bus Drivers	61	63	63
Bus Driver Assistants	12	14	13
Clerical	31	31	29
Custodians	36	35	34
Directors	6	6	5
School Nutrition Personnel	51	48	45
Guidance Counselors	13	13	13
Mechanics/Maintenance/Grounds	17	13	15
Media Specialists	9	9	9
Nurses	9	9	9
Occupational Therapists	1	1	1
C.O.T.A.	1	1	1
Para-Educators and Security	93	87	90
School Level Administrators	19	20	20
Psychologists	2	2	2
Superintendent	1	1	1
Assistant Superintendent	1	1	1
Teachers	343	342	338
Technical	11	11	11
Speech Therapists	6	6	6
Interpreters	3	2	2
Athletic Trainer	1	1	1
Central Office Admin-Other	7	7	10
Total	740	729	725

FINANCIAL

Basis of Budget Presentation

The Pulaski County Public Schools (PCPS) accounting system is composed of individual funds which are established for a specific purpose. School Division resources are allocated to these funds and spending activities are controlled and accounted for therein. Each fund is composed of self-balancing accounts comprised of assets, liabilities, fund balance, revenues, and expenditures, as applicable. PCPS has five funds:

School Operating Fund

The School Operating Fund is comprised of all necessary general revenues and expenditures to operate the school division throughout the fiscal year. Most operational expenditures for the major functions are accounted for in this fund, including teacher and support staff salaries, transportation and maintenance costs, utilities, supplies, and other operating costs. State law prohibits school divisions from carrying over surplus funds from one fiscal year to the next in the School Operating Fund.

School Textbook Fund

The Virginia Department of Education allows for the creation and operation of a separate operating fund for the purchasing of textbooks. State law also allows for any funds provided to school divisions for textbook costs that are unexpended as of the end of the fiscal year to be carried-over by the school division the following year to be used for the same purpose. All state textbook fund revenues remitted to Pulaski County Public Schools is deposited to the School Textbook Funds. These funds may accumulate and be used for the adoption of textbooks and purchase of other electronic media that fall under the VDOE definition of textbooks.

School Cafeteria Fund

The School Nutrition Program Budget is in the School Cafeteria Fund. This is a self-sustaining budget or enterprise fund and receives no support from the school operating budget or local tax dollars. The primary sources of revenue are cafeteria sales and federal reimbursements for free and reduced lunches. The primary expenditures are the salaries, wages, and benefits for cafeteria staff and food purchases for student meals.

Governor's School Fund

The Governor's School Fund is also a self-sustaining fund. As fiscal agent, the Pulaski County School Board administers payroll for Governor's School employees and issues their payments through the Finance Department. We also receive state revenue dedicated to the Governor's School and all tuition payments from participating school divisions through the County Treasurer.

School Capital Fund

The School Capital Fund was created by the Pulaski County School Board and Pulaski County Board of Supervisors in 2013 as a way to assist in funding capital needs in school facilities. In Virginia, any funds appropriated by the governing body to a school division for operations that are remaining at year-end revert back to the governing body. The policy creating the School Capital Fund directs that any year-end funds in the School Operating Fund as of June 30 will be transferred to the School Capital Fund. These funds may be carried forward from one fiscal year to the next and may only be used for capital projects in school facilities as approved by the School Board.

Basis of Accounting

PCPS, like most local government entities, uses the modified accrual basis of accounting. Under the modified accrual, revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the cost or liability is incurred. Depreciation expense is not included in the budget.

Classification of Revenues

Revenues

School Division revenues are classified by fund and source. There are three primary sources of revenue: local, state, and federal.

Local Revenues

Local revenues are composed primarily of the County appropriation to the School Board. County budget appropriations have grown from \$13,303,870 in FY15, to \$14,604,134 in FY18, or approximately 9.0%. This increase has enabled PCPS to continue to deliver existing services despite the corresponding decrease in state funding.

State Revenues

State revenues include all standards of quality, incentive, categorical, and lottery funded programs and grants. Most state revenues are allocated based on student average daily membership (ADM). General Fund state revenues have remained roughly the same from \$26,014,545 in FY15 to \$26,014,545 in FY18 with only a 1% increase. The minimum required level of state and local funding is a function of the local composite index (LCI).

Federal Revenues

Federal revenues are received in the form of categorical aid generally received on a reimbursement basis. General Fund budgeted federal revenues have increased from \$3,915,491 in FY15 to \$4,356,213 in FY18, or approximately 10%.

Other Revenues

The remaining revenues come from other sources and do not constitute appropriations from governmental entities. These include rents, refunds, insurance proceeds, indirect costs, sales of surplus, and many others. These revenues range from \$928,932 in FY15 to \$817,037 in FY18.

OPERATING FUND REVENUES

Revenues from Local Sources

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Local Revenues:				
Transfer from County General Fund	13,122,396	13,358,218	13,491,515	14,604,134
Total Local Sources	\$ 13,122,396	\$ 13,358,218	\$ 13,491,515	\$ 14,604,134

Fiscal year 2018 local revenues account for 31.9% of the Operating Budget, or \$14,604,134.

Revenues from State Sources

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Revenue from Commonwealth				
Categorical Aid				
Basic Aid	13,161,299	12,811,359	13,002,273	12,695,295
ISAP	15,717	15,717	16,835	15,717
Remedial Summer School	88,058	75,842	106,741	126,085
Pre-School Social Service	6,459	7,249	3,449	-
Gifted Education 240207	138,349	135,730	135,563	133,092
Remedial Education SOQ	547,510	537,144	542,251	532,369
Enrollment Loss	-	-	200,103	-
Social Security 240221	833,039	817,267	819,026	804,099
Special Education 240212	1,886,848	1,851,125	1,751,020	1,719,108
Vocational Education 240217	353,232	346,544	401,040	393,731
VRS Retirement	1,695,514	1,614,320	1,550,321	1,843,882
Teacher Retirement Instruction	-	-	135,742	-
Early Reading Intervention	87,346	87,346	108,065	105,814
Supplemental Lottery Per Pupil	-	-	74,221	760,068
GLI Instructional	52,985	51,982	56,485	55,455
Homebound	29,586	40,246	31,988	-
Vocational Equipment	7,707	7,822	7,105	-
Vocational Occupational Prep.	36,066	34,436	26,159	-
CTE Equipment School Division	-	-	5,502	-
Reg/SpEd Foster Children	9,576	17,832	17,055	20,410
AT Risk 240265	484,950	475,551	508,510	500,058
Primary Class Size	641,128	631,003	605,051	600,553
VA Preschool initiative	305,783	314,047	363,194	354,748
Mentor Teacher Program	4,292	4,622	4,002	4,002
Career Switcher New Teacher	-	1,000	-	-
SPED Jails	-	1,682	5,449	10,000
State Sales Tax	4,616,481	4,721,650	4,696,599	4,758,986
Career Tech Education	3,405	7,213	4,617	42,258
Plugged in VA Grant	45,900	48,133	40,000	-
Race to GED Grant	44,351	44,259	44,351	-
SOL Algebra Readiness	60,604	53,724	62,376	59,077
Technology-VPsA	258,000	-	258,000	258,000
School Security Equipment	-	58,436	178,561	-
VTsF VA Tobacco Settlement	50,329	51,055	59,500	59,100
PBIS Grant	-	25,000	25,000	-
Compensation Supplements	-	226,407	-	129,279
State Cybercamp Program	-	62,500	-	-
Career & Technical Education	3,000	-	1,000	-
CTE STEM-H Industry	-	-	1,734	-
VA Workplace Readiness Skills	4,320	1,221	1,070	-
Project Graduation	26,915	37,975	34,386	8,055
National Board Certified Teachers	2,500	2,500	-	-
Math & Science Teacher Retention	23,000	41,000	28,000	-
English Second Language	13,728	17,530	21,404	25,304
Total Revenue State Sources	\$ 25,537,977	\$ 25,278,469	\$ 25,933,748	\$ 26,014,545

Fiscal year 2018 state revenues account for 56.8% of the Operating Budget, or \$26,014,545.

Revenues from Federal Sources

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Revenue from Commonwealth				
Categorical Aid				
Title I 84.01	999,694	1,007,363	1,019,861	1,492,160
Title I State Achievement	-	-	5,926	-
Forest Reserve Fund 10.66	19,887	20,908	2,745	-
Title III LEP 84.365	-	-	2,538	-
SP ED Flow Thru 84.027	889,558	1,085,867	1,113,486	1,576,613
SWD Instructional Program	30,000	-	-	-
IDEA STEM Support	22,000	-	-	-
Carl Perkins Voc Ed 84.04	74,347	20,055	98,614	76,879
Title IIA 84.367	221,797	219,884	222,188	258,814
Mini Grant- Pre School 84.173	16,294	46,154	14,999	47,542
Twenty First Century	584,352	446,243	391,767	253,386
AP Placement 84.330	333	328	228	-
Project Aware Grant 93.24	-	134,384	85,026	612,829
Youth Mental Health First AID	-	6,332	4,430	37,990
Total Revenue Federal Sources	\$ 2,858,262	\$ 2,987,518	\$ 2,961,808	\$ 4,356,213

Fiscal year 2018 federal revenues account for 9.5% of the Operating Budget, or \$4,356,213.

Revenues from Other Sources

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Revenue from Local Services				
Use of Money and Property:				
Rental of Property	3,900	2,400	3,150	2,400
Facilities Usage Fees	750	-	15,710	-
Subtotal	4,650	2,400	18,860	2,400
Charges for Services:				
Transportation/Students	204,134	200,246	185,879	150,000
Salaries and Wages	132,774	141,052	92,943	87,500
Subtotal	\$ 336,908	\$ 341,298	\$ 278,822	\$ 237,500
FOIA Payments:				
FOIA Payments:	121	32	-	-
Subtotal	\$ 121	\$ 32	\$ -	\$ -
Recovered Costs & Misc. Revenue				
Refund/Overpayments	293,142	316,374	159,540	200,000
Reimbursements/School Activity	57,328	14,125	54,489	125,000
Medicaid Reimbursement	11,731	9,770	73,047	60,000
REMSI Medicaid Reimbursement	-	-	43,875	65,000
Title I/Indirect Costs	-	1,245	7,925	-
Reimburse Joint Services	261,798	254,134	222,373	65,637
Sale/Salvage Surplus	9,645	2,986	15,836	-
Pre-Employment Fees	5,735	5,217	5,283	-
MISC School Revenue	660	1,280	-	61,500
Donations	6,000	10,100	50	-
Integration Station Grant	-	-	10,943	-
Insurance Adjustments	-	28,165	-	-
Property Damage	150	936	201	-
Carilion Athletic Trainer	2,149	-	-	-
Subtotal	\$ 648,338	\$ 644,332	\$ 593,562	\$ 577,137
Total Revenue Local Sources	\$ 990,017	\$ 988,062	\$ 891,244	\$ 817,037

Fiscal year 2018 local revenues account for 1.8% of the Operating Budget, or \$817,037

OPERATING FUND EXPENDITURES

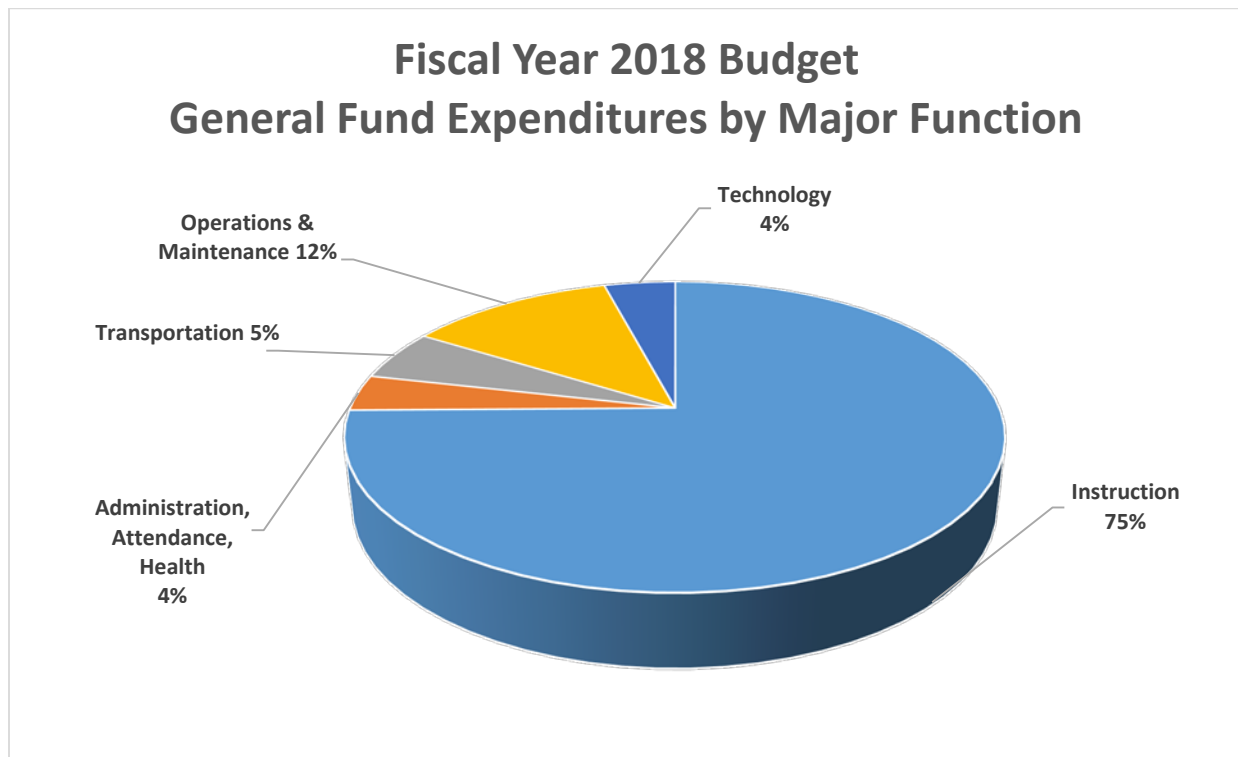
Expenditures - Summary

The table below represents the fiscal year 2018 budgeted expenditures by major function.

Major Functional Expenses	2018
Instruction	\$ 34,239,850
Admin/Attendance/Health	\$ 1,730,260
Transportation	\$ 2,422,467
Operations & Maintenance	\$ 5,500,539
Technology	\$ 1,898,813
Total	\$ 45,791,929

**Instruction total includes \$4,356,213 of Federal Grant Money and \$82,872 of State Grant Money*

**Technology includes \$258,000 of VPSA State Grant Money*



Expenditures - Classification

Expenditures are classified by fund, major function, object class, cost center, program, and project, if applicable. All budget classifications pursuant to section 22.1-115, *Code of Virginia*. Those major classifications are:

<u>Classification</u>	<u>Description</u>
61000	Instruction
62000	Administration, Attendance, and Health
63000	Pupil Transportation
64000	Operation and Maintenance
65000	School Food Service & Other Non-Instructional Operations
68000	Technology

In accordance with statutory requirements, PCPS activities are classified into the following major functions:

Instruction

Instruction includes the activities that deal directly with the interaction between teachers and students. This includes the development of curriculum and instructional programs which support the standards of quality and programs in compliance with state, federal, and School Board mandates and policies. The activities of classroom aides, guidance, counselors, school social workers, librarians, etc. are included in this category.

Administration, Attendance, and Health

This classification includes activities associated with establishing and administering policies related to administration, attendance and health as follows:

Administration – Activities involving the establishment and administration of policies of the Local Educational Agency (LEA). This includes activities of the School Board Superintendent, Assistant Superintendent, Information Technology (IT), Human Resources (HR), Student Services, and the Finance Department.

Attendance and Health – Activities whose primary purpose is the promotion and improvement of children's attendance at school and expenditures for all health services for public school students and employees. This includes physical and mental health, medicine, dentistry, psychology, psychiatry, and nursing services.

Pupil Transportation

Activities associated with the safe transportation of students to and from school, as provided by state and federal law. This includes costs of student supervision during transport and vehicle maintenance.

Operations and Maintenance

Activities performed to keep properties operating and safe. This includes building, grounds, and equipment maintenance. This also includes the performance of security services to maintain order and safety in the school buildings and their immediate vicinity (e.g. police activities, traffic control, building alarm systems and hall monitoring).

School Food Services

Activities of the School Nutrition Program concerned with providing food to students and staff in a school or LEA. This includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

Technology

This function captures technology-related expenditures as required by the General Assembly.

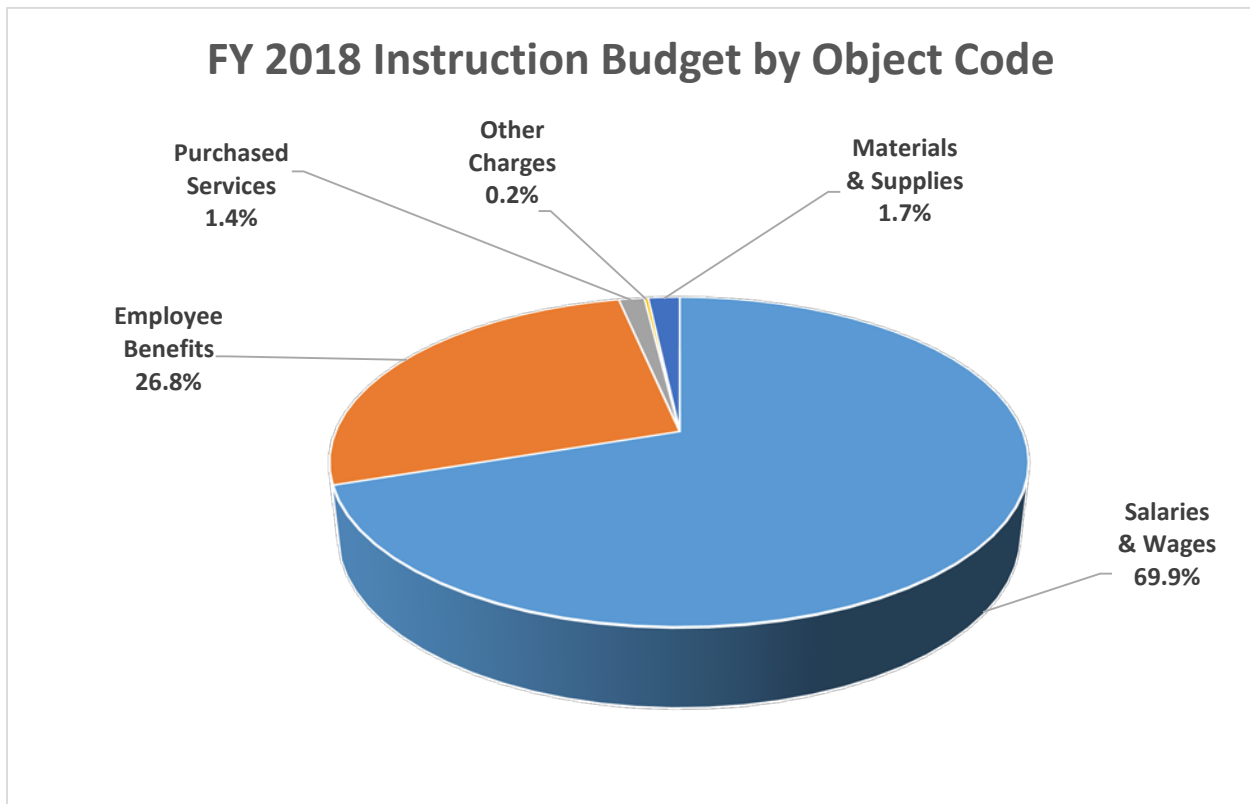
INSTRUCTION

Instruction - Summary

Instruction represents 72.0% of the Operating Budget, or \$29,800,765. Over 96.6% of this is in the form of employee compensation (salaries, wages, and employee benefits). The remainder covers supplies and materials, equipment, and purchased services.

Instruction

Object Class	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018
Salaries & Wages	20,276,104	19,814,362	20,110,560	20,818,793
Employee Benefits	6,913,677	7,010,250	7,431,122	7,981,267
Purchased Services	391,883	374,982	432,221	418,304
Internal Services	-	80	-	-
Other Charges	44,348	74,643	48,870	64,919
Materials/Supplies	519,968	472,565	559,796	517,482
Capital Outlay	-	-	-	-
Total	\$ 28,145,980	\$ 27,746,882	\$ 28,582,569	\$ 29,800,765



The remainder of this section provides program summaries of the fiscal year 2018 Instruction budget with three years of actual comparison.

Instruction by Category

61100 – Classroom Instruction – Grade K-12

Includes compensation for all instructional staff in grades K-12, staff development, tuition paid to other divisions, travel expenses, materials, supplies, and equipment. This includes regular academic programs, special education, vocational education, gifted and talented education, as well as alternative education (AE).

61190 – Other Instruction

This activity includes other classroom instructional programs outside of the regular program, such as summer school and the Virginia Preschool Initiative. The funds in this activity are primarily for compensation of staff in the form of supplements.

61210 – Guidance Services

This activity includes counseling and guidance services for students. The services are intended to support the student throughout his/her school career in their personal/social/academic development. School guidance counselors maintain programs in elementary, middle, high, and vocational schools to assist students in making choices regarding their courses of study, occupational choices, and other matters of student concern.

61220 – School Social Worker Services

This activity includes those services designed to improve student attendance and address those concerns which involve the house, the community, and the school. Visiting teachers are included in this activity. The salary and benefits for one social worker are included in this activity.

61230 – Homebound Instruction

This activity provides for those students who are unable to attend regular school because of illness, emotional disturbance, pregnancy, congenital deformity, or accident. Certified teachers provide instruction in the home, hospital, or other convenient locations.

61310 – Improvement of Instruction

Activities that assist instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development, staff training, etc.

61320 – Media Services

Activities concerned with the use of all teaching and learning resources. Educational media are defined as any device, content materials, methods, or experiences used for teaching and learning purposes.

61410 – Office of the Principal

Activities concerned with directing and managing the operating of a particular school. This includes the activities performed by the principal, assistant principals, and other assistants while they supervise the operations of the school, evaluate the staff members of the school, and coordinate school instructional activities with those of the local education agency (LEA). These activities also include the work of clerical staff that supports teaching and administrative duties.

61100 Classroom Instruction - Grades K-12

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Personal Services:				
Teachers	13,658,804	13,624,259	13,944,385	14,498,304
Coordinator	50,490	51,332	52,358	52,982
Speech & Hearing	369,442	311,218	315,375	315,358
OT & PT Wages	-	-	-	122,505
Para-Educators	812,659	539,959	574,639	610,468
Interpreter	-	90,661	85,066	85,083
PT Secretary	4,374	4,357	3,954	-
Teacher Substitutes	389,657	464,145	397,802	450,200
Extended Work Employees	350,225	105,858	37,827	-
Supplemental Salaries	322,269	302,444	286,809	330,000
National Board Certified Teachers	2,500	2,500	-	-
Bonuses - Elementary	1,500	-	-	-
Bonuses - Secondary	23,000	41,000	28,000	-
Employee Benefits:				
Social Security (FICA)	1,183,076	1,147,865	1,164,131	1,233,945
Virginia Retirement System (VRS)	1,919,570	1,724,345	1,704,175	2,281,290
Virginia Retirement System (Hybrid)	105,042	239,329	391,678	223,930
Direct Payment of Leave	95,023	75,456	127,010	110,000
Health Insurance (HMP)	1,827,762	2,021,238	2,117,170	2,110,396
Group Life Insurance (GLI)	165,200	165,231	186,157	201,089
Disability Insurance Hybrid	1,956	4,596	7,215	-
Unemployment Insurance	2,319	12,300	763	15,000
Workers Compensation	47,816	42,423	40,086	37,692
Virginia Retirement Health Care Credit	147,945	147,976	158,610	188,812
Flexible Benefits/Cafeteria Plan	306	436	461	-
Purchased Services:				
Other Professional Services	10,583	9,159	11,970	-
Maintenance Service Contracts	15,394	14,351	14,602	450
Printing and Binding	120	380	-	550
Internal Services:				
Internal Services	-	80	-	-
Other Charges:				
Local Mileage (Travel)	1,446	1,701	4,973	9,295
Convention and Education (Travel)	2,249	2,029	1,574	3,800
Material and Supplies:				
Office Supplies	5,572	13,380	12,655	14,491
Books & Subscriptions	681	6,188	5,791	9,100
Educational/Instructional Supplies	273,907	216,397	272,678	213,332
Other Operating Supplies	21,629	16,472	17,094	15,950
Additional CTE Equipment	-	-	5,502	-
Textbooks	-	829	458	500
Testing Materials	9,553	13,414	16,206	10,000
Technology Software	-	-	656	-
Remedial Textbooks	-	-	-	400
Non-Capitalized Technology	312	5,368	4,984	-
Total	\$ 21,822,381	\$ 21,418,676	\$ 21,992,814	\$ 23,144,922

61190 Other Instruction

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Personal Services:				
Teachers	260,015	274,375	291,175	309,433
Para-Educators	87,667	87,450	84,189	83,496
Bus Drivers	31,598	20,985	15,663	26,000
Supplemental Salaries	122,715	62,925	97,673	131,000
Supplemental Salaries-Camp Cougar	-	35,776	-	-
Employee Benefits:				
Social Security (FICA)	37,686	36,295	36,877	42,069
Virginia Retirement System (VRS)	35,080	33,503	37,501	44,052
Virginia Retirement System (Hybrid)	1,607	5,297	5,716	6,448
Health Insurance (HMP)	16,622	28,836	31,360	31,288
Group Life Insurance (GLI)	3,011	3,284	3,862	4,054
Disability Insurance Hybrid	30	102	105	-
Workers Compensation	1,029	994	939	1,080
Virginia Retirement Health Care Credit	2,682	2,925	3,272	3,806
Flexible Benefits/Cafeteria Plan	-	52	57	-
Purchased Services:				
Other Professional Services	13,194	13,194	12,525	14,000
In-Service	204	154	700	-
Purchase of Services - Other Government	-	-	13,194	-
Other Charges:				
Local Mileage (Travel)	156	334	660	-
Field Trip	472	728	421	-
Material and Supplies:				
Educational/instructional Supplies	8,506	4,397	11,900	-
Testing Materials	-	136	237	-
Total	\$ 622,274	\$ 611,742	\$ 648,026	\$ 696,726

61210 Guidance Services

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Personal Services:				
Counselors	606,560	577,162	645,167	663,152
Employee Benefits:				
Social Security (FICA)	43,433	41,879	47,449	50,731
Virginia Retirement System (VRS)	87,951	80,838	84,174	94,930
Virginia Retirement System (Hybrid)	-	-	11,911	13,296
Health Insurance (HMP)	87,022	86,970	102,067	86,992
Group Life Insurance (GLI)	7,218	6,842	8,586	8,688
Disability Insurance Hybrid	-	-	219	-
Workers Compensation	994	960	907	1,286
Virginia Retirement Health Care Credit	6,429	6,094	7,275	8,156
Flexible Benefits/Cafeteria Plan	102	61	56	-
Other Charges:				
Convention and Education (Travel)	-	41	-	200
Material and Supplies:				
Office Supplies	986	1,158	1,651	1,520
Books and Subscriptions	-	-	-	100
Educational/instructional Supplies	301	311	349	650
Other Operating Supplies	269	-	214	300
Total	\$ 841,265	\$ 802,316	\$ 910,025	\$ 930,001

61220 School Social Worker Services

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Personal Services:				
Social Worker	66,029	67,019	68,360	48,892
Secretary	41,973	3,550	-	-
Employee Benefits:				
Social Security (FICA)	7,877	4,955	4,858	3,740
Virginia Retirement System (VRS)	15,660	9,922	10,022	7,979
Health Insurance (HMP)	12,377	12,995	13,492	13,456
Group Life Insurance (GLI)	1,285	840	895	641
Workers Compensation	267	258	244	215
Virginia Retirement Health Care Credit	1,145	748	759	601
Purchased Services:				
Other Professional Services	-	10,000	10,000	10,000
Other Charges:				
Local Mileage (Travel)	830	802	477	900
Convention and Education (Travel)	778	895	433	500
Material and Supplies:				
Office Supplies	450	318	242	500
Total	\$ 148,671	\$ 112,302	\$ 109,782	\$ 87,424

61230 Homebound Instruction

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Personal Services:				
P/T Teacher	97,964	116,040	144,889	110,000
Employee Benefits:				
Social Security (FICA)	7,494	8,877	11,084	8,415
Workers Compensation	537	519	490	1,015
Total	\$ 105,995	\$ 125,436	\$ 156,463	\$ 119,430

61310 Improvement of Instruction

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Personal Services:				
Director of Instruction	176,208	178,851	182,429	183,876
Supervisors	40,610	41,219	42,043	-
Specialist	77,478	78,640	80,213	-
Coordinator	153,722	156,028	141,141	187,335
Clerical	99,927	101,427	92,633	82,387
Employee Benefits:				
Social Security (FICA)	39,835	40,682	39,751	34,656
Virginia Retirement System (VRS)	80,502	79,262	78,781	70,848
Health Insurance (HMP)	40,733	43,791	49,731	43,688
Group Life Insurance (GLI)	5,471	5,553	5,737	5,687
Workers Compensation	1,495	1,444	1,364	1,289
Virginia Retirement Health Care Credit	5,808	5,895	5,874	5,340
Flexible Benefits/Cafeteria Plan	80	59	25	-
Purchased Services:				
Professional Service Medical and Dental	-	-	-	10,000
Other Professional Services	6,000	5,200	13,932	15,500
In-Service	5,544	4,394	794	4,200
Maintenance Service Contracts	98,128	72,981	123,535	107,904
Tuition Paid - In State	93,800	92,400	93,714	103,950
Other Charges:				
Postage	22	-	78	-
Local Mileage (Travel)	6,021	11,448	6,526	3,075
Convention and Education (Travel)	17,746	20,621	17,599	21,100
Dues and Association Fees	45	-	-	-
Material and Supplies:				
Office Supplies	338	255	193	900
Food Supplies	604	750	935	750
Educational/Instructional Supplies	44,543	45,869	50,174	92,455
Books and Subscriptions	1,314	665	4,361	-
Textbooks	-	-	57	-
Testing Materials	12,806	9,585	13,117	10,900
Non-Capitalized Technology	-	-	-	-
Total	\$ 1,008,780	\$ 997,019	\$ 1,044,737	\$ 985,840

61320 Media Services

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Personal Services:				
Librarians	417,784	425,548	462,224	472,954
Employee Benefits:				
Social Security (FICA)	30,341	30,783	34,001	36,180
Virginia Retirement System (VRS)	60,682	60,017	62,243	70,232
Virginia Retirement System (Hybrid)	-	-	6,207	6,955
Health Insurance (HMP)	77,872	80,603	86,697	66,060
Group Life Insurance (GLI)	4,980	5,080	6,117	6,195
Disability Insurance Hybrid	-	-	114	-
Workers Compensation	1,038	1,002	947	895
Virginia Retirement Health Care Credit	4,436	4,525	5,183	5,817
Purchased Services:				
Maintenance Service Contracts	5,600	5,799	5,799	8,750
Other Charges:				
Convention and Education (Travel)	1,080	1,518	135	5,250
Material and Supplies:				
Educational/instructional Supplies	-	1,049	-	-
Books and Subscriptions	63,106	61,271	62,922	65,000
Total	\$ 666,919	\$ 677,195	\$ 732,589	\$ 744,288

61410 Office of the Principal

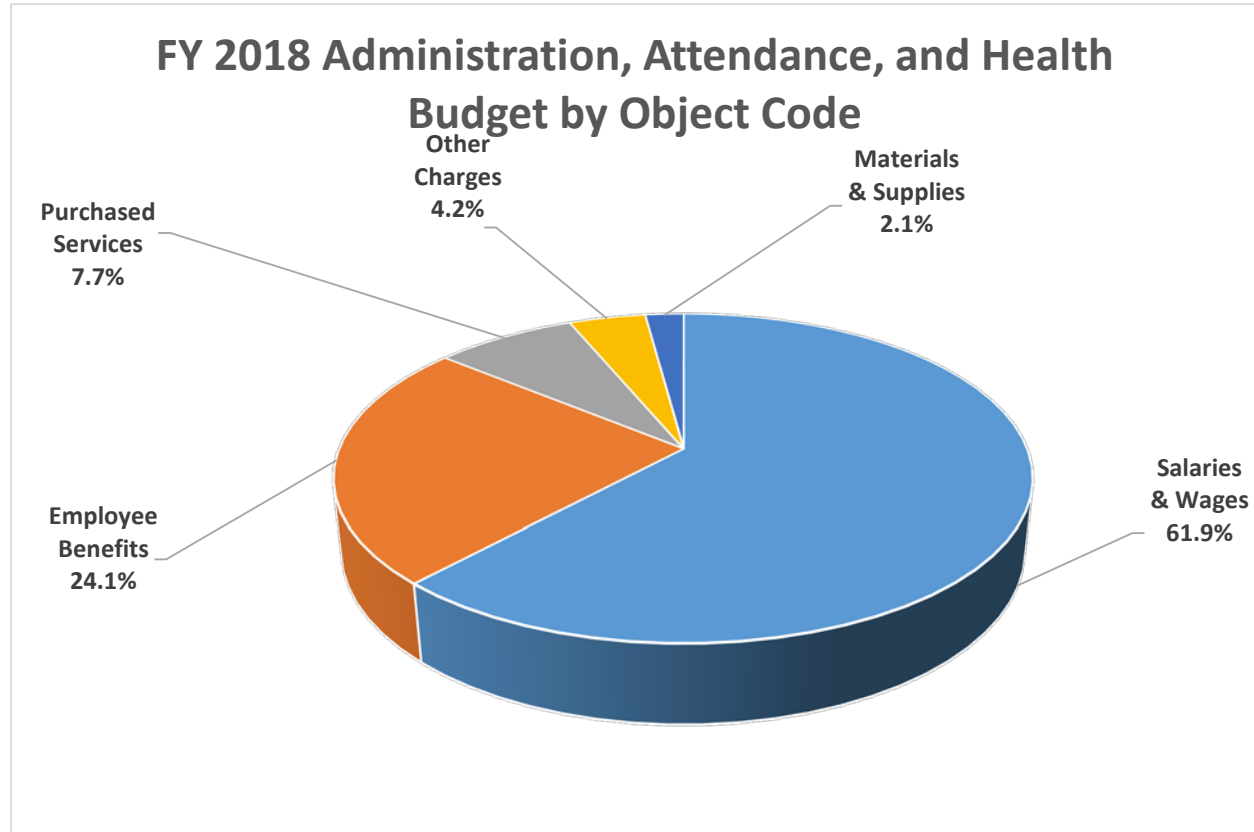
Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Personal Services:				
Principals	657,075	666,042	677,559	661,621
Assistant Principals	569,184	574,608	529,778	571,582
Athletic Director	56,530	61,267	64,279	66,396
Coordinator of Data/Tech	72,111	58,809	60,885	61,676
Secretary	656,033	650,632	655,732	644,516
Student Workers	-	38,276	48,313	-
Specialist	-	-	-	49,577
Employee Benefits:				
Social Security (FICA)	149,051	152,135	150,588	157,237
Virginia Retirement System (VRS)	285,348	286,287	272,195	312,289
Virginia Retirement System (Hybrid)	-	2,154	19,610	23,147
Health Insurance (HMP)	203,114	204,599	231,087	243,564
Group Life Insurance (GLI)	23,394	24,413	26,075	26,926
Disability Insurance Hybrid	-	41	361	-
Workers Compensation	5,112	4,937	4,664	3,888
Virginia Retirement Health Care Credit	20,833	21,747	22,094	25,282
Flexible Benefits/Cafeteria Plan	-	-	43	-
Purchased Services:				
Repairs and Maintenance	489	483	4,056	500
Maintenance Service Contracts	141,363	145,633	126,688	141,000
Printing and Binding	1,464	854	712	1,500
Other Charges:				
Local Mileage (Travel)	936	390	869	2,653
Convention and Education (Travel)	2,493	1,975	3,099	3,000
Postage	8,629	12,331	9,657	11,796
Dues and Association Memberships	1,444	1,357	2,300	3,350
Miscellaneous	-	18,474	69	-
Material and Supplies:				
Office Supplies	38,715	21,334	32,748	36,137
Books & Subscriptions	225	225	826	850
Educational/Instructional Supplies	29,416	47,824	40,022	39,619
Other Operating Supplies	4,394	5,367	3,824	3,020
Replacement Furniture	-	-	-	1,008
Testing Materials	2,343	-	-	-
Total	\$ 2,929,696	\$ 3,002,194	\$ 2,988,133	\$ 3,092,134

ADMINISTRATION, ATTENDANCE,
& HEALTH

Administration, Attendance, & Health - Summary

Administration, Attendance, and Health (AAH) represents approximately 3.8% of the Operating Budget, or \$1,730,260. Approximately 86.0% of this is in the form of employee compensation (salaries, wages, and employee benefits). The remainder covers supplies, materials, equipment, and purchased services.

Object Class	2014-2015	2015-2016	2016-2017	2017-2018
Salaries & Wages	1,352,950	1,256,062	1,310,752	1,070,880
Employee Benefits	425,837	431,002	455,969	416,630
Purchased Services	120,293	131,120	111,868	133,900
Internal Services	-	-	-	-
Other Charges	112,311	84,810	60,853	72,450
Materials/Supplies	49,800	43,944	33,217	36,400
Capital Outlay	-	-	-	-
Total	\$ 2,061,191	\$ 1,946,938	\$ 1,972,659	\$ 1,730,260



Administration, Attendance, and Health by Category

62110 – Administration – School Board Services

Activities of the elected body that has been created according to state law and vested with responsibility for LEA educational activities K-12. There are five School Board members and one School Board Clerk which is appointed by the School Board.

62120 – Executive Administration Services

Activities associated with the overall general administration of, or executive responsibility for, the LEA, including the Superintendent, Assistant Superintendent and other staff who report directly to the Superintendent. This budget includes salaries and benefits for the Superintendent and the Executive Administrative Assistant to the Superintendent.

62130 – Administration – Information Services

Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the public through direct mailing, the various news media, or personal contact. This budget includes the salaries and benefits for the Assistant Superintendent and one clerical staff. For the FY2018 budget Administration – Information Services has been moved to instruction.

62131 – Student Services

Activities that support administration and other instructional and support programs. This budget includes the salaries and benefits of one coordinator.

62140 – Personnel Services

Activities concerned with maintaining the school system's staff. This includes such activities as recruiting and placement, staff transfers, in-service training, health services, and staff accounting. This budget includes the salaries and benefits for the Coordinator of Human Resources and two clerical staff.

62160 – Fiscal Services

Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving, and disbursing, financial and property accounting, payroll, inventory control, internal auditing and managing funds. This budget includes the salaries and the benefits for the Director of Finance, the Payroll Accountant, Staff Accountant, and a part-time accountant.

62220 – Health Services

This includes activities associated with physical and mental health services that are not related to direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.

62230 – Psychological Services

Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs that meet the special needs of students as indicated by psychological tests and behavioral evaluation, and planning and managing programs provided by psychological services, including psychological counseling for students, staff, and parents.

62240 – Speech and Audiology – Related Services

Activities that identify, assess, and treat children with speech, hearing, and language impairments. Speech Language Pathologists and those providing this service should be reported under instruction regardless of the type of pay scale, even if the position is itinerant, or even if the service is contracted. Audiologists should also be reported here. For the FY2018 budget Speech and Audiology – Related Services has been moved to instruction.

62110 School Board Services

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Personal Services:				
Board Members	38,000	38,000	38,000	38,000
Supplements	-	-	2,397	2,500
Employee Benefits:				
Social Security (FICA)	2,907	2,907	3,090	3,098
Purchased Services:				
Other Professional Services	-	-	7,105	-
Other Charges:				
Local Mileage (Travel)	-	-	-	300
Convention and Education (Travel)	9,212	17,253	3,698	11,000
Miscellaneous	155	360	-	-
Dues & Association Memberships	2,230	2,230	-	4,000
Material and Supplies:				
Office Supplies	-	1,062	-	-
Other Operating Supplies	-	780	-	-
Total	\$ 52,504	\$ 62,592	\$ 54,290	\$ 58,898

62120 Executive Administration Services

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Personal Services:				
Superintendent	134,703	136,724	134,821	135,000
Executive Assistant	45,293	45,973	48,313	47,400
Supplements	17,400	6,000	5,500	6,000
Employee Benefits:				
Social Security (FICA)	13,751	11,892	13,410	14,413
Virginia Retirement System (VRS)	26,100	25,687	23,702	29,768
Health Insurance (HMP)	12,377	12,995	22,614	26,904
Group Life Insurance (GLI)	2,142	2,174	2,108	2,389
Workers Compensation	446	430	407	364
Virginia Retirement Health Care Credit	1,908	1,937	1,795	2,244
Flexible Benefits/Cafeteria Plan	-	-	-	-
Purchased Services:				
Other Professional Services	4,853	6,897	2,872	5,000
Legal Services	15,129	8,450	5,894	18,000
Maintenance Service Contracts	6,317	4,887	5,563	6,500
Printing and Binding	11,333	10,217	10,500	11,500
Advertising	-	-	517	-
Other Charges:				
Postage	8,066	8,098	2,000	8,500
Public Official Liability	-	2,000	-	-
General Liability Insurance	15,925	-	-	-
Student Accident Insurance	18,128	-	-	-
Local Mileage (Travel)	-	61	-	-
Convention and Education (Travel)	13,628	16,599	12,391	13,000
Moving Expenses	-	-	1,528	-
Miscellaneous	-	-	4,025	-
Dues and Association Fees	30,906	22,907	24,934	26,000
Material and Supplies:				
Office Supplies	4,251	4,108	1,938	4,000
Books and Subscriptions	2,224	2,426	2,900	2,500
Other Operating Supplies	19,341	12,220	16,313	18,000
Non-Capitalized Technology				
Total	\$ 404,221	\$ 342,682	\$ 344,045	\$ 377,482

62130 Administration - Information Services

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017
Personal Services:			
Assistant Superintendent	96,389	97,835	104,909
Employee Benefits:			
Social Security (FICA)	7,347	7,291	8,063
Virginia Retirement System (VRS)	13,976	13,756	13,392
Health Insurance (HMP)	7,793	12,995	136
Group Life Insurance (GLI)	1,147	1,164	1,197
Workers Compensation	237	229	216
Virginia Retirement Health Care Credit	1,022	1,037	1,014
Purchased Services:			
Medical, Dental, & Hospital Services	7,884	8,798	8,624
Other Professional Services	6,199	1,589	1,085
Other Charges:			
Local Mileage (Travel)	507	373	285
Convention and Education (Travel)	737	857	450
Material and Supplies:			
Office Supplies	1,394	573	2,049
Books and Subscriptions	-	36	87
Total	\$ 144,632	\$ 146,533	\$ 141,507

62140 Personnel Services

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Personal Services:				
HR Director	88,504	89,832	91,628	91,629
Secretary	98,240	99,714	101,474	90,389
Employee Benefits:				
Social Security (FICA)	13,410	13,848	14,053	13,924
Virginia Retirement System (VRS)	27,078	26,650	24,652	23,335
Virginia Retirement System (Hybrid)	-	-	2,861	6,370
Health Insurance (HMP)	23,970	25,454	27,523	29,096
Group Life Insurance (GLI)	2,222	2,255	2,458	2,384
Disability Insurance Hybrid	-	-	53	-
Workers Compensation	462	446	421	378
Virginia Retirement Health Care Credit	1,980	2,009	2,083	2,239
Flexible Benefits/Cafeteria Plan	-	-	-	-
Purchased Services:				
Medical, Dental, & Hospital Services	10,291	22,213	3,742	3,500
EAP	8,928	8,928	8,048	9,000
Other Professional Services	9,070	6,942	6,817	8,400
Advertising	595	595	2,155	2,000
Printing and Binding	-	327	-	500
Purchased Services	10,479	9,305	9,704	10,000
Other Charges:				
Local Mileage (Travel)	332	334	433	600
Convention and Education (Travel)	1,189	2,083	1,085	2,000
Recruiting Fee/Travel	535	-	-	1,200
Material and Supplies:				
Office Supplies	1,906	1,697	3,864	2,500
Books and Subscriptions	-	800	539	900
Other Operating Supplies	13,780	-	-	-
Total	\$ 312,971	\$ 313,432	\$ 303,593	\$ 300,344

62160 Fiscal Services

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Personal Services:				
Director	88,235	89,559	87,111	95,583
Accountant	-	-	102,567	104,467
Secretary	106,752	101,001	13,650	15,360
Employee Benefits:				
Social Security (FICA)	14,914	14,576	15,556	16,479
Virginia Retirement System (VRS)	25,030	24,635	27,690	32,648
Health Insurance (HMP)	7,413	7,612	7,856	7,820
Group Life Insurance (GLI)	2,054	2,085	2,484	2,621
Workers Compensation	483	467	441	421
Virginia Retirement Health Care Credit	1,830	1,857	2,097	2,461
Purchased Services:				
Accounting and Auditing Services	10,607	9,990	15,228	12,000
Consulting Services	-	24,317	19,000	21,000
Repair and Maintenance	135	1,079	-	22,000
Data Processing	14,004	-	-	-
Other Charges:				
Local Mileage (Travel)	44	-	-	-
Convention and Education (Travel)	-	916	1,611	1,000
Dues and Association Memberships	574	307	1,965	450
Miscellaneous	-	-	97	-
Material and Supplies:				
Office Supplies	1,304	3,853	849	2,000
Books & Subscriptions	-	-	162	-
Total	\$ 273,379	\$ 282,254	\$ 298,364	\$ 336,310

62220 Health Services

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Personal Services:				
Coordinator	52,278	53,108	54,035	54,123
Nurses	254,049	254,732	263,287	248,264
Employee Benefits:				
Social Security (FICA)	21,471	21,838	22,096	23,133
Virginia Retirement System (VRS)	38,731	37,976	36,128	39,692
Virginia Retirement System (Hybrid)	2,041	4,640	7,553	9,657
Health Insurance (HMP)	50,209	53,478	60,094	58,708
Group Life Insurance (GLI)	3,346	3,607	3,903	3,961
Disability Insurance Hybrid	38	89	139	-
Workers Compensation	823	795	751	604
Virginia Retirement Health Care Credit	2,980	3,213	3,308	3,719
Purchased Services:				
Medical, Dental, & Hospital Services	3,477	6,453	4,775	4,500
Printing and Binding	210	133	239	-
Other Charges:				
Local Mileage (Travel)	292	347	190	900
Dues and Association Memberships	-	155	155	-
Material and Supplies:				
Office Supplies	220	85	186	200
Medical and Laboratory Supplies	5,230	16,304	2,734	6,000
Books and Subscriptions	150	-	-	300
Other Operating Supplies	-	-	1,596	-
Total	\$ 435,545	\$ 456,953	\$ 461,169	\$ 453,761

62230 Psychological Services

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Personal Services:				
Psychologist	122,768	125,224	140,953	142,165
Employee Benefits:				
Social Security (FICA)	9,400	9,301	10,300	10,876
Virginia Retirement System (VRS)	17,801	17,607	20,664	23,201
Health Insurance (HMP)	13,497	15,714	19,908	19,836
Group Life Insurance (GLI)	1,461	1,490	1,846	1,862
Workers Compensation	304	294	277	276
Virginia Retirement Health Care Credit	1,301	1,327	1,564	1,749
Other Charges:				
Local Mileage (Travel)	3,449	596	608	2,000
Convention & Education	1,657	669	1,085	1,500
Total	\$ 171,638	\$ 172,222	\$ 197,205	\$ 203,465

62240 Speech and Audiology Services

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017
Personal Services:			
OT and PT	115,255	118,360	122,107
Interpreter	95,084	-	-
Employee Benefits:			
Social Security (FICA)	15,686	8,657	8,975
Virginia Retirement System (VRS)	11,040	10,865	12,165
Virginia Retirement System (Hybrid)	5,897	5,804	5,794
Health Insurance (HMP)	14,665	14,744	15,680
Group Life Insurance (GLI)	1,390	1,411	1,605
Disability Insurance Hybrid	110	112	114
Workers Compensation	409	395	373
Virginia Retirement Health Care Credit	1,238	1,257	1,360
Purchased Services:			
Other Professional Services	782	-	-
Other Charges:			
Local Mileage (Travel)	3,787	5,154	1,654
Convention & Education	958	2,956	2,159
Dues and Membership Fees	-	555	500
Total	\$ 266,301	\$ 170,270	\$ 172,486

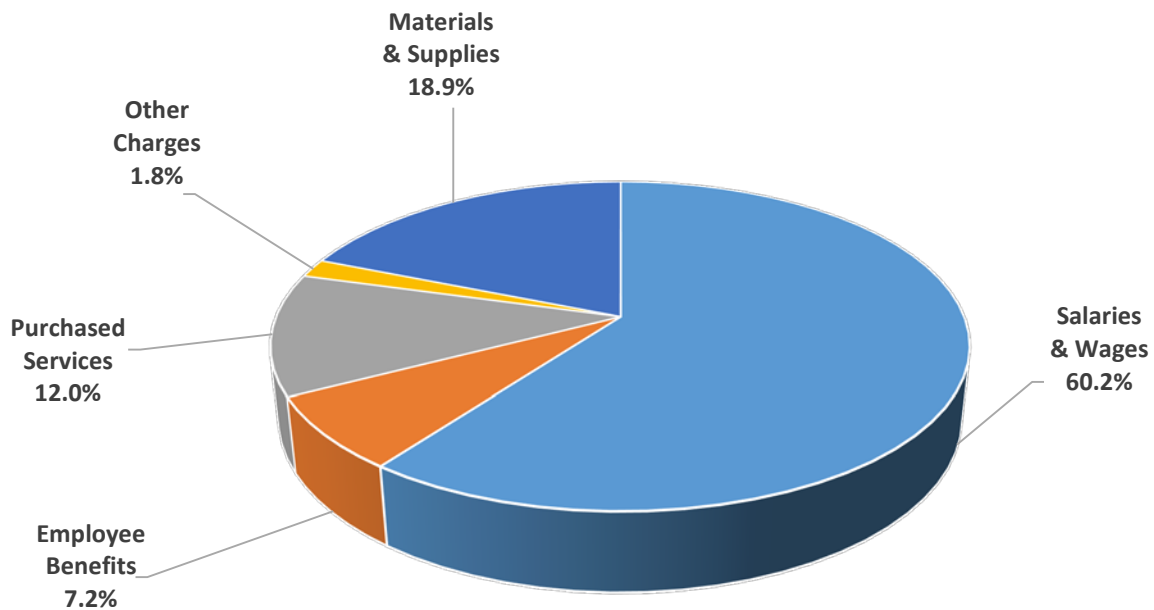
PUPIL TRANSPORTATION

Pupil Transportation - Summary

Pupil Transportation represents approximately 5.3% of the Operating Budget, or \$2,422,467. Approximately 67.3% of this is in the form of employee compensation (salaries, wages, and employee benefits). The remainder covers supplies, materials, equipment, and purchased services.

Object Class	2014-2015	2015-2016	2016-2017	2017-2018
Salaries & Wages	1,494,439	1,482,687	1,450,701	1,457,952
Employee Benefits	215,861	205,359	177,563	173,466
Purchased Services	25,382	24,024	234,805	290,034
Internal Services	-	-	-	-
Other Charges	37,504	36,002	36,999	43,814
Materials/Supplies	451,798	358,944	247,355	457,201
Capital Outlay	11,800	22,950	275,252	-
Total	\$ 2,236,784	\$ 2,129,966	\$ 2,422,675	\$ 2,422,467

FY 2018 Transportation Budget by Object Code



Pupil Transportation by Category

63100 – Management and Direction

Activities that pertain to directing and managing student transportation services.

63200 – Vehicle Operation Services

Activities involved in operating vehicles for student transportation, from the time the vehicles leave the point of storage until they return to the point of storage.

63400 – Vehicle Maintenance Services

Activities involved with maintaining student transportation vehicles, including; repairing and replacing vehicle parts, cleaning, painting, fueling, and inspecting vehicles for safety.

63100 Management and Direction

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Personal Services:				
Overtime	6,422	5,672	5,229	6,500
Secretary	31,500	32,290	32,378	31,550
Transportation office Supervisor	43,064	43,710	44,579	44,579
Employee Benefits:				
Social Security (FICA)	5,950	6,007	6,082	6,321
Virginia Retirement System (VRS)	6,620	6,718	5,474	5,475
Health Insurance (HMP)	14,058	14,699	15,680	15,644
Group Life Insurance (GLI)	875	888	997	998
Purchased Services:				
Other Professional Services	-	-	-	500
Other Charges:				
Convention & Education	152	-	-	2,500
Dues and Membership Fees	255	-	-	500
Total	\$ 108,896	\$ 109,984	\$ 110,419	\$ 114,567

63200 Vehicle Operations Services

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Personal Services:				
Aids	9,881	10,056	1,680	-
Bus Drivers	846,211	842,655	855,539	896,366
PT Aides	110,457	118,171	136,174	143,957
Sub Bus Drivers	60,338	55,490	62,480	60,000
Supplements	272,955	286,764	312,642	275,000
Employee Benefits:				
Social Security (FICA)	98,963	100,203	104,424	105,213
Worker's Compensation	41,953	43,412	44,906	39,815
Purchased Services:				
Medical, Dental, & Hospital Services	10,441	11,162	7,738	10,000
Other Professional Services	-	257	634	534
Repairs and Maintenance	1,143	381	-	-
Maintenance Service Contracts	9,508	11,338	10,166	11,500
Printing and Binding	3,200	-	-	-
Private Carrier	-	-	-	7,500
Purchase of Services - Other Government	-	-	678	-
Other Charges:				
Motor Vehicle Insurance	33,440	33,440	35,378	36,314
Convention and Education	3,657	2,562	1,621	4,500
Material and Supplies:				
Materials and Supplies	-	94	-	-
Office Supplies	2,221	3,607	2,048	3,000
Vehicle & Power Equipment - Fuel	304,988	238,297	243,376	450,701
Vehicle & Power Equipment - Supplies	141,182	113,721	997	-
Other Operating Supplies	3,407	3,225	934	3,500
Capital Outlay				
Additions Machinery and Equipment	-	22,950	-	-
Replacement - Motor Vehicles	11,800	-	275,252	-
Total	\$ 1,965,745	\$ 1,897,785	\$ 2,096,667	\$ 2,047,900

63400 Vehicle Maintenance Services

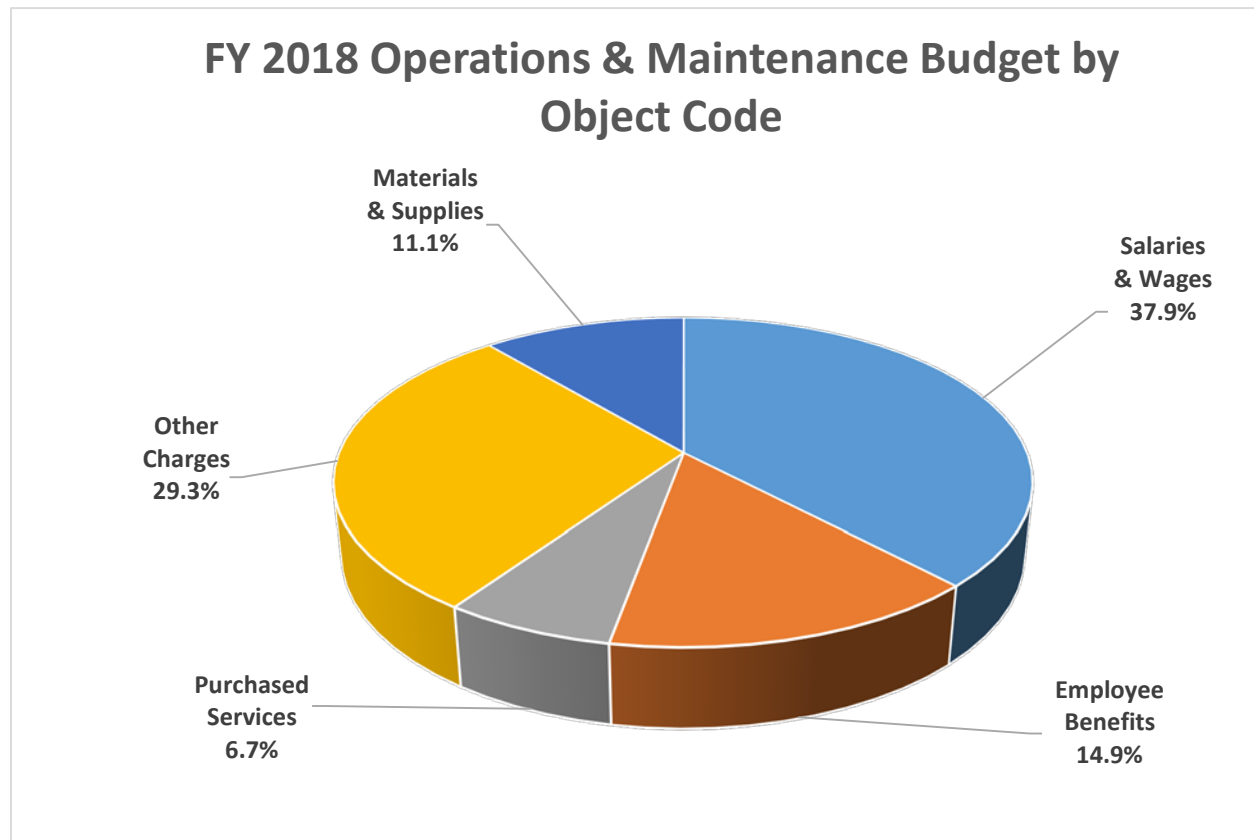
Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Personal Services:				
Mechanic	104,115	81,529	-	-
Overtime Mechanic	9,496	6,350	-	-
Employee Benefits:				
Social Security (FICA)	8,349	6,430	-	-
Virginia Retirement System (VRS)	8,906	6,613	-	-
Direct Payment of Leave	7,240	-	-	-
Health Insurance (HMP)	18,050	16,070	-	-
Group Life Insurance (GLI)	1,177	874	-	-
Workers Compensation	3,720	3,445	-	-
Purchased Services:				
Laundry and Dry Cleaning	1,090	886	-	-
Purchase of Other Services - Government	-	-	215,589	260,000
Total	\$ 162,143	\$ 122,197	\$ 215,589	\$ 260,000

OPERATIONS & MAINTENANCE

Operations & Maintenance - Summary

Operations and Maintenance (O&M) represents approximately 12.0% of the Operating Budget, or \$5,500,539.

Object Class	2014-2015	2015-2016	2016-2017	2017-2018
Salaries & Wages	1,863,840	1,809,965	1,800,299	2,086,263
Employee Benefits	703,010	718,534	727,237	821,222
Purchased Services	417,829	369,076	541,694	370,476
Internal Services	-	-	-	-
Other Charges	1,603,978	1,449,347	1,469,382	1,612,356
Materials/Supplies	501,851	617,454	642,893	610,222
Capital Outlay	-	63,911	153,142	-
Total	\$ 5,090,508	\$ 5,028,287	\$ 5,334,647	\$ 5,500,539



Operations and Maintenance by Category

64100 – Management and Direction

Activities involved in directing, managing, and supervising the operation and maintenance of school plant facilities.

64200 – Building Services

Activities concerned with keeping the physical plant clean and ready for daily use. This includes operating the heating, lighting, and ventilating systems, and repairing and replacing facilities and equipment. The costs of building rent and property insurance are also contained herein.

64300 – Ground Services

Activities involved in maintaining and improving the land (but not the buildings). This includes snow removal, landscaping, grounds maintenance, etc.

64500 – Vehicle Services

Activities involved in maintaining general-purpose vehicles such as trucks, tractors, graders, and staff vehicles. Includes such preventive maintenance activities as repairing vehicles, replacing vehicle parts, cleaning, painting, fueling, and inspecting vehicles for safety.

64600 – Security Services

Activities concerned with maintaining order and safety in school buildings, on the grounds, and in the vicinity of schools at all times. Includes police activities for school functions, traffic control on the grounds and in the vicinity of schools, building alarm systems, and hall monitoring services.

64100 Management & Direction

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Personal Services:				
Director	95,505	96,937	98,876	98,876
Secretary of Operations	33,462	39,053	38,991	80,531
Maintenance Wages	80,885	85,503	85,782	52,910
Employee Benefits:				
Social Security (FICA)	15,484	16,454	16,766	17,772
Virginia Retirement System (VRS)	25,741	26,509	26,888	33,083
Health Insurance (HMP)	31,333	31,479	30,300	30,228
Group Life Insurance (GLI)	2,478	2,595	2,962	3,043
Workers Compensation	4,050	3,756	3,823	3,504
VRS Health Care Credit	1,350	1,441	1,580	2,207
Other Charges:				
Convention and Education	130	-	-	1,000
Total	\$ 290,418	\$ 303,727	\$ 305,968	\$ 323,154

64200 Building Services

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Personal Services:				
Maintenance	282,085	268,123	311,238	387,929
Overtime Maintenance	8,935	14,594	17,701	15,000
Custodians	1,027,702	962,623	956,305	1,144,618
Overtime Custodians	31,812	58,058	51,447	35,000
Courier	28,624	29,178	30,180	29,629
Sub Custodians	1,809	453	-	-
Employee Benefits:				
Social Security (FICA)	101,307	98,017	100,180	117,754
Virginia Retirement System (VRS)	119,198	102,198	76,278	91,744
Virginia Retirement System (Hybrid)	851	9,320	15,490	14,975
Health Insurance (HMP)	278,948	301,243	339,914	378,508
Group Life Insurance (GLI)	14,672	13,270	14,992	19,444
Disability Insurance Hybrid	56	610	1,271	-
Workers Compensation	29,748	27,551	28,093	38,156
Purchased Services:				
Engineering and Architectural Services	36,279	2,646	127,767	6,000
Other Professional Services	443	517	1,160	700
Radon Testing	-	-	1,723	1,500
Asbestos Removal	4,095	12,039	6,732	20,000
Repairs and Maintenance	56,211	35,319	33,541	28,276
Maintenance Service Contracts	303,687	301,139	307,307	262,000
Printing and Binding	826	863	1,365	1,000
Advertising	2,213	643	980	1,000
Laundry and Dry Cleaning	10,639	11,035	8,539	10,000
Other Charges:				
Electricity	1,034,211	962,823	958,535	1,010,000
Heating Oil	37,982	8,638	13,310	25,000
Natural Gas	241,695	140,654	154,135	250,000
Water and Sewer	177,205	178,261	165,630	150,000
Postage	11	-	-	-
Boiler Insurance	7,365	8,258	8,258	8,244
Flood Insurance	5,982	6,718	8,333	9,000
Other Property Insurance	56,773	60,012	60,966	60,058
General Liability Insurance	-	41,906	56,960	55,754
Lease/Rental of Building	41,500	41,500	41,500	43,000
Local Mileage (Travel)	99	16	-	-
Convention and Education (Travel)	1,025	561	1,755	300
Material and Supplies:				
Office Supplies	4,777	2,736	2,396	5,248
Laundry Housekeeping Janitorial Supplies	95,326	115,759	59,774	100,000
Repair and Maintenance Supplies	367,460	476,304	575,266	462,674
Vehicle & Powered Equipment	-	-	-	15,000
Other Operating Supplies	6,244	4,341	2,475	5,000
Technology Software	-	-	1,070	1,000
Capital Outlay				
Replacement - Motor Vehicles	-	53,980	93,094	-
Total	\$ 4,417,795	\$ 4,351,906	\$ 4,635,660	\$ 4,803,511

64300 Grounds Service

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Personal Services:				
Maintenance	119,617	103,920	104,833	136,320
Overtime Grounds	9,949	8,426	9,673	15,000
Employee Benefits:				
Social Security (FICA)	9,037	8,155	8,177	11,576
Virginia Retirement System (VRS)	10,994	9,169	7,184	7,184
Virginia Retirement System (Hybrid Plan)	-	-	279	1,675
Health Insurance (HMP)	24,487	26,640	30,480	36,988
Group Life Insurance (GLI)	1,202	1,212	1,360	1,786
Disability Insurance Hybrid	-	-	23	-
Workers Compensation	4,654	4,310	4,397	2,718
Material and Supplies:				
Repair and Maintenance Supplies	23,842	12,814	1,912	21,300
Vehicle and Powered Equipment - Supplies	1,750	-	-	-
Capital Outlay				
Replacement - Machinery	-	-	50,548	-
Replacement - Motor Vehicles	-	9,931	9,500	-
Total	\$ 205,532	\$ 184,577	\$ 228,366	\$ 234,547

64500 Vehicle Services

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Personal Services:				
Mechanic	36,608	37,025	-	-
Overtime Mechanic	6,709	9,758	-	-
Employee Benefits:				
Social Security (FICA)	2,952	3,274	-	-
Virginia Retirement System (VRS)	3,208	3,196	-	-
Health Insurance (HMP)	10,592	10,975	-	-
Group Life Insurance (GLI)	424	422	-	-
Workers Compensation	798	739	-	-
Purchased Services:				
Purchased Services - Other	-	-	48,243	40,000
Material and Supplies:				
Vehicle and Powered Equipment - Supplies	2,452	5,500	-	-
Total	\$ 63,743	\$ 70,889	\$ 48,243	\$ 40,000

64600 Security Services

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Personal Services:				
Security	97,315	91,121	87,781	90,450
Overtime Security	2,823	5,193	7,492	-
Employee Benefits:				
Social Security (FICA)	7,661	7,341	7,258	6,919
Health Insurance (HMP)	-	7,005	7,856	-
Workers Compensation	1,785	1,653	1,686	1,958
Purchased Services:				
Purchase of Services - Other Government	3,436	4,875	4,337	-
Total	\$ 113,020	\$ 117,188	\$ 116,410	\$ 99,327

TECHNOLOGY

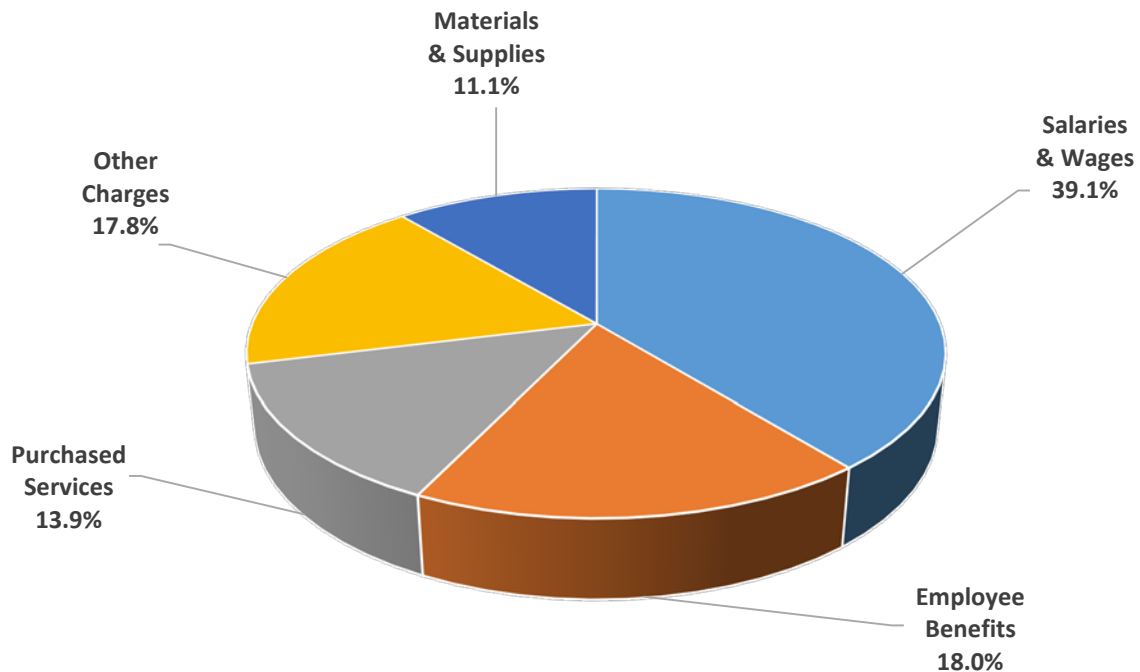
Technology - Summary

Technology represents approximately 4.1% of the Operating Budget, or \$1,640,813.

Technology

Object Class	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018
Salaries & Wages	714,708	686,971	697,175	642,323
Employee Benefits	290,307	275,902	288,559	295,814
Purchased Services	231,294	207,908	213,369	228,700
Internal Services	-	-	-	-
Other Charges	260,415	252,276	265,189	292,080
Materials/Supplies	111,874	160,150	194,958	181,896
Capital Outlay	-	-	20,789	-
Total	\$ 1,608,598	\$ 1,583,207	\$ 1,680,039	\$ 1,640,813

FY 2018 Technology Budget by Object Code



Technology by Category

68100 – Classroom Instruction

Includes technology expenditures directly related to the delivery of classroom instruction and the interaction between students and teachers, including actual instruction in technology.

68200 – Instructional Support

Includes technology expenditures related to the day to day operations of the technology department, including technicians, engineer, telecommunications, and telecom network expenses.

68300 – Administration – Technology Services

Includes technology-related expenditures that directly support activities concerned with establishing and administering policy for operating the LEA

68100 Instructional Technology

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Personal Services:				
Tech Resources	141,715	130,067	129,988	132,239
Employee Benefits:				
Social Security (FICA)	10,507	9,561	9,652	10,116
Virginia Retirement System (VRS)	20,562	17,879	19,249	21,581
Health Insurance (HMP)	24,566	28,473	27,853	33,248
Group Life Insurance (GLI)	1,688	1,513	1,720	1,732
Workers Compensation	350	338	319	85
Virginia Retirement Health Care Credit	1,503	1,348	1,458	1,627
Total	\$ 200,891	\$ 189,179	\$ 190,239	\$ 200,628

68200 Technology Instructional Support

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Personal Services:				
Technician	342,995	346,747	352,827	295,724
Network Engineer	141,479	120,310	122,716	122,716
Employee Benefits:				
Social Security (FICA)	35,913	34,869	35,521	32,011
Virginia Retirement System (VRS)	65,130	56,042	54,224	57,129
Virginia Retirement System (Hybrid)	4,347	9,335	14,856	10,671
Health Insurance (HMP)	91,729	82,872	87,933	92,228
Group Life Insurance (GLI)	5,702	5,533	6,176	5,482
Disability Insurance Hybrid	81	179	274	-
Workers Compensation	1,256	1,213	1,146	283
Virginia Retirement Health Care Credit	5,079	4,929	5,233	5,147
Purchased Services:				
Maintenance Service Contracts	231,294	207,908	213,369	228,700
Other Charges:				
Telecommunications	115,150	108,411	111,033	110,000
Telecom Network	143,906	142,779	152,357	177,080
Local Mileage (Travel)	902	696	738	2,500
Convention and Education (Travel)	206	75	50	1,000
Material and Supplies:				
Office Supplies	2,119	430	1,667	2,500
Repair and Maintenance Supplies	12,082	10,224	11,891	12,000
Other Operating Supplies	47,710	77,018	85,406	85,796
Technology Software	29,548	21,356	32,209	30,000
Non-Capitalized Technology	20,415	51,122	63,785	51,600
Capital Outlay				
Additions Machinery & Equipment	-	-	20,789	-
Total	\$ 1,297,043	\$ 1,282,048	\$ 1,374,200	\$ 1,322,567

68300 Administration - Technology

Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Personal Services:				
Director	88,519	89,847	91,644	91,644
Employee Benefits:				
Social Security (FICA)	6,849	6,952	7,092	7,011
Virginia Retirement System (VRS)	12,835	12,633	13,435	14,956
Group Life Insurance (GLI)	1,053	1,069	1,201	1,201
Workers Compensation	219	212	200	179
Virginia Retirement Health Care Credit	938	952	1,017	1,127
Other Charges:				
Local Mileage (Travel)	58	315	99	1,500
Convention and Education (Travel)	193	-	912	-
Total	\$ 110,664	\$ 111,980	\$ 115,600	\$ 117,618

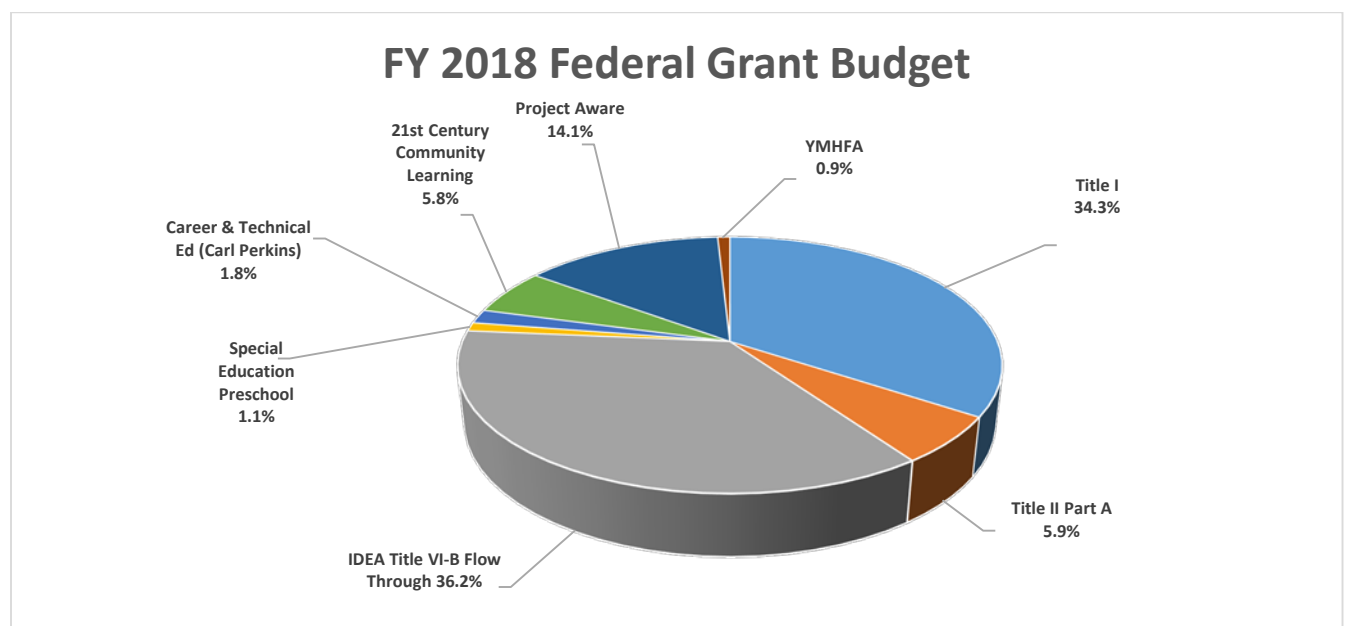
FEDERAL PROJECTS & GRANTS

Federal Projects and Grants - Summary

This section includes federal award expenditures that are subsequently reimbursed to the school division. These grants include; 61000 instruction, 61200 Instructional Support-Student Services, and 61300 Instructional Support Staff. Federal funds provide the majority of revenue for these projects which supplement and enhance regular programs, special education, and disadvantaged students.

The chart below provides a general fund summary of actual federal awards expenditures for the current fiscal year and four years of preceding.

Description	CFDA Number	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	BUDGET 2017-2018
Title I	84.010	1,022,288	976,391	1,021,351	1,492,161
Title II Part A	84.367	221,577	221,530	220,669	258,814
IDEA Title VI-B Flow Through	84.027	920,235	1,108,977	1,087,307	1,576,613
Special Education Preschool	84.173	26,072	37,532	18,456	47,542
Career & Technical Ed (Carl Perkins)	84.048	80,951	75,492	73,275	76,879
21st Century Community Learning	84.287	514,283	499,408	340,006	253,385
Project Aware	93.243	17,631	158,958	126,617	612,829
YMHFA	93.243	273	8,121	6,470	37,990
Total		\$ 2,803,310	\$ 3,086,409	\$ 2,894,151	\$ 4,356,213



Federal Project & Grants Descriptions

Title I: Improving Basic Programs Operated by Local Educational Agencies

Fiscal Year 2018 Budgeted Amount: \$1,126,826

Carryover Amount from Fiscal Year 2017: \$365,335

Objective: Title I, Part A provides financial assistance through state educational agencies to school divisions and public schools with high numbers or percentages of children from low-income families to help ensure that all children meet challenging state academic content and achievement standards.

Title IIA: Improving Teacher Quality

Fiscal Year 2018 Budgeted Amount: \$170,875

Carryover Amount from Fiscal Year 2017: \$87,939

Objective: Federal funds awarded under Title II, Part A support programs to increase academic achievement by increasing the number of qualified teachers in classrooms; increasing the number of qualified principals and assistant principals in schools; and increasing the effectiveness of teachers and principals by holding school districts and schools accountable for improvements in student academic achievement.

State-level activities include but are not limited to:

IDEA Title VI-B: Special Education Grants

Fiscal Year 2018 Proposed Budgeted Amount: \$1,576,613

Carryover Amount from Fiscal Year 2017: \$371,995

Objective: To assist in providing a free and appropriate public education to all children with disabilities.

IDEA – Special Education Preschool

Fiscal Year 2018 proposed Budgeted Amount: \$32,999

Carryover Amount from Fiscal Year 2017: \$14,543

Objective: To provide special education and related services to children with disabilities ages 3 through 5 years.

Carl Perkins – Career & Technical Education

Fiscal Year 2018 Proposed Budgeted Amount: \$76,879

Carryover Amount from Fiscal Year 2017: \$0.00

Objective: To develop more fully the academic, career, and technical skills of secondary students who elect to enroll in career and technical education programs

Project Aware – Project Advancing Wellness and Resilience Education

Fiscal Year 2018 Proposed Budgeted Amount: \$348,618

Carryover Amount from Fiscal Year 2017: \$264,211

Objective: To promote youth mental health awareness among schools and communities and improve connections to services for school age youth.

Youth Mental Health First Aid (YMHFA)

Fiscal Year 2018 Proposed Budgeted Amount: \$20,867

Carryover Amount from Fiscal Year 2017: \$17,123

Objective: To teach parents, family members, caregivers, teachers, school staff, peers, neighbors, health and human services workers, and other caring citizens how to help an adolescent (age 12-18) who is experiencing a mental health or addictions challenge or is crisis.

21st Century – Community Learning Centers

Fiscal Year 2018 Proposed Budgeted Amount: \$380,000

Carryover Amount from Fiscal Year 2017: \$53,386

Objective: To create community learning centers that provide academic enrichment opportunities for children, particularly students who attend high-poverty and low performing schools.