

**Learning First**  
Make it everyone's responsibility!

# ***SCHOOL DIVISION BUDGET OVERVIEW***

Fiscal Year 2014-2015

BASED ON APPROVED CATEGORICAL  
ESTIMATE OF NEEDS • APRIL 15, 2014

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## **SCHOOL BOARD MEMBERS • DIVISION LEADERSHIP**

### ROCKBRIDGE COUNTY SCHOOL BOARD MEMBERS

**Laura Hoofnagle**  
*Buffalo District*

**Laurie Strong**  
*Kerrs Creek District*

**David McDaniel**  
*Natural Bridge District*

**Kevin Brooks**  
*South River District*

**Albert Lewis**  
*Walkers Creek District*

### ROCKBRIDGE COUNTY PUBLIC SCHOOLS • DIVISION LEADERSHIP

**Jack Donald**  
*Division Superintendent*

**Phillip Thompson**  
*Assistant Superintendent*

**Twila Brown**  
*Director of Special Education*

**Cindy Crance**  
*Director of School Improvement*

**John Morris**  
*Director of Facilities, Operations & Maintenance*

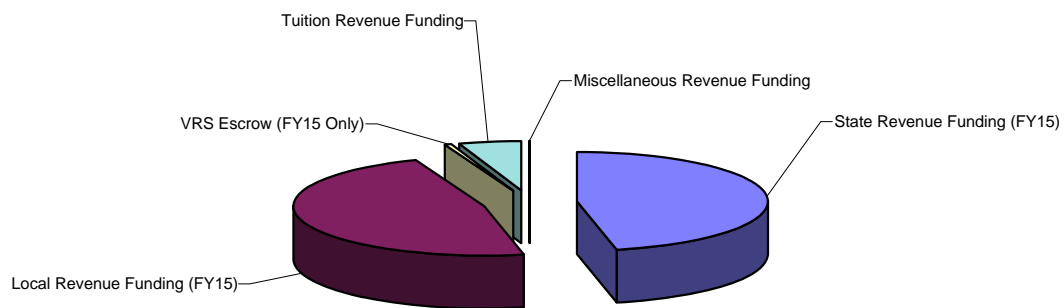
**Richard Patterson**  
*Director of Finance*

## SUMMARY: REVENUES & EXPENDITURES

### FY2014-15 Budgeted Revenue Sources

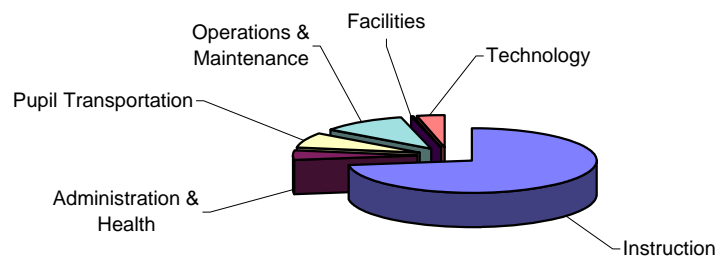
	REVENUE SOURCE	AMOUNT	PERCENT	ADM
1	State Revenue Funding (FY15)	\$13,214,756	46.5%	2530 *
2	Local Revenue Funding (FY15)	\$13,478,834	47.5%	
3	VRS Escrow (FY15 Only)	\$210,000	0.7%	
4	Tuition Revenue Funding	\$1,450,000	5.1%	
5	Miscellaneous Revenue Funding	\$35,000	0.1%	
6	<b>TOTAL REVENUES</b>	<b>\$28,388,590</b>	<b>100.0%</b>	

\* State Revenues are based on a projected Average Daily Membership of 2530 students.



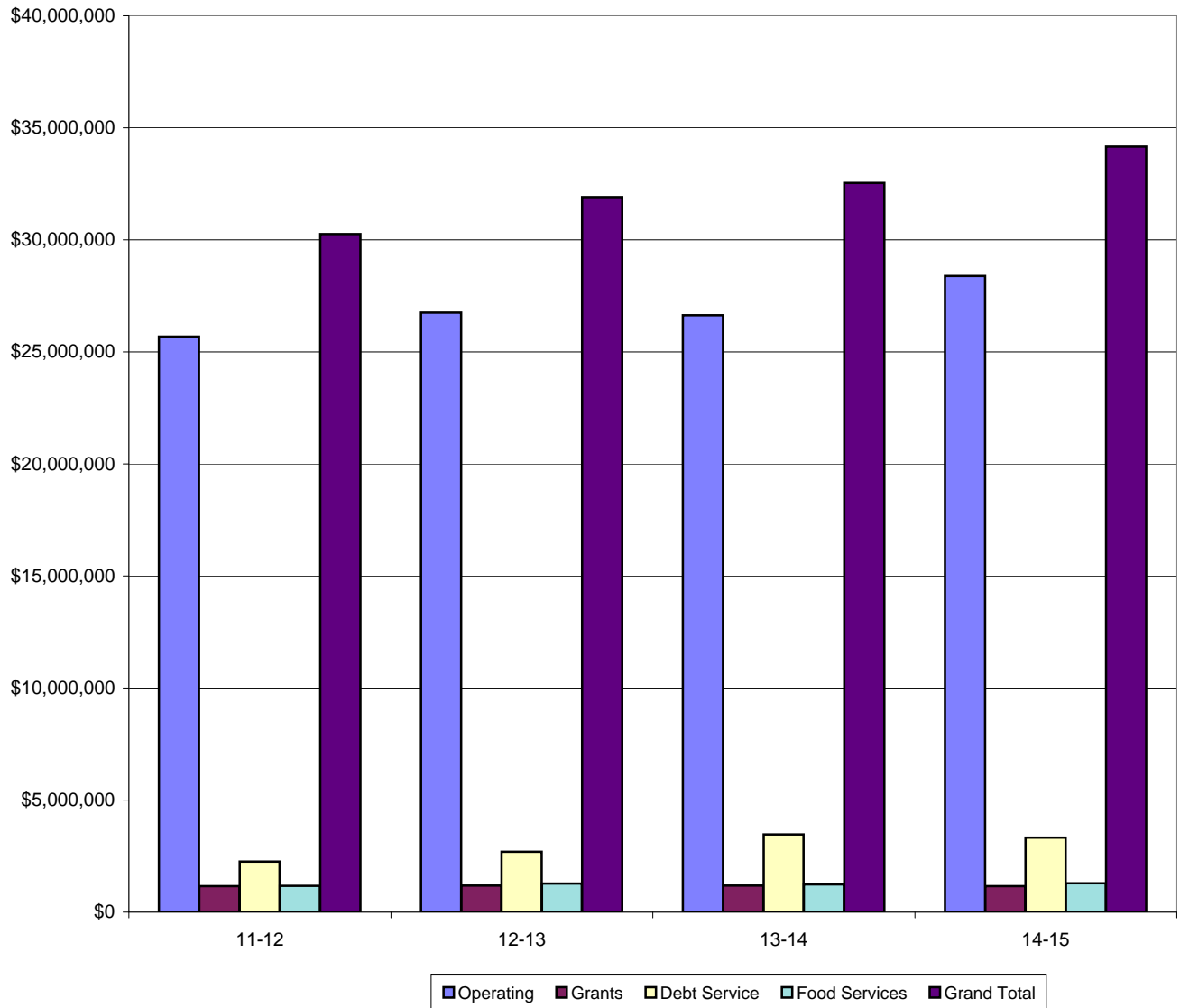
### FY2014-15 Proposed Expenditures

	EXPENDITURE	AMOUNT	PERCENT
1	Instruction	\$20,624,888	72.7%
2	Administration & Health	\$1,364,768	4.8%
3	Pupil Transportation	\$2,148,722	7.6%
4	Operations & Maintenance	\$3,170,784	11.2%
5	Facilities	\$20,000	0.1%
6	Technology	\$1,059,428	3.7%
7	<b>TOTAL EXPENDITURES</b>	<b>\$28,388,590</b>	<b>100.0%</b>



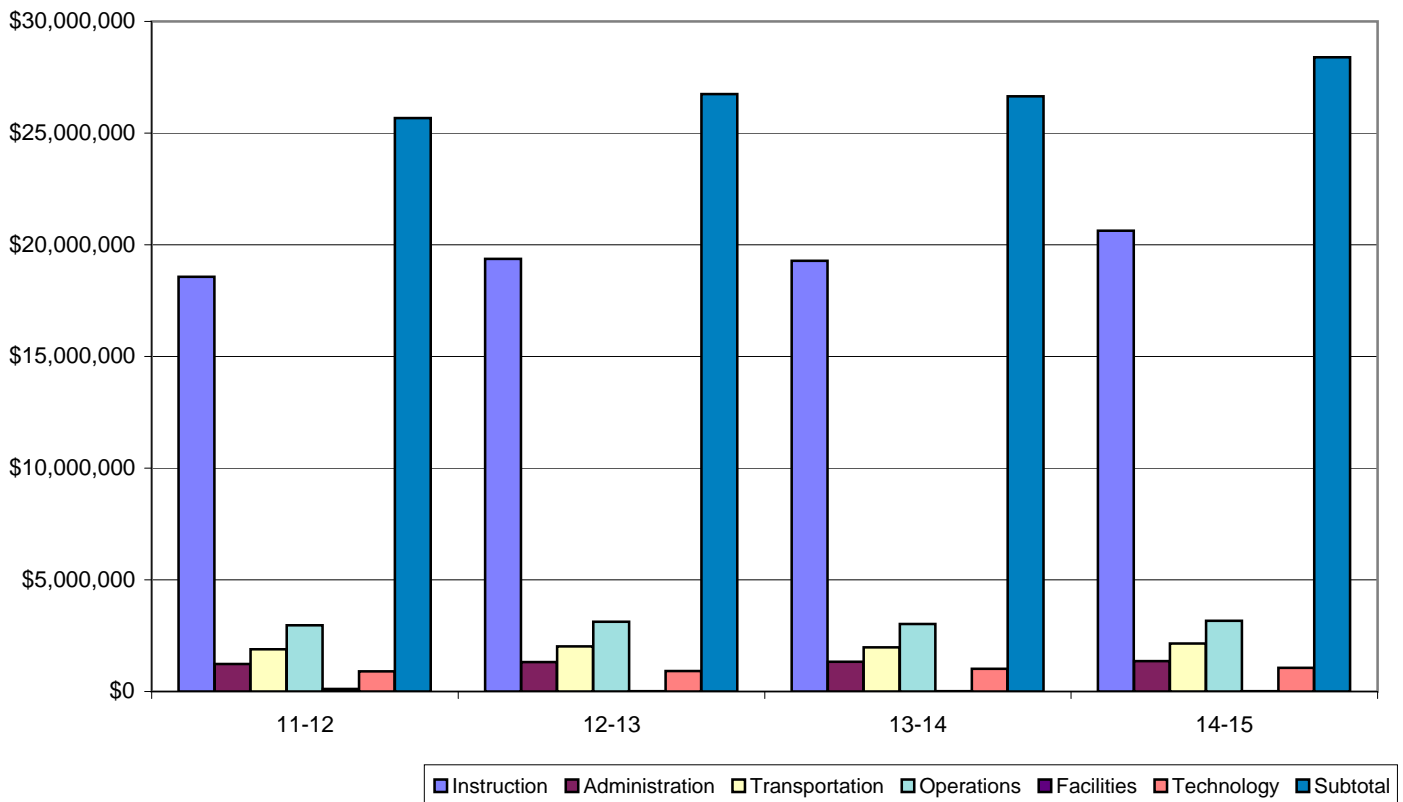
### SUMMARY: REVENUES COMPARISON

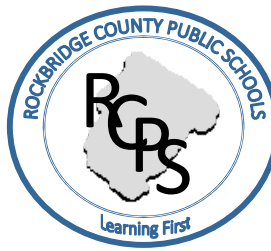
SOURCE	11-12 BUDGET	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET	\$ CHANGE	% CHANGE
1 Operating Revenue	\$25,679,958	\$26,754,411	\$26,642,131	\$28,388,590	\$1,746,459	6.6%
2 Grants (Fed & State)	\$1,163,337	\$1,189,430	\$1,189,430	\$1,164,645	<b>-\$24,785</b>	<b>-2.1%</b>
3 TOTAL FUND 50	\$26,843,295	\$27,943,841	\$27,831,561	\$29,553,235	\$1,721,674	6.2%
4 Debt Service	\$2,250,102	\$2,690,152	\$3,470,381	\$3,320,031	<b>-\$150,350</b>	<b>-4.3%</b>
5 Food Services (Fund 56)	\$1,167,331	\$1,271,847	\$1,232,340	\$1,287,896	\$55,557	4.5%
6 GRAND TOTAL	\$30,260,728	\$31,905,840	\$32,534,282	\$34,161,162	\$1,626,881	5.0%



### SUMMARY: EXPENDITURES COMPARISON

CATEGORY	11-12 BUDGET	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET	\$ CHANGE	% CHANGE
1 Instruction	\$18,570,682	\$19,370,837	\$19,285,331	\$20,624,888	\$1,339,557	6.9%
2 Administration & Health	\$1,237,996	\$1,312,084	\$1,325,281	\$1,364,768	\$39,487	3.0%
3 Pupil Transportation	\$1,886,765	\$2,013,045	\$1,973,457	\$2,148,722	\$175,266	8.9%
4 Operations & Maintenance	\$2,963,272	\$3,122,107	\$3,024,165	\$3,170,784	\$146,620	4.8%
5 Facilities	\$115,095	\$20,000	\$20,000	\$20,000	\$0	0.0%
6 Technology	\$906,148	\$916,339	\$1,013,897	\$1,059,428	\$45,531	4.5%
<b>7 SUBTOTAL</b>	<b>\$25,679,958</b>	<b>\$26,754,411</b>	<b>\$26,642,131</b>	<b>\$28,388,590</b>	<b>\$1,746,459</b>	<b>6.6%</b>
<i>Annual \$ Change</i>		\$1,074,453	<i>-\$112,280</i>	\$1,746,459		
<i>Annual % Change</i>		4.2%	<i>-0.4%</i>	6.6%		
8 Grants (Fed & State)	\$1,189,430	\$1,189,430	\$1,164,645	\$1,164,645	\$0	0.0%
9 Operations (Fund 50)	\$27,173,295	\$27,943,841	\$27,831,561	\$29,553,235	\$1,721,674	6.2%
10 Debt Service	\$2,250,102	\$2,690,152	\$3,470,381	\$3,320,031	<i>-\$150,350</i>	<i>-4.3%</i>
11 Food Services (Fund 56)	\$1,167,331	\$1,271,847	\$1,232,340	\$1,287,896	\$55,557	4.5%
<b>12 GRAND TOTAL</b>	<b>\$30,286,821</b>	<b>\$31,905,840</b>	<b>\$32,509,497</b>	<b>\$34,161,162</b>	<b>\$1,651,666</b>	<b>5.1%</b>





**SUMMARY BY SITE/SUPPORT**  
Proposed for FY 2014-2015

Site/Support	Instruction	Administration & Health	Transportation	Operations & Maintenance	Facilities	Technology	Food Services (Not included in Fund 50 Operations)	Fund 50 Total	
1 Central ES	\$2,160,361	\$0	\$0	\$211,558	\$0	\$1,500	\$174,545	\$2,373,419	
2 Fairfield ES	\$1,869,776	\$0	\$0	\$224,257	\$0	\$1,500	\$166,943	\$2,095,534	
3 Mountain View ES	\$1,040,347	\$0	\$0	\$160,158	\$0	\$1,000	\$91,585	\$1,201,506	
4 Natural Bridge ES	\$2,086,661	\$0	\$0	\$194,391	\$0	\$750	\$131,283	\$2,281,802	
5 Maury River MS	\$3,888,795	\$0	\$0	\$357,357	\$0	\$0	\$262,815	\$4,246,153	
6 Rockbridge Co. HS	\$7,147,668	\$0	\$0	\$773,561	\$0	\$2,700	\$349,643	\$7,923,928	
7 Division: Instruction	\$2,431,278	\$0	\$0	\$0	\$0	\$0	\$0	\$2,431,278	
8 Division: Administration & Health	\$0	\$1,364,768	\$0	\$0	\$0	\$0	\$0	\$1,364,768	
9 Division: Pupil Transportation	\$0	\$0	\$2,148,722	\$0	\$0	\$0	\$0	\$2,148,722	
10 Division: Operations & Maintenance	\$0	\$0	\$0	\$1,249,502	\$0	\$0	\$0	\$1,249,502	
11 Division: Facilities	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0	\$20,000	
12 Division: Technology	\$0	\$0	\$0	\$0	\$0	\$1,051,978	\$0	\$1,051,978	
13 Division: Food Services (Not included in Fund 50)	\$0	\$0	\$0	\$0	\$0	\$0	\$111,082		
14 Category Totals	\$20,624,888	\$1,364,768	\$2,148,722	\$3,170,784	\$20,000	\$1,059,428	\$1,287,896	\$28,388,590	
15								<b>Fund 50 Expenditures Total</b>	<b>\$28,388,590</b>
16								Fund 56 Food Services Expenditures Total	\$1,287,896.3
17								<b>TOTAL EXPENDITURES</b>	<b>\$29,676,486</b>

## **CATEGORY: INSTRUCTION**

### **CATEGORY: INSTRUCTION**

#### **PURPOSE**

Instruction includes those activities which directly support teaching and learning between instructional personnel and students in regular school-day classroom programs, summer school/afterschool programs, homebound settings, alternative education programs, adult education programs, and other instructional, extracurricular programs. Funding in this category also provides for school-based administrators who oversee the daily operation of the school, as well as secretaries and clerical assistants who assist in coordinating the daily activities of the school. School counseling services are funded within this category.

#### **CURRENT SERVICES MAINTAINED**

The primary activities included in the budget are related to providing a course of study for each student in the Rockbridge County School Division. In addition to a core curricula which includes math, English, science, and history/social science courses, students have a wide selection of courses in fine arts, music, technology, foreign languages, physical education, and occupation specialties during their K-12 educational careers. Advanced placement, dual enrollment, and honors courses are available for high school students in grades 9 – 12. Gifted and talented programs are in place and part of the curricular programs in all elementary, middle, and high schools. Career and technical education programs, including industrial and trades courses, are available for students beginning as early as the sixth grade. The school system provides special education courses and services for students with special needs.

Services also include the day-to-day operation and oversight of schools; student counseling; professional development activities based at the school level; library services, books and materials, and supervision and evaluation of school personnel.

#### **ITEMS FUNDED**

Funds are provided for salaries and benefits for teachers and support personnel, including teacher aides and substitute teachers; supplemental wages for special education, remedial, gifted and talented, and athletic instruction; early retirement program benefits; purchased services and tuition paid to other divisions for specialized services; other charges including mileage, professional development, band equipment, and miscellaneous items; purchase of textbooks and instructional materials and supplies for all program studies; and additions to classroom instructional equipment. Funds also support salaries and benefits for school-based administrators, secretaries and clerical assistants, and school counselors.



## CATEGORY DETAIL: INSTRUCTION

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
<b>INSTRUCTION - CENTRAL ELEMENTARY SCHOOL</b>			-----	-----	-----
61000-2100-220-100	FICA	Regular	\$89,859	\$94,165	\$90,634
61000-2100-220-200	FICA	Special Ed	\$7,941	\$8,158	\$8,182
61000-2100-220-400	FICA	Gifted & Talented	\$173	\$173	\$173
61000-2210-220-100	VRS	Regular	\$136,962	\$143,525	\$171,789
61000-2210-220-200	VRS	Special Ed	\$12,103	\$12,434	\$15,509
61000-2300-220-100	HOSPITALIZATION	Regular	\$96,264	\$106,395	\$116,792
61000-2300-220-200	HOSPITALIZATION	Special Ed	\$13,752	\$19,344	\$22,246
61000-2400-220-100	GROUP LIFE INSURANCE	Regular	\$13,978	\$14,648	\$15,379
61000-2400-220-200	GROUP LIFE INSURANCE	Special Ed	\$1,235	\$1,269	\$1,343
61000-2500-220-100	HEALTH CARE CREDIT	Regular	\$13,038	\$13,663	\$13,748
61000-2500-220-200	HEALTH CARE CREDIT	Special Ed	\$1,152	\$1,184	\$1,201
61100-1121-220-100	INSTRUCTIONAL SALARIES	Regular	\$1,139,509	\$1,196,971	\$1,150,513
61100-1121-220-200	INSTRUCTIONAL SALARIES	Special Ed	\$42,372	\$43,192	\$43,811
61100-1151-220-100	TEACHER ASSISTANT SALARIES	Regular	\$0	\$0	\$14,558
61100-1151-220-200	TEACHER ASSISTANT SALARIES	Special Ed	\$30,297	\$30,903	\$57,935
61100-1154-220-100	INSTRUCTIONAL SALARIES	Regular	\$15,440	\$14,260	\$0
61100-1154-220-200	INSTRUCTIONAL SALARIES	Special Ed	\$25,918	\$27,330	\$0
61100-1520-220-100	SUBSTITUTE WAGES	Regular	\$19,682	\$19,682	\$19,682
61100-1520-220-200	SUBSTITUTE WAGES	Special Ed	\$3,028	\$3,028	\$3,028
61100-1624-220-200	SUPPLEMENTAL WAGES	Special Ed	\$2,183	\$2,183	\$2,183
61100-1624-220-400	SUPPLEMENTAL WAGES	Gifted & Talented	\$2,259	\$2,259	\$2,259
61100-5510-220-100	MILEAGE	Regular	\$100	\$1,000	\$1,000
61100-5540-220-100	IN-SERVICE	Professional Development	\$2,000	\$2,000	\$2,500
61100-5800-220-100	MISCELLANEOUS	Regular	\$4,795	\$6,618	\$6,647
61100-6001-220-100	OFFICE MATERIALS & SUPPLIES	Instructional Materials	\$5,000	\$5,000	\$3,000
61100-6012-220-100	TEXTBOOKS & WORKBOOKS	Regular	\$2,000	\$2,000	\$2,500
61100-6013-220-100	MATERIALS & SUPPLIES	Regular	\$15,000	\$25,000	\$25,000
61100-6013-220-400	MATERIALS & SUPPLIES	Gifted & Talented	\$1,500	\$1,500	\$1,500
61210-1123-220-100	GUIDANCE SALARIES	Guidance	\$39,934	\$39,579	\$40,198
61210-2100-220-100	FICA	Guidance	\$3,055	\$3,028	\$3,075
61210-2210-220-100	VRS	Guidance	\$4,656	\$4,615	\$5,829
61210-2300-220-100	HOSPITALIZATION	Guidance	\$4,584	\$4,836	\$5,562
61210-2400-220-100	GROUP LIFE INSURANCE	Guidance	\$475	\$471	\$531
61210-2500-220-100	HEALTH CARE CREDIT	Guidance	\$443	\$439	\$474
61322-1122-220-100	LIBRARIAN SALARIES	Librarian	\$42,108	\$42,904	\$44,553
61322-2100-220-100	FICA	Librarian	\$3,221	\$3,282	\$3,408
61322-2210-220-100	VRS	Librarian	\$4,910	\$5,003	\$6,460
61322-2400-220-100	GROUP LIFE INSURANCE	Librarian	\$501	\$511	\$588
61322-2500-220-100	HEALTH CARE CREDIT	Librarian	\$467	\$476	\$526
61322-6013-220-100	MATERIALS & SUPPLIES	Guidance	\$7,000	\$7,000	\$7,000
61410-1126-220-100	PRINCIPAL SALARIES	Principal's Office (Includes AP Salary)	\$75,434	\$76,911	\$148,675
61410-1153-220-100	CLERICAL SALARIES	Principal's Office	\$36,164	\$36,887	\$37,736
61410-2100-220-100	FICA	Principal's Office	\$8,537	\$8,706	\$14,260
61410-2210-220-100	VRS	Principal's Office	\$13,012	\$13,269	\$27,030
61410-2300-220-100	HOSPITALIZATION	Principal's Office	\$9,168	\$9,672	\$16,685
61410-2400-220-100	GROUP LIFE INSURANCE	Principal's Office	\$1,328	\$1,354	\$2,461
61410-2500-220-100	HEALTH CARE CREDIT	Principal's Office	\$1,239	\$1,263	\$2,200
<b>INSTRUCTION - FAIRFIELD ELEMENTARY SCHOOL</b>			-----	-----	-----
61000-2100-240-100	FICA	Regular	\$76,927	\$82,184	\$74,775
61000-2100-240-200	FICA	Special Ed	\$10,656	\$11,453	\$11,616
61000-2100-240-400	FICA	Gifted & Talented	\$193	\$193	\$193
61000-2210-240-100	VRS	Regular	\$117,251	\$125,264	\$139,424
61000-2210-240-200	VRS	Special Ed	\$16,242	\$17,456	\$21,797
61000-2300-240-100	HOSPITALIZATION	Regular	\$68,760	\$72,542	\$83,423
61000-2300-240-200	HOSPITALIZATION	Special Ed	\$18,336	\$19,344	\$22,246
61000-2400-240-100	GROUP LIFE INSURANCE	Regular	\$11,966	\$12,784	\$12,692
61000-2400-240-200	GROUP LIFE INSURANCE	Special Ed	\$1,658	\$1,782	\$1,984
61000-2500-240-100	HEALTH CARE CREDIT	Regular	\$11,162	\$11,925	\$11,346
61000-2500-240-200	HEALTH CARE CREDIT	Special Ed	\$1,546	\$1,662	\$1,774
61100-1121-240-100	INSTRUCTIONAL SALARIES	Regular	\$976,877	\$1,045,341	\$948,181
61100-1121-240-200	INSTRUCTIONAL SALARIES	Special Ed	\$91,580	\$101,107	\$102,345

## CATEGORY DETAIL: INSTRUCTION

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
61100-1151-240-100	TEACHER ASSISTANT SALARIES	Regular	\$0	\$0	\$13,367
61100-1151-240-200	TEACHER ASSISTANT SALARIES	Special Ed	\$43,986	\$44,865	\$45,759
61100-1154-240-100	INSTRUCTIONAL SALARIES	Regular	\$12,813	\$13,069	\$0
61100-1520-240-100	SUBSTITUTE WAGES	Regular	\$15,897	\$15,897	\$15,897
61100-1520-240-200	SUBSTITUTE WAGES	Special Ed	\$1,514	\$1,514	\$1,514
61100-1624-240-200	SUPPLEMENTAL WAGES	Special Ed	\$2,221	\$2,221	\$2,221
61100-1624-240-400	SUPPLEMENTAL WAGES	Gifted & Talented	\$2,527	\$2,527	\$2,527
61100-5510-240-100	MILEAGE	Regular	\$700	\$700	\$1,000
61100-5540-240-100	IN-SERVICE	Professional Development	\$500	\$1,000	\$500
61100-5800-240-100	MISCELLANEOUS	Regular	\$45	\$108	\$100
61100-6001-240-100	OFFICE MATERIALS & SUPPLIES	Instructional Materials	\$4,000	\$5,000	\$5,000
61100-6012-240-100	TEXTBOOKS & WORKBOOKS	Regular	\$800	\$1,000	\$1,400
61100-6013-240-100	MATERIALS & SUPPLIES	Regular	\$14,500	\$17,000	\$15,121
61100-6013-240-400	MATERIALS & SUPPLIES	Gifted & Talented	\$300	\$400	\$200
61210-1123-240-100	GUIDANCE SALARIES	Guidance	\$59,302	\$60,418	\$61,068
61210-2100-240-100	FICA	Guidance	\$4,537	\$4,622	\$4,672
61210-2210-240-100	VRS	Guidance	\$6,915	\$7,045	\$8,855
61210-2400-240-100	GROUP LIFE INSURANCE	Guidance	\$706	\$719	\$806
61210-2500-240-100	HEALTH CARE CREDIT	Guidance	\$658	\$671	\$721
61322-1122-240-100	LIBRARIAN SALARIES	Librarian	\$58,487	\$59,599	\$61,650
61322-2100-240-100	FICA	Librarian	\$4,474	\$4,559	\$4,716
61322-2210-240-100	VRS	Librarian	\$6,820	\$6,949	\$8,939
61322-2300-240-100	HOSPITALIZATION	Librarian	\$0	\$0	\$5,562
61322-2400-240-100	GROUP LIFE INSURANCE	Librarian	\$696	\$709	\$814
61322-2500-240-100	HEALTH CARE CREDIT	Librarian	\$649	\$662	\$727
61322-6013-240-100	MATERIALS & SUPPLIES	Guidance	\$6,000	\$8,000	\$8,000
61410-1126-240-100	PRINCIPAL SALARY	Principal's Office	\$80,233	\$80,741	\$82,364
61410-1153-240-100	CLERICAL SALARIES	Principal's Office	\$40,896	\$41,714	\$42,563
61410-2100-240-100	FICA	Principal's Office	\$9,266	\$9,368	\$9,557
61410-2210-240-100	VRS	Principal's Office	\$14,124	\$14,278	\$18,114
61410-2300-240-100	HOSPITALIZATION	Principal's Office	\$9,168	\$9,672	\$11,123
61410-2400-240-100	GROUP LIFE INSURANCE	Principal's Office	\$1,441	\$1,457	\$1,649
61410-2500-240-100	HEALTH CARE CREDIT	Principal's Office	\$1,345	\$1,359	\$1,474
<b>INSTRUCTION - MOUNTAIN VIEW ELEMENTARY SCHOOL</b>			-----	-----	-----
61000-2100-260-100	FICA	Regular	\$32,368	\$33,383	\$34,718
61000-2100-260-200	FICA	Special Ed	\$11,689	\$9,017	\$9,249
61000-2100-260-400	FICA	Gifted & Talented	\$167	\$167	\$167
61000-2210-260-100	VRS	Regular	\$49,335	\$50,882	\$64,708
61000-2210-260-200	VRS	Special Ed	\$17,816	\$13,744	\$17,310
61000-2300-260-100	HOSPITALIZATION	Regular	\$45,840	\$48,361	\$55,615
61000-2300-260-200	HOSPITALIZATION	Special Ed	\$13,752	\$9,672	\$16,685
61000-2400-260-100	GROUP LIFE INSURANCE	Regular	\$5,035	\$5,193	\$5,891
61000-2400-260-200	GROUP LIFE INSURANCE	Special Ed	\$1,696	\$1,308	\$1,409
61000-2500-260-100	HEALTH CARE CREDIT	Regular	\$5,035	\$5,193	\$5,891
61000-2500-260-200	HEALTH CARE CREDIT	Special Ed	\$1,696	\$1,308	\$1,409
61100-1121-260-100	INSTRUCTIONAL SALARIES	Regular	\$415,541	\$428,812	\$446,260
61100-1121-260-200	INSTRUCTIONAL SALARIES	Special Ed	\$94,966	\$65,956	\$66,977
61100-1151-260-200	TEACHER ASSISTANT SALARIES	Special Ed	\$54,133	\$48,217	\$50,222
61100-1520-260-100	SUBSTITUTE WAGES	Regular	\$7,570	\$7,570	\$7,570
61100-1520-260-200	SUBSTITUTE WAGES	Special Ed	\$1,514	\$1,514	\$1,514
61100-1624-260-200	SUPPLEMENTAL WAGES	Special Ed	\$2,183	\$2,183	\$2,183
61100-1624-260-400	SUPPLEMENTAL WAGES	Gifted & Talented	\$2,183	\$2,183	\$2,183
61100-5510-260-100	MILEAGE	Regular	\$1,450	\$1,450	\$1,500
61100-5540-260-100	IN-SERVICE	Professional Development	\$800	\$1,000	\$1,000
61100-5800-260-100	MISCELLANEOUS	Regular	\$800	\$1,000	\$700
61100-6001-260-100	OFFICE MATERIALS & SUPPLIES	Instructional Materials	\$1,200	\$1,100	\$1,000
61100-6012-260-100	TEXTBOOKS & WORKBOOKS	Regular	\$500	\$1,000	\$800
61100-6013-260-100	MATERIALS & SUPPLIES	Regular	\$4,000	\$4,000	\$5,025
61100-6013-260-400	MATERIALS & SUPPLIES	Gifted & Talented	\$300	\$400	\$450
61210-1123-260-100	GUIDANCE SALARIES	Guidance	\$22,568	\$22,990	\$23,299
61210-2100-260-100	FICA	Guidance	\$1,726	\$1,759	\$1,782
61210-2210-260-100	VRS	Guidance	\$2,631	\$2,681	\$3,378

## CATEGORY DETAIL: INSTRUCTION

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
61210-2400-260-100	GROUP LIFE INSURANCE	Guidance	\$269	\$274	\$308
61210-2500-260-100	HEALTH CARE CREDIT	Guidance	\$251	\$255	\$275
61322-1122-260-100	LIBRARIAN SALARIES	Librarian	\$46,356	\$47,237	\$48,995
61322-2100-260-100	FICA	Librarian	\$3,546	\$3,614	\$3,748
61322-2210-260-100	VRS	Librarian	\$5,405	\$5,508	\$7,104
61322-2400-260-100	GROUP LIFE INSURANCE	Librarian	\$552	\$562	\$647
61322-2500-260-100	HEALTH CARE CREDIT	Librarian	\$515	\$524	\$578
61322-6013-260-100	MATERIALS & SUPPLIES	Guidance	\$3,000	\$4,000	\$4,000
61410-1126-260-100	PRINCIPAL SALARY	Principal's Office	\$76,457	\$77,986	\$79,610
61410-1153-260-100	CLERICAL SALARIES	Principal's Office	\$27,434	\$27,983	\$28,433
61410-2100-260-100	FICA	Principal's Office	\$7,948	\$8,107	\$8,265
61410-2210-260-100	VRS	Principal's Office	\$12,114	\$12,356	\$15,666
61410-2300-260-100	HOSPITALIZATION	Principal's Office	\$9,168	\$9,672	\$11,123
61410-2400-260-100	GROUP LIFE INSURANCE	Principal's Office	\$1,236	\$1,261	\$1,426
61410-2500-260-100	HEALTH CARE CREDIT	Principal's Office	\$1,153	\$1,176	\$1,275
<b>INSTRUCTION - NATURAL BRIDGE ELEMENTARY SCHOOL</b>			-----	-----	-----
61000-2100-270-100	FICA	Regular	\$62,991	\$64,123	\$77,928
61000-2100-270-200	FICA	Special Ed	\$16,596	\$19,548	\$20,120
61000-2100-270-400	FICA	Gifted & Talented	\$167	\$167	\$178
61000-2210-270-100	VRS	Regular	\$96,009	\$97,735	\$145,731
61000-2210-270-200	VRS	Special Ed	\$25,295	\$29,794	\$37,808
61000-2300-270-100	HOSPITALIZATION	Regular	\$59,592	\$62,870	\$100,108
61000-2300-270-200	HOSPITALIZATION	Special Ed	\$41,256	\$43,525	\$55,615
61000-2400-270-100	GROUP LIFE INSURANCE	Regular	\$9,799	\$9,975	\$13,267
61000-2400-270-200	GROUP LIFE INSURANCE	Special Ed	\$2,582	\$3,041	\$3,442
61000-2500-270-100	HEALTH CARE CREDIT	Regular	\$9,140	\$9,304	\$11,860
61000-2500-270-200	HEALTH CARE CREDIT	Special Ed	\$2,408	\$2,836	\$3,077
61100-1121-270-100	INSTRUCTIONAL SALARIES	Regular	\$797,735	\$812,291	\$978,047
61100-1121-270-200	INSTRUCTIONAL SALARIES	Special Ed	\$142,230	\$189,189	\$190,941
61100-1151-270-100	TEACHER ASSISTANT SALARIES	Regular	\$12,046	\$12,287	\$26,997
61100-1151-270-200	TEACHER ASSISTANT SALARIES	Special Ed	\$70,182	\$61,806	\$67,542
61100-1520-270-100	SUBSTITUTE WAGES	Regular	\$13,626	\$13,626	\$13,626
61100-1520-270-200	SUBSTITUTE WAGES	Special Ed	\$2,271	\$2,271	\$2,271
61100-1624-270-200	SUPPLEMENTAL WAGES	Special Ed	\$2,259	\$2,259	\$2,259
61100-1624-270-400	SUPPLEMENTAL WAGES	Gifted & Talented	\$2,183	\$2,183	\$2,325
61100-5510-270-100	MILEAGE	Regular	\$400	\$500	\$500
61100-5540-270-100	IN-SERVICE	Regular	\$1,000	\$1,500	\$2,000
61100-5800-270-100	MISCELLANEOUS	Regular	\$350	\$733	\$931
61100-6001-270-100	OFFICE MATERIALS & SUPPLIES	Instructional Materials	\$5,200	\$6,000	\$7,500
61100-6012-270-100	TEXTBOOKS & WORKBOOKS	Regular	\$2,000	\$2,500	\$3,000
61100-6013-270-100	MATERIALS & SUPPLIES	Regular	\$7,115	\$10,000	\$11,000
61100-6013-270-400	MATERIALS & SUPPLIES	Gifted & Talented	\$1,000	\$1,000	\$1,000
61210-1123-270-100	GUIDANCE SALARIES	Guidance	\$50,096	\$48,756	\$49,375
61210-2100-270-100	FICA	Guidance	\$3,832	\$3,730	\$3,777
61210-2210-270-100	VRS	Guidance	\$5,841	\$5,685	\$7,159
61210-2400-270-100	GROUP LIFE INSURANCE	Guidance	\$596	\$580	\$652
61210-2500-270-100	HEALTH CARE CREDIT	Guidance	\$556	\$541	\$583
61322-1122-270-100	LIBRARIAN SALARIES	Librarian	\$50,605	\$53,408	\$55,305
61322-2100-270-100	FICA	Librarian	\$3,871	\$4,086	\$4,231
61322-2210-270-100	VRS	Librarian	\$5,900	\$6,227	\$8,019
61322-2400-270-100	GROUP LIFE INSURANCE	Librarian	\$602	\$636	\$730
61322-2500-270-100	HEALTH CARE CREDIT	Librarian	\$562	\$593	\$653
61322-6013-270-100	MATERIALS & SUPPLIES	Guidance	\$4,000	\$4,000	\$5,000
61410-1126-270-100	PRINCIPAL SALARY	Principal's Office	\$77,024	\$78,533	\$80,156
61410-1153-270-100	CLERICAL SALARIES	Principal's Office	\$42,830	\$43,687	\$44,529
61410-2100-270-100	FICA	Principal's Office	\$9,169	\$9,350	\$9,538
61410-2210-270-100	VRS	Principal's Office	\$13,975	\$14,251	\$18,079
61410-2300-270-100	HOSPITALIZATION	Principal's Office	\$9,168	\$14,508	\$16,685
61410-2400-270-100	GROUP LIFE INSURANCE	Principal's Office	\$1,426	\$1,454	\$1,646
61410-2500-270-100	HEALTH CARE CREDIT	Principal's Office	\$1,330	\$1,357	\$1,471
<b>INSTRUCTION - MAURY RIVER MIDDLE SCHOOL</b>			-----	-----	-----

## CATEGORY DETAIL: INSTRUCTION

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
61000-2100-350-100	FICA	Regular	\$86,259	\$132,881	\$133,829
61000-2100-350-200	FICA	Special Ed	\$20,150	\$24,850	\$25,022
61000-2100-350-300	FICA	Vocational	\$6,859	\$18,363	\$17,985
61000-2100-350-400	FICA	Gifted & Talented	\$170	\$337	\$337
61000-2100-350-500	FICA	Other	\$1,568	\$3,094	\$3,270
61000-2210-350-100	VRS	Regular	\$131,474	\$202,534	\$249,023
61000-2210-350-200	VRS	Special Ed	\$30,713	\$37,876	\$46,775
61000-2210-350-300	VRS	Vocational	\$10,454	\$27,988	\$33,655
61000-2210-350-500	VRS	Other	\$2,390	\$4,716	\$3,733
61000-2300-350-100	HOSPITALIZATION	Regular	\$87,096	\$149,920	\$172,408
61000-2300-350-200	HOSPITALIZATION	Special Ed	\$22,920	\$29,017	\$33,369
61000-2300-350-300	HOSPITALIZATION	Vocational	\$9,168	\$19,344	\$22,246
61000-2400-350-100	GROUP LIFE INSURANCE	Regular	\$13,418	\$20,670	\$22,670
61000-2400-350-200	GROUP LIFE INSURANCE	Special Ed	\$3,134	\$3,866	\$4,258
61000-2400-350-300	GROUP LIFE INSURANCE	Vocational	\$1,067	\$2,856	\$3,064
61000-2400-350-500	GROUP LIFE INSURANCE	Other	\$244	\$481	\$564
61000-2500-350-100	HEALTH CARE CREDIT	Regular	\$12,516	\$19,281	\$20,265
61000-2500-350-200	HEALTH CARE CREDIT	Special Ed	\$2,924	\$3,606	\$3,807
61000-2500-350-300	HEALTH CARE CREDIT	Vocational	\$995	\$2,664	\$2,739
61000-2500-350-500	HEALTH CARE CREDIT	Other	\$228	\$449	\$504
61100-1121-350-100	INSTRUCTIONAL SALARIES	Regular	\$1,108,641	\$1,705,000	\$1,717,397
61100-1121-350-200	INSTRUCTIONAL SALARIES	Special Ed	\$183,829	\$237,150	\$237,907
61100-1121-350-300	INSTRUCTIONAL SALARIES	Vocational	\$88,141	\$237,037	\$232,102
61100-1151-350-200	TEACHER ASSISTANT SALARIES	Special Ed	\$74,285	\$78,748	\$80,239
61100-1520-350-100	SUBSTITUTE WAGES	Regular	\$18,925	\$32,000	\$32,000
61100-1520-350-200	SUBSTITUTE WAGES	Special Ed	\$3,028	\$4,500	\$4,500
61100-1520-350-300	SUBSTITUTE WAGES	Vocational	\$1,514	\$3,000	\$3,000
61100-1620-350-500	ED STIPEND SUPPLEMENT	Extra-Curricular Stipends	\$8,231	\$14,703	\$17,000
61100-1624-350-200	SUPPLEMENTAL WAGES	Special Ed	\$2,259	\$4,442	\$4,442
61100-1624-350-400	SUPPLEMENTAL WAGES	Gifted & Talented	\$2,221	\$4,404	\$4,404
61100-1624-350-500	SUPPLEMENTAL WAGES	Other	\$12,266	\$25,744	\$25,744
61100-5510-350-100	MILEAGE	Regular	\$1,100	\$1,500	\$1,500
61100-5540-350-100	IN-SERVICE	Instructional Materials	\$1,000	\$2,000	\$2,000
61100-5800-350-100	MISCELLANEOUS	Regular	\$4,000	\$4,000	\$3,000
61100-6001-350-100	OFFICE MATERIALS & SUPPLIES	Instructional Materials	\$3,000	\$4,000	\$4,000
61100-6012-350-100	TEXTBOOKS & WORKBOOKS	Regular	\$1,000	\$1,500	\$1,500
61100-6013-350-100	MATERIALS & SUPPLIES	Regular	\$13,000	\$36,139	\$33,851
61100-6013-350-300	MATERIALS & SUPPLIES	Vocational	\$5,700	\$10,300	\$10,300
61100-6013-350-400	MATERIALS & SUPPLIES	Gifted & Talented	\$800	\$1,000	\$1,000
61100-6013-350-500	MATERIALS & SUPPLIES	Band	\$3,000	\$4,000	\$6,000
61100-6016-350-500	MATERIALS & SUPPLIES	Athletics	\$4,495	\$8,000	\$6,000
61210-1123-350-100	GUIDANCE SALARIES	Guidance	\$80,630	\$167,848	\$178,269
61210-2100-350-100	FICA	Guidance	\$6,168	\$12,840	\$13,638
61210-2210-350-100	VRS	Guidance	\$9,401	\$19,571	\$25,849
61210-2300-350-100	HOSPITALIZATION	Guidance	\$13,752	\$14,508	\$16,685
61210-2400-350-100	GROUP LIFE INSURANCE	Guidance	\$959	\$1,997	\$2,353
61210-2500-350-100	HEALTH CARE CREDIT	Guidance	\$895	\$1,863	\$2,104
61322-1122-350-100	LIBRARIAN SALARIES	Librarian	\$50,876	\$51,817	\$53,652
61322-2100-350-100	FICA	Librarian	\$3,892	\$3,964	\$4,104
61322-2210-350-100	VRS	Librarian	\$5,932	\$6,042	\$7,780
61322-2300-350-100	HOSPITALIZATION	Librarian	\$4,584	\$4,836	\$5,562
61322-2400-350-100	GROUP LIFE INSURANCE	Librarian	\$605	\$617	\$708
61322-2500-350-100	HEALTH CARE CREDIT	Librarian	\$565	\$575	\$633
61322-6013-350-100	MATERIALS & SUPPLIES	Guidance	\$7,000	\$10,500	\$10,500
61410-1126-350-100	PRINCIPAL SALARY	Principal's Office	\$83,800	\$85,451	\$87,849
61410-1127-350-100	ASSISTANT PRINCIPAL SALARIES	Principal's Office	\$72,468	\$73,917	\$75,371
61410-1153-350-100	CLERICAL SALARIES	Principal's Office	\$53,883	\$85,309	\$86,874
61410-2100-350-100	FICA	Principal's Office	\$16,077	\$18,718	\$19,132
61410-2210-350-100	VRS	Principal's Office	\$24,504	\$28,529	\$36,264
61410-2300-350-100	HOSPITALIZATION	Principal's Office	\$18,336	\$24,181	\$27,808
61410-2400-350-100	GROUP LIFE INSURANCE	Principal's Office	\$2,501	\$2,912	\$3,301
61410-2500-350-100	HEALTH CARE CREDIT	Principal's Office	\$2,333	\$2,716	\$2,951

## CATEGORY DETAIL: INSTRUCTION

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
<b>INSTRUCTION - ROCKBRIDGE COUNTY HIGH SCHOOL</b>			-----	-----	-----
61000-2100-390-100	FICA	Regular	\$211,777	\$216,303	\$214,417
61000-2100-390-200	FICA	Special Ed	\$38,358	\$39,094	\$41,050
61000-2100-390-300	FICA	Vocational	\$52,526	\$57,560	\$58,103
61000-2100-390-400	FICA	Gifted & Talented	\$1,339	\$765	\$765
61000-2100-390-500	FICA	Other	\$17,304	\$17,424	\$17,873
61000-2100-390-600	FICA	Summer	\$2,372	\$2,372	\$2,372
61000-2210-390-100	VRS	Regular	\$332,265	\$339,348	\$412,171
61000-2210-390-200	VRS	Special Ed	\$58,465	\$59,587	\$76,928
61000-2210-390-300	VRS	Vocational	\$80,059	\$87,732	\$108,594
61000-2300-390-100	HOSPITALIZATION	Regular	\$247,536	\$270,823	\$305,885
61000-2300-390-200	HOSPITALIZATION	Special Ed	\$45,840	\$48,361	\$61,177
61000-2300-390-300	HOSPITALIZATION	Vocational	\$41,256	\$48,361	\$55,615
61000-2400-390-100	GROUP LIFE INSURANCE	Regular	\$32,943	\$33,647	\$37,522
61000-2400-390-200	GROUP LIFE INSURANCE	Special Ed	\$5,967	\$6,081	\$7,003
61000-2400-390-300	GROUP LIFE INSURANCE	Vocational	\$8,171	\$8,954	\$9,886
61000-2500-390-100	HEALTH CARE CREDIT	Regular	\$30,728	\$31,385	\$33,542
61000-2500-390-200	HEALTH CARE CREDIT	Special Ed	\$5,566	\$5,673	\$6,260
61000-2500-390-300	HEALTH CARE CREDIT	Vocational	\$7,621	\$8,352	\$8,837
61100-1121-390-100	INSTRUCTIONAL SALARIES	Regular	\$2,688,859	\$2,744,901	\$2,724,462
61100-1121-390-200	INSTRUCTIONAL SALARIES	Special Ed	\$364,638	\$371,700	\$379,717
61100-1121-390-300	INSTRUCTIONAL SALARIES	Vocational	\$676,018	\$741,821	\$748,923
61100-1121-390-500	INSTRUCTIONAL SALARIES	Other (ESL)	\$81,292	\$82,871	\$83,628
61100-1121-390-600	INSTRUCTIONAL SALARIES	Summer	\$31,000	\$31,000	\$31,000
61100-1151-390-100	TEACHER ASSISTANT SALARIES	Regular	\$35,557	\$38,677	\$34,470
61100-1151-390-200	TEACHER ASSISTANT SALARIES	Special Ed	\$128,191	\$130,755	\$148,296
61100-1520-390-100	SUBSTITUTE WAGES	Regular	\$43,906	\$43,906	\$43,906
61100-1520-390-200	SUBSTITUTE WAGES	Special Ed	\$6,056	\$6,056	\$6,056
61100-1520-390-300	SUBSTITUTE WAGES	Vocational	\$10,598	\$10,598	\$10,598
61100-1620-390-500	ED STIPEND SUPPLEMENT	Extra-Curricular Stipends	\$14,719	\$14,719	\$15,000
61100-1624-390-200	SUPPLEMENTAL WAGES	Special Ed	\$2,527	\$2,527	\$2,527
61100-1624-390-400	SUPPLEMENTAL WAGES	Gifted & Talented	\$17,500	\$10,000	\$10,000
61100-1624-390-500	SUPPLEMENTAL WAGES	Other	\$130,179	\$130,179	\$135,000
61100-3160-390-500	PURCHASED SERVICES	Athletics - Events Support	\$30,000	\$30,000	\$30,000
61100-3161-390-500	PURCHASED SERVICES	Athletics Trainer	\$45,000	\$45,000	\$45,000
61100-5510-390-100	MILEAGE	Regular	\$2,000	\$2,000	\$2,000
61100-5540-390-100	IN-SERVICE	Professional Development	\$6,000	\$6,000	\$6,000
61100-5800-390-100	MISCELLANEOUS	Regular	\$5,000	\$5,000	\$5,000
61100-6001-390-100	OFFICE MATERIALS & SUPPLIES	Instructional Materials	\$12,000	\$12,000	\$12,000
61100-6012-390-100	TEXTBOOKS & WORKBOOKS	Regular	\$1,000	\$1,000	\$1,000
61100-6013-390-100	MATERIALS & SUPPLIES	Regular	\$37,000	\$37,000	\$37,000
61100-6013-390-300	MATERIALS & SUPPLIES	Vocational	\$22,300	\$24,300	\$24,300
61100-6013-390-400	MATERIALS & SUPPLIES	Gifted & Talented	\$2,000	\$2,000	\$2,000
61100-6003-390-500	MAINTENANCE SUPPLIES	Athletics-Field Maintenance	\$9,000	\$9,000	\$9,000
61100-6013-390-500	MATERIALS & SUPPLIES	Athletics	\$20,000	\$11,000	\$11,000
61200-3160-390-000	PURCHASED SERVICES	School Resource Officer	\$49,000	\$0	\$0
61210-1123-390-100	GUIDANCE SALARIES	Guidance	\$185,395	\$188,911	\$221,294
61210-1153-390-100	GUIDANCE CLERICAL SALARIES	Guidance	\$54,906	\$52,482	\$53,454
61210-2100-390-100	FICA	Guidance	\$18,383	\$18,467	\$21,018
61210-2210-390-100	VRS	Guidance	\$28,019	\$28,147	\$39,838
61210-2300-390-100	HOSPITALIZATION	Guidance	\$27,504	\$29,017	\$33,369
61210-2400-390-100	GROUP LIFE INSURANCE	Guidance	\$2,860	\$2,873	\$3,627
61210-2500-390-100	HEALTH CARE CREDIT	Guidance	\$2,667	\$2,679	\$3,242
61210-6013-390-100	MATERIALS & SUPPLIES	Instructional Materials	\$12,000	\$12,000	\$12,000
61322-1122-390-100	LIBRARIAN SALARIES	Librarian	\$103,623	\$105,603	\$106,872
61322-2100-390-100	FICA	Librarian	\$7,927	\$8,079	\$8,176
61322-2210-390-100	VRS	Librarian	\$12,082	\$12,313	\$15,496
61322-2300-390-100	HOSPITALIZATION	Librarian	\$9,168	\$9,672	\$11,123
61322-2400-390-100	GROUP LIFE INSURANCE	Librarian	\$1,233	\$1,257	\$1,411
61322-2500-390-100	HEALTH CARE CREDIT	Librarian	\$1,150	\$1,172	\$1,261
61322-6013-390-100	MATERIALS & SUPPLIES	Instructional Materials	\$20,000	\$20,000	\$20,000
61410-1126-390-100	PRINCIPAL SALARY	Principal's Office	\$87,694	\$89,404	\$91,189
61410-1127-390-100	ASSISTANT PRINCIPAL SALARIES	Principal's Office	\$226,155	\$231,533	\$236,739

## CATEGORY DETAIL: INSTRUCTION

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
61410-1153-390-100	CLERICAL SALARIES	Principal's Office	\$106,149	\$108,272	\$110,286
61410-2100-390-100	FICA	Principal's Office	\$32,130	\$32,835	\$33,523
61410-2210-390-100	VRS	Principal's Office	\$48,972	\$50,046	\$63,541
61410-2300-390-100	HOSPITALIZATION	Principal's Office	\$27,504	\$29,017	\$33,369
61410-2400-390-100	GROUP LIFE INSURANCE	Principal's Office	\$4,998	\$5,108	\$5,784
61410-2500-390-100	HEALTH CARE CREDIT	Principal's Office	\$4,662	\$4,764	\$5,171
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<b>INSTRUCTION - DIVISION LEVEL SUPPORT FOR SCHOOL SITES</b>			-----	-----	-----
61100-1830-910-000	ERIP BENEFIT PROGRAM	Retirees	\$275,000	\$275,000	\$300,000
61100-1831-910-000	RETIREES UNUSED SICK LEAVE	Retirees	\$20,000	\$20,000	\$20,000
61000-2100-910-000	FICA	Retirees	\$22,568	\$22,568	\$24,480
61000-2100-910-100	FICA	Regular	\$1,792	\$1,828	\$0
61000-2100-910-200	FICA	Special Ed	\$7,942	\$4,768	\$5,231
61000-2100-910-600	FICA	Summer	\$421	\$421	\$4,258
61000-2300-910-000	HOSPITALIZATION	Undistributed (Retirees)	\$100,848	\$106,395	\$122,354
61000-2300-910-200	HOSPITALIZATION	Regular	\$4,584	\$4,836	\$0
61000-2300-910-200	HOSPITALIZATION	Special Ed	\$4,584	\$4,836	\$5,562
61000-2700-910-000	WORKER'S COMPENSATION	Regular	\$39,787	\$39,787	\$39,787
61100-1121-910-200	INSTRUCTIONAL SALARIES	Special Ed	\$102,214	\$52,733	\$53,383
61100-1121-910-600	INSTRUCTIONAL SALARIES	Summer	\$5,500	\$5,500	\$55,663
61100-1151-910-100	TEACHER ASSISTANT SALARIES	Regular	\$23,431	\$23,899	\$0
61100-1620-910-200	INSTRUCTIONAL SALARIES	Special Ed	\$1,600	\$9,600	\$15,000
61100-3160-910-100	PURCHASED SERVICES	Regular - Seven Challenges	\$20,000	\$29,000	\$29,000
61100-3810-910-200	TUITION PAID, OTHER DIVISIONS	SPED Tuition Funds	\$15,000	\$7,000	\$12,973
61100-5510-910-100	MILEAGE	Regular	\$7,500	\$7,500	\$7,500
61100-5510-910-200	MILEAGE	Special Ed	\$7,500	\$7,500	\$7,500
61100-5510-910-300	MILEAGE	Vocational	\$4,492	\$4,492	\$4,492
61100-5540-910-100	IN-SERVICE	Undistributed (Tuition)	\$41,885	\$41,541	\$41,541
61100-5540-910-200	IN-SERVICE	Special Ed	\$1,500	\$1,500	\$6,500
61100-5540-910-300	IN-SERVICE	Vocational	\$700	\$700	\$700
61100-5540-910-400	IN-SERVICE	Instruction	\$1,350	\$1,350	\$1,350
61100-5545-910-300	IN-SERVICE	Student Competition	\$4,000	\$4,000	\$4,000
61100-5800-910-200	MISCELLANEOUS	Special Ed	\$15,000	\$15,000	\$10,000
61100-5800-910-300	MISCELLANEOUS	Vocational	\$2,600	\$2,600	\$2,600
61100-6012-910-000	PURCHASE OF TEXTBOOKS	Textbook Purchase/Replacement	\$127,000	\$127,000	\$289,962
61100-6013-910-100	MATERIALS & SUPPLIES	Testing	\$7,900	\$7,900	\$7,900
61100-6013-910-200	MATERIALS & SUPPLIES	Special Ed	\$4,000	\$4,000	\$4,000
61100-6013-910-300	MATERIALS & SUPPLIES	Vocational	\$0	\$0	\$45,000
61100-6013-910-400	MATERIALS & SUPPLIES	Instruction	\$450	\$450	\$450
61100-6013-910-600	MATERIALS & SUPPLIES	Summer	\$1,500	\$1,500	\$1,500
61100-8101-910-300	CAPITAL OUTLAY REPLACEMENT	Vocational	\$32,000	\$32,000	\$0
61100-8201-910-000	CAPITAL OUTLAY ADDITIONS	Instructional Equipment	\$111,520	\$58,111	\$58,111
61220-1130-910-100	GRANT CO-ORDINATOR SALARY	Grant	\$7,500	\$7,500	\$7,500
61220-2100-910-100	FICA	Grant	\$574	\$574	\$574
61220-2210-910-100	VRS	Grant	\$875	\$875	\$1,088
61220-2400-910-100	GROUP LIFE INSURANCE	Grant	\$89	\$89	\$99
61220-2500-910-100	HEALTH CARE CREDIT	Grant	\$83	\$83	\$89
61230-1321-910-000	HOMEBOUND WAGES	Homebound	\$40,000	\$40,000	\$40,000
61230-2100-910-000	FICA	Homebound	\$3,060	\$3,060	\$3,060
61310-1114-910-200	DIRECTOR SALARY	Special Ed	\$89,888	\$91,686	\$93,614
61310-1114-910-300	DIRECTOR SALARY	Vocational	\$40,219	\$0	\$0
61310-1153-910-200	CLERICAL SALARIES	Special Ed	\$36,882	\$37,620	\$38,226
61310-2100-910-200	FICA	Special Ed	\$9,698	\$9,892	\$10,086
61310-2100-910-300	FICA	Vocational	\$3,077	\$0	\$0
61310-2210-910-200	VRS	Special Ed	\$14,781	\$15,077	\$26,857
61310-2210-910-300	VRS	Vocational	\$4,689	\$0	\$0
61310-2300-910-200	HOSPITALIZATION	Special Ed	\$4,584	\$4,836	\$5,562
61310-2300-910-300	HOSPITALIZATION	Vocational	\$4,584	\$0	\$0
61310-2400-910-200	GROUP LIFE INSURANCE	Special Ed	\$1,509	\$1,539	\$2,445
61310-2400-910-300	GROUP LIFE INSURANCE	Vocational	\$479	\$0	\$0
61310-2500-910-200	HEALTH CARE CREDIT	Special Ed	\$1,407	\$1,435	\$2,186
61310-2500-910-300	HEALTH CARE CREDIT	Vocational	\$446	\$0	\$0
61312-1114-910-000	DIRECTOR SALARY	Curriculum	\$84,477	\$86,124	\$88,053

## CATEGORY DETAIL: INSTRUCTION

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
61312-1130-910-000	INSTRUCTIONAL SALARIES	Instruction & Technology	\$57,380	\$116,938	\$114,990
61312-1321-910-000	CURRICULUM DEVELOPMENT	Curriculum	\$6,500	\$6,500	\$6,500
61312-1624-910-000	SUPPLEMENTAL WAGES	Curriculum	\$76,246	\$76,246	\$76,246
61312-2100-910-000	FICA	Curriculum	\$17,182	\$21,864	\$21,863
61312-2210-910-000	VRS	Curriculum	\$26,189	\$33,325	\$40,497
61312-2300-910-000	HOSPITALIZATION	Curriculum	\$9,168	\$14,508	\$11,123
61312-2400-910-000	GROUP LIFE INSURANCE	Curriculum	\$2,673	\$3,401	\$3,772
61312-2500-910-000	HEALTH CARE CREDIT	Curriculum	\$2,493	\$3,172	\$3,372
61312-5540-910-000	IN-SERVICE	Instruction	\$9,500	\$9,500	\$9,500
61312-5800-910-000	SCHOOL IMPROVEMENT MISC	School Improvement	\$3,000	\$3,000	\$4,500
61312-6013-910-000	MATERIALS & SUPPLIES	School Improvement	\$5,200	\$5,200	\$5,200
<b>INSTRUCTION - DIVISION LEVEL SUPPORT FOR SCHOOL SITES - AUXILIARY SERVICES</b>			-----	-----	-----
61000-2100-900-100	FICA	Regular	\$0	\$0	\$8,526
61000-2100-900-200	FICA	SPED Pre-School	\$4,811	\$4,902	\$4,961
61000-2100-900-800	FICA	Pre-School	\$10,819	\$11,031	\$11,921
61000-2210-900-100	VRS	Regular	\$0	\$0	\$12,622
61000-2210-900-200	VRS	SPED Pre-School	\$561	\$572	\$719
61000-2210-900-800	VRS	Pre-School	\$1,261	\$1,286	\$1,729
61000-2300-900-100	HOSPITALIZATION	Regular	\$0	\$0	\$38,931
61000-2300-900-200	HOSPITALIZATION	SPED Pre-School	\$4,584	\$4,836	\$5,562
61000-2300-900-800	HOSPITALIZATION	Pre-School	\$22,920	\$24,181	\$33,369
61000-2400-900-100	GROUP LIFE INSURANCE	Regular	\$0	\$0	\$1,471
61000-2400-900-200	GROUP LIFE INSURANCE	SPED Pre-School	\$748	\$762	\$856
61000-2400-900-800	GROUP LIFE INSURANCE	Pre-School	1683	1716.006362	2056.937118
61000-2500-900-100	HEALTH CARE CREDIT	Regular	\$0	\$0	\$1,315
61000-2500-900-200	HEALTH CARE CREDIT	SPED Pre-School	\$698	\$711	\$765
61000-2500-900-800	HEALTH CARE CREDIT	Pre-School	\$1,570	\$1,601	\$1,839
61100-1121-900-100	INSTRUCTIONAL SALARIES	Regular	\$0	\$0	\$87,046
61100-1121-900-200	INSTRUCTIONAL SALARIES	SPED Pre-School	\$62,885	\$64,074	\$64,848
61100-1121-900-800	INSTRUCTIONAL SALARIES	Pre-School	\$98,894	\$100,826	\$111,559
61100-1151-900-100	TEACHER ASSISTANT SALARIES	Regular	\$0	\$0	\$24,403
61100-1151-900-800	TEACHER ASSISTANT SALARIES	Pre-School	\$42,526	\$43,377	\$44,270
61100-5510-900-800	MILEAGE	Instruction	\$1,247	\$1,247	\$1,247
61100-5540-900-800	PROFESSIONAL DEVELOPMENT	Instruction	\$750	\$750	\$750
61100-5800-900-800	MISCELLANEOUS	Instruction	6500	6500	6500
61100-6013-900-100	MATERIALS & SUPPLIES	Instructional Materials-HS	20000	20000	20000
61100-6013-900-800	MATERIALS & SUPPLIES	Instruction	\$2,000	\$2,000	\$2,000
61200-1121-900-200	INSTRUCTIONAL SALARIES	Special Ed	\$50,298	\$51,251	\$51,870
61200-2100-900-200	FICA	FICA	\$3,848	\$3,921	\$3,968
61200-2210-900-200	VRS	VRS	\$5,865	\$5,976	\$7,521
61200-2300-900-200	HOSPITALIZATION	Hospitalization	\$4,584	\$4,836	\$5,562
61200-2400-900-200	GROUP LIFE INSURANCE	Group Life Insurance	\$599	\$610	\$685
61200-2500-900-200	HEALTH CARE CREDIT	Health Care Credit	\$558	\$569	\$612
61210-3160-900-000	PURCHASED SERVICES	Exams, Govnr's School, Model UN	\$24,000	\$24,000	\$24,000
<b>INSTRUCTION - DIVISION LEVEL SUPPORT FOR SCHOOL SITES - ALTERNATIVE SERVICES</b>			-----	-----	-----
61000-2100-312-500	FICA	Alt Ed	\$1,181	\$1,410	\$0
61000-2210-312-500	VRS	Alt Ed	\$1,800	\$2,149	\$0
61000-2300-312-500	HOSPITALIZATION	Alt Ed	\$0	\$4,836	\$0
61000-2400-312-500	GROUP LIFE INSURANCE	Alt Ed	\$184	\$219	\$0
61000-2500-312-500	HEALTH CARE CREDIT	Alt Ed	\$171	\$205	\$0
61100-1154-312-500	INSTRUCTIONAL SALARIES	Alt Ed	\$15,440	\$18,431	\$0
61100-3160-312-500	PURCHASED SERVICES	Alt Ed	\$10,000	\$10,000	\$10,000
61100-5800-312-500	MISCELLANEOUS	Alt Ed - Online Courseware	\$31,057	\$31,057	\$40,000
			12-13 BUDGET	13-14 BUDGET	14-15 BUDGET

CATEGORY: INSTRUCTION    \$17,597,762    \$19,285,331    \$20,624,888

NOTE: THE 12-13 BUDGET TOTAL OF \$17,597,762 DOES NOT INCLUDE \$1,773,075 BUDGETED FOR INSTRUCTION AT ROCKBRIDGE MIDDLE SCHOOL THAT YEAR.

## **CATEGORY: ADMINISTRATION & HEALTH**

### CATEGORY: ADMINISTRATION & HEALTH

#### PURPOSE

The Administration & Health category supports those activities related to the general leadership, regulation, and control of the school system. Primarily a central office function, positions funded in this category provide services directly to the schools sites relating to instruction, school improvement, personnel, student health, information management, communication, and fiscal management.

#### CURRENT SERVICES MAINTAINED

Supported activities include the policy-making functions of the School Board and administrative supervision by the superintendent and his staff. The department of personnel provides required personnel services including recruiting, hiring, administration of leave and evaluation of all staff members. The finance department administers the fiscal responsibilities of the school system. Grant research and writing is supported from funds obtained from grant awards. Health services are supported at the school level through this category.

#### ITEMS FUNDED

Funded items include administration, personnel, benefits, purchased services, professional development, and materials and supplies.



## CATEGORY DETAIL: ADMINISTRATION & HEALTH

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
<b>ADMINISTRATION &amp; HEALTH - DIVISION LEVEL SUPPORT FOR SCHOOL SITES</b>			-----	-----	-----
62000-1930-910-000	GRANDFATHERED FRINGE	Grandfathered Fringe	\$3,920	\$3,920	\$3,920
62000-2100-910-000	FICA	Grandfathered Fringe	\$300	\$300	\$300
62110-1111-910-000	BOARD COMPENSATION	Board	\$12,000	\$12,000	\$12,000
62110-2100-910-000	FICA	Board	\$918	\$918	\$918
62110-5510-910-000	BOARD TRAVEL	Board	\$9,000	\$9,000	\$9,000
62110-5800-910-000	MISCELLANEOUS	Board	\$6,300	\$6,300	\$6,300
62112-1153-910-000	CLERICAL SALARIES	Board	\$4,481	\$4,561	\$4,626
62112-2100-910-000	FICA	Board	\$343	\$349	\$354
62121-1112-910-000	SUPERINTENDENT SALARY	Supt Office	\$123,415	\$125,883	\$115,000
62121-1113-910-000	ASSISTANT SUPERINTENDENT SALARY	Supt Office	\$98,260	\$100,177	\$93,428
62121-1153-910-000	CLERICAL SALARIES	Supt Office	\$69,360	\$65,817	\$66,966
62121-2100-910-000	FICA	Supt Office	\$22,264	\$22,329	\$21,068
62121-2210-910-000	VRS	Supt Office	\$33,935	\$34,033	\$39,932
62121-2300-910-000	HOSPITALIZATION	Supt Office	\$22,920	\$19,344	\$22,246
62121-2400-910-000	GROUP LIFE INSURANCE	Supt Office	\$3,463	\$3,473	\$3,635
62121-2500-910-000	HEALTH CARE CREDIT	Supt Office	\$3,230	\$3,240	\$3,250
62121-2600-910-000	UNEMPLOYMENT INSURANCE	Supt Office	\$9,000	\$9,000	\$9,000
62121-2700-910-000	WORKER'S COMPENSATION	Supt Office	\$3,107	\$3,107	\$3,107
62121-3160-910-000	PURCHASED SERVICES	Supt Office	\$29,000	\$29,000	\$29,000
62121-3320-910-000	CONTRACTED MAINTENANCE	Supt Office	\$18,000	\$18,000	\$18,000
62121-5210-910-000	POSTAL SERVICES	Supt Office	\$7,000	\$7,000	\$7,000
62121-5230-910-000	TELECOMMUNICATIONS	Supt Office	\$20,000	\$20,000	\$20,000
62121-5300-910-000	INSURANCE	Supt Office	\$24,237	\$24,237	\$11,702
62121-5309-910-000	CONTINGENT LIABILITIES	Supt Office	\$50,000	\$50,000	\$50,000
62121-5510-910-000	TRAVEL	Supt Office	\$2,600	\$2,600	\$2,600
62121-5800-910-000	MISCELLANEOUS	Supt Office	\$15,000	\$15,000	\$15,000
62121-6001-910-000	OFFICE MATERIALS & SUPPLIES	Supt Office	\$10,000	\$10,000	\$10,000
62140-1153-910-000	PERSONNEL SPECIALIST SALARY	Personnel	\$34,504	\$35,194	\$35,801
62140-2100-910-000	FICA	Personnel	\$2,640	\$2,692	\$2,739
62140-2210-910-000	VRS	Personnel	\$4,023	\$4,104	\$5,191
62140-2400-910-000	GROUP LIFE INSURANCE	Personnel	\$411	\$419	\$473
62140-2500-910-000	HEALTH CARE CREDIT	Personnel	\$383	\$391	\$422
62140-3160-910-000	PURCHASED SERVICES	Personnel	\$9,720	\$9,720	\$9,720
62140-5800-910-000	MISCELLANEOUS	Personnel	\$20,000	\$20,000	\$20,000
62121-1624-910-000	VEHICLE SERVICES	Supt Office	\$9,000	\$9,000	\$9,000
62160-1114-910-000	DIRECTOR SALARY	Finance	\$84,777	\$86,424	\$88,353
62160-2100-910-000	FICA	Finance	\$12,248	\$12,489	\$12,729
62160-2210-910-000	VRS	Finance	\$18,668	\$19,035	\$24,127
62160-2300-910-000	HOSPITALIZATION	Finance	\$9,168	\$9,672	\$11,123
62160-2400-910-000	GROUP LIFE INSURANCE	Finance	\$1,905	\$1,943	\$2,196
62160-2500-910-000	HEALTH CARE CREDIT	Finance	\$1,777	\$1,812	\$1,963
62160-3160-910-000	PURCHASED SERVICES	Finance	\$35,000	\$35,000	\$35,000
62160-5510-910-000	MILEAGE	Finance	\$500	\$500	\$1,000
62160-5540-910-000	IN-SERVICE	Finance	\$3,000	\$3,000	\$1,000
62160-6013-910-000	MATERIALS & SUPPLIES	Finance	\$500	\$500	\$2,000
62163-1153-910-000	ACCOUNTING SPECIALIST SALARY	Finance	\$34,504	\$35,194	\$35,801
62164-1153-910-000	PAYROLL SPECIALIST SALARY	Finance	\$40,818	\$41,634	\$42,240
62220-1131-910-000	SCHOOL NURSE SALARIES	Health	\$136,722	\$163,615	\$163,688
62220-2100-910-000	FICA	Health	\$10,459	\$12,517	\$12,522
62220-2210-910-000	VRS	Health	\$15,942	\$19,077	\$23,735
62220-2300-910-000	HOSPITALIZATION	Health	\$13,752	\$14,508	\$22,246
62220-2400-910-000	GROUP LIFE INSURANCE	Health	\$1,627	\$1,947	\$2,161
62220-2500-910-000	HEALTH CARE CREDIT	Health	\$1,518	\$1,816	\$1,932
62220-5510-910-000	MILEAGE	Health	\$5,000	\$5,000	\$1,000
62220-5540-910-000	IN-SERVICE	Health	\$1,000	\$1,000	\$1,000
62220-6013-910-000	MATERIALS & SUPPLIES	Health	\$4,000	\$4,000	\$5,000
62225-3160-910-200	HEALTH - PURCHASED SERVICES	Health	\$32,000	\$32,000	\$32,000
62225-6013-910-200	HEALTH - MATERIALS & SUPPLIES	Health	\$5,500	\$5,500	\$5,500
62230-1132-910-000	PSYCHOLOGIST SALARIES	Psychologist	\$123,179	\$103,872	\$131,271
62230-2100-910-000	FICA	Psychologist	\$9,423	\$7,946	\$10,042
62230-2210-910-000	VRS	Psychologist	\$14,363	\$12,111	\$19,034
62230-2300-910-000	HOSPITALIZATION	Psychologist	\$9,168	\$9,672	\$11,123

## CATEGORY DETAIL: ADMINISTRATION & HEALTH

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
62230-2400-910-000	GROUP LIFE INSURANCE	Psychologist	\$1,466	\$1,236	\$1,733
62230-2500-910-000	HEALTH CARE CREDIT	Psychologist	\$1,367	\$1,153	\$1,549
			12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
CATEGORY: ADMINISTRATION & HEALTH			\$1,312,085	\$1,325,281	\$1,364,768

## **CATEGORY: PUPIL TRANSPORTATION**

### **CATEGORY: PUPIL TRANSPORTATION**

#### **PURPOSE**

The Pupil Transportation category supports the activities related to transporting students to and from school as provided by state and federal law. This includes trips between home and school as well as trips to school events and extracurricular activities. Transportation is provided in a safe, efficient and effective manner.

#### **CURRENT SERVICES MAINTAINED**

Students are transported daily to and from school, to alternate educational sites, to secondary athletic team events, to band and chorus performances and competitions, and to school board approved field trips. This category also provides for the costs of fuel, general maintenance and routine repairs for vehicles, and the replacement of buses as the operating budget permits. Daily bus routes are coordinated through a school bus routing system used to provide efficiency in operations and minimize student time spent on buses.

#### **ITEMS FUNDED**

Funded items include salary and fringe benefits for bus drivers and administrative personnel, county garage services for repair and maintenance and fuel purchases, vehicular insurance, materials and supplies, and the periodic replacement of buses.

## CATEGORY DETAIL: PUPIL TRANSPORTATION

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
<b>PUPIL TRANSPORTATION - DIVISION LEVEL SUPPORT FOR SCHOOL SITES</b>			-----	-----	-----
63100-1114-915-000	DIRECTOR SALARY	Transportation	\$40,219	\$0	\$0
63100-1153-915-000	CLERICAL SALARIES	Transportation	\$72,290	\$73,736	\$74,976
63100-2100-915-000	FICA	Transportation	\$8,607	\$5,641	\$5,736
63100-2210-915-000	VRS	Transportation	\$13,119	\$8,598	\$10,872
63100-2300-915-000	HOSPITALIZATION	Transportation	\$9,168	\$9,672	\$11,123
63100-2400-915-000	GROUP LIFE INSURANCE	Transportation	\$1,339	\$877	\$990
63100-2500-915-000	HEALTH CARE CREDIT	Transportation	\$1,249	\$818	\$885
63100-3160-915-000	PURCHASED SERVICES	Transportation	\$9,000	\$9,000	\$34,000
63100-5540-915-000	IN-SERVICE	Transportation	\$1,500	\$1,500	\$16,500
63100-5800-915-000	MISCELLANEOUS	Transportation	\$2,000	\$2,000	\$2,000
63100-6001-915-000	OFFICE MATERIALS & SUPPLIES	Transportation	\$1,180	\$1,180	\$1,180
63200-1181-915-000	OPERATIVE SALARIES	Transportation - Bus Drivers	\$585,000	\$585,000	\$610,000
63200-1381-915-000	PART-TIME OPERATIVE WAGES	Transportation	\$40,000	\$40,000	\$40,000
63200-1581-915-000	SUBSTITUTE OPERATIVES	Transportation	\$22,500	\$22,500	\$22,500
63200-1582-915-000	CAR DRIVERS	Transportation	\$80,000	\$80,000	\$80,000
63200-2100-915-000	FICA	Transportation	\$55,654	\$55,654	\$57,566
63200-2210-915-000	VRS	Transportation	\$58,055	\$58,055	\$60,050
63200-2300-915-000	HOSPITALIZATION	Transportation	\$128,352	\$135,411	\$127,915
63200-2400-915-000	GROUP LIFE INSURANCE	Transportation	\$8,657	\$8,657	\$9,933
63200-2700-915-000	WORKER'S COMPENSATION	Transportation	\$22,695	\$22,695	\$22,695
63200-3160-915-000	PURCHASED SERVICES	Transportation	\$6,500	\$6,500	\$6,500
63200-3420-915-000	PRIVATE CARRIERS/IN LIEU	Transportation	\$7,000	\$7,000	\$7,000
63200-5230-915-000	TELECOMMUNICATIONS	Transportation	\$1,000	\$1,000	\$1,000
63200-5305-915-000	INSURANCE	Transportation	\$37,085	\$37,085	\$29,425
63200-6008-915-000	FUELS	Transportation Fuel Line	\$350,000	\$350,000	\$380,000
63300-1153-915-000	MONITORING SALARIES	Transportation Bus Aide	\$18,000	\$18,000	\$18,000
63300-2100-915-000	FICA	Transportation	\$1,377	\$1,377	\$1,377
63400-3840-915-000	PURCHASED SERVICES-OTR GOV SER	Transportation	\$72,500	\$72,500	\$72,500
63400-6009-915-000	EQUIPMENT REPAIR	Transportation	\$60,000	\$60,000	\$64,000
63400-8101-915-000	CAPITAL OUTLAY REPLACEMENT	Transportation	\$295,000	\$295,000	\$380,000
63400-8201-915-000	CAPITAL OUTLAY ADDITIONS	Transportation	\$4,000	\$4,000	\$0
			12-13	13-14	14-15
			BUDGET	BUDGET	BUDGET
CATEGORY: PUPIL TRANSPORTATION			\$2,013,046	\$1,973,457	\$2,148,722

## **CATEGORY: OPERATIONS & MAINTENANCE**

### **CATEGORY: OPERATIONS & MAINTENANCE**

#### **PURPOSE**

This category funds the operation and maintenance of school facilities to support educational programs. Operation and Maintenance activities keep school facilities open, clean, comfortable, and safe for use, as well as maintaining grounds, buildings, and equipment to keep all in effective, safe working and use conditions.

#### **CURRENT SERVICES MAINTAINED**

Operations and Maintenance activities provide custodial staff for all school buildings, personnel to maintain school grounds, administrative direction, maintenance of buildings and vehicle purchases. In addition, Operations and Maintenance provides security services for buildings and grounds and oversees the energy management of school division sites in an effort to conserve resources and reduce costs.

#### **CATEGORIES FUNDED**

Salaries and wages, fringe benefits, purchased services, utilities (electrical, heating, water and sewer services), telecommunications, mobile/storage leases, building and custodial supplies, equipment additions, and liability insurance are funded in Operations and Maintenance.

## CATEGORY DETAIL: OPERATIONS & MAINTENANCE

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
<b>OPERATIONS &amp; MAINTENANCE - CENTRAL ELEMENTARY SCHOOL</b>					
64200-1191-920-000	SERVICE SALARIES	Custodian	\$72,246	\$73,691	\$74,983
64200-2100-920-000	FICA	Custodian	\$5,527	\$5,637	\$5,736
64200-2210-920-000	VRS	Custodian	\$5,765	\$5,881	\$5,984
64200-2300-920-000	HOSPITALIZATION	Custodian	\$13,752	\$14,508	\$16,685
64200-2400-920-000	GROUP LIFE INSURANCE	Custodian	\$860	\$877	\$990
64200-3160-920-000	PURCHASED SERVICES	School Based Facility Expenses	\$10,650	\$10,650	\$10,650
64200-5110-920-000	ELECTRICAL SERVICES	School Electrical Costs	\$57,330	\$57,330	\$57,330
64200-5120-920-000	HEATING SERVICES	School Heating Costs	\$7,000	\$7,000	\$7,000
64200-5130-920-000	WATER & SEWER SERVICES	School Water & Sewer Costs	\$6,200	\$6,200	\$6,200
64200-5230-920-000	TELECOMMUNICATIONS	School Phone Costs	\$7,000	\$7,000	\$7,000
64200-6005-920-000	JANITORIAL SUPPLIES	Custodial Supplies	\$7,000	\$7,000	\$7,000
64400-3320-920-000	REPAIR & MAINTENANCE	School Based Maintenance Expenses	\$10,000	\$10,000	\$10,000
64400-8101-920-000	CAPITAL OUTLAY REPLACEMENT	School Based Replacement Expenses	\$2,000	\$2,000	\$2,000
<b>OPERATIONS &amp; MAINTENANCE - FAIRFIELD ELEMENTARY SCHOOL</b>					
64200-1191-940-000	SERVICE SALARIES	Custodian	\$67,603	\$68,955	\$70,247
64200-2100-940-000	FICA	Custodian	\$5,172	\$5,275	\$5,374
64200-2210-940-000	VRS	Custodian	\$5,395	\$5,503	\$5,606
64200-2300-940-000	HOSPITALIZATION	Custodian	\$9,168	\$9,672	\$11,123
64200-2400-940-000	GROUP LIFE INSURANCE	Custodian	\$804	\$821	\$927
64200-3160-940-000	PURCHASED SERVICES	School Based Facility Expenses	\$12,780	\$12,780	\$12,780
64200-5110-940-000	ELECTRICAL SERVICES	School Electrical Costs	\$75,600	\$75,600	\$75,600
64200-5120-940-000	HEATING SERVICES	School Heating Costs	\$5,400	\$5,400	\$5,400
64200-5130-940-000	WATER & SEWER SERVICES	School Water & Sewer Costs	\$2,800	\$2,800	\$2,800
64200-5230-940-000	TELECOMMUNICATIONS	School Phone Costs	\$13,400	\$13,400	\$13,400
64200-6005-940-000	JANITORIAL SUPPLIES	Custodial Supplies	\$4,000	\$4,000	\$4,000
64400-3320-940-000	REPAIR & MAINTENANCE	School Based Maintenance Expenses	\$15,000	\$15,000	\$15,000
64400-8101-940-000	CAPITAL OUTLAY REPLACEMENT	School Based Replacement Expenses	\$2,000	\$2,000	\$2,000
<b>OPERATIONS &amp; MAINTENANCE - MOUNTAIN VIEW ELEMENTARY SCHOOL</b>					
64200-1191-960-000	SERVICE SALARIES	Custodian	\$50,417	\$55,301	\$56,593
64200-2100-960-000	FICA	Custodian	\$3,857	\$4,231	\$4,329
64200-2210-960-000	VRS	Custodian	\$4,023	\$4,413	\$4,516
64200-2300-960-000	HOSPITALIZATION	Custodian	\$9,168	\$9,672	\$11,123
64200-2400-960-000	GROUP LIFE INSURANCE	Custodian	\$600	\$658	\$747
64200-3160-960-000	PURCHASED SERVICES	School Based Facility Expenses	\$10,650	\$10,650	\$10,650
64200-5110-960-000	ELECTRICAL SERVICES	School Electrical Costs	\$42,000	\$42,000	\$42,000
64200-5120-960-000	HEATING SERVICES	School Heating Costs	\$12,000	\$12,000	\$12,000
64200-5230-960-000	TELECOMMUNICATIONS	School Phone Costs	\$6,000	\$6,000	\$6,000
64200-6005-960-000	JANITORIAL SUPPLIES	Custodial Supplies	\$5,000	\$5,000	\$5,000
64400-3320-960-000	REPAIR & MAINTENANCE	School Based Maintenance Expenses	\$5,200	\$5,200	\$5,200
64400-8101-960-000	CAPITAL OUTLAY REPLACEMENT	School Based Replacement Expenses	\$2,000	\$2,000	\$2,000
<b>OPERATIONS &amp; MAINTENANCE - NATURAL BRIDGE ELEMENTARY SCHOOL</b>					
64200-1191-970-000	SERVICE SALARIES	Custodian	\$76,476	\$78,005	\$72,406
64200-2100-970-000	FICA	Custodian	\$5,850	\$5,967	\$5,539
64200-2210-970-000	VRS	Custodian	\$6,103	\$6,225	\$5,778
64200-2300-970-000	HOSPITALIZATION	Custodian	\$9,168	\$9,672	\$5,562
64200-2400-970-000	GROUP LIFE INSURANCE	Custodian	\$910	\$928	\$956
64200-3160-970-000	PURCHASED SERVICES	School Based Facility Expenses	\$10,650	\$10,650	\$10,650
64200-5110-970-000	ELECTRICAL SERVICES	School Electrical Costs	\$65,000	\$65,000	\$65,000
64200-5120-970-000	HEATING SERVICES	School Heating Costs	\$1,200	\$1,200	\$1,200
64200-5130-970-000	WATER & SEWER SERVICES	School Water & Sewer Costs	\$4,100	\$4,100	\$4,100
64200-5230-970-000	TELECOMMUNICATIONS	School Phone Costs	\$4,500	\$4,500	\$4,500
64200-6005-970-000	JANITORIAL SUPPLIES	Custodial Supplies	\$8,000	\$8,000	\$8,000
64400-3320-970-000	REPAIR & MAINTENANCE	School Based Maintenance Expenses	\$8,700	\$8,700	\$8,700
64400-8101-970-000	CAPITAL OUTLAY REPLACEMENT	School Based Replacement Expenses	\$2,000	\$2,000	\$2,000
<b>OPERATIONS &amp; MAINTENANCE - MAURY RIVER MIDDLE SCHOOL</b>					
64200-1191-950-000	SERVICE SALARIES	Custodian	\$91,685	\$112,914	\$118,083
64200-2100-950-000	FICA	Custodian	\$7,014	\$8,638	\$9,033
64200-2210-950-000	VRS	Custodian	\$7,316	\$9,011	\$9,423

## CATEGORY DETAIL: OPERATIONS & MAINTENANCE

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
64200-2300-950-000	HOSPITALIZATION	Custodian	\$18,336	\$24,181	\$33,369
64200-2400-950-000	GROUP LIFE INSURANCE	Custodian	\$1,091	\$1,344	\$1,559
64200-3160-950-000	PURCHASED SERVICES	School Based Facility Expenses	\$6,390	\$6,390	\$6,390
64200-5110-950-000	ELECTRICAL SERVICES	School Electrical Costs	\$46,200	\$56,200	\$56,200
64200-5120-950-000	HEATING SERVICES	School Heating Costs	\$60,000	\$72,000	\$72,000
64200-5130-950-000	WATER & SEWER SERVICES	School Water & Sewer Costs	\$6,000	\$6,000	\$6,000
64200-5230-950-000	TELECOMMUNICATIONS	School Phone Costs	\$9,000	\$9,000	\$9,000
64200-6005-950-000	JANITORIAL SUPPLIES	Custodial Supplies	\$9,000	\$13,000	\$13,000
64400-3320-950-000	REPAIR & MAINTENANCE	School Based Maintenance Expenses	\$17,500	\$21,300	\$21,300
64400-8101-950-000	CAPITAL OUTLAY REPLACEMENT	School Based Replacement Expenses	\$2,000	\$2,000	\$2,000
<b>OPERATIONS &amp; MAINTENANCE - ROCKBRIDGE COUNTY HIGH SCHOOL</b>			-----	-----	-----
64200-2210-990-000	SERVICE SALARIES	Custodian	\$180,290	\$206,306	\$209,928
64200-2300-990-000	FICA	Custodian	\$13,792	\$15,782	\$16,059
64200-2400-990-000	VRS	Custodian	\$14,387	\$16,463	\$16,752
64200-3160-990-000	HOSPITALIZATION	Custodian	\$27,504	\$33,853	\$38,931
64200-5110-990-000	GROUP LIFE INSURANCE	Custodian	\$2,145	\$2,455	\$2,771
64200-5120-990-000	PURCHASED SERVICES	School Based Facility Expenses	\$24,200	\$24,200	\$24,200
64200-5130-990-000	ELECTRICAL SERVICES	School Electrical Costs	\$222,600	\$222,600	\$222,600
64200-5230-990-000	HEATING SERVICES	School Heating Costs	\$72,000	\$72,000	\$72,000
64200-6005-990-000	WATER & SEWER SERVICES	School Water & Sewer Costs	\$29,000	\$29,000	\$29,000
64300-1191-990-000	TELECOMMUNICATIONS	School Phone Costs	\$15,000	\$15,000	\$15,000
64300-2100-990-000	JANITORIAL SUPPLIES	Custodial Supplies	\$45,000	\$45,000	\$45,000
64300-2210-990-000	SALARIES -GROUNDS	Groundskeeper	\$31,040	\$31,553	\$27,155
64300-2300-990-000	FICA	Groundskeeper	\$2,375	\$2,414	\$2,077
64300-2400-990-000	VRS	Groundskeeper	\$2,477	\$2,518	\$2,167
64300-6003-990-000	HOSPITALIZATION	Groundskeeper	\$0	\$0	\$5,562
64400-3320-990-000	GROUP LIFE INSURANCE	Groundskeeper	\$369	\$375	\$358
65100-1155-990-000	REPAIR & MAINTENANCE	School Based Maintenance Expenses	\$41,000	\$41,000	\$41,000
65100-1193-990-000	CAPITAL OUTLAY REPLACEMENT	School Based Replacement Expenses	\$3,000	\$3,000	\$3,000
<b>OPERATIONS &amp; MAINTENANCE - DIVISION LEVEL SUPPORT FOR SCHOOL SITES</b>			-----	-----	-----
64100-1114-915-000	DIRECTOR SALARY	Maintenance	\$84,218	\$91,686	\$97,470
64100-1153-915-000	CLERICAL SALARIES	Maintenance	\$28,220	\$28,784	\$29,127
64100-2100-915-000	FICA	Maintenance	\$8,602	\$9,216	\$9,685
64100-2210-915-000	VRS	Maintenance	\$13,110	\$14,047	\$18,356
64100-2300-915-000	HOSPITALIZATION	Maintenance	\$9,168	\$9,672	\$11,123
64100-2400-915-000	GROUP LIFE INSURANCE	Maintenance	\$1,338	\$1,434	\$1,671
64100-2500-915-000	HEALTH CARE CREDIT	Maintenance	\$1,248	\$1,337	\$1,494
64100-5540-915-000	IN-SERVICE	Maintenance	\$1,750	\$1,750	\$1,750
64100-5800-915-000	MISCELLANEOUS	Maintenance	\$5,000	\$5,000	\$5,000
64200-1191-915-000	SERVICE SALARIES	Maintenance	\$207,959	\$212,118	\$251,560
64200-1381-915-000	PART-TIME OPERATIVE WAGES	Maintenance	\$39,444	\$39,444	\$39,444
64200-1520-915-000	SUBSTITUTE WAGES	Maintenance	\$10,000	\$10,000	\$10,000
64200-2100-915-000	FICA	Maintenance	\$19,691	\$20,009	\$23,027
64200-2210-915-000	VRS	Maintenance	\$20,541	\$20,873	\$24,020
64200-2300-915-000	HOSPITALIZATION	Maintenance	\$18,336	\$19,344	\$27,808
64200-2400-915-000	GROUP LIFE INSURANCE	Maintenance	\$3,063	\$3,113	\$3,973
64200-2700-915-000	WORKER'S COMPENSATION	Maintenance	\$22,854	\$22,854	\$22,854
64200-3160-915-000	PURCHASED SERVICES	Maintenance Purchased Services	\$66,000	\$66,000	\$66,000
64200-5210-915-000	POSTAL SERVICES	Maintenance Mail	\$600	\$600	\$600
64200-5230-915-000	TELECOMMUNICATIONS	Maintenance Phone Costs	\$9,000	\$9,000	\$9,000
64200-5300-915-000	INSURANCE	Maintenance	\$57,474	\$57,474	\$63,682
64200-6005-915-000	SUPPLIES/SCHOOL CLASSROOM	School Classroom Supplies	\$1,000	\$1,000	\$14,000
64200-6007-915-000	BUILDING SUPPLIES	Maintenance	\$143,095	\$143,095	\$143,095
64200-5110-930-000	ELECTRICAL SERVICES (AUX)	Maintenance Electrical Costs	\$25,000	\$25,000	\$25,000
64200-5230-930-000	TELECOMMUNICATIONS (AUX)	Maintenance Phone Costs	\$1,000	\$1,000	\$1,000
64400-3320-915-000	REPAIR & MAINTENANCE	Maintenance	\$2,700	\$2,700	\$2,700
64400-5420-915-000	STORAGE UNIT LEASE/RENTAL	Maintenance	\$4,000	\$4,000	\$4,000
64400-6007-915-000	REPAIR & MAINTENANCE	Maintenance	\$35,000	\$35,000	\$35,000
64400-8101-915-000	CAPITAL OUTLAY REPLACEMENT	Maintenance	\$49,000	\$49,000	\$49,000
64400-3320-930-000	REPAIR & MAINTENANCE	Maintenance	\$1,750	\$1,750	\$1,750
64500-3310-915-000	REPAIR & MAINTENANCE	Maintenance	\$29,000	\$29,000	\$29,000

## CATEGORY DETAIL: OPERATIONS & MAINTENANCE

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
64500-6008-915-000	FUELS	Maintenance Fuel Line	\$79,000	\$79,000	\$79,000
64500-8101-915-000	CAPITAL OUTLAY REPLACEMENT	Maintenance	\$36,000	\$36,000	\$36,000
64200-3160-910-000	PURCHASED SERVICES	School Based Facility Expenses	\$2,130	\$2,130	\$24,130
64200-5110-910-000	ELECTRICAL SERVICES	School Electrical Costs	\$12,600	\$12,600	\$47,600
64200-5120-910-000	HEATING SERVICES	School Heating Costs	\$20,000	\$20,000	\$20,000
64200-6005-910-000	JANITORIAL SUPPLIES	Custodial Supplies	\$1,000	\$1,000	\$1,000
64400-3320-910-000	REPAIR & MAINTENANCE	School Based Maintenance Expenses	\$19,584	\$19,584	\$19,584

	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
CATEGORY: OPERATIONS & MAINTENANCE	\$2,875,210	\$3,002,165	\$3,170,784

NOTE: THE 12-13 BUDGET TOTAL OF \$2,819,896 DOES NOT INCLUDE \$246,897 BUDGETED FOR OPERATIONS & MAINTENANCE AT ROCKBRIDGE MIDDLE SCHOOL THAT YEAR.  
NOTE: THE 13-14 BUDGET TOTAL OF \$2,946,851 DOES NOT INCLUDE \$22,000 BUDGETED FOR OPERATIONS & MAINTENANCE AT ROCKBRIDGE MIDDLE SCHOOL THAT YEAR.



## **CATEGORY: FACILITIES**

### **CATEGORY: FACILITIES**

#### **PURPOSE**

Expenditures in the Facilities Category support activities related to maintaining and remodeling buildings, installing or extending service systems and other built-in equipment, and improving sites.

#### **CATEGORIES FUNDED**

This budget section includes the purchase of furniture and equipment for school sites as well as the cost of more extensive repair and maintenance projects. In the past several years allocations have been made to provide partial roof replacements at school sites.



## CATEGORY DETAIL: FACILITIES

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
<b>FACILITIES - DIVISION LEVEL SUPPORT FOR SCHOOL SITES</b>			-----	-----	-----
66200-8101-915-000	CAPITAL REPLACEMENT-ROOF	Not in Use	\$0	\$0	\$0
66200-8110-915-000	CAPITAL OUTLAY REPLACEMENT	Facilities	\$20,000	\$20,000	\$20,000
66200-8201-915-000	CAPITAL OUTLAY ADDITIONS	Not in Use	\$0	\$0	\$0
			12-13	13-14	14-15
			BUDGET	BUDGET	BUDGET
CATEGORY: FACILITIES			\$20,000	\$20,000	\$20,000

## **CATEGORY: TECHNOLOGY**

### **CATEGORY: TECHNOLOGY**

#### **PURPOSE**

Technology includes all activities which support the development of a technology infrastructure, including the network and devices; which provide training for students, teachers and staff members, and administrators; which provide maintenance and replacement of equipment; which support on-line instruction and testing; and which provide connectivity to Wide-Area-Networks and the Internet.

#### **CURRENT SERVICES MAINTAINED**

Technology activities include expenditures directly related to the delivery of classroom instruction; instructional and technical support to teachers, staff, and school administration; and technology support to all other areas of the school division including administration, attendance and health, transportation, operations and maintenance, food services, and facilities.

#### **CATEGORIES FUNDED**

Funding in this area supports salaries, fringe benefits, professional development, internet connections, support services and materials, and new and replacement software, hardware, and infrastructure.

## CATEGORY DETAIL: TECHNOLOGY

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
<b>TECHNOLOGY - CENTRAL ELEMENTARY SCHOOL</b>					
68100-6030-220-100	MATERIALS & SUPPLIES	Technology Materials	\$1,500	\$1,500	\$1,500
<b>TECHNOLOGY - FAIRFIELD ELEMENTARY SCHOOL</b>					
68100-6030-240-100	MATERIALS & SUPPLIES	Technology Materials	\$1,000	\$1,000	\$1,500
<b>TECHNOLOGY - MOUNTAIN VIEW ELEMENTARY SCHOOL</b>					
68100-6030-260-100	MATERIALS & SUPPLIES	Technology Materials	\$1,000	\$1,027	\$1,000
<b>TECHNOLOGY - NATURAL BRIDGE ELEMENTARY SCHOOL</b>					
68100-6030-270-100	TECHNOLOGY MATERIALS	Technology Materials	\$1,000	\$300	\$750
<b>TECHNOLOGY - MAURY RIVER MIDDLE SCHOOL</b>					
<b>TECHNOLOGY - ROCKBRIDGE COUNTY HIGH SCHOOL</b>					
68100-6030-390-100	TECHNOLOGY MATERIALS	Technology Materials	\$4,700	\$2,700	\$2,700
<b>TECHNOLOGY - DIVISION LEVEL SUPPORT FOR SCHOOL SITES</b>					
68100-6030-910-000	SCHOOL MATERIALS & SUPPLIES	Technology	\$30,000	\$30,000	\$30,000
68200-1130-910-000	COORDINATOR/ITRT SALARIES	Technology	\$57,472	\$121,494	\$110,714
68200-1154-910-000	TECHNOLOGY SPECIALIST SALARIES	Technology	\$161,479	\$118,450	\$114,807
68200-2100-910-000	FICA	Technology	\$16,750	\$18,356	\$17,252
68200-2210-910-000	VRS	Technology	\$25,530	\$27,977	\$32,701
68200-2300-910-000	HOSPITALIZATION	Technology	\$22,920	\$19,344	\$27,808
68200-2400-910-000	GROUP LIFE INSURANCE	Technology	\$2,606	\$2,855	\$2,977
68200-2500-910-000	HEALTH CARE CREDIT	Technology	\$2,430	\$2,663	\$2,661
68200-3160-910-000	PURCHASED SERVICES	Technology	\$105,000	\$75,000	\$100,000
68200-3310-910-000	EQUIPMENT REPAIR	Technology	\$4,500	\$4,500	\$4,500
68200-5230-910-000	TELECOMMUNICATIONS	Technology	\$135,000	\$125,000	\$125,000
68200-6035-910-000	TECHNOLOGY MATERIALS	Technology	\$5,000	\$5,000	\$5,000
68200-6040-910-000	TECH-SOFTWARE/ONLINE CONTENT	Technology	\$81,000	\$65,000	\$65,000
68200-6050-910-000	TECHNOLOGY HARDWARE	Technology Hardware	\$101,455	\$160,764	\$160,764
68200-6060-910-000	TECHNOLOGY INFRASTRUCTURE	Technology	\$10,500	\$16,500	\$16,500
68300-1114-910-000	DIRECTOR SALARY	Technology	\$20,275	\$20,275	\$22,000
68300-1154-910-000	TECHNOLOGY SALARIES	Technology	\$90,672	\$143,798	\$155,002
68300-2100-910-000	FICA	Technology	\$8,487	\$12,552	\$13,541
68300-2210-910-000	VRS	Technology	\$12,936	\$19,131	\$25,665
68300-2300-910-000	HOSPITALIZATION	Technology	\$0	\$4,836	\$5,562
68300-2400-910-000	GROUP LIFE INSURANCE	Technology	\$1,320	\$1,952	\$2,336
68300-2500-910-000	HEALTH CARE CREDIT	Technology	\$1,232	\$1,821	\$2,089
68300-5540-910-000	IN-SERVICE	Technology	\$10,100	\$10,100	\$10,100
			<b>12-13 BUDGET</b>	<b>13-14 BUDGET</b>	<b>14-15 BUDGET</b>

CATEGORY: TECHNOLOGY      \$915,864      \$1,013,897      \$1,059,428

NOTE: THE 12-13 BUDGET TOTAL OF \$915,864 DOES NOT INCLUDE \$475 BUDGETED FOR TECHNOLOGY AT ROCKBRIDGE MIDDLE SCHOOL THAT YEAR.

## SCHOOL: CENTRAL ELEMENTARY

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
<b>INSTRUCTION</b>					
61000-2100-220-100	FICA	Regular	\$89,859	\$94,165	\$90,634
61000-2100-220-200	FICA	Special Ed	\$7,941	\$8,158	\$8,182
61000-2100-220-400	FICA	Gifted & Talented	\$173	\$173	\$173
61000-2210-220-100	VRS	Regular	\$136,962	\$143,525	\$171,789
61000-2210-220-200	VRS	Special Ed	\$12,103	\$12,434	\$15,509
61000-2300-220-100	HOSPITALIZATION	Regular	\$96,264	\$106,395	\$116,792
61000-2300-220-200	HOSPITALIZATION	Special Ed	\$13,752	\$19,344	\$22,246
61000-2400-220-100	GROUP LIFE INSURANCE	Regular	\$13,978	\$14,648	\$15,379
61000-2400-220-200	GROUP LIFE INSURANCE	Special Ed	\$1,235	\$1,269	\$1,343
61000-2500-220-100	HEALTH CARE CREDIT	Regular	\$13,038	\$13,663	\$13,748
61000-2500-220-200	HEALTH CARE CREDIT	Special Ed	\$1,152	\$1,184	\$1,201
61100-1121-220-100	INSTRUCTIONAL SALARIES	Regular	\$1,139,509	\$1,196,971	\$1,150,513
61100-1121-220-200	INSTRUCTIONAL SALARIES	Special Ed	\$42,372	\$43,192	\$43,811
61100-1151-220-100	TEACHER ASSISTANT SALARIES	Regular	\$0	\$0	\$14,558
61100-1151-220-200	TEACHER ASSISTANT SALARIES	Special Ed	\$30,297	\$30,903	\$57,935
61100-1154-220-100	INSTRUCTIONAL SALARIES	Regular	\$15,440	\$14,260	\$0
61100-1154-220-200	INSTRUCTIONAL SALARIES	Special Ed	\$25,918	\$27,330	\$0
61100-1520-220-100	SUBSTITUTE WAGES	Regular	\$19,682	\$19,682	\$19,682
61100-1520-220-200	SUBSTITUTE WAGES	Special Ed	\$3,028	\$3,028	\$3,028
61100-1624-220-200	SUPPLEMENTAL WAGES	Special Ed	\$2,183	\$2,183	\$2,183
61100-1624-220-400	SUPPLEMENTAL WAGES	Gifted & Talented	\$2,259	\$2,259	\$2,259
61100-5510-220-100	MILEAGE	Regular	\$100	\$1,000	\$1,000
61100-5540-220-100	IN-SERVICE	Professional Development	\$2,000	\$2,000	\$2,500
61100-5800-220-100	MISCELLANEOUS	Regular	\$4,795	\$6,618	\$6,647
61100-6001-220-100	OFFICE MATERIALS & SUPPLIES	Instructional Materials	\$5,000	\$5,000	\$3,000
61100-6012-220-100	TEXTBOOKS & WORKBOOKS	Regular	\$2,000	\$2,000	\$2,500
61100-6013-220-100	MATERIALS & SUPPLIES	Regular	\$15,000	\$25,000	\$25,000
61100-6013-220-400	MATERIALS & SUPPLIES	Gifted & Talented	\$1,500	\$1,500	\$1,500
61210-1123-220-100	GUIDANCE SALARIES	Guidance	\$39,934	\$39,579	\$40,198
61210-2100-220-100	FICA	Guidance	\$3,055	\$3,028	\$3,075
61210-2210-220-100	VRS	Guidance	\$4,656	\$4,615	\$5,829
61210-2300-220-100	HOSPITALIZATION	Guidance	\$4,584	\$4,836	\$5,562
61210-2400-220-100	GROUP LIFE INSURANCE	Guidance	\$475	\$471	\$531
61210-2500-220-100	HEALTH CARE CREDIT	Guidance	\$443	\$439	\$474
61322-1122-220-100	LIBRARIAN SALARIES	Librarian	\$42,108	\$42,904	\$44,553
61322-2100-220-100	FICA	Librarian	\$3,221	\$3,282	\$3,408
61322-2210-220-100	VRS	Librarian	\$4,910	\$5,003	\$6,460
61322-2400-220-100	GROUP LIFE INSURANCE	Librarian	\$501	\$511	\$588
61322-2500-220-100	HEALTH CARE CREDIT	Librarian	\$467	\$476	\$526
61322-6013-220-100	MATERIALS & SUPPLIES	Guidance	\$7,000	\$7,000	\$7,000
61410-1126-220-100	PRINCIPAL SALARIES	Principal's Office (Includes AP Salary)	\$75,434	\$76,911	\$148,675
61410-1153-220-100	CLERICAL SALARIES	Principal's Office	\$36,164	\$36,887	\$37,736
61410-2100-220-100	FICA	Principal's Office	\$8,537	\$8,706	\$14,260
61410-2210-220-100	VRS	Principal's Office	\$13,012	\$13,269	\$27,030
61410-2300-220-100	HOSPITALIZATION	Principal's Office	\$9,168	\$9,672	\$16,685
61410-2400-220-100	GROUP LIFE INSURANCE	Principal's Office	\$1,328	\$1,354	\$2,461
61410-2500-220-100	HEALTH CARE CREDIT	Principal's Office	\$1,239	\$1,263	\$2,200
<b>TECHNOLOGY</b>					
68100-6030-220-100	MATERIALS & SUPPLIES	Technology Materials	\$1,500	\$1,500	\$1,500
<b>OPERATIONS &amp; MAINTENANCE</b>					
64200-1191-920-000	SERVICE SALARIES	Custodian	\$72,246	\$73,691	\$74,983
64200-2100-920-000	FICA	Custodian	\$5,527	\$5,637	\$5,736
64200-2210-920-000	VRS	Custodian	\$5,765	\$5,881	\$5,984
64200-2300-920-000	HOSPITALIZATION	Custodian	\$13,752	\$14,508	\$16,685
64200-2400-920-000	GROUP LIFE INSURANCE	Custodian	\$860	\$877	\$990
64200-3160-920-000	PURCHASED SERVICES	School Based Facility Expenses	\$10,650	\$10,650	\$10,650
64200-5110-920-000	ELECTRICAL SERVICES	School Electrical Costs	\$57,330	\$57,330	\$57,330
64200-5120-920-000	HEATING SERVICES	School Heating Costs	\$7,000	\$7,000	\$7,000
64200-5130-920-000	WATER & SEWER SERVICES	School Water & Sewer Costs	\$6,200	\$6,200	\$6,200
64200-5230-920-000	TELECOMMUNICATIONS	School Phone Costs	\$7,000	\$7,000	\$7,000

## SCHOOL: CENTRAL ELEMENTARY

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
64200-6005-920-000	JANITORIAL SUPPLIES	Custodial Supplies	\$7,000	\$7,000	\$7,000
64400-3320-920-000	REPAIR & MAINTENANCE	School Based Maintenance Expenses	\$10,000	\$10,000	\$10,000
64400-8101-920-000	CAPITAL OUTLAY REPLACEMENT	School Based Replacement Expenses	\$2,000	\$2,000	\$2,000
<b>FOOD SERVICE</b>			-----	-----	-----
65100-1155-920-000	FOOD SERVICE MANAGER SALARIES	Food Services	\$25,896	\$16,964	\$18,589
65100-1193-920-000	FOOD SERVICE WORKER SALARIES	Food Services	\$38,449	\$35,298	\$49,497
65100-1520-920-000	SUBSTITUTE WAGES	Food Services	\$2,400	\$2,400	\$2,400
65100-2100-920-000	FICA	Food Services	\$5,106	\$4,182	\$5,392
65100-2210-920-000	VRS	Food Services	\$6,088	\$4,795	\$6,645
65100-2300-920-000	HOSPITALIZATION	Food Services	\$9,168	\$9,672	\$11,123
65100-2400-920-000	GROUP LIFE INSURANCE	Food Services	\$766	\$622	\$899
65100-3320-920-000	REPAIR & MAINTENANCE	Food Services	\$1,400	\$1,400	\$1,700
65100-6001-920-000	OFFICE MATERIALS & SUPPLIES	Food Services	\$300	\$300	\$300
65100-6002-920-000	FOOD SUPPLIES	Food Services	\$74,738	\$74,738	\$75,000
65100-6005-920-000	JANITORIAL SUPPLIES	Custodial Supplies	\$1,600	\$1,600	\$1,400
65100-6014-920-000	SMALLWARES	Food Services	\$1,000	\$1,000	\$600
65100-8101-920-000	CAPITAL OUTLAY REPLACEMENT	Food Services	\$1,000	\$1,000	\$1,000
			12-13	13-14	14-15
			BUDGET	BUDGET	BUDGET
			\$1,953,776	\$2,058,088	\$2,160,361
			\$1,500	\$1,500	\$1,500
			\$205,330	\$207,774	\$211,558
			\$167,911	\$153,972	\$174,545

## SCHOOL: FAIRFIELD ELEMENTARY

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
<b>INSTRUCTION</b>			-----	-----	-----
61000-2100-240-100	FICA	Regular	\$76,927	\$82,184	\$74,775
61000-2100-240-200	FICA	Special Ed	\$10,656	\$11,453	\$11,616
61000-2100-240-400	FICA	Gifted & Talented	\$193	\$193	\$193
61000-2210-240-100	VRS	Regular	\$117,251	\$125,264	\$139,424
61000-2210-240-200	VRS	Special Ed	\$16,242	\$17,456	\$21,797
61000-2300-240-100	HOSPITALIZATION	Regular	\$68,760	\$72,542	\$83,423
61000-2300-240-200	HOSPITALIZATION	Special Ed	\$18,336	\$19,344	\$22,246
61000-2400-240-100	GROUP LIFE INSURANCE	Regular	\$11,966	\$12,784	\$12,692
61000-2400-240-200	GROUP LIFE INSURANCE	Special Ed	\$1,658	\$1,782	\$1,984
61000-2500-240-100	HEALTH CARE CREDIT	Regular	\$11,162	\$11,925	\$11,346
61000-2500-240-200	HEALTH CARE CREDIT	Special Ed	\$1,546	\$1,662	\$1,774
61100-1121-240-100	INSTRUCTIONAL SALARIES	Regular	\$976,877	\$1,045,341	\$948,181
61100-1121-240-200	INSTRUCTIONAL SALARIES	Special Ed	\$91,580	\$101,107	\$102,345
61100-1151-240-100	TEACHER ASSISTANT SALARIES	Regular	\$0	\$0	\$13,367
61100-1151-240-200	TEACHER ASSISTANT SALARIES	Special Ed	\$43,986	\$44,865	\$45,759
61100-1154-240-100	INSTRUCTIONAL SALARIES	Regular	\$12,813	\$13,069	\$0
61100-1520-240-100	SUBSTITUTE WAGES	Regular	\$15,897	\$15,897	\$15,897
61100-1520-240-200	SUBSTITUTE WAGES	Special Ed	\$1,514	\$1,514	\$1,514
61100-1624-240-200	SUPPLEMENTAL WAGES	Special Ed	\$2,221	\$2,221	\$2,221
61100-1624-240-400	SUPPLEMENTAL WAGES	Gifted & Talented	\$2,527	\$2,527	\$2,527
61100-5510-240-100	MILEAGE	Regular	\$700	\$700	\$1,000
61100-5540-240-100	IN-SERVICE	Professional Development	\$500	\$1,000	\$500
61100-5800-240-100	MISCELLANEOUS	Regular	\$45	\$108	\$100
61100-6001-240-100	OFFICE MATERIALS & SUPPLIES	Instructional Materials	\$4,000	\$5,000	\$5,000
61100-6012-240-100	TEXTBOOKS & WORKBOOKS	Regular	\$800	\$1,000	\$1,400
61100-6013-240-100	MATERIALS & SUPPLIES	Regular	\$14,500	\$17,000	\$15,121
61100-6013-240-400	MATERIALS & SUPPLIES	Gifted & Talented	\$300	\$400	\$200
61210-1123-240-100	GUIDANCE SALARIES	Guidance	\$59,302	\$60,418	\$61,068
61210-2100-240-100	FICA	Guidance	\$4,537	\$4,622	\$4,672
61210-2210-240-100	VRS	Guidance	\$6,915	\$7,045	\$8,855
61210-2400-240-100	GROUP LIFE INSURANCE	Guidance	\$706	\$719	\$806
61210-2500-240-100	HEALTH CARE CREDIT	Guidance	\$658	\$671	\$721
61322-1122-240-100	LIBRARIAN SALARIES	Librarian	\$58,487	\$59,599	\$61,650
61322-2100-240-100	FICA	Librarian	\$4,474	\$4,559	\$4,716
61322-2210-240-100	VRS	Librarian	\$6,820	\$6,949	\$8,939
61322-2300-240-100	HOSPITALIZATION	Librarian	\$0	\$0	\$5,562
61322-2400-240-100	GROUP LIFE INSURANCE	Librarian	\$696	\$709	\$814
61322-2500-240-100	HEALTH CARE CREDIT	Librarian	\$649	\$662	\$727
61322-6013-240-100	MATERIALS & SUPPLIES	Guidance	\$6,000	\$8,000	\$8,000
61410-1126-240-100	PRINCIPAL SALARY	Principal's Office	\$80,233	\$80,741	\$82,364
61410-1153-240-100	CLERICAL SALARIES	Principal's Office	\$40,896	\$41,714	\$42,563
61410-2100-240-100	FICA	Principal's Office	\$9,266	\$9,368	\$9,557
61410-2210-240-100	VRS	Principal's Office	\$14,124	\$14,278	\$18,114
61410-2300-240-100	HOSPITALIZATION	Principal's Office	\$9,168	\$9,672	\$11,123
61410-2400-240-100	GROUP LIFE INSURANCE	Principal's Office	\$1,441	\$1,457	\$1,649
61410-2500-240-100	HEALTH CARE CREDIT	Principal's Office	\$1,345	\$1,359	\$1,474
<b>TECHNOLOGY</b>			-----	-----	-----
68100-6030-240-100	MATERIALS & SUPPLIES	Technology Materials	\$1,000	\$1,000	\$1,500
<b>OPERATIONS &amp; MAINTENANCE</b>			-----	-----	-----
64200-1191-940-000	SERVICE SALARIES	Custodian	\$67,603	\$68,955	\$70,247
64200-2100-940-000	FICA	Custodian	\$5,172	\$5,275	\$5,374
64200-2210-940-000	VRS	Custodian	\$5,395	\$5,503	\$5,606
64200-2300-940-000	HOSPITALIZATION	Custodian	\$9,168	\$9,672	\$11,123
64200-2400-940-000	GROUP LIFE INSURANCE	Custodian	\$804	\$821	\$927
64200-3160-940-000	PURCHASED SERVICES	School Based Facility Expenses	\$12,780	\$12,780	\$12,780
64200-5110-940-000	ELECTRICAL SERVICES	School Electrical Costs	\$75,600	\$75,600	\$75,600
64200-5120-940-000	HEATING SERVICES	School Heating Costs	\$5,400	\$5,400	\$5,400
64200-5130-940-000	WATER & SEWER SERVICES	School Water & Sewer Costs	\$2,800	\$2,800	\$2,800
64200-5230-940-000	TELECOMMUNICATIONS	School Phone Costs	\$13,400	\$13,400	\$13,400
64200-6005-940-000	JANITORIAL SUPPLIES	Custodial Supplies	\$4,000	\$4,000	\$4,000

## SCHOOL: FAIRFIELD ELEMENTARY

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
64400-3320-940-000	REPAIR & MAINTENANCE	School Based Maintenance Expenses	\$15,000	\$15,000	\$15,000
64400-8101-940-000	CAPITAL OUTLAY REPLACEMENT	School Based Replacement Expenses	\$2,000	\$2,000	\$2,000
<b>FOOD SERVICE</b>			-----	-----	-----
65100-1155-940-000	FOOD SERVICE MANAGER SALARIES	Food Services	\$19,992	\$20,391	\$20,748
65100-1193-940-000	FOOD SERVICE WORKER SALARIES	Food Services	\$37,924	\$38,683	\$40,809
65100-1520-940-000	SUBSTITUTE WAGES	Food Services	\$1,500	\$1,500	\$1,500
65100-2100-940-000	FICA	Food Services	\$4,545	\$4,634	\$4,824
65100-2210-940-000	VRS	Food Services	\$5,357	\$5,465	\$6,265
65100-2300-940-000	HOSPITALIZATION	Food Services	\$9,168	\$9,672	\$16,685
65100-2400-940-000	GROUP LIFE INSURANCE	Food Services	\$689	\$703	\$813
65100-3320-940-000	REPAIR & MAINTENANCE	Food Services	\$1,900	\$1,900	\$1,900
65100-6001-940-000	OFFICE MATERIALS & SUPPLIES	Food Services	\$500	\$500	\$300
65100-6002-940-000	FOOD SUPPLIES	Food Services	\$70,732	\$70,732	\$70,000
65100-6005-940-000	JANITORIAL SUPPLIES	Custodial Supplies	\$1,600	\$1,600	\$1,400
65100-6014-940-000	SMALLWARES	Food Services	\$700	\$700	\$700
65100-8101-940-000	CAPITAL OUTLAY REPLACEMENT	Food Services	\$1,000	\$1,000	\$1,000
			12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
INSTRUCTION			\$1,808,674	\$1,920,880	\$1,869,776
TECHNOLOGY			\$1,000	\$1,000	\$1,500
OPERATIONS & MAINTENANCE			\$219,122	\$221,206	\$224,257
FOOD SERVICE			\$155,607	\$157,480	\$166,943



## SCHOOL: MOUNTAIN VIEW ELEMENTARY

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
<b>INSTRUCTION</b>					
61000-2100-260-100	FICA	Regular	\$32,368	\$33,383	\$34,718
61000-2100-260-200	FICA	Special Ed	\$11,689	\$9,017	\$9,249
61000-2100-260-400	FICA	Gifted & Talented	\$167	\$167	\$167
61000-2210-260-100	VRS	Regular	\$49,335	\$50,882	\$64,708
61000-2210-260-200	VRS	Special Ed	\$17,816	\$13,744	\$17,310
61000-2300-260-100	HOSPITALIZATION	Regular	\$45,840	\$48,361	\$55,615
61000-2300-260-200	HOSPITALIZATION	Special Ed	\$13,752	\$9,672	\$16,685
61000-2400-260-100	GROUP LIFE INSURANCE	Regular	\$5,035	\$5,193	\$5,891
61000-2400-260-200	GROUP LIFE INSURANCE	Special Ed	\$1,696	\$1,308	\$1,409
61000-2500-260-100	HEALTH CARE CREDIT	Regular	\$5,035	\$5,193	\$5,891
61000-2500-260-200	HEALTH CARE CREDIT	Special Ed	\$1,696	\$1,308	\$1,409
61100-1121-260-100	INSTRUCTIONAL SALARIES	Regular	\$415,541	\$428,812	\$446,260
61100-1121-260-200	INSTRUCTIONAL SALARIES	Special Ed	\$94,966	\$65,956	\$66,977
61100-1151-260-200	TEACHER ASSISTANT SALARIES	Special Ed	\$54,133	\$48,217	\$50,222
61100-1520-260-100	SUBSTITUTE WAGES	Regular	\$7,570	\$7,570	\$7,570
61100-1520-260-200	SUBSTITUTE WAGES	Special Ed	\$1,514	\$1,514	\$1,514
61100-1624-260-200	SUPPLEMENTAL WAGES	Special Ed	\$2,183	\$2,183	\$2,183
61100-1624-260-400	SUPPLEMENTAL WAGES	Gifted & Talented	\$2,183	\$2,183	\$2,183
61100-5510-260-100	MILEAGE	Regular	\$1,450	\$1,450	\$1,500
61100-5540-260-100	IN-SERVICE	Professional Development	\$800	\$1,000	\$1,000
61100-5800-260-100	MISCELLANEOUS	Regular	\$800	\$1,000	\$700
61100-6001-260-100	OFFICE MATERIALS & SUPPLIES	Instructional Materials	\$1,200	\$1,100	\$1,000
61100-6012-260-100	TEXTBOOKS & WORKBOOKS	Regular	\$500	\$1,000	\$800
61100-6013-260-100	MATERIALS & SUPPLIES	Regular	\$4,000	\$4,000	\$5,025
61100-6013-260-400	MATERIALS & SUPPLIES	Gifted & Talented	\$300	\$400	\$450
61210-1123-260-100	GUIDANCE SALARIES	Guidance	\$22,568	\$22,990	\$23,299
61210-2100-260-100	FICA	Guidance	\$1,726	\$1,759	\$1,782
61210-2210-260-100	VRS	Guidance	\$2,631	\$2,681	\$3,378
61210-2400-260-100	GROUP LIFE INSURANCE	Guidance	\$269	\$274	\$308
61210-2500-260-100	HEALTH CARE CREDIT	Guidance	\$251	\$255	\$275
61322-1122-260-100	LIBRARIAN SALARIES	Librarian	\$46,356	\$47,237	\$48,995
61322-2100-260-100	FICA	Librarian	\$3,546	\$3,614	\$3,748
61322-2210-260-100	VRS	Librarian	\$5,405	\$5,508	\$7,104
61322-2400-260-100	GROUP LIFE INSURANCE	Librarian	\$552	\$562	\$647
61322-2500-260-100	HEALTH CARE CREDIT	Librarian	\$515	\$524	\$578
61322-6013-260-100	MATERIALS & SUPPLIES	Guidance	\$3,000	\$4,000	\$4,000
61410-1126-260-100	PRINCIPAL SALARY	Principal's Office	\$76,457	\$77,986	\$79,610
61410-1153-260-100	CLERICAL SALARIES	Principal's Office	\$27,434	\$27,983	\$28,433
61410-2100-260-100	FICA	Principal's Office	\$7,948	\$8,107	\$8,265
61410-2210-260-100	VRS	Principal's Office	\$12,114	\$12,356	\$15,666
61410-2300-260-100	HOSPITALIZATION	Principal's Office	\$9,168	\$9,672	\$11,123
61410-2400-260-100	GROUP LIFE INSURANCE	Principal's Office	\$1,236	\$1,261	\$1,426
61410-2500-260-100	HEALTH CARE CREDIT	Principal's Office	\$1,153	\$1,176	\$1,275
<b>TECHNOLOGY</b>					
68100-6030-260-100	MATERIALS & SUPPLIES	Technology Materials	\$1,000	\$1,027	\$1,000
<b>OPERATIONS &amp; MAINTENANCE</b>					
64200-1191-960-000	SERVICE SALARIES	Custodian	\$50,417	\$55,301	\$56,593
64200-2100-960-000	FICA	Custodian	\$3,857	\$4,231	\$4,329
64200-2210-960-000	VRS	Custodian	\$4,023	\$4,413	\$4,516
64200-2300-960-000	HOSPITALIZATION	Custodian	\$9,168	\$9,672	\$11,123
64200-2400-960-000	GROUP LIFE INSURANCE	Custodian	\$600	\$658	\$747
64200-3160-960-000	PURCHASED SERVICES	School Based Facility Expenses	\$10,650	\$10,650	\$10,650
64200-5110-960-000	ELECTRICAL SERVICES	School Electrical Costs	\$42,000	\$42,000	\$42,000
64200-5120-960-000	HEATING SERVICES	School Heating Costs	\$12,000	\$12,000	\$12,000
64200-5230-960-000	TELECOMMUNICATIONS	School Phone Costs	\$6,000	\$6,000	\$6,000
64200-6005-960-000	JANITORIAL SUPPLIES	Custodial Supplies	\$5,000	\$5,000	\$5,000
64400-3320-960-000	REPAIR & MAINTENANCE	School Based Maintenance Expenses	\$5,200	\$5,200	\$5,200
64400-8101-960-000	CAPITAL OUTLAY REPLACEMENT	School Based Replacement Expenses	\$2,000	\$2,000	\$2,000
<b>FOOD SERVICE</b>					

## SCHOOL: MOUNTAIN VIEW ELEMENTARY

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET	
65100-1155-960-000	FOOD SERVICE MANAGER SALARIES	Food Services	\$23,313	\$23,779	\$24,219	
65100-1193-960-000	FOOD SERVICE WORKER SALARIES	Food Services	\$10,292	\$10,292	\$10,292	
65100-1520-960-000	SUBSTITUTE WAGES	Food Services	\$1,600	\$1,600	\$1,600	
65100-2100-960-000	FICA	Food Services	\$2,693	\$2,729	\$2,762	
65100-2210-960-000	VRS	Food Services	\$3,540	\$3,594	\$4,333	
65100-2300-960-000	HOSPITALIZATION	Food Services	\$9,168	\$9,672	\$11,123	
65100-2400-960-000	GROUP LIFE INSURANCE	Food Services	\$400	\$405	\$456	
65100-3320-960-000	REPAIR & MAINTENANCE	Food Services	\$1,600	\$1,600	\$1,600	
65100-6001-960-000	OFFICE MATERIALS & SUPPLIES	Food Services	\$300	\$300	\$300	
65100-6002-960-000	FOOD SUPPLIES	Food Services	\$36,418	\$36,418	\$33,000	
65100-6005-960-000	JANITORIAL SUPPLIES	Custodial Supplies	\$700	\$700	\$500	
65100-6014-960-000	SMALLWARES	Food Services	\$500	\$500	\$400	
65100-8101-960-000	CAPITAL OUTLAY REPLACEMENT	Food Services	\$1,000	\$1,000	\$1,000	
			12-13 BUDGET	13-14 BUDGET	14-15 BUDGET	
			INSTRUCTION	\$993,898	\$972,559	\$1,040,347
			TECHNOLOGY	\$1,000	\$1,027	\$1,000
			OPERATIONS & MAINTENANCE	\$150,915	\$157,125	\$160,158
			FOOD SERVICE	\$91,524	\$92,590	\$91,585

## SCHOOL: NATURAL BRIDGE ELEMENTARY

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
<b>INSTRUCTION</b>					
61000-2100-270-100	FICA	Regular	\$62,991	\$64,123	\$77,928
61000-2100-270-200	FICA	Special Ed	\$16,596	\$19,548	\$20,120
61000-2100-270-400	FICA	Gifted & Talented	\$167	\$167	\$178
61000-2210-270-100	VRS	Regular	\$96,009	\$97,735	\$145,731
61000-2210-270-200	VRS	Special Ed	\$25,295	\$29,794	\$37,808
61000-2300-270-100	HOSPITALIZATION	Regular	\$59,592	\$62,870	\$100,108
61000-2300-270-200	HOSPITALIZATION	Special Ed	\$41,256	\$43,525	\$55,615
61000-2400-270-100	GROUP LIFE INSURANCE	Regular	\$9,799	\$9,975	\$13,267
61000-2400-270-200	GROUP LIFE INSURANCE	Special Ed	\$2,582	\$3,041	\$3,442
61000-2500-270-100	HEALTH CARE CREDIT	Regular	\$9,140	\$9,304	\$11,860
61000-2500-270-200	HEALTH CARE CREDIT	Special Ed	\$2,408	\$2,836	\$3,077
61100-1121-270-100	INSTRUCTIONAL SALARIES	Regular	\$797,735	\$812,291	\$978,047
61100-1121-270-200	INSTRUCTIONAL SALARIES	Special Ed	\$142,230	\$189,189	\$190,941
61100-1151-270-100	TEACHER ASSISTANT SALARIES	Regular	\$12,046	\$12,287	\$26,997
61100-1151-270-200	TEACHER ASSISTANT SALARIES	Special Ed	\$70,182	\$61,806	\$67,542
61100-1520-270-100	SUBSTITUTE WAGES	Regular	\$13,626	\$13,626	\$13,626
61100-1520-270-200	SUBSTITUTE WAGES	Special Ed	\$2,271	\$2,271	\$2,271
61100-1624-270-200	SUPPLEMENTAL WAGES	Special Ed	\$2,259	\$2,259	\$2,259
61100-1624-270-400	SUPPLEMENTAL WAGES	Gifted & Talented	\$2,183	\$2,183	\$2,325
61100-5510-270-100	MILEAGE	Regular	\$400	\$500	\$500
61100-5540-270-100	IN-SERVICE	Regular	\$1,000	\$1,500	\$2,000
61100-5800-270-100	MISCELLANEOUS	Regular	\$350	\$733	\$931
61100-6001-270-100	OFFICE MATERIALS & SUPPLIES	Instructional Materials	\$5,200	\$6,000	\$7,500
61100-6012-270-100	TEXTBOOKS & WORKBOOKS	Regular	\$2,000	\$2,500	\$3,000
61100-6013-270-100	MATERIALS & SUPPLIES	Regular	\$7,115	\$10,000	\$11,000
61100-6013-270-400	MATERIALS & SUPPLIES	Gifted & Talented	\$1,000	\$1,000	\$1,000
61210-1123-270-100	GUIDANCE SALARIES	Guidance	\$50,096	\$48,756	\$49,375
61210-2100-270-100	FICA	Guidance	\$3,832	\$3,730	\$3,777
61210-2210-270-100	VRS	Guidance	\$5,841	\$5,685	\$7,159
61210-2400-270-100	GROUP LIFE INSURANCE	Guidance	\$596	\$580	\$652
61210-2500-270-100	HEALTH CARE CREDIT	Guidance	\$556	\$541	\$583
61322-1122-270-100	LIBRARIAN SALARIES	Librarian	\$50,605	\$53,408	\$55,305
61322-2100-270-100	FICA	Librarian	\$3,871	\$4,086	\$4,231
61322-2210-270-100	VRS	Librarian	\$5,900	\$6,227	\$8,019
61322-2400-270-100	GROUP LIFE INSURANCE	Librarian	\$602	\$636	\$730
61322-2500-270-100	HEALTH CARE CREDIT	Librarian	\$562	\$593	\$653
61322-6013-270-100	MATERIALS & SUPPLIES	Guidance	\$4,000	\$4,000	\$5,000
61410-1126-270-100	PRINCIPAL SALARY	Principal's Office	\$77,024	\$78,533	\$80,156
61410-1153-270-100	CLERICAL SALARIES	Principal's Office	\$42,830	\$43,687	\$44,529
61410-2100-270-100	FICA	Principal's Office	\$9,169	\$9,350	\$9,538
61410-2210-270-100	VRS	Principal's Office	\$13,975	\$14,251	\$18,079
61410-2300-270-100	HOSPITALIZATION	Principal's Office	\$9,168	\$14,508	\$16,685
61410-2400-270-100	GROUP LIFE INSURANCE	Principal's Office	\$1,426	\$1,454	\$1,646
61410-2500-270-100	HEALTH CARE CREDIT	Principal's Office	\$1,330	\$1,357	\$1,471
<b>TECHNOLOGY</b>					
68100-6030-270-100	TECHNOLOGY MATERIALS	Technology Materials	\$1,000	\$300	\$750
<b>OPERATIONS &amp; MAINTENANCE</b>					
64200-1191-970-000	SERVICE SALARIES	Custodian	\$76,476	\$78,005	\$72,406
64200-2100-970-000	FICA	Custodian	\$5,850	\$5,967	\$5,539
64200-2210-970-000	VRS	Custodian	\$6,103	\$6,225	\$5,778
64200-2300-970-000	HOSPITALIZATION	Custodian	\$9,168	\$9,672	\$5,562
64200-2400-970-000	GROUP LIFE INSURANCE	Custodian	\$910	\$928	\$956
64200-3160-970-000	PURCHASED SERVICES	School Based Facility Expenses	\$10,650	\$10,650	\$10,650
64200-5110-970-000	ELECTRICAL SERVICES	School Electrical Costs	\$65,000	\$65,000	\$65,000
64200-5120-970-000	HEATING SERVICES	School Heating Costs	\$1,200	\$1,200	\$1,200
64200-5130-970-000	WATER & SEWER SERVICES	School Water & Sewer Costs	\$4,100	\$4,100	\$4,100
64200-5230-970-000	TELECOMMUNICATIONS	School Phone Costs	\$4,500	\$4,500	\$4,500
64200-6005-970-000	JANITORIAL SUPPLIES	Custodial Supplies	\$8,000	\$8,000	\$8,000
64400-3320-970-000	REPAIR & MAINTENANCE	School Based Maintenance Expenses	\$8,700	\$8,700	\$8,700
64400-8101-970-000	CAPITAL OUTLAY REPLACEMENT	School Based Replacement Expenses	\$2,000	\$2,000	\$2,000

## SCHOOL: NATURAL BRIDGE ELEMENTARY

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET	
<b>FOOD SERVICE</b>			-----	-----	-----	
65100-1155-970-000	FOOD SERVICE MANAGER SALARIES	Food Services	\$17,820	\$18,176	\$18,589	
65100-1193-970-000	FOOD SERVICE WORKER SALARIES	Food Services	\$30,562	\$29,739	\$30,146	
65100-1520-970-000	SUBSTITUTE WAGES	Food Services	\$2,000	\$2,000	\$2,000	
65100-2100-970-000	FICA	Food Services	\$3,854	\$3,818	\$3,881	
65100-2210-970-000	VRS	Food Services	\$4,517	\$4,492	\$5,101	
65100-2300-970-000	HOSPITALIZATION	Food Services	\$9,168	\$9,672	\$11,123	
65100-2400-970-000	GROUP LIFE INSURANCE	Food Services	\$576	\$570	\$643	
65100-3320-970-000	REPAIR & MAINTENANCE	Food Services	\$1,200	\$1,200	\$1,200	
65100-6001-970-000	OFFICE MATERIALS & SUPPLIES	Food Services	\$300	\$300	\$300	
65100-6002-970-000	FOOD SUPPLIES	Food Services	\$53,011	\$53,011	\$56,000	
65100-6005-970-000	JANITORIAL SUPPLIES	Custodial Supplies	\$1,200	\$1,200	\$800	
65100-6014-970-000	SMALLWARES	Food Services	\$500	\$500	\$500	
65100-8101-970-000	CAPITAL OUTLAY REPLACEMENT	Food Services	\$1,000	\$1,000	\$1,000	
			12-13	13-14	14-15	
			BUDGET	BUDGET	BUDGET	
			INSTRUCTION	\$1,666,815	\$1,752,445	\$2,086,661
			TECHNOLOGY	\$1,000	\$300	\$750
			OPERATIONS & MAINTENANCE	\$202,657	\$204,948	\$194,391
			FOOD SERVICE	\$125,708	\$125,679	\$131,283

## SCHOOL: MAURY RIVER MIDDLE

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
<b>INSTRUCTION</b>					
61000-2100-350-100	FICA	Regular	\$86,259	\$132,881	\$133,829
61000-2100-350-200	FICA	Special Ed	\$20,150	\$24,850	\$25,022
61000-2100-350-300	FICA	Vocational	\$6,859	\$18,363	\$17,985
61000-2100-350-400	FICA	Gifted & Talented	\$170	\$337	\$337
61000-2100-350-500	FICA	Other	\$1,568	\$3,094	\$3,270
61000-2210-350-100	VRS	Regular	\$131,474	\$202,534	\$249,023
61000-2210-350-200	VRS	Special Ed	\$30,713	\$37,876	\$46,775
61000-2210-350-300	VRS	Vocational	\$10,454	\$27,988	\$33,655
61000-2210-350-500	VRS	Other	\$2,390	\$4,716	\$3,733
61000-2300-350-100	HOSPITALIZATION	Regular	\$87,096	\$149,920	\$172,408
61000-2300-350-200	HOSPITALIZATION	Special Ed	\$22,920	\$29,017	\$33,369
61000-2300-350-300	HOSPITALIZATION	Vocational	\$9,168	\$19,344	\$22,246
61000-2400-350-100	GROUP LIFE INSURANCE	Regular	\$13,418	\$20,670	\$22,670
61000-2400-350-200	GROUP LIFE INSURANCE	Special Ed	\$3,134	\$3,866	\$4,258
61000-2400-350-300	GROUP LIFE INSURANCE	Vocational	\$1,067	\$2,856	\$3,064
61000-2400-350-500	GROUP LIFE INSURANCE	Other	\$244	\$481	\$564
61000-2500-350-100	HEALTH CARE CREDIT	Regular	\$12,516	\$19,281	\$20,265
61000-2500-350-200	HEALTH CARE CREDIT	Special Ed	\$2,924	\$3,606	\$3,807
61000-2500-350-300	HEALTH CARE CREDIT	Vocational	\$995	\$2,664	\$2,739
61000-2500-350-500	HEALTH CARE CREDIT	Other	\$228	\$449	\$504
61100-1121-350-100	INSTRUCTIONAL SALARIES	Regular	\$1,108,641	\$1,705,000	\$1,717,397
61100-1121-350-200	INSTRUCTIONAL SALARIES	Special Ed	\$183,829	\$237,150	\$237,907
61100-1121-350-300	INSTRUCTIONAL SALARIES	Vocational	\$88,141	\$237,037	\$232,102
61100-1151-350-200	TEACHER ASSISTANT SALARIES	Special Ed	\$74,285	\$78,748	\$80,239
61100-1520-350-100	SUBSTITUTE WAGES	Regular	\$18,925	\$32,000	\$32,000
61100-1520-350-200	SUBSTITUTE WAGES	Special Ed	\$3,028	\$4,500	\$4,500
61100-1520-350-300	SUBSTITUTE WAGES	Vocational	\$1,514	\$3,000	\$3,000
61100-1620-350-500	ED STIPEND SUPPLEMENT	Extra-Curricular Stipends	\$8,231	\$14,703	\$17,000
61100-1624-350-200	SUPPLEMENTAL WAGES	Special Ed	\$2,259	\$4,442	\$4,442
61100-1624-350-400	SUPPLEMENTAL WAGES	Gifted & Talented	\$2,221	\$4,404	\$4,404
61100-1624-350-500	SUPPLEMENTAL WAGES	Other	\$12,266	\$25,744	\$25,744
61100-5510-350-100	MILEAGE	Regular	\$1,100	\$1,500	\$1,500
61100-5540-350-100	IN-SERVICE	Instructional Materials	\$1,000	\$2,000	\$2,000
61100-5800-350-100	MISCELLANEOUS	Regular	\$4,000	\$4,000	\$3,000
61100-6001-350-100	OFFICE MATERIALS & SUPPLIES	Instructional Materials	\$3,000	\$4,000	\$4,000
61100-6012-350-100	TEXTBOOKS & WORKBOOKS	Regular	\$1,000	\$1,500	\$1,500
61100-6013-350-100	MATERIALS & SUPPLIES	Regular	\$13,000	\$36,139	\$33,851
61100-6013-350-300	MATERIALS & SUPPLIES	Vocational	\$5,700	\$10,300	\$10,300
61100-6013-350-400	MATERIALS & SUPPLIES	Gifted & Talented	\$800	\$1,000	\$1,000
61100-6013-350-500	MATERIALS & SUPPLIES	Band	\$3,000	\$4,000	\$6,000
61100-6016-350-500	MATERIALS & SUPPLIES	Athletics	\$4,495	\$8,000	\$6,000
61210-1123-350-100	GUIDANCE SALARIES	Guidance	\$80,630	\$167,848	\$178,269
61210-2100-350-100	FICA	Guidance	\$6,168	\$12,840	\$13,638
61210-2210-350-100	VRS	Guidance	\$9,401	\$19,571	\$25,849
61210-2300-350-100	HOSPITALIZATION	Guidance	\$13,752	\$14,508	\$16,685
61210-2400-350-100	GROUP LIFE INSURANCE	Guidance	\$959	\$1,997	\$2,353
61210-2500-350-100	HEALTH CARE CREDIT	Guidance	\$895	\$1,863	\$2,104
61322-1122-350-100	LIBRARIAN SALARIES	Librarian	\$50,876	\$51,817	\$53,652
61322-2100-350-100	FICA	Librarian	\$3,892	\$3,964	\$4,104
61322-2210-350-100	VRS	Librarian	\$5,932	\$6,042	\$7,780
61322-2300-350-100	HOSPITALIZATION	Librarian	\$4,584	\$4,836	\$5,562
61322-2400-350-100	GROUP LIFE INSURANCE	Librarian	\$605	\$617	\$708
61322-2500-350-100	HEALTH CARE CREDIT	Librarian	\$565	\$575	\$633
61322-6013-350-100	MATERIALS & SUPPLIES	Guidance	\$7,000	\$10,500	\$10,500
61410-1126-350-100	PRINCIPAL SALARY	Principal's Office	\$83,800	\$85,451	\$87,849
61410-1127-350-100	ASSISTANT PRINCIPAL SALARIES	Principal's Office	\$72,468	\$73,917	\$75,371
61410-1153-350-100	CLERICAL SALARIES	Principal's Office	\$53,883	\$85,309	\$86,874
61410-2100-350-100	FICA	Principal's Office	\$16,077	\$18,718	\$19,132
61410-2210-350-100	VRS	Principal's Office	\$24,504	\$28,529	\$36,264
61410-2300-350-100	HOSPITALIZATION	Principal's Office	\$18,336	\$24,181	\$27,808
61410-2400-350-100	GROUP LIFE INSURANCE	Principal's Office	\$2,501	\$2,912	\$3,301
61410-2500-350-100	HEALTH CARE CREDIT	Principal's Office	\$2,333	\$2,716	\$2,951

## SCHOOL: MAURY RIVER MIDDLE

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
<b>TECHNOLOGY</b>			-----	-----	-----
<b>OPERATIONS &amp; MAINTENANCE</b>			-----	-----	-----
64200-1191-950-000	SERVICE SALARIES	Custodian	\$91,685	\$112,914	\$118,083
64200-2100-950-000	FICA	Custodian	\$7,014	\$8,638	\$9,033
64200-2210-950-000	VRS	Custodian	\$7,316	\$9,011	\$9,423
64200-2300-950-000	HOSPITALIZATION	Custodian	\$18,336	\$24,181	\$33,369
64200-2400-950-000	GROUP LIFE INSURANCE	Custodian	\$1,091	\$1,344	\$1,559
64200-3160-950-000	PURCHASED SERVICES	School Based Facility Expenses	\$6,390	\$6,390	\$6,390
64200-5110-950-000	ELECTRICAL SERVICES	School Electrical Costs	\$46,200	\$56,200	\$56,200
64200-5120-950-000	HEATING SERVICES	School Heating Costs	\$60,000	\$72,000	\$72,000
64200-5130-950-000	WATER & SEWER SERVICES	School Water & Sewer Costs	\$6,000	\$6,000	\$6,000
64200-5230-950-000	TELECOMMUNICATIONS	School Phone Costs	\$9,000	\$9,000	\$9,000
64200-6005-950-000	JANITORIAL SUPPLIES	Custodial Supplies	\$9,000	\$13,000	\$13,000
64400-3320-950-000	REPAIR & MAINTENANCE	School Based Maintenance Expenses	\$17,500	\$21,300	\$21,300
64400-8101-950-000	CAPITAL OUTLAY REPLACEMENT	School Based Replacement Expenses	\$2,000	\$2,000	\$2,000
<b>FOOD SERVICE</b>			-----	-----	-----
65100-1155-950-000	FOOD SERVICE MANAGER SALARIES	Food Services	\$18,139	\$19,823	\$20,235
65100-1193-950-000	FOOD SERVICE WORKER SALARIES	Food Services	\$35,717	\$56,684	\$63,648
65100-1520-950-000	SUBSTITUTE WAGES	Food Services	\$1,800	\$2,800	\$2,800
65100-2100-950-000	FICA	Food Services	\$4,258	\$6,067	\$6,631
65100-2210-950-000	VRS	Food Services	\$4,965	\$6,835	\$8,013
65100-2300-950-000	HOSPITALIZATION	Food Services	\$18,336	\$29,017	\$38,931
65100-2400-950-000	GROUP LIFE INSURANCE	Food Services	\$641	\$910	\$1,107
65100-3320-950-000	REPAIR & MAINTENANCE	Food Services	\$1,800	\$1,800	\$1,800
65100-6001-950-000	OFFICE MATERIALS & SUPPLIES	Food Services	\$350	\$350	\$350
65100-6002-950-000	FOOD SUPPLIES	Food Services	\$67,718	\$129,487	\$115,000
65100-6005-950-000	JANITORIAL SUPPLIES	Custodial Supplies	\$1,700	\$2,700	\$2,500
65100-6014-950-000	SMALLWARES	Food Services	\$800	\$1,300	\$800
65100-8101-950-000	CAPITAL OUTLAY REPLACEMENT	Food Services	\$1,000	\$1,000	\$1,000
			12-13	13-14	14-15
			BUDGET	BUDGET	BUDGET
INSTRUCTION			\$2,443,343	\$3,742,674	\$3,888,795
TECHNOLOGY			\$0	\$0	\$0
OPERATIONS & MAINTENANCE			\$281,532	\$341,977	\$357,357
FOOD SERVICE			\$157,224	\$258,773	\$262,815

## SCHOOL: ROCKBRIDGE COUNTY HIGH

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
<b>INSTRUCTION</b>					
61000-2100-390-100	FICA	Regular	\$211,777	\$216,303	\$214,417
61000-2100-390-200	FICA	Special Ed	\$38,358	\$39,094	\$41,050
61000-2100-390-300	FICA	Vocational	\$52,526	\$57,560	\$58,103
61000-2100-390-400	FICA	Gifted & Talented	\$1,339	\$765	\$765
61000-2100-390-500	FICA	Other	\$17,304	\$17,424	\$17,873
61000-2100-390-600	FICA	Summer	\$2,372	\$2,372	\$2,372
61000-2210-390-100	VRS	Regular	\$332,265	\$339,348	\$412,171
61000-2210-390-200	VRS	Special Ed	\$58,465	\$59,587	\$76,928
61000-2210-390-300	VRS	Vocational	\$80,059	\$87,732	\$108,594
61000-2300-390-100	HOSPITALIZATION	Regular	\$247,536	\$270,823	\$305,885
61000-2300-390-200	HOSPITALIZATION	Special Ed	\$45,840	\$48,361	\$61,177
61000-2300-390-300	HOSPITALIZATION	Vocational	\$41,256	\$48,361	\$55,615
61000-2400-390-100	GROUP LIFE INSURANCE	Regular	\$32,943	\$33,647	\$37,522
61000-2400-390-200	GROUP LIFE INSURANCE	Special Ed	\$5,967	\$6,081	\$7,003
61000-2400-390-300	GROUP LIFE INSURANCE	Vocational	\$8,171	\$8,954	\$9,886
61000-2500-390-100	HEALTH CARE CREDIT	Regular	\$30,728	\$31,385	\$33,542
61000-2500-390-200	HEALTH CARE CREDIT	Special Ed	\$5,566	\$5,673	\$6,260
61000-2500-390-300	HEALTH CARE CREDIT	Vocational	\$7,621	\$8,352	\$8,837
61100-1121-390-100	INSTRUCTIONAL SALARIES	Regular	\$2,688,859	\$2,744,901	\$2,724,462
61100-1121-390-200	INSTRUCTIONAL SALARIES	Special Ed	\$364,638	\$371,700	\$379,717
61100-1121-390-300	INSTRUCTIONAL SALARIES	Vocational	\$676,018	\$741,821	\$748,923
61100-1121-390-500	INSTRUCTIONAL SALARIES	Other (ESL)	\$81,292	\$82,871	\$83,628
61100-1121-390-600	INSTRUCTIONAL SALARIES	Summer	\$31,000	\$31,000	\$31,000
61100-1151-390-100	TEACHER ASSISTANT SALARIES	Regular	\$35,557	\$38,677	\$34,470
61100-1151-390-200	TEACHER ASSISTANT SALARIES	Special Ed	\$128,191	\$130,755	\$148,296
61100-1520-390-100	SUBSTITUTE WAGES	Regular	\$43,906	\$43,906	\$43,906
61100-1520-390-200	SUBSTITUTE WAGES	Special Ed	\$6,056	\$6,056	\$6,056
61100-1520-390-300	SUBSTITUTE WAGES	Vocational	\$10,598	\$10,598	\$10,598
61100-1620-390-500	ED STIPEND SUPPLEMENT	Extra-Curricular Stipends	\$14,719	\$14,719	\$15,000
61100-1624-390-200	SUPPLEMENTAL WAGES	Special Ed	\$2,527	\$2,527	\$2,527
61100-1624-390-400	SUPPLEMENTAL WAGES	Gifted & Talented	\$17,500	\$10,000	\$10,000
61100-1624-390-500	SUPPLEMENTAL WAGES	Other	\$130,179	\$130,179	\$135,000
61100-3160-390-500	PURCHASED SERVICES	Athletics - Events Support	\$30,000	\$30,000	\$30,000
61100-3161-390-500	PURCHASED SERVICES	Athletics Trainer	\$45,000	\$45,000	\$45,000
61100-5510-390-100	MILEAGE	Regular	\$2,000	\$2,000	\$2,000
61100-5540-390-100	IN-SERVICE	Professional Development	\$6,000	\$6,000	\$6,000
61100-5800-390-100	MISCELLANEOUS	Regular	\$5,000	\$5,000	\$5,000
61100-6001-390-100	OFFICE MATERIALS & SUPPLIES	Instructional Materials	\$12,000	\$12,000	\$12,000
61100-6012-390-100	TEXTBOOKS & WORKBOOKS	Regular	\$1,000	\$1,000	\$1,000
61100-6013-390-100	MATERIALS & SUPPLIES	Regular	\$37,000	\$37,000	\$37,000
61100-6013-390-300	MATERIALS & SUPPLIES	Vocational	\$22,300	\$24,300	\$24,300
61100-6013-390-400	MATERIALS & SUPPLIES	Gifted & Talented	\$2,000	\$2,000	\$2,000
61100-6003-390-500	MAINTENANCE SUPPLIES	Athletics-Field Maintenance	\$9,000	\$9,000	\$9,000
61100-6013-390-500	MATERIALS & SUPPLIES	Athletics	\$20,000	\$11,000	\$11,000
61200-3160-390-000	PURCHASED SERVICES	School Resource Officer	\$49,000	\$0	\$0
61210-1123-390-100	GUIDANCE SALARIES	Guidance	\$185,395	\$188,911	\$221,294
61210-1153-390-100	GUIDANCE CLERICAL SALARIES	Guidance	\$54,906	\$52,482	\$53,454
61210-2100-390-100	FICA	Guidance	\$18,383	\$18,467	\$21,018
61210-2210-390-100	VRS	Guidance	\$28,019	\$28,147	\$39,838
61210-2300-390-100	HOSPITALIZATION	Guidance	\$27,504	\$29,017	\$33,369
61210-2400-390-100	GROUP LIFE INSURANCE	Guidance	\$2,860	\$2,873	\$3,627
61210-2500-390-100	HEALTH CARE CREDIT	Guidance	\$2,667	\$2,679	\$3,242
61210-6013-390-100	MATERIALS & SUPPLIES	Instructional Materials	\$12,000	\$12,000	\$12,000
61322-1122-390-100	LIBRARIAN SALARIES	Librarian	\$103,623	\$105,603	\$106,872
61322-2100-390-100	FICA	Librarian	\$7,927	\$8,079	\$8,176
61322-2210-390-100	VRS	Librarian	\$12,082	\$12,313	\$15,496
61322-2300-390-100	HOSPITALIZATION	Librarian	\$9,168	\$9,672	\$11,123
61322-2400-390-100	GROUP LIFE INSURANCE	Librarian	\$1,233	\$1,257	\$1,411
61322-2500-390-100	HEALTH CARE CREDIT	Librarian	\$1,150	\$1,172	\$1,261
61322-6013-390-100	MATERIALS & SUPPLIES	Instructional Materials	\$20,000	\$20,000	\$20,000
61410-1126-390-100	PRINCIPAL SALARY	Principal's Office	\$87,694	\$89,404	\$91,189
61410-1127-390-100	ASSISTANT PRINCIPAL SALARIES	Principal's Office	\$226,155	\$231,533	\$236,739

## SCHOOL: ROCKBRIDGE COUNTY HIGH

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
61410-1153-390-100	CLERICAL SALARIES	Principal's Office	\$106,149	\$108,272	\$110,286
61410-2100-390-100	FICA	Principal's Office	\$32,130	\$32,835	\$33,523
61410-2210-390-100	VRS	Principal's Office	\$48,972	\$50,046	\$63,541
61410-2300-390-100	HOSPITALIZATION	Principal's Office	\$27,504	\$29,017	\$33,369
61410-2400-390-100	GROUP LIFE INSURANCE	Principal's Office	\$4,998	\$5,108	\$5,784
61410-2500-390-100	HEALTH CARE CREDIT	Principal's Office	\$4,662	\$4,764	\$5,171
<b>TECHNOLOGY</b>			-----	-----	-----
68100-6030-390-100	TECHNOLOGY MATERIALS	Technology Materials	\$4,700	\$2,700	\$2,700
<b>OPERATIONS &amp; MAINTENANCE</b>			-----	-----	-----
64200-2210-990-000	SERVICE SALARIES	Custodian	\$180,290	\$206,306	\$209,928
64200-2300-990-000	FICA	Custodian	\$13,792	\$15,782	\$16,059
64200-2400-990-000	VRS	Custodian	\$14,387	\$16,463	\$16,752
64200-3160-990-000	HOSPITALIZATION	Custodian	\$27,504	\$33,853	\$38,931
64200-5110-990-000	GROUP LIFE INSURANCE	Custodian	\$2,145	\$2,455	\$2,771
64200-5120-990-000	PURCHASED SERVICES	School Based Facility Expenses	\$24,200	\$24,200	\$24,200
64200-5130-990-000	ELECTRICAL SERVICES	School Electrical Costs	\$222,600	\$222,600	\$222,600
64200-5230-990-000	HEATING SERVICES	School Heating Costs	\$72,000	\$72,000	\$72,000
64200-6005-990-000	WATER & SEWER SERVICES	School Water & Sewer Costs	\$29,000	\$29,000	\$29,000
64300-1191-990-000	TELECOMMUNICATIONS	School Phone Costs	\$15,000	\$15,000	\$15,000
64300-2100-990-000	JANITORIAL SUPPLIES	Custodial Supplies	\$45,000	\$45,000	\$45,000
64300-2210-990-000	SALARIES -GROUNDS	Groundskeeper	\$31,040	\$31,553	\$27,155
64300-2300-990-000	FICA	Groundskeeper	\$2,375	\$2,414	\$2,077
64300-2400-990-000	VRS	Groundskeeper	\$2,477	\$2,518	\$2,167
64300-6003-990-000	HOSPITALIZATION	Groundskeeper	\$0	\$0	\$5,562
64400-3320-990-000	GROUP LIFE INSURANCE	Groundskeeper	\$369	\$375	\$358
65100-1155-990-000	REPAIR & MAINTENANCE	School Based Maintenance Expenses	\$41,000	\$41,000	\$41,000
65100-1193-990-000	CAPITAL OUTLAY REPLACEMENT	School Based Replacement Expenses	\$3,000	\$3,000	\$3,000
<b>FOOD SERVICE</b>			-----	-----	-----
65100-1155-990-000	FOOD SERVICE MANAGER SALARIES	Food Services	\$24,174	\$24,657	\$25,097
65100-1193-990-000	FOOD SERVICE WORKER SALARIES	Food Services	\$88,943	\$82,008	\$78,901
65100-1520-990-000	SUBSTITUTE WAGES	Food Services	\$8,000	\$8,500	\$8,500
65100-2100-990-000	FICA	Food Services	\$9,265	\$8,810	\$8,606
65100-2210-990-000	VRS	Food Services	\$9,916	\$9,419	\$9,935
65100-2300-990-000	HOSPITALIZATION	Food Services	\$22,920	\$24,181	\$38,931
65100-2400-990-000	GROUP LIFE INSURANCE	Food Services	\$1,346	\$1,269	\$1,373
65100-3320-990-000	REPAIR & MAINTENANCE	Food Services	\$5,200	\$6,800	\$6,800
65100-6001-990-000	OFFICE MATERIALS & SUPPLIES	Food Services	\$400	\$400	\$400
65100-6002-990-000	FOOD SUPPLIES	Food Services	\$162,503	\$162,503	\$162,100
65100-6005-990-000	JANITORIAL SUPPLIES	Custodial Supplies	\$3,100	\$3,100	\$3,000
65100-6014-990-000	SMALLWARES	Food Services	\$1,400	\$1,400	\$1,000
65100-8101-990-000	CAPITAL OUTLAY REPLACEMENT	Food Services	\$3,000	\$4,000	\$5,000
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			12-13	13-14	14-15
			BUDGET	BUDGET	BUDGET
INSTRUCTION			\$6,716,614	\$6,869,483	\$7,147,668
TECHNOLOGY			\$4,700	\$2,700	\$2,700
OPERATIONS & MAINTENANCE			\$726,179	\$763,520	\$773,561
FOOD SERVICE			\$340,167	\$337,048	\$349,643



## DIVISION SUPPORT: INSTRUCTION

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
<b>INSTRUCTION</b>					
61100-1830-910-000	ERIP BENEFIT PROGRAM	Retirees	\$275,000	\$275,000	\$300,000
61100-1831-910-000	RETIREES UNUSED SICK LEAVE	Retirees	\$20,000	\$20,000	\$20,000
61000-2100-910-000	FICA	Retirees	\$22,568	\$22,568	\$24,480
61000-2100-910-100	FICA	Regular	\$1,792	\$1,828	\$0
61000-2100-910-200	FICA	Special Ed	\$7,942	\$4,768	\$5,231
61000-2100-910-600	FICA	Summer	\$421	\$421	\$4,258
61000-2300-910-000	HOSPITALIZATION	Undistributed (Retirees)	\$100,848	\$106,395	\$122,354
61000-2300-910-200	HOSPITALIZATION	Regular	\$4,584	\$4,836	\$0
61000-2300-910-200	HOSPITALIZATION	Special Ed	\$4,584	\$4,836	\$5,562
61000-2700-910-000	WORKER'S COMPENSATION	Regular	\$39,787	\$39,787	\$39,787
61100-1121-910-200	INSTRUCTIONAL SALARIES	Special Ed	\$102,214	\$52,733	\$53,383
61100-1121-910-600	INSTRUCTIONAL SALARIES	Summer	\$5,500	\$5,500	\$55,663
61100-1151-910-100	TEACHER ASSISTANT SALARIES	Regular	\$23,431	\$23,899	\$0
61100-1620-910-200	INSTRUCTIONAL SALARIES	Special Ed	\$1,600	\$9,600	\$15,000
61100-3160-910-100	PURCHASED SERVICES	Regular - Seven Challenges	\$20,000	\$29,000	\$29,000
61100-3810-910-200	TUITION PAID, OTHER DIVISIONS	SPED Tuition Funds	\$15,000	\$7,000	\$12,973
61100-5510-910-100	MILEAGE	Regular	\$7,500	\$7,500	\$7,500
61100-5510-910-200	MILEAGE	Special Ed	\$7,500	\$7,500	\$7,500
61100-5510-910-300	MILEAGE	Vocational	\$4,492	\$4,492	\$4,492
61100-5540-910-100	IN-SERVICE	Undistributed (Tuition)	\$41,885	\$41,541	\$41,541
61100-5540-910-200	IN-SERVICE	Special Ed	\$1,500	\$1,500	\$6,500
61100-5540-910-300	IN-SERVICE	Vocational	\$700	\$700	\$700
61100-5540-910-400	IN-SERVICE	Instruction	\$1,350	\$1,350	\$1,350
61100-5545-910-300	IN-SERVICE	Student Competition	\$4,000	\$4,000	\$4,000
61100-5800-910-200	MISCELLANEOUS	Special Ed	\$15,000	\$15,000	\$10,000
61100-5800-910-300	MISCELLANEOUS	Vocational	\$2,600	\$2,600	\$2,600
61100-6012-910-000	PURCHASE OF TEXTBOOKS	Textbook Purchase/Replacement	\$127,000	\$127,000	\$289,962
61100-6013-910-100	MATERIALS & SUPPLIES	Testing	\$7,900	\$7,900	\$7,900
61100-6013-910-200	MATERIALS & SUPPLIES	Special Ed	\$4,000	\$4,000	\$4,000
61100-6013-910-300	MATERIALS & SUPPLIES	Vocational	\$0	\$0	\$45,000
61100-6013-910-400	MATERIALS & SUPPLIES	Instruction	\$450	\$450	\$450
61100-6013-910-600	MATERIALS & SUPPLIES	Summer	\$1,500	\$1,500	\$1,500
61100-8101-910-300	CAPITAL OUTLAY REPLACEMENT	Vocational	\$32,000	\$32,000	\$0
61100-8201-910-000	CAPITAL OUTLAY ADDITIONS	Instructional Equipment	\$111,520	\$58,111	\$58,111
61220-1130-910-100	GRANT CO-ORDINATOR SALARY	Grant	\$7,500	\$7,500	\$7,500
61220-2100-910-100	FICA	Grant	\$574	\$574	\$574
61220-2210-910-100	VRS	Grant	\$875	\$875	\$1,088
61220-2400-910-100	GROUP LIFE INSURANCE	Grant	\$89	\$89	\$99
61220-2500-910-100	HEALTH CARE CREDIT	Grant	\$83	\$83	\$89
61230-1321-910-000	HOMEBOUND WAGES	Homebound	\$40,000	\$40,000	\$40,000
61230-2100-910-000	FICA	Homebound	\$3,060	\$3,060	\$3,060
61310-1114-910-200	DIRECTOR SALARY	Special Ed	\$89,888	\$91,686	\$93,614
61310-1114-910-300	DIRECTOR SALARY	Vocational	\$40,219	\$0	\$0
61310-1153-910-200	CLERICAL SALARIES	Special Ed	\$36,882	\$37,620	\$38,226
61310-2100-910-200	FICA	Special Ed	\$9,698	\$9,892	\$10,086
61310-2100-910-300	FICA	Vocational	\$3,077	\$0	\$0
61310-2210-910-200	VRS	Special Ed	\$14,781	\$15,077	\$26,857
61310-2210-910-300	VRS	Vocational	\$4,689	\$0	\$0
61310-2300-910-200	HOSPITALIZATION	Special Ed	\$4,584	\$4,836	\$5,562
61310-2300-910-300	HOSPITALIZATION	Vocational	\$4,584	\$0	\$0
61310-2400-910-200	GROUP LIFE INSURANCE	Special Ed	\$1,509	\$1,539	\$2,445
61310-2400-910-300	GROUP LIFE INSURANCE	Vocational	\$479	\$0	\$0
61310-2500-910-200	HEALTH CARE CREDIT	Special Ed	\$1,407	\$1,435	\$2,186
61310-2500-910-300	HEALTH CARE CREDIT	Vocational	\$446	\$0	\$0
61312-1114-910-000	DIRECTOR SALARY	Curriculum	\$84,477	\$86,124	\$88,053
61312-1130-910-000	INSTRUCTIONAL SALARIES	Instruction & Technology	\$57,380	\$116,938	\$114,990
61312-1321-910-000	CURRICULUM DEVELOPMENT	Curriculum	\$6,500	\$6,500	\$6,500
61312-1624-910-000	SUPPLEMENTAL WAGES	Curriculum	\$76,246	\$76,246	\$76,246
61312-2100-910-000	FICA	Curriculum	\$17,182	\$21,864	\$21,863
61312-2210-910-000	VRS	Curriculum	\$26,189	\$33,325	\$40,497
61312-2300-910-000	HOSPITALIZATION	Curriculum	\$9,168	\$14,508	\$11,123
61312-2400-910-000	GROUP LIFE INSURANCE	Curriculum	\$2,673	\$3,401	\$3,772

## DIVISION SUPPORT: INSTRUCTION

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
61312-2500-910-000	HEALTH CARE CREDIT	Curriculum	\$2,493	\$3,172	\$3,372
61312-5540-910-000	IN-SERVICE	Instruction	\$9,500	\$9,500	\$9,500
61312-5800-910-000	SCHOOL IMPROVEMENT MISC	School Improvement	\$3,000	\$3,000	\$4,500
61312-6013-910-000	MATERIALS & SUPPLIES	School Improvement	\$5,200	\$5,200	\$5,200
<b>INSTRUCTION - AUXILIARY SERVICES</b>			-----	-----	-----
61000-2100-900-100	FICA	Regular	\$0	\$0	\$8,526
61000-2100-900-200	FICA	SPED Pre-School	\$4,811	\$4,902	\$4,961
61000-2100-900-800	FICA	Pre-School	\$10,819	\$11,031	\$11,921
61000-2210-900-100	VRS	Regular	\$0	\$0	\$12,622
61000-2210-900-200	VRS	SPED Pre-School	\$561	\$572	\$719
61000-2210-900-800	VRS	Pre-School	\$1,261	\$1,286	\$1,729
61000-2300-900-100	HOSPITALIZATION	Regular	\$0	\$0	\$38,931
61000-2300-900-200	HOSPITALIZATION	SPED Pre-School	\$4,584	\$4,836	\$5,562
61000-2300-900-800	HOSPITALIZATION	Pre-School	\$22,920	\$24,181	\$33,369
61000-2400-900-100	GROUP LIFE INSURANCE	Regular	\$0	\$0	\$1,471
61000-2400-900-200	GROUP LIFE INSURANCE	SPED Pre-School	\$748	\$762	\$856
61000-2400-900-800	GROUP LIFE INSURANCE	Pre-School	\$1,683	\$1,716	\$2,057
61000-2500-900-100	HEALTH CARE CREDIT	Regular	\$0	\$0	\$1,315
61000-2500-900-200	HEALTH CARE CREDIT	SPED Pre-School	\$698	\$711	\$765
61000-2500-900-800	HEALTH CARE CREDIT	Pre-School	\$1,570	\$1,601	\$1,839
61100-1121-900-100	INSTRUCTIONAL SALARIES	Regular	\$0	\$0	\$87,046
61100-1121-900-200	INSTRUCTIONAL SALARIES	SPED Pre-School	\$62,885	\$64,074	\$64,848
61100-1121-900-800	INSTRUCTIONAL SALARIES	Pre-School	\$98,894	\$100,826	\$111,559
61100-1151-900-100	TEACHER ASSISTANT SALARIES	Regular	\$0	\$0	\$24,403
61100-1151-900-800	TEACHER ASSISTANT SALARIES	Pre-School	\$42,526	\$43,377	\$44,270
61100-5510-900-800	MILEAGE	Instruction	\$1,247	\$1,247	\$1,247
61100-5540-900-800	PROFESSIONAL DEVELOPMENT	Instruction	\$750	\$750	\$750
61100-5800-900-800	MISCELLANEOUS	Instruction	\$6,500	\$6,500	\$6,500
61100-6013-900-100	MATERIALS & SUPPLIES	Instructional Materials-HS	\$20,000	\$20,000	\$20,000
61100-6013-900-800	MATERIALS & SUPPLIES	Instruction	\$2,000	\$2,000	\$2,000
61200-1121-900-200	INSTRUCTIONAL SALARIES	Special Ed	\$50,298	\$51,251	\$51,870
61200-2100-900-200	FICA	FICA	\$3,848	\$3,921	\$3,968
61200-2210-900-200	VRS	VRS	\$5,865	\$5,976	\$7,521
61200-2300-900-200	HOSPITALIZATION	Hospitalization	\$4,584	\$4,836	\$5,562
61200-2400-900-200	GROUP LIFE INSURANCE	Group Life Insurance	\$599	\$610	\$685
61200-2500-900-200	HEALTH CARE CREDIT	Health Care Credit	\$558	\$569	\$612
61210-3160-900-000	PURCHASED SERVICES	Exams, Govnr's School, Model UN	\$24,000	\$24,000	\$24,000
<b>INSTRUCTION - ALTERNATIVE EDUCATION</b>			-----	-----	-----
61000-2100-312-500	FICA	Alt Ed	\$1,181	\$1,410.00	\$0.00
61000-2210-312-500	VRS	Alt Ed	\$1,800	\$2,149	\$0
61000-2300-312-500	HOSPITALIZATION	Alt Ed	\$0	\$4,836	\$0
61000-2400-312-500	GROUP LIFE INSURANCE	Alt Ed	\$184	\$219	\$0
61000-2500-312-500	HEALTH CARE CREDIT	Alt Ed	\$171	\$205	\$0
61100-1154-312-500	INSTRUCTIONAL SALARIES	Alt Ed	\$15,440	\$18,431	\$0
61100-3160-312-500	PURCHASED SERVICES	Alt Ed	\$10,000	\$10,000	\$10,000
61100-5800-312-500	MISCELLANEOUS	Alt Ed - Online Courseware	\$31,057	\$31,057	\$40,000
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			12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
INSTRUCTION			\$2,014,642	\$1,969,202	\$2,431,278

## DIVISION SUPPORT: ADMINISTRATION & HEALTH

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
<b>ADMINISTRATION</b>					
62000-1930-910-000	GRANDFATHERED FRINGE	Grandfathered Fringe	\$3,920	\$3,920	\$3,920
62000-2100-910-000	FICA	Grandfathered Fringe	\$300	\$300	\$300
62110-1111-910-000	BOARD COMPENSATION	Board	\$12,000	\$12,000	\$12,000
62110-2100-910-000	FICA	Board	\$918	\$918	\$918
62110-5510-910-000	BOARD TRAVEL	Board	\$9,000	\$9,000	\$9,000
62110-5800-910-000	MISCELLANEOUS	Board	\$6,300	\$6,300	\$6,300
62112-1153-910-000	CLERICAL SALARIES	Board	\$4,481	\$4,561	\$4,626
62112-2100-910-000	FICA	Board	\$343	\$349	\$354
62121-1112-910-000	SUPERINTENDENT SALARY	Supt Office	\$123,415	\$125,883	\$115,000
62121-1113-910-000	ASSISTANT SUPERINTENDENT SALARY	Supt Office	\$98,260	\$100,177	\$93,428
62121-1153-910-000	CLERICAL SALARIES	Supt Office	\$69,360	\$65,817	\$66,966
62121-2100-910-000	FICA	Supt Office	\$22,264	\$22,329	\$21,068
62121-2210-910-000	VRS	Supt Office	\$33,935	\$34,033	\$39,932
62121-2300-910-000	HOSPITALIZATION	Supt Office	\$22,920	\$19,344	\$22,246
62121-2400-910-000	GROUP LIFE INSURANCE	Supt Office	\$3,463	\$3,473	\$3,635
62121-2500-910-000	HEALTH CARE CREDIT	Supt Office	\$3,230	\$3,240	\$3,250
62121-2600-910-000	UNEMPLOYMENT INSURANCE	Supt Office	\$9,000	\$9,000	\$9,000
62121-2700-910-000	WORKER'S COMPENSATION	Supt Office	\$3,107	\$3,107	\$3,107
62121-3160-910-000	PURCHASED SERVICES	Supt Office	\$29,000	\$29,000	\$29,000
62121-3320-910-000	CONTRACTED MAINTENANCE	Supt Office	\$18,000	\$18,000	\$18,000
62121-5210-910-000	POSTAL SERVICES	Supt Office	\$7,000	\$7,000	\$7,000
62121-5230-910-000	TELECOMMUNICATIONS	Supt Office	\$20,000	\$20,000	\$20,000
62121-5300-910-000	INSURANCE	Supt Office	\$24,237	\$24,237	\$11,702
62121-5309-910-000	CONTINGENT LIABILITIES	Supt Office	\$50,000	\$50,000	\$50,000
62121-5510-910-000	TRAVEL	Supt Office	\$2,600	\$2,600	\$2,600
62121-5800-910-000	MISCELLANEOUS	Supt Office	\$15,000	\$15,000	\$15,000
62121-6001-910-000	OFFICE MATERIALS & SUPPLIES	Supt Office	\$10,000	\$10,000	\$10,000
62140-1153-910-000	PERSONNEL SPECIALIST SALARY	Personnel	\$34,504	\$35,194	\$35,801
62140-2100-910-000	FICA	Personnel	\$2,640	\$2,692	\$2,739
62140-2210-910-000	VRS	Personnel	\$4,023	\$4,104	\$5,191
62140-2400-910-000	GROUP LIFE INSURANCE	Personnel	\$411	\$419	\$473
62140-2500-910-000	HEALTH CARE CREDIT	Personnel	\$383	\$391	\$422
62140-3160-910-000	PURCHASED SERVICES	Personnel	\$9,720	\$9,720	\$9,720
62140-5800-910-000	MISCELLANEOUS	Personnel	\$20,000	\$20,000	\$20,000
62121-1624-910-000	VEHICLE SERVICES	Supt Office	\$9,000	\$9,000	\$9,000
62160-1114-910-000	DIRECTOR SALARY	Finance	\$84,777	\$86,424	\$88,353
62160-2100-910-000	FICA	Finance	\$12,248	\$12,489	\$12,729
62160-2210-910-000	VRS	Finance	\$18,668	\$19,035	\$24,127
62160-2300-910-000	HOSPITALIZATION	Finance	\$9,168	\$9,672	\$11,123
62160-2400-910-000	GROUP LIFE INSURANCE	Finance	\$1,905	\$1,943	\$2,196
62160-2500-910-000	HEALTH CARE CREDIT	Finance	\$1,777	\$1,812	\$1,963
62160-3160-910-000	PURCHASED SERVICES	Finance	\$35,000	\$35,000	\$35,000
62160-5510-910-000	MILEAGE	Finance	\$500	\$500	\$1,000
62160-5540-910-000	IN-SERVICE	Finance	\$3,000	\$3,000	\$1,000
62160-6013-910-000	MATERIALS & SUPPLIES	Finance	\$500	\$500	\$2,000
62163-1153-910-000	ACCOUNTING SPECIALIST SALARY	Finance	\$34,504	\$35,194	\$35,801
62164-1153-910-000	PAYROLL SPECIALIST SALARY	Finance	\$40,818	\$41,634	\$42,240
62220-1131-910-000	SCHOOL NURSE SALARIES	Health	\$136,722	\$163,615	\$163,688
62220-2100-910-000	FICA	Health	\$10,459	\$12,517	\$12,522
62220-2210-910-000	VRS	Health	\$15,942	\$19,077	\$23,735
62220-2300-910-000	HOSPITALIZATION	Health	\$13,752	\$14,508	\$22,246
62220-2400-910-000	GROUP LIFE INSURANCE	Health	\$1,627	\$1,947	\$2,161
62220-2500-910-000	HEALTH CARE CREDIT	Health	\$1,518	\$1,816	\$1,932
62220-5510-910-000	MILEAGE	Health	\$5,000	\$5,000	\$1,000
62220-5540-910-000	IN-SERVICE	Health	\$1,000	\$1,000	\$1,000
62220-6013-910-000	MATERIALS & SUPPLIES	Health	\$4,000	\$4,000	\$5,000
62225-3160-910-200	HEALTH - PURCHASED SERVICES	Health	\$32,000	\$32,000	\$32,000
62225-6013-910-200	HEALTH - MATERIALS & SUPPLIES	Health	\$5,500	\$5,500	\$5,500
62230-1132-910-000	PSYCHOLOGIST SALARIES	Psychologist	\$123,179	\$103,872	\$131,271
62230-2100-910-000	FICA	Psychologist	\$9,423	\$7,946	\$10,042
62230-2210-910-000	VRS	Psychologist	\$14,363	\$12,111	\$19,034
62230-2300-910-000	HOSPITALIZATION	Psychologist	\$9,168	\$9,672	\$11,123

## DIVISION SUPPORT: ADMINISTRATION & HEALTH

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
62230-2400-910-000	GROUP LIFE INSURANCE	Psychologist	\$1,466	\$1,236	\$1,733
62230-2500-910-000	HEALTH CARE CREDIT	Psychologist	\$1,367	\$1,153	\$1,549
			12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
ADMINISTRATION			\$1,312,085	\$1,325,281	\$1,364,768

## DIVISION SUPPORT: PUPIL TRANSPORTATION

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
<b>MANAGEMENT &amp; DIRECTION</b>					
63100-1114-915-000	DIRECTOR SALARY	Transportation	\$40,219	\$0	\$0
63100-1153-915-000	CLERICAL SALARIES	Transportation	\$72,290	\$73,736	\$74,976
63100-2100-915-000	FICA	Transportation	\$8,607	\$5,641	\$5,736
63100-2210-915-000	VRS	Transportation	\$13,119	\$8,598	\$10,872
63100-2300-915-000	HOSPITALIZATION	Transportation	\$9,168	\$9,672	\$11,123
63100-2400-915-000	GROUP LIFE INSURANCE	Transportation	\$1,339	\$877	\$990
63100-2500-915-000	HEALTH CARE CREDIT	Transportation	\$1,249	\$818	\$885
63100-3160-915-000	PURCHASED SERVICES	Transportation	\$9,000	\$9,000	\$34,000
63100-5540-915-000	IN-SERVICE	Transportation	\$1,500	\$1,500	\$16,500
63100-5800-915-000	MISCELLANEOUS	Transportation	\$2,000	\$2,000	\$2,000
63100-6001-915-000	OFFICE MATERIALS & SUPPLIES	Transportation	\$1,180	\$1,180	\$1,180
<b>VEHICLE OPERATION SERVICES</b>					
63200-1181-915-000	OPERATIVE SALARIES	Transportation - Bus Drivers	\$585,000	\$585,000	\$610,000
63200-1381-915-000	PART-TIME OPERATIVE WAGES	Transportation	\$40,000	\$40,000	\$40,000
63200-1581-915-000	SUBSTITUTE OPERATIVES	Transportation	\$22,500	\$22,500	\$22,500
63200-1582-915-000	CAR DRIVERS	Transportation	\$80,000	\$80,000	\$80,000
63200-2100-915-000	FICA	Transportation	\$55,654	\$55,654	\$57,566
63200-2210-915-000	VRS	Transportation	\$58,055	\$58,055	\$60,050
63200-2300-915-000	HOSPITALIZATION	Transportation	\$128,352	\$135,411	\$127,915
63200-2400-915-000	GROUP LIFE INSURANCE	Transportation	\$8,657	\$8,657	\$9,933
63200-2700-915-000	WORKER'S COMPENSATION	Transportation	\$22,695	\$22,695	\$22,695
63200-3160-915-000	PURCHASED SERVICES	Transportation	\$6,500	\$6,500	\$6,500
63200-3420-915-000	PRIVATE CARRIERS/IN LIEU	Transportation	\$7,000	\$7,000	\$7,000
63200-5230-915-000	TELECOMMUNICATIONS	Transportation	\$1,000	\$1,000	\$1,000
63200-5305-915-000	INSURANCE	Transportation	\$37,085	\$37,085	\$29,425
63200-6008-915-000	FUELS	Transportation Fuel Line	\$350,000	\$350,000	\$380,000
<b>MONITORING SERVICES</b>					
63300-1153-915-000	MONITORING SALARIES	Transportation Bus Aide	\$18,000	\$18,000	\$18,000
63300-2100-915-000	FICA	Transportation	\$1,377	\$1,377	\$1,377
<b>VEHICLE MAINTENANCE SERVICES</b>					
63400-3840-915-000	PURCHASED SERVICES-OTR GOV SER	Transportation	\$72,500	\$72,500	\$72,500
63400-6009-915-000	EQUIPMENT REPAIR	Transportation	\$60,000	\$60,000	\$64,000
63400-8101-915-000	CAPITAL OUTLAY REPLACEMENT	Transportation	\$295,000	\$295,000	\$380,000
63400-8201-915-000	CAPITAL OUTLAY ADDITIONS	Transportation	\$4,000	\$4,000	\$0
			12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
PUPIL TRANSPORTATION			\$2,013,046	\$1,973,457	\$2,148,722

## DIVISION SUPPORT: OPERATIONS & MAINTENANCE

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
<b>MANAGEMENT &amp; DIRECTION</b>					
64100-1114-915-000	DIRECTOR SALARY	Maintenance	\$84,218	\$91,686	\$97,470
64100-1153-915-000	CLERICAL SALARIES	Maintenance	\$28,220	\$28,784	\$29,127
64100-2100-915-000	FICA	Maintenance	\$8,602	\$9,216	\$9,685
64100-2210-915-000	VRS	Maintenance	\$13,110	\$14,047	\$18,356
64100-2300-915-000	HOSPITALIZATION	Maintenance	\$9,168	\$9,672	\$11,123
64100-2400-915-000	GROUP LIFE INSURANCE	Maintenance	\$1,338	\$1,434	\$1,671
64100-2500-915-000	HEALTH CARE CREDIT	Maintenance	\$1,248	\$1,337	\$1,494
64100-5540-915-000	IN-SERVICE	Maintenance	\$1,750	\$1,750	\$1,750
64100-5800-915-000	MISCELLANEOUS	Maintenance	\$5,000	\$5,000	\$5,000
<b>BUILDING SERVICES</b>					
64200-1191-915-000	SERVICE SALARIES	Maintenance	\$207,959	\$212,118	\$251,560
64200-1381-915-000	PART-TIME OPERATIVE WAGES	Maintenance	\$39,444	\$39,444	\$39,444
64200-1520-915-000	SUBSTITUTE WAGES	Maintenance	\$10,000	\$10,000	\$10,000
64200-2100-915-000	FICA	Maintenance	\$19,691	\$20,009	\$23,027
64200-2210-915-000	VRS	Maintenance	\$20,541	\$20,873	\$24,020
64200-2300-915-000	HOSPITALIZATION	Maintenance	\$18,336	\$19,344	\$27,808
64200-2400-915-000	GROUP LIFE INSURANCE	Maintenance	\$3,063	\$3,113	\$3,973
64200-2700-915-000	WORKER'S COMPENSATION	Maintenance	\$22,854	\$22,854	\$22,854
64200-3160-915-000	PURCHASED SERVICES	Maintenance Purchased Services	\$66,000	\$66,000	\$66,000
64200-5210-915-000	POSTAL SERVICES	Maintenance Mail	\$600	\$600	\$600
64200-5230-915-000	TELECOMMUNICATIONS	Maintenance Phone Costs	\$9,000	\$9,000	\$9,000
64200-5300-915-000	INSURANCE	Maintenance	\$57,474	\$57,474	\$63,682
64200-6005-915-000	SUPPLIES/SCHOOL CLASSROOM	School Classroom Supplies	\$1,000	\$1,000	\$14,000
64200-6007-915-000	BUILDING SUPPLIES	Maintenance	\$143,095	\$143,095	\$143,095
64200-5110-930-000	ELECTRICAL SERVICES (AUX)	Maintenance Electrical Costs	\$25,000	\$25,000	\$25,000
64200-5230-930-000	TELECOMMUNICATIONS (AUX)	Maintenance Phone Costs	\$1,000	\$1,000	\$1,000
64200-3160-910-000	PURCHASED SERVICES	School Based Facility Expenses	\$2,130	\$2,130	\$24,130
64200-5110-910-000	ELECTRICAL SERVICES	School Electrical Costs	\$12,600	\$12,600	\$47,600
64200-5120-910-000	HEATING SERVICES	School Heating Costs	\$20,000	\$20,000	\$20,000
64200-6005-910-000	JANITORIAL SUPPLIES	Custodial Supplies	\$1,000	\$1,000	\$1,000
64400-3320-910-000	REPAIR & MAINTENANCE	School Based Maintenance Expenses	\$19,584	\$19,584	\$19,584
<b>EQUIPMENT SERVICES</b>					
64400-3320-915-000	REPAIR & MAINTENANCE	Maintenance	\$2,700	\$2,700	\$2,700
64400-5420-915-000	STORAGE UNIT LEASE/RENTAL	Maintenance	\$4,000	\$4,000	\$4,000
64400-6007-915-000	REPAIR & MAINTENANCE	Maintenance	\$35,000	\$35,000	\$35,000
64400-8101-915-000	CAPITAL OUTLAY REPLACEMENT	Maintenance	\$49,000	\$49,000	\$49,000
64400-3320-930-000	REPAIR & MAINTENANCE	Maintenance	\$1,750	\$1,750	\$1,750
<b>VEHICLE SERVICES</b>					
64500-3310-915-000	REPAIR & MAINTENANCE	Maintenance	\$29,000	\$29,000	\$29,000
64500-6008-915-000	FUELS	Maintenance Fuel Line	\$79,000	\$79,000	\$79,000
64500-8101-915-000	CAPITAL OUTLAY REPLACEMENT	Maintenance	\$36,000	\$36,000	\$36,000
<b>SECURITY</b>					
64600-5800-915-000	NON-CAPITAL - SECURITY	Not in Use	\$0	\$0	\$0
			12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
OPERATIONS & MAINTENANCE			\$1,034,161	\$1,050,300	\$1,249,502



## DIVISION SUPPORT: FACILITIES

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
<b>FACILITIES</b>					
66200-8101-915-000	CAPITAL REPLACEMENT-ROOF	Not in Use	----- \$0	----- \$0	----- \$0
66200-8110-915-000	CAPITAL OUTLAY REPLACEMENT	Facilities	\$20,000	\$20,000	\$20,000
66200-8201-915-000	CAPITAL OUTLAY ADDITIONS	Not in Use	\$0	\$0	\$0
			12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
FACILITIES			\$20,000	\$20,000	\$20,000

## DIVISION SUPPORT: TECHNOLOGY

CATEGORY - LINE	DESCRIPTION	DETAIL	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET
<b>TECHNOLOGY</b>			-----	-----	-----
68100-6030-910-000	SCHOOL MATERIALS & SUPPLIES	Technology	\$30,000	\$30,000	\$30,000
68200-1130-910-000	COORDINATOR/ITRT SALARIES	Technology	\$57,472	\$121,494	\$110,714
68200-1154-910-000	TECHNOLOGY SPECIALIST SALARIES	Technology	\$161,479	\$118,450	\$114,807
68200-2100-910-000	FICA	Technology	\$16,750	\$18,356	\$17,252
68200-2210-910-000	VRS	Technology	\$25,530	\$27,977	\$32,701
68200-2300-910-000	HOSPITALIZATION	Technology	\$22,920	\$19,344	\$27,808
68200-2400-910-000	GROUP LIFE INSURANCE	Technology	\$2,606	\$2,855	\$2,977
68200-2500-910-000	HEALTH CARE CREDIT	Technology	\$2,430	\$2,663	\$2,661
68200-3160-910-000	PURCHASED SERVICES	Technology	\$105,000	\$75,000	\$100,000
68200-3310-910-000	EQUIPMENT REPAIR	Technology	\$4,500	\$4,500	\$4,500
68200-5230-910-000	TELECOMMUNICATIONS	Technology	\$135,000	\$125,000	\$125,000
68200-6035-910-000	TECHNOLOGY MATERIALS	Technology	\$5,000	\$5,000	\$5,000
68200-6040-910-000	TECH-SOFTWARE/ONLINE CONTENT	Technology	\$81,000	\$65,000	\$65,000
68200-6050-910-000	TECHNOLOGY HARDWARE	Technology Hardware	\$101,455	\$160,764	\$160,764
68200-6060-910-000	TECHNOLOGY INFRASTRUCTURE	Technology	\$10,500	\$16,500	\$16,500
68300-1114-910-000	DIRECTOR SALARY	Technology	\$20,275	\$20,275	\$22,000
68300-1154-910-000	TECHNOLOGY SALARIES	Technology	\$90,672	\$143,798	\$155,002
68300-2100-910-000	FICA	Technology	\$8,487	\$12,552	\$13,541
68300-2210-910-000	VRS	Technology	\$12,936	\$19,131	\$25,665
68300-2300-910-000	HOSPITALIZATION	Technology	\$0	\$4,836	\$5,562
68300-2400-910-000	GROUP LIFE INSURANCE	Technology	\$1,320	\$1,952	\$2,336
68300-2500-910-000	HEALTH CARE CREDIT	Technology	\$1,232	\$1,821	\$2,089
68300-5540-910-000	IN-SERVICE	Technology	\$10,100	\$10,100	\$10,100
			12-13	13-14	14-15
			BUDGET	BUDGET	BUDGET
TECHNOLOGY			\$906,664	\$1,007,370	\$1,051,978



## SUMMARY: DEBT SERVICE

### ESTIMATE OF LOAN PAYMENTS • FY 2015

Debt Issue	Annual Principal	Annual Interest	Total Payment
VPSA Safety and A&E	\$85,000	\$37,868	\$122,868
VPSA Series 2002B	\$50,000	\$25,833	\$75,833
VPSA 2003 Subsidy Sale - Central	\$275,038	\$138,962	\$414,000
VPSA 2003 Consolidated Loan	\$375,000	\$404,955	\$779,955
VPSA 2005 Spring - Effinger	\$160,000	\$122,368	\$282,368
VPSA Series 2012		\$689,536	\$689,536
VPSA QSCB - MRMS	\$395,000	\$318,750	\$713,750
VPSA Series 2013	\$180,000	\$57,173	\$237,173
<b>Total Principal and Interest Pmts.</b>	<b>\$1,520,038</b>	<b>\$1,795,443</b>	<b>\$3,315,481</b>
Paying Agent Fees			\$4,550
<b>Total Debt Service Payments</b>			<b>\$3,320,031</b>

### SCHEDULE OF PAYMENTS • FY 2015

Debt Issue	Financial Institution	Due Date	Principal	Interest	Total
VPSA (Safety & A&E)	US Bank	July 15, 2014	\$85,000	\$20,018	\$105,018
VPSA Series 2002B	US Bank	July 15, 2014	\$50,000	\$13,554	\$63,554
VPSA Central Loan	US Bank	July 15, 2014	\$275,038	\$72,988	\$348,026
VPSA Consolidated	US Bank	July 15, 2014	\$375,000	\$207,259	\$582,259
VPSA 2005A	US Bank	July 15, 2014	\$160,000	\$63,224	\$223,224
VPSA 2012	US Bank	July 15, 2014		\$344,768	\$344,768
VPSA QSCB - MRMS	US Bank	December 1, 2014	\$395,000	\$159,375	\$554,375
VPSA Series 2013	US Bank	July 15, 2014	\$180,000	\$29,959	\$209,959
VPSA Series 2002B	US Bank	January 15, 2015		\$12,279	\$12,279
VPSA (Safety & A&E)	US Bank	January 15, 2015		\$17,850	\$17,850
VPSA Central Loan	US Bank	January 15, 2015		\$65,974	\$65,974
VPSA Consolidated	US Bank	January 15, 2015		\$197,696	\$197,696
VPSA 2005A	US Bank	January 15, 2015		\$59,144	\$59,144
VPSA 2012	US BANK	January 15, 2015		\$344,768	\$344,768
VPSA 2013	US BANK	January 15, 2015		\$27,214	\$27,214
VPSA QSCB - MRMS	US Bank	June 1, 2015		\$159,375	\$159,375
<b>Sub-Total</b>			<b>\$1,520,038</b>	<b>\$1,795,443</b>	<b>\$3,315,481</b>
<b>Total Principal and Interest Payments</b>					<b>\$3,315,481</b>
<b>Escrow Agent Fee</b>					<b>\$4,550</b>
<b>Total Debt Service Payments</b>					<b>\$3,320,031</b>

## **SUMMARY: REVENUE SOURCES**

### **ROCKBRIDGE COUNTY PUBLIC SCHOOLS FY 2014-2015 BUDGET SOURCES OF FUNDS**

#### **LOCAL GOVERNMENT FUNDS**

Rockbridge County provides local funding for regular school expenditures, including the local share of the State Standards of Quality. The FY 2015 budget includes local allocations of \$13,688,834 (including \$210,000 from a special VRS escrow fund) for school operations and \$3,320,031 for school debt service, for a total of \$17,008,865.

Rockbridge County maintains funds in escrow for unbudgeted but necessary school based capital expenditures. The source of this capital escrow is funds previously appropriated to the school division but unexpended at year end and carried over. It is re-appropriated to the schools as needed.

#### **STATE FUNDS**

State funding for public education is provided to local school divisions through the Direct Aid to Public Education budget in the Appropriation Act. Funding is appropriated in the following budgetary categories:

1. Standards of Quality (SOQ)
2. Incentive Programs
3. Categorical Programs
4. Lottery Proceeds Fund
5. Supplemental Education Programs

SOQ Funding . The Virginia Constitution requires the Board of Education to formulate Standards of Quality (SOQ) for public schools, to determine SOQ costs, and to apportion the cost between the state and localities. SOQ mandates programs and the minimum number of instructional and support positions, as well as materials, utilities, etc. necessary to achieve the goals of the programs. SOQ costs are determined by staffing standards for teachers and other instructional positions, salaries and fringe benefit rates, standard and prevailing support costs, and inflation factors, after taking into account federal revenues and sales tax revenues.

Funding for most SOQ accounts is provided on a per pupil basis as determined through average daily membership (ADM) on March 31 of the fiscal year. The SOQ costs are apportioned between the state and the locality based on the locality's Composite Index, as described below. FY 2015 funding for the Standards of Quality is provided through the following accounts: Basic Aid, Special Education,, Career and Technical Education, Prevention, Intervention, and Remediation, Gifted Education, Fringe Benefits for funded instructional positions, Sales Tax,

## SUMMARY: REVENUE SOURCES

Textbooks (split funded with Lottery Proceeds Funds) Early Reading Intervention, and SOL Algebra Readiness.

Incentive Programs. Incentive Programs are voluntary programs, but in order to receive state funds, school divisions must agree to meet additional requirements. FY 2015 funding for Incentive Programs is provided through the following accounts: Compensation Supplement, Additional Assistance with Retirement, Inflation & Preschool Costs, and Technology-VP SA.

Categorical Programs. State or federal statutes or regulation mandate much of this funding. Programs are usually targeted to the particular needs of specific student populations. Examples include Adult Education and Literacy, Homebound, and the state match for School Lunch.

Lottery Proceeds Fund. Revenue from the Lottery Proceeds Fund is designated for 20 programs formerly funded with general funds, and provides funds for four SOQ accounts (Textbooks, ESL, Early Reading Intervention, and SOL Algebra Readiness. Some of the formulas use a poverty adjustment (free lunch eligibility rates) as a proxy for students at-risk. Most programs have a required local match to receive the state funds. Examples include the Virginia Preschool initiative, At-Risk, Early Reading Intervention, and K-3 Class Size Reduction.

### COMPOSITE INDEX

The Composite Index is an estimate of a locality's ability to pay its share of the cost of public education, known as the Required Local Effort. The formula for the composite index is established by the General Assembly in the Appropriation Act and is recomputed each biennium. The index for each school division is adjusted to establish across all divisions an overall local share of 45 percent and an overall state share of 55%. The index value represents the local share of costs, with the state share being the inverse of the local share (1- the local composite index). For example the composite index for Rockbridge County for FY 2015 is 0.4739, meaning that the local share of the cost of an SOQ program, the required local effort, is 47.39% and the state share is 52.61%. The following chart shows the formula used to compute each locality's Composite Index.

COMPOSITE INDEX OF LOCAL ABILITY-TO-PAY FORMULA			
<b>Average Daily Membership (ADM) Component =</b>			
.5	+	.4	+
$\frac{\text{Local True Values}}{\text{Local ADM}}$		$\frac{\text{Local Adjusted Gross Income}}{\text{Local ADM}}$	$\frac{\text{Local Taxable Retail Sales}}{\text{Local ADM}}$
$\frac{\text{State True Values}}{\text{State ADM}}$		$\frac{\text{State Adjusted Gross Income}}{\text{State ADM}}$	$\frac{\text{State Taxable Retail Sales}}{\text{State ADM}}$
<b>Population Component =</b>			
.5	+	.4	+
$\frac{\text{Local True Values}}{\text{Local Population}}$		$\frac{\text{Local Adjusted Gross Income}}{\text{Local Population}}$	$\frac{\text{Local Taxable Retail Sales}}{\text{Local Population}}$
$\frac{\text{State True Values}}{\text{State Population}}$		$\frac{\text{State Adjusted Gross Income}}{\text{State Population}}$	$\frac{\text{State Taxable Retail Sales}}{\text{State Population}}$
<b>Final Composite Index =</b>			
$((.6667 \times \text{ADM Component}) + (.3333 \times \text{Population Component})) \times 0.45$			

## SUMMARY: REVENUE SOURCES

### Standards of Quality Funds

Basic Aid – Basic Aid includes funding for the basic instructional positions derived from minimum student to teacher ratios required by the SOQ in §22.1-253.13:2, Code of Virginia of 51 instructional personnel for each 1000 pupils; plus all other personnel and non-personnel support costs funded through the SOQ . It is computed according to a formula which takes into account a school division’s average daily membership (ADM), state determined per pupil cost, state sales tax allocation, and the composite index. The formula and a sample calculation for Basic Aid for FY 2015 follow. The formula for other allocations is displayed with each allocation description.

$$(((PPA \times ADM) - \text{Sales Tax}) \times (1 - CI)) = \text{State Share}$$

1. Average Daily Membership	2,530
2. Required SOQ Per Pupil Cost	x \$6,283
3. Total Required Expenditure	\$15,895,990
4. Less Sales Tax Allocation	(\$2,971,960)
5. Balance for State and Local Aid	\$12,924,030
6. State Composite Index	x .5261
7. State Basic Aid	\$6,799,332

Sales Tax – A portion of net revenue from the state sales and use tax dedicated to public education is distributed to school divisions in support of SOQ. The distributions are based on each locality’s pro-rata share of school age population as based on an estimate by Weldon Cooper Center for Public Service.

$$((\text{School division's Weldon Cooper Census count} / \text{Statewide total school age population}) \times (\text{Total state 1-1/8\% sales tax estimate})) = \text{Local Distribution}$$

Revenue Estimate: \$2,971,960

Vocational Education - State funds are provided in support of CTE courses for students in grades 6-12 and is based on class size maximums established in 8VAC20-120-150.

$$((PPA \times ADM) \times (1 - CI)) = \text{State Share}$$

FY 2015 per Pupil Allocation: \$132.00. Revenue Estimate: \$175,696.

Gifted and Talented - State funding for gifted and talented educational programs supports one instructional position per 1000 students.

$$((PPA \times ADM) \times (1 - CI)) = \text{State Share}$$

FY 2015 per Pupil Allocation: \$47. Revenue Estimate: \$62,559.

Special Education - Funding for special education provides for the state share of salary costs of instructional positions generated based on the staffing standards for special education, which is based on, among other things, the number and types of student disabilities.

$$((PPA \times ADM) \times (1 - CI)) = \text{State Share}$$

FY 2015 Per Pupil Allocation: \$601.00 Revenue Estimate: \$799,951.

## SUMMARY: REVENUE SOURCES

Remedial Education - State funding provided in support of programs for remedial education based on pupil/teacher ratios and failure rates on SOL tests for all at risk students.

$((PPA \times ADM) \times (1 - CI)) = State\ Share$

FY 2015 per pupil Allocation: \$146.00 Revenue Estimate: \$194,331.

Fringe Benefits - In recognition of fringe benefits as a cost of education, the State provides funds to support the costs of retirement and social security contributions for SOQ positions.

$((PPA \times ADM) \times (1 - CI)) = State\ Share$

FY 2015 Group Life Per Pupil Allocation: \$20.00 Revenue Estimate: \$26,621.

FY 2015 Retirement Per Pupil Allocation : \$585.00 Revenue Estimate: \$778,654.

FY 2015 Social Security Per Pupil Allocation: \$286.00. Revenue Estimate: \$380,675.

Textbook Payments (Funded in both the SOQ and Lottery Service areas) - The State requires that all public school students receive free textbooks and provides funding to all school divisions in partial support of textbook acquisition.

$((PPA \times ADM) \times (1 - CI)) = State\ Share$

FY 2015 Per Pupil SOQ Allocation: \$96.22. Revenue Estimate: \$102,223.

Remedial Summer School - The State provides funds in support of remedial educational programs for at-risk students required to attend remediation classes during the summer.

$((PPA \times ADM) \times (1 - CI)) = State\ Share$

FY 2015 per Pupil Allocation: \$483.00. Revenue Estimate: \$0.

### State Incentive-Based Funds

Technology – VPSA Funds – The State provides funds to establish a computer-based instructional and testing system to meet the requirements of the SOL Technology Initiative. Each school district receives \$50,000 with an additional \$26,000 allocated for each school,  
FY 2015 Revenue Estimate: \$206,000.

### State Categorical Funds

Homebound Instruction – State funding reimburse school divisions for a portion of the hourly rate paid to teachers employed to provide homebound instruction to children confined to their homes for medical reasons. These funds are based on prior year expenditure data.

FY 2015 Revenue Estimate: \$7,635.

## SUMMARY: REVENUE SOURCES

### Lottery Funded Programs

Textbook Payments (Funded in both the SOQ and Lottery Service areas) - The State requires that all public school students receive free textbooks and provides funding to all school divisions in partial support of textbook acquisition.

$((PPA \times ADM) \times (1 - CI)) = \text{State Share}$

FY 2015 Revenue Estimate: \$25,849.

At-Risk – State funding for programs to serve at risk students is determined by the percentage of free lunch students and is provided as a percentage add-on to Basic Aid to support the additional costs of educating at risk students .

FY 2015 Revenue Estimate: \$168,864.

At-Risk Four-Year Olds (Virginia Pre-School Initiative Program) – State funds support programs for unserved, at-risk four-year old children to include pre-school education, health services, social services, parental involvement, and pupil transportation.

$\text{Estimated unserved at-risk four-year-olds} \times \$6,000 \times (1 - CI) = \text{State Share.}$

FY 2015 Revenue Estimate: \$97,830.

Early Reading Intervention – This program is designed to reduce the number of students needing remedial reading services. Funds are used to support specially trained staff and volunteer tutors, computer based tutorial programs, pull-out classes, and before and after school classes.

FY 2015 Revenue Estimate: \$55,047.

English as a Second Language - The State provides support to help offset the cost of language instruction to students for whom English is not their primary language. The state standard is 17 positions per 1000 ESL students.

$((\text{Seventeen teachers per 1,000 students} \times \text{average salary and benefits}) \times (1 - CI)) = \text{State Share}$   
FY 2015 Revenue Estimate: \$15,750.

ISAEF Funding (Individualized Student Alternative Education Program) – State funds provide support for an alternative education program for students who are at-risk for dropping out of school and who demonstrate an ability to benefit from the program. See §22.1-254D, Code of Virginia.

Funding is based on submitted reimbursement requests, up to the approved allocation for the year.

FY 2015 Revenue Estimate: \$23,576.

## SUMMARY: REVENUE SOURCES

K-3 Primary Class Size Reduction – The State provides funds to local school divisions to support class sizes below the SOQ mandated ratio of 24:1, the ratio to be based on free lunch eligibility, for grades K-3 in schools that have a high free lunch percentage. Only schools with free lunch eligibility percentage of 30% qualify.

$((K-3 \text{ Fall Membership for eligible schools} \times \text{eligible PPA}) \times (1 - CI)) = \text{State Share}$

FY 2015 Revenue Estimate: \$255,473.

SOL Algebra Readiness - State funds support a program for math intervention for 7th and 8th grade students at risk of failing the Algebra I end-of-course. This number is approximated based on the free lunch eligibility percentage for the school division

FY 2015 Revenue Estimate: \$23,940.

Special Education – Regional Tuition – Funding provides for students with low-incidence disabilities who can be served more appropriately and less expensively in a regional program.

$((\text{Approved tuition costs for eligible students}) \times (1 - CI)) = \text{State Share}$

FY 2015 Revenue Estimate: \$0.

Career and Technical Education – State funds provide reimbursement for specific vocational expenditures. Funding is based on a pro-rata distribution of a fixed PPA based on prior year expenditures.

FY 2015 Revenue Estimate: \$41,455.

**TOTAL FY 2015 REVENUE FROM STATE FUNDS: \$13,214,756**

### Tuition and Other Local Revenue

Forest Reserve – The federal government compensates the localities for the loss of tax revenue because of national forest land within the locality. These funds go directly to the local school division.

FY 2015 Revenue Estimate: \$35,000.

Tuition – City of Lexington - Under the High School Consolidation Agreement, the City of Lexington pays tuition for City high school students to attend Rockbridge County High School based on the ratio of City students to all students at the high school.

FY 2015 Revenue Estimate: \$1,450,000.