

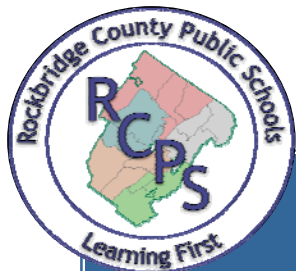
Learning First
Make it everyone's responsibility!

SCHOOL DIVISION BUDGET OVERVIEW

Fiscal Year 2015-2016

REVISED AND APPROVED
MAY 6, 2015

APPROVED BY
THE ROCKBRIDGE COUNTY SCHOOL BOARD



Learning First Make it everyone's responsibility!

MISSION

All employees of Rockbridge County Public Schools will seek to create challenging learning environments for all students, which encourage high expectations for success. We will strive to provide developmentally appropriate instruction at all grade levels in grade-level content. We must instruct in ways, which recognize individual differences and provide opportunities for different learning styles. Our schools will promote and provide safe, orderly, caring, and supportive environments. We will encourage and expect our parents, teachers, and community members to be actively involved in our students' learning. Together we will make a difference.

DIVISION GOALS

- Put learning first. All programs should support student learning.
- Provide safe and secure environments, which promote and nourish student learning.
- Provide balanced instruction in math, English, science, and history, with opportunities for enrichment in the arts and music for all elementary students.
- Ensure students are functional, skilled readers by third grade and continue to progress in gaining content knowledge as they become sophisticated in *reading to learn*.
- Promote diverse educational opportunities for middle and high school students which prepare them for higher education or skilled workforce entry.
- Develop and maintain long-range plans for on-going improvement for our instructional programs, facilities, and staff.
- Promote open and honest communication with all stakeholders within the entire school community.
- Meet full accreditation requirements from the Virginia Department of Education/Virginia Board of Education at all schools.

Approved December 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/Matthew Crossman

Director of Finance/Supervisor of Finance and School Services

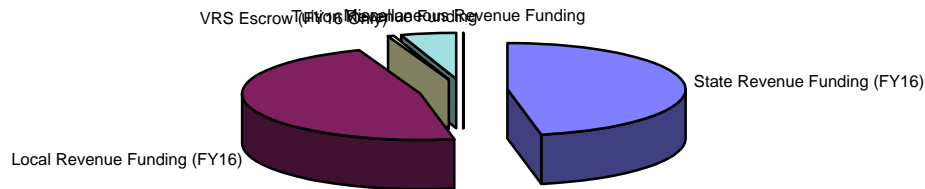


SUMMARY: REVENUES & EXPENDITURES PROJECTED FOR FY16

FY2015-16 Potential Revenue Sources

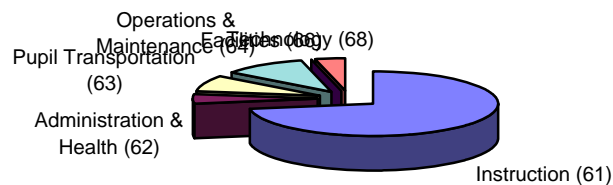
	REVENUE SOURCE	AMOUNT	PERCENT	ADM
1	State Revenue Funding (FY16)	\$13,314,796	46.9%	2535 *
2	Local Revenue Funding (FY16)	\$13,478,834	47.5%	
3	VRS Escrow (FY16 Only)	\$176,000	0.6%	
4	Tuition Revenue Funding	\$1,400,000	4.9%	
5	Miscellaneous Revenue Funding	\$4,625	0.0%	
6	TOTAL REVENUES	\$28,374,255	100.0%	

* State Revenues are based on a projected Average Daily Membership of 2535 students.



FY2015-16 Proposed Expenditures

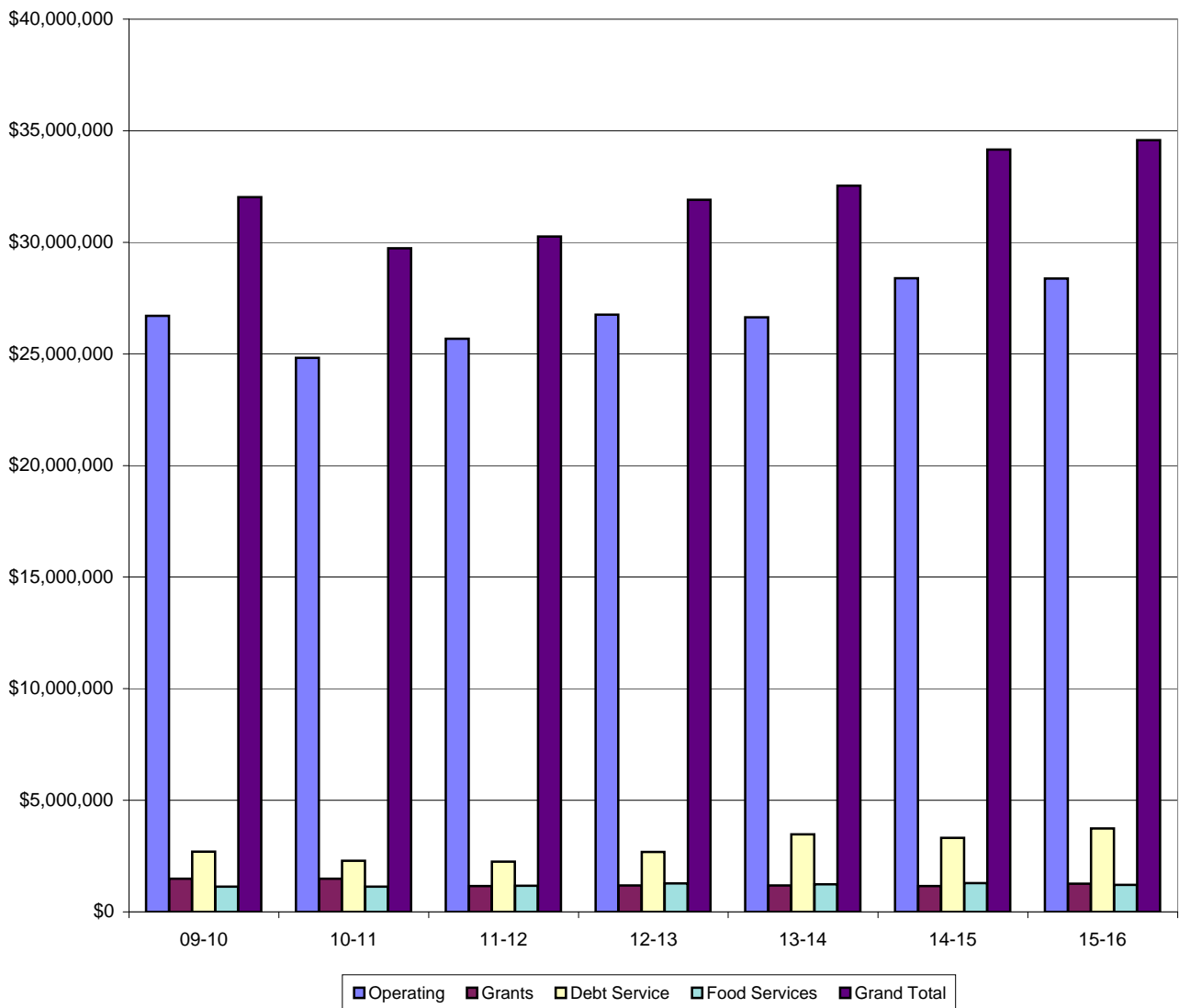
	EXPENDITURE	AMOUNT	PERCENT
1	Instruction (61)	\$20,581,527	72.5%
2	Administration & Health (62)	\$1,326,508	4.7%
3	Pupil Transportation (63)	\$2,277,932	8.0%
4	Operations & Maintenance (64)	\$3,094,061	10.9%
5	Facilities (66)	\$20,000	0.1%
6	Technology (68)	\$1,074,227	3.8%
7	TOTAL EXPENDITURES	\$28,374,255	100.0%





SUMMARY: TOTAL REVENUES HISTORIC COMPARISON

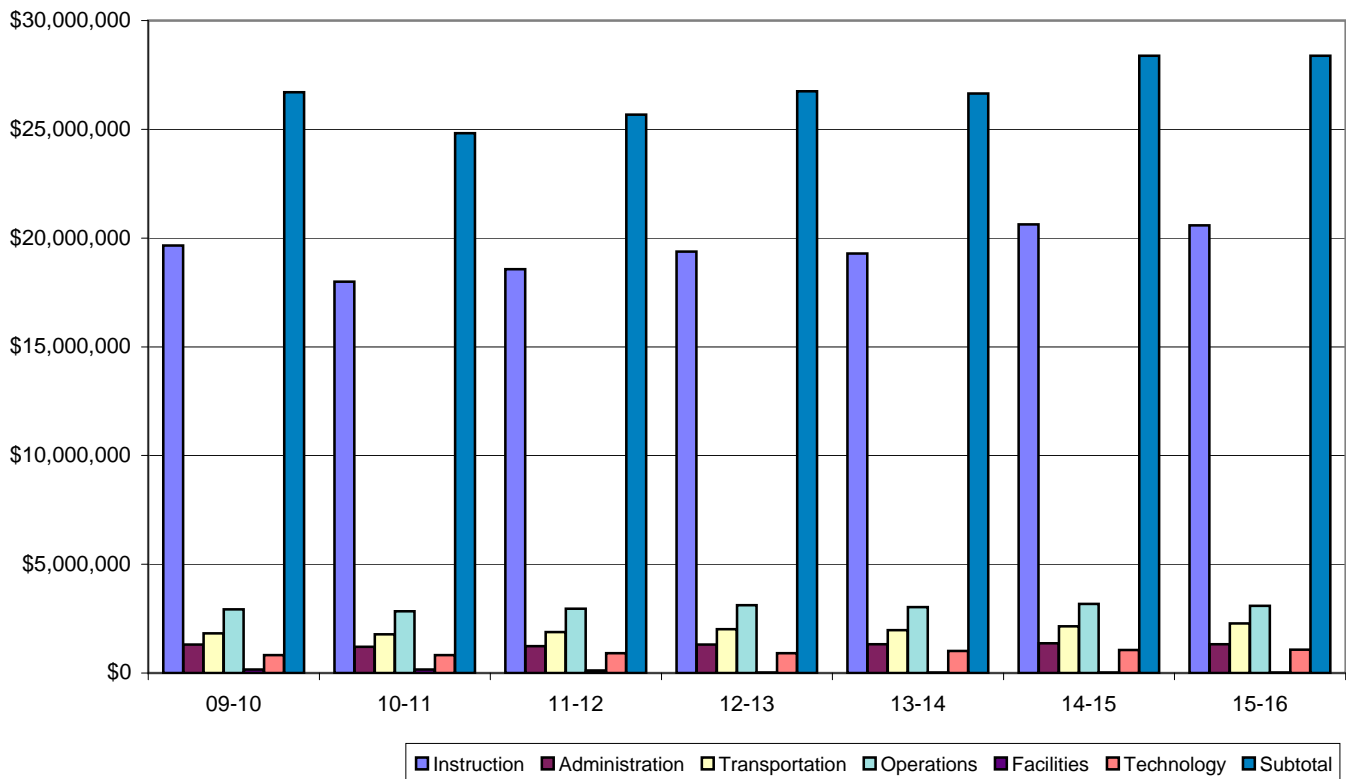
SOURCE	09-10 BUDGET	10-11 BUDGET	11-12 BUDGET	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET	15-16 BUDGET
1 Operating Revenue	\$26,707,855	\$24,824,605	\$25,679,958	\$26,754,411	\$26,642,131	\$28,388,590	\$28,374,255
2 Grants (Fed & State)	\$1,493,337	\$1,493,337	\$1,163,337	\$1,189,430	\$1,189,430	\$1,164,645	\$1,257,129
3 TOTAL FUND 50	\$28,201,192	\$26,317,942	\$26,843,295	\$27,943,841	\$27,831,561	\$29,553,235	\$29,631,384
4 Debt Service	\$2,698,341	\$2,286,838	\$2,250,102	\$2,690,152	\$3,470,381	\$3,320,031	\$3,736,246
5 Food Services (Fund 56)	\$1,129,069	\$1,129,069	\$1,167,331	\$1,271,847	\$1,232,340	\$1,287,896	\$1,208,813
6 GRAND TOTAL	\$32,028,602	\$29,733,849	\$30,260,728	\$31,905,840	\$32,534,282	\$34,161,162	\$34,576,443





SUMMARY: TOTAL EXPENDITURES HISTORIC COMPARISON

CATEGORY	09-10 BUDGET	10-11 BUDGET	11-12 BUDGET	12-13 BUDGET	13-14 BUDGET	14-15 BUDGET	15-16 BUDGET
1 Instruction	\$19,654,344	\$17,998,830	\$18,570,682	\$19,370,837	\$19,285,331	\$20,624,888	\$20,581,527
2 Administration & Health	\$1,310,356	\$1,211,005	\$1,237,996	\$1,312,084	\$1,325,281	\$1,364,768	\$1,326,508
3 Pupil Transportation	\$1,819,314	\$1,783,435	\$1,886,765	\$2,013,045	\$1,973,457	\$2,148,722	\$2,277,932
4 Operations & Maintenance	\$2,926,222	\$2,840,738	\$2,963,272	\$3,122,107	\$3,024,165	\$3,170,784	\$3,094,061
5 Facilities	\$167,665	\$167,665	\$115,095	\$20,000	\$20,000	\$20,000	\$20,000
6 Technology	\$829,954	\$822,932	\$906,148	\$916,339	\$1,013,897	\$1,059,428	\$1,074,227
7 SUBTOTAL	\$26,707,855	\$24,824,605	\$25,679,958	\$26,754,411	\$26,642,131	\$28,388,590	\$28,374,255
<i>Annual \$ Change</i>		<i>-\$1,883,250</i>	<i>\$855,353</i>	<i>\$1,074,453</i>	<i>-\$112,280</i>	<i>\$1,746,459</i>	<i>-\$14,335</i>
<i>Annual % Change</i>		<i>-7.1%</i>	<i>3.4%</i>	<i>4.2%</i>	<i>-0.4%</i>	<i>6.6%</i>	<i>-0.1%</i>
8 Grants (Fed & State)	\$1,493,337	\$1,493,337	\$1,163,337	\$1,189,430	\$1,189,430	\$1,164,645	\$1,257,129
9 Operations (Fund 50)	\$28,201,192	\$26,317,942	\$26,843,295	\$27,943,841	\$27,831,561	\$29,553,235	\$29,631,384
10 Debt Service	\$2,250,102	\$2,690,152	\$2,250,102	\$2,690,152	\$3,470,381	\$3,320,031	\$3,736,246
11 Food Services (Fund 56)	\$1,167,331	\$1,271,847	\$1,167,331	\$1,271,847	\$1,232,340	\$1,287,896	\$1,208,813
12 GRAND TOTAL	\$31,618,625	\$30,279,941	\$30,260,728	\$31,905,840	\$32,534,282	\$34,161,162	\$34,576,443





CATEGORIES BY SITE/SUPPORT
Proposed for FY 2015-2016 • April 30, 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	\$2,471,939	\$32,839	\$5,215	\$257,022	\$0	\$36,437	\$174,383	\$2,803,452	
2 Fairfield ES	\$1,915,013	\$35,372	\$5,215	\$265,392	\$0	\$5,800	\$153,218	\$2,226,791	
3 Mountain View ES	\$1,055,329	\$30,802	\$2,677	\$203,680	\$0	\$2,280	\$88,556	\$1,294,768	
4 Natural Bridge ES	\$2,104,072	\$37,815	\$5,215	\$253,199	\$0	\$28,692	\$146,373	\$2,428,992	
5 Maury River MS	\$3,836,474	\$61,155	\$8,153	\$436,245	\$0	\$68,208	\$244,933	\$4,410,235	
6 Rockbridge Co. HS	\$7,052,223	\$26,356	\$68,145	\$787,232	\$0	\$118,908	\$286,023	\$8,052,864	
7 Division: Instruction	\$2,146,476	\$0	\$0	\$0	\$0	\$0	\$0	\$2,146,476	
8 Division: Administration & Health	\$0	\$1,102,169	\$0	\$0	\$0	\$0	\$0	\$1,102,169	
9 Division: Pupil Transportation	\$0	\$0	\$2,183,313	\$0	\$0	\$0	\$0	\$2,183,313	
10 Division: Operations & Maintenance	\$0	\$0	\$0	\$891,291	\$0	\$0	\$0	\$891,291	
11 Division: Facilities	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0	\$20,000	
12 Division: Technology	\$0	\$0	\$0	\$0	\$0	\$813,902	\$0	\$813,902	
13 Division: Food Services (Not included in Fund 50)	\$0	\$0	\$0	\$0	\$0	\$0	\$115,328		
14 Category Totals	\$20,581,527	\$1,326,508	\$2,277,932	\$3,094,061	\$20,000	\$1,074,227	\$1,208,813	\$28,374,255	
15	Fund 50 Expenditures Total (Operating Budget)							\$28,374,255	
16	Fund 56 Food Services Expenditures Total							\$1,208,813	
17	TOTAL EXPENDITURES							\$29,583,068	



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

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
CENTRAL ELEMENTARY SCHOOL							
1	INSTRUCTION	61000-2100-220-100	FICA	\$90,634	\$107,511	\$16,877	18.6%
2	INSTRUCTION	61000-2100-220-200	FICA	\$8,182	\$11,931	\$3,749	45.8%
3	INSTRUCTION	61000-2100-220-400	FICA	\$173	\$173	\$0	-0.1%
4	INSTRUCTION	61000-2210-220-100	VRS	\$171,789	\$197,596	\$25,807	15.0%
5	INSTRUCTION	61000-2210-220-200	VRS	\$15,509	\$21,927	\$6,418	41.4%
6	INSTRUCTION	61100-2220-220-100	VRS HYBRID	\$0	\$0	\$0	0.0%
7	INSTRUCTION	61100-2220-220-200	VRS HYBRID	\$0	\$0	\$0	0.0%
8	INSTRUCTION	61000-2300-220-100	HOSPITALIZATION	\$116,792	\$134,337	\$17,545	15.0%
9	INSTRUCTION	61000-2300-220-200	HOSPITALIZATION	\$22,246	\$14,926	-\$7,320	-32.9%
10	INSTRUCTION	61000-2400-220-100	GROUP LIFE INSURANCE	\$15,379	\$16,490	\$1,111	7.2%
11	INSTRUCTION	61000-2400-220-200	GROUP LIFE INSURANCE	\$1,343	\$1,820	\$477	35.5%
12	INSTRUCTION	61000-2500-220-100	HEALTH CARE CREDIT	\$13,748	\$14,688	\$940	6.8%
13	INSTRUCTION	61000-2500-220-200	HEALTH CARE CREDIT	\$1,201	\$1,621	\$420	35.0%
14	INSTRUCTION	61100-220-100-VLDP	VLDP	\$0	\$0	\$0	0.0%
15	INSTRUCTION	61100-220-200-VLDP	VLDP	\$0	\$0	\$0	0.0%
16	INSTRUCTION	61100-1121-220-100	INSTRUCTIONAL SALARIES	\$1,150,513	\$1,370,917	\$220,404	19.2%
17	INSTRUCTION	61100-1121-220-200	INSTRUCTIONAL SALARIES	\$43,811	\$91,102	\$47,291	107.9%
18	INSTRUCTION	61100-1151-220-100	TEACHER ASSISTANT SALARIES	\$14,558	\$14,777	\$219	1.5%
19	INSTRUCTION	61100-1151-220-200	TEACHER ASSISTANT SALARIES	\$57,935	\$61,826	\$3,891	6.7%
20	INSTRUCTION	61100-1154-220-100	INSTRUCTIONAL SALARIES	\$0	\$0	\$0	
21	INSTRUCTION	61100-1154-220-200	INSTRUCTIONAL SALARIES	\$0	\$0	\$0	
22	INSTRUCTION	61100-1520-220-100	SUBSTITUTE WAGES	\$19,682	\$19,682	\$0	0.0%
23	INSTRUCTION	61100-1520-220-200	SUBSTITUTE WAGES	\$3,028	\$3,028	\$0	0.0%
24	INSTRUCTION	61100-1624-220-200	SUPPLEMENTAL WAGES	\$2,183	\$0	-\$2,183	-100.0%
25	INSTRUCTION	61100-1624-220-400	SUPPLEMENTAL WAGES	\$2,259	\$2,259	\$0	0.0%
26	INSTRUCTION	61100-5510-220-100	MILEAGE	\$1,000	\$500	-\$500	-50.0%
27	INSTRUCTION	61100-5540-220-100	IN-SERVICE	\$2,500	\$1,500	-\$1,000	-40.0%
28	INSTRUCTION	61100-5800-220-100	MISCELLANEOUS	\$6,647	\$5,000	-\$1,647	-24.8%
29	INSTRUCTION	61100-6001-220-100	OFFICE MATERIALS & SUPPLIES	\$3,000	\$1,500	-\$1,500	-50.0%
30	INSTRUCTION	61100-6012-220-100	TEXTBOOKS & WORKBOOKS	\$2,500	\$1,500	-\$1,000	-40.0%
31	INSTRUCTION	61100-6013-220-100	MATERIALS & SUPPLIES	\$25,000	\$19,547	-\$5,453	-21.8%
32	INSTRUCTION	61100-6013-220-400	MATERIALS & SUPPLIES	\$1,500	\$2,500	\$1,000	66.7%
33	INSTRUCTION	61210-1123-220-100	GUIDANCE SALARIES	\$40,198	\$42,256	\$2,058	5.1%
34	INSTRUCTION	61210-2100-220-100	FICA	\$3,075	\$3,233	\$158	5.1%
35	INSTRUCTION	61210-2210-220-100	VRS	\$5,829	\$5,941	\$112	1.9%
36	INSTRUCTION	61210-2220-220-100	VRS HYBRID	\$0	\$0	\$0	0.0%
37	INSTRUCTION	61210-2300-220-100	HOSPITALIZATION	\$5,562	\$0	-\$5,562	-100.0%
38	INSTRUCTION	61210-2400-220-100	GROUP LIFE INSURANCE	\$531	\$503	-\$28	-5.3%
39	INSTRUCTION	61210-2500-220-100	HEALTH CARE CREDIT	\$474	\$448	-\$26	-5.5%
40	INSTRUCTION	61210-2510-220-100	VLDP	\$0	\$0	\$0	0.0%
41	INSTRUCTION	61322-1122-220-100	LIBRARIAN SALARIES	\$44,553	\$50,338	\$5,785	13.0%
42	INSTRUCTION	61322-2100-220-100	FICA	\$3,408	\$3,851	\$443	13.0%
43	INSTRUCTION	61322-2210-220-100	VRS	\$6,460	\$7,078	\$618	9.6%
44	INSTRUCTION	61322-2220-220-100	VRS HYBRID	\$0	\$0	\$0	0.0%
45	INSTRUCTION	61322-2400-220-100	GROUP LIFE INSURANCE	\$588	\$599	\$11	1.9%
46	INSTRUCTION	61322-2500-220-100	HEALTH CARE CREDIT	\$526	\$534	\$8	1.4%
47	INSTRUCTION	61322-2510-220-100	VLDP	\$0	\$0	\$0	0.0%
48	INSTRUCTION	61322-6013-220-100	MATERIALS & SUPPLIES	\$7,000	\$7,000	\$0	0.0%
49	INSTRUCTION	61410-1126-220-100	PRINCIPAL SALARY	\$148,675	\$80,573	-\$68,102	-45.8%
50	INSTRUCTION	61410-1127-220-100	ASSISTANT PRINCIPAL SALARY	\$0	\$74,194	\$74,194	
51	INSTRUCTION	61410-1153-220-100	CLERICAL SALARIES	\$37,736	\$38,302	\$566	1.5%
52	INSTRUCTION	61410-2100-220-100	FICA	\$14,260	\$9,094	-\$5,166	-36.2%
53	INSTRUCTION	61410-2210-220-100	VRS	\$27,030	\$16,714	-\$10,316	-38.2%
54	INSTRUCTION	61410-2220-220-100	VRS HYBRID	\$0	\$0	\$0	0.0%
55	INSTRUCTION	61410-2300-220-100	HOSPITALIZATION	\$16,685	\$9,951	-\$6,734	-40.4%
56	INSTRUCTION	61410-2400-220-100	GROUP LIFE INSURANCE	\$2,461	\$1,415	-\$1,046	-42.5%
57	INSTRUCTION	61410-2500-220-100	HEALTH CARE CREDIT	\$2,200	\$1,260	-\$940	-42.7%
58	INSTRUCTION	61410-2510-220-100	VLDP	\$0	\$0	\$0	0.0%
FAIRFIELD ELEMENTARY SCHOOL							
111	INSTRUCTION	61000-2100-240-100	FICA	\$74,775	\$81,415	\$6,640	8.9%
112	INSTRUCTION	61000-2100-240-200	FICA	\$11,616	\$11,612	-\$4	0.0%
113	INSTRUCTION	61000-2100-240-400	FICA	\$193	\$193	\$0	0.2%
114	INSTRUCTION	61000-2210-240-100	VRS	\$139,424	\$147,399	\$7,975	5.7%
115	INSTRUCTION	61000-2210-240-200	VRS	\$21,797	\$21,342	-\$455	-2.1%
116	INSTRUCTION	61100-2220-240-100	VRS HYBRID	\$0	\$0	\$0	0.0%
117	INSTRUCTION	61100-2220-240-200	VRS HYBRID	\$0	\$0	\$0	0.0%
118	INSTRUCTION	61000-2300-240-100	HOSPITALIZATION	\$83,423	\$69,656	-\$13,767	-16.5%
119	INSTRUCTION	61000-2300-240-200	HOSPITALIZATION	\$22,246	\$14,926	-\$7,320	-32.9%



CATEGORY DETAIL: INSTRUCTION

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
120	INSTRUCTION	61000-2400-240-100	GROUP LIFE INSURANCE	\$12,692	\$12,475	-\$217	-1.7%
121	INSTRUCTION	61000-2400-240-200	GROUP LIFE INSURANCE	\$1,984	\$1,788	-\$196	-9.9%
122	INSTRUCTION	61000-2500-240-100	HEALTH CARE CREDIT	\$11,346	\$11,113	-\$233	-2.1%
123	INSTRUCTION	61000-2500-240-200	HEALTH CARE CREDIT	\$1,774	\$1,593	-\$181	-10.2%
124	INSTRUCTION	61000-2510-240-100	VLDP	\$0	\$0	\$0	0.0%
125	INSTRUCTION	61000-2510-240-200	VLDP	\$0	\$0	\$0	0.0%
126	INSTRUCTION	61100-1121-240-100	INSTRUCTIONAL SALARIES	\$948,181	\$1,037,795	\$89,614	9.5%
127	INSTRUCTION	61100-1121-240-200	INSTRUCTIONAL SALARIES	\$102,345	\$103,831	\$1,486	1.5%
128	INSTRUCTION	61100-1151-240-100	TEACHER ASSISTANT SALARIES	\$13,367	\$10,563	-\$2,804	-21.0%
129	INSTRUCTION	61100-1151-240-200	TEACHER ASSISTANT SALARIES	\$45,759	\$46,445	\$686	1.5%
130	INSTRUCTION	61100-1154-240-100	INSTRUCTIONAL SALARIES	\$0	\$0	\$0	0.0%
131	INSTRUCTION	61100-1520-240-100	SUBSTITUTE WAGES	\$15,897	\$15,897	\$0	0.0%
132	INSTRUCTION	61100-1520-240-200	SUBSTITUTE WAGES	\$1,514	\$1,514	\$0	0.0%
133	INSTRUCTION	61100-1624-240-200	SUPPLEMENTAL WAGES	\$2,221	\$0	-\$2,221	-100.0%
134	INSTRUCTION	61100-1624-240-400	SUPPLEMENTAL WAGES	\$2,527	\$2,527	\$0	0.0%
135	INSTRUCTION	61100-5510-240-100	MILEAGE	\$1,000	\$500	-\$500	-50.0%
136	INSTRUCTION	61100-5540-240-100	IN-SERVICE	\$500	\$400	-\$100	-20.0%
137	INSTRUCTION	61100-5800-240-100	MISCELLANEOUS	\$100	\$100	\$0	0.0%
138	INSTRUCTION	61100-6001-240-100	OFFICE MATERIALS & SUPPLIES	\$5,000	\$5,000	\$0	0.0%
139	INSTRUCTION	61100-6012-240-100	TEXTBOOKS & WORKBOOKS	\$1,400	\$500	-\$900	-64.3%
140	INSTRUCTION	61100-6013-240-100	MATERIALS & SUPPLIES	\$15,121	\$12,000	-\$3,121	-20.6%
141	INSTRUCTION	61100-6013-240-400	MATERIALS & SUPPLIES	\$200	\$100	-\$100	-50.0%
142	INSTRUCTION	61210-1123-240-100	GUIDANCE SALARIES	\$61,068	\$61,931	\$863	1.4%
143	INSTRUCTION	61210-2100-240-100	FICA	\$4,672	\$4,738	\$66	1.4%
144	INSTRUCTION	61210-2210-240-100	VRS	\$8,855	\$8,708	-\$147	-1.7%
145	INSTRUCTION	61210-2220-240-100	VRS HYBRID	\$0	\$0	\$0	0.0%
146	INSTRUCTION	61210-2400-240-100	GROUP LIFE INSURANCE	\$806	\$737	-\$69	-8.6%
147	INSTRUCTION	61210-2500-240-100	HEALTH CARE CREDIT	\$721	\$656	-\$65	-8.9%
148	INSTRUCTION	61210-2510-240-100	VLDP	\$0	\$0	\$0	0.0%
149	INSTRUCTION	61322-1122-240-100	LIBRARIAN SALARIES	\$61,650	\$45,187	-\$16,463	-26.7%
150	INSTRUCTION	61322-2100-240-100	FICA	\$4,716	\$3,457	-\$1,259	-26.7%
151	INSTRUCTION	61322-2210-240-100	VRS	\$8,939	\$6,353	-\$2,586	-28.9%
152	INSTRUCTION	61322-2220-240-100	VRS HYBRID	\$0	\$0	\$0	0.0%
153	INSTRUCTION	61322-2300-240-100	HOSPITALIZATION	\$5,562	\$0	-\$5,562	-100.0%
154	INSTRUCTION	61322-2400-240-100	GROUP LIFE INSURANCE	\$814	\$538	-\$276	-33.9%
155	INSTRUCTION	61322-2500-240-100	HEALTH CARE CREDIT	\$727	\$479	-\$248	-34.1%
156	INSTRUCTION	61322-2510-240-100	VLDP	\$0	\$0	\$0	0.0%
157	INSTRUCTION	61322-6013-240-100	MATERIALS & SUPPLIES	\$8,000	\$4,451	-\$3,549	-44.4%
158	INSTRUCTION	61410-1126-240-100	PRINCIPAL SALARY	\$82,364	\$83,567	\$1,203	1.5%
159	INSTRUCTION	61410-1153-240-100	CLERICAL SALARIES	\$42,563	\$43,201	\$638	1.5%
160	INSTRUCTION	61410-2100-240-100	FICA	\$9,557	\$9,698	\$141	1.5%
161	INSTRUCTION	61410-2210-240-100	VRS	\$18,114	\$17,824	-\$290	-1.6%
162	INSTRUCTION	61410-2220-240-100	VRS HYBRID	\$0	\$0	\$0	0.0%
163	INSTRUCTION	61410-2300-240-100	HOSPITALIZATION	\$11,123	\$9,951	-\$1,172	-10.5%
164	INSTRUCTION	61410-2400-240-100	GROUP LIFE INSURANCE	\$1,649	\$1,509	-\$140	-8.5%
165	INSTRUCTION	61410-2500-240-100	HEALTH CARE CREDIT	\$1,474	\$1,344	-\$130	-8.8%
166	INSTRUCTION	61410-2510-240-100	VLDP	\$0	\$0	\$0	0.0%
MOUNTAIN VIEW ELEMENTARY SCHOOL							
212	INSTRUCTION	61000-2100-260-100	FICA	\$34,718	\$36,193	\$1,475	4.2%
213	INSTRUCTION	61000-2100-260-200	FICA	\$9,249	\$8,903	-\$346	-3.7%
214	INSTRUCTION	61000-2100-260-400	FICA	\$167	\$167	\$0	0.0%
215	INSTRUCTION	61000-2210-260-100	VRS	\$64,708	\$65,455	\$747	1.2%
216	INSTRUCTION	61000-2210-260-200	VRS	\$17,310	\$16,150	-\$1,160	-6.7%
217	INSTRUCTION	61100-2220-260-100	VRS HYBRID	\$0	\$0	\$0	0.0%
218	INSTRUCTION	61100-2220-260-200	VRS HYBRID	\$0	\$0	\$0	0.0%
219	INSTRUCTION	61000-2300-260-100	HOSPITALIZATION	\$55,615	\$54,730	-\$885	-1.6%
220	INSTRUCTION	61000-2300-260-200	HOSPITALIZATION	\$16,685	\$14,926	-\$1,759	-10.5%
221	INSTRUCTION	61000-2400-260-100	GROUP LIFE INSURANCE	\$5,891	\$5,540	-\$351	-6.0%
222	INSTRUCTION	61000-2400-260-200	GROUP LIFE INSURANCE	\$1,409	\$1,218	-\$191	-13.6%
223	INSTRUCTION	61000-2500-260-100	HEALTH CARE CREDIT	\$5,891	\$5,540	-\$351	-6.0%
224	INSTRUCTION	61000-2500-260-200	HEALTH CARE CREDIT	\$1,409	\$1,218	-\$191	-13.6%
225	INSTRUCTION	61000-2510-260-100	VLDP	\$0	\$0	\$0	0.0%
226	INSTRUCTION	61000-2510-260-200	VLDP	\$0	\$0	\$0	0.0%
227	INSTRUCTION	61100-1121-260-100	INSTRUCTIONAL SALARIES	\$446,260	\$452,883	\$6,623	1.5%
228	INSTRUCTION	61100-1121-260-200	INSTRUCTIONAL SALARIES	\$66,977	\$69,325	\$2,348	3.5%
229	INSTRUCTION	61100-1151-260-100	TEACHER ASSISTANT SALARIES	\$0	\$12,661	\$12,661	
230	INSTRUCTION	61100-1151-260-200	TEACHER ASSISTANT SALARIES	\$50,222	\$45,538	-\$4,684	-9.3%
231	INSTRUCTION	61100-1520-260-100	SUBSTITUTE WAGES	\$7,570	\$7,570	\$0	0.0%
232	INSTRUCTION	61100-1520-260-200	SUBSTITUTE WAGES	\$1,514	\$1,514	\$0	0.0%
233	INSTRUCTION	61100-1624-260-200	SUPPLEMENTAL WAGES	\$2,183	\$0	-\$2,183	-100.0%



CATEGORY DETAIL: INSTRUCTION

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
234	INSTRUCTION	61100-1624-260-400	SUPPLEMENTAL WAGES	\$2,183	\$2,183	\$0	0.0%
235	INSTRUCTION	61100-5510-260-100	MILEAGE	\$1,500	\$1,200	-\$300	-20.0%
236	INSTRUCTION	61100-5540-260-100	IN-SERVICE	\$1,000	\$500	-\$500	-50.0%
237	INSTRUCTION	61100-5800-260-100	MISCELLANEOUS	\$700	\$61	-\$639	-91.3%
238	INSTRUCTION	61100-6001-260-100	OFFICE MATERIALS & SUPPLIES	\$1,000	\$1,000	\$0	0.0%
239	INSTRUCTION	61100-6012-260-100	TEXTBOOKS & WORKBOOKS	\$800	\$900	\$100	12.5%
240	INSTRUCTION	61100-6013-260-100	MATERIALS & SUPPLIES	\$5,025	\$5,000	-\$25	-0.5%
241	INSTRUCTION	61100-6013-260-400	MATERIALS & SUPPLIES	\$450	\$200	-\$250	-55.6%
242	INSTRUCTION	61210-1123-260-100	GUIDANCE SALARIES	\$23,299	\$23,627	\$328	1.4%
243	INSTRUCTION	61210-2100-260-100	FICA	\$1,782	\$1,807	\$25	1.4%
244	INSTRUCTION	61210-2210-260-100	VRS	\$3,378	\$3,322	-\$56	-1.7%
245	INSTRUCTION	61210-2220-260-100	VRS HYBRID	\$0	\$0	\$0	0.0%
246	INSTRUCTION	61210-2400-260-100	GROUP LIFE INSURANCE	\$308	\$281	-\$27	-8.7%
247	INSTRUCTION	61210-2500-260-100	HEALTH CARE CREDIT	\$275	\$250	-\$25	-8.9%
248	INSTRUCTION	61210-2510-260-100	VLDP	\$0	\$0	\$0	0.0%
249	INSTRUCTION	61322-1122-260-100	LIBRARIAN SALARIES	\$48,995	\$49,695	\$700	1.4%
250	INSTRUCTION	61322-2100-260-100	FICA	\$3,748	\$3,802	\$54	1.4%
251	INSTRUCTION	61322-2210-260-100	VRS	\$7,104	\$6,987	-\$117	-1.6%
252	INSTRUCTION	61322-2220-260-100	VRS HYBRID	\$0	\$0	\$0	0.0%
253	INSTRUCTION	61322-2300-260-100	HOSPITALIZATION	\$0	\$4,975	\$4,975	
254	INSTRUCTION	61322-2400-260-100	GROUP LIFE INSURANCE	\$647	\$591	-\$56	-8.6%
255	INSTRUCTION	61322-2500-260-100	HEALTH CARE CREDIT	\$578	\$527	-\$51	-8.9%
256	INSTRUCTION	61322-2510-260-100	VLDP	\$0	\$0	\$0	0.0%
257	INSTRUCTION	61322-6013-260-100	MATERIALS & SUPPLIES	\$4,000	\$3,000	-\$1,000	-25.0%
258	INSTRUCTION	61410-1126-260-100	PRINCIPAL SALARY	\$79,610	\$80,804	\$1,194	1.5%
259	INSTRUCTION	61410-1153-260-100	CLERICAL SALARIES	\$28,433	\$28,859	\$426	1.5%
260	INSTRUCTION	61410-2100-260-100	FICA	\$8,265	\$8,389	\$124	1.5%
261	INSTRUCTION	61410-2210-260-100	VRS	\$15,666	\$15,419	-\$247	-1.6%
262	INSTRUCTION	61410-2220-260-100	VRS HYBRID	\$0	\$0	\$0	0.0%
263	INSTRUCTION	61410-2300-260-100	HOSPITALIZATION	\$11,123	\$9,951	-\$1,172	-10.5%
264	INSTRUCTION	61410-2400-260-100	GROUP LIFE INSURANCE	\$1,426	\$1,305	-\$121	-8.5%
265	INSTRUCTION	61410-2500-260-100	HEALTH CARE CREDIT	\$1,275	\$1,162	-\$113	-8.8%
266	INSTRUCTION	61410-2510-260-100	VLDP	\$0	\$0	\$0	0.0%
NATURAL BRIDGE ELEMENTARY SCHOOL							
311	INSTRUCTION	61000-2100-270-100	FICA	\$77,928	\$77,059	-\$869	-1.1%
312	INSTRUCTION	61000-2100-270-200	FICA	\$20,120	\$23,929	\$3,809	18.9%
313	INSTRUCTION	61000-2100-270-400	FICA	\$178	\$178	\$0	-0.1%
314	INSTRUCTION	61000-2210-270-100	VRS	\$145,731	\$139,712	-\$6,019	-4.1%
315	INSTRUCTION	61000-2210-270-200	VRS	\$37,808	\$43,659	\$5,851	15.5%
316	INSTRUCTION	61100-2220-270-100	VRS HYBRID	\$0	\$0	\$0	0.0%
317	INSTRUCTION	61100-2220-270-200	VRS HYBRID	\$0	\$0	\$0	0.0%
318	INSTRUCTION	61000-2300-270-100	HOSPITALIZATION	\$100,108	\$94,533	-\$5,575	-5.6%
319	INSTRUCTION	61000-2300-270-200	HOSPITALIZATION	\$55,615	\$44,779	-\$10,836	-19.5%
320	INSTRUCTION	61000-2400-270-100	GROUP LIFE INSURANCE	\$13,267	\$11,825	-\$1,442	-10.9%
321	INSTRUCTION	61000-2400-270-200	GROUP LIFE INSURANCE	\$3,442	\$3,695	\$253	7.4%
322	INSTRUCTION	61000-2500-270-100	HEALTH CARE CREDIT	\$11,860	\$10,533	-\$1,327	-11.2%
323	INSTRUCTION	61000-2500-270-200	HEALTH CARE CREDIT	\$3,077	\$3,292	\$215	7.0%
324	INSTRUCTION	61000-2510-270-100	VLDP	\$0	\$0	\$0	0.0%
325	INSTRUCTION	61000-2510-270-200	VLDP	\$0	\$0	\$0	0.0%
326	INSTRUCTION	61100-1121-270-100	INSTRUCTIONAL SALARIES	\$978,047	\$968,889	-\$9,158	-0.9%
327	INSTRUCTION	61100-1121-270-200	INSTRUCTIONAL SALARIES	\$190,941	\$239,434	\$48,493	25.4%
328	INSTRUCTION	61100-1151-270-100	TEACHER ASSISTANT SALARIES	\$26,997	\$24,795	-\$2,202	-8.2%
329	INSTRUCTION	61100-1151-270-200	TEACHER ASSISTANT SALARIES	\$67,542	\$71,086	\$3,544	5.2%
330	INSTRUCTION	61100-1520-270-100	SUBSTITUTE WAGES	\$13,626	\$13,626	\$0	0.0%
331	INSTRUCTION	61100-1520-270-200	SUBSTITUTE WAGES	\$2,271	\$2,271	\$0	0.0%
332	INSTRUCTION	61100-1624-270-200	SUPPLEMENTAL WAGES	\$2,259	\$0	-\$2,259	-100.0%
333	INSTRUCTION	61100-1624-270-400	SUPPLEMENTAL WAGES	\$2,325	\$2,325	\$0	0.0%
334	INSTRUCTION	61100-5510-270-100	MILEAGE	\$500	\$150	-\$350	-70.0%
335	INSTRUCTION	61100-5540-270-100	IN-SERVICE	\$2,000	\$1,500	-\$500	-25.0%
336	INSTRUCTION	61100-5800-270-100	MISCELLANEOUS	\$931	\$500	-\$431	-46.3%
337	INSTRUCTION	61100-6001-270-100	OFFICE MATERIALS & SUPPLIES	\$7,500	\$6,000	-\$1,500	-20.0%
338	INSTRUCTION	61100-6012-270-100	TEXTBOOKS & WORKBOOKS	\$3,000	\$2,200	-\$800	-26.7%
339	INSTRUCTION	61100-6013-270-100	MATERIALS & SUPPLIES	\$11,000	\$8,473	-\$2,527	-23.0%
340	INSTRUCTION	61100-6013-270-400	MATERIALS & SUPPLIES	\$1,000	\$250	-\$750	-75.0%
341	INSTRUCTION	61210-1123-270-100	GUIDANCE SALARIES	\$49,375	\$50,067	\$692	1.4%
342	INSTRUCTION	61210-2100-270-100	FICA	\$3,777	\$3,830	\$53	1.4%
343	INSTRUCTION	61210-2210-270-100	VRS	\$7,159	\$7,039	-\$120	-1.7%
344	INSTRUCTION	61210-2220-270-100	VRS HYBRID	\$0	\$0	\$0	0.0%
345	INSTRUCTION	61210-2400-270-100	GROUP LIFE INSURANCE	\$652	\$596	-\$56	-8.6%
346	INSTRUCTION	61210-2500-270-100	HEALTH CARE CREDIT	\$583	\$531	-\$52	-9.0%



CATEGORY DETAIL: INSTRUCTION

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
347	INSTRUCTION	61210-2510-270-100	VLDP	\$0	\$0	\$0	0.0%
348	INSTRUCTION	61322-1122-270-100	LIBRARIAN SALARIES	\$55,305	\$56,091	\$786	1.4%
349	INSTRUCTION	61322-2100-270-100	FICA	\$4,231	\$4,291	\$60	1.4%
350	INSTRUCTION	61322-2210-270-100	VRS	\$8,019	\$7,886	-\$133	-1.7%
351	INSTRUCTION	61322-2220-270-100	VRS HYBRID	\$0	\$0	\$0	0.0%
352	INSTRUCTION	61322-2300-270-100	HOSPITALIZATION	\$0	\$4,975	\$4,975	
353	INSTRUCTION	61322-2400-270-100	GROUP LIFE INSURANCE	\$730	\$667	-\$63	-8.6%
354	INSTRUCTION	61322-2500-270-100	HEALTH CARE CREDIT	\$653	\$595	-\$58	-8.9%
355	INSTRUCTION	61322-2510-270-100	VLDP	\$0	\$0	\$0	0.0%
356	INSTRUCTION	61322-6013-270-100	MATERIALS & SUPPLIES	\$5,000	\$4,000	-\$1,000	-20.0%
357	INSTRUCTION	61410-1126-270-100	PRINCIPAL SALARY	\$80,156	\$81,335	\$1,179	1.5%
358	INSTRUCTION	61410-1153-270-100	CLERICAL SALARIES	\$44,529	\$42,806	-\$1,723	-3.9%
359	INSTRUCTION	61410-2100-270-100	FICA	\$9,538	\$9,497	-\$41	-0.4%
360	INSTRUCTION	61410-2210-270-100	VRS	\$18,079	\$17,454	-\$625	-3.5%
361	INSTRUCTION	61410-2220-270-100	VRS HYBRID	\$0	\$0	\$0	0.0%
362	INSTRUCTION	61410-2300-270-100	HOSPITALIZATION	\$16,685	\$14,926	-\$1,759	-10.5%
363	INSTRUCTION	61410-2400-270-100	GROUP LIFE INSURANCE	\$1,646	\$1,477	-\$169	-10.3%
364	INSTRUCTION	61410-2500-270-100	HEALTH CARE CREDIT	\$1,471	\$1,316	-\$155	-10.5%
365	INSTRUCTION	61410-2510-270-100	VLDP	\$0	\$0	\$0	0.0%
MAURY RIVER MIDDLE SCHOOL							
418	INSTRUCTION	61000-2100-350-100	FICA	\$133,829	\$140,130	\$6,301	4.7%
419	INSTRUCTION	61000-2100-350-200	FICA	\$25,022	\$24,286	-\$736	-2.9%
420	INSTRUCTION	61000-2100-350-300	FICA	\$17,985	\$18,244	\$259	1.4%
421	INSTRUCTION	61000-2100-350-400	FICA	\$337	\$337	\$0	0.0%
422	INSTRUCTION	61000-2100-350-500	FICA	\$3,270	\$3,319	\$49	1.5%
423	INSTRUCTION	61000-2210-350-100	VRS	\$249,023	\$253,047	\$4,024	1.6%
424	INSTRUCTION	61000-2210-350-200	VRS	\$46,775	\$44,002	-\$2,773	-5.9%
425	INSTRUCTION	61000-2210-350-300	VRS	\$33,655	\$33,108	-\$547	-1.6%
426	INSTRUCTION	61000-2210-350-500	VRS	\$3,733	\$3,674	-\$59	-1.6%
427	INSTRUCTION	61100-2220-350-100	VRS HYBRID	\$0	\$0	\$0	0.0%
428	INSTRUCTION	61100-2220-350-200	VRS HYBRID	\$0	\$0	\$0	0.0%
429	INSTRUCTION	61100-2220-350-300	VRS HYBRID	\$0	\$0	\$0	0.0%
430	INSTRUCTION	61100-2220-350-500	VRS HYBRID	\$0	\$0	\$0	0.0%
431	INSTRUCTION	61000-2300-350-100	HOSPITALIZATION	\$172,408	\$144,288	-\$28,120	-16.3%
432	INSTRUCTION	61000-2300-350-200	HOSPITALIZATION	\$33,369	\$34,828	\$1,459	4.4%
433	INSTRUCTION	61000-2300-350-300	HOSPITALIZATION	\$22,246	\$14,926	-\$7,320	-32.9%
434	INSTRUCTION	61000-2400-350-100	GROUP LIFE INSURANCE	\$22,670	\$21,417	-\$1,253	-5.5%
435	INSTRUCTION	61000-2400-350-200	GROUP LIFE INSURANCE	\$4,258	\$3,724	-\$534	-12.5%
436	INSTRUCTION	61000-2400-350-300	GROUP LIFE INSURANCE	\$3,628	\$2,802	-\$826	-22.8%
437	INSTRUCTION	61000-2500-350-100	HEALTH CARE CREDIT	\$20,265	\$19,078	-\$1,187	-5.9%
438	INSTRUCTION	61000-2500-350-200	HEALTH CARE CREDIT	\$3,807	\$3,317	-\$490	-12.9%
439	INSTRUCTION	61000-2500-350-300	HEALTH CARE CREDIT	\$3,238	\$2,496	-\$742	-22.9%
440	INSTRUCTION	61000-2510-350-100	VLDP	\$0	\$0	\$0	0.0%
441	INSTRUCTION	61000-2510-350-200	VLDP	\$0	\$0	\$0	0.0%
442	INSTRUCTION	61000-2510-350-300	VLDP	\$0	\$0	\$0	0.0%
443	INSTRUCTION	61100-1121-350-100	INSTRUCTIONAL SALARIES	\$1,717,397	\$1,799,765	\$82,368	4.8%
444	INSTRUCTION	61100-1121-350-200	INSTRUCTIONAL SALARIES	\$237,907	\$233,122	-\$4,785	-2.0%
445	INSTRUCTION	61100-1121-350-300	INSTRUCTIONAL SALARIES	\$232,102	\$235,480	\$3,378	1.5%
446	INSTRUCTION	61100-1151-350-200	TEACHER ASSISTANT SALARIES	\$80,239	\$75,394	-\$4,845	-6.0%
447	INSTRUCTION	61100-1520-350-100	SUBSTITUTE WAGES	\$32,000	\$32,000	\$0	0.0%
448	INSTRUCTION	61100-1520-350-200	SUBSTITUTE WAGES	\$4,500	\$4,500	\$0	0.0%
449	INSTRUCTION	61100-1520-350-300	SUBSTITUTE WAGES	\$3,000	\$3,000	\$0	0.0%
450	INSTRUCTION	61100-1620-350-500	EDUCATION STIPEND SUPPLEMENT	\$17,000	\$17,255	\$255	1.5%
451	INSTRUCTION	61100-1624-350-200	SUPPLEMENTAL WAGES	\$4,442	\$4,442	\$0	0.0%
452	INSTRUCTION	61100-1624-350-400	SUPPLEMENTAL WAGES	\$4,404	\$4,404	\$0	0.0%
453	INSTRUCTION	61100-1624-350-500	SUPPLEMENTAL WAGES	\$25,744	\$26,130	\$386	1.5%
454	INSTRUCTION	61100-5510-350-100	MILEAGE	\$1,500	\$350	-\$1,150	-76.7%
455	INSTRUCTION	61100-5540-350-100	IN-SERVICE	\$2,000	\$2,500	\$500	25.0%
456	INSTRUCTION	61100-5800-350-100	MISCELLANEOUS	\$3,000	\$1,500	-\$1,500	-50.0%
457	INSTRUCTION	61100-6001-350-100	OFFICE MATERIALS & SUPPLIES	\$4,000	\$2,800	-\$1,200	-30.0%
458	INSTRUCTION	61100-6012-350-100	TEXTBOOKS & WORKBOOKS	\$1,500	\$1,000	-\$500	-33.3%
459	INSTRUCTION	61100-6013-350-100	MATERIALS & SUPPLIES	\$33,851	\$25,630	-\$8,221	-24.3%
460	INSTRUCTION	61100-6013-350-300	MATERIALS & SUPPLIES	\$10,300	\$10,000	-\$300	-2.9%
461	INSTRUCTION	61100-6013-350-301	MATERIALS & SUPPLIES	\$0	\$15,000	\$15,000	0.0%
462	INSTRUCTION	61100-6013-350-400	MATERIALS & SUPPLIES	\$1,000	\$500	-\$500	-50.0%
463	INSTRUCTION	61100-6013-350-500	MATERIALS & SUPPLIES	\$6,000	\$6,000	\$0	0.0%
464	INSTRUCTION	61100-6016-350-500	MATERIALS & SUPPLIES	\$6,000	\$6,000	\$0	0.0%
465	INSTRUCTION	61210-1123-350-100	GUIDANCE SALARIES	\$178,269	\$118,698	-\$59,571	-33.4%
466	INSTRUCTION	61210-2100-350-100	FICA	\$13,638	\$9,080	-\$4,558	-33.4%
467	INSTRUCTION	61210-2210-350-100	VRS	\$25,849	\$16,689	-\$9,160	-35.4%



CATEGORY DETAIL: INSTRUCTION

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
468	INSTRUCTION	61210-2220-350-100	VRS HYBRID	\$0	\$0	\$0	0.0%
469	INSTRUCTION	61210-2300-350-100	HOSPITALIZATION	\$16,685	\$9,951	-\$6,734	-40.4%
470	INSTRUCTION	61210-2400-350-100	GROUP LIFE INSURANCE	\$2,353	\$1,413	-\$940	-40.0%
471	INSTRUCTION	61210-2500-350-100	HEALTH CARE CREDIT	\$2,104	\$1,258	-\$846	-40.2%
472	INSTRUCTION	61210-2510-350-100	VLDP	\$0	\$0	\$0	0.0%
473	INSTRUCTION	61322-1122-350-100	LIBRARIAN SALARIES	\$53,652	\$54,400	\$748	1.4%
474	INSTRUCTION	61322-2100-350-100	FICA	\$4,104	\$4,162	\$58	1.4%
475	INSTRUCTION	61322-2210-350-100	VRS	\$7,780	\$7,649	-\$131	-1.7%
476	INSTRUCTION	61322-2220-350-100	VRS HYBRID	\$0	\$0	\$0	0.0%
477	INSTRUCTION	61322-2300-350-100	HOSPITALIZATION	\$5,562	\$4,975	-\$587	-10.5%
478	INSTRUCTION	61322-2400-350-100	GROUP LIFE INSURANCE	\$708	\$647	-\$61	-8.6%
479	INSTRUCTION	61322-2500-350-100	HEALTH CARE CREDIT	\$633	\$577	-\$56	-8.9%
480	INSTRUCTION	61322-2510-350-100	VLDP	\$0	\$0	\$0	0.0%
481	INSTRUCTION	61322-6013-350-100	MATERIALS & SUPPLIES	\$10,500	\$8,000	-\$2,500	-23.8%
482	INSTRUCTION	61410-1126-350-100	PRINCIPAL SALARY	\$87,849	\$89,100	\$1,251	1.4%
483	INSTRUCTION	61410-1127-350-100	ASSISTANT PRINCIPAL SALARY	\$75,371	\$64,981	-\$10,390	-13.8%
484	INSTRUCTION	61410-1153-350-100	CLERICAL SALARIES	\$86,874	\$88,177	\$1,303	1.5%
485	INSTRUCTION	61410-2100-350-100	FICA	\$19,132	\$18,533	-\$599	-3.1%
486	INSTRUCTION	61410-2210-350-100	VRS	\$36,264	\$34,062	-\$2,202	-6.1%
487	INSTRUCTION	61410-2220-350-100	VRS HYBRID	\$0	\$0	\$0	0.0%
488	INSTRUCTION	61410-2300-350-100	HOSPITALIZATION	\$27,808	\$24,877	-\$2,931	-10.5%
489	INSTRUCTION	61410-2400-350-100	GROUP LIFE INSURANCE	\$3,301	\$2,883	-\$418	-12.7%
490	INSTRUCTION	61410-2500-350-100	HEALTH CARE CREDIT	\$2,951	\$2,568	-\$383	-13.0%
491	INSTRUCTION	61410-2510-350-100	VLDP	\$0	\$0	\$0	0.0%
ROCKBRIDGE COUNTY HIGH SCHOOL							
544	INSTRUCTION	61000-2100-390-100	FICA	\$214,417	\$217,849	\$3,432	1.6%
545	INSTRUCTION	61000-2100-390-200	FICA	\$41,050	\$39,674	-\$1,376	-3.4%
546	INSTRUCTION	61000-2100-390-300	FICA	\$58,103	\$56,912	-\$1,191	-2.1%
547	INSTRUCTION	61000-2100-390-400	FICA	\$765	\$765	\$0	0.0%
548	INSTRUCTION	61000-2100-390-500	FICA	\$17,873	\$19,723	\$1,850	10.4%
549	INSTRUCTION	61000-2100-390-600	FICA	\$2,372	\$2,372	-\$1	0.0%
550	INSTRUCTION	61000-2210-390-100	VRS	\$412,171	\$409,057	-\$3,114	-0.8%
551	INSTRUCTION	61000-2210-390-200	VRS	\$76,928	\$72,065	-\$4,863	-6.3%
552	INSTRUCTION	61000-2210-390-300	VRS	\$108,594	\$103,108	-\$5,486	-5.1%
553	INSTRUCTION	61000-2210-390-500	VRS	\$0	\$0	\$0	0.0%
554	INSTRUCTION	61100-2220-390-100	VRS HYBRID	\$0	\$0	\$0	0.0%
555	INSTRUCTION	61100-2220-390-200	VRS HYBRID	\$0	\$0	\$0	0.0%
556	INSTRUCTION	61100-2220-390-300	VRS HYBRID	\$0	\$0	\$0	0.0%
557	INSTRUCTION	61100-2220-390-500	VRS HYBRID	\$0	\$0	\$0	0.0%
558	INSTRUCTION	61000-2300-390-100	HOSPITALIZATION	\$305,885	\$228,870	-\$77,015	-25.2%
559	INSTRUCTION	61000-2300-390-200	HOSPITALIZATION	\$61,177	\$59,705	-\$1,472	-2.4%
560	INSTRUCTION	61000-2300-390-300	HOSPITALIZATION	\$55,615	\$49,754	-\$5,861	-10.5%
561	INSTRUCTION	61000-2400-390-100	GROUP LIFE INSURANCE	\$37,522	\$34,621	-\$2,901	-7.7%
562	INSTRUCTION	61000-2400-390-200	GROUP LIFE INSURANCE	\$7,003	\$6,099	-\$904	-12.9%
563	INSTRUCTION	61000-2400-390-300	GROUP LIFE INSURANCE	\$9,886	\$8,727	-\$1,159	-11.7%
564	INSTRUCTION	61000-2500-390-100	HEALTH CARE CREDIT	\$33,542	\$30,839	-\$2,703	-8.1%
565	INSTRUCTION	61000-2500-390-200	HEALTH CARE CREDIT	\$6,260	\$5,433	-\$827	-13.2%
566	INSTRUCTION	61000-2500-390-300	HEALTH CARE CREDIT	\$8,837	\$7,773	-\$1,064	-12.0%
567	INSTRUCTION	61000-2510-390-100	VLDP	\$0	\$0	\$0	0.0%
568	INSTRUCTION	61000-2510-390-200	VLDP	\$0	\$0	\$0	0.0%
569	INSTRUCTION	61000-2510-390-300	VLDP	\$0	\$0	\$0	0.0%
570	INSTRUCTION	61100-1121-390-100	INSTRUCTIONAL SALARIES	\$2,724,462	\$2,768,808	\$44,346	1.6%
571	INSTRUCTION	61100-1121-390-200	INSTRUCTIONAL SALARIES	\$379,717	\$368,604	-\$11,113	-2.9%
572	INSTRUCTION	61100-1121-390-300	INSTRUCTIONAL SALARIES	\$748,923	\$733,346	-\$15,577	-2.1%
573	INSTRUCTION	61100-1121-390-500	INSTRUCTIONAL SALARIES	\$83,628	\$105,569	\$21,941	26.2%
574	INSTRUCTION	61100-1121-390-600	INSTRUCTIONAL SALARIES	\$31,000	\$31,000	\$0	0.0%
575	INSTRUCTION	61100-1151-390-100	TEACHER ASSISTANT SALARIES	\$34,470	\$34,988	\$518	1.5%
576	INSTRUCTION	61100-1151-390-200	TEACHER ASSISTANT SALARIES	\$148,296	\$143,948	-\$4,348	-2.9%
577	INSTRUCTION	61100-1520-390-100	SUBSTITUTE WAGES	\$43,906	\$43,906	\$0	0.0%
578	INSTRUCTION	61100-1520-390-200	SUBSTITUTE WAGES	\$6,056	\$6,056	\$0	0.0%
579	INSTRUCTION	61100-1520-390-300	SUBSTITUTE WAGES	\$10,598	\$10,598	\$0	0.0%
580	INSTRUCTION	61100-1620-390-500	EDUCATION STIPEND SUPPLEMENT	\$15,000	\$15,225	\$225	1.5%
581	INSTRUCTION	61100-1624-390-200	SUPPLEMENTAL WAGES	\$2,527	\$0	-\$2,527	-100.0%
582	INSTRUCTION	61100-1624-390-400	SUPPLEMENTAL WAGES	\$10,000	\$10,000	\$0	0.0%
583	INSTRUCTION	61100-1624-390-500	SUPPLEMENTAL WAGES	\$135,000	\$137,025	\$2,025	1.5%
584	INSTRUCTION	61100-3160-390-500	PURCHASED SERVICES	\$30,000	\$30,000	\$0	0.0%
585	INSTRUCTION	61100-3161-390-500	PURCHASED SERVICES	\$45,000	\$48,000	\$3,000	6.7%
586	INSTRUCTION	61100-3161-390-501	PURCHASED SERVICES	\$0	\$25,000	\$25,000	0.0%
587	INSTRUCTION	61100-5510-390-100	MILEAGE	\$2,000	\$2,000	\$0	0.0%
588	INSTRUCTION	61100-5540-390-100	IN-SERVICE	\$6,000	\$5,000	-\$1,000	-16.7%



CATEGORY DETAIL: INSTRUCTION

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
589	INSTRUCTION	61100-5545-390-301	IN-SERVICE	\$0	\$3,000	\$3,000	0.0%
590	INSTRUCTION	61100-5800-390-100	MISCELLANEOUS	\$5,000	\$10,000	\$5,000	100.0%
591	INSTRUCTION	61100-5800-390-301	MISCELLANEOUS	\$0	\$1,500	\$1,500	0.0%
592	INSTRUCTION	61100-6001-390-100	OFFICE MATERIALS & SUPPLIES	\$12,000	\$10,000	-\$2,000	-16.7%
593	INSTRUCTION	61100-6012-390-100	TEXTBOOKS & WORKBOOKS	\$1,000	\$1,000	\$0	0.0%
594	INSTRUCTION	61100-6013-390-100	MATERIALS & SUPPLIES	\$37,000	\$37,000	\$0	0.0%
595	INSTRUCTION	61100-6013-390-300	MATERIALS & SUPPLIES	\$24,300	\$25,000	\$700	2.9%
596	INSTRUCTION	61100-6013-390-301	MATERIALS & SUPPLIES	\$0	\$30,000	\$30,000	0.0%
597	INSTRUCTION	61100-6013-390-400	MATERIALS & SUPPLIES	\$2,000	\$2,000	\$0	0.0%
598	INSTRUCTION	61100-6003-390-500	MAINTENANCE SUPPLIES	\$9,000	\$9,000	\$0	0.0%
599	INSTRUCTION	61100-6013-390-500	MATERIALS & SUPPLIES	\$11,000	\$10,000	-\$1,000	-9.1%
600	INSTRUCTION	61210-1123-390-100	GUIDANCE SALARIES	\$221,294	\$223,288	\$1,994	0.9%
601	INSTRUCTION	61210-1153-390-100	CLERICAL SALARIES	\$53,454	\$54,255	\$801	1.5%
602	INSTRUCTION	61210-2100-390-100	FICA	\$21,018	\$21,232	\$214	1.0%
603	INSTRUCTION	61210-2210-390-100	VRS	\$39,838	\$39,023	-\$815	-2.0%
604	INSTRUCTION	61210-2220-390-100	VRS HYBRID	\$0	\$0	\$0	0.0%
605	INSTRUCTION	61210-2300-390-100	HOSPITALIZATION	\$33,369	\$34,828	\$1,459	4.4%
606	INSTRUCTION	61210-2400-390-100	GROUP LIFE INSURANCE	\$3,627	\$3,303	-\$324	-8.9%
607	INSTRUCTION	61210-2500-390-100	HEALTH CARE CREDIT	\$3,242	\$2,942	-\$300	-9.3%
608	INSTRUCTION	61210-2510-390-100	VLDP	\$0	\$0	\$0	0.0%
609	INSTRUCTION	61210-6013-390-100	MATERIALS & SUPPLIES	\$12,000	\$10,000	-\$2,000	-16.7%
610	INSTRUCTION	61210-3160-390-501	PURCHASED SERVICES	\$0	\$9,000	\$9,000	0.0%
611	INSTRUCTION	61322-1122-390-100	LIBRARIAN SALARIES	\$106,872	\$108,407	\$1,535	1.4%
612	INSTRUCTION	61322-2100-390-100	FICA	\$8,176	\$8,293	\$117	1.4%
613	INSTRUCTION	61322-2210-390-100	VRS	\$15,496	\$15,242	-\$254	-1.6%
614	INSTRUCTION	61322-2220-390-100	VRS HYBRID	\$0	\$0	\$0	0.0%
615	INSTRUCTION	61322-2300-390-100	HOSPITALIZATION	\$11,123	\$9,951	-\$1,172	-10.5%
616	INSTRUCTION	61322-2400-390-100	GROUP LIFE INSURANCE	\$1,411	\$1,290	-\$121	-8.6%
617	INSTRUCTION	61322-2500-390-100	HEALTH CARE CREDIT	\$1,261	\$1,149	-\$112	-8.9%
618	INSTRUCTION	61322-2510-390-100	VLDP	\$0	\$0	\$0	0.0%
619	INSTRUCTION	61322-6013-390-100	MATERIALS & SUPPLIES	\$20,000	\$20,000	\$0	0.0%
620	INSTRUCTION	61410-1126-390-100	PRINCIPAL SALARY	\$91,189	\$100,958	\$9,769	10.7%
621	INSTRUCTION	61410-1127-390-100	ASSISTANT PRINCIPAL SALARY	\$236,739	\$153,528	-\$83,211	-35.1%
622	INSTRUCTION	61410-1153-390-100	CLERICAL SALARIES	\$110,286	\$111,941	\$1,655	1.5%
623	INSTRUCTION	61410-2100-390-100	FICA	\$33,523	\$28,032	-\$5,491	-16.4%
624	INSTRUCTION	61410-2210-390-100	VRS	\$63,541	\$51,520	-\$12,021	-18.9%
625	INSTRUCTION	61410-2220-390-100	VRS HYBRID	\$0	\$0	\$0	0.0%
626	INSTRUCTION	61410-2300-390-100	HOSPITALIZATION	\$33,369	\$24,877	-\$8,492	-25.4%
627	INSTRUCTION	61410-2400-390-100	GROUP LIFE INSURANCE	\$5,784	\$4,360	-\$1,424	-24.6%
628	INSTRUCTION	61410-2500-390-100	HEALTH CARE CREDIT	\$5,171	\$3,884	-\$1,287	-24.9%
629	INSTRUCTION	61410-2510-390-100	VLDP	\$0	\$0	\$0	0.0%
DIVISION LEVEL SUPPORT							
692	INSTRUCTION	61100-1830-910-000	ERIP SERVICES	\$300,000	\$313,500	\$13,500	4.5%
693	INSTRUCTION	61100-1831-910-000	SICK LEAVE OUT	\$20,000	\$15,000	-\$5,000	-25.0%
694	INSTRUCTION	61000-2100-910-000	FICA	\$24,480	\$25,130	\$650	2.7%
695	INSTRUCTION	61000-2100-910-100	FICA	\$0	\$0	\$0	0.0%
696	INSTRUCTION	61000-2100-910-200	FICA	\$5,231	\$6,699	\$1,468	28.1%
697	INSTRUCTION	61000-2100-910-600	FICA	\$4,258	\$4,258	\$0	0.0%
698	INSTRUCTION	61000-2300-910-000	HOSPITALIZATION	\$122,354	\$89,558	-\$32,796	-26.8%
699	INSTRUCTION	61000-2300-910-200	HOSPITALIZATION	\$0	\$0	\$0	0.0%
700	INSTRUCTION	61000-2300-910-200	HOSPITALIZATION	\$5,562	\$4,975	-\$587	-10.5%
701	INSTRUCTION	61000-2700-910-000	WORKER'S COMPENSATION	\$39,787	\$32,808	-\$6,979	-17.5%
702	INSTRUCTION	61100-1121-910-200	INSTRUCTIONAL SALARIES	\$53,383	\$72,567	\$19,184	35.9%
703	INSTRUCTION	61100-1121-910-600	INSTRUCTIONAL SALARIES	\$55,663	\$55,663	\$0	0.0%
704	INSTRUCTION	61100-1121-910-601	INSTRUCTIONAL SALARIES	\$0	\$0	\$0	0.0%
705	INSTRUCTION	61100-1151-910-100	TEACHER ASSISTANT SALARIES	\$0	\$0	\$0	0.0%
706	INSTRUCTION	61100-1620-910-200	INSTRUCTIONAL SALARIES	\$15,000	\$15,000	\$0	0.0%
707	INSTRUCTION	61100-3160-910-100	PURCHASED SERVICES	\$29,000	\$4,000	-\$25,000	-86.2%
708	INSTRUCTION	61100-3160-910-200	PURCHASED SERVICES	\$0	\$34,000	\$34,000	0.0%
709	INSTRUCTION	61100-3810-910-200	TUITION PAID TO OTHER DIVISIONS	\$12,973	\$13,000	\$27	0.2%
710	INSTRUCTION	61100-5510-910-100	MILEAGE	\$7,500	\$28,500	\$21,000	280.0%
711	INSTRUCTION	61100-5510-910-200	MILEAGE	\$7,500	\$7,500	\$0	0.0%
712	INSTRUCTION	61100-5510-910-300	MILEAGE	\$4,492	\$4,000	-\$492	-11.0%
713	INSTRUCTION	61100-5540-910-100	IN-SERVICE	\$41,541	\$20,000	-\$21,541	-51.9%
714	INSTRUCTION	61100-5540-910-200	IN-SERVICE	\$6,500	\$4,000	-\$2,500	-38.5%
715	INSTRUCTION	61100-5540-910-300	IN-SERVICE	\$700	\$200	-\$500	-71.4%
716	INSTRUCTION	61100-5540-910-400	IN-SERVICE	\$1,350	\$350	-\$1,000	-74.1%
717	INSTRUCTION	61100-5545-910-300	IN-SERVICE	\$4,000	\$1,000	-\$3,000	-75.0%
718	INSTRUCTION	61100-5800-910-200	MISCELLANEOUS	\$10,000	\$8,000	-\$2,000	-20.0%
719	INSTRUCTION	61100-5800-910-300	MISCELLANEOUS	\$2,600	\$0	-\$2,600	-100.0%



CATEGORY DETAIL: INSTRUCTION

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
720	INSTRUCTION	61100-6012-910-000	TEXTBOOKS & WORKBOOKS	\$289,962	\$300,000	\$10,038	3.5%
721	INSTRUCTION	61100-6013-910-100	MATERIALS & SUPPLIES	\$7,900	\$7,900	\$0	0.0%
722	INSTRUCTION	61100-6013-910-200	MATERIALS & SUPPLIES	\$4,000	\$3,500	-\$500	-12.5%
723	INSTRUCTION	61100-6013-910-300	MATERIALS & SUPPLIES	\$45,000	\$0	-\$45,000	-100.0%
724	INSTRUCTION	61100-6013-910-400	MATERIALS & SUPPLIES	\$450	\$450	\$0	0.0%
725	INSTRUCTION	61100-6013-910-600	MATERIALS & SUPPLIES	\$1,500	\$1,500	\$0	0.0%
726	INSTRUCTION	61100-8101-910-300	REPLACEMENT	\$0	\$0	\$0	
727	INSTRUCTION	61100-8201-910-000	OUTLAY ADDITIONS	\$58,111	\$103,000	\$44,889	77.2%
728	INSTRUCTION	61220-1130-910-100	GRANT CO-ORDINATOR SALARY	\$7,500	\$0	-\$7,500	-100.0%
729	INSTRUCTION	61220-2100-910-100	FICA	\$574	\$0	-\$574	-100.0%
730	INSTRUCTION	61220-2210-910-100	VRS	\$1,088	\$0	-\$1,088	-100.0%
731	INSTRUCTION	61220-2400-910-100	GROUP LIFE INSURANCE	\$99	\$0	-\$99	-100.0%
732	INSTRUCTION	61220-2500-910-100	HEALTH CARE CREDIT	\$89	\$0	-\$89	-100.0%
733	INSTRUCTION	61220-2510-910-100	VLDP	\$0	\$0	\$0	0.0%
734	INSTRUCTION	61230-1321-910-000	HOMEBOUND INSTRUCTION	\$40,000	\$30,000	-\$10,000	-25.0%
735	INSTRUCTION	61230-2100-910-000	FICA	\$3,060	\$2,295	-\$765	-25.0%
736	INSTRUCTION	61310-1114-910-200	DIRECTOR SALARY	\$93,614	\$95,018	\$1,404	1.5%
737	INSTRUCTION	61310-1153-910-200	CLERICAL SALARIES	\$38,226	\$38,799	\$573	1.5%
738	INSTRUCTION	61310-2100-910-200	FICA	\$10,086	\$10,237	\$151	1.5%
739	INSTRUCTION	61310-2210-910-200	VRS	\$26,857	\$29,018	\$2,161	8.0%
740	INSTRUCTION	61310-2220-910-200	VRS HYBRID	\$0	\$0	\$0	0.0%
741	INSTRUCTION	61310-2300-910-200	HOSPITALIZATION	\$5,562	\$4,975	-\$587	-10.5%
742	INSTRUCTION	61310-2400-910-200	GROUP LIFE INSURANCE	\$2,445	\$2,456	\$11	0.4%
743	INSTRUCTION	61310-2500-910-200	HEALTH CARE CREDIT	\$2,186	\$2,188	\$2	0.1%
744	INSTRUCTION	61310-2510-910-200	VLDP	\$0	\$0	\$0	0.0%
745	INSTRUCTION	61312-1114-910-000	DIRECTOR SALARY	\$88,053	\$0	-\$88,053	-100.0%
746	INSTRUCTION	61312-1130-910-000	INSTRUCTIONAL SALARIES	\$114,990	\$116,637	\$1,647	1.4%
747	INSTRUCTION	61312-1321-910-000	CURRICULUM DEVELOPMENT	\$6,500	\$6,500	\$0	0.0%
748	INSTRUCTION	61312-1624-910-000	SUPPLEMENTAL WAGES	\$76,246	\$76,246	\$0	0.0%
749	INSTRUCTION	61312-1624-910-000	SUPPLEMENTAL WAGES - AFTER-SCHOOL	\$0	\$62,239	\$62,239	
750	INSTRUCTION	61312-2100-910-000	FICA	\$21,863	\$20,014	-\$1,849	-8.5%
751	INSTRUCTION	61312-2210-910-000	VRS	\$40,497	\$27,119	-\$13,378	-33.0%
752	INSTRUCTION	61312-2220-910-000	VRS HYBRID	\$0	\$0	\$0	0.0%
753	INSTRUCTION	61312-2300-910-000	HOSPITALIZATION	\$11,123	\$4,975	-\$6,148	-55.3%
754	INSTRUCTION	61312-2400-910-000	GROUP LIFE INSURANCE	\$3,772	\$2,373	-\$1,399	-37.1%
755	INSTRUCTION	61312-2500-910-000	HEALTH CARE CREDIT	\$3,372	\$2,113	-\$1,259	-37.3%
756	INSTRUCTION	61312-2510-910-000	VLDP	\$0	\$0	\$0	0.0%
757	INSTRUCTION	61312-5540-910-000	IN-SERVICE	\$9,500	\$9,500	\$0	0.0%
758	INSTRUCTION	61312-5800-910-000	MISCELLANEOUS	\$4,500	\$4,500	\$0	0.0%
759	INSTRUCTION	61312-6013-910-000	MATERIALS & SUPPLIES	\$5,200	\$5,200	\$0	0.0%
760	INSTRUCTION - AUXILIARY SERVICES	61000-2100-900-100	FICA	\$8,526	\$1,895	-\$6,631	-77.8%
761	INSTRUCTION - AUXILIARY SERVICES	61000-2100-900-200	FICA	\$4,961	\$5,031	\$70	1.4%
762	INSTRUCTION - AUXILIARY SERVICES	61000-2100-900-800	FICA	\$11,921	\$11,981	\$60	0.5%
763	INSTRUCTION - AUXILIARY SERVICES	61000-2210-900-100	VRS	\$12,622	\$3,482	-\$9,140	-72.4%
764	INSTRUCTION - AUXILIARY SERVICES	61000-2210-900-200	VRS	\$719	\$707	-\$12	-1.6%
765	INSTRUCTION - AUXILIARY SERVICES	61000-2210-900-800	VRS	\$1,729	\$1,685	-\$44	-2.6%
766	INSTRUCTION - AUXILIARY SERVICES	61000-2300-900-100	HOSPITALIZATION	\$38,931	\$4,975	-\$33,956	-87.2%
767	INSTRUCTION - AUXILIARY SERVICES	61000-2300-900-200	HOSPITALIZATION	\$5,562	\$4,975	-\$587	-10.5%
768	INSTRUCTION - AUXILIARY SERVICES	61000-2300-900-800	HOSPITALIZATION	\$33,369	\$24,877	-\$8,492	-25.4%
769	INSTRUCTION - AUXILIARY SERVICES	61000-2400-900-100	GROUP LIFE INSURANCE	\$1,471	\$295	-\$1,176	-80.0%
770	INSTRUCTION - AUXILIARY SERVICES	61000-2400-900-200	GROUP LIFE INSURANCE	\$856	\$783	-\$73	-8.6%
771	INSTRUCTION - AUXILIARY SERVICES	61000-2400-900-800	GROUP LIFE INSURANCE	\$2,057	\$1,864	-\$193	-9.4%
772	INSTRUCTION - AUXILIARY SERVICES	61000-2500-900-100	HEALTH CARE CREDIT	\$1,315	\$263	-\$1,052	-80.0%
773	INSTRUCTION - AUXILIARY SERVICES	61000-2500-900-200	HEALTH CARE CREDIT	\$765	\$697	-\$68	-8.9%
774	INSTRUCTION - AUXILIARY SERVICES	61000-2500-900-800	HEALTH CARE CREDIT	\$1,839	\$1,660	-\$179	-9.7%
775	INSTRUCTION - AUXILIARY SERVICES	61000-2510-900-100	VLDP	\$0	\$0	\$0	0.0%
776	INSTRUCTION - AUXILIARY SERVICES	61000-2510-900-200	VLDP	\$0	\$0	\$0	0.0%
777	INSTRUCTION - AUXILIARY SERVICES	61000-2510-900-800	VLDP	\$0	\$0	\$0	0.0%
778	INSTRUCTION - AUXILIARY SERVICES	61100-1121-900-100	INSTRUCTIONAL SALARIES	\$87,046	\$0	-\$87,046	-100.0%
779	INSTRUCTION - AUXILIARY SERVICES	61100-1121-900-200	INSTRUCTIONAL SALARIES	\$64,848	\$65,769	\$921	1.4%
780	INSTRUCTION - AUXILIARY SERVICES	61100-1121-900-800	INSTRUCTIONAL SALARIES	\$111,559	\$103,559	-\$8,000	-7.2%
781	INSTRUCTION - AUXILIARY SERVICES	61100-1151-900-100	TEACHER ASSISTANT SALARIES	\$24,403	\$24,769	\$366	1.5%
782	INSTRUCTION - AUXILIARY SERVICES	61100-1151-900-800	TEACHER ASSISTANT SALARIES	\$44,270	\$53,060	\$8,790	19.9%
783	INSTRUCTION - AUXILIARY SERVICES	61100-5510-900-800	MILEAGE	\$1,247	\$1,247	\$0	0.0%
784	INSTRUCTION - AUXILIARY SERVICES	61100-5540-900-800	IN-SERVICE	\$750	\$750	\$0	0.0%
785	INSTRUCTION - AUXILIARY SERVICES	61100-5800-900-800	MISCELLANEOUS	\$6,500	\$6,500	\$0	0.0%
786	INSTRUCTION - AUXILIARY SERVICES	61100-6013-900-100	MATERIALS & SUPPLIES	\$20,000	\$20,000	\$0	0.0%
787	INSTRUCTION - AUXILIARY SERVICES	61100-6013-900-800	MATERIALS & SUPPLIES	\$2,000	\$2,000	\$0	0.0%
788	INSTRUCTION - AUXILIARY SERVICES	61200-1121-900-200	INSTRUCTIONAL SALARIES	\$51,870	\$52,609	\$739	1.4%
789	INSTRUCTION - AUXILIARY SERVICES	61200-2100-900-200	FICA	\$3,968	\$4,025	\$57	1.4%
790	INSTRUCTION - AUXILIARY SERVICES	61200-2210-900-200	VRS	\$7,521	\$7,397	-\$124	-1.7%



CATEGORY DETAIL: INSTRUCTION

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
791	INSTRUCTION - AUXILIARY SERVICES	61200-2220-900-200	VRS HYBRID	\$0	\$0	\$0	0.0%
792	INSTRUCTION - AUXILIARY SERVICES	61200-2300-900-200	HOSPITALIZATION	\$5,562	\$4,975	-\$587	-10.5%
793	INSTRUCTION - AUXILIARY SERVICES	61200-2400-900-200	GROUP LIFE INSURANCE	\$685	\$626	-\$59	-8.6%
794	INSTRUCTION - AUXILIARY SERVICES	61200-2500-900-200	HEALTH CARE CREDIT	\$612	\$558	-\$54	-8.9%
795	INSTRUCTION - AUXILIARY SERVICES	61200-2510-900-200	VLDP	\$0	\$0	\$0	0.0%
796	INSTRUCTION - AUXILIARY SERVICES	61210-3160-900-000	PURCHASED SERVICES	\$24,000	\$0	-\$24,000	-100.0%
797	INSTRUCTION - ALTERNATIVE EDUC	61000-2100-312-500	FICA	\$0	\$0	\$0	
798	INSTRUCTION - ALTERNATIVE EDUC	61000-2210-312-500	VRS	\$0	\$0	\$0	
799	INSTRUCTION - ALTERNATIVE EDUC	61000-2300-312-500	HOSPITALIZATION	\$0	\$0	\$0	
800	INSTRUCTION - ALTERNATIVE EDUC	61000-2400-312-500	GROUP LIFE INSURANCE	\$0	\$0	\$0	
801	INSTRUCTION - ALTERNATIVE EDUC	61000-2500-312-500	HEALTH CARE CREDIT	\$0	\$0	\$0	
802	INSTRUCTION - ALTERNATIVE EDUC	61100-1154-312-500	INSTRUCTIONAL SALARIES	\$0	\$0	\$0	
803	INSTRUCTION - ALTERNATIVE EDUC	61100-3160-312-500	PURCHASED SERVICES	\$10,000	\$5,000	-\$5,000	-50.0%
804	INSTRUCTION - ALTERNATIVE EDUC	61100-5800-312-500	MISCELLANEOUS	\$40,000	\$0	-\$40,000	-100.0%
CATEGORIES				BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
Instruction - 61 (Fund 50)				\$20,624,888	\$20,581,527	-\$43,361	-0.2%
Administration & Health - 62 (Fund 50)				\$0	\$0	\$0	
Transportation - 63 (Fund 50)				\$0	\$0	\$0	
Operations & Maintenance - 64 (Fund 50)				\$0	\$0	\$0	
Facilities - 66 (Fund 50)				\$0	\$0	\$0	
Technology - 68 (Fund 50)				\$0	\$0	\$0	
Fund 50 Total				\$20,624,888	\$20,581,527	-\$43,361	-0.2%
Food Services - 65 (Fund 56)				\$0	\$0	\$0	
(Not included in Fund 50 Operations)							



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

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
CENTRAL ELEMENTARY SCHOOL							
59	HEALTH SERVICES	62220-1131-220-000	SCHOOL NURSE SALARIES	\$0	\$26,492	\$26,492	
60	HEALTH SERVICES	62220-2100-220-000	FICA	\$0	\$2,027	\$2,027	0.0%
61	HEALTH SERVICES	62220-2210-220-000	VRS	\$0	\$3,725	\$3,725	0.0%
62	HEALTH SERVICES	62220-2300-220-000	HOSPITALIZATION	\$0	\$0	\$0	0.0%
63	HEALTH SERVICES	62220-2400-220-000	GROUP LIFE INSURANCE	\$0	\$315	\$315	0.0%
64	HEALTH SERVICES	62220-2500-220-000	HEALTH CARE CREDIT	\$0	\$281	\$281	0.0%
65	HEALTH SERVICES	62220-2510-220-000	VLDP	\$0	\$0	\$0	0.0%
FAIRFIELD ELEMENTARY SCHOOL							
167	HEALTH SERVICES	62220-1131-240-000	SCHOOL NURSE SALARIES	\$0	\$24,521	\$24,521	
168	HEALTH SERVICES	62220-2100-240-000	FICA	\$0	\$1,876	\$1,876	0.0%
169	HEALTH SERVICES	62220-2210-240-000	VRS	\$0	\$3,448	\$3,448	0.0%
170	HEALTH SERVICES	62220-2300-240-000	HOSPITALIZATION	\$0	\$4,975	\$4,975	0.0%
171	HEALTH SERVICES	62220-2400-240-000	GROUP LIFE INSURANCE	\$0	\$292	\$292	0.0%
172	HEALTH SERVICES	62220-2500-240-000	HEALTH CARE CREDIT	\$0	\$260	\$260	0.0%
173	HEALTH SERVICES	62220-2510-240-000	VLDP	\$0	\$0	\$0	0.0%
MOUNTAIN VIEW ELEMENTARY SCHOOL							
267	HEALTH SERVICES	62220-1131-260-000	SCHOOL NURSE SALARIES	\$0	\$20,835	\$20,835	
268	HEALTH SERVICES	62220-2100-260-000	FICA	\$0	\$1,594	\$1,594	0.0%
269	HEALTH SERVICES	62220-2210-260-000	VRS	\$0	\$2,929	\$2,929	0.0%
270	HEALTH SERVICES	62220-2300-260-000	HOSPITALIZATION	\$0	\$4,975	\$4,975	0.0%
271	HEALTH SERVICES	62220-2400-260-000	GROUP LIFE INSURANCE	\$0	\$248	\$248	0.0%
272	HEALTH SERVICES	62220-2500-260-000	HEALTH CARE CREDIT	\$0	\$221	\$221	0.0%
273	HEALTH SERVICES	62220-2510-260-000	VLDP	\$0	\$0	\$0	0.0%
NATURAL BRIDGE ELEMENTARY SCHOOL							
366	HEALTH SERVICES	62220-1131-270-000	SCHOOL NURSE SALARIES	\$0	\$26,492	\$26,492	
367	HEALTH SERVICES	62220-2100-270-000	FICA	\$0	\$2,027	\$2,027	0.0%
368	HEALTH SERVICES	62220-2210-270-000	VRS	\$0	\$3,725	\$3,725	0.0%
369	HEALTH SERVICES	62220-2300-270-000	HOSPITALIZATION	\$0	\$4,975	\$4,975	0.0%
370	HEALTH SERVICES	62220-2400-270-000	GROUP LIFE INSURANCE	\$0	\$315	\$315	0.0%
371	HEALTH SERVICES	62220-2500-270-000	HEALTH CARE CREDIT	\$0	\$281	\$281	0.0%
372	HEALTH SERVICES	62220-2510-270-000	VLDP	\$0	\$0	\$0	0.0%
MAURY RIVER MIDDLE SCHOOL							
492	HEALTH SERVICES	62220-1131-350-000	SCHOOL NURSE SALARIES	\$0	\$45,321	\$45,321	
493	HEALTH SERVICES	62220-2100-350-000	FICA	\$0	\$3,467	\$3,467	0.0%
494	HEALTH SERVICES	62220-2210-350-000	VRS	\$0	\$6,372	\$6,372	0.0%
495	HEALTH SERVICES	62220-2300-350-000	HOSPITALIZATION	\$0	\$4,975	\$4,975	0.0%
496	HEALTH SERVICES	62220-2400-350-000	GROUP LIFE INSURANCE	\$0	\$539	\$539	0.0%
497	HEALTH SERVICES	62220-2500-350-000	HEALTH CARE CREDIT	\$0	\$480	\$480	0.0%
498	HEALTH SERVICES	62220-2510-350-000	VLDP	\$0	\$0	\$0	0.0%
ROCKBRIDGE COUNTY HIGH SCHOOL							
630	HEALTH SERVICES	62220-1131-390-000	SCHOOL NURSE SALARIES	\$0	\$21,262	\$21,262	
631	HEALTH SERVICES	62220-2100-390-000	FICA	\$0	\$1,627	\$1,627	0.0%
632	HEALTH SERVICES	62220-2210-390-000	VRS	\$0	\$2,989	\$2,989	0.0%
633	HEALTH SERVICES	62220-2300-390-000	HOSPITALIZATION	\$0	\$0	\$0	0.0%
634	HEALTH SERVICES	62220-2400-390-000	GROUP LIFE INSURANCE	\$0	\$253	\$253	0.0%
635	HEALTH SERVICES	62220-2500-390-000	HEALTH CARE CREDIT	\$0	\$225	\$225	0.0%
636	HEALTH SERVICES	62220-2510-390-000	VLDP	\$0	\$0	\$0	0.0%
DIVISION LEVEL SUPPORT							
805	ADMINISTRATION	62000-1930-910-000	GRANDFATHERED FRINGE	\$3,920	\$2,000	-\$1,920	-49.0%
806	ADMINISTRATION	62000-2100-910-000	FICA	\$300	\$153	-\$147	-49.0%
807	ADMINISTRATION	62110-1111-910-000	BOARD COMPENSATION	\$12,000	\$12,000	\$0	0.0%
808	ADMINISTRATION	62110-2100-910-000	FICA	\$918	\$918	\$0	0.0%
809	ADMINISTRATION	62110-5510-910-000	BOARD TRAVEL	\$9,000	\$9,000	\$0	0.0%
810	ADMINISTRATION	62110-5800-910-000	MISCELLANEOUS	\$6,300	\$6,300	\$0	0.0%
811	ADMINISTRATION	62112-1153-910-000	CLERICAL SALARIES	\$4,626	\$4,688	\$62	1.3%
812	ADMINISTRATION	62112-2100-910-000	FICA	\$354	\$359	\$5	1.3%
813	ADMINISTRATION	62121-1112-910-000	SUPERINTENDENT SALARY	\$115,000	\$116,725	\$1,725	1.5%
814	ADMINISTRATION	62121-1113-910-000	ASSISTANT SUPERINTENDENT SALARY	\$93,428	\$98,097	\$4,669	5.0%
815	ADMINISTRATION	62121-1153-910-000	CLERICAL SALARIES	\$66,966	\$67,914	\$948	1.4%
816	ADMINISTRATION	62121-2100-910-000	FICA	\$21,068	\$22,318	\$1,250	5.9%
817	ADMINISTRATION	62121-2210-910-000	VRS	\$39,932	\$41,018	\$1,086	2.7%
818	ADMINISTRATION	62121-2220-910-000	VRS HYBRID	\$0	\$0	\$0	0.0%
819	ADMINISTRATION	62121-2300-910-000	HOSPITALIZATION	\$22,246	\$24,877	\$2,631	11.8%



CATEGORY DETAIL: ADMINISTRATION & HEALTH

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
820	ADMINISTRATION	62121-2400-910-000	GROUP LIFE INSURANCE	\$3,635	\$3,365	-\$270	-7.4%
821	ADMINISTRATION	62121-2500-910-000	HEALTH CARE CREDIT	\$3,250	\$2,997	-\$253	-7.8%
822	ADMINISTRATION	62121-2600-910-000	UNEMPLOYMENT INSURANCE	\$9,000	\$9,000	\$0	0.0%
823	ADMINISTRATION	62121-2700-910-000	WORKER'S COMPENSATION	\$3,107	\$2,562	-\$545	-17.5%
824	ADMINISTRATION	62121-3160-910-000	PURCHASED SERVICES	\$29,000	\$29,000	\$0	0.0%
825	ADMINISTRATION	62121-3320-910-000	CONTRACTED MAINTENANCE	\$18,000	\$20,000	\$2,000	11.1%
826	ADMINISTRATION	62121-5210-910-000	POSTAL SERVICES	\$7,000	\$7,000	\$0	0.0%
827	ADMINISTRATION	62121-5230-910-000	TELECOMMUNICATIONS	\$20,000	\$15,000	-\$5,000	-25.0%
828	ADMINISTRATION	62121-5300-910-000	INSURANCE (WORKER'S COMP)	\$11,702	\$7,572	-\$4,130	-35.3%
829	ADMINISTRATION	62121-5309-910-000	CONTINGENT LIABILITIES	\$50,000	\$50,000	\$0	0.0%
830	ADMINISTRATION	62121-5510-910-000	TRAVEL	\$2,600	\$2,600	\$0	0.0%
831	ADMINISTRATION	62121-5800-910-000	MISCELLANEOUS	\$15,000	\$15,000	\$0	0.0%
832	ADMINISTRATION	62121-6001-910-000	OFFICE MATERIALS & SUPPLIES	\$10,000	\$10,000	\$0	0.0%
833	ADMINISTRATION	62140-1153-910-000	PERSONNEL SPECIALIST SALARY	\$35,801	\$36,338	\$537	1.5%
834	ADMINISTRATION	62140-2100-910-000	FICA	\$2,739	\$2,780	\$41	1.5%
835	ADMINISTRATION	62140-2210-910-000	VRS	\$5,191	\$5,109	-\$82	-1.6%
836	ADMINISTRATION	62140-2220-910-000	VRS HYBRID	\$0	\$0	\$0	0.0%
837	ADMINISTRATION	62140-2300-910-000	HOSPITALIZATION	\$0	\$4,975	\$4,975	
838	ADMINISTRATION	62140-2400-910-000	GROUP LIFE INSURANCE	\$473	\$432	-\$41	-8.6%
839	ADMINISTRATION	62140-2500-910-000	HEALTH CARE CREDIT	\$422	\$385	-\$37	-8.7%
840	ADMINISTRATION	62140-3160-910-000	PURCHASED SERVICES	\$9,720	\$30,000	\$20,280	208.6%
841	ADMINISTRATION	62140-5800-910-000	MISCELLANEOUS	\$20,000	\$20,000	\$0	0.0%
842	ADMINISTRATION	62150-1624-910-000	VEHICLE SERVICES	\$9,000	\$9,000	\$0	0.0%
843	ADMINISTRATION	62160-1114-910-000	SUPERVISOR SALARY	\$88,353	\$82,968	-\$5,385	-6.1%
844	ADMINISTRATION	62160-2100-910-000	FICA	\$12,729	\$12,498	-\$231	-1.8%
845	ADMINISTRATION	62160-2210-910-000	VRS	\$24,127	\$22,970	-\$1,157	-4.8%
846	ADMINISTRATION	62160-2220-910-000	VRS HYBRID	\$0	\$0	\$0	0.0%
847	ADMINISTRATION	62160-2300-910-000	HOSPITALIZATION	\$11,123	\$9,951	-\$1,172	-10.5%
848	ADMINISTRATION	62160-2400-910-000	GROUP LIFE INSURANCE	\$2,196	\$1,944	-\$252	-11.5%
849	ADMINISTRATION	62160-2500-910-000	HEALTH CARE CREDIT	\$1,963	\$1,732	-\$231	-11.8%
850	ADMINISTRATION	62160-3160-910-000	PURCHASED SERVICES	\$35,000	\$17,000	-\$18,000	-51.4%
851	ADMINISTRATION	62160-5510-910-000	MILEAGE	\$1,000	\$1,000	\$0	0.0%
852	ADMINISTRATION	62160-5540-910-000	IN-SERVICE	\$1,000	\$1,000	\$0	0.0%
853	ADMINISTRATION	62160-6013-910-000	MATERIALS & SUPPLIES	\$2,000	\$2,000	\$0	0.0%
854	ADMINISTRATION	62163-1153-910-000	ACCOUNTING SPECIALIST SALARY	\$35,801	\$37,560	\$1,759	4.9%
855	ADMINISTRATION	62164-1153-910-000	PAYROLL SPECIALIST SALARY	\$42,240	\$42,846	\$606	1.4%
856	ADMINISTRATION	62220-1131-910-000	SCHOOL NURSE SALARIES	\$163,688	\$0	-\$163,688	-100.0%
857	ADMINISTRATION	62220-2100-910-000	FICA	\$12,522	\$0	-\$12,522	-100.0%
858	ADMINISTRATION	62220-2210-910-000	VRS	\$23,735	\$0	-\$23,735	-100.0%
859	ADMINISTRATION	62220-2220-910-000	VRS HYBRID	\$0	\$0	\$0	0.0%
860	ADMINISTRATION	62220-2300-910-000	HOSPITALIZATION	\$22,246	\$0	-\$22,246	-100.0%
861	ADMINISTRATION	62220-2400-910-000	GROUP LIFE INSURANCE	\$2,161	\$0	-\$2,161	-100.0%
862	ADMINISTRATION	62220-2500-910-000	HEALTH CARE CREDIT	\$1,932	\$0	-\$1,932	-100.0%
863	ADMINISTRATION	62220-5510-910-000	MILEAGE	\$1,000	\$1,000	\$0	0.0%
864	ADMINISTRATION	62220-5540-910-000	IN-SERVICE	\$1,000	\$1,000	\$0	0.0%
865	ADMINISTRATION	62220-6013-910-000	MATERIALS & SUPPLIES	\$5,000	\$5,000	\$0	0.0%
866	ADMINISTRATION	62225-3160-910-200	PURCHASED SERVICES	\$32,000	\$30,000	-\$2,000	-6.3%
867	ADMINISTRATION	62225-6013-910-200	MATERIALS & SUPPLIES	\$5,500	\$5,500	\$0	0.0%
868	ADMINISTRATION	62230-1132-910-000	SCHOOL PSYCHOLOGIST SALARIES	\$131,271	\$106,277	-\$24,994	-19.0%
869	ADMINISTRATION	62230-2100-910-000	FICA	\$10,042	\$8,130	-\$1,912	-19.0%
870	ADMINISTRATION	62230-2210-910-000	VRS	\$19,034	\$14,943	-\$4,091	-21.5%
871	ADMINISTRATION	62230-2220-910-000	VRS HYBRID	\$0	\$0	\$0	0.0%
872	ADMINISTRATION	62230-2300-910-000	HOSPITALIZATION	\$11,123	\$4,975	-\$6,148	-55.3%
873	ADMINISTRATION	62230-2400-910-000	GROUP LIFE INSURANCE	\$1,733	\$1,265	-\$468	-27.0%
874	ADMINISTRATION	62230-2500-910-000	HEALTH CARE CREDIT	\$1,549	\$1,127	-\$422	-27.3%

CATEGORIES	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
Instruction - 61 (Fund 50)	\$0	\$0	\$0	
Administration & Health - 62 (Fund 50)	\$1,364,766	\$1,326,508	-\$38,258	-2.8%
Transportation - 63 (Fund 50)	\$0	\$0	\$0	
Operations & Maintenance - 64 (Fund 50)	\$0	\$0	\$0	
Facilities - 66 (Fund 50)	\$0	\$0	\$0	
Technology - 68 (Fund 50)	\$0	\$0	\$0	
Fund 50 Total	\$1,364,766	\$1,326,508	-\$38,258	-2.8%
Food Services - 65 (Fund 56)	\$0	\$0	\$0	
(Not included in Fund 50 Operations)				



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

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
CENTRAL ELEMENTARY SCHOOL							
66	VEHICLE OPERATION SERVICES	63200-1381-220-100	PART-TIME OPERATIVE WAGES	\$0	\$1,500	\$1,500	0.0%
67	VEHICLE OPERATION SERVICES	63200-2100-220-100	FICA	\$0	\$115	\$115	0.0%
68	VEHICLE OPERATION SERVICES	63200-6008-220-100	OPERATIONS	\$0	\$3,600	\$3,600	0.0%
FAIRFIELD ELEMENTARY SCHOOL							
174	VEHICLE OPERATION SERVICES	63200-1381-240-100	PART-TIME OPERATIVE WAGES	\$0	\$1,500	\$1,500	0.0%
175	VEHICLE OPERATION SERVICES	63200-2100-240-100	FICA	\$0	\$115	\$115	0.0%
176	VEHICLE OPERATION SERVICES	63200-6008-240-100	OPERATIONS	\$0	\$3,600	\$3,600	0.0%
MOUNTAIN VIEW ELEMENTARY SCHOOL							
274	VEHICLE OPERATION SERVICES	63200-1381-260-100	PART-TIME OPERATIVE WAGES	\$0	\$1,000	\$1,000	0.0%
275	VEHICLE OPERATION SERVICES	63200-2100-260-100	FICA	\$0	\$77	\$77	0.0%
276	VEHICLE OPERATION SERVICES	63200-6008-260-100	OPERATIONS	\$0	\$1,600	\$1,600	0.0%
NATURAL BRIDGE ELEMENTARY SCHOOL							
373	VEHICLE OPERATION SERVICES	63200-1381-270-100	PART-TIME OPERATIVE WAGES	\$0	\$1,500	\$1,500	0.0%
374	VEHICLE OPERATION SERVICES	63200-2100-270-100	FICA	\$0	\$115	\$115	0.0%
375	VEHICLE OPERATION SERVICES	63200-6008-270-100	OPERATIONS	\$0	\$3,600	\$3,600	0.0%
MAURY RIVER MIDDLE SCHOOL							
499	VEHICLE OPERATION SERVICES	63200-1381-350-100	PART-TIME OPERATIVE WAGES	\$0	\$2,000	\$2,000	0.0%
500	VEHICLE OPERATION SERVICES	63200-2100-350-100	FICA	\$0	\$153	\$153	0.0%
501	VEHICLE OPERATION SERVICES	63200-6008-350-100	OPERATIONS	\$0	\$6,000	\$6,000	0.0%
ROCKBRIDGE COUNTY HIGH SCHOOL							
637	VEHICLE OPERATION SERVICES	63200-1381-390-100	PART-TIME OPERATIVE WAGES	\$0	\$3,500	\$3,500	0.0%
638	VEHICLE OPERATION SERVICES	63200-2100-390-100	FICA	\$0	\$268	\$268	0.0%
639	VEHICLE OPERATION SERVICES	63200-6008-390-100	OPERATIONS	\$0	\$15,000	\$15,000	0.0%
640	VEHICLE OPERATION SERVICES	63200-1381-390-500	PART-TIME OPERATIVE WAGES	\$0	\$18,000	\$18,000	0.0%
641	VEHICLE OPERATION SERVICES	63200-2100-390-500	FICA	\$0	\$1,377	\$1,377	0.0%
642	VEHICLE OPERATION SERVICES	63200-6008-390-500	OPERATIONS	\$0	\$30,000	\$30,000	0.0%
DIVISION SUPPORT SERVICES							
921	MANAGEMENT & DIRECTION	63100-1153-915-000	SERVICE SALARIES	\$74,976	\$87,449	\$12,473	16.6%
922	MANAGEMENT & DIRECTION	63100-2100-915-000	FICA	\$5,736	\$6,690	\$954	16.6%
923	MANAGEMENT & DIRECTION	63100-2210-915-000	VRS	\$10,872	\$12,295	\$1,423	13.1%
924	MANAGEMENT & DIRECTION	63100-2220-915-000	VRS HYBRID	\$0	\$0	\$0	0.0%
925	MANAGEMENT & DIRECTION	63100-2300-915-000	HOSPITALIZATION	\$11,123	\$14,926	\$3,803	34.2%
926	MANAGEMENT & DIRECTION	63100-2400-915-000	GROUP LIFE INSURANCE	\$990	\$1,041	\$51	5.1%
927	MANAGEMENT & DIRECTION	63100-2500-915-000	HEALTH CARE CREDIT	\$885	\$927	\$42	4.7%
928	MANAGEMENT & DIRECTION	63100-3160-915-000	PURCHASED SERVICES	\$34,000	\$64,000	\$30,000	88.2%
929	MANAGEMENT & DIRECTION	63100-5540-915-000	IN-SERVICE	\$16,500	\$16,500	\$0	0.0%
930	MANAGEMENT & DIRECTION	63100-5800-915-000	MISCELLANEOUS	\$2,000	\$2,000	\$0	0.0%
931	MANAGEMENT & DIRECTION	63100-6001-915-000	OFFICE MATERIALS & SUPPLIES	\$1,180	\$1,180	\$0	0.0%
932	VEHICLE OPERATION SERVICES	63200-1181-915-000	OPERATIVE SALARIES	\$610,000	\$619,150	\$9,150	1.5%
933	VEHICLE OPERATION SERVICES	63200-1381-915-000	PART-TIME OPERATIVE WAGES	\$40,000	\$11,000	-\$29,000	-72.5%
934	VEHICLE OPERATION SERVICES	63200-1581-915-000	SUBSTITUTE OPERATIVES	\$22,500	\$22,500	\$0	0.0%
935	VEHICLE OPERATION SERVICES	63200-1582-915-000	CAR DRIVERS SN TRANSPORTATION	\$80,000	\$65,000	-\$15,000	-18.8%
936	VEHICLE OPERATION SERVICES	63200-1582-915-600	SUMMER SCHOOL TRANSPORTATION	\$0	\$0	\$0	0.0%
937	VEHICLE OPERATION SERVICES	63200-2100-915-000	FICA	\$57,566	\$54,900	-\$2,666	-4.6%
938	VEHICLE OPERATION SERVICES	63200-2210-915-000	VRS	\$60,050	\$61,072	\$1,022	1.7%
939	VEHICLE OPERATION SERVICES	63200-2220-915-000	VRS HYBRID	\$0	\$0	\$0	0.0%
940	VEHICLE OPERATION SERVICES	63200-2300-915-000	HOSPITALIZATION	\$127,915	\$119,410	-\$8,505	-6.6%
941	VEHICLE OPERATION SERVICES	63200-2400-915-000	GROUP LIFE INSURANCE	\$9,933	\$8,540	-\$1,393	-14.0%
942	VEHICLE OPERATION SERVICES	63200-2700-915-000	WORKER'S COMPENSATION	\$22,695	\$18,716	-\$3,979	-17.5%
943	VEHICLE OPERATION SERVICES	63200-3160-915-000	PURCHASED SERVICES	\$6,500	\$6,500	\$0	0.0%
944	VEHICLE OPERATION SERVICES	63200-3420-915-000	PRIVATE CARRIERS (Mileage)	\$7,000	\$12,000	\$5,000	71.4%
945	VEHICLE OPERATION SERVICES	63200-5230-915-000	TELECOMMUNICATIONS	\$1,000	\$1,000	\$0	0.0%
946	VEHICLE OPERATION SERVICES	63200-5305-915-000	INSURANCE (WORKER'S COMP)	\$29,425	\$34,222	\$4,797	16.3%
947	VEHICLE OPERATION SERVICES	63200-6008-915-000	FUELS	\$380,000	\$350,000	-\$30,000	-7.9%
948	MONITORING SERVICES	63300-1153-915-000	MONITORING SALARIES	\$18,000	\$30,000	\$12,000	66.7%
949	MONITORING SERVICES	63300-2100-915-000	FICA	\$1,377	\$2,295	\$918	66.7%
950	VEHICLE MAINTENANCE SERVICES	63400-3840-915-000	PURCHASED SERVICES-OTR GOV SER	\$72,500	\$100,000	\$27,500	37.9%
951	VEHICLE MAINTENANCE SERVICES	63400-6009-915-000	EQUIPMENT REPAIR	\$64,000	\$80,000	\$16,000	25.0%
952	VEHICLE MAINTENANCE SERVICES	63400-8101-915-000	REPLACEMENT	\$380,000	\$380,000	\$0	0.0%
953	VEHICLE MAINTENANCE SERVICES	63400-8201-915-000	OUTLAY ADDITIONS	\$0	\$0	\$0	0.0%



CATEGORY DETAIL: PUPIL TRANSPORTATION

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
			CATEGORIES	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
			Instruction - 61 (Fund 50)	\$0	\$0	\$0	
			Administration & Health - 62 (Fund 50)	\$0	\$0	\$0	
			Transportation - 63 (Fund 50)	\$2,148,723	\$2,277,932	\$129,209	6.0%
			Operations & Maintenance - 64 (Fund 50)	\$0	\$0	\$0	
			Facilities - 66 (Fund 50)	\$0	\$0	\$0	
			Technology - 68 (Fund 50)	\$0	\$0	\$0	
			Fund 50 Total	\$2,148,723	\$2,277,932	\$129,209	6.0%
			Food Services - 65 (Fund 56)	\$0	\$0	\$0	
			(Not included in Fund 50 Operations)				



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

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
CENTRAL ELEMENTARY SCHOOL							
69	BUILDING SERVICES	64200-1191-220-000	BUILDING SERVICE SALARY	\$0	\$32,642	\$32,642	0.0%
70	BUILDING SERVICES	64200-2100-220-000	FICA	\$0	\$2,497	\$2,497	0.0%
71	BUILDING SERVICES	64200-2210-220-000	VRS	\$0	\$2,778	\$2,778	0.0%
72	BUILDING SERVICES	64200-2300-220-000	HOSPITALIZATION	\$0	\$4,975	\$4,975	0.0%
73	BUILDING SERVICES	64200-2400-220-000	GROUP LIFE INSURANCE	\$0	\$388	\$388	0.0%
74	OPERATIONS & MAINTENANCE	64200-1191-920-000	O&M SERVICE SALARIES	\$74,983	\$69,590	-\$5,393	-7.2%
75	OPERATIONS & MAINTENANCE	64200-2100-920-000	FICA	\$5,736	\$5,324	-\$412	-7.2%
76	OPERATIONS & MAINTENANCE	64200-2210-920-000	VRS	\$5,984	\$5,922	-\$62	-1.0%
77	OPERATIONS & MAINTENANCE	64200-2220-920-000	VRS HYBRID	\$0	\$0	\$0	0.0%
78	OPERATIONS & MAINTENANCE	64200-2300-920-000	HOSPITALIZATION	\$16,685	\$14,926	-\$1,759	-10.5%
79	OPERATIONS & MAINTENANCE	64200-2400-920-000	GROUP LIFE INSURANCE	\$990	\$828	-\$162	-16.4%
80	OPERATIONS & MAINTENANCE	64200-3160-920-000	PURCHASED SERVICES	\$10,650	\$10,650	\$0	0.0%
81	OPERATIONS & MAINTENANCE	64200-5110-920-000	ELECTRICAL SERVICES	\$57,330	\$64,000	\$6,670	11.6%
82	OPERATIONS & MAINTENANCE	64200-5120-920-000	HEATING SERVICES	\$7,000	\$9,000	\$2,000	28.6%
83	OPERATIONS & MAINTENANCE	64200-5130-920-000	WATER & SEWER SERVICES	\$6,200	\$8,500	\$2,300	37.1%
84	OPERATIONS & MAINTENANCE	64200-5230-920-000	TELECOMMUNICATIONS	\$7,000	\$6,000	-\$1,000	-14.3%
85	OPERATIONS & MAINTENANCE	64200-6005-920-000	JANITORIAL SUPPLIES	\$7,000	\$7,000	\$0	0.0%
86	OPERATIONS & MAINTENANCE	64400-3320-920-000	CONTRACTED MAINTENANCE	\$10,000	\$10,000	\$0	0.0%
87	OPERATIONS & MAINTENANCE	64400-8101-920-000	REPLACEMENT	\$2,000	\$2,000	\$0	0.0%
FAIRFIELD ELEMENTARY SCHOOL							
177	BUILDING SERVICES	64200-1191-240-000	BUILDING SERVICE SALARY	\$0	\$31,410	\$31,410	0.0%
178	BUILDING SERVICES	64200-2100-240-000	FICA	\$0	\$2,403	\$2,403	0.0%
179	BUILDING SERVICES	64200-2210-240-000	VRS	\$0	\$2,673	\$2,673	0.0%
180	BUILDING SERVICES	64200-2300-240-000	HOSPITALIZATION	\$0	\$4,975	\$4,975	0.0%
181	BUILDING SERVICES	64200-2400-240-000	GROUP LIFE INSURANCE	\$0	\$374	\$374	0.0%
182	OPERATIONS & MAINTENANCE	64200-1191-940-000	O&M SERVICE SALARIES	\$70,247	\$63,870	-\$6,377	-9.1%
183	OPERATIONS & MAINTENANCE	64200-2100-940-000	FICA	\$5,374	\$4,886	-\$488	-9.1%
184	OPERATIONS & MAINTENANCE	64200-2210-940-000	VRS	\$5,606	\$5,435	-\$171	-3.0%
185	OPERATIONS & MAINTENANCE	64200-2220-940-000	VRS HYBRID	\$0	\$0	\$0	0.0%
186	OPERATIONS & MAINTENANCE	64200-2300-940-000	HOSPITALIZATION	\$11,123	\$14,926	\$3,803	34.2%
187	OPERATIONS & MAINTENANCE	64200-2400-940-000	GROUP LIFE INSURANCE	\$927	\$760	-\$167	-18.0%
188	OPERATIONS & MAINTENANCE	64200-3160-940-000	PURCHASED SERVICES	\$12,780	\$12,780	\$0	0.0%
189	OPERATIONS & MAINTENANCE	64200-5110-940-000	ELECTRICAL SERVICES	\$75,600	\$75,600	\$0	0.0%
190	OPERATIONS & MAINTENANCE	64200-5120-940-000	HEATING SERVICES	\$5,400	\$10,000	\$4,600	85.2%
191	OPERATIONS & MAINTENANCE	64200-5130-940-000	WATER & SEWER SERVICES	\$2,800	\$3,300	\$500	17.9%
192	OPERATIONS & MAINTENANCE	64200-5230-940-000	TELECOMMUNICATIONS	\$13,400	\$11,000	-\$2,400	-17.9%
193	OPERATIONS & MAINTENANCE	64200-6005-940-000	JANITORIAL SUPPLIES	\$4,000	\$4,000	\$0	0.0%
194	OPERATIONS & MAINTENANCE	64400-3320-940-000	CONTRACTED MAINTENANCE	\$15,000	\$15,000	\$0	0.0%
195	OPERATIONS & MAINTENANCE	64400-8101-940-000	REPLACEMENT	\$2,000	\$2,000	\$0	0.0%
MOUNTAIN VIEW ELEMENTARY SCHOOL							
277	BUILDING SERVICES	64200-1191-260-000	BUILDING SERVICE SALARY	\$0	\$35,106	\$35,106	0.0%
278	BUILDING SERVICES	64200-2100-260-000	FICA	\$0	\$2,686	\$2,686	0.0%
279	BUILDING SERVICES	64200-2210-260-000	VRS	\$0	\$2,987	\$2,987	0.0%
280	BUILDING SERVICES	64200-2300-260-000	HOSPITALIZATION	\$0	\$4,975	\$4,975	0.0%
281	BUILDING SERVICES	64200-2400-260-000	GROUP LIFE INSURANCE	\$0	\$418	\$418	0.0%
282	OPERATIONS & MAINTENANCE	64200-1191-960-000	O&M SERVICE SALARIES	\$56,593	\$49,175	-\$7,418	-13.1%
283	OPERATIONS & MAINTENANCE	64200-2100-960-000	FICA	\$4,329	\$3,762	-\$567	-13.1%
284	OPERATIONS & MAINTENANCE	64200-2210-960-000	VRS	\$4,516	\$4,185	-\$331	-7.3%
285	OPERATIONS & MAINTENANCE	64200-2220-960-000	VRS HYBRID	\$0	\$0	\$0	0.0%
286	OPERATIONS & MAINTENANCE	64200-2300-960-000	HOSPITALIZATION	\$11,123	\$9,951	-\$1,172	-10.5%
287	OPERATIONS & MAINTENANCE	64200-2400-960-000	GROUP LIFE INSURANCE	\$747	\$585	-\$162	-21.7%
288	OPERATIONS & MAINTENANCE	64200-3160-960-000	PURCHASED SERVICES	\$10,650	\$10,650	\$0	0.0%
289	OPERATIONS & MAINTENANCE	64200-5110-960-000	ELECTRICAL SERVICES	\$42,000	\$50,000	\$8,000	19.0%
290	OPERATIONS & MAINTENANCE	64200-5120-960-000	HEATING SERVICES	\$12,000	\$12,000	\$0	0.0%
291	OPERATIONS & MAINTENANCE	64200-5230-960-000	TELECOMMUNICATIONS	\$6,000	\$5,000	-\$1,000	-16.7%
292	OPERATIONS & MAINTENANCE	64200-6005-960-000	JANITORIAL SUPPLIES	\$5,000	\$5,000	\$0	0.0%
293	OPERATIONS & MAINTENANCE	64400-3320-960-000	CONTRACTED MAINTENANCE	\$5,200	\$5,200	\$0	0.0%
294	OPERATIONS & MAINTENANCE	64400-8101-960-000	REPLACEMENT	\$2,000	\$2,000	\$0	0.0%
NATURAL BRIDGE ELEMENTARY SCHOOL							
376	BUILDING SERVICES	64200-1191-270-000	BUILDING SERVICE SALARY	\$0	\$36,953	\$36,953	0.0%
377	BUILDING SERVICES	64200-2100-270-000	FICA	\$0	\$2,827	\$2,827	0.0%
378	BUILDING SERVICES	64200-2210-270-000	VRS	\$0	\$3,145	\$3,145	0.0%
379	BUILDING SERVICES	64200-2300-270-000	HOSPITALIZATION	\$0	\$0	\$0	0.0%
380	BUILDING SERVICES	64200-2400-270-000	GROUP LIFE INSURANCE	\$0	\$440	\$440	0.0%
381	OPERATIONS & MAINTENANCE	64200-1191-970-000	O&M SERVICE SALARIES	\$72,406	\$76,552	\$4,146	5.7%
382	OPERATIONS & MAINTENANCE	64200-2100-970-000	FICA	\$5,539	\$5,856	\$317	5.7%



CATEGORY DETAIL: OPERATIONS & MAINTENANCE

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
383	OPERATIONS & MAINTENANCE	64200-2210-970-000	VRS	\$5,778	\$6,515	\$737	12.7%
384	OPERATIONS & MAINTENANCE	64200-2220-970-000	VRS HYBRID	\$0	\$0	\$0	0.0%
385	OPERATIONS & MAINTENANCE	64200-2300-970-000	HOSPITALIZATION	\$5,562	\$9,951	\$4,389	78.9%
386	OPERATIONS & MAINTENANCE	64200-2400-970-000	GROUP LIFE INSURANCE	\$956	\$911	-\$45	-4.7%
387	OPERATIONS & MAINTENANCE	64200-3160-970-000	PURCHASED SERVICES	\$10,650	\$10,650	\$0	0.0%
388	OPERATIONS & MAINTENANCE	64200-5110-970-000	ELECTRICAL SERVICES	\$65,000	\$70,000	\$5,000	7.7%
389	OPERATIONS & MAINTENANCE	64200-5120-970-000	HEATING SERVICES	\$1,200	\$1,200	\$0	0.0%
390	OPERATIONS & MAINTENANCE	64200-5130-970-000	WATER & SEWER SERVICES	\$4,100	\$4,500	\$400	9.8%
391	OPERATIONS & MAINTENANCE	64200-5230-970-000	TELECOMMUNICATIONS	\$4,500	\$5,000	\$500	11.1%
392	OPERATIONS & MAINTENANCE	64200-6005-970-000	JANITORIAL SUPPLIES	\$8,000	\$8,000	\$0	0.0%
393	OPERATIONS & MAINTENANCE	64400-3320-970-000	CONTRACTED MAINTENANCE	\$8,700	\$8,700	\$0	0.0%
394	OPERATIONS & MAINTENANCE	64400-8101-970-000	REPLACEMENT	\$2,000	\$2,000	\$0	0.0%
MAURY RIVER MIDDLE SCHOOL							
502	BUILDING SERVICES	64200-1191-350-000	BUILDING SERVICE SALARY	\$0	\$74,666	\$74,666	0.0%
503	BUILDING SERVICES	64200-2100-350-000	FICA	\$0	\$5,712	\$5,712	0.0%
504	BUILDING SERVICES	64200-2210-350-000	VRS	\$0	\$6,354	\$6,354	0.0%
505	BUILDING SERVICES	64200-2300-350-000	HOSPITALIZATION	\$0	\$9,951	\$9,951	0.0%
506	BUILDING SERVICES	64200-2400-350-000	GROUP LIFE INSURANCE	\$0	\$889	\$889	0.0%
507	OPERATIONS & MAINTENANCE	64200-1191-950-000	O&M SERVICE SALARIES	\$118,083	\$117,709	-\$374	-0.3%
508	OPERATIONS & MAINTENANCE	64200-2100-950-000	FICA	\$9,033	\$9,005	-\$28	-0.3%
509	OPERATIONS & MAINTENANCE	64200-2210-950-000	VRS	\$9,423	\$10,017	\$594	6.3%
510	OPERATIONS & MAINTENANCE	64200-2220-950-000	VRS HYBRID	\$0	\$0	\$0	0.0%
511	OPERATIONS & MAINTENANCE	64200-2300-950-000	HOSPITALIZATION	\$33,369	\$29,853	-\$3,516	-10.5%
512	OPERATIONS & MAINTENANCE	64200-2400-950-000	GROUP LIFE INSURANCE	\$1,559	\$1,401	-\$158	-10.2%
513	OPERATIONS & MAINTENANCE	64200-3160-950-000	PURCHASED SERVICES	\$6,390	\$6,390	\$0	0.0%
514	OPERATIONS & MAINTENANCE	64200-5110-950-000	ELECTRICAL SERVICES	\$56,200	\$95,000	\$38,800	69.0%
515	OPERATIONS & MAINTENANCE	64200-5120-950-000	HEATING SERVICES	\$72,000	\$12,000	-\$60,000	-83.3%
516	OPERATIONS & MAINTENANCE	64200-5130-950-000	WATER & SEWER SERVICES	\$6,000	\$10,000	\$4,000	66.7%
517	OPERATIONS & MAINTENANCE	64200-5230-950-000	TELECOMMUNICATIONS	\$9,000	\$11,000	\$2,000	22.2%
518	OPERATIONS & MAINTENANCE	64200-6005-950-000	JANITORIAL SUPPLIES	\$13,000	\$13,000	\$0	0.0%
519	OPERATIONS & MAINTENANCE	64400-3320-950-000	CONTRACTED MAINTENANCE	\$21,300	\$21,300	\$0	0.0%
520	OPERATIONS & MAINTENANCE	64400-8101-950-000	REPLACEMENT	\$2,000	\$2,000	\$0	0.0%
ROCKBRIDGE COUNTY HIGH SCHOOL							
643	BUILDING SERVICES	64200-1191-390-000	BUILDING SERVICE SALARY	\$0	\$36,337	\$36,337	0.0%
644	BUILDING SERVICES	64200-2100-390-000	FICA	\$0	\$2,780	\$2,780	0.0%
645	BUILDING SERVICES	64200-2210-390-000	VRS	\$0	\$3,092	\$3,092	0.0%
646	BUILDING SERVICES	64200-2300-390-000	HOSPITALIZATION	\$0	\$4,975	\$4,975	0.0%
647	BUILDING SERVICES	64200-2400-390-000	GROUP LIFE INSURANCE	\$0	\$432	\$432	0.0%
648	OPERATIONS & MAINTENANCE	64200-1191-990-000	O&M SERVICE SALARIES	\$209,928	\$203,018	-\$6,910	-3.3%
649	OPERATIONS & MAINTENANCE	64200-2100-990-000	FICA	\$16,059	\$15,531	-\$528	-3.3%
650	OPERATIONS & MAINTENANCE	64200-2210-990-000	VRS	\$16,752	\$17,277	\$525	3.1%
651	OPERATIONS & MAINTENANCE	64200-2220-990-000	VRS HYBRID	\$0	\$0	\$0	0.0%
652	OPERATIONS & MAINTENANCE	64200-2300-990-000	HOSPITALIZATION	\$38,931	\$34,828	-\$4,103	-10.5%
653	OPERATIONS & MAINTENANCE	64200-2400-990-000	GROUP LIFE INSURANCE	\$2,771	\$2,416	-\$355	-12.8%
654	OPERATIONS & MAINTENANCE	64200-3160-990-000	PURCHASED SERVICES	\$24,200	\$24,200	\$0	0.0%
655	OPERATIONS & MAINTENANCE	64200-5110-990-000	ELECTRICAL SERVICES	\$222,600	\$230,000	\$7,400	3.3%
656	OPERATIONS & MAINTENANCE	64200-5120-990-000	HEATING SERVICES	\$72,000	\$50,000	-\$22,000	-30.6%
657	OPERATIONS & MAINTENANCE	64200-5130-990-000	WATER & SEWER SERVICES	\$29,000	\$23,000	-\$6,000	-20.7%
658	OPERATIONS & MAINTENANCE	64200-5230-990-000	TELECOMMUNICATIONS	\$15,000	\$18,000	\$3,000	20.0%
659	OPERATIONS & MAINTENANCE	64200-6005-990-000	JANITORIAL SUPPLIES	\$45,000	\$45,000	\$0	0.0%
660	OPERATIONS & MAINTENANCE	64300-1191-990-000	O&M SERVICE SALARIES	\$27,155	\$27,562	\$407	1.5%
661	OPERATIONS & MAINTENANCE	64300-2100-990-000	FICA	\$2,077	\$2,109	\$32	1.5%
662	OPERATIONS & MAINTENANCE	64300-2210-990-000	VRS	\$2,167	\$2,346	\$179	8.2%
663	OPERATIONS & MAINTENANCE	64300-2220-990-000	VRS HYBRID	\$0	\$0	\$0	0.0%
664	OPERATIONS & MAINTENANCE	64300-2300-990-000	HOSPITALIZATION	\$5,562	\$0	-\$5,562	-100.0%
665	OPERATIONS & MAINTENANCE	64300-2400-990-000	GROUP LIFE INSURANCE	\$358	\$328	-\$30	-8.4%
666	OPERATIONS & MAINTENANCE	64400-3320-990-000	CONTRACTED MAINTENANCE	\$41,000	\$41,000	\$0	0.0%
667	OPERATIONS & MAINTENANCE	64400-8101-990-000	REPLACEMENT	\$3,000	\$3,000	\$0	0.0%
DIVISION SUPPORT SERVICES							
875	OPERATIONS & MAINTENANCE	64200-3160-910-000	PURCHASED SERVICES	\$24,130	\$24,130	\$0	0.0%
876	OPERATIONS & MAINTENANCE	64200-5110-910-000	ELECTRICAL SERVICES	\$47,600	\$72,600	\$25,000	52.5%
877	OPERATIONS & MAINTENANCE	64200-5120-910-000	HEATING SERVICES	\$20,000	\$0	-\$20,000	-100.0%
878	OPERATIONS & MAINTENANCE	64200-6005-910-000	JANITORIAL SUPPLIES	\$1,000	\$20,000	\$19,000	1900.0%
879	OPERATIONS & MAINTENANCE	64400-3320-910-000	CONTRACTED MAINTENANCE	\$19,584	\$19,584	\$0	0.0%
954	MANAGEMENT & DIRECTION	64100-1114-915-000	DIRECTOR SALARY	\$97,470	\$98,932	\$1,462	1.5%
955	MANAGEMENT & DIRECTION	64100-1153-915-000	CLERICAL SALARIES	\$29,127	\$29,564	\$437	1.5%
956	MANAGEMENT & DIRECTION	64100-2100-915-000	FICA	\$9,685	\$9,830	\$145	1.5%
957	MANAGEMENT & DIRECTION	64100-2210-915-000	VRS	\$18,356	\$18,066	-\$290	-1.6%



CATEGORY DETAIL: OPERATIONS & MAINTENANCE

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
958	MANAGEMENT & DIRECTION	64100-2220-915-000	VRS HYBRID	\$0	\$0	\$0	0.0%
959	MANAGEMENT & DIRECTION	64100-2300-915-000	HOSPITALIZATION	\$11,123	\$4,975	-\$6,148	-55.3%
960	MANAGEMENT & DIRECTION	64100-2400-915-000	GROUP LIFE INSURANCE	\$1,671	\$1,529	-\$142	-8.5%
961	MANAGEMENT & DIRECTION	64100-2500-915-000	HEALTH CARE CREDIT	\$1,494	\$1,362	-\$132	-8.8%
962	MANAGEMENT & DIRECTION	64100-5540-915-000	IN-SERVICE	\$1,750	\$3,000	\$1,250	71.4%
963	MANAGEMENT & DIRECTION	64100-5800-915-000	MISCELLANEOUS	\$5,000	\$5,000	\$0	0.0%
964	BUILDING SERVICES	64200-1191-915-000	BUILDING SERVICE SALARY	\$251,560	\$0	-\$251,560	-100.0%
965	BUILDING SERVICES	64200-1381-915-000	PART-TIME OPERATIVE WAGES	\$39,444	\$60,000	\$20,556	52.1%
966	BUILDING SERVICES	64200-1520-915-000	SUBSTITUTE WAGES	\$10,000	\$10,000	\$0	0.0%
967	BUILDING SERVICES	64200-2100-915-000	FICA	\$23,027	\$5,355	-\$17,672	-76.7%
968	BUILDING SERVICES	64200-2210-915-000	VRS	\$24,020	\$5,957	-\$18,063	-75.2%
969	BUILDING SERVICES	64200-2220-915-000	VRS HYBRID	\$0	\$0	\$0	0.0%
970	BUILDING SERVICES	64200-2300-915-000	HOSPITALIZATION	\$27,808	\$0	-\$27,808	-100.0%
971	BUILDING SERVICES	64200-2400-915-000	GROUP LIFE INSURANCE	\$3,973	\$833	-\$3,140	-79.0%
972	BUILDING SERVICES	64200-2700-915-000	WORKER'S COMPENSATION	\$22,854	\$18,845	-\$4,009	-17.5%
973	BUILDING SERVICES	64200-3160-915-000	PURCHASED SERVICES	\$66,000	\$20,000	-\$46,000	-69.7%
974	BUILDING SERVICES	64200-5210-915-000	POSTAL SERVICES	\$600	\$0	-\$600	-100.0%
975	BUILDING SERVICES	64200-5230-915-000	TELECOMMUNICATIONS	\$9,000	\$10,000	\$1,000	11.1%
976	BUILDING SERVICES	64200-5300-915-000	INSURANCE (WORKER'S COMP)	\$63,682	\$62,279	-\$1,403	-2.2%
977	BUILDING SERVICES	64200-6005-915-000	SUPPLIES/SCHOOL CLASSROOM	\$14,000	\$14,000	\$0	0.0%
978	BUILDING SERVICES	64200-6007-915-000	SUPPLIES	\$143,095	\$110,000	-\$33,095	-23.1%
979	BUILDING SERVICES	64200-5110-930-000	ELECTRICAL SERVICES	\$25,000	\$0	-\$25,000	-100.0%
980	BUILDING SERVICES	64200-5230-930-000	TELECOMMUNICATIONS	\$1,000	\$0	-\$1,000	-100.0%
981	EQUIPMENT SERVICES	64400-3320-915-000	CONTRACTED MAINTENANCE	\$4,450	\$4,450	\$0	0.0%
982	EQUIPMENT SERVICES	64400-5420-915-000	STORAGE UNIT LEASE/RENTAL	\$4,000	\$4,000	\$0	0.0%
983	EQUIPMENT SERVICES	64400-6007-915-000	SUPPLIES	\$35,000	\$35,000	\$0	0.0%
984	EQUIPMENT SERVICES	64400-8101-915-000	REPLACEMENT	\$49,000	\$49,000	\$0	0.0%
985	VEHICLE SERVICES	64500-3310-915-000	REPAIR & MAINTENANCE	\$29,000	\$40,000	\$11,000	37.9%
986	VEHICLE SERVICES	64500-6008-915-000	FUELS	\$79,000	\$79,000	\$0	0.0%
987	VEHICLE SERVICES	64500-8101-915-000	REPLACEMENT	\$36,000	\$54,000	\$18,000	50.0%
CATEGORIES				BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
Instruction - 61 (Fund 50)				\$0	\$0	\$0	
Administration & Health - 62 (Fund 50)				\$0	\$0	\$0	
Transportation - 63 (Fund 50)				\$0	\$0	\$0	
Operations & Maintenance - 64 (Fund 50)				\$3,170,784	\$3,094,061	-\$76,723	-2.4%
Facilities - 66 (Fund 50)				\$0	\$0	\$0	
Technology - 68 (Fund 50)				\$0	\$0	\$0	
Fund 50 Total				\$3,170,784	\$3,094,061	-\$76,723	-2.4%
Food Services - 65 (Fund 56)				\$0	\$0	\$0	
(Not included in Fund 50 Operations)							



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

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
DIVISION SUPPORT SERVICES							
988	FACILITIES	66200-8110-915-000	REPLACEMENT	\$20,000	\$20,000	\$0	0.0%
			CATEGORIES	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
			Instruction - 61 (Fund 50)	\$0	\$0	\$0	
			Administration & Health - 62 (Fund 50)	\$0	\$0	\$0	
			Transportation - 63 (Fund 50)	\$0	\$0	\$0	
			Operations & Maintenance - 64 (Fund 50)	\$0	\$0	\$0	
			Facilities - 66 (Fund 50)	\$20,000	\$20,000	\$0	0.0%
			Technology - 68 (Fund 50)	\$0	\$0	\$0	
			Fund 50 Total	\$20,000	\$20,000	\$0	0.0%
			Food Services - 65 (Fund 56)	\$0	\$0	\$0	
			(Not included in Fund 50 Operations)				



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

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
CENTRAL ELEMENTARY SCHOOL							
102	TECHNOLOGY	68100-6030-220-100	TECHNOLOGY MATERIALS	\$1,500	\$1,500	\$0	0.0%
103	TECHNOLOGY	68100-6030-220-000	PRINTER/COPIER MATERIALS	\$0	\$4,300	\$4,300	
104	TECHNOLOGY	68200-1154-220-000	TECHNOLOGY SALARIES	\$0	\$20,702	\$20,702	0.0%
105	TECHNOLOGY	68200-2100-220-000	FICA	\$0	\$1,584	\$1,584	0.0%
106	TECHNOLOGY	68200-2210-220-000	VRS	\$0	\$2,911	\$2,911	0.0%
107	TECHNOLOGY	68200-2220-220-000	VRS HYBRID	\$0	\$0	\$0	0.0%
108	TECHNOLOGY	68200-2300-220-000	HOSPITALIZATION	\$0	\$4,975	\$4,975	0.0%
109	TECHNOLOGY	68200-2400-220-000	GROUP LIFE INSURANCE	\$0	\$246	\$246	0.0%
110	TECHNOLOGY	68200-2500-220-000	HEALTH CARE CREDIT	\$0	\$219	\$219	0.0%
FAIRFIELD ELEMENTARY SCHOOL							
210	TECHNOLOGY	68100-6030-240-100	TECHNOLOGY MATERIALS	\$1,500	\$3,000	\$1,500	100.0%
211	TECHNOLOGY	68100-6030-240-000	PRINTER/COPIER MATERIALS	\$0	\$2,800	\$2,800	
MOUNTAIN VIEW ELEMENTARY SCHOOL							
309	TECHNOLOGY	68100-6030-260-100	TECHNOLOGY MATERIALS	\$1,000	\$1,000	\$0	0.0%
310	TECHNOLOGY	68100-6030-260-000	PRINTER/COPIER MATERIALS	\$0	\$1,280	\$1,280	
NATURAL BRIDGE ELEMENTARY SCHOOL							
409	TECHNOLOGY	68100-6030-270-100	TECHNOLOGY MATERIALS	\$750	\$500	-\$250	-33.3%
410	TECHNOLOGY	68100-6030-270-000	PRINTER/COPIER MATERIALS	\$0	\$2,530	\$2,530	
411	TECHNOLOGY	68200-1154-270-000	TECHNOLOGY SALARIES	\$0	\$20,702	\$20,702	0.0%
412	TECHNOLOGY	68200-2100-270-000	FICA	\$0	\$1,584	\$1,584	0.0%
413	TECHNOLOGY	68200-2210-270-000	VRS	\$0	\$2,911	\$2,911	0.0%
414	TECHNOLOGY	68200-2220-270-000	VRS HYBRID	\$0	\$0	\$0	0.0%
415	TECHNOLOGY	68200-2300-270-000	HOSPITALIZATION	\$0	\$0	\$0	0.0%
416	TECHNOLOGY	68200-2400-270-000	GROUP LIFE INSURANCE	\$0	\$246	\$246	0.0%
417	TECHNOLOGY	68200-2500-270-000	HEALTH CARE CREDIT	\$0	\$219	\$219	0.0%
MAURY RIVER MIDDLE SCHOOL							
535	TECHNOLOGY	68100-6030-350-100	TECHNOLOGY MATERIALS	\$0	\$0	\$0	
536	TECHNOLOGY	68100-6030-350-000	PRINTER/COPIER MATERIALS	\$0	\$5,030	\$5,030	
537	TECHNOLOGY	68200-1154-350-000	TECHNOLOGY SALARIES	\$0	\$46,953	\$46,953	0.0%
538	TECHNOLOGY	68200-2100-350-000	FICA	\$0	\$3,592	\$3,592	0.0%
539	TECHNOLOGY	68200-2210-350-000	VRS	\$0	\$6,602	\$6,602	0.0%
540	TECHNOLOGY	68200-2220-350-000	VRS HYBRID	\$0	\$0	\$0	0.0%
541	TECHNOLOGY	68200-2300-350-000	HOSPITALIZATION	\$0	\$4,975	\$4,975	0.0%
542	TECHNOLOGY	68200-2400-350-000	GROUP LIFE INSURANCE	\$0	\$559	\$559	0.0%
543	TECHNOLOGY	68200-2500-350-000	HEALTH CARE CREDIT	\$0	\$498	\$498	0.0%
ROCKBRIDGE COUNTY HIGH SCHOOL							
682	TECHNOLOGY	68100-6030-390-100	TECHNOLOGY MATERIALS	\$2,700	\$3,000	\$300	11.1%
683	TECHNOLOGY	68100-6030-390-000	PRINTER/COPIER MATERIALS	\$0	\$9,050	\$9,050	
684	TECHNOLOGY	68200-1154-390-000	TECHNOLOGY SALARIES	\$0	\$62,002	\$62,002	0.0%
685	TECHNOLOGY	68200-2100-390-000	FICA	\$0	\$4,743	\$4,743	0.0%
686	TECHNOLOGY	68200-2210-390-000	VRS	\$0	\$8,718	\$8,718	0.0%
687	TECHNOLOGY	68200-2220-390-000	VRS HYBRID	\$0	\$0	\$0	0.0%
688	TECHNOLOGY	68200-2300-390-000	HOSPITALIZATION	\$0	\$0	\$0	0.0%
689	TECHNOLOGY	68200-2400-390-000	GROUP LIFE INSURANCE	\$0	\$738	\$738	0.0%
690	TECHNOLOGY	68200-2500-390-000	HEALTH CARE CREDIT	\$0	\$657	\$657	0.0%
691	TECHNOLOGY	68000-5800-390-501	MISCELLANEOUS	\$0	\$30,000	\$30,000	0.0%
DIVISION SUPPORT SERVICES							
896	TECHNOLOGY	68100-6030-910-000	PRINTER/COPIER MATERIALS	\$30,000	\$5,010	-\$24,990	-83.3%
897	TECHNOLOGY	68200-1130-910-000	TECHNOLOGY SALARIES	\$110,714	\$112,306	\$1,592	1.4%
898	TECHNOLOGY	68200-1154-910-000	TECHNOLOGY SALARIES	\$114,807	\$32,272	-\$82,535	-71.9%
899	TECHNOLOGY	68200-2100-910-000	FICA	\$17,252	\$11,060	-\$6,192	-35.9%
900	TECHNOLOGY	68200-2210-910-000	VRS	\$32,701	\$20,328	-\$12,373	-37.8%
901	TECHNOLOGY	68200-2220-910-000	VRS HYBRID	\$0	\$0	\$0	0.0%
902	TECHNOLOGY	68200-2300-910-000	HOSPITALIZATION	\$27,808	\$14,926	-\$12,882	-46.3%
903	TECHNOLOGY	68200-2400-910-000	GROUP LIFE INSURANCE	\$2,977	\$1,720	-\$1,257	-42.2%
904	TECHNOLOGY	68200-2500-910-000	HEALTH CARE CREDIT	\$2,661	\$1,533	-\$1,128	-42.4%
905	TECHNOLOGY	68200-3160-910-000	PURCHASED SERVICES	\$100,000	\$100,000	\$0	0.0%
906	TECHNOLOGY	68200-3310-910-000	REPAIR & MAINTENANCE	\$4,500	\$4,500	\$0	0.0%
907	TECHNOLOGY	68200-5230-910-000	TELECOMMUNICATIONS	\$125,000	\$125,000	\$0	0.0%
908	TECHNOLOGY	68200-6035-910-000	TECHNOLOGY MATERIALS	\$5,000	\$5,000	\$0	0.0%
909	TECHNOLOGY	68200-6040-910-000	TECH-SOFTWARE/ONLINE CONTENT	\$65,000	\$65,000	\$0	0.0%
910	TECHNOLOGY	68200-6050-910-000	TECHNOLOGY HARDWARE	\$160,764	\$155,794	-\$4,970	-3.1%
911	TECHNOLOGY	68200-6060-910-000	TECHNOLOGY INFRASTRUCTURE	\$16,500	\$16,500	\$0	0.0%



CATEGORY DETAIL: TECHNOLOGY

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
912	TECHNOLOGY	68300-1114-910-000	TECHNOLOGY SUPPORT	\$22,000	\$22,000	\$0	0.0%
913	TECHNOLOGY	68300-1154-910-000	TECHNOLOGY SALARIES	\$155,002	\$85,175	-\$69,827	-45.0%
914	TECHNOLOGY	68300-2100-910-000	FICA	\$13,541	\$8,199	-\$5,342	-39.5%
915	TECHNOLOGY	68300-2210-910-000	VRS	\$25,665	\$15,069	-\$10,596	-41.3%
916	TECHNOLOGY	68300-2220-910-000	VRS HYBRID	\$0	\$0	\$0	0.0%
917	TECHNOLOGY	68300-2300-910-000	HOSPITALIZATION	\$5,562	\$0	-\$5,562	-100.0%
918	TECHNOLOGY	68300-2400-910-000	GROUP LIFE INSURANCE	\$2,336	\$1,275	-\$1,061	-45.4%
919	TECHNOLOGY	68300-2500-910-000	HEALTH CARE CREDIT	\$2,089	\$1,136	-\$953	-45.6%
920	TECHNOLOGY	68300-5540-910-000	IN-SERVICE	\$10,100	\$10,100	\$0	0.0%
CATEGORIES				BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
Instruction - 61 (Fund 50)				\$0	\$0	\$0	
Administration & Health - 62 (Fund 50)				\$0	\$0	\$0	
Transportation - 63 (Fund 50)				\$0	\$0	\$0	
Operations & Maintenance - 64 (Fund 50)				\$0	\$0	\$0	
Facilities - 66 (Fund 50)				\$0	\$0	\$0	
Technology - 68 (Fund 50)				\$1,059,429	\$1,074,227	\$14,798	1.4%
Fund 50 Total				\$1,059,429	\$1,074,227	\$14,798	1.4%
Food Services - 65 (Fund 56)				\$0	\$0	\$0	
(Not included in Fund 50 Operations)							



SCHOOL: CENTRAL ELEMENTARY

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
1	INSTRUCTION	61000-2100-220-100	FICA	\$90,634	\$107,511	\$16,877	18.6%
2	INSTRUCTION	61000-2100-220-200	FICA	\$8,182	\$11,931	\$3,749	45.8%
3	INSTRUCTION	61000-2100-220-400	FICA	\$173	\$173	\$0	-0.1%
4	INSTRUCTION	61000-2210-220-100	VRS	\$171,789	\$197,596	\$25,807	15.0%
5	INSTRUCTION	61000-2210-220-200	VRS	\$15,509	\$21,927	\$6,418	41.4%
6	INSTRUCTION	61100-2220-220-100	VRS HYBRID	\$0	\$0	\$0	0.0%
7	INSTRUCTION	61100-2220-220-200	VRS HYBRID	\$0	\$0	\$0	0.0%
8	INSTRUCTION	61000-2300-220-100	HOSPITALIZATION	\$116,792	\$134,337	\$17,545	15.0%
9	INSTRUCTION	61000-2300-220-200	HOSPITALIZATION	\$22,246	\$14,926	-\$7,320	-32.9%
10	INSTRUCTION	61000-2400-220-100	GROUP LIFE INSURANCE	\$15,379	\$16,490	\$1,111	7.2%
11	INSTRUCTION	61000-2400-220-200	GROUP LIFE INSURANCE	\$1,343	\$1,820	\$477	35.5%
12	INSTRUCTION	61000-2500-220-100	HEALTH CARE CREDIT	\$13,748	\$14,688	\$940	6.8%
13	INSTRUCTION	61000-2500-220-200	HEALTH CARE CREDIT	\$1,201	\$1,621	\$420	35.0%
14	INSTRUCTION	61100-220-100-VLDP	VLDP	\$0	\$0	\$0	0.0%
15	INSTRUCTION	61100-220-200-VLDP	VLDP	\$0	\$0	\$0	0.0%
16	INSTRUCTION	61100-1121-220-100	INSTRUCTIONAL SALARIES	\$1,150,513	\$1,370,917	\$220,404	19.2%
17	INSTRUCTION	61100-1121-220-200	INSTRUCTIONAL SALARIES	\$43,811	\$91,102	\$47,291	107.9%
18	INSTRUCTION	61100-1151-220-100	TEACHER ASSISTANT SALARIES	\$14,558	\$14,777	\$219	1.5%
19	INSTRUCTION	61100-1151-220-200	TEACHER ASSISTANT SALARIES	\$57,935	\$61,826	\$3,891	6.7%
20	INSTRUCTION	61100-1154-220-100	INSTRUCTIONAL SALARIES	\$0	\$0	\$0	
21	INSTRUCTION	61100-1154-220-200	INSTRUCTIONAL SALARIES	\$0	\$0	\$0	
22	INSTRUCTION	61100-1520-220-100	SUBSTITUTE WAGES	\$19,682	\$19,682	\$0	0.0%
23	INSTRUCTION	61100-1520-220-200	SUBSTITUTE WAGES	\$3,028	\$3,028	\$0	0.0%
24	INSTRUCTION	61100-1624-220-200	SUPPLEMENTAL WAGES	\$2,183	\$0	-\$2,183	-100.0%
25	INSTRUCTION	61100-1624-220-400	SUPPLEMENTAL WAGES	\$2,259	\$2,259	\$0	0.0%
26	INSTRUCTION	61100-5510-220-100	MILEAGE	\$1,000	\$500	-\$500	-50.0%
27	INSTRUCTION	61100-5540-220-100	IN-SERVICE	\$2,500	\$1,500	-\$1,000	-40.0%
28	INSTRUCTION	61100-5800-220-100	MISCELLANEOUS	\$6,647	\$5,000	-\$1,647	-24.8%
29	INSTRUCTION	61100-6001-220-100	OFFICE MATERIALS & SUPPLIES	\$3,000	\$1,500	-\$1,500	-50.0%
30	INSTRUCTION	61100-6012-220-100	TEXTBOOKS & WORKBOOKS	\$2,500	\$1,500	-\$1,000	-40.0%
31	INSTRUCTION	61100-6013-220-100	MATERIALS & SUPPLIES	\$25,000	\$19,547	-\$5,453	-21.8%
32	INSTRUCTION	61100-6013-220-400	MATERIALS & SUPPLIES	\$1,500	\$2,500	\$1,000	66.7%
33	INSTRUCTION	61210-1123-220-100	GUIDANCE SALARIES	\$40,198	\$42,256	\$2,058	5.1%
34	INSTRUCTION	61210-2100-220-100	FICA	\$3,075	\$3,233	\$158	5.1%
35	INSTRUCTION	61210-2210-220-100	VRS	\$5,829	\$5,941	\$112	1.9%
36	INSTRUCTION	61210-2220-220-100	VRS HYBRID	\$0	\$0	\$0	0.0%
37	INSTRUCTION	61210-2300-220-100	HOSPITALIZATION	\$5,562	\$0	-\$5,562	-100.0%
38	INSTRUCTION	61210-2400-220-100	GROUP LIFE INSURANCE	\$531	\$503	-\$28	-5.3%
39	INSTRUCTION	61210-2500-220-100	HEALTH CARE CREDIT	\$474	\$448	-\$26	-5.5%
40	INSTRUCTION	61210-2510-220-100	VLDP	\$0	\$0	\$0	0.0%
41	INSTRUCTION	61322-1122-220-100	LIBRARIAN SALARIES	\$44,553	\$50,338	\$5,785	13.0%
42	INSTRUCTION	61322-2100-220-100	FICA	\$3,408	\$3,851	\$443	13.0%
43	INSTRUCTION	61322-2210-220-100	VRS	\$6,460	\$7,078	\$618	9.6%
44	INSTRUCTION	61322-2220-220-100	VRS HYBRID	\$0	\$0	\$0	0.0%
45	INSTRUCTION	61322-2400-220-100	GROUP LIFE INSURANCE	\$588	\$599	\$11	1.9%
46	INSTRUCTION	61322-2500-220-100	HEALTH CARE CREDIT	\$526	\$534	\$8	1.4%
47	INSTRUCTION	61322-2510-220-100	VLDP	\$0	\$0	\$0	0.0%
48	INSTRUCTION	61322-6013-220-100	MATERIALS & SUPPLIES	\$7,000	\$7,000	\$0	0.0%
49	INSTRUCTION	61410-1126-220-100	PRINCIPAL SALARY	\$148,675	\$80,573	-\$68,102	-45.8%
50	INSTRUCTION	61410-1127-220-100	ASSISTANT PRINCIPAL SALARY	\$0	\$74,194	\$74,194	
51	INSTRUCTION	61410-1153-220-100	CLERICAL SALARIES	\$37,736	\$38,302	\$566	1.5%
52	INSTRUCTION	61410-2100-220-100	FICA	\$14,260	\$9,094	-\$5,166	-36.2%
53	INSTRUCTION	61410-2210-220-100	VRS	\$27,030	\$16,714	-\$10,316	-38.2%
54	INSTRUCTION	61410-2220-220-100	VRS HYBRID	\$0	\$0	\$0	0.0%
55	INSTRUCTION	61410-2300-220-100	HOSPITALIZATION	\$16,685	\$9,951	-\$6,734	-40.4%
56	INSTRUCTION	61410-2400-220-100	GROUP LIFE INSURANCE	\$2,461	\$1,415	-\$1,046	-42.5%
57	INSTRUCTION	61410-2500-220-100	HEALTH CARE CREDIT	\$2,200	\$1,260	-\$940	-42.7%
58	INSTRUCTION	61410-2510-220-100	VLDP	\$0	\$0	\$0	0.0%
59	HEALTH SERVICES	62220-1131-220-000	SCHOOL NURSE SALARIES	\$0	\$26,492	\$26,492	
60	HEALTH SERVICES	62220-2100-220-000	FICA	\$0	\$2,027	\$2,027	0.0%
61	HEALTH SERVICES	62220-2210-220-000	VRS	\$0	\$3,725	\$3,725	0.0%
62	HEALTH SERVICES	62220-2300-220-000	HOSPITALIZATION	\$0	\$0	\$0	0.0%
63	HEALTH SERVICES	62220-2400-220-000	GROUP LIFE INSURANCE	\$0	\$315	\$315	0.0%
64	HEALTH SERVICES	62220-2500-220-000	HEALTH CARE CREDIT	\$0	\$281	\$281	0.0%
65	HEALTH SERVICES	62220-2510-220-000	VLDP	\$0	\$0	\$0	0.0%
66	VEHICLE OPERATION SERVICES	63200-1381-220-100	PART-TIME OPERATIVE WAGES	\$0	\$1,500	\$1,500	0.0%
67	VEHICLE OPERATION SERVICES	63200-2100-220-100	FICA	\$0	\$115	\$115	0.0%
68	VEHICLE OPERATION SERVICES	63200-6008-220-100	OPERATIONS	\$0	\$3,600	\$3,600	0.0%
69	BUILDING SERVICES	64200-1191-220-000	BUILDING SERVICE SALARY	\$0	\$32,642	\$32,642	0.0%
70	BUILDING SERVICES	64200-2100-220-000	FICA	\$0	\$2,497	\$2,497	0.0%
71	BUILDING SERVICES	64200-2210-220-000	VRS	\$0	\$2,778	\$2,778	0.0%



SCHOOL: CENTRAL ELEMENTARY

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
72	BUILDING SERVICES	64200-2300-220-000	HOSPITALIZATION	\$0	\$4,975	\$4,975	0.0%
73	BUILDING SERVICES	64200-2400-220-000	GROUP LIFE INSURANCE	\$0	\$388	\$388	0.0%
74	OPERATIONS & MAINTENANCE	64200-1191-920-000	O&M SERVICE SALARIES	\$74,983	\$69,590	-\$5,393	-7.2%
75	OPERATIONS & MAINTENANCE	64200-2100-920-000	FICA	\$5,736	\$5,324	-\$412	-7.2%
76	OPERATIONS & MAINTENANCE	64200-2210-920-000	VRS	\$5,984	\$5,922	-\$62	-1.0%
77	OPERATIONS & MAINTENANCE	64200-2220-920-000	VRS HYBRID	\$0	\$0	\$0	0.0%
78	OPERATIONS & MAINTENANCE	64200-2300-920-000	HOSPITALIZATION	\$16,685	\$14,926	-\$1,759	-10.5%
79	OPERATIONS & MAINTENANCE	64200-2400-920-000	GROUP LIFE INSURANCE	\$990	\$828	-\$162	-16.4%
80	OPERATIONS & MAINTENANCE	64200-3160-920-000	PURCHASED SERVICES	\$10,650	\$10,650	\$0	0.0%
81	OPERATIONS & MAINTENANCE	64200-5110-920-000	ELECTRICAL SERVICES	\$57,330	\$64,000	\$6,670	11.6%
82	OPERATIONS & MAINTENANCE	64200-5120-920-000	HEATING SERVICES	\$7,000	\$9,000	\$2,000	28.6%
83	OPERATIONS & MAINTENANCE	64200-5130-920-000	WATER & SEWER SERVICES	\$6,200	\$8,500	\$2,300	37.1%
84	OPERATIONS & MAINTENANCE	64200-5230-920-000	TELECOMMUNICATIONS	\$7,000	\$6,000	-\$1,000	-14.3%
85	OPERATIONS & MAINTENANCE	64200-6005-920-000	JANITORIAL SUPPLIES	\$7,000	\$7,000	\$0	0.0%
86	OPERATIONS & MAINTENANCE	64400-3320-920-000	CONTRACTED MAINTENANCE	\$10,000	\$10,000	\$0	0.0%
87	OPERATIONS & MAINTENANCE	64400-8101-920-000	REPLACEMENT	\$2,000	\$2,000	\$0	0.0%
88	FOOD SERVICE	65100-1155-920-000	FOOD SERVICE MANAGER SALARY	\$18,589	\$18,867	\$278	1.5%
89	FOOD SERVICE	65100-1193-920-000	FOOD SERVICE WORKER SALARIES	\$49,497	\$48,070	-\$1,427	-2.9%
90	FOOD SERVICE	65100-1520-920-000	SUBSTITUTE WAGES	\$2,400	\$2,400	\$0	0.0%
91	FOOD SERVICE	65100-2100-920-000	FICA	\$5,392	\$5,304	-\$88	-1.6%
92	FOOD SERVICE	65100-2210-920-000	VRS	\$6,645	\$6,744	\$99	1.5%
93	FOOD SERVICE	65100-2220-920-000	VRS HYBRID	\$0	\$0	\$0	0.0%
94	FOOD SERVICE	65100-2300-920-000	HOSPITALIZATION	\$11,123	\$9,951	-\$1,172	-10.5%
95	FOOD SERVICE	65100-2400-920-000	GROUP LIFE INSURANCE	\$899	\$797	-\$102	-11.4%
96	FOOD SERVICE	65100-3320-920-000	CONTRACTED MAINTENANCE	\$1,700	\$1,900	\$200	11.8%
97	FOOD SERVICE	65100-6001-920-000	OFFICE MATERIALS & SUPPLIES	\$300	\$350	\$50	16.7%
98	FOOD SERVICE	65100-6002-920-000	FOOD SUPPLIES	\$75,000	\$77,000	\$2,000	2.7%
99	FOOD SERVICE	65100-6005-920-000	JANITORIAL SUPPLIES	\$1,400	\$1,400	\$0	0.0%
100	FOOD SERVICE	65100-6014-920-000	SMALLWARES	\$600	\$600	\$0	0.0%
101	FOOD SERVICE	65100-8101-920-000	REPLACEMENT	\$1,000	\$1,000	\$0	0.0%
102	TECHNOLOGY	68100-6030-220-100	TECHNOLOGY MATERIALS	\$1,500	\$1,500	\$0	0.0%
103	TECHNOLOGY	68100-6030-220-000	PRINTER/COPIER MATERIALS	\$0	\$4,300	\$4,300	
104	TECHNOLOGY	68200-1154-220-000	TECHNOLOGY SALARIES	\$0	\$20,702	\$20,702	0.0%
105	TECHNOLOGY	68200-2100-220-000	FICA	\$0	\$1,584	\$1,584	0.0%
106	TECHNOLOGY	68200-2210-220-000	VRS	\$0	\$2,911	\$2,911	0.0%
107	TECHNOLOGY	68200-2220-220-000	VRS HYBRID	\$0	\$0	\$0	0.0%
108	TECHNOLOGY	68200-2300-220-000	HOSPITALIZATION	\$0	\$4,975	\$4,975	0.0%
109	TECHNOLOGY	68200-2400-220-000	GROUP LIFE INSURANCE	\$0	\$246	\$246	0.0%
110	TECHNOLOGY	68200-2500-220-000	HEALTH CARE CREDIT	\$0	\$219	\$219	0.0%
CATEGORIES				BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
Instruction - 61 (Fund 50)				\$2,160,363	\$2,471,939	\$311,576	14.4%
Administration & Health - 62 (Fund 50)				\$0	\$32,839	\$32,839	
Transportation - 63 (Fund 50)				\$0	\$5,215	\$5,215	
Operations & Maintenance - 64 (Fund 50)				\$211,558	\$257,022	\$45,464	21.5%
Facilities - 66 (Fund 50)				\$0	\$0	\$0	
Technology - 68 (Fund 50)				\$1,500	\$36,437	\$34,937	2329.1%
Fund 50 Total				\$2,373,421	\$2,803,452	\$430,031	18.1%
Food Services - 65 (Fund 56)				\$174,545	\$174,383	-\$162	-0.1%
(Not included in Fund 50 Operations)							



SCHOOL: FAIRFIELD ELEMENTARY

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
111	INSTRUCTION	61000-2100-240-100	FICA	\$74,775	\$81,415	\$6,640	8.9%
112	INSTRUCTION	61000-2100-240-200	FICA	\$11,616	\$11,612	-\$4	0.0%
113	INSTRUCTION	61000-2100-240-400	FICA	\$193	\$193	\$0	0.2%
114	INSTRUCTION	61000-2210-240-100	VRS	\$139,424	\$147,399	\$7,975	5.7%
115	INSTRUCTION	61000-2210-240-200	VRS	\$21,797	\$21,342	-\$455	-2.1%
116	INSTRUCTION	61100-2220-240-100	VRS HYBRID	\$0	\$0	\$0	0.0%
117	INSTRUCTION	61100-2220-240-200	VRS HYBRID	\$0	\$0	\$0	0.0%
118	INSTRUCTION	61000-2300-240-100	HOSPITALIZATION	\$83,423	\$69,656	-\$13,767	-16.5%
119	INSTRUCTION	61000-2300-240-200	HOSPITALIZATION	\$22,246	\$14,926	-\$7,320	-32.9%
120	INSTRUCTION	61000-2400-240-100	GROUP LIFE INSURANCE	\$12,692	\$12,475	-\$217	-1.7%
121	INSTRUCTION	61000-2400-240-200	GROUP LIFE INSURANCE	\$1,984	\$1,788	-\$196	-9.9%
122	INSTRUCTION	61000-2500-240-100	HEALTH CARE CREDIT	\$11,346	\$11,113	-\$233	-2.1%
123	INSTRUCTION	61000-2500-240-200	HEALTH CARE CREDIT	\$1,774	\$1,593	-\$181	-10.2%
124	INSTRUCTION	61000-2510-240-100	VLDP	\$0	\$0	\$0	0.0%
125	INSTRUCTION	61000-2510-240-200	VLDP	\$0	\$0	\$0	0.0%
126	INSTRUCTION	61100-1121-240-100	INSTRUCTIONAL SALARIES	\$948,181	\$1,037,795	\$89,614	9.5%
127	INSTRUCTION	61100-1121-240-200	INSTRUCTIONAL SALARIES	\$102,345	\$103,831	\$1,486	1.5%
128	INSTRUCTION	61100-1151-240-100	TEACHER ASSISTANT SALARIES	\$13,367	\$10,563	-\$2,804	-21.0%
129	INSTRUCTION	61100-1151-240-200	TEACHER ASSISTANT SALARIES	\$45,759	\$46,445	\$686	1.5%
130	INSTRUCTION	61100-1154-240-100	INSTRUCTIONAL SALARIES	\$0	\$0	\$0	0.0%
131	INSTRUCTION	61100-1520-240-100	SUBSTITUTE WAGES	\$15,897	\$15,897	\$0	0.0%
132	INSTRUCTION	61100-1520-240-200	SUBSTITUTE WAGES	\$1,514	\$1,514	\$0	0.0%
133	INSTRUCTION	61100-1624-240-200	SUPPLEMENTAL WAGES	\$2,221	\$0	-\$2,221	-100.0%
134	INSTRUCTION	61100-1624-240-400	SUPPLEMENTAL WAGES	\$2,527	\$2,527	\$0	0.0%
135	INSTRUCTION	61100-5510-240-100	MILEAGE	\$1,000	\$500	-\$500	-50.0%
136	INSTRUCTION	61100-5540-240-100	IN-SERVICE	\$500	\$400	-\$100	-20.0%
137	INSTRUCTION	61100-5800-240-100	MISCELLANEOUS	\$100	\$100	\$0	0.0%
138	INSTRUCTION	61100-6001-240-100	OFFICE MATERIALS & SUPPLIES	\$5,000	\$5,000	\$0	0.0%
139	INSTRUCTION	61100-6012-240-100	TEXTBOOKS & WORKBOOKS	\$1,400	\$500	-\$900	-64.3%
140	INSTRUCTION	61100-6013-240-100	MATERIALS & SUPPLIES	\$15,121	\$12,000	-\$3,121	-20.6%
141	INSTRUCTION	61100-6013-240-400	MATERIALS & SUPPLIES	\$200	\$100	-\$100	-50.0%
142	INSTRUCTION	61210-1123-240-100	GUIDANCE SALARIES	\$61,068	\$61,931	\$863	1.4%
143	INSTRUCTION	61210-2100-240-100	FICA	\$4,672	\$4,738	\$66	1.4%
144	INSTRUCTION	61210-2210-240-100	VRS	\$8,855	\$8,708	-\$147	-1.7%
145	INSTRUCTION	61210-2220-240-100	VRS HYBRID	\$0	\$0	\$0	0.0%
146	INSTRUCTION	61210-2400-240-100	GROUP LIFE INSURANCE	\$806	\$737	-\$69	-8.6%
147	INSTRUCTION	61210-2500-240-100	HEALTH CARE CREDIT	\$721	\$656	-\$65	-8.9%
148	INSTRUCTION	61210-2510-240-100	VLDP	\$0	\$0	\$0	0.0%
149	INSTRUCTION	61322-1122-240-100	LIBRARIAN SALARIES	\$61,650	\$45,187	-\$16,463	-26.7%
150	INSTRUCTION	61322-2100-240-100	FICA	\$4,716	\$3,457	-\$1,259	-26.7%
151	INSTRUCTION	61322-2210-240-100	VRS	\$8,939	\$6,353	-\$2,586	-28.9%
152	INSTRUCTION	61322-2220-240-100	VRS HYBRID	\$0	\$0	\$0	0.0%
153	INSTRUCTION	61322-2300-240-100	HOSPITALIZATION	\$5,562	\$0	-\$5,562	-100.0%
154	INSTRUCTION	61322-2400-240-100	GROUP LIFE INSURANCE	\$814	\$538	-\$276	-33.9%
155	INSTRUCTION	61322-2500-240-100	HEALTH CARE CREDIT	\$727	\$479	-\$248	-34.1%
156	INSTRUCTION	61322-2510-240-100	VLDP	\$0	\$0	\$0	0.0%
157	INSTRUCTION	61322-6013-240-100	MATERIALS & SUPPLIES	\$8,000	\$4,451	-\$3,549	-44.4%
158	INSTRUCTION	61410-1126-240-100	PRINCIPAL SALARY	\$82,364	\$83,567	\$1,203	1.5%
159	INSTRUCTION	61410-1153-240-100	CLERICAL SALARIES	\$42,563	\$43,201	\$638	1.5%
160	INSTRUCTION	61410-2100-240-100	FICA	\$9,557	\$9,698	\$141	1.5%
161	INSTRUCTION	61410-2210-240-100	VRS	\$18,114	\$17,824	-\$290	-1.6%
162	INSTRUCTION	61410-2220-240-100	VRS HYBRID	\$0	\$0	\$0	0.0%
163	INSTRUCTION	61410-2300-240-100	HOSPITALIZATION	\$11,123	\$9,951	-\$1,172	-10.5%
164	INSTRUCTION	61410-2400-240-100	GROUP LIFE INSURANCE	\$1,649	\$1,509	-\$140	-8.5%
165	INSTRUCTION	61410-2500-240-100	HEALTH CARE CREDIT	\$1,474	\$1,344	-\$130	-8.8%
166	INSTRUCTION	61410-2510-240-100	VLDP	\$0	\$0	\$0	0.0%
167	HEALTH SERVICES	62220-1131-240-000	SCHOOL NURSE SALARIES	\$0	\$24,521	\$24,521	0.0%
168	HEALTH SERVICES	62220-2100-240-000	FICA	\$0	\$1,876	\$1,876	0.0%
169	HEALTH SERVICES	62220-2210-240-000	VRS	\$0	\$3,448	\$3,448	0.0%
170	HEALTH SERVICES	62220-2300-240-000	HOSPITALIZATION	\$0	\$4,975	\$4,975	0.0%
171	HEALTH SERVICES	62220-2400-240-000	GROUP LIFE INSURANCE	\$0	\$292	\$292	0.0%
172	HEALTH SERVICES	62220-2500-240-000	HEALTH CARE CREDIT	\$0	\$260	\$260	0.0%
173	HEALTH SERVICES	62220-2510-240-000	VLDP	\$0	\$0	\$0	0.0%
174	VEHICLE OPERATION SERVICES	63200-1381-240-100	PART-TIME OPERATIVE WAGES	\$0	\$1,500	\$1,500	0.0%
175	VEHICLE OPERATION SERVICES	63200-2100-240-100	FICA	\$0	\$115	\$115	0.0%
176	VEHICLE OPERATION SERVICES	63200-6008-240-100	OPERATIONS	\$0	\$3,600	\$3,600	0.0%
177	BUILDING SERVICES	64200-1191-240-000	BUILDING SERVICE SALARY	\$0	\$31,410	\$31,410	0.0%
178	BUILDING SERVICES	64200-2100-240-000	FICA	\$0	\$2,403	\$2,403	0.0%
179	BUILDING SERVICES	64200-2210-240-000	VRS	\$0	\$2,673	\$2,673	0.0%
180	BUILDING SERVICES	64200-2300-240-000	HOSPITALIZATION	\$0	\$4,975	\$4,975	0.0%
181	BUILDING SERVICES	64200-2400-240-000	GROUP LIFE INSURANCE	\$0	\$374	\$374	0.0%
182	OPERATIONS & MAINTENANCE	64200-1191-940-000	O&M SERVICE SALARIES	\$70,247	\$63,870	-\$6,377	-9.1%
183	OPERATIONS & MAINTENANCE	64200-2100-940-000	FICA	\$5,374	\$4,886	-\$488	-9.1%



SCHOOL: FAIRFIELD ELEMENTARY

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
184	OPERATIONS & MAINTENANCE	64200-2210-940-000	VRS	\$5,606	\$5,435	-\$171	-3.0%
185	OPERATIONS & MAINTENANCE	64200-2220-940-000	VRS HYBRID	\$0	\$0	\$0	0.0%
186	OPERATIONS & MAINTENANCE	64200-2300-940-000	HOSPITALIZATION	\$11,123	\$14,926	\$3,803	34.2%
187	OPERATIONS & MAINTENANCE	64200-2400-940-000	GROUP LIFE INSURANCE	\$927	\$760	-\$167	-18.0%
188	OPERATIONS & MAINTENANCE	64200-3160-940-000	PURCHASED SERVICES	\$12,780	\$12,780	\$0	0.0%
189	OPERATIONS & MAINTENANCE	64200-5110-940-000	ELECTRICAL SERVICES	\$75,600	\$75,600	\$0	0.0%
190	OPERATIONS & MAINTENANCE	64200-5120-940-000	HEATING SERVICES	\$5,400	\$10,000	\$4,600	85.2%
191	OPERATIONS & MAINTENANCE	64200-5130-940-000	WATER & SEWER SERVICES	\$2,800	\$3,300	\$500	17.9%
192	OPERATIONS & MAINTENANCE	64200-5230-940-000	TELECOMMUNICATIONS	\$13,400	\$11,000	-\$2,400	-17.9%
193	OPERATIONS & MAINTENANCE	64200-6005-940-000	JANITORIAL SUPPLIES	\$4,000	\$4,000	\$0	0.0%
194	OPERATIONS & MAINTENANCE	64400-3320-940-000	CONTRACTED MAINTENANCE	\$15,000	\$15,000	\$0	0.0%
195	OPERATIONS & MAINTENANCE	64400-8101-940-000	REPLACEMENT	\$2,000	\$2,000	\$0	0.0%
196	FOOD SERVICE	65100-1155-940-000	FOOD SERVICE MANAGER SALARY	\$20,748	\$21,059	\$311	1.5%
197	FOOD SERVICE	65100-1193-940-000	FOOD SERVICE WORKER SALARIES	\$40,809	\$38,748	-\$2,061	-5.0%
198	FOOD SERVICE	65100-1520-940-000	SUBSTITUTE WAGES	\$1,500	\$1,500	\$0	0.0%
199	FOOD SERVICE	65100-2100-940-000	FICA	\$4,824	\$4,690	-\$134	-2.8%
200	FOOD SERVICE	65100-2210-940-000	VRS	\$6,265	\$6,258	-\$7	-0.1%
201	FOOD SERVICE	65100-2220-940-000	VRS HYBRID	\$0	\$0	\$0	0.0%
202	FOOD SERVICE	65100-2300-940-000	HOSPITALIZATION	\$16,685	\$9,951	-\$6,734	-40.4%
203	FOOD SERVICE	65100-2400-940-000	GROUP LIFE INSURANCE	\$813	\$712	-\$101	-12.5%
204	FOOD SERVICE	65100-3320-940-000	CONTRACTED MAINTENANCE	\$1,900	\$1,900	\$0	0.0%
205	FOOD SERVICE	65100-6001-940-000	OFFICE MATERIALS & SUPPLIES	\$300	\$300	\$0	0.0%
206	FOOD SERVICE	65100-6002-940-000	FOOD SUPPLIES	\$70,000	\$65,000	-\$5,000	-7.1%
207	FOOD SERVICE	65100-6005-940-000	JANITORIAL SUPPLIES	\$1,400	\$1,400	\$0	0.0%
208	FOOD SERVICE	65100-6014-940-000	SMALLWARES	\$700	\$700	\$0	0.0%
209	FOOD SERVICE	65100-8101-940-000	REPLACEMENT	\$1,000	\$1,000	\$0	0.0%
210	TECHNOLOGY	68100-6030-240-100	TECHNOLOGY MATERIALS	\$1,500	\$3,000	\$1,500	100.0%
211	TECHNOLOGY	68100-6030-240-000	PRINTER/COPIER MATERIALS	\$0	\$2,800	\$2,800	
CATEGORIES				BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
Instruction - 61 (Fund 50)				\$1,869,776	\$1,915,013	\$45,237	2.4%
Administration & Health - 62 (Fund 50)				\$0	\$35,372	\$35,372	
Transportation - 63 (Fund 50)				\$0	\$5,215	\$5,215	
Operations & Maintenance - 64 (Fund 50)				\$224,257	\$265,392	\$41,135	18.3%
Facilities - 66 (Fund 50)				\$0	\$0	\$0	
Technology - 68 (Fund 50)				\$1,500	\$5,800	\$4,300	286.7%
Fund 50 Total				\$2,095,533	\$2,226,791	\$131,258	6.3%
Food Services - 65 (Fund 56)				\$166,944	\$153,218	-\$13,726	-8.2%
(Not included in Fund 50 Operations)							



SCHOOL: MOUNTAIN VIEW ELEMENTARY

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
212	INSTRUCTION	61000-2100-260-100	FICA	\$34,718	\$36,193	\$1,475	4.2%
213	INSTRUCTION	61000-2100-260-200	FICA	\$9,249	\$8,903	-\$346	-3.7%
214	INSTRUCTION	61000-2100-260-400	FICA	\$167	\$167	\$0	0.0%
215	INSTRUCTION	61000-2210-260-100	VRS	\$64,708	\$65,455	\$747	1.2%
216	INSTRUCTION	61000-2210-260-200	VRS	\$17,310	\$16,150	-\$1,160	-6.7%
217	INSTRUCTION	61100-2220-260-100	VRS HYBRID	\$0	\$0	\$0	0.0%
218	INSTRUCTION	61100-2220-260-200	VRS HYBRID	\$0	\$0	\$0	0.0%
219	INSTRUCTION	61000-2300-260-100	HOSPITALIZATION	\$55,615	\$54,730	-\$885	-1.6%
220	INSTRUCTION	61000-2300-260-200	HOSPITALIZATION	\$16,685	\$14,926	-\$1,759	-10.5%
221	INSTRUCTION	61000-2400-260-100	GROUP LIFE INSURANCE	\$5,891	\$5,540	-\$351	-6.0%
222	INSTRUCTION	61000-2400-260-200	GROUP LIFE INSURANCE	\$1,409	\$1,218	-\$191	-13.6%
223	INSTRUCTION	61000-2500-260-100	HEALTH CARE CREDIT	\$5,891	\$5,540	-\$351	-6.0%
224	INSTRUCTION	61000-2500-260-200	HEALTH CARE CREDIT	\$1,409	\$1,218	-\$191	-13.6%
225	INSTRUCTION	61000-2510-260-100	VLDP	\$0	\$0	\$0	0.0%
226	INSTRUCTION	61000-2510-260-200	VLDP	\$0	\$0	\$0	0.0%
227	INSTRUCTION	61100-1121-260-100	INSTRUCTIONAL SALARIES	\$446,260	\$452,883	\$6,623	1.5%
228	INSTRUCTION	61100-1121-260-200	INSTRUCTIONAL SALARIES	\$66,977	\$69,325	\$2,348	3.5%
229	INSTRUCTION	61100-1151-260-100	TEACHER ASSISTANT SALARIES	\$0	\$12,661	\$12,661	
230	INSTRUCTION	61100-1151-260-200	TEACHER ASSISTANT SALARIES	\$50,222	\$45,538	-\$4,684	-9.3%
231	INSTRUCTION	61100-1520-260-100	SUBSTITUTE WAGES	\$7,570	\$7,570	\$0	0.0%
232	INSTRUCTION	61100-1520-260-200	SUBSTITUTE WAGES	\$1,514	\$1,514	\$0	0.0%
233	INSTRUCTION	61100-1624-260-200	SUPPLEMENTAL WAGES	\$2,183	\$0	-\$2,183	-100.0%
234	INSTRUCTION	61100-1624-260-400	SUPPLEMENTAL WAGES	\$2,183	\$2,183	\$0	0.0%
235	INSTRUCTION	61100-5510-260-100	MILEAGE	\$1,500	\$1,200	-\$300	-20.0%
236	INSTRUCTION	61100-5540-260-100	IN-SERVICE	\$1,000	\$500	-\$500	-50.0%
237	INSTRUCTION	61100-5800-260-100	MISCELLANEOUS	\$700	\$61	-\$639	-91.3%
238	INSTRUCTION	61100-6001-260-100	OFFICE MATERIALS & SUPPLIES	\$1,000	\$1,000	\$0	0.0%
239	INSTRUCTION	61100-6012-260-100	TEXTBOOKS & WORKBOOKS	\$800	\$900	\$100	12.5%
240	INSTRUCTION	61100-6013-260-100	MATERIALS & SUPPLIES	\$5,025	\$5,000	-\$25	-0.5%
241	INSTRUCTION	61100-6013-260-400	MATERIALS & SUPPLIES	\$450	\$200	-\$250	-55.6%
242	INSTRUCTION	61210-1123-260-100	GUIDANCE SALARIES	\$23,299	\$23,627	\$328	1.4%
243	INSTRUCTION	61210-2100-260-100	FICA	\$1,782	\$1,807	\$25	1.4%
244	INSTRUCTION	61210-2210-260-100	VRS	\$3,378	\$3,322	-\$56	-1.7%
245	INSTRUCTION	61210-2220-260-100	VRS HYBRID	\$0	\$0	\$0	0.0%
246	INSTRUCTION	61210-2400-260-100	GROUP LIFE INSURANCE	\$308	\$281	-\$27	-8.7%
247	INSTRUCTION	61210-2500-260-100	HEALTH CARE CREDIT	\$275	\$250	-\$25	-8.9%
248	INSTRUCTION	61210-2510-260-100	VLDP	\$0	\$0	\$0	0.0%
249	INSTRUCTION	61322-1122-260-100	LIBRARIAN SALARIES	\$48,995	\$49,695	\$700	1.4%
250	INSTRUCTION	61322-2100-260-100	FICA	\$3,748	\$3,802	\$54	1.4%
251	INSTRUCTION	61322-2210-260-100	VRS	\$7,104	\$6,987	-\$117	-1.6%
252	INSTRUCTION	61322-2220-260-100	VRS HYBRID	\$0	\$0	\$0	0.0%
253	INSTRUCTION	61322-2300-260-100	HOSPITALIZATION	\$0	\$4,975	\$4,975	
254	INSTRUCTION	61322-2400-260-100	GROUP LIFE INSURANCE	\$647	\$591	-\$56	-8.6%
255	INSTRUCTION	61322-2500-260-100	HEALTH CARE CREDIT	\$578	\$527	-\$51	-8.9%
256	INSTRUCTION	61322-2510-260-100	VLDP	\$0	\$0	\$0	0.0%
257	INSTRUCTION	61322-6013-260-100	MATERIALS & SUPPLIES	\$4,000	\$3,000	-\$1,000	-25.0%
258	INSTRUCTION	61410-1126-260-100	PRINCIPAL SALARY	\$79,610	\$80,804	\$1,194	1.5%
259	INSTRUCTION	61410-1153-260-100	CLERICAL SALARIES	\$28,433	\$28,859	\$426	1.5%
260	INSTRUCTION	61410-2100-260-100	FICA	\$8,265	\$8,389	\$124	1.5%
261	INSTRUCTION	61410-2210-260-100	VRS	\$15,666	\$15,419	-\$247	-1.6%
262	INSTRUCTION	61410-2220-260-100	VRS HYBRID	\$0	\$0	\$0	0.0%
263	INSTRUCTION	61410-2300-260-100	HOSPITALIZATION	\$11,123	\$9,951	-\$1,172	-10.5%
264	INSTRUCTION	61410-2400-260-100	GROUP LIFE INSURANCE	\$1,426	\$1,305	-\$121	-8.5%
265	INSTRUCTION	61410-2500-260-100	HEALTH CARE CREDIT	\$1,275	\$1,162	-\$113	-8.8%
266	INSTRUCTION	61410-2510-260-100	VLDP	\$0	\$0	\$0	0.0%
267	HEALTH SERVICES	62220-1131-260-000	SCHOOL NURSE SALARIES	\$0	\$20,835	\$20,835	
268	HEALTH SERVICES	62220-2100-260-000	FICA	\$0	\$1,594	\$1,594	0.0%
269	HEALTH SERVICES	62220-2210-260-000	VRS	\$0	\$2,929	\$2,929	0.0%
270	HEALTH SERVICES	62220-2300-260-000	HOSPITALIZATION	\$0	\$4,975	\$4,975	0.0%
271	HEALTH SERVICES	62220-2400-260-000	GROUP LIFE INSURANCE	\$0	\$248	\$248	0.0%
272	HEALTH SERVICES	62220-2500-260-000	HEALTH CARE CREDIT	\$0	\$221	\$221	0.0%
273	HEALTH SERVICES	62220-2510-260-000	VLDP	\$0	\$0	\$0	0.0%
274	VEHICLE OPERATION SERVICES	63200-1381-260-100	PART-TIME OPERATIVE WAGES	\$0	\$1,000	\$1,000	0.0%
275	VEHICLE OPERATION SERVICES	63200-2100-260-100	FICA	\$0	\$77	\$77	0.0%
276	VEHICLE OPERATION SERVICES	63200-6008-260-100	OPERATIONS	\$0	\$1,600	\$1,600	0.0%
277	BUILDING SERVICES	64200-1191-260-000	BUILDING SERVICE SALARY	\$0	\$35,106	\$35,106	0.0%
278	BUILDING SERVICES	64200-2100-260-000	FICA	\$0	\$2,686	\$2,686	0.0%
279	BUILDING SERVICES	64200-2210-260-000	VRS	\$0	\$2,987	\$2,987	0.0%
280	BUILDING SERVICES	64200-2300-260-000	HOSPITALIZATION	\$0	\$4,975	\$4,975	0.0%
281	BUILDING SERVICES	64200-2400-260-000	GROUP LIFE INSURANCE	\$0	\$418	\$418	0.0%
282	OPERATIONS & MAINTENANCE	64200-1191-960-000	O&M SERVICE SALARIES	\$56,593	\$49,175	-\$7,418	-13.1%



SCHOOL: MOUNTAIN VIEW ELEMENTARY

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
283	OPERATIONS & MAINTENANCE	64200-2100-960-000	FICA	\$4,329	\$3,762	-\$567	-13.1%
284	OPERATIONS & MAINTENANCE	64200-2210-960-000	VRS	\$4,516	\$4,185	-\$331	-7.3%
285	OPERATIONS & MAINTENANCE	64200-2220-960-000	VRS HYBRID	\$0	\$0	\$0	0.0%
286	OPERATIONS & MAINTENANCE	64200-2300-960-000	HOSPITALIZATION	\$11,123	\$9,951	-\$1,172	-10.5%
287	OPERATIONS & MAINTENANCE	64200-2400-960-000	GROUP LIFE INSURANCE	\$747	\$585	-\$162	-21.7%
288	OPERATIONS & MAINTENANCE	64200-3160-960-000	PURCHASED SERVICES	\$10,650	\$10,650	\$0	0.0%
289	OPERATIONS & MAINTENANCE	64200-5110-960-000	ELECTRICAL SERVICES	\$42,000	\$50,000	\$8,000	19.0%
290	OPERATIONS & MAINTENANCE	64200-5120-960-000	HEATING SERVICES	\$12,000	\$12,000	\$0	0.0%
291	OPERATIONS & MAINTENANCE	64200-5230-960-000	TELECOMMUNICATIONS	\$6,000	\$5,000	-\$1,000	-16.7%
292	OPERATIONS & MAINTENANCE	64200-6005-960-000	JANITORIAL SUPPLIES	\$5,000	\$5,000	\$0	0.0%
293	OPERATIONS & MAINTENANCE	64400-3320-960-000	CONTRACTED MAINTENANCE	\$5,200	\$5,200	\$0	0.0%
294	OPERATIONS & MAINTENANCE	64400-8101-960-000	REPLACEMENT	\$2,000	\$2,000	\$0	0.0%
295	FOOD SERVICE	65100-1155-960-000	FOOD SERVICE MANAGER SALARY	\$24,219	\$22,210	-\$2,009	-8.3%
296	FOOD SERVICE	65100-1193-960-000	FOOD SERVICE WORKER SALARIES	\$10,292	\$10,896	\$604	5.9%
297	FOOD SERVICE	65100-1520-960-000	SUBSTITUTE WAGES	\$1,600	\$1,600	\$0	0.0%
298	FOOD SERVICE	65100-2100-960-000	FICA	\$2,762	\$2,655	-\$107	-3.9%
299	FOOD SERVICE	65100-2210-960-000	VRS	\$4,333	\$4,050	-\$283	-6.5%
300	FOOD SERVICE	65100-2220-960-000	VRS HYBRID	\$0	\$0	\$0	0.0%
301	FOOD SERVICE	65100-2300-960-000	HOSPITALIZATION	\$11,123	\$9,951	-\$1,172	-10.5%
302	FOOD SERVICE	65100-2400-960-000	GROUP LIFE INSURANCE	\$456	\$394	-\$62	-13.6%
303	FOOD SERVICE	65100-3320-960-000	CONTRACTED MAINTENANCE	\$1,600	\$1,600	\$0	0.0%
304	FOOD SERVICE	65100-6001-960-000	OFFICE MATERIALS & SUPPLIES	\$300	\$300	\$0	0.0%
305	FOOD SERVICE	65100-6002-960-000	FOOD SUPPLIES	\$33,000	\$33,000	\$0	0.0%
306	FOOD SERVICE	65100-6005-960-000	JANITORIAL SUPPLIES	\$500	\$500	\$0	0.0%
307	FOOD SERVICE	65100-6014-960-000	SMALLWARES	\$400	\$400	\$0	0.0%
308	FOOD SERVICE	65100-8101-960-000	REPLACEMENT	\$1,000	\$1,000	\$0	0.0%
309	TECHNOLOGY	68100-6030-260-100	TECHNOLOGY MATERIALS	\$1,000	\$1,000	\$0	0.0%
310	TECHNOLOGY	68100-6030-260-000	PRINTER/COPIER MATERIALS	\$0	\$1,280	\$1,280	

CATEGORIES	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
Instruction - 61 (Fund 50)	\$1,040,348	\$1,055,329	\$14,981	1.4%
Administration & Health - 62 (Fund 50)	\$0	\$30,802	\$30,802	
Transportation - 63 (Fund 50)	\$0	\$2,677	\$2,677	
Operations & Maintenance - 64 (Fund 50)	\$160,158	\$203,680	\$43,522	27.2%
Facilities - 66 (Fund 50)	\$0	\$0	\$0	
Technology - 68 (Fund 50)	\$1,000	\$2,280	\$1,280	128.0%
Fund 50 Total	\$1,201,506	\$1,294,768	\$93,262	7.8%
Food Services - 65 (Fund 56) (Not included in Fund 50 Operations)	\$91,585	\$88,556	-\$3,029	-3.3%



SCHOOL: NATURAL BRIDGE ELEMENTARY

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
311	INSTRUCTION	61000-2100-270-100	FICA	\$77,928	\$77,059	-\$869	-1.1%
312	INSTRUCTION	61000-2100-270-200	FICA	\$20,120	\$23,929	\$3,809	18.9%
313	INSTRUCTION	61000-2100-270-400	FICA	\$178	\$178	\$0	-0.1%
314	INSTRUCTION	61000-2210-270-100	VRS	\$145,731	\$139,712	-\$6,019	-4.1%
315	INSTRUCTION	61000-2210-270-200	VRS	\$37,808	\$43,659	\$5,851	15.5%
316	INSTRUCTION	61100-2220-270-100	VRS HYBRID	\$0	\$0	\$0	0.0%
317	INSTRUCTION	61100-2220-270-200	VRS HYBRID	\$0	\$0	\$0	0.0%
318	INSTRUCTION	61000-2300-270-100	HOSPITALIZATION	\$100,108	\$94,533	-\$5,575	-5.6%
319	INSTRUCTION	61000-2300-270-200	HOSPITALIZATION	\$55,615	\$44,779	-\$10,836	-19.5%
320	INSTRUCTION	61000-2400-270-100	GROUP LIFE INSURANCE	\$13,267	\$11,825	-\$1,442	-10.9%
321	INSTRUCTION	61000-2400-270-200	GROUP LIFE INSURANCE	\$3,442	\$3,695	\$253	7.4%
322	INSTRUCTION	61000-2500-270-100	HEALTH CARE CREDIT	\$11,860	\$10,533	-\$1,327	-11.2%
323	INSTRUCTION	61000-2500-270-200	HEALTH CARE CREDIT	\$3,077	\$3,292	\$215	7.0%
324	INSTRUCTION	61000-2510-270-100	VLDP	\$0	\$0	\$0	0.0%
325	INSTRUCTION	61000-2510-270-200	VLDP	\$0	\$0	\$0	0.0%
326	INSTRUCTION	61100-1121-270-100	INSTRUCTIONAL SALARIES	\$978,047	\$968,889	-\$9,158	-0.9%
327	INSTRUCTION	61100-1121-270-200	INSTRUCTIONAL SALARIES	\$190,941	\$239,434	\$48,493	25.4%
328	INSTRUCTION	61100-1151-270-100	TEACHER ASSISTANT SALARIES	\$26,997	\$24,795	-\$2,202	-8.2%
329	INSTRUCTION	61100-1151-270-200	TEACHER ASSISTANT SALARIES	\$67,542	\$71,086	\$3,544	5.2%
330	INSTRUCTION	61100-1520-270-100	SUBSTITUTE WAGES	\$13,626	\$13,626	\$0	0.0%
331	INSTRUCTION	61100-1520-270-200	SUBSTITUTE WAGES	\$2,271	\$2,271	\$0	0.0%
332	INSTRUCTION	61100-1624-270-200	SUPPLEMENTAL WAGES	\$2,259	\$0	-\$2,259	-100.0%
333	INSTRUCTION	61100-1624-270-400	SUPPLEMENTAL WAGES	\$2,325	\$2,325	\$0	0.0%
334	INSTRUCTION	61100-5510-270-100	MILEAGE	\$500	\$150	-\$350	-70.0%
335	INSTRUCTION	61100-5540-270-100	IN-SERVICE	\$2,000	\$1,500	-\$500	-25.0%
336	INSTRUCTION	61100-5800-270-100	MISCELLANEOUS	\$931	\$500	-\$431	-46.3%
337	INSTRUCTION	61100-6001-270-100	OFFICE MATERIALS & SUPPLIES	\$7,500	\$6,000	-\$1,500	-20.0%
338	INSTRUCTION	61100-6012-270-100	TEXTBOOKS & WORKBOOKS	\$3,000	\$2,200	-\$800	-26.7%
339	INSTRUCTION	61100-6013-270-100	MATERIALS & SUPPLIES	\$11,000	\$8,473	-\$2,527	-23.0%
340	INSTRUCTION	61100-6013-270-400	MATERIALS & SUPPLIES	\$1,000	\$250	-\$750	-75.0%
341	INSTRUCTION	61210-1123-270-100	GUIDANCE SALARIES	\$49,375	\$50,067	\$692	1.4%
342	INSTRUCTION	61210-2100-270-100	FICA	\$3,777	\$3,830	\$53	1.4%
343	INSTRUCTION	61210-2210-270-100	VRS	\$7,159	\$7,039	-\$120	-1.7%
344	INSTRUCTION	61210-2220-270-100	VRS HYBRID	\$0	\$0	\$0	0.0%
345	INSTRUCTION	61210-2400-270-100	GROUP LIFE INSURANCE	\$652	\$596	-\$56	-8.6%
346	INSTRUCTION	61210-2500-270-100	HEALTH CARE CREDIT	\$583	\$531	-\$52	-9.0%
347	INSTRUCTION	61210-2510-270-100	VLDP	\$0	\$0	\$0	0.0%
348	INSTRUCTION	61322-1122-270-100	LIBRARIAN SALARIES	\$55,305	\$56,091	\$786	1.4%
349	INSTRUCTION	61322-2100-270-100	FICA	\$4,231	\$4,291	\$60	1.4%
350	INSTRUCTION	61322-2210-270-100	VRS	\$8,019	\$7,886	-\$133	-1.7%
351	INSTRUCTION	61322-2220-270-100	VRS HYBRID	\$0	\$0	\$0	0.0%
352	INSTRUCTION	61322-2300-270-100	HOSPITALIZATION	\$0	\$4,975	\$4,975	
353	INSTRUCTION	61322-2400-270-100	GROUP LIFE INSURANCE	\$730	\$667	-\$63	-8.6%
354	INSTRUCTION	61322-2500-270-100	HEALTH CARE CREDIT	\$653	\$595	-\$58	-8.9%
355	INSTRUCTION	61322-2510-270-100	VLDP	\$0	\$0	\$0	0.0%
356	INSTRUCTION	61322-6013-270-100	MATERIALS & SUPPLIES	\$5,000	\$4,000	-\$1,000	-20.0%
357	INSTRUCTION	61410-1126-270-100	PRINCIPAL SALARY	\$80,156	\$81,335	\$1,179	1.5%
358	INSTRUCTION	61410-1153-270-100	CLERICAL SALARIES	\$44,529	\$42,806	-\$1,723	-3.9%
359	INSTRUCTION	61410-2100-270-100	FICA	\$9,538	\$9,497	-\$41	-0.4%
360	INSTRUCTION	61410-2210-270-100	VRS	\$18,079	\$17,454	-\$625	-3.5%
361	INSTRUCTION	61410-2220-270-100	VRS HYBRID	\$0	\$0	\$0	0.0%
362	INSTRUCTION	61410-2300-270-100	HOSPITALIZATION	\$16,685	\$14,926	-\$1,759	-10.5%
363	INSTRUCTION	61410-2400-270-100	GROUP LIFE INSURANCE	\$1,646	\$1,477	-\$169	-10.3%
364	INSTRUCTION	61410-2500-270-100	HEALTH CARE CREDIT	\$1,471	\$1,316	-\$155	-10.5%
365	INSTRUCTION	61410-2510-270-100	VLDP	\$0	\$0	\$0	0.0%
366	HEALTH SERVICES	62220-1131-270-000	SCHOOL NURSE SALARIES	\$0	\$26,492	\$26,492	
367	HEALTH SERVICES	62220-2100-270-000	FICA	\$0	\$2,027	\$2,027	0.0%
368	HEALTH SERVICES	62220-2210-270-000	VRS	\$0	\$3,725	\$3,725	0.0%
369	HEALTH SERVICES	62220-2300-270-000	HOSPITALIZATION	\$0	\$4,975	\$4,975	0.0%
370	HEALTH SERVICES	62220-2400-270-000	GROUP LIFE INSURANCE	\$0	\$315	\$315	0.0%
371	HEALTH SERVICES	62220-2500-270-000	HEALTH CARE CREDIT	\$0	\$281	\$281	0.0%
372	HEALTH SERVICES	62220-2510-270-000	VLDP	\$0	\$0	\$0	0.0%
373	VEHICLE OPERATION SERVICES	63200-1381-270-100	PART-TIME OPERATIVE WAGES	\$0	\$1,500	\$1,500	0.0%
374	VEHICLE OPERATION SERVICES	63200-2100-270-100	FICA	\$0	\$115	\$115	0.0%
375	VEHICLE OPERATION SERVICES	63200-6008-270-100	OPERATIONS	\$0	\$3,600	\$3,600	0.0%
376	BUILDING SERVICES	64200-1191-270-000	BUILDING SERVICE SALARY	\$0	\$36,953	\$36,953	0.0%
377	BUILDING SERVICES	64200-2100-270-000	FICA	\$0	\$2,827	\$2,827	0.0%
378	BUILDING SERVICES	64200-2210-270-000	VRS	\$0	\$3,145	\$3,145	0.0%
379	BUILDING SERVICES	64200-2300-270-000	HOSPITALIZATION	\$0	\$0	\$0	0.0%
380	BUILDING SERVICES	64200-2400-270-000	GROUP LIFE INSURANCE	\$0	\$440	\$440	0.0%
381	OPERATIONS & MAINTENANCE	64200-1191-970-000	O&M SERVICE SALARIES	\$72,406	\$76,552	\$4,146	5.7%



SCHOOL: NATURAL BRIDGE ELEMENTARY

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
382	OPERATIONS & MAINTENANCE	64200-2100-970-000	FICA	\$5,539	\$5,856	\$317	5.7%
383	OPERATIONS & MAINTENANCE	64200-2210-970-000	VRS	\$5,778	\$6,515	\$737	12.7%
384	OPERATIONS & MAINTENANCE	64200-2220-970-000	VRS HYBRID	\$0	\$0	\$0	0.0%
385	OPERATIONS & MAINTENANCE	64200-2300-970-000	HOSPITALIZATION	\$5,562	\$9,951	\$4,389	78.9%
386	OPERATIONS & MAINTENANCE	64200-2400-970-000	GROUP LIFE INSURANCE	\$956	\$911	-\$45	-4.7%
387	OPERATIONS & MAINTENANCE	64200-3160-970-000	PURCHASED SERVICES	\$10,650	\$10,650	\$0	0.0%
388	OPERATIONS & MAINTENANCE	64200-5110-970-000	ELECTRICAL SERVICES	\$65,000	\$70,000	\$5,000	7.7%
389	OPERATIONS & MAINTENANCE	64200-5120-970-000	HEATING SERVICES	\$1,200	\$1,200	\$0	0.0%
390	OPERATIONS & MAINTENANCE	64200-5130-970-000	WATER & SEWER SERVICES	\$4,100	\$4,500	\$400	9.8%
391	OPERATIONS & MAINTENANCE	64200-5230-970-000	TELECOMMUNICATIONS	\$4,500	\$5,000	\$500	11.1%
392	OPERATIONS & MAINTENANCE	64200-6005-970-000	JANITORIAL SUPPLIES	\$8,000	\$8,000	\$0	0.0%
393	OPERATIONS & MAINTENANCE	64400-3320-970-000	CONTRACTED MAINTENANCE	\$8,700	\$8,700	\$0	0.0%
394	OPERATIONS & MAINTENANCE	64400-8101-970-000	REPLACEMENT	\$2,000	\$2,000	\$0	0.0%
395	FOOD SERVICE	65100-1155-970-000	FOOD SERVICE MANAGER SALARY	\$18,589	\$22,210	\$3,621	19.5%
396	FOOD SERVICE	65100-1193-970-000	FOOD SERVICE WORKER SALARIES	\$30,146	\$30,271	\$125	0.4%
397	FOOD SERVICE	65100-1520-970-000	SUBSTITUTE WAGES	\$2,000	\$2,000	\$0	0.0%
398	FOOD SERVICE	65100-2100-970-000	FICA	\$3,881	\$4,168	\$287	7.4%
399	FOOD SERVICE	65100-2210-970-000	VRS	\$5,101	\$5,699	\$598	11.7%
400	FOOD SERVICE	65100-2220-970-000	VRS HYBRID	\$0	\$0	\$0	0.0%
401	FOOD SERVICE	65100-2300-970-000	HOSPITALIZATION	\$11,123	\$19,902	\$8,779	78.9%
402	FOOD SERVICE	65100-2400-970-000	GROUP LIFE INSURANCE	\$643	\$625	-\$18	-2.9%
403	FOOD SERVICE	65100-3320-970-000	CONTRACTED MAINTENANCE	\$1,200	\$1,400	\$200	16.7%
404	FOOD SERVICE	65100-6001-970-000	OFFICE MATERIALS & SUPPLIES	\$300	\$300	\$0	0.0%
405	FOOD SERVICE	65100-6002-970-000	FOOD SUPPLIES	\$56,000	\$56,000	\$0	0.0%
406	FOOD SERVICE	65100-6005-970-000	JANITORIAL SUPPLIES	\$800	\$1,200	\$400	50.0%
407	FOOD SERVICE	65100-6014-970-000	SMALLWARES	\$500	\$600	\$100	20.0%
408	FOOD SERVICE	65100-8101-970-000	REPLACEMENT	\$1,000	\$2,000	\$1,000	100.0%
409	TECHNOLOGY	68100-6030-270-100	TECHNOLOGY MATERIALS	\$750	\$500	-\$250	-33.3%
410	TECHNOLOGY	68100-6030-270-000	PRINTER/COPIER MATERIALS	\$0	\$2,530	\$2,530	
411	TECHNOLOGY	68200-1154-270-000	TECHNOLOGY SALARIES	\$0	\$20,702	\$20,702	0.0%
412	TECHNOLOGY	68200-2100-270-000	FICA	\$0	\$1,584	\$1,584	0.0%
413	TECHNOLOGY	68200-2210-270-000	VRS	\$0	\$2,911	\$2,911	0.0%
414	TECHNOLOGY	68200-2220-270-000	VRS HYBRID	\$0	\$0	\$0	0.0%
415	TECHNOLOGY	68200-2300-270-000	HOSPITALIZATION	\$0	\$0	\$0	0.0%
416	TECHNOLOGY	68200-2400-270-000	GROUP LIFE INSURANCE	\$0	\$246	\$246	0.0%
417	TECHNOLOGY	68200-2500-270-000	HEALTH CARE CREDIT	\$0	\$219	\$219	0.0%

CATEGORIES	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
Instruction - 61 (Fund 50)	\$2,086,661	\$2,104,072	\$17,411	0.8%
Administration & Health - 62 (Fund 50)	\$0	\$37,815	\$37,815	
Transportation - 63 (Fund 50)	\$0	\$5,215	\$5,215	
Operations & Maintenance - 64 (Fund 50)	\$194,391	\$253,199	\$58,808	30.3%
Facilities - 66 (Fund 50)	\$0	\$0	\$0	
Technology - 68 (Fund 50)	\$750	\$28,692	\$27,942	3725.5%
Fund 50 Total	\$2,281,802	\$2,428,992	\$147,190	6.5%
Food Services - 65 (Fund 56)	\$131,283	\$146,373	\$15,090	11.5%
(Not included in Fund 50 Operations)				



SCHOOL: MAURY RIVER MIDDLE

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
418	INSTRUCTION	61000-2100-350-100	FICA	\$133,829	\$140,130	\$6,301	4.7%
419	INSTRUCTION	61000-2100-350-200	FICA	\$25,022	\$24,286	-\$736	-2.9%
420	INSTRUCTION	61000-2100-350-300	FICA	\$17,985	\$18,244	\$259	1.4%
421	INSTRUCTION	61000-2100-350-400	FICA	\$337	\$337	\$0	0.0%
422	INSTRUCTION	61000-2100-350-500	FICA	\$3,270	\$3,319	\$49	1.5%
423	INSTRUCTION	61000-2210-350-100	VRS	\$249,023	\$253,047	\$4,024	1.6%
424	INSTRUCTION	61000-2210-350-200	VRS	\$46,775	\$44,002	-\$2,773	-5.9%
425	INSTRUCTION	61000-2210-350-300	VRS	\$33,655	\$33,108	-\$547	-1.6%
426	INSTRUCTION	61000-2210-350-500	VRS	\$3,733	\$3,674	-\$59	-1.6%
427	INSTRUCTION	61100-2220-350-100	VRS HYBRID	\$0	\$0	\$0	0.0%
428	INSTRUCTION	61100-2220-350-200	VRS HYBRID	\$0	\$0	\$0	0.0%
429	INSTRUCTION	61100-2220-350-300	VRS HYBRID	\$0	\$0	\$0	0.0%
430	INSTRUCTION	61100-2220-350-500	VRS HYBRID	\$0	\$0	\$0	0.0%
431	INSTRUCTION	61000-2300-350-100	HOSPITALIZATION	\$172,408	\$144,288	-\$28,120	-16.3%
432	INSTRUCTION	61000-2300-350-200	HOSPITALIZATION	\$33,369	\$34,828	\$1,459	4.4%
433	INSTRUCTION	61000-2300-350-300	HOSPITALIZATION	\$22,246	\$14,926	-\$7,320	-32.9%
434	INSTRUCTION	61000-2400-350-100	GROUP LIFE INSURANCE	\$22,670	\$21,417	-\$1,253	-5.5%
435	INSTRUCTION	61000-2400-350-200	GROUP LIFE INSURANCE	\$4,258	\$3,724	-\$534	-12.5%
436	INSTRUCTION	61000-2400-350-300	GROUP LIFE INSURANCE	\$3,628	\$2,802	-\$826	-22.8%
437	INSTRUCTION	61000-2500-350-100	HEALTH CARE CREDIT	\$20,265	\$19,078	-\$1,187	-5.9%
438	INSTRUCTION	61000-2500-350-200	HEALTH CARE CREDIT	\$3,807	\$3,317	-\$490	-12.9%
439	INSTRUCTION	61000-2500-350-300	HEALTH CARE CREDIT	\$3,238	\$2,496	-\$742	-22.9%
440	INSTRUCTION	61000-2510-350-100	VLDP	\$0	\$0	\$0	0.0%
441	INSTRUCTION	61000-2510-350-200	VLDP	\$0	\$0	\$0	0.0%
442	INSTRUCTION	61000-2510-350-300	VLDP	\$0	\$0	\$0	0.0%
443	INSTRUCTION	61100-1121-350-100	INSTRUCTIONAL SALARIES	\$1,717,397	\$1,799,765	\$82,368	4.8%
444	INSTRUCTION	61100-1121-350-200	INSTRUCTIONAL SALARIES	\$237,907	\$233,122	-\$4,785	-2.0%
445	INSTRUCTION	61100-1121-350-300	INSTRUCTIONAL SALARIES	\$232,102	\$235,480	\$3,378	1.5%
446	INSTRUCTION	61100-1151-350-200	TEACHER ASSISTANT SALARIES	\$80,239	\$75,394	-\$4,845	-6.0%
447	INSTRUCTION	61100-1520-350-100	SUBSTITUTE WAGES	\$32,000	\$32,000	\$0	0.0%
448	INSTRUCTION	61100-1520-350-200	SUBSTITUTE WAGES	\$4,500	\$4,500	\$0	0.0%
449	INSTRUCTION	61100-1520-350-300	SUBSTITUTE WAGES	\$3,000	\$3,000	\$0	0.0%
450	INSTRUCTION	61100-1620-350-500	EDUCATION STIPEND SUPPLEMENT	\$17,000	\$17,255	\$255	1.5%
451	INSTRUCTION	61100-1624-350-200	SUPPLEMENTAL WAGES	\$4,442	\$4,442	\$0	0.0%
452	INSTRUCTION	61100-1624-350-400	SUPPLEMENTAL WAGES	\$4,404	\$4,404	\$0	0.0%
453	INSTRUCTION	61100-1624-350-500	SUPPLEMENTAL WAGES	\$25,744	\$26,130	\$386	1.5%
454	INSTRUCTION	61100-5510-350-100	MILEAGE	\$1,500	\$350	-\$1,150	-76.7%
455	INSTRUCTION	61100-5540-350-100	IN-SERVICE	\$2,000	\$2,500	\$500	25.0%
456	INSTRUCTION	61100-5800-350-100	MISCELLANEOUS	\$3,000	\$1,500	-\$1,500	-50.0%
457	INSTRUCTION	61100-6001-350-100	OFFICE MATERIALS & SUPPLIES	\$4,000	\$2,800	-\$1,200	-30.0%
458	INSTRUCTION	61100-6012-350-100	TEXTBOOKS & WORKBOOKS	\$1,500	\$1,000	-\$500	-33.3%
459	INSTRUCTION	61100-6013-350-100	MATERIALS & SUPPLIES	\$33,851	\$25,630	-\$8,221	-24.3%
460	INSTRUCTION	61100-6013-350-300	MATERIALS & SUPPLIES	\$10,300	\$10,000	-\$300	-2.9%
461	INSTRUCTION	61100-6013-350-301	MATERIALS & SUPPLIES	\$0	\$15,000	\$15,000	0.0%
462	INSTRUCTION	61100-6013-350-400	MATERIALS & SUPPLIES	\$1,000	\$500	-\$500	-50.0%
463	INSTRUCTION	61100-6013-350-500	MATERIALS & SUPPLIES	\$6,000	\$6,000	\$0	0.0%
464	INSTRUCTION	61100-6016-350-500	MATERIALS & SUPPLIES	\$6,000	\$6,000	\$0	0.0%
465	INSTRUCTION	61210-1123-350-100	GUIDANCE SALARIES	\$178,269	\$118,698	-\$59,571	-33.4%
466	INSTRUCTION	61210-2100-350-100	FICA	\$13,638	\$9,080	-\$4,558	-33.4%
467	INSTRUCTION	61210-2210-350-100	VRS	\$25,849	\$16,689	-\$9,160	-35.4%
468	INSTRUCTION	61210-2220-350-100	VRS HYBRID	\$0	\$0	\$0	0.0%
469	INSTRUCTION	61210-2300-350-100	HOSPITALIZATION	\$16,685	\$9,951	-\$6,734	-40.4%
470	INSTRUCTION	61210-2400-350-100	GROUP LIFE INSURANCE	\$2,353	\$1,413	-\$940	-40.0%
471	INSTRUCTION	61210-2500-350-100	HEALTH CARE CREDIT	\$2,104	\$1,258	-\$846	-40.2%
472	INSTRUCTION	61210-2510-350-100	VLDP	\$0	\$0	\$0	0.0%
473	INSTRUCTION	61322-1122-350-100	LIBRARIAN SALARIES	\$53,652	\$54,400	\$748	1.4%
474	INSTRUCTION	61322-2100-350-100	FICA	\$4,104	\$4,162	\$58	1.4%
475	INSTRUCTION	61322-2210-350-100	VRS	\$7,780	\$7,649	-\$131	-1.7%
476	INSTRUCTION	61322-2220-350-100	VRS HYBRID	\$0	\$0	\$0	0.0%
477	INSTRUCTION	61322-2300-350-100	HOSPITALIZATION	\$5,562	\$4,975	-\$587	-10.5%
478	INSTRUCTION	61322-2400-350-100	GROUP LIFE INSURANCE	\$708	\$647	-\$61	-8.6%
479	INSTRUCTION	61322-2500-350-100	HEALTH CARE CREDIT	\$633	\$577	-\$56	-8.9%
480	INSTRUCTION	61322-2510-350-100	VLDP	\$0	\$0	\$0	0.0%
481	INSTRUCTION	61322-6013-350-100	MATERIALS & SUPPLIES	\$10,500	\$8,000	-\$2,500	-23.8%
482	INSTRUCTION	61410-1126-350-100	PRINCIPAL SALARY	\$87,849	\$89,100	\$1,251	1.4%
483	INSTRUCTION	61410-1127-350-100	ASSISTANT PRINCIPAL SALARY	\$75,371	\$64,981	-\$10,390	-13.8%
484	INSTRUCTION	61410-1153-350-100	CLERICAL SALARIES	\$86,874	\$88,177	\$1,303	1.5%
485	INSTRUCTION	61410-2100-350-100	FICA	\$19,132	\$18,533	-\$599	-3.1%
486	INSTRUCTION	61410-2210-350-100	VRS	\$36,264	\$34,062	-\$2,202	-6.1%
487	INSTRUCTION	61410-2220-350-100	VRS HYBRID	\$0	\$0	\$0	0.0%
488	INSTRUCTION	61410-2300-350-100	HOSPITALIZATION	\$27,808	\$24,877	-\$2,931	-10.5%
489	INSTRUCTION	61410-2400-350-100	GROUP LIFE INSURANCE	\$3,301	\$2,883	-\$418	-12.7%
490	INSTRUCTION	61410-2500-350-100	HEALTH CARE CREDIT	\$2,951	\$2,568	-\$383	-13.0%



SCHOOL: MAURY RIVER MIDDLE

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
491	INSTRUCTION	61410-2510-350-100	VLDP	\$0	\$0	\$0	0.0%
492	HEALTH SERVICES	62220-1131-350-000	SCHOOL NURSE SALARIES	\$0	\$45,321	\$45,321	
493	HEALTH SERVICES	62220-2100-350-000	FICA	\$0	\$3,467	\$3,467	0.0%
494	HEALTH SERVICES	62220-2210-350-000	VRS	\$0	\$6,372	\$6,372	0.0%
495	HEALTH SERVICES	62220-2300-350-000	HOSPITALIZATION	\$0	\$4,975	\$4,975	0.0%
496	HEALTH SERVICES	62220-2400-350-000	GROUP LIFE INSURANCE	\$0	\$539	\$539	0.0%
497	HEALTH SERVICES	62220-2500-350-000	HEALTH CARE CREDIT	\$0	\$480	\$480	0.0%
498	HEALTH SERVICES	62220-2510-350-000	VLDP	\$0	\$0	\$0	0.0%
499	VEHICLE OPERATION SERVICES	63200-1381-350-100	PART-TIME OPERATIVE WAGES	\$0	\$2,000	\$2,000	0.0%
500	VEHICLE OPERATION SERVICES	63200-2100-350-100	FICA	\$0	\$153	\$153	0.0%
501	VEHICLE OPERATION SERVICES	63200-6008-350-100	OPERATIONS	\$0	\$6,000	\$6,000	0.0%
502	BUILDING SERVICES	64200-1191-350-000	BUILDING SERVICE SALARY	\$0	\$74,666	\$74,666	0.0%
503	BUILDING SERVICES	64200-2100-350-000	FICA	\$0	\$5,712	\$5,712	0.0%
504	BUILDING SERVICES	64200-2210-350-000	VRS	\$0	\$6,354	\$6,354	0.0%
505	BUILDING SERVICES	64200-2300-350-000	HOSPITALIZATION	\$0	\$9,951	\$9,951	0.0%
506	BUILDING SERVICES	64200-2400-350-000	GROUP LIFE INSURANCE	\$0	\$889	\$889	0.0%
507	OPERATIONS & MAINTENANCE	64200-1191-950-000	O&M SERVICE SALARIES	\$118,083	\$117,709	-\$374	-0.3%
508	OPERATIONS & MAINTENANCE	64200-2100-950-000	FICA	\$9,033	\$9,005	-\$28	-0.3%
509	OPERATIONS & MAINTENANCE	64200-2210-950-000	VRS	\$9,423	\$10,017	\$594	6.3%
510	OPERATIONS & MAINTENANCE	64200-2220-950-000	VRS HYBRID	\$0	\$0	\$0	0.0%
511	OPERATIONS & MAINTENANCE	64200-2300-950-000	HOSPITALIZATION	\$33,369	\$29,853	-\$3,516	-10.5%
512	OPERATIONS & MAINTENANCE	64200-2400-950-000	GROUP LIFE INSURANCE	\$1,559	\$1,401	-\$158	-10.2%
513	OPERATIONS & MAINTENANCE	64200-3160-950-000	PURCHASED SERVICES	\$6,390	\$6,390	\$0	0.0%
514	OPERATIONS & MAINTENANCE	64200-5110-950-000	ELECTRICAL SERVICES	\$56,200	\$95,000	\$38,800	69.0%
515	OPERATIONS & MAINTENANCE	64200-5120-950-000	HEATING SERVICES	\$72,000	\$12,000	-\$60,000	-83.3%
516	OPERATIONS & MAINTENANCE	64200-5130-950-000	WATER & SEWER SERVICES	\$6,000	\$10,000	\$4,000	66.7%
517	OPERATIONS & MAINTENANCE	64200-5230-950-000	TELECOMMUNICATIONS	\$9,000	\$11,000	\$2,000	22.2%
518	OPERATIONS & MAINTENANCE	64200-6005-950-000	JANITORIAL SUPPLIES	\$13,000	\$13,000	\$0	0.0%
519	OPERATIONS & MAINTENANCE	64400-3320-950-000	CONTRACTED MAINTENANCE	\$21,300	\$21,300	\$0	0.0%
520	OPERATIONS & MAINTENANCE	64400-8101-950-000	REPLACEMENT	\$2,000	\$2,000	\$0	0.0%
521	FOOD SERVICE	65100-1155-950-000	FOOD SERVICE MANAGER SALARY	\$20,235	\$20,539	\$304	1.5%
522	FOOD SERVICE	65100-1193-950-000	FOOD SERVICE WORKER SALARIES	\$63,648	\$63,166	-\$482	-0.8%
523	FOOD SERVICE	65100-1520-950-000	SUBSTITUTE WAGES	\$2,800	\$2,800	\$0	0.0%
524	FOOD SERVICE	65100-2100-950-000	FICA	\$6,631	\$6,618	-\$13	-0.2%
525	FOOD SERVICE	65100-2210-950-000	VRS	\$8,013	\$8,263	\$250	3.1%
526	FOOD SERVICE	65100-2220-950-000	VRS HYBRID	\$0	\$0	\$0	0.0%
527	FOOD SERVICE	65100-2300-950-000	HOSPITALIZATION	\$38,931	\$19,902	-\$19,029	-48.9%
528	FOOD SERVICE	65100-2400-950-000	GROUP LIFE INSURANCE	\$1,107	\$996	-\$111	-10.0%
529	FOOD SERVICE	65100-3320-950-000	CONTRACTED MAINTENANCE	\$1,800	\$3,000	\$1,200	66.7%
530	FOOD SERVICE	65100-6001-950-000	OFFICE MATERIALS & SUPPLIES	\$350	\$350	\$0	0.0%
531	FOOD SERVICE	65100-6002-950-000	FOOD SUPPLIES	\$115,000	\$115,000	\$0	0.0%
532	FOOD SERVICE	65100-6005-950-000	JANITORIAL SUPPLIES	\$2,500	\$2,500	\$0	0.0%
533	FOOD SERVICE	65100-6014-950-000	SMALLWARES	\$800	\$800	\$0	0.0%
534	FOOD SERVICE	65100-8101-950-000	REPLACEMENT	\$1,000	\$1,000	\$0	0.0%
535	TECHNOLOGY	68100-6030-350-100	TECHNOLOGY MATERIALS	\$0	\$0	\$0	
536	TECHNOLOGY	68100-6030-350-000	PRINTER/COPIER MATERIALS	\$0	\$5,030	\$5,030	
537	TECHNOLOGY	68200-1154-350-000	TECHNOLOGY SALARIES	\$0	\$46,953	\$46,953	0.0%
538	TECHNOLOGY	68200-2100-350-000	FICA	\$0	\$3,592	\$3,592	0.0%
539	TECHNOLOGY	68200-2210-350-000	VRS	\$0	\$6,602	\$6,602	0.0%
540	TECHNOLOGY	68200-2220-350-000	VRS HYBRID	\$0	\$0	\$0	0.0%
541	TECHNOLOGY	68200-2300-350-000	HOSPITALIZATION	\$0	\$4,975	\$4,975	0.0%
542	TECHNOLOGY	68200-2400-350-000	GROUP LIFE INSURANCE	\$0	\$559	\$559	0.0%
543	TECHNOLOGY	68200-2500-350-000	HEALTH CARE CREDIT	\$0	\$498	\$498	0.0%
CATEGORIES				BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
Instruction - 61 (Fund 50)				\$3,888,791	\$3,836,474	-\$52,317	-1.3%
Administration & Health - 62 (Fund 50)				\$0	\$61,155	\$61,155	
Transportation - 63 (Fund 50)				\$0	\$8,153	\$8,153	
Operations & Maintenance - 64 (Fund 50)				\$357,357	\$436,245	\$78,888	22.1%
Facilities - 66 (Fund 50)				\$0	\$0	\$0	
Technology - 68 (Fund 50)				\$0	\$68,208	\$68,208	
Fund 50 Total				\$4,246,148	\$4,410,235	\$164,087	3.9%
Food Services - 65 (Fund 56) (Not included in Fund 50 Operations)				\$262,815	\$244,933	-\$17,882	-6.8%



SCHOOL: ROCKBRIDGE COUNTY HIGH

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
544	INSTRUCTION	61000-2100-390-100	FICA	\$214,417	\$217,849	\$3,432	1.6%
545	INSTRUCTION	61000-2100-390-200	FICA	\$41,050	\$39,674	-\$1,376	-3.4%
546	INSTRUCTION	61000-2100-390-300	FICA	\$58,103	\$56,912	-\$1,191	-2.1%
547	INSTRUCTION	61000-2100-390-400	FICA	\$765	\$765	\$0	0.0%
548	INSTRUCTION	61000-2100-390-500	FICA	\$17,873	\$19,723	\$1,850	10.4%
549	INSTRUCTION	61000-2100-390-600	FICA	\$2,372	\$2,372	-\$1	0.0%
550	INSTRUCTION	61000-2210-390-100	VRS	\$412,171	\$409,057	-\$3,114	-0.8%
551	INSTRUCTION	61000-2210-390-200	VRS	\$76,928	\$72,065	-\$4,863	-6.3%
552	INSTRUCTION	61000-2210-390-300	VRS	\$108,594	\$103,108	-\$5,486	-5.1%
553	INSTRUCTION	61000-2210-390-500	VRS	\$0	\$0	\$0	
554	INSTRUCTION	61100-2220-390-100	VRS HYBRID	\$0	\$0	\$0	0.0%
555	INSTRUCTION	61100-2220-390-200	VRS HYBRID	\$0	\$0	\$0	0.0%
556	INSTRUCTION	61100-2220-390-300	VRS HYBRID	\$0	\$0	\$0	0.0%
557	INSTRUCTION	61100-2220-390-500	VRS HYBRID	\$0	\$0	\$0	0.0%
558	INSTRUCTION	61000-2300-390-100	HOSPITALIZATION	\$305,885	\$228,870	-\$77,015	-25.2%
559	INSTRUCTION	61000-2300-390-200	HOSPITALIZATION	\$61,177	\$59,705	-\$1,472	-2.4%
560	INSTRUCTION	61000-2300-390-300	HOSPITALIZATION	\$55,615	\$49,754	-\$5,861	-10.5%
561	INSTRUCTION	61000-2400-390-100	GROUP LIFE INSURANCE	\$37,522	\$34,621	-\$2,901	-7.7%
562	INSTRUCTION	61000-2400-390-200	GROUP LIFE INSURANCE	\$7,003	\$6,099	-\$904	-12.9%
563	INSTRUCTION	61000-2400-390-300	GROUP LIFE INSURANCE	\$9,886	\$8,727	-\$1,159	-11.7%
564	INSTRUCTION	61000-2500-390-100	HEALTH CARE CREDIT	\$33,542	\$30,839	-\$2,703	-8.1%
565	INSTRUCTION	61000-2500-390-200	HEALTH CARE CREDIT	\$6,260	\$5,433	-\$827	-13.2%
566	INSTRUCTION	61000-2500-390-300	HEALTH CARE CREDIT	\$8,837	\$7,773	-\$1,064	-12.0%
567	INSTRUCTION	61000-2510-390-100	VLDP	\$0	\$0	\$0	0.0%
568	INSTRUCTION	61000-2510-390-200	VLDP	\$0	\$0	\$0	0.0%
569	INSTRUCTION	61000-2510-390-300	VLDP	\$0	\$0	\$0	0.0%
570	INSTRUCTION	61100-1121-390-100	INSTRUCTIONAL SALARIES	\$2,724,462	\$2,768,808	\$44,346	1.6%
571	INSTRUCTION	61100-1121-390-200	INSTRUCTIONAL SALARIES	\$379,717	\$368,604	-\$11,113	-2.9%
572	INSTRUCTION	61100-1121-390-300	INSTRUCTIONAL SALARIES	\$748,923	\$733,346	-\$15,577	-2.1%
573	INSTRUCTION	61100-1121-390-500	INSTRUCTIONAL SALARIES	\$83,628	\$105,569	\$21,941	26.2%
574	INSTRUCTION	61100-1121-390-600	INSTRUCTIONAL SALARIES	\$31,000	\$31,000	\$0	0.0%
575	INSTRUCTION	61100-1151-390-100	TEACHER ASSISTANT SALARIES	\$34,470	\$34,988	\$518	1.5%
576	INSTRUCTION	61100-1151-390-200	TEACHER ASSISTANT SALARIES	\$148,296	\$143,948	-\$4,348	-2.9%
577	INSTRUCTION	61100-1520-390-100	SUBSTITUTE WAGES	\$43,906	\$43,906	\$0	0.0%
578	INSTRUCTION	61100-1520-390-200	SUBSTITUTE WAGES	\$6,056	\$6,056	\$0	0.0%
579	INSTRUCTION	61100-1520-390-300	SUBSTITUTE WAGES	\$10,598	\$10,598	\$0	0.0%
580	INSTRUCTION	61100-1620-390-500	EDUCATION STIPEND SUPPLEMENT	\$15,000	\$15,225	\$225	1.5%
581	INSTRUCTION	61100-1624-390-200	SUPPLEMENTAL WAGES	\$2,527	\$0	-\$2,527	-100.0%
582	INSTRUCTION	61100-1624-390-400	SUPPLEMENTAL WAGES	\$10,000	\$10,000	\$0	0.0%
583	INSTRUCTION	61100-1624-390-500	SUPPLEMENTAL WAGES	\$135,000	\$137,025	\$2,025	1.5%
584	INSTRUCTION	61100-3160-390-500	PURCHASED SERVICES	\$30,000	\$30,000	\$0	0.0%
585	INSTRUCTION	61100-3161-390-500	PURCHASED SERVICES	\$45,000	\$48,000	\$3,000	6.7%
586	INSTRUCTION	61100-3161-390-501	PURCHASED SERVICES	\$0	\$25,000	\$25,000	0.0%
587	INSTRUCTION	61100-5510-390-100	MILEAGE	\$2,000	\$2,000	\$0	0.0%
588	INSTRUCTION	61100-5540-390-100	IN-SERVICE	\$6,000	\$5,000	-\$1,000	-16.7%
589	INSTRUCTION	61100-5545-390-301	IN-SERVICE	\$0	\$3,000	\$3,000	0.0%
590	INSTRUCTION	61100-5800-390-100	MISCELLANEOUS	\$5,000	\$10,000	\$5,000	100.0%
591	INSTRUCTION	61100-5800-390-301	MISCELLANEOUS	\$0	\$1,500	\$1,500	0.0%
592	INSTRUCTION	61100-6001-390-100	OFFICE MATERIALS & SUPPLIES	\$12,000	\$10,000	-\$2,000	-16.7%
593	INSTRUCTION	61100-6012-390-100	TEXTBOOKS & WORKBOOKS	\$1,000	\$1,000	\$0	0.0%
594	INSTRUCTION	61100-6013-390-100	MATERIALS & SUPPLIES	\$37,000	\$37,000	\$0	0.0%
595	INSTRUCTION	61100-6013-390-300	MATERIALS & SUPPLIES	\$24,300	\$25,000	\$700	2.9%
596	INSTRUCTION	61100-6013-390-301	MATERIALS & SUPPLIES	\$0	\$30,000	\$30,000	0.0%
597	INSTRUCTION	61100-6013-390-400	MATERIALS & SUPPLIES	\$2,000	\$2,000	\$0	0.0%
598	INSTRUCTION	61100-6003-390-500	MAINTENANCE SUPPLIES	\$9,000	\$9,000	\$0	0.0%
599	INSTRUCTION	61100-6013-390-500	MATERIALS & SUPPLIES	\$11,000	\$10,000	-\$1,000	-9.1%
600	INSTRUCTION	61210-1123-390-100	GUIDANCE SALARIES	\$221,294	\$223,288	\$1,994	0.9%
601	INSTRUCTION	61210-1153-390-100	CLERICAL SALARIES	\$53,454	\$54,255	\$801	1.5%
602	INSTRUCTION	61210-2100-390-100	FICA	\$21,018	\$21,232	\$214	1.0%
603	INSTRUCTION	61210-2210-390-100	VRS	\$39,838	\$39,023	-\$815	-2.0%
604	INSTRUCTION	61210-2220-390-100	VRS HYBRID	\$0	\$0	\$0	0.0%
605	INSTRUCTION	61210-2300-390-100	HOSPITALIZATION	\$33,369	\$34,828	\$1,459	4.4%
606	INSTRUCTION	61210-2400-390-100	GROUP LIFE INSURANCE	\$3,627	\$3,303	-\$324	-8.9%
607	INSTRUCTION	61210-2500-390-100	HEALTH CARE CREDIT	\$3,242	\$2,942	-\$300	-9.3%
608	INSTRUCTION	61210-2510-390-100	VLDP	\$0	\$0	\$0	0.0%
609	INSTRUCTION	61210-6013-390-100	MATERIALS & SUPPLIES	\$12,000	\$10,000	-\$2,000	-16.7%
610	INSTRUCTION	61210-3160-390-501	PURCHASED SERVICES	\$0	\$9,000	\$9,000	0.0%
611	INSTRUCTION	61322-1122-390-100	LIBRARIAN SALARIES	\$106,872	\$108,407	\$1,535	1.4%
612	INSTRUCTION	61322-2100-390-100	FICA	\$8,176	\$8,293	\$117	1.4%
613	INSTRUCTION	61322-2210-390-100	VRS	\$15,496	\$15,242	-\$254	-1.6%
614	INSTRUCTION	61322-2220-390-100	VRS HYBRID	\$0	\$0	\$0	0.0%



SCHOOL: ROCKBRIDGE COUNTY HIGH

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
615	INSTRUCTION	61322-2300-390-100	HOSPITALIZATION	\$11,123	\$9,951	-\$1,172	-10.5%
616	INSTRUCTION	61322-2400-390-100	GROUP LIFE INSURANCE	\$1,411	\$1,290	-\$121	-8.6%
617	INSTRUCTION	61322-2500-390-100	HEALTH CARE CREDIT	\$1,261	\$1,149	-\$112	-8.9%
618	INSTRUCTION	61322-2510-390-100	VLDP	\$0	\$0	\$0	0.0%
619	INSTRUCTION	61322-6013-390-100	MATERIALS & SUPPLIES	\$20,000	\$20,000	\$0	0.0%
620	INSTRUCTION	61410-1126-390-100	PRINCIPAL SALARY	\$91,189	\$100,958	\$9,769	10.7%
621	INSTRUCTION	61410-1127-390-100	ASSISTANT PRINCIPAL SALARY	\$236,739	\$153,528	-\$83,211	-35.1%
622	INSTRUCTION	61410-1153-390-100	CLERICAL SALARIES	\$110,286	\$111,941	\$1,655	1.5%
623	INSTRUCTION	61410-2100-390-100	FICA	\$33,523	\$28,032	-\$5,491	-16.4%
624	INSTRUCTION	61410-2210-390-100	VRS	\$63,541	\$51,520	-\$12,021	-18.9%
625	INSTRUCTION	61410-2220-390-100	VRS HYBRID	\$0	\$0	\$0	0.0%
626	INSTRUCTION	61410-2300-390-100	HOSPITALIZATION	\$33,369	\$24,877	-\$8,492	-25.4%
627	INSTRUCTION	61410-2400-390-100	GROUP LIFE INSURANCE	\$5,784	\$4,360	-\$1,424	-24.6%
628	INSTRUCTION	61410-2500-390-100	HEALTH CARE CREDIT	\$5,171	\$3,884	-\$1,287	-24.9%
629	INSTRUCTION	61410-2510-390-100	VLDP	\$0	\$0	\$0	0.0%
630	HEALTH SERVICES	62220-1131-390-000	SCHOOL NURSE SALARIES	\$0	\$21,262	\$21,262	
631	HEALTH SERVICES	62220-2100-390-000	FICA	\$0	\$1,627	\$1,627	0.0%
632	HEALTH SERVICES	62220-2210-390-000	VRS	\$0	\$2,989	\$2,989	0.0%
633	HEALTH SERVICES	62220-2300-390-000	HOSPITALIZATION	\$0	\$0	\$0	0.0%
634	HEALTH SERVICES	62220-2400-390-000	GROUP LIFE INSURANCE	\$0	\$253	\$253	0.0%
635	HEALTH SERVICES	62220-2500-390-000	HEALTH CARE CREDIT	\$0	\$225	\$225	0.0%
636	HEALTH SERVICES	62220-2510-390-000	VLDP	\$0	\$0	\$0	0.0%
637	VEHICLE OPERATION SERVICES	63200-1381-390-100	PART-TIME OPERATIVE WAGES	\$0	\$3,500	\$3,500	0.0%
638	VEHICLE OPERATION SERVICES	63200-2100-390-100	FICA	\$0	\$268	\$268	0.0%
639	VEHICLE OPERATION SERVICES	63200-6008-390-100	OPERATIONS	\$0	\$15,000	\$15,000	0.0%
640	VEHICLE OPERATION SERVICES	63200-1381-390-500	PART-TIME OPERATIVE WAGES	\$0	\$18,000	\$18,000	0.0%
641	VEHICLE OPERATION SERVICES	63200-2100-390-500	FICA	\$0	\$1,377	\$1,377	0.0%
642	VEHICLE OPERATION SERVICES	63200-6008-390-500	OPERATIONS	\$0	\$30,000	\$30,000	0.0%
643	BUILDING SERVICES	64200-1191-390-000	BUILDING SERVICE SALARY	\$0	\$36,337	\$36,337	0.0%
644	BUILDING SERVICES	64200-2100-390-000	FICA	\$0	\$2,780	\$2,780	0.0%
645	BUILDING SERVICES	64200-2210-390-000	VRS	\$0	\$3,092	\$3,092	0.0%
646	BUILDING SERVICES	64200-2300-390-000	HOSPITALIZATION	\$0	\$4,975	\$4,975	0.0%
647	BUILDING SERVICES	64200-2400-390-000	GROUP LIFE INSURANCE	\$0	\$432	\$432	0.0%
648	OPERATIONS & MAINTENANCE	64200-1191-990-000	O&M SERVICE SALARIES	\$209,928	\$203,018	-\$6,910	-3.3%
649	OPERATIONS & MAINTENANCE	64200-2100-990-000	FICA	\$16,059	\$15,531	-\$528	-3.3%
650	OPERATIONS & MAINTENANCE	64200-2210-990-000	VRS	\$16,752	\$17,277	\$525	3.1%
651	OPERATIONS & MAINTENANCE	64200-2220-990-000	VRS HYBRID	\$0	\$0	\$0	0.0%
652	OPERATIONS & MAINTENANCE	64200-2300-990-000	HOSPITALIZATION	\$38,931	\$34,828	-\$4,103	-10.5%
653	OPERATIONS & MAINTENANCE	64200-2400-990-000	GROUP LIFE INSURANCE	\$2,771	\$2,416	-\$355	-12.8%
654	OPERATIONS & MAINTENANCE	64200-3160-990-000	PURCHASED SERVICES	\$24,200	\$24,200	\$0	0.0%
655	OPERATIONS & MAINTENANCE	64200-5110-990-000	ELECTRICAL SERVICES	\$222,600	\$230,000	\$7,400	3.3%
656	OPERATIONS & MAINTENANCE	64200-5120-990-000	HEATING SERVICES	\$72,000	\$50,000	-\$22,000	-30.6%
657	OPERATIONS & MAINTENANCE	64200-5130-990-000	WATER & SEWER SERVICES	\$29,000	\$23,000	-\$6,000	-20.7%
658	OPERATIONS & MAINTENANCE	64200-5230-990-000	TELECOMMUNICATIONS	\$15,000	\$18,000	\$3,000	20.0%
659	OPERATIONS & MAINTENANCE	64200-6005-990-000	JANITORIAL SUPPLIES	\$45,000	\$45,000	\$0	0.0%
660	OPERATIONS & MAINTENANCE	64300-1191-990-000	O&M SERVICE SALARIES	\$27,155	\$27,562	\$407	1.5%
661	OPERATIONS & MAINTENANCE	64300-2100-990-000	FICA	\$2,077	\$2,109	\$32	1.5%
662	OPERATIONS & MAINTENANCE	64300-2210-990-000	VRS	\$2,167	\$2,346	\$179	8.2%
663	OPERATIONS & MAINTENANCE	64300-2220-990-000	VRS HYBRID	\$0	\$0	\$0	0.0%
664	OPERATIONS & MAINTENANCE	64300-2300-990-000	HOSPITALIZATION	\$5,562	\$0	-\$5,562	-100.0%
665	OPERATIONS & MAINTENANCE	64300-2400-990-000	GROUP LIFE INSURANCE	\$358	\$328	-\$30	-8.4%
666	OPERATIONS & MAINTENANCE	64400-3320-990-000	CONTRACTED MAINTENANCE	\$41,000	\$41,000	\$0	0.0%
667	OPERATIONS & MAINTENANCE	64400-8101-990-000	REPLACEMENT	\$3,000	\$3,000	\$0	0.0%
668	FOOD SERVICE	65100-1155-990-000	FOOD SERVICE MANAGER SALARY	\$25,097	\$25,474	\$377	1.5%
669	FOOD SERVICE	65100-1193-990-000	FOOD SERVICE WORKER SALARIES	\$78,901	\$70,306	-\$8,595	-10.9%
670	FOOD SERVICE	65100-1520-990-000	SUBSTITUTE WAGES	\$8,500	\$6,000	-\$2,500	-29.4%
671	FOOD SERVICE	65100-2100-990-000	FICA	\$8,606	\$7,786	-\$820	-9.5%
672	FOOD SERVICE	65100-2210-990-000	VRS	\$9,935	\$9,565	-\$370	-3.7%
673	FOOD SERVICE	65100-2220-990-000	VRS HYBRID	\$0	\$0	\$0	0.0%
674	FOOD SERVICE	65100-2300-990-000	HOSPITALIZATION	\$38,931	\$29,853	-\$9,078	-23.3%
675	FOOD SERVICE	65100-2400-990-000	GROUP LIFE INSURANCE	\$1,373	\$1,140	-\$233	-17.0%
676	FOOD SERVICE	65100-3320-990-000	CONTRACTED MAINTENANCE	\$6,800	\$4,500	-\$2,300	-33.8%
677	FOOD SERVICE	65100-6001-990-000	OFFICE MATERIALS & SUPPLIES	\$400	\$400	\$0	0.0%
678	FOOD SERVICE	65100-6002-990-000	FOOD SUPPLIES	\$162,100	\$120,000	-\$42,100	-26.0%
679	FOOD SERVICE	65100-6005-990-000	JANITORIAL SUPPLIES	\$3,000	\$3,000	\$0	0.0%
680	FOOD SERVICE	65100-6014-990-000	SMALLWARES	\$1,000	\$1,000	\$0	0.0%
681	FOOD SERVICE	65100-8101-990-000	REPLACEMENT	\$5,000	\$7,000	\$2,000	40.0%
682	TECHNOLOGY	68100-6030-390-100	TECHNOLOGY MATERIALS	\$2,700	\$3,000	\$300	11.1%
683	TECHNOLOGY	68100-6030-390-000	PRINTER/COPIER MATERIALS	\$0	\$9,050	\$9,050	
684	TECHNOLOGY	68200-1154-390-000	TECHNOLOGY SALARIES	\$0	\$62,002	\$62,002	0.0%
685	TECHNOLOGY	68200-2100-390-000	FICA	\$0	\$4,743	\$4,743	0.0%



SCHOOL: ROCKBRIDGE COUNTY HIGH

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
686	TECHNOLOGY	68200-2210-390-000	VRS	\$0	\$8,718	\$8,718	0.0%
687	TECHNOLOGY	68200-2220-390-000	VRS HYBRID	\$0	\$0	\$0	0.0%
688	TECHNOLOGY	68200-2300-390-000	HOSPITALIZATION	\$0	\$0	\$0	0.0%
689	TECHNOLOGY	68200-2400-390-000	GROUP LIFE INSURANCE	\$0	\$738	\$738	0.0%
690	TECHNOLOGY	68200-2500-390-000	HEALTH CARE CREDIT	\$0	\$657	\$657	0.0%
691	TECHNOLOGY	68000-5800-390-501	MISCELLANEOUS	\$0	\$30,000	\$30,000	0.0%
CATEGORIES				BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
Instruction - 61 (Fund 50)				\$7,147,666	\$7,052,223	-\$95,443	-1.3%
Administration & Health - 62 (Fund 50)				\$0	\$26,356	\$26,356	
Transportation - 63 (Fund 50)				\$0	\$68,145	\$68,145	
Operations & Maintenance - 64 (Fund 50)				\$773,560	\$787,232	\$13,672	1.8%
Facilities - 66 (Fund 50)				\$0	\$0	\$0	
Technology - 68 (Fund 50)				\$2,700	\$118,908	\$116,208	4304.0%
Fund 50 Total				\$7,923,926	\$8,052,864	\$128,938	1.6%
Food Services - 65 (Fund 56) (Not included in Fund 50 Operations)				\$349,643	\$286,023	-\$63,620	-18.2%



DIVISION SUPPORT: INSTRUCTION

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
692	INSTRUCTION	61100-1830-910-000	ERIP SERVICES	\$300,000	\$313,500	\$13,500	4.5%
693	INSTRUCTION	61100-1831-910-000	SICK LEAVE OUT	\$20,000	\$15,000	-\$5,000	-25.0%
694	INSTRUCTION	61000-2100-910-000	FICA	\$24,480	\$25,130	\$650	2.7%
695	INSTRUCTION	61000-2100-910-100	FICA	\$0	\$0	\$0	
696	INSTRUCTION	61000-2100-910-200	FICA	\$5,231	\$6,699	\$1,468	28.1%
697	INSTRUCTION	61000-2100-910-600	FICA	\$4,258	\$4,258	\$0	0.0%
698	INSTRUCTION	61000-2300-910-000	HOSPITALIZATION	\$122,354	\$89,558	-\$32,796	-26.8%
699	INSTRUCTION	61000-2300-910-200	HOSPITALIZATION	\$0	\$0	\$0	
700	INSTRUCTION	61000-2300-910-200	HOSPITALIZATION	\$5,562	\$4,975	-\$587	-10.5%
701	INSTRUCTION	61000-2700-910-000	WORKER'S COMPENSATION	\$39,787	\$32,808	-\$6,979	-17.5%
702	INSTRUCTION	61100-1121-910-200	INSTRUCTIONAL SALARIES	\$53,383	\$72,567	\$19,184	35.9%
703	INSTRUCTION	61100-1121-910-600	INSTRUCTIONAL SALARIES	\$55,663	\$55,663	\$0	0.0%
704	INSTRUCTION	61100-1121-910-601	INSTRUCTIONAL SALARIES	\$0	\$0	\$0	
705	INSTRUCTION	61100-1151-910-100	TEACHER ASSISTANT SALARIES	\$0	\$0	\$0	
706	INSTRUCTION	61100-1620-910-200	INSTRUCTIONAL SALARIES	\$15,000	\$15,000	\$0	0.0%
707	INSTRUCTION	61100-3160-910-100	PURCHASED SERVICES	\$29,000	\$4,000	-\$25,000	-86.2%
708	INSTRUCTION	61100-3160-910-200	PURCHASED SERVICES	\$0	\$34,000	\$34,000	
709	INSTRUCTION	61100-3810-910-200	TUITION PAID TO OTHER DIVISIONS	\$12,973	\$13,000	\$27	0.2%
710	INSTRUCTION	61100-5510-910-100	MILEAGE	\$7,500	\$28,500	\$21,000	280.0%
711	INSTRUCTION	61100-5510-910-200	MILEAGE	\$7,500	\$7,500	\$0	0.0%
712	INSTRUCTION	61100-5510-910-300	MILEAGE	\$4,492	\$4,000	-\$492	-11.0%
713	INSTRUCTION	61100-5540-910-100	IN-SERVICE	\$41,541	\$20,000	-\$21,541	-51.9%
714	INSTRUCTION	61100-5540-910-200	IN-SERVICE	\$6,500	\$4,000	-\$2,500	-38.5%
715	INSTRUCTION	61100-5540-910-300	IN-SERVICE	\$700	\$200	-\$500	-71.4%
716	INSTRUCTION	61100-5540-910-400	IN-SERVICE	\$1,350	\$350	-\$1,000	-74.1%
717	INSTRUCTION	61100-5545-910-300	IN-SERVICE	\$4,000	\$1,000	-\$3,000	-75.0%
718	INSTRUCTION	61100-5800-910-200	MISCELLANEOUS	\$10,000	\$8,000	-\$2,000	-20.0%
719	INSTRUCTION	61100-5800-910-300	MISCELLANEOUS	\$2,600	\$0	-\$2,600	-100.0%
720	INSTRUCTION	61100-6012-910-000	TEXTBOOKS & WORKBOOKS	\$289,962	\$300,000	\$10,038	3.5%
721	INSTRUCTION	61100-6013-910-100	MATERIALS & SUPPLIES	\$7,900	\$7,900	\$0	0.0%
722	INSTRUCTION	61100-6013-910-200	MATERIALS & SUPPLIES	\$4,000	\$3,500	-\$500	-12.5%
723	INSTRUCTION	61100-6013-910-300	MATERIALS & SUPPLIES	\$45,000	\$0	-\$45,000	-100.0%
724	INSTRUCTION	61100-6013-910-400	MATERIALS & SUPPLIES	\$450	\$450	\$0	0.0%
725	INSTRUCTION	61100-6013-910-600	MATERIALS & SUPPLIES	\$1,500	\$1,500	\$0	0.0%
726	INSTRUCTION	61100-8101-910-300	REPLACEMENT	\$0	\$0	\$0	
727	INSTRUCTION	61100-8201-910-000	OUTLAY ADDITIONS	\$58,111	\$103,000	\$44,889	77.2%
728	INSTRUCTION	61220-1130-910-100	GRANT CO-ORDINATOR SALARY	\$7,500	\$0	-\$7,500	-100.0%
729	INSTRUCTION	61220-2100-910-100	FICA	\$574	\$0	-\$574	-100.0%
730	INSTRUCTION	61220-2210-910-100	VRS	\$1,088	\$0	-\$1,088	-100.0%
731	INSTRUCTION	61220-2400-910-100	GROUP LIFE INSURANCE	\$99	\$0	-\$99	-100.0%
732	INSTRUCTION	61220-2500-910-100	HEALTH CARE CREDIT	\$89	\$0	-\$89	-100.0%
733	INSTRUCTION	61220-2510-910-100	VLDP	\$0	\$0	\$0	0.0%
734	INSTRUCTION	61230-1321-910-000	HOMEBOUND INSTRUCTION	\$40,000	\$30,000	-\$10,000	-25.0%
735	INSTRUCTION	61230-2100-910-000	FICA	\$3,060	\$2,295	-\$765	-25.0%
736	INSTRUCTION	61310-1114-910-200	DIRECTOR SALARY	\$93,614	\$95,018	\$1,404	1.5%
737	INSTRUCTION	61310-1153-910-200	CLERICAL SALARIES	\$38,226	\$38,799	\$573	1.5%
738	INSTRUCTION	61310-2100-910-200	FICA	\$10,086	\$10,237	\$151	1.5%
739	INSTRUCTION	61310-2210-910-200	VRS	\$26,857	\$29,018	\$2,161	8.0%
740	INSTRUCTION	61310-2220-910-200	VRS HYBRID	\$0	\$0	\$0	0.0%
741	INSTRUCTION	61310-2300-910-200	HOSPITALIZATION	\$5,562	\$4,975	-\$587	-10.5%
742	INSTRUCTION	61310-2400-910-200	GROUP LIFE INSURANCE	\$2,445	\$2,456	\$11	0.4%
743	INSTRUCTION	61310-2500-910-200	HEALTH CARE CREDIT	\$2,188	\$2,188	\$2	0.1%
744	INSTRUCTION	61310-2510-910-200	VLDP	\$0	\$0	\$0	0.0%
745	INSTRUCTION	61312-1114-910-000	DIRECTOR SALARY	\$88,053	\$0	-\$88,053	-100.0%
746	INSTRUCTION	61312-1130-910-000	INSTRUCTIONAL SALARIES	\$114,990	\$116,637	\$1,647	1.4%
747	INSTRUCTION	61312-1321-910-000	CURRICULUM DEVELOPMENT	\$6,500	\$6,500	\$0	0.0%
748	INSTRUCTION	61312-1624-910-000	SUPPLEMENTAL WAGES	\$76,246	\$76,246	\$0	0.0%
749	INSTRUCTION	61312-1624-910-000	SUPPLEMENTAL WAGES - AFTER-SCHOOL	\$0	\$62,239	\$62,239	
750	INSTRUCTION	61312-2100-910-000	FICA	\$21,863	\$20,014	-\$1,849	-8.5%
751	INSTRUCTION	61312-2210-910-000	VRS	\$40,497	\$27,119	-\$13,378	-33.0%
752	INSTRUCTION	61312-2220-910-000	VRS HYBRID	\$0	\$0	\$0	0.0%
753	INSTRUCTION	61312-2300-910-000	HOSPITALIZATION	\$11,123	\$4,975	-\$6,148	-55.3%
754	INSTRUCTION	61312-2400-910-000	GROUP LIFE INSURANCE	\$3,772	\$2,373	-\$1,399	-37.1%
755	INSTRUCTION	61312-2500-910-000	HEALTH CARE CREDIT	\$3,372	\$2,113	-\$1,259	-37.3%
756	INSTRUCTION	61312-2510-910-000	VLDP	\$0	\$0	\$0	0.0%
757	INSTRUCTION	61312-5540-910-000	IN-SERVICE	\$9,500	\$9,500	\$0	0.0%
758	INSTRUCTION	61312-5800-910-000	MISCELLANEOUS	\$4,500	\$4,500	\$0	0.0%
759	INSTRUCTION	61312-6013-910-000	MATERIALS & SUPPLIES	\$5,200	\$5,200	\$0	0.0%
760	INSTRUCTION - AUXILIARY SERVICES	61000-2100-900-100	FICA	\$8,526	\$1,895	-\$6,631	-77.8%
761	INSTRUCTION - AUXILIARY SERVICES	61000-2100-900-200	FICA	\$4,961	\$5,031	\$70	1.4%
762	INSTRUCTION - AUXILIARY SERVICES	61000-2100-900-800	FICA	\$11,921	\$11,981	\$60	0.5%



DIVISION SUPPORT: INSTRUCTION

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
763	INSTRUCTION - AUXILIARY SERVICES	61000-2210-900-100	VRS	\$12,622	\$3,482	-\$9,140	-72.4%
764	INSTRUCTION - AUXILIARY SERVICES	61000-2210-900-200	VRS	\$719	\$707	-\$12	-1.6%
765	INSTRUCTION - AUXILIARY SERVICES	61000-2210-900-800	VRS	\$1,729	\$1,685	-\$44	-2.6%
766	INSTRUCTION - AUXILIARY SERVICES	61000-2300-900-100	HOSPITALIZATION	\$38,931	\$4,975	-\$33,956	-87.2%
767	INSTRUCTION - AUXILIARY SERVICES	61000-2300-900-200	HOSPITALIZATION	\$5,562	\$4,975	-\$587	-10.5%
768	INSTRUCTION - AUXILIARY SERVICES	61000-2300-900-800	HOSPITALIZATION	\$33,369	\$24,877	-\$8,492	-25.4%
769	INSTRUCTION - AUXILIARY SERVICES	61000-2400-900-100	GROUP LIFE INSURANCE	\$1,471	\$295	-\$1,176	-80.0%
770	INSTRUCTION - AUXILIARY SERVICES	61000-2400-900-200	GROUP LIFE INSURANCE	\$856	\$783	-\$73	-8.6%
771	INSTRUCTION - AUXILIARY SERVICES	61000-2400-900-800	GROUP LIFE INSURANCE	\$2,057	\$1,864	-\$193	-9.4%
772	INSTRUCTION - AUXILIARY SERVICES	61000-2500-900-100	HEALTH CARE CREDIT	\$1,315	\$263	-\$1,052	-80.0%
773	INSTRUCTION - AUXILIARY SERVICES	61000-2500-900-200	HEALTH CARE CREDIT	\$765	\$697	-\$68	-8.9%
774	INSTRUCTION - AUXILIARY SERVICES	61000-2500-900-800	HEALTH CARE CREDIT	\$1,839	\$1,660	-\$179	-9.7%
775	INSTRUCTION - AUXILIARY SERVICES	61000-2510-900-100	VLDP	\$0	\$0	\$0	0.0%
776	INSTRUCTION - AUXILIARY SERVICES	61000-2510-900-200	VLDP	\$0	\$0	\$0	0.0%
777	INSTRUCTION - AUXILIARY SERVICES	61000-2510-900-800	VLDP	\$0	\$0	\$0	0.0%
778	INSTRUCTION - AUXILIARY SERVICES	61100-1121-900-100	INSTRUCTIONAL SALARIES	\$87,046	\$0	-\$87,046	-100.0%
779	INSTRUCTION - AUXILIARY SERVICES	61100-1121-900-200	INSTRUCTIONAL SALARIES	\$64,848	\$65,769	\$921	1.4%
780	INSTRUCTION - AUXILIARY SERVICES	61100-1121-900-800	INSTRUCTIONAL SALARIES	\$111,559	\$103,559	-\$8,000	-7.2%
781	INSTRUCTION - AUXILIARY SERVICES	61100-1151-900-100	TEACHER ASSISTANT SALARIES	\$24,403	\$24,769	\$366	1.5%
782	INSTRUCTION - AUXILIARY SERVICES	61100-1151-900-800	TEACHER ASSISTANT SALARIES	\$44,270	\$53,060	\$8,790	19.9%
783	INSTRUCTION - AUXILIARY SERVICES	61100-5510-900-000	MILEAGE	\$1,247	\$1,247	\$0	0.0%
784	INSTRUCTION - AUXILIARY SERVICES	61100-5540-900-800	IN-SERVICE	\$750	\$750	\$0	0.0%
785	INSTRUCTION - AUXILIARY SERVICES	61100-5800-900-800	MISCELLANEOUS	\$6,500	\$6,500	\$0	0.0%
786	INSTRUCTION - AUXILIARY SERVICES	61100-6013-900-100	MATERIALS & SUPPLIES	\$20,000	\$20,000	\$0	0.0%
787	INSTRUCTION - AUXILIARY SERVICES	61100-6013-900-800	MATERIALS & SUPPLIES	\$2,000	\$2,000	\$0	0.0%
788	INSTRUCTION - AUXILIARY SERVICES	61200-1121-900-200	INSTRUCTIONAL SALARIES	\$51,870	\$52,609	\$739	1.4%
789	INSTRUCTION - AUXILIARY SERVICES	61200-2100-900-200	FICA	\$3,968	\$4,025	\$57	1.4%
790	INSTRUCTION - AUXILIARY SERVICES	61200-2210-900-200	VRS	\$7,521	\$7,397	-\$124	-1.7%
791	INSTRUCTION - AUXILIARY SERVICES	61200-2220-900-200	VRS HYBRID	\$0	\$0	\$0	0.0%
792	INSTRUCTION - AUXILIARY SERVICES	61200-2300-900-200	HOSPITALIZATION	\$5,562	\$4,975	-\$587	-10.5%
793	INSTRUCTION - AUXILIARY SERVICES	61200-2400-900-200	GROUP LIFE INSURANCE	\$685	\$626	-\$59	-8.6%
794	INSTRUCTION - AUXILIARY SERVICES	61200-2500-900-200	HEALTH CARE CREDIT	\$612	\$558	-\$54	-8.9%
795	INSTRUCTION - AUXILIARY SERVICES	61200-2510-900-200	VLDP	\$0	\$0	\$0	0.0%
796	INSTRUCTION - AUXILIARY SERVICES	61210-3160-900-000	PURCHASED SERVICES	\$24,000	\$0	-\$24,000	-100.0%
797	INSTRUCTION - ALTERNATIVE EDUC	61000-2100-312-500	FICA	\$0	\$0	\$0	
798	INSTRUCTION - ALTERNATIVE EDUC	61000-2210-312-500	VRS	\$0	\$0	\$0	
799	INSTRUCTION - ALTERNATIVE EDUC	61000-2300-312-500	HOSPITALIZATION	\$0	\$0	\$0	
800	INSTRUCTION - ALTERNATIVE EDUC	61000-2400-312-500	GROUP LIFE INSURANCE	\$0	\$0	\$0	
801	INSTRUCTION - ALTERNATIVE EDUC	61000-2500-312-500	HEALTH CARE CREDIT	\$0	\$0	\$0	
802	INSTRUCTION - ALTERNATIVE EDUC	61100-1154-312-500	INSTRUCTIONAL SALARIES	\$0	\$0	\$0	
803	INSTRUCTION - ALTERNATIVE EDUC	61100-3160-312-500	PURCHASED SERVICES	\$10,000	\$5,000	-\$5,000	-50.0%
804	INSTRUCTION - ALTERNATIVE EDUC	61100-5800-312-500	MISCELLANEOUS	\$40,000	\$0	-\$40,000	-100.0%
	CATEGORIES			BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
	Instruction - 61 (Fund 50)			\$2,431,283	\$2,146,476	-\$284,807	-11.7%
	Administration & Health - 62 (Fund 50)			\$0	\$0	\$0	
	Transportation - 63 (Fund 50)			\$0	\$0	\$0	
	Operations & Maintenance - 64 (Fund 50)			\$0	\$0	\$0	
	Facilities - 66 (Fund 50)			\$0	\$0	\$0	
	Technology - 68 (Fund 50)			\$0	\$0	\$0	
	Fund 50 Total			\$2,431,283	\$2,146,476	-\$284,807	-11.7%
	Food Services - 65 (Fund 56)			\$0	\$0	\$0	
	(Not included in Fund 50 Operations)						



DIVISION SUPPORT: ADMINISTRATION & HEALTH

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
805	ADMINISTRATION	62000-1930-910-000	GRANDFATHERED FRINGE	\$3,920	\$2,000	-\$1,920	-49.0%
806	ADMINISTRATION	62000-2100-910-000	FICA	\$300	\$153	-\$147	-49.0%
807	ADMINISTRATION	62110-1111-910-000	BOARD COMPENSATION	\$12,000	\$12,000	\$0	0.0%
808	ADMINISTRATION	62110-2100-910-000	FICA	\$918	\$918	\$0	0.0%
809	ADMINISTRATION	62110-5510-910-000	BOARD TRAVEL	\$9,000	\$9,000	\$0	0.0%
810	ADMINISTRATION	62110-5800-910-000	MISCELLANEOUS	\$6,300	\$6,300	\$0	0.0%
811	ADMINISTRATION	62112-1153-910-000	CLERICAL SALARIES	\$4,626	\$4,688	\$62	1.3%
812	ADMINISTRATION	62112-2100-910-000	FICA	\$354	\$359	\$5	1.3%
813	ADMINISTRATION	62121-1112-910-000	SUPERINTENDENT SALARY	\$115,000	\$116,725	\$1,725	1.5%
814	ADMINISTRATION	62121-1113-910-000	ASSISTANT SUPERINTENDENT SALARY	\$93,428	\$98,097	\$4,669	5.0%
815	ADMINISTRATION	62121-1153-910-000	CLERICAL SALARIES	\$66,966	\$67,914	\$948	1.4%
816	ADMINISTRATION	62121-2100-910-000	FICA	\$21,068	\$22,318	\$1,250	5.9%
817	ADMINISTRATION	62121-2210-910-000	VRS	\$39,932	\$41,018	\$1,086	2.7%
818	ADMINISTRATION	62121-2220-910-000	VRS HYBRID	\$0	\$0	\$0	0.0%
819	ADMINISTRATION	62121-2300-910-000	HOSPITALIZATION	\$22,246	\$24,877	\$2,631	11.8%
820	ADMINISTRATION	62121-2400-910-000	GROUP LIFE INSURANCE	\$3,635	\$3,365	-\$270	-7.4%
821	ADMINISTRATION	62121-2500-910-000	HEALTH CARE CREDIT	\$3,250	\$2,997	-\$253	-7.8%
822	ADMINISTRATION	62121-2600-910-000	UNEMPLOYMENT INSURANCE	\$9,000	\$9,000	\$0	0.0%
823	ADMINISTRATION	62121-2700-910-000	WORKER'S COMPENSATION	\$3,107	\$2,562	-\$545	-17.5%
824	ADMINISTRATION	62121-3160-910-000	PURCHASED SERVICES	\$29,000	\$29,000	\$0	0.0%
825	ADMINISTRATION	62121-3320-910-000	CONTRACTED MAINTENANCE	\$18,000	\$20,000	\$2,000	11.1%
826	ADMINISTRATION	62121-5210-910-000	POSTAL SERVICES	\$7,000	\$7,000	\$0	0.0%
827	ADMINISTRATION	62121-5230-910-000	TELECOMMUNICATIONS	\$20,000	\$15,000	-\$5,000	-25.0%
828	ADMINISTRATION	62121-5300-910-000	INSURANCE (WORKER'S COMP)	\$11,702	\$7,572	-\$4,130	-35.3%
829	ADMINISTRATION	62121-5309-910-000	CONTINGENT LIABILITIES	\$50,000	\$50,000	\$0	0.0%
830	ADMINISTRATION	62121-5510-910-000	TRAVEL	\$2,600	\$2,600	\$0	0.0%
831	ADMINISTRATION	62121-5800-910-000	MISCELLANEOUS	\$15,000	\$15,000	\$0	0.0%
832	ADMINISTRATION	62121-6001-910-000	OFFICE MATERIALS & SUPPLIES	\$10,000	\$10,000	\$0	0.0%
833	ADMINISTRATION	62140-1153-910-000	PERSONNEL SPECIALIST SALARY	\$35,801	\$36,338	\$537	1.5%
834	ADMINISTRATION	62140-2100-910-000	FICA	\$2,739	\$2,780	\$41	1.5%
835	ADMINISTRATION	62140-2210-910-000	VRS	\$5,191	\$5,109	-\$82	-1.6%
836	ADMINISTRATION	62140-2220-910-000	VRS HYBRID	\$0	\$0	\$0	0.0%
837	ADMINISTRATION	62140-2300-910-000	HOSPITALIZATION	\$0	\$4,975	\$4,975	
838	ADMINISTRATION	62140-2400-910-000	GROUP LIFE INSURANCE	\$473	\$432	-\$41	-8.6%
839	ADMINISTRATION	62140-2500-910-000	HEALTH CARE CREDIT	\$422	\$385	-\$37	-8.7%
840	ADMINISTRATION	62140-3160-910-000	PURCHASED SERVICES	\$9,720	\$30,000	\$20,280	208.6%
841	ADMINISTRATION	62140-5800-910-000	MISCELLANEOUS	\$20,000	\$20,000	\$0	0.0%
842	ADMINISTRATION	62150-1624-910-000	VEHICLE SERVICES	\$9,000	\$9,000	\$0	0.0%
843	ADMINISTRATION	62160-1114-910-000	SUPERVISOR SALARY	\$88,353	\$82,968	-\$5,385	-6.1%
844	ADMINISTRATION	62160-2100-910-000	FICA	\$12,729	\$12,498	-\$231	-1.8%
845	ADMINISTRATION	62160-2210-910-000	VRS	\$24,127	\$22,970	-\$1,157	-4.8%
846	ADMINISTRATION	62160-2220-910-000	VRS HYBRID	\$0	\$0	\$0	0.0%
847	ADMINISTRATION	62160-2300-910-000	HOSPITALIZATION	\$11,123	\$9,951	-\$1,172	-10.5%
848	ADMINISTRATION	62160-2400-910-000	GROUP LIFE INSURANCE	\$2,196	\$1,944	-\$252	-11.5%
849	ADMINISTRATION	62160-2500-910-000	HEALTH CARE CREDIT	\$1,963	\$1,732	-\$231	-11.8%
850	ADMINISTRATION	62160-3160-910-000	PURCHASED SERVICES	\$35,000	\$17,000	-\$18,000	-51.4%
851	ADMINISTRATION	62160-5510-910-000	MILEAGE	\$1,000	\$1,000	\$0	0.0%
852	ADMINISTRATION	62160-5540-910-000	IN-SERVICE	\$1,000	\$1,000	\$0	0.0%
853	ADMINISTRATION	62160-6013-910-000	MATERIALS & SUPPLIES	\$2,000	\$2,000	\$0	0.0%
854	ADMINISTRATION	62163-1153-910-000	ACCOUNTING SPECIALIST SALARY	\$35,801	\$37,560	\$1,759	4.9%
855	ADMINISTRATION	62164-1153-910-000	PAYROLL SPECIALIST SALARY	\$42,240	\$42,846	\$606	1.4%
856	ADMINISTRATION	62220-1131-910-000	SCHOOL NURSE SALARIES	\$163,688	\$0	-\$163,688	-100.0%
857	ADMINISTRATION	62220-2100-910-000	FICA	\$12,522	\$0	-\$12,522	-100.0%
858	ADMINISTRATION	62220-2210-910-000	VRS	\$23,735	\$0	-\$23,735	-100.0%
859	ADMINISTRATION	62220-2220-910-000	VRS HYBRID	\$0	\$0	\$0	0.0%
860	ADMINISTRATION	62220-2300-910-000	HOSPITALIZATION	\$22,246	\$0	-\$22,246	-100.0%
861	ADMINISTRATION	62220-2400-910-000	GROUP LIFE INSURANCE	\$2,161	\$0	-\$2,161	-100.0%
862	ADMINISTRATION	62220-2500-910-000	HEALTH CARE CREDIT	\$1,932	\$0	-\$1,932	-100.0%
863	ADMINISTRATION	62220-5510-910-000	MILEAGE	\$1,000	\$1,000	\$0	0.0%
864	ADMINISTRATION	62220-5540-910-000	IN-SERVICE	\$1,000	\$1,000	\$0	0.0%
865	ADMINISTRATION	62220-6013-910-000	MATERIALS & SUPPLIES	\$5,000	\$5,000	\$0	0.0%
866	ADMINISTRATION	62225-3160-910-200	PURCHASED SERVICES	\$32,000	\$30,000	-\$2,000	-6.3%
867	ADMINISTRATION	62225-6013-910-200	MATERIALS & SUPPLIES	\$5,500	\$5,500	\$0	0.0%
868	ADMINISTRATION	62230-1132-910-000	SCHOOL PSYCHOLOGIST SALARIES	\$131,271	\$106,277	-\$24,994	-19.0%
869	ADMINISTRATION	62230-2100-910-000	FICA	\$10,042	\$8,130	-\$1,912	-19.0%
870	ADMINISTRATION	62230-2210-910-000	VRS	\$19,034	\$14,943	-\$4,091	-21.5%
871	ADMINISTRATION	62230-2220-910-000	VRS HYBRID	\$0	\$0	\$0	0.0%
872	ADMINISTRATION	62230-2300-910-000	HOSPITALIZATION	\$11,123	\$4,975	-\$6,148	-55.3%
873	ADMINISTRATION	62230-2400-910-000	GROUP LIFE INSURANCE	\$1,733	\$1,265	-\$468	-27.0%
874	ADMINISTRATION	62230-2500-910-000	HEALTH CARE CREDIT	\$1,549	\$1,127	-\$422	-27.3%



DIVISION SUPPORT: ADMINISTRATION & HEALTH

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
			CATEGORIES	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
			Instruction - 61 (Fund 50)	\$0	\$0	\$0	
			Administration & Health - 62 (Fund 50)	\$1,364,766	\$1,102,169	-\$262,597	-19.2%
			Transportation - 63 (Fund 50)	\$0	\$0	\$0	
			Operations & Maintenance - 64 (Fund 50)	\$0	\$0	\$0	
			Facilities - 66 (Fund 50)	\$0	\$0	\$0	
			Technology - 68 (Fund 50)	\$0	\$0	\$0	
			Fund 50 Total	\$1,364,766	\$1,102,169	-\$262,597	-19.2%
			Food Services - 65 (Fund 56)	\$0	\$0	\$0	
			(Not included in Fund 50 Operations)				



DIVISION SUPPORT: PUPIL TRANSPORTATION SERVICES

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
921	MANAGEMENT & DIRECTION	63100-1153-915-000	SERVICE SALARIES	\$74,976	\$87,449	\$12,473	16.6%
922	MANAGEMENT & DIRECTION	63100-2100-915-000	FICA	\$5,736	\$6,690	\$954	16.6%
923	MANAGEMENT & DIRECTION	63100-2210-915-000	VRS	\$10,872	\$12,295	\$1,423	13.1%
924	MANAGEMENT & DIRECTION	63100-2220-915-000	VRS HYBRID	\$0	\$0	\$0	0.0%
925	MANAGEMENT & DIRECTION	63100-2300-915-000	HOSPITALIZATION	\$11,123	\$14,926	\$3,803	34.2%
926	MANAGEMENT & DIRECTION	63100-2400-915-000	GROUP LIFE INSURANCE	\$990	\$1,041	\$51	5.1%
927	MANAGEMENT & DIRECTION	63100-2500-915-000	HEALTH CARE CREDIT	\$885	\$927	\$42	4.7%
928	MANAGEMENT & DIRECTION	63100-3160-915-000	PURCHASED SERVICES	\$34,000	\$64,000	\$30,000	88.2%
929	MANAGEMENT & DIRECTION	63100-5540-915-000	IN-SERVICE	\$16,500	\$16,500	\$0	0.0%
930	MANAGEMENT & DIRECTION	63100-5800-915-000	MISCELLANEOUS	\$2,000	\$2,000	\$0	0.0%
931	MANAGEMENT & DIRECTION	63100-6001-915-000	OFFICE MATERIALS & SUPPLIES	\$1,180	\$1,180	\$0	0.0%
932	VEHICLE OPERATION SERVICES	63200-1181-915-000	OPERATIVE SALARIES	\$610,000	\$619,150	\$9,150	1.5%
933	VEHICLE OPERATION SERVICES	63200-1381-915-000	PART-TIME OPERATIVE WAGES	\$40,000	\$11,000	-\$29,000	-72.5%
934	VEHICLE OPERATION SERVICES	63200-1581-915-000	SUBSTITUTE OPERATIVES	\$22,500	\$22,500	\$0	0.0%
935	VEHICLE OPERATION SERVICES	63200-1582-915-000	CAR DRIVERS SN TRANSPORTATION	\$80,000	\$65,000	-\$15,000	-18.8%
936	VEHICLE OPERATION SERVICES	63200-1582-915-600	SUMMER SCHOOL TRANSPORTATION	\$0	\$0	\$0	
937	VEHICLE OPERATION SERVICES	63200-2100-915-000	FICA	\$57,566	\$54,900	-\$2,666	-4.6%
938	VEHICLE OPERATION SERVICES	63200-2210-915-000	VRS	\$60,050	\$61,072	\$1,022	1.7%
939	VEHICLE OPERATION SERVICES	63200-2220-915-000	VRS HYBRID	\$0	\$0	\$0	0.0%
940	VEHICLE OPERATION SERVICES	63200-2300-915-000	HOSPITALIZATION	\$127,915	\$119,410	-\$8,505	-6.6%
941	VEHICLE OPERATION SERVICES	63200-2400-915-000	GROUP LIFE INSURANCE	\$9,933	\$8,540	-\$1,393	-14.0%
942	VEHICLE OPERATION SERVICES	63200-2700-915-000	WORKER'S COMPENSATION	\$22,695	\$18,716	-\$3,979	-17.5%
943	VEHICLE OPERATION SERVICES	63200-3160-915-000	PURCHASED SERVICES	\$6,500	\$6,500	\$0	0.0%
944	VEHICLE OPERATION SERVICES	63200-3420-915-000	PRIVATE CARRIERS (Mileage)	\$7,000	\$12,000	\$5,000	71.4%
945	VEHICLE OPERATION SERVICES	63200-5230-915-000	TELECOMMUNICATIONS	\$1,000	\$1,000	\$0	0.0%
946	VEHICLE OPERATION SERVICES	63200-5305-915-000	INSURANCE (WORKER'S COMP)	\$29,425	\$34,222	\$4,797	16.3%
947	VEHICLE OPERATION SERVICES	63200-6008-915-000	FUELS	\$380,000	\$350,000	-\$30,000	-7.9%
948	MONITORING SERVICES	63300-1153-915-000	MONITORING SALARIES	\$18,000	\$30,000	\$12,000	66.7%
949	MONITORING SERVICES	63300-2100-915-000	FICA	\$1,377	\$2,295	\$918	66.7%
950	VEHICLE MAINTENANCE SERVICES	63400-3840-915-000	PURCHASED SERVICES-OTR GOV SER	\$72,500	\$100,000	\$27,500	37.9%
951	VEHICLE MAINTENANCE SERVICES	63400-6009-915-000	EQUIPMENT REPAIR	\$64,000	\$80,000	\$16,000	25.0%
952	VEHICLE MAINTENANCE SERVICES	63400-8101-915-000	REPLACEMENT	\$380,000	\$380,000	\$0	0.0%
953	VEHICLE MAINTENANCE SERVICES	63400-8201-915-000	OUTLAY ADDITIONS	\$0	\$0	\$0	

CATEGORIES	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
Instruction - 61 (Fund 50)	\$0	\$0	\$0	
Administration & Health - 62 (Fund 50)	\$0	\$0	\$0	
Transportation - 63 (Fund 50)	\$2,148,723	\$2,183,313	\$34,590	1.6%
Operations & Maintenance - 64 (Fund 50)	\$0	\$0	\$0	
Facilities - 66 (Fund 50)	\$0	\$0	\$0	
Technology - 68 (Fund 50)	\$0	\$0	\$0	
Fund 50 Total	\$2,148,723	\$2,183,313	\$34,590	1.6%
Food Services - 65 (Fund 56)	\$0	\$0	\$0	
(Not included in Fund 50 Operations)				



DIVISION SUPPORT: OPERATIONS & MAINTENANCE

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
875	OPERATIONS & MAINTENANCE	64200-3160-910-000	PURCHASED SERVICES	\$24,130	\$24,130	\$0	0.0%
876	OPERATIONS & MAINTENANCE	64200-5110-910-000	ELECTRICAL SERVICES	\$47,600	\$72,600	\$25,000	52.5%
877	OPERATIONS & MAINTENANCE	64200-5120-910-000	HEATING SERVICES	\$20,000	\$0	-\$20,000	-100.0%
878	OPERATIONS & MAINTENANCE	64200-6005-910-000	JANITORIAL SUPPLIES	\$1,000	\$20,000	\$19,000	1900.0%
879	OPERATIONS & MAINTENANCE	64400-3320-910-000	CONTRACTED MAINTENANCE	\$19,584	\$19,584	\$0	0.0%
954	MANAGEMENT & DIRECTION	64100-1114-915-000	DIRECTOR SALARY	\$97,470	\$98,932	\$1,462	1.5%
955	MANAGEMENT & DIRECTION	64100-1153-915-000	CLERICAL SALARIES	\$29,127	\$29,564	\$437	1.5%
956	MANAGEMENT & DIRECTION	64100-2100-915-000	FICA	\$9,685	\$9,830	\$145	1.5%
957	MANAGEMENT & DIRECTION	64100-2210-915-000	VRS	\$18,356	\$18,066	-\$290	-1.6%
958	MANAGEMENT & DIRECTION	64100-2220-915-000	VRS HYBRID	\$0	\$0	\$0	0.0%
959	MANAGEMENT & DIRECTION	64100-2300-915-000	HOSPITALIZATION	\$11,123	\$4,975	-\$6,148	-55.3%
960	MANAGEMENT & DIRECTION	64100-2400-915-000	GROUP LIFE INSURANCE	\$1,671	\$1,529	-\$142	-8.5%
961	MANAGEMENT & DIRECTION	64100-2500-915-000	HEALTH CARE CREDIT	\$1,494	\$1,362	-\$132	-8.8%
962	MANAGEMENT & DIRECTION	64100-5540-915-000	IN-SERVICE	\$1,750	\$3,000	\$1,250	71.4%
963	MANAGEMENT & DIRECTION	64100-5800-915-000	MISCELLANEOUS	\$5,000	\$5,000	\$0	0.0%
964	BUILDING SERVICES	64200-1191-915-000	BUILDING SERVICE SALARY	\$251,560	\$0	-\$251,560	-100.0%
965	BUILDING SERVICES	64200-1381-915-000	PART-TIME OPERATIVE WAGES	\$39,444	\$60,000	\$20,556	52.1%
966	BUILDING SERVICES	64200-1520-915-000	SUBSTITUTE WAGES	\$10,000	\$10,000	\$0	0.0%
967	BUILDING SERVICES	64200-2100-915-000	FICA	\$23,027	\$5,355	-\$17,672	-76.7%
968	BUILDING SERVICES	64200-2210-915-000	VRS	\$24,020	\$5,957	-\$18,063	-75.2%
969	BUILDING SERVICES	64200-2220-915-000	VRS HYBRID	\$0	\$0	\$0	0.0%
970	BUILDING SERVICES	64200-2300-915-000	HOSPITALIZATION	\$27,808	\$0	-\$27,808	-100.0%
971	BUILDING SERVICES	64200-2400-915-000	GROUP LIFE INSURANCE	\$3,973	\$833	-\$3,140	-79.0%
972	BUILDING SERVICES	64200-2700-915-000	WORKER'S COMPENSATION	\$22,854	\$18,845	-\$4,009	-17.5%
973	BUILDING SERVICES	64200-3160-915-000	PURCHASED SERVICES	\$66,000	\$20,000	-\$46,000	-69.7%
974	BUILDING SERVICES	64200-5210-915-000	POSTAL SERVICES	\$600	\$0	-\$600	-100.0%
975	BUILDING SERVICES	64200-5230-915-000	TELECOMMUNICATIONS	\$9,000	\$10,000	\$1,000	11.1%
976	BUILDING SERVICES	64200-5300-915-000	INSURANCE (WORKER'S COMP)	\$63,682	\$62,279	-\$1,403	-2.2%
977	BUILDING SERVICES	64200-6005-915-000	SUPPLIES/SCHOOL CLASSROOM	\$14,000	\$14,000	\$0	0.0%
978	BUILDING SERVICES	64200-6007-915-000	SUPPLIES	\$143,095	\$110,000	-\$33,095	-23.1%
979	BUILDING SERVICES	64200-5110-930-000	ELECTRICAL SERVICES	\$25,000	\$0	-\$25,000	-100.0%
980	BUILDING SERVICES	64200-5230-930-000	TELECOMMUNICATIONS	\$1,000	\$0	-\$1,000	-100.0%
981	EQUIPMENT SERVICES	64400-3320-915-000	CONTRACTED MAINTENANCE	\$4,450	\$4,450	\$0	0.0%
982	EQUIPMENT SERVICES	64400-5420-915-000	STORAGE UNIT LEASE/RENTAL	\$4,000	\$4,000	\$0	0.0%
983	EQUIPMENT SERVICES	64400-6007-915-000	SUPPLIES	\$35,000	\$35,000	\$0	0.0%
984	EQUIPMENT SERVICES	64400-8101-915-000	REPLACEMENT	\$49,000	\$49,000	\$0	0.0%
985	VEHICLE SERVICES	64500-3310-915-000	REPAIR & MAINTENANCE	\$29,000	\$40,000	\$11,000	37.9%
986	VEHICLE SERVICES	64500-6008-915-000	FUELS	\$79,000	\$79,000	\$0	0.0%
987	VEHICLE SERVICES	64500-8101-915-000	REPLACEMENT	\$36,000	\$54,000	\$18,000	50.0%
			CATEGORIES	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
			Instruction - 61 (Fund 50)	\$0	\$0	\$0	
			Administration & Health - 62 (Fund 50)	\$0	\$0	\$0	
			Transportation - 63 (Fund 50)	\$0	\$0	\$0	
			Operations & Maintenance - 64 (Fund 50)	\$1,249,503	\$891,291	-\$358,212	-28.7%
			Facilities - 66 (Fund 50)	\$0	\$0	\$0	
			Technology - 68 (Fund 50)	\$0	\$0	\$0	
			Fund 50 Total	\$1,249,503	\$891,291	-\$358,212	-28.7%
			Food Services - 65 (Fund 56)	\$0	\$0	\$0	
			(Not included in Fund 50 Operations)				



DIVISION SUPPORT: FACILITIES

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
988	FACILITIES	66200-8110-915-000	REPLACEMENT	\$20,000	\$20,000	\$0	0.0%
<i>CATEGORIES</i>				<i>BUDGET FY15</i>	<i>PROPOSED FY16</i>	<i>CHANGE</i>	<i>CHANGE</i>
			Instruction - 61 (Fund 50)	\$0	\$0	\$0	
			Administration & Health - 62 (Fund 50)	\$0	\$0	\$0	
			Transportation - 63 (Fund 50)	\$0	\$0	\$0	
			Operations & Maintenance - 64 (Fund 50)	\$0	\$0	\$0	
			Facilities - 66 (Fund 50)	\$20,000	\$20,000	\$0	0.0%
			Technology - 68 (Fund 50)	\$0	\$0	\$0	
			Fund 50 Total	\$20,000	\$20,000	\$0	0.0%
			Food Services - 65 (Fund 56)	\$0	\$0	\$0	
			(Not included in Fund 50 Operations)				



DIVISION SUPPORT: TECHNOLOGY

ITEM	CATEGORY - LINE	BUDGET LINE	DESCRIPTION	BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
896	TECHNOLOGY	68100-6030-910-000	PRINTER/COPIER MATERIALS	\$30,000	\$5,010	-\$24,990	-83.3%
897	TECHNOLOGY	68200-1130-910-000	TECHNOLOGY SALARIES	\$110,714	\$112,306	\$1,592	1.4%
898	TECHNOLOGY	68200-1154-910-000	TECHNOLOGY SALARIES	\$114,807	\$32,272	-\$82,535	-71.9%
899	TECHNOLOGY	68200-2100-910-000	FICA	\$17,252	\$11,060	-\$6,192	-35.9%
900	TECHNOLOGY	68200-2210-910-000	VRS	\$32,701	\$20,328	-\$12,373	-37.8%
901	TECHNOLOGY	68200-2220-910-000	VRS HYBRID	\$0	\$0	\$0	0.0%
902	TECHNOLOGY	68200-2300-910-000	HOSPITALIZATION	\$27,808	\$14,926	-\$12,882	-46.3%
903	TECHNOLOGY	68200-2400-910-000	GROUP LIFE INSURANCE	\$2,977	\$1,720	-\$1,257	-42.2%
904	TECHNOLOGY	68200-2500-910-000	HEALTH CARE CREDIT	\$2,661	\$1,533	-\$1,128	-42.4%
905	TECHNOLOGY	68200-3160-910-000	PURCHASED SERVICES	\$100,000	\$100,000	\$0	0.0%
906	TECHNOLOGY	68200-3310-910-000	REPAIR & MAINTENANCE	\$4,500	\$4,500	\$0	0.0%
907	TECHNOLOGY	68200-5230-910-000	TELECOMMUNICATIONS	\$125,000	\$125,000	\$0	0.0%
908	TECHNOLOGY	68200-6035-910-000	TECHNOLOGY MATERIALS	\$5,000	\$5,000	\$0	0.0%
909	TECHNOLOGY	68200-6040-910-000	TECH-SOFTWARE/ONLINE CONTENT	\$65,000	\$65,000	\$0	0.0%
910	TECHNOLOGY	68200-6050-910-000	TECHNOLOGY HARDWARE	\$160,764	\$155,794	-\$4,970	-3.1%
911	TECHNOLOGY	68200-6060-910-000	TECHNOLOGY INFRASTRUCTURE	\$16,500	\$16,500	\$0	0.0%
912	TECHNOLOGY	68300-1114-910-000	TECHNOLOGY SUPPORT	\$22,000	\$22,000	\$0	0.0%
913	TECHNOLOGY	68300-1154-910-000	TECHNOLOGY SALARIES	\$155,002	\$85,175	-\$69,827	-45.0%
914	TECHNOLOGY	68300-2100-910-000	FICA	\$13,541	\$8,199	-\$5,342	-39.5%
915	TECHNOLOGY	68300-2210-910-000	VRS	\$25,665	\$15,069	-\$10,596	-41.3%
916	TECHNOLOGY	68300-2220-910-000	VRS HYBRID	\$0	\$0	\$0	0.0%
917	TECHNOLOGY	68300-2300-910-000	HOSPITALIZATION	\$5,562	\$0	-\$5,562	-100.0%
918	TECHNOLOGY	68300-2400-910-000	GROUP LIFE INSURANCE	\$2,336	\$1,275	-\$1,061	-45.4%
919	TECHNOLOGY	68300-2500-910-000	HEALTH CARE CREDIT	\$2,089	\$1,136	-\$953	-45.6%
920	TECHNOLOGY	68300-5540-910-000	IN-SERVICE	\$10,100	\$10,100	\$0	0.0%
CATEGORIES				BUDGET FY15	PROPOSED FY16	CHANGE	CHANGE
Instruction - 61 (Fund 50)				\$0	\$0	\$0	
Administration & Health - 62 (Fund 50)				\$0	\$0	\$0	
Transportation - 63 (Fund 50)				\$0	\$0	\$0	
Operations & Maintenance - 64 (Fund 50)				\$0	\$0	\$0	
Facilities - 66 (Fund 50)				\$0	\$0	\$0	
Technology - 68 (Fund 50)				\$1,051,979	\$813,902	-\$238,077	-22.6%
Fund 50 Total				\$1,051,979	\$813,902	-\$238,077	-22.6%
Food Services - 65 (Fund 56)				\$0	\$0	\$0	
(Not included in Fund 50 Operations)							



INFORMATION: REVENUE SOURCES SUMMARY

ROCKBRIDGE COUNTY PUBLIC SCHOOLS FY 2015-2016 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 2016 budget includes local allocations of \$13,654,834 (including \$176,000 from a special VRS escrow fund) for school operations and \$3,736,246 for school debt service, for a total of \$17,391,080.

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 2016 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,



INFORMATION: REVENUE SOURCES SUMMARY

Textbooks (split funded with Lottery Proceeds Funds) and Remedial Summer School.

Incentive Programs. Incentive Programs are voluntary programs, but in order to receive state funds, school divisions must agree to meet additional requirements. FY 2016 funding for Incentive Programs is provided through the following accounts: Compensation Supplement and Technology-VPASA.

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 2016 is 0.4740, meaning that the local share of the cost of an SOQ program, the required local effort, is 47.40% and the state share is 52.60%. The following chart shows the formula used to compute each locality's Composite Index.

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



INFORMATION: REVENUE SOURCES SUMMARY

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 2016 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	2,535
2. Required SOQ Per Pupil Cost	x \$6,275
3. Total Required Expenditure	\$15,907,125
4. Less Sales Tax Allocation	(\$3,033,178)
5. Balance for State and Local Aid	\$12,873,947
6. State Composite Index	x .5260
7. State Basic Aid	\$6,771,696

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: \$3,033,178

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 2016 per Pupil Allocation: \$132.00. Revenue Estimate: \$176,010

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 2016 per Pupil Allocation: \$47. Revenue Estimate: \$62,670.

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 2016 Per Pupil Allocation: \$601.00 Revenue Estimate: \$801,379.



INFORMATION: REVENUE SOURCES SUMMARY

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.

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

FY 2016 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.

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

FY 2016 Group Life Per Pupil Allocation: \$18.00 Revenue Estimate: \$24,001.

FY 2016 Retirement Per Pupil Allocation : \$564.00 Revenue Estimate: \$752,043.

FY 2016 Social Security Per Pupil Allocation: \$285.00. Revenue Estimate: \$380,022.

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 2016 Per Pupil SOQ Allocation: \$96.22. Revenue Estimate: \$128,301.

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.

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

FY 2016 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 2016 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 2016 Revenue Estimate: \$12,823.



INFORMATION: REVENUE SOURCES SUMMARY

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 2016 Revenue Estimate: \$86,245.

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 2016 Revenue Estimate: \$168,808.

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 2016 Revenue Estimate: \$94,680

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 2016 Revenue Estimate: \$41,695.

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 2016 Revenue Estimate: \$17,307

ISAEP 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 2016 Revenue Estimate: \$23,576.



INFORMATION: REVENUE SOURCES SUMMARY

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 Fall Membership for eligible schools x eligible PPA) x (1 – CI)) = State Share

FY 2016 Revenue Estimate: \$248,911.

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 2016 Revenue Estimate: \$22,268.

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.

((Approved tuition costs for eligible students) x (1 – CI)) = State Share

FY 2016 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 2016 Revenue Estimate: \$42,931.

TOTAL FY 2015 REVENUE FROM STATE FUNDS: \$13,314,797

Other Local Revenue: Tuition

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 2016 Revenue Estimate: \$1,400,000.



INFORMATION: DEBT SERVICE SUMMARY

ESTIMATE OF LOAN PAYMENTS • FY 2016

Debt Issue	Annual Principal	Annual Interest	Total Payment
VPSA Safety and A&E	\$85,000	\$33,533	\$118,533
VPSA Series 2002B	\$50,000	\$23,283	\$73,283
VPSA 2003 Subsidy Sale - Central	\$277,118	\$124,882	\$402,000
VPSA 2003 Consolidated Loan	\$395,000	\$385,320	\$780,320
VPSA 2005 Spring - Effinger	\$170,000	\$113,953	\$283,953
VPSA Series 2012	\$450,000	\$678,174	\$1,128,174
VPSA QSCB - MRMS	\$395,000	\$318,750	\$713,750
VPSA Series 2013	\$180,000	\$51,683	\$231,683
Total Principal and Interest Pmts.	\$2,002,118	\$1,729,578	\$3,731,696
Paying Agent Fees			\$4,550
Total Debt Service Payments			\$3,736,246

SCHEDULE OF PAYMENTS • FY 2016

Debt Issue	Financial Institution	Due Date	Principal	Interest	Total
VPSA (Safety & A&E)	US Bank	July 15, 2015	\$85,000	\$17,850	\$102,850
VPSA Series 2002B	US Bank	July 15, 2015	\$50,000	\$12,279	\$62,279
VPSA Central Loan	US Bank	July 15, 2015	\$277,118	\$65,974	\$343,092
VPSA Consolidated	US Bank	July 15, 2015	\$395,000	\$197,696	\$592,696
VPSA 2005A	US Bank	July 15, 2015	\$170,000	\$59,144	\$229,144
VPSA 2012	US Bank	July 15, 2015	\$450,000	\$344,768	\$794,768
VPSA Series 2013	US Bank	July 15, 2015	\$180,000	\$27,214	\$207,214
VPSA QSCB - MRMS	US Bank	December 1, 2015	\$395,000	\$159,375	\$554,375
VPSA (Safety & A&E)	US Bank	January 15, 2016		\$15,683	\$15,683
VPSA Series 2002B	US Bank	January 15, 2016		\$11,004	\$11,004
VPSA Central Loan	US Bank	January 15, 2016		\$58,908	\$58,908
VPSA Consolidated	US Bank	January 15, 2016		\$187,624	\$187,624
VPSA 2005A	US Bank	January 15, 2016		\$54,809	\$54,809
VPSA 2012	US Bank	January 15, 2016		\$333,406	\$333,406
VPSA 2013	US Bank	January 15, 2016		\$24,469	\$24,469
VPSA QSCB - MRMS	US Bank	June 1, 2016		\$159,375	\$159,375
Sub-Total			\$2,002,118	\$1,729,578	\$3,731,696
Total Principal and Interest Payments					\$3,731,696
Escrow Agent Fee					\$4,550
Total Debt Service Payments					\$3,736,246