

Botetourt County Public Schools

Proposed School Board Budget

FY 2017-2018

Summary and Line-Item Detail
March 16, 2017



For Fiscal Year Beginning July 1, 2017 and Ending June 30, 2018

**Botetourt County Public Schools
FY 2017-2018 School Board Budget**

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Botetourt County Public Schools**FY 2017-2018 Proposed School Board Budget**

This proposed budget document represents the revenue and expenditure plan for the Botetourt County School Board for the 2017-2018 school term.

The front section contains an Executive Summary and breakdown of all school funds for FY 2017-2018. Following that is a recap of the General Fund Revenues and Expenditures. The General Fund represents the main operational budget of the division and is arranged in a format outlined by the Commonwealth of Virginia. A summary of proposed revenue sources for FY 2017-2018 is provided as well as a line-item revenue budget.

The General Fund Revenue section is followed by a detailed breakdown of the proposed expenditure budget, including summaries and descriptions for each Function area as well as line-item expenditure budgets. The final expenditure related section details Discrete and Self-Sustaining Funds. These are funds used to support programs that are not carried in the School Board general operating fund budget. The funding source and expenditures are outlined for each fund and/or program.

Fund Descriptions

Fund Title	Description	Funding
General Fund	Primary operating fund for the Division. Funds used for all main functions of operations, including: <ul style="list-style-type: none"> ▪ Instruction ▪ Administration ▪ Pupil Transportation ▪ Operations and Maintenance ▪ Facilities ▪ Debt Service ▪ Technology 	Local (County), state, federal, and other (e.g. – tuition reimbursement) sources. Vast majority of funding comes from local and state sources.
School Nutrition Fund	Self-sustaining fund that identifies its own revenue sources separate from the School General Fund and builds its expenditure budget accordingly for the purpose of providing cafeteria and nutrition services for the Division.	Lunch/breakfast sales, state, federal, and other sources.
Textbook Fund	Fund specifically for the purchase of textbooks. Adopted on a staggered cycle so there are “on” years with significant purchases and “off” years with fewer purchases.	State and local sources on a staggered schedule.
Capital Fund	Fund specifically for the purchase and acquisition of large capital assets and/or major building repairs. Items purchased from this fund generally exceed \$100,000 in total cost and have an estimated useful life greater than 5 years.	School General Fund, County contributions, and/or year-end surplus carryover from School funds (2/3 of year-end School General Fund surplus reverts to Capital Fund).
Self-Sustaining Fund	Special programs with specific funding sources that may only be used on certain programs. Examples include No Child Left Behind (NCLB) Title I, IDEA Special Education, and the Roanoke Valley Regional Program.	Federal, state, Roanoke Valley Regional Program, and miscellaneous grants.

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Executive Summary

Presented here is the FY 2017-2018 Proposed Budget for Botetourt County Public Schools (BCPS). As a premier school division, BCPS continues to invest heavily in its most valuable assets, teachers, while maintaining the operational funding support required to provide top notch instructional programs and opportunities for its students.

Enrollment has steadily declined over the past several years, with FY 2017-2018 projected Average Daily Membership (ADM) sitting at 4,435. This is significantly lower than the original FY 2016-2017 projection of 4,600 and continues the decline in enrollment that has been projected for a number of years. This decline in enrollment has a significant impact on revenue as March ADM figures are used by the state to calculate annual revenue amounts. Due to the decline in enrollment, state revenue for FY 2017-2018 is expected to remain virtually flat compared to FY 2016-2017 despite a number of increased funding initiatives provided by the General Assembly. In addition to this, local funding support from Botetourt County is expected to stay level after a significant increase during FY 2016-2017 budget development. Ultimately, overall revenue for FY 2017-2018 is projected to be virtually identical to FY 2016-2017.

Faced with flat revenue and more than \$1.5 million worth of additional expenditure needs, BCPS staff had to make a concerted effort to scour the budget for savings opportunities, both in personnel and operations. Due again to decreased enrollment projections, eleven positions were identified to be taken from the classification plan, generating nearly \$1 million worth of savings. Individual operating budgets within the Division's functional areas were reviewed with more than \$250,000 of savings identified, primarily in the areas of fuel, vehicle maintenance, and technology. This critical evaluation of personnel and operational needs allowed for BCPS staff to free up enough budgetary dollars to provide much needed compensation adjustments. The FY 2017-2018 budget provides for one step on the pay scale for all eligible classified and certificated personnel; a 2% increase for administrative personnel; and ongoing step corrections for nearly 350 positions. All of this is in addition to the mandated cost increase due to Virginia Retirement System (VRS) rate adjustments.

In addition to compensation funding, the FY 2017-2018 operating budget provides for the purchase of six school buses under the lease-purchase format that was successfully used in FY 2016-2017. Regional Program funding was also increased due to the addition of one program slot and operational funding for schools was maintained. Health insurance costs were mitigated through plan design changes, allowing the Division to keep an excellent health insurance benefit that remains free to the employee for individual coverage.

Overall, the FY 2017-2018 Proposed Budget addresses a significant number of needs within the Division that are critical for maintaining its standing as a top-tier public school system. More than \$1.5 million of additional expenditure needs were addressed without any substantive increase in state or local revenue. This was accomplished by critically evaluating and prioritizing ongoing expenditure and personnel needs and identifying areas for savings. The end result is a solid, structurally sound budget that continues to support the Division's Six-Year Plan in the most fiscally responsible manner possible.

FY 2017-2018 School Board Proposed Budget

Summary of All Funds

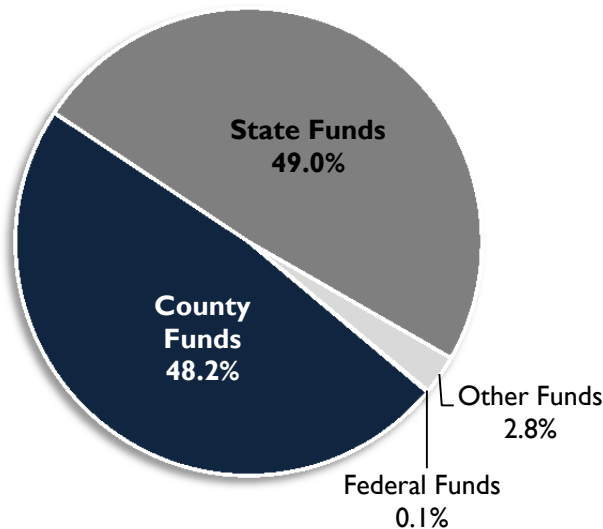
	General Fund	School Nutrition Fund	Textbook Fund	Capital Reserve Fund	Self-Sustaining Funds	Total
Revenue						
State	\$24,629,482	\$19,000	\$314,809	-	-	\$24,963,291
Local	24,238,399	-	189,726	310,000	-	24,738,125
Federal	40,000	545,829	-	-	2,064,359	2,650,188
Other	1,383,167	1,211,171	1,045,465	-	1,184,936	4,824,739
Total Revenue	\$50,291,048	\$1,776,000	\$1,550,000	\$310,000	\$3,249,295	\$57,176,343
Expenditures						
Instruction	\$37,936,831	-	\$1,550,000	-	\$3,249,295	\$42,736,126
Administration	2,353,715	-	-	-	-	2,353,715
Pupil Transp.	3,384,988	-	-	-	-	3,384,988
Operations and Maint.	4,767,561	-	-	\$310,000	-	5,077,561
School Food Services	1,500	1,776,000	-	-	-	1,777,500
Facilities	-	-	-	-	-	-
Debt Service/Tran.	-	-	-	-	-	-
Technology	1,846,452	-	-	-	-	1,846,452
Total Expenditures	\$50,291,048	\$1,776,000	\$1,550,000	\$310,000	\$3,249,295	\$57,176,342

FY 2017-2018 General Fund Summary

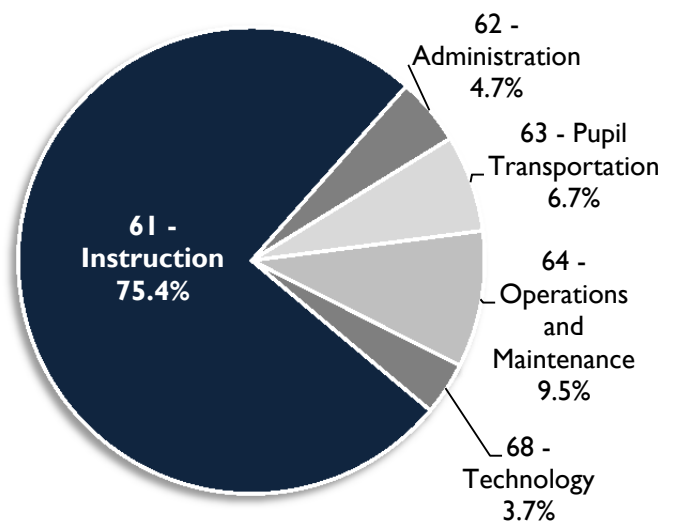
	FY2017 Budget	FY2018 Budget	Change FY17 to FY18	% Change
Revenue				
County Funds	\$24,955,176	\$24,238,399	(\$716,777)	-2.87%
State Funds	24,617,359	24,629,482	\$12,123	0.05%
Other Funds	1,465,891	1,383,167	(\$82,724)	-5.64%
Federal Funds	40,000	40,000	\$0	0.00%
Total Revenue	\$51,078,426	\$50,291,048	(\$787,378)	-1.54%

Expenditures				
61 - Instruction	\$ 37,709,036	\$ 37,936,831	\$ 227,795	0.6%
62 - Administration	2,311,441	2,353,715	42,274	1.8%
63 - Pupil Transp.	3,644,777	3,384,988	(259,789)	-7.1%
64 - Operations and Maint.	4,703,165	4,767,561	64,396	1.4%
65 - School Food Services	1,500	1,500	0	0.0%
66 - Facilities	0	0	0	0.0%
67 - Debt Service/Tran.	736,335	0	(736,335)	-100.0%
68 - Technology	1,972,172	1,846,452	(125,720)	-6.4%
Total Expenditures	\$ 51,078,426	\$ 50,291,048	(\$ 787,378)	-1.5%

FY 2017-2018 General Fund Revenue
\$50,291,048



FY 2017-2018 General Fund Expenditures
\$50,291,048



FY 2017-2018 General Fund Revenue

FY 2017-2018 Revenue Summary

Category	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY18	% Change
County Funds	\$22,705,691	\$23,605,172	\$24,955,176	\$24,238,399	(\$716,777)	-2.87%
State Funds	24,569,130	24,013,156	24,617,359	24,629,482	\$12,123	0.05%
Other Funds	1,156,072	1,180,460	1,465,891	1,383,167	(\$82,724)	-5.64%
Federal Funds	50,414	53,039	40,000	40,000	\$0	0.00%
Grand Total	\$48,481,307	\$48,851,827	\$51,078,426	\$50,291,048	(\$787,378)	-1.54%

County Funds

County funds include local support received from Botetourt County originating from tax-supported sources. The apparent decrease from FY 2017 to FY 2018 is purely due to a change in the way the County accounts for Debt Service payments. In the past, the County would send the school division an amount equal to its share of debt service payments. At the request of our auditors, the County will now make the debt service payment directly. Therefore, the actual amount of true County revenue **remains level** for FY 2017-2018 compared to FY 2016-2017.

State Funds

State funds are driven by Average Daily Membership (ADM) counts in March of the designated fiscal year. Budgets are built off of ADM estimates and the total amount of revenue received from the State is dependent on the difference between estimated and actual March ADM figures. Details regarding the funding formula can be found on the Virginia Department of Education website. FY 2017-2018 is based off of an estimated ADM of 4,435, a significant decrease from the FY 2016-2017 budgeted figure of 4,600.

Other Funds

This revenue category captures revenue generated from special circumstances such as inter-locality tuition, miscellaneous pupil transportation revenue, and other rebates and refunds. The bulk of the category comes from reimbursements received from the Virginia Community College Dual Enrollment Program.

Federal Funds

The smallest revenue category for Botetourt County Schools, this category is comprised of Federal Land Use funding. The total amount budgeted is unchanged.

FY 2016-2017 Line-Item Revenue

Category	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
County Funds						
451050 - Local Operation	22,705,691	23,605,172	24,955,176	24,238,399	(716,777)	-2.87%
Total County Revenue	22,705,691	23,605,172	24,955,176	24,238,399	(716,777)	-2.87%
State Funds						
410405 - VPSA Technology Grant	336,000	336,000	336,000	336,000	0	0.00%
440202 - Basic Aid	13,001,905	12,597,289	12,703,563	12,214,922	(488,641)	-3.85%
440203 - GED Program-ISAEP	7,859	13,344	7,859	7,859	0	0.00%
440204 - Remedial Summer School	35,151	30,636	34,980	16,241	(18,739)	-53.57%
440205 - Regular Foster Care	35,085	26,731	26,963	22,031	(4,932)	-18.29%
440207 - Gifted Education SOQ	141,084	137,692	137,647	132,712	(4,935)	-3.59%
440208 - Prevention Intervention Remedi	174,104	169,918	177,794	171,420	(6,374)	-3.59%
440211 - COMPENSATION SUPPLEMENT	0	215,631	196,385	123,089	(73,296)	-37.32%
440212 - Special Education SOQ	1,668,999	1,628,872	1,605,878	1,548,311	(57,567)	-3.58%
440214 - Textbook Payments	140,852	0	0	0	0	-
440217 - Vocational Education SOQ	279,167	272,455	321,176	312,427	(8,749)	-2.72%
440221 - Social Security Instructional	798,478	779,281	794,336	765,861	(28,475)	-3.58%
440223 - Teacher Retirement Instruction	1,623,972	1,540,983	1,640,290	1,758,439	118,149	7.20%
440228 - Early Reading Intervention	43,806	41,815	42,746	56,995	14,249	33.33%
440241 - Group Life Insurance Instructi	51,031	49,804	54,485	52,532	(1,953)	-3.58%
440246 - Homebound	25,104	27,528	27,874	21,346	(6,528)	-23.42%
440248 - Special Education Regional Pro	127,906	178,269	157,843	245,663	87,820	55.64%
440252 - CTE Equipment	11,108	11,512	12,733	8,243	(4,490)	-35.26%
440253 - CTE Occup/Prep Program	52,557	47,663	50,932	50,932	0	0.00%
440259 - Special Education Foster Care	93,746	91,831	100,450	75,683	(24,767)	-24.66%
440265 - At-Risk	73,524	71,658	88,877	85,944	(2,933)	-3.30%
440275 - K-3 Primary Class Size	62,533	65,277	58,161	52,145	(6,016)	-10.34%

Category	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
440291 - Mentor Teacher Program	1,807	2,941	1,807	2,106	299	16.55%
440295 - Special Ed in Jail	0	0	1,000	0	(1,000)	-100.00%
440308 - Sales Tax Receipts 1 Cent	4,916,760	4,965,551	5,053,984	4,967,521	(86,463)	-1.71%
440309 - English as a Second Language	27,774	30,021	33,059	52,293	19,234	58.18%
440312 - Sales Tax 1/8 Cent	514,299	515,817	631,748	620,940	(10,808)	-1.71%
440348 - Textbooks (Lottery)	147,981	0	0	0	0	-
440349 - Industry Certification Costs	12,091	10,298	0	0	0	-
440365 - VA WORKPLACE READINESS	2,830	3,480	0	0	0	-
440399 - National Board Certification B	20,000	15,000	22,500	22,500	0	0.00%
440405 - SOL Algebra Readiness	28,577	26,586	31,417	28,820	(2,597)	-8.27%
449997 - Project Graduation	0	0	0	4,059	4,059	-
449998 - Supplemental Lottery Alloc	0	0	0	757,898	757,898	-
449999 - ASST W/RETIREMENT/INFLAT	0	0	150,322	0	(150,322)	-100.00%
Total State Revenue	24,569,130	24,013,156	24,617,359	24,629,482	12,123	0.05%
Other Funds						
450201 - Rents	107,970	111,570	120,000	25,000	(95,000)	-79.17%
461201 - Tuition Day School	30,031	24,975	25,000	25,000	0	0.00%
461205 - Transportation Of Pupils	52,180	49,810	37,000	50,000	13,000	35.14%
461207 - Summer School	420	420	1,500	500	(1,000)	-66.67%
480303 - Other Rebates and Refunds	31,845	41,367	30,000	35,000	5,000	16.67%
489908 - Sale of School Buses	0	4,080	4,000	6,000	2,000	50.00%
489909 - Sale of Other Equipment	1,777	12,040	5,000	5,000	0	0.00%
489910 - Insurance Adjustments	44,703	0	10,000	10,000	0	0.00%
489912 - Other Funds	720,678	778,494	1,076,391	1,069,667	(6,724)	-0.62%
490011 - E-Rate	6,177	7,022	0	0	0	-
490102 - Other Payments from Another Co	160,291	150,682	157,000	157,000	0	0.00%
Total Other Revenue	1,156,072	1,180,460	1,465,891	1,383,167	(82,724)	-5.64%

Category	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
Federal Funds						
410665 - Federal Land Use (Forest Reser	50,414	53,039	40,000	40,000	0	0.00%
Total Federal Revenue	50,414	53,039	40,000	40,000	0	0.00%
Grand Total Revenue	48,481,307	48,851,827	51,078,426	50,291,048	(787,378)	-1.54%

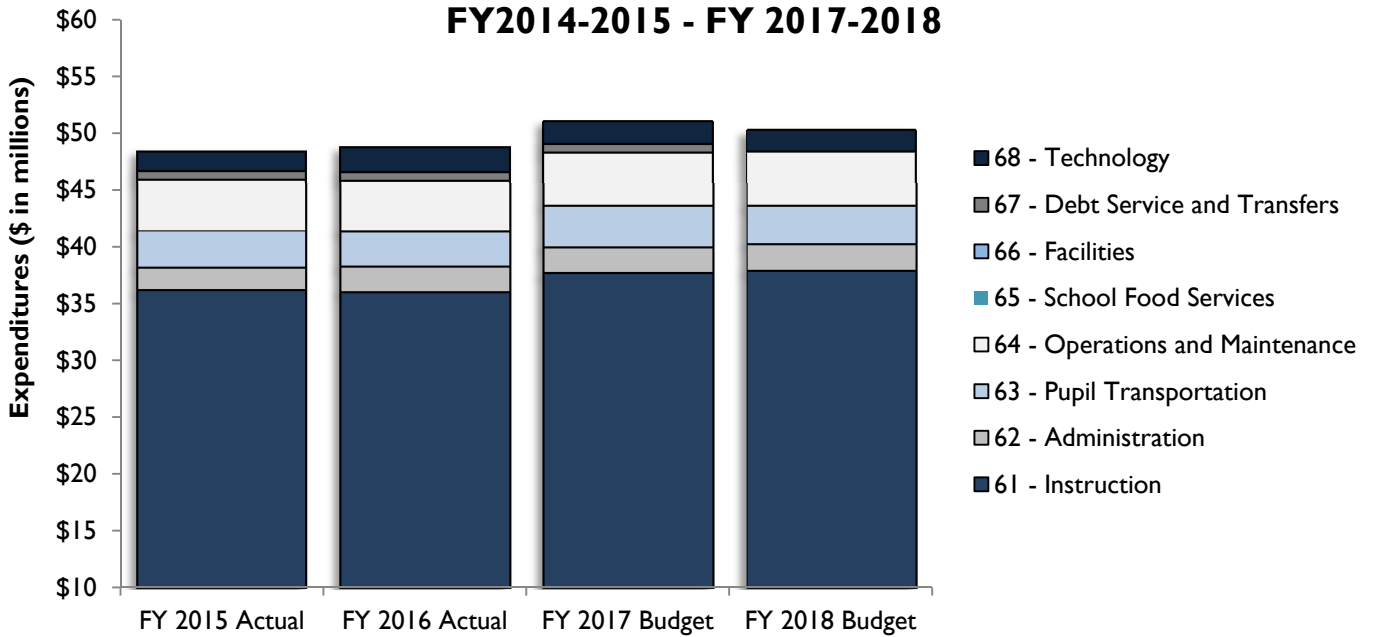
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FY 2016-2017 General Fund Expenditures

FY 2016-2017 Expenditure Summary

Function Area	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
61 - Instruction	36,209,595	36,065,921	37,709,036	37,936,831	227,795	0.6%
62 - Administration	2,008,346	2,235,038	2,311,441	2,353,715	42,274	1.8%
63 - Pupil Transp.	3,238,186	3,117,768	3,644,777	3,384,988	(259,789)	-7.1%
64 - Oper. and Maint.	4,532,472	4,484,375	4,703,165	4,767,561	64,396	1.4%
65 - School Food Service	1,260	1,481	1,500	1,500	0	0.0%
66 - Facilities	0	17,150	0	0	0	0.0%
67 - Debt Service/Tran.	775,451	755,893	736,335	0	(736,335)	-100.0%
68 - Technology	1,720,495	2,172,432	1,972,172	1,846,452	(125,720)	-6.4%
Grand Total	48,485,806	48,850,058	51,078,426	50,291,048	(787,378)	-1.5%

Expenditure History
FY2014-2015 - FY 2017-2018



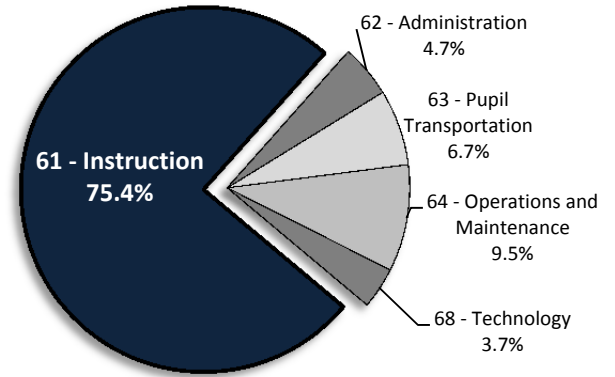
61 - Instruction

Description:

Instruction includes the activities that deal directly with the interaction between teachers, aides, or classroom assistants and students.

Instruction may also be provided through another approved medium such as television, internet, radio, telephone, or correspondence. The activities of aides or classroom assistants of any type that assist in the instructional process are included in this category. Technology related expenditures related to instruction are reported separately under 68 – Technology.

FY 2017-2018 Total General Fund Budget
\$ 50,291,048



Financial Information - Function:

Function Area	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
61100 - Classroom Instruction	29,561,158	29,632,111	30,975,719	31,341,279	365,560	1.2%
61210 - Guidance Services	1,308,462	1,304,069	1,442,085	1,393,319	(48,766)	-3.4%
61230 - Homebound Instruction	59,664	54,600	61,115	61,115	0	0.0%
61310 - Improvement of Instruction	1,251,257	1,093,335	1,137,951	1,168,802	30,851	2.7%
61320 - Media Services	933,385	923,377	971,585	919,836	(51,748)	-5.3%
61410 - Office of the Principal	3,095,669	3,058,429	3,120,581	3,052,480	(68,101)	-2.2%
Grand Total	36,209,595	36,065,921	37,709,036	37,936,831	227,795	0.6%

Financial Information – Expenditure Category:

Expenditure Category	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
51 - Personal Services	24,336,718	24,294,297	25,125,584	24,867,257	(258,327)	-1.0%
52 - Employee Benefits	9,158,858	9,185,234	9,708,262	10,151,516	443,254	4.6%
53 - Purchased Services	1,202,183	1,345,946	1,467,800	1,467,800	-	0.0%
54 - Internal Services	-	-	-	-	-	0.0%
55 - Other Charges	185,627	183,091	181,884	181,884	-	0.0%
56 - Materials and Supplies	1,108,682	809,965	833,506	833,406	(100)	0.0%
57 - Payment to Joint Operations	217,527	247,389	392,000	434,968	42,968	11.0%
58 - Capital Outlay	-	-	-	-	-	0.0%
Total Expenditures	36,209,595	36,065,921	37,709,036	37,936,831	227,795	0.6%

FY2017 to FY2018 Change Notes:

- Personal Services
 - 1-Step for all eligible Classified/Certificated staff
 - Step corrections for identified staff
 - 2% Increase for Administrative staff
 - Several positions reorganized for cost savings
- Employee Benefits
 - No increase in health insurance premiums due to plan design changes
 - VRS increased from 14.66% to 16.32%
- Operating budget remained virtually flat compared to FY 16-17
 - Regional Program expenditures increased by \$42,968

Expenditure Category	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
61100 - Classroom Instruction						
511200 - Instructional Salaries-Full Ti	17,448,076	17,449,338	18,118,814	17,975,535	(143,279)	-0.8%
511510 - Instructional Aides-Full Time	898,530	951,973	1,006,760	1,052,407	45,647	4.5%
515200 - Substitute-Certificated Salari	400,146	452,707	403,300	403,300	0	0.0%
515210 - Substitute-Classified Salaries	37,206	41,465	37,850	37,850	0	0.0%
516200 - Supplemental-Certificated Sala	815,614	826,421	807,000	807,000	0	0.0%
516210 - Supplemental-Classified Salari	2,256	3,601	2,600	2,600	0	0.0%
516500 - National Board Certification B	28,000	21,000	28,500	28,500	0	0.0%
521000 - FICA	1,464,922	1,474,817	1,583,079	1,590,226	7,148	0.5%
522100 - VRS	2,592,242	2,430,479	2,628,375	2,838,363	209,987	8.0%
522200 - VRS HYBRID	51,867	143,057	150,701	271,305	120,604	80.0%
523000 - HMP	2,657,699	2,743,661	2,814,533	2,831,111	16,578	0.6%
524000 - GLI	217,009	217,819	223,170	250,077	26,907	12.1%
525100 - LDPHYBRID	1,252	3,561	3,621	5,941	2,321	64.1%
526000 - Unemployment Insurance	20,730	613	20,139	13,500	(6,639)	-33.0%
527000 - Worker's Compensation	60,604	116,623	68,422	86,961	18,539	27.1%
527500 - Retiree Health Care Credit	193,300	194,021	209,930	234,708	24,779	11.8%
528000 - Other Benefits	179,917	203,479	219,569	219,569	0	0.0%
530000 - Purchased Services	87,812	109,991	99,100	99,100	0	0.0%
530001 - Purch Services-CTE Credential	17,136	20,548	18,000	18,000	0	0.0%
530003 - Purchased Services-Conference	8,297	6,698	10,750	10,750	0	0.0%
538100 - Tuition Paid-Other Divisions I	961,625	1,077,943	1,211,000	1,211,000	0	0.0%
554000 - Leases and Rentals	146,401	137,656	140,500	140,500	0	0.0%
555000 - Travel	21,984	23,037	22,300	22,300	0	0.0%
560000 - Materials and Supplies	293,861	304,693	299,540	299,540	0	0.0%
560001 - CTE State Equipment	36,252	45,130	40,000	40,000	0	0.0%
560200 - Textbooks and Workbooks	483,948	166,978	189,726	189,726	0	0.0%
560300 - Instructional Materials	216,946	217,413	226,440	226,440	0	0.0%
570000 - Tuition Payments to Joint Oper	217,527	247,389	392,000	434,968	42,968	11.0%
61210 - Guidance Services						
511200 - Instructional Salaries-Full Ti	821,955	818,207	903,844	851,707	(52,137)	-5.8%
511500 - Clerical-Full Time Salaries	100,301	103,676	108,904	111,080	2,176	2.0%
515200 - Substitute-Certificated Salari	7,808	2,600	8,050	8,050	0	0.0%
515210 - Substitute-Classified Salaries	1,434	1,416	1,600	1,600	0	0.0%
516210 - Supplemental-Classified Salari	0	382	0	0	0	0.0%
521000 - FICA	69,663	68,375	78,229	78,210	(19)	0.0%
522100 - VRS	131,011	127,225	144,247	157,127	12,880	8.9%
522200 - VRS HYBRID	3,974	2,962	4,221	0	(4,221)	-100.0%
523000 - HMP	139,098	144,779	156,597	148,069	(8,528)	-5.4%
524000 - GLI	11,078	11,019	11,950	12,572	622	5.2%

Expenditure Category	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
525100 - LDPHYBRID	96	74	101	0	(101)	-100.0%
527500 - Retiree Health Care Credit	9,868	9,815	11,241	11,804	563	5.0%
528000 - Other Benefits	95	122	200	200	0	0.0%
530000 - Purchased Services	706	276	800	800	0	0.0%
530003 - Purchased Services-Conference	260	0	0	0	0.0%	
555000 - Travel	87	335	100	100	0	0.0%
560000 - Materials and Supplies	5,647	5,645	6,000	6,000	0	0.0%
560300 - Instructional Materials	5,642	6,900	6,000	6,000	0	0.0%
61230 - Homebound Instruction						
511200 - Instructional Salaries-Full Ti	47,235	40,825	47,600	47,600	0	0.0%
521000 - FICA	3,607	3,114	3,641	3,641	0	0.0%
555000 - Travel	8,823	10,662	9,874	9,874	0	0.0%
61310 - Improvement of Instruction						
511100 - Administrative Salaries-Full T	735,124	635,082	638,582	651,354	12,772	2.0%
511500 - Clerical-Full Time Salaries	71,067	72,842	76,531	78,446	1,915	2.5%
515210 - Substitute-Classified Salaries	1,352	360	1,650	1,650	0	0.0%
516210 - Supplemental-Classified Salari	0	0	0	0	0	0.0%
521000 - FICA	62,542	53,619	57,647	57,742	95	0.2%
522100 - VRS	116,898	99,534	104,835	119,103	14,268	13.6%
523000 - HMP	71,725	66,842	68,119	67,860	(260)	-0.4%
524000 - GLI	9,593	8,424	8,439	9,560	1,122	13.3%
527500 - Retiree Health Care Credit	8,546	7,504	7,938	8,977	1,039	13.1%
528000 - Other Benefits	40,199	15,490	41,500	41,500	0	0.0%
530000 - Purchased Services	16,046	27,715	20,000	20,000	0	0.0%
530002 - Purchased Services-Teacher Tui	89,640	85,762	87,800	87,800	0	0.0%
530003 - Purchased Services-Conference	7,248	1,856	5,900	5,900	0	0.0%
555000 - Travel	4,811	4,863	5,310	5,310	0	0.0%
560000 - Materials and Supplies	16,467	13,441	13,700	13,600	(100)	-0.7%
61320 - Media Services						
511220 - Librarian Salaries	603,388	594,136	617,837	569,268	(48,569)	-7.9%
511500 - Clerical-Full Time Salaries	28,996	21,744	31,570	35,590	4,020	12.7%
515200 - Substitute-Certificated Salari	13,252	12,670	15,500	15,500	0	0.0%
515210 - Substitute-Classified Salaries	2,128	7,819	2,250	2,250	0	0.0%
521000 - FICA	48,002	46,878	51,114	47,714	(3,400)	-6.7%
522100 - VRS	93,330	85,649	92,803	95,952	3,149	3.4%
522200 - VRS HYBRID	0	2,246	2,400	2,761	361	15.0%
523000 - HMP	79,174	86,860	90,181	82,379	(7,802)	-8.7%
524000 - GLI	7,660	7,439	7,663	7,924	260	3.4%
525100 - LDPHYBRID	0	56	57	59	2	3.4%
527000 - Worker's Compensation	0	0	0	0	0	0.0%

Expenditure Category	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
527500 - Retiree Health Care Credit	6,823	6,627	7,209	7,440	231	3.2%
528000 - Other Benefits	787	0	1,000	1,000	0	0.0%
530003 - Purchased Services-Conference	579	0	0	0	0.0%	
555000 - Travel	0	909	0	0	0	0.0%
560000 - Materials and Supplies	24,923	24,882	26,000	26,000	0	0.0%
560300 - Instructional Materials	24,923	24,882	26,000	26,000	0	0.0%
61410 - Office of the Principal						
511260 - Principal Salaries	1,237,835	1,237,207	1,243,707	1,168,799	(74,908)	-6.0%
511270 - Assistant Principal Salaries	480,788	475,326	478,326	483,764	5,438	1.1%
511500 - Clerical-Full Time Salaries	545,887	511,960	535,809	524,407	(11,402)	-2.1%
515200 - Substitute-Certificated Salari	0	100	0	0	0	0.0%
515210 - Substitute-Classified Salaries	7,496	11,440	7,900	7,900	0	0.0%
516210 - Supplemental-Classified Salari	845	0	1,100	1,100	0	0.0%
521000 - FICA	169,304	167,444	181,288	174,892	(6,396)	-3.5%
522100 - VRS	322,424	305,203	323,047	338,323	15,276	4.7%
522200 - VRS HYBRID	5,931	7,995	7,952	16,958	9,006	113.2%
523000 - HMP	241,523	249,014	255,207	246,327	(8,880)	-3.5%
524000 - GLI	26,947	26,508	26,642	28,519	1,877	7.0%
525100 - LDPHYBRID	143	199	190	364	174	91.6%
527500 - Retiree Health Care Credit	24,004	23,612	25,062	26,777	1,715	6.8%
528000 - Other Benefits	15,274	22,475	16,000	16,000	0	0.0%
530000 - Purchased Services	8,976	9,001	9,100	9,100	0	0.0%
530003 - Purchased Services-Conference	4,699	5,315	5,350	5,350	0	0.0%
555000 - Travel	3,521	5,629	3,800	3,800	0	0.0%
560000 - Materials and Supplies	73	0	100	100	0	0.0%
Grand Total	36,209,595	36,065,921	37,709,036	37,936,831	227,795	0.6%

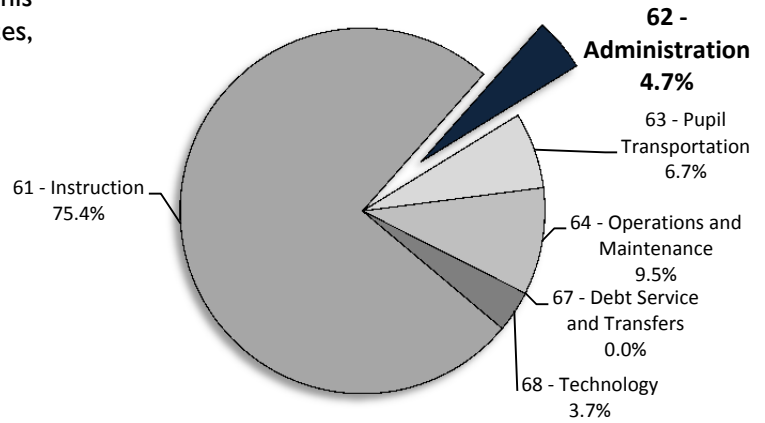
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62 - Administration

Description:

Activities concerned with establishing and administering policy for Administration, Attendance, and Health. This function is inclusive of such areas as Human Resources, Financial Planning and Management, Purchasing, and Board Services.

**FY 2017-2018 Total General Fund Budget
\$ 50,291,048**



Financial Information - Function:

Specific Function	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
62110 - Board Services	115,875	136,325	122,096	119,036	(3,060)	-2.5%
62120 - Executive Admin Services	362,207	521,370	526,973	543,470	16,497	3.1%
62140 - Personnel Services	203,789	203,090	210,396	216,662	6,266	3.0%
62160 - Fiscal Services	504,195	515,088	535,693	532,257	(3,435)	-0.6%
62210 - Attendance Services	71,468	69,932	75,761	78,793	3,032	4.0%
62220 - Health Services	521,656	557,250	602,962	620,365	17,403	2.9%
62230 - Psychological Services	229,157	231,982	237,561	243,132	5,570	2.3%
Grand Total	2,008,346	2,235,038	2,311,441	2,353,715	42,274	1.8%

Financial Information – Expenditure Category:

Expenditure Category	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
51 - Personal Services	1,328,133	1,438,085	1,554,858	1,573,723	18,865	1.2%
52 - Employee Benefits	506,790	551,122	569,423	592,832	23,409	4.1%
53 - Purchased Services	105,396	149,014	113,110	113,110	0	0.0%
54 - Internal Services	-	-	-	-	-	-
55 - Other Charges	24,104	26,127	27,300	27,300	0	0.0%
56 - Materials and Supplies	43,923	70,689	46,750	46,750	0	0.0%
57 - Payment to Joint Operations	-	-	-	-	-	-
58 - Capital Outlay	-	-	-	-	-	-
Total Expenditures	2,008,346	2,235,038	2,311,441	2,353,715	42,274	1.8%

FY2017 to FY2018 Change Notes:

- Personal Services
 - 1-Step for all eligible Classified/Certificated staff
 - Step corrections for identified staff
 - 2% Increase for Administrative staff
- Employee Benefits
 - No increase in health insurance premiums due to plan design changes
 - VRS increased from 14.66% to 16.32%
- Operating budget remained virtually flat compared to FY 16-17

Expenditure Category	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
62110 - Board Services						
511110 - Board Members Salaries	30,000	30,000	30,000	30,000	0	0.0%
511500 - Clerical-Full Time Salaries	50,480	51,742	54,362	57,113	2,751	5.1%
521000 - FICA	6,111	6,198	6,454	6,664	210	3.3%
522100 - VRS	7,320	7,275	7,969	9,321	1,351	17.0%
523000 - HMP	14,821	17,139	15,016	7,437	(7,578)	-50.5%
524000 - GLI	601	616	642	748	107	16.6%
525100 - LDPHYBRID	0	0	0	0	0	0.0%
527500 - Retiree Health Care Credit	535	549	603	702	99	16.4%
530000 - Purchased Services	522	16,220	750	750	0	0.0%
530003 - Purchased Services-Conference	1,000	1,040	1,250	1,250	0	0.0%
555000 - Travel	4,407	5,384	4,800	4,800	0	0.0%
560000 - Materials and Supplies	78	163	250	250	0	0.0%
62120 - Executive Administration Services						
511120 - Superintendent Salaries	139,022	145,577	170,500	173,910	3,410	2.0%
511121 - Superintendent Comp	15,447	6,375	8,500	8,695	195	2.3%
511130 - Assistant Superintendent Salar	0	112,000	112,500	114,750	2,250	2.0%
511500 - Clerical-Full Time Salaries	31,009	31,784	33,393	35,084	1,691	5.1%
515210 - Substitute-Classified Salaries	768	384	750	750	0	0.0%
521000 - FICA	13,141	24,847	24,261	25,489	1,228	5.1%
522100 - VRS	26,894	39,039	47,629	54,254	6,625	13.9%
523000 - HMP	14,452	25,524	29,949	29,760	(189)	-0.6%
524000 - GLI	2,207	3,304	3,834	4,355	521	13.6%
527000 - Worker's Compensation	500	1,821	1,050	1,335	285	27.1%
527500 - Retiree Health Care Credit	1,966	2,943	3,606	4,089	483	13.4%
528000 - Other Benefits	28,817	27,208	0	0	0	0.0%
530000 - Purchased Services	62,497	73,573	63,000	63,000	0	0.0%
530003 - Purchased Services-Conference	704	2,003	1,000	1,000	0	0.0%
554000 - Leases and Rentals	2,814	2,616	3,000	3,000	0	0.0%
555000 - Travel	870	2,048	1,000	1,000	0	0.0%
556000 - Contributions to Other Entitie	12,000	12,000	12,000	12,000	0	0.0%
558000 - Miscellaneous	0	0	1,000	1,000	0	0.0%
560000 - Materials and Supplies	9,100	8,325	10,000	10,000	0	0.0%
62140 - Personnel Services						
511100 - Administrative Salaries-Full T	107,808	108,308	108,808	110,984	2,176	2.0%
511500 - Clerical-Full Time Salaries	29,462	30,197	30,952	31,725	773	2.5%
521000 - FICA	10,077	9,498	9,423	9,626	203	2.2%
522100 - VRS	19,904	19,474	20,489	23,290	2,801	13.7%
523000 - HMP	14,276	14,822	15,273	15,162	(112)	-0.7%
524000 - GLI	1,634	1,648	1,649	1,869	220	13.4%

Expenditure Category	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
527500 - Retiree Health Care Credit	1,455	1,468	1,551	1,755	204	13.1%
530000 - Purchased Services	13,473	15,030	15,000	15,000	0	0.0%
530003 - Purchased Services-Conference	0	120	250	250	0	0.0%
554000 - Leases and Rentals	886	949	1,000	1,000	0	0.0%
555000 - Travel	153	374	250	250	0	0.0%
558000 - Miscellaneous	0	0	750	750	0	0.0%
560000 - Materials and Supplies	4,662	1,202	5,000	5,000	0	0.0%
62160 - Fiscal Services						
511100 - Administrative Salaries-Full T	99,697	87,425	100,697	96,900	(3,797)	-3.8%
511500 - Clerical-Full Time Salaries	234,346	240,202	252,363	267,856	15,493	6.1%
515210 - Substitute-Classified Salaries	0	0	0	0	0	0.0%
516200 - Supplemental-Certificated Sala	21,839	31,848	23,000	0	(23,000)	-100.0%
516210 - Supplemental-Classified Salari	897	1,255	1,000	1,000	0	0.0%
521000 - FICA	26,662	26,765	28,845	27,980	(865)	-3.0%
522100 - VRS	48,436	46,625	51,759	59,528	7,770	15.0%
523000 - HMP	42,609	42,567	45,084	44,868	(216)	-0.5%
524000 - GLI	3,975	3,946	4,166	4,778	612	14.7%
527500 - Retiree Health Care Credit	3,541	3,515	3,919	4,486	567	14.5%
528000 - Other Benefits	0	6,744	0	0	0	0.0%
530000 - Purchased Services	20,880	22,987	22,860	22,860	0	0.0%
530003 - Purchased Services-Conference	0	80	250	250	0	0.0%
555000 - Travel	0	0	250	250	0	0.0%
560000 - Materials and Supplies	1,312	1,129	1,500	1,500	0	0.0%
62210 - Attendance Services						
511300 - Other Professional Salaries	42,789	44,073	45,732	47,496	1,764	3.9%
521000 - FICA	3,857	3,608	4,302	4,437	135	3.1%
522100 - VRS	6,274	6,197	6,704	7,751	1,047	15.6%
523000 - HMP	7,119	7,301	7,475	7,403	(73)	-1.0%
524000 - GLI	515	525	540	622	83	15.3%
527500 - Retiree Health Care Credit	459	467	508	584	77	15.1%
528000 - Other Benefits	10,456	7,312	10,500	10,500	0	0.0%
555000 - Travel	0	450	0	0	0	0.0%
62220 - Health Services						
511310 - Licensed School Nurse Salaries	346,895	362,431	403,866	417,252	13,386	3.3%
515210 - Substitute-Classified Salaries	12,906	7,150	13,000	13,000	0	0.0%
521000 - FICA	26,953	27,922	31,890	32,914	1,024	3.2%
522100 - VRS	49,410	38,677	43,916	45,549	1,633	3.7%
522200 - VRS HYBRID	1,264	11,620	15,291	22,547	7,256	47.5%
523000 - HMP	45,142	43,900	52,385	45,021	(7,364)	-14.1%
524000 - GLI	4,159	4,257	4,766	5,466	700	14.7%

Expenditure Category	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
525100 - LDPHYBRID	31	289	365	483	118	32.5%
527500 - Retiree Health Care Credit	3,704	3,792	4,483	5,132	649	14.5%
528000 - Other Benefits	0	1,187	0	0	0	0.0%
530000 - Purchased Services	6,190	16,857	7,000	7,000	0	0.0%
530003 - Purchased Services-Conference	130	700	250	250	0	0.0%
555000 - Travel	609	583	750	750	0	0.0%
560000 - Materials and Supplies	24,263	37,886	25,000	25,000	0	0.0%
62230 - Psychological Services						
511320 - Psychologist Salaries	164,769	147,334	165,435	167,208	1,773	1.1%
521000 - FICA	12,076	11,849	12,656	12,754	99	0.8%
522100 - VRS	23,892	13,800	10,054	11,192	1,138	11.3%
522200 - VRS HYBRID	0	6,570	13,953	16,096	2,143	15.4%
523000 - HMP	18,500	17,571	22,381	22,289	(92)	-0.4%
524000 - GLI	1,961	1,724	1,932	2,190	258	13.4%
525100 - LDPHYBRID	0	164	333	345	12	3.6%
527500 - Retiree Health Care Credit	1,747	1,536	1,818	2,057	239	13.1%
528000 - Other Benefits	(660)	7,323	0	0	0	0.0%
530000 - Purchased Services	0	0	750	750	0	0.0%
530003 - Purchased Services-Conference	0	404	750	750	0	0.0%
555000 - Travel	2,366	1,723	2,500	2,500	0	0.0%
560000 - Materials and Supplies	4,508	21,985	5,000	5,000	0	0.0%
Grand Total	2,008,346	2,235,038	2,311,441	2,353,715	42,274	1.8%

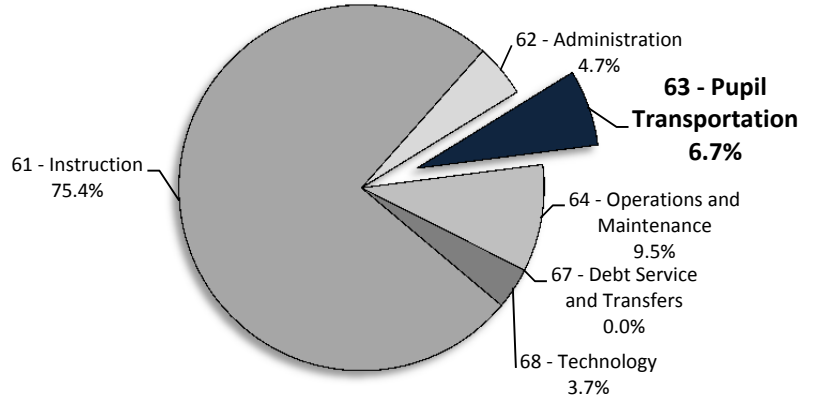
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63 – Pupil Transportation

Description:

Activities concerned with 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 and from school activities.

**FY 2017-2018 Total General Fund Budget
\$ 50,291,048**



Financial Information - Function:

Specific Function	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
63100 - Management and Direction	237,228	213,668	222,137	103,247	(118,891)	-53.5%
63200 - Vehicle Operation Services	1,759,170	1,711,790	1,840,825	1,874,805	33,980	1.8%
63300 - Monitoring Services	238,309	275,933	266,046	264,458	(1,588)	-0.6%
63400 - Vehicle Maintenance Services	919,314	836,373	1,059,268	932,478	(126,790)	-12.0%
63500 - School Buses - Regular Purchases	82,948	80,005	255,000	210,000	(45,000)	-17.6%
63700 - Other Vehicle and Equip Purch	1,217	0	1,500	0	(1,500)	-100.0%
Grand Total	3,238,186	3,117,768	3,644,777	3,384,988	(259,789)	-7.1%

Financial Information – Expenditure Category:

Expenditure Category	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
51 - Personal Services	1,542,345	1,555,289	1,647,326	1,625,763	(21,563)	-1.3%
52 - Employee Benefits	793,370	787,464	836,320	780,594	(55,726)	-6.7%
53 - Purchased Services	57,169	85,736	59,600	59,600	0	0.0%
54 - Internal Services	-	-	-	-	-	-
55 - Other Charges	62,826	63,518	66,000	66,000	0	0.0%
56 - Materials and Supplies	689,739	545,757	780,531	643,031	(137,500)	-17.6%
57 - Payment to Joint Operations	-	-	-	-	-	-
58 - Capital Outlay	92,738	80,005	255,000	210,000	(45,000)	-17.6%
Total Expenditures	3,238,186	3,117,768	3,644,777	3,384,988	(259,789)	-7.1%

FY2017 to FY2018 Change Notes:

- Personal Services
 - 1-Step for all eligible Classified/Certificated staff
 - Step corrections for identified staff
 - 2% Increase for Administrative staff
 - Positions reorganized for cost savings
- Employee Benefits
 - No increase in health insurance premiums due to plan design changes
 - VRS increased from 14.66% to 16.32%
- Operating budget includes:
 - Reduction in amounts budgeted for fuel and bus maintenance
 - Maintains funding for the lease-purchase of six new school buses

Expenditure Category	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
63100 - Management and Direction						
511300 - Other Professional Salaries	91,862	92,362	92,862	0	(92,862)	-100.0%
511500 - Clerical-Full Time Salaries	78,041	59,718	62,082	64,487	2,405	3.9%
515210 - Substitute-Classified Salaries	0	0	0	0	0	0.0%
516210 - Supplemental-Classified Salari	0	0	100	100	0	0.0%
521000 - FICA	13,123	11,551	11,861	5,028	(6,833)	-57.6%
522100 - VRS	24,636	21,390	22,715	10,524	(12,190)	-53.7%
522200 - VRS HYBRID	0	0	0	0	0	0.0%
523000 - HMP	21,268	20,662	22,470	14,970	(7,500)	-33.4%
524000 - GLI	2,022	1,810	1,828	845	(984)	-53.8%
527500 - Retiree Health Care Credit	1,801	1,613	1,720	793	(927)	-53.9%
528000 - Other Benefits	0	0	0	0	0	0.0%
530000 - Purchased Services	2,007	1,508	2,500	2,500	0	0.0%
530003 - Purchased Services-Conference	0	0	500	500	0	0.0%
554000 - Leases and Rentals	642	726	750	750	0	0.0%
555000 - Travel	28	132	250	250	0	0.0%
560000 - Materials and Supplies	1,798	2,195	2,500	2,500	0	0.0%
581000 - Capital Outlay Replacement	0	0	0	0	0	0.0%
582000 - Capital Outlay Additions	0	0	0	0	0	0.0%
63200 - Vehicle Operation Services						
511700 - Operative-Full Time Salaries	717,163	678,016	772,848	831,072	58,224	7.5%
515210 - Substitute-Classified Salaries	68,323	64,931	69,500	69,500	0	0.0%
516210 - Supplemental-Classified Salari	296,948	306,189	300,000	300,000	0	0.0%
521000 - FICA	80,804	77,852	87,849	92,303	4,454	5.1%
522100 - VRS	76,748	64,285	59,431	55,811	(3,620)	-6.1%
522200 - VRS HYBRID	11,224	20,195	17,065	22,011	4,946	29.0%
523000 - HMP	363,774	355,715	394,644	357,577	(37,067)	-9.4%
524000 - GLI	8,631	8,288	10,073	10,608	535	5.3%
525100 - LDPHYBRID	324	583	612	802	189	30.9%
526000 - Unemployment Insurance	0	1,219	0	0	0	0.0%
527000 - Worker's Compensation	23,100	27,951	23,100	29,359	6,259	27.1%
527500 - Retiree Health Care Credit	4,134	3,969	5,203	5,263	59	1.1%
528000 - Other Benefits	5,719	954	6,000	6,000	0	0.0%
530000 - Purchased Services	15,462	17,102	15,000	15,000	0	0.0%
534200 - Private Carriers	14,227	24,757	14,000	14,000	0	0.0%
552000 - Communications	21,520	24,068	22,500	22,500	0	0.0%
553000 - Insurance	40,305	35,049	42,000	42,000	0	0.0%
560000 - Materials and Supplies	977	667	1,000	1,000	0	0.0%
581000 - Capital Outlay Replacement	9,790	0	0	0	0	0.0%
582000 - Capital Outlay Additions	0	0	0	0	0	0.0%

Expenditure Category	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
63300 - Monitoring Services						
511900 - Service-Full Time Salaries	111,477	120,711	129,480	132,392	2,912	2.2%
515210 - Substitute-Classified Salaries	9,375	17,924	10,000	10,000	0	0.0%
516210 - Supplemental-Classified Salari	26,435	38,414	27,000	27,000	0	0.0%
521000 - FICA	11,254	13,705	9,853	12,958	3,105	31.5%
522100 - VRS	13,685	14,027	11,675	11,018	(657)	-5.6%
522200 - VRS HYBRID	0	851	768	1,705	937	122.1%
523000 - HMP	64,098	65,631	74,703	66,727	(7,976)	-10.7%
524000 - GLI	1,343	1,459	1,696	1,734	38	2.2%
525100 - LDPHYBRID	0	25	28	62	34	121.9%
526000 - Unemployment Insurance	0	0	0	0	0	0.0%
527000 - Worker's Compensation	0	0	0	0	0	0.0%
527500 - Retiree Health Care Credit	643	699	842	860	18	2.2%
528000 - Other Benefits	0	2,487	0	0	0	0.0%
560000 - Materials and Supplies	0	0	0	0	0	0.0%
63400 - Vehicle Maintenance Services						
511900 - Service-Full Time Salaries	132,249	143,492	171,354	179,112	7,758	4.5%
515210 - Substitute-Classified Salaries	32	1,480	100	100	0	0.0%
516210 - Supplemental-Classified Salari	10,441	32,051	12,000	12,000	0	0.0%
521000 - FICA	11,007	13,581	14,111	14,704	593	4.2%
522100 - VRS	13,019	12,734	10,600	13,767	3,167	29.9%
522200 - VRS HYBRID	4,516	6,191	5,867	3,446	(2,422)	-41.3%
523000 - HMP	32,830	34,834	37,033	37,082	50	0.1%
524000 - GLI	1,720	1,857	2,245	2,346	101	4.5%
525100 - LDPHYBRID	130	179	214	126	(88)	-41.2%
526000 - Unemployment Insurance	0	279	0	0	0	0.0%
527500 - Retiree Health Care Credit	824	889	1,114	1,164	50	4.5%
528000 - Other Benefits	994	0	1,000	1,000	0	0.0%
530000 - Purchased Services	25,448	42,164	27,500	27,500	0	0.0%
530003 - Purchased Services-Conference	25	205	100	100	0	0.0%
554000 - Leases and Rentals	0	3,542	150	150	0	0.0%
555000 - Travel	331	0	350	350	0	0.0%
560000 - Materials and Supplies	0	2,225	0	0	0	0.0%
560080 - Vehicles Equipment Fuels	421,775	279,158	500,531	400,531	(100,000)	-20.0%
560090 - Vehicles Supplies for Buses	263,972	261,513	275,000	239,000	(36,000)	-13.1%
581000 - Capital Outlay Replacement	0	0	0	0	0	0.0%
63500 - School Buses - Regular Purchases						
581000 - Capital Outlay Replacement	0	80,005	255,000	210,000	(45,000)	-17.6%
582000 - Capital Outlay Additions	82,948	0	0	0	0	0.0%

Expenditure Category	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
63700 - Other Vehicle and Equipment Purchases						
530000 - Purchased Services	0	0	0	0	0	0.0%
560000 - Materials and Supplies	1,217	0	1,500	0	(1,500)	-100.0%
581000 - Capital Outlay Replacement			0	0	0	0.0%
582000 - Capital Outlay Additions			0	0	0	0.0%
Grand Total	3,238,186	3,117,768	3,644,777	3,384,988	(259,789)	-7.1%

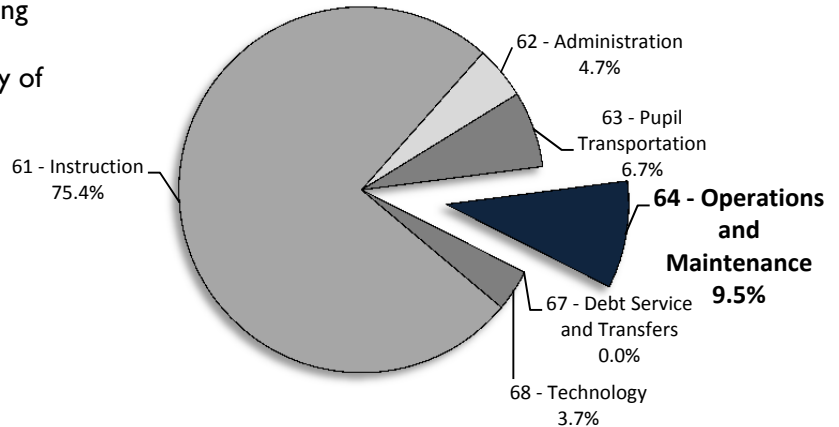
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64 – Operations and Maintenance

Description:

Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

**FY 2017-2018 Total General Fund Budget
\$ 50,291,048**



Financial Information - Function:

Specific Function	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
64100 - Management and Direction	139,745	157,350	134,009	136,758	2,748	2.1%
64200 - Building Services	4,283,639	4,161,257	4,476,156	4,537,804	61,648	1.4%
64300 - Grounds Services	7,471	44,486	8,000	8,000	0	0.0%
64400 - Equipment Services	56,463	46,158	62,000	62,000	0	0.0%
64500 - Vehicle Services (Other than Pupil)	42,626	75,123	23,000	23,000	0	0.0%
64600 - Security Services	2,528	0	0	0	0	0.0%
Grand Total	4,532,472	4,484,375	4,703,165	4,767,561	64,396	1.4%

Financial Information – Expenditure Category:

Expenditure Category	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
51 - Personal Services	1,475,303	1,533,639	1,602,075	1,667,516	65,441	4.1%
52 - Employee Benefits	689,598	729,156	709,690	708,645	(1,045)	-0.1%
53 - Purchased Services	234,036	206,138	235,250	235,250	0	0.0%
54 - Internal Services	-	-	-	-	-	-
55 - Other Charges	1,680,155	1,551,953	1,711,900	1,711,900	0	0.0%
56 - Materials and Supplies	304,145	313,489	292,250	292,250	0	0.0%
57 - Payment to Joint Operations	-	-	-	-	-	-
58 - Capital Outlay	149,234	150,001	152,000	152,000	0	0.0%
Total Expenditures	4,532,472	4,484,375	4,703,165	4,767,561	64,396	1.4%

FY2017 to FY2018 Change Notes:

- Personal Services
 - 1-Step for all eligible Classified/Certificated staff
 - Step corrections for identified staff
 - 2% Increase for Administrative staff
- Employee Benefits
 - No increase in health insurance premiums due to plan design changes
 - VRS increased from 14.66% to 16.32%
- Operating budget remains virtually flat compared to FY 2016-2017

Expenditure Category	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
64100 - Management and Direction						
511100 - Administrative Salaries-Full T	106,534	104,063	101,500	103,530	2,030	2.0%
521000 - FICA	7,987	8,640	6,905	7,044	140	2.0%
522100 - VRS	15,447	7,524	0	0	0	0.0%
522200 - VRS HYBRID	0	7,100	14,880	15,178	298	2.0%
523000 - HMP	7,180	7,478	7,745	7,714	(32)	-0.4%
524000 - GLI	1,268	1,238	1,198	1,356	159	13.2%
525100 - LDPHYBRID	0	177	355	362	7	2.0%
527500 - Retiree Health Care Credit	1,129	1,103	1,127	1,273	147	13.0%
528000 - Other Benefits	0	20,027	0	0	0	0.0%
555000 - Travel	0	0	0	0	0	0.0%
558000 - Miscellaneous	200	0	300	300	0	0.0%
64200 - Building Services						
511600 - Trades-Full Time Salaries	191,187	200,362	209,716	219,526	9,810	4.7%
511800 - Laborer-Full Time Salaries	1,135,313	1,178,855	1,247,359	1,300,960	53,601	4.3%
515210 - Substitute-Classified Salaries	33,794	26,862	35,000	35,000	0	0.0%
516210 - Supplemental-Classified Salari	8,475	23,496	8,500	8,500	0	0.0%
521000 - FICA	103,636	107,259	114,985	119,836	4,851	4.2%
522100 - VRS	143,676	140,936	118,068	119,198	1,130	1.0%
522200 - VRS HYBRID	16,091	23,087	19,422	23,562	4,140	21.3%
523000 - HMP	347,140	356,816	373,608	355,570	(18,038)	-4.8%
524000 - GLI	15,674	16,091	18,743	19,469	726	3.9%
525100 - LDPHYBRID	464	666	707	858	151	21.3%
526000 - Unemployment Insurance	1,972	641	2,000	2,000	0	0.0%
527000 - Worker's Compensation	18,148	21,959	18,148	23,065	4,917	27.1%
527500 - Retiree Health Care Credit	7,507	7,707	9,300	9,660	360	3.9%
528000 - Other Benefits	2,277	705	2,500	2,500	0	0.0%
530000 - Purchased Services	217,391	184,165	225,000	225,000	0	0.0%
530003 - Purchased Services-Conference	130	0	250	250	0	0.0%
551000 - Utilities	1,523,403	1,369,660	1,525,000	1,525,000	0	0.0%
552000 - Communications	41,926	62,332	45,000	45,000	0	0.0%
553000 - Insurance	112,260	113,449	120,600	120,600	0	0.0%
554000 - Leases and Rentals	2,367	852	20,000	20,000	0	0.0%
555000 - Travel	0	0	0	0	0	0.0%
560000 - Materials and Supplies	160,579	181,405	161,250	161,250	0	0.0%
560500 - Noncapitalized Technology						
Hard	98,514	92,881	99,000	99,000	0	0.0%
581000 - Capital Outlay Replacement	101,715	51,069	102,000	102,000	0	0.0%
582000 - Capital Outlay Additions	0	0	0	0	0	0.0%
64300 - Ground Services						
530000 - Purchased Services	5,737	18,760	6,000	6,000	0	0.0%

Expenditure Category	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
560000 - Materials and Supplies	1,734	3,075	2,000	2,000	0	0.0%
581000 - Capital Outlay Replacement	0	22,651	0	0	0	0.0%
582000 - Capital Outlay Additions	0	0	0	0	0	0.0%
64400 - Equipment Services						
530000 - Purchased Services	0	0	1,000	1,000	0	0.0%
554000 - Leases and Rentals	0	0	1,000	1,000	0	0.0%
560000 - Materials and Supplies	8,944	16,439	10,000	10,000	0	0.0%
581000 - Capital Outlay Replacement	0	29,719	15,000	15,000	0	0.0%
582000 - Capital Outlay Additions	47,519	0	35,000	35,000	0	0.0%
64500 - Vehicle Services (Other than Pupil)						
530000 - Purchased Services	8,251	3,213	3,000	3,000	0	0.0%
554000 - Leases and Rentals		5,660	0	0	0	0.0%
560000 - Materials and Supplies	18,171	18,264	18,000	18,000	0	0.0%
560080 - Vehicles Equipment Fuels	16,204	1,425	2,000	2,000	0	0.0%
581000 - Capital Outlay Replacement	0	28,451	0	0	0	0.0%
582000 - Capital Outlay Additions	0	18,111	0	0	0	0.0%
64600 - Security Services						
530000 - Purchased Services	2,528	0	0	0	0	0.0%
560000 - Materials and Supplies	0	0	0	0	0	0.0%
560600 - Noncapitalized Technology Infr	0	0	0	0	0	0.0%
582000 - Capital Outlay Additions	0	0	0	0	0	0.0%
Grand Total	4,532,472	4,484,375	4,703,165	4,767,561	64,396	1.4%

65 – School Food Services

Description:

Activities concerned with providing non-instructional services to students, staff, or the community.

As of FY 2015, Botetourt County Public Schools shifted their nutrition services into its own operating fund separate from the General Fund. Details regarding the School Nutrition Fund are thus found in the Discrete Funds section.

Financial Information - Function:

Specific Function	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
65100 – School Food Services	1,260	1,481	1,500	1,500	-	-
Grand Total	1,260	1,481	1,500	1,500	-	-

Financial Information – Expenditure Category:

Expenditure Category	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
53 - Purchased Services	1,260	1,481	1,500	1,500	-	-
Total Expenditures	1,260	1,481	1,500	1,500	-	-

66 – Facilities

Description:

Activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings, and additions to buildings, installing or extending service systems and other built-in equipment, and improving sites.

This function category has not been utilized in the past, with the bulk of its related expenditures falling under the Capital Fund designation outside of the School General Fund.

Financial Information - Function:

Specific Function	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
Not Applicable – Recorded in Capital Fund	-	17,150	-	-	-	-
Grand Total	-	17,150	-	-	-	-

Financial Information – Expenditure Category:

Expenditure Category	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
Not Applicable – Recorded in Capital Fund	-	17,150	-	-	-	-
Total Expenditures	-	17,150	-	-	-	-

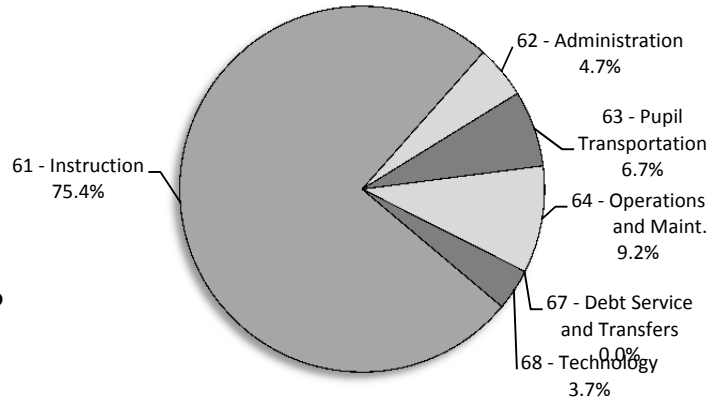
67 – Debt Service and Transfers

Description:

A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These include debt service payments (principal and interest) and certain transfers of monies from one fund to another. These accounts are not used with proprietary funds

As of FY 2017-2018, Botetourt County will pay debt service payments directly rather than pass them through school funds. The result is a decrease in revenue and expenditures so that the net impact to the school budget is zero..

**FY 2017-2018 Total General Fund Budget
\$ 50,291,048**



Financial Information - Function:

Specific Function	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
67100 – Debt Services	775,451	755,893	736,335	-	(736,335)	-100%
67200 – Intra-agency Fund Transfers	-	-	-	-	-	-
Grand Total	775,451	755,893	736,335	-	(736,335)	-100%

Financial Information – Expenditure Category:

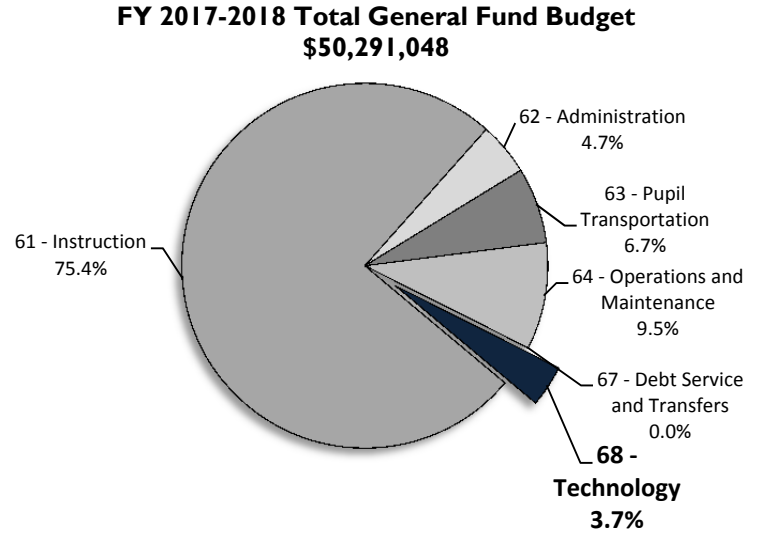
Expenditure Category	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
591000 - Redemption of Principal	651,930	651,930	651,930	-	(651,930)	0.0%
592000 - Interest	123,521	103,963	84,405	-	(84,405)	-100%
595500 - Fund Transfers-Service/Noncapi	-	-	-	-	-	-
Total Expenditures	775,451	755,893	736,335	-	(736,335)	-100%

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68 – Technology

Description:

This function captures technology-related expenditures as required by the General Assembly. Any services (e.g. – distance learning) involving the use of technology for instructional, public information, administration, or any other use are recorded exclusively in this function and not in the other aforementioned function areas within this document.



Financial Information - Function:

Specific Function	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
68100 - Classroom Instruction	684,422	863,461	807,755	730,779	(76,976)	-9.5%
68200 - Instructional Support	965,155	1,180,438	1,091,167	918,884	(172,283)	-15.8%
68300 - Administration	65,973	81,617	67,000	190,539	123,539	184.4%
68500 - Pupil Transportation	136	5,911	6,250	6,250	0	0.0%
68600 - Operation and Maintenance	4,809	0	0	0	0	0.0%
68800 - Facilities	0	41,005	0	0	0	0.0%
Grand Total	1,720,495	2,172,432	1,972,172	1,846,452	(125,720)	-6.4%

Financial Information – Expenditure Category:

Expenditure Category	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
51 - Personal Services	543,899	660,238	686,139	644,138	(42,001)	-6.1%
52 - Employee Benefits	201,731	244,670	261,278	254,535	(6,743)	-2.6%
53 - Purchased Services	51,641	58,423	44,250	44,250	0	0.0%
54 - Internal Services	-	-	-	-	-	-
55 - Other Charges	68,934	165,430	122,210	122,210	0	0.0%
56 - Materials and Supplies	846,816	1,043,670	850,795	773,819	(76,976)	-9.0%
57 - Payment to Joint Operations	-	-	-	-	-	-
58 - Capital Outlay	7,475	0	7,500	7,500	0	0.0%
Total Expenditures	1,720,495	2,172,432	1,972,172	1,846,452	(125,720)	-6.4%

FY2017 to FY2018 Change Notes:

- Personal Services
 - 1-Step for all eligible Classified/Certificated staff
 - Step corrections for identified staff
 - 2% Increase for Administrative staff
 - Several positions reorganized for cost savings
- Employee Benefits
 - No increase in health insurance premiums due to plan design changes
 - VRS increased from 14.66% to 16.32%
- Operating budget was reduced approximately \$75,000 due to sequencing of technology hardware replacement schedules

Expenditure Category	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
68100 - Classroom Instruction						
530000 - Purchased Services	712	672	1,000	1,000	0	0.0%
530003 - Purchased Services-Conference	175	5,425	250	250	0	0.0%
550010 - Telecommunications	68,934	165,430	118,210	118,210	0	0.0%
555000 - Travel	0	0	0	0	0	0.0%
560000 - Materials and Supplies	1,945	1,904	2,000	2,000	0	0.0%
560400 - Technology Software/Online						
Con	96,143	109,550	69,200	69,200	0	0.0%
560500 - Noncapitalized Technology						
Hard	509,038	580,238	609,595	532,619	(76,976)	-12.6%
560600 - Noncapitalized Technology Infr	0	241	0	0	0	0.0%
581100 - Technology-Hardware						
Replacemen	0	0	0	0	0	0.0%
581200 - Technology-Infrastructure Repl	0	0	0	0	0	0.0%
582100 - Technology Hardware						
Additions	7,475	0	7,500	7,500	0	0.0%
582200 - Technology Infrastructure Addi	0	0	0	0	0	0.0%
582300 - Capitalized Software Additions	0	0	0	0	0	0.0%
68200 - Instructional Support						
511100 - Administrative Salaries-Full T	0	0	0	0	0	0.0%
511200 - Instructional Salaries-Full Ti	286,647	289,135	372,783	237,303	(135,480)	-36.3%
511410 - Technical Support Salaries	253,507	370,416	309,356	311,035	1,679	0.5%
516210 - Supplemental-Classified Salari	3,744	337	4,000	4,000	0	0.0%
521000 - FICA	39,317	47,638	52,681	42,445	(10,236)	-19.4%
522100 - VRS	70,040	75,722	81,447	69,399	(12,047)	-14.8%
522200 - VRS HYBRID	8,107	16,935	18,324	19,434	1,110	6.1%
523000 - HMP	69,542	89,126	90,263	74,659	(15,604)	-17.3%
524000 - GLI	6,413	7,842	8,049	7,183	(866)	-10.8%
525100 - LDPHYBRID	196	422	443	431	(12)	-2.7%
526000 - Unemployment Insurance	0	0	0	0	0	0.0%
527500 - Retiree Health Care Credit	5,713	6,985	7,572	6,745	(827)	-10.9%
528000 - Other Benefits	2,403	0	2,500	2,500	0	0.0%
530000 - Purchased Services	33,078	16,197	25,000	25,000	0	0.0%
530003 - Purchased Services-Conference	150	396	7,000	7,000	0	0.0%
555000 - Travel	0	0	4,000	4,000	0	0.0%
560000 - Materials and Supplies	714	6,910	750	750	0	0.0%
560400 - Technology Software/Online						
Con	94,050	117,827	95,000	95,000	0	0.0%
560500 - Noncapitalized Technology						
Hard	69,662	111,916	0	0	0	0.0%
560600 - Noncapitalized Technology Infr	21,871	22,284	12,000	12,000	0	0.0%
582200 - Technology Infrastructure Addi	0	0	0	0	0	0.0%
582300 - Capitalized Software Additions	0	0	0	0	0	0.0%

Expenditure Category	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
68300 - Administration						
511100 - Administrative Salaries-Full T	0	0	0	91,800	91,800	0.0%
521000 - FICA	0	0	0	7,023	7,023	0.0%
522100 - VRS	0	0	0	14,982	14,982	0.0%
523000 - HMP	0	0	0	7,403	7,403	0.0%
524000 - GLI	0	0	0	1,203	1,203	0.0%
525100 - LDPHYBRID	0	0	0	0	0	0.0%
527500 - Retiree Health Care Credit	0	0	0	1,129	1,129	0.0%
530000 - Purchased Services	15,926	16,118	11,000	11,000	0	0.0%
530003 - Purchased Services-Conference	0	0	0	0	0	0.0%
555000 - Travel	0	0	0	0	0	0.0%
560000 - Materials and Supplies	0	1,913	0	0	0	0.0%
560400 - Technology Software/Online						
Con	49,248	62,764	55,000	55,000	0	0.0%
560500 - Noncapitalized Technology						
Hard	798	822	1,000	1,000	0	0.0%
68500 - Pupil Transportation						
530000 - Purchased Services	0	0	0	0	0	0.0%
560000 - Materials and Supplies	136	0	250	250	0	0.0%
560400 - Technology Software/Online						
Con	0	5,911	6,000	6,000	0	0.0%
68600 - Operation and Maintenance						
530000 - Purchased Services	1,600	0	0	0	0	0.0%
560400 - Technology Software/Online						
Con	1,054	0	0	0	0	0.0%
560500 - Noncapitalized Technology						
Hard	2,155	0	0	0	0	0.0%
68800 - Facilities						
530000 - Purchased Services	0	19,616	0	0	0	0.0%
560500 - Noncapitalized Technology						
Hard	0	21,389	0	0	0	0.0%
Grand Total	1,720,495	2,172,432	1,972,172	1,846,452	(125,720)	-6.4%

Discrete Funds

The following reflects funds used to support programs which are not carried in the regular school budget or the self-sustaining budget. The funding source (Federal, State, Local and other sources, and/or existing balances) will account for any expenditure from these funds. This request for appropriation has been prepared using past experience, current balances and the best information available from funding sources. Expenditures will not exceed funding allocations.

Discrete Fund	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
School Nutrition Fund	\$ 1,730,134	\$ 1,776,000	\$ 45,866	2.7%
Textbook Fund	1,175,000	1,550,000	375,000	31.9%
Capital Reserve Fund	507,000	310,000	-197,000	-38.9%
Grand Total	\$ 3,412,134	\$ 3,636,000	\$ 223,866	6.6%

Self-Sustaining Funds

Description:

The following budgets for self-sustaining funds reflect programs which are not carried in the regular school budget. The funding source, either the Federal government, State government, the Roanoke Valley Regional Program, or other special grants, covers the cost of these programs. The budgets have been prepared using past experience and the best information available from funding agencies. Expenditures will not be made until allocations are guaranteed by the appropriate funding agency. Expenditures will not exceed funding allocations.

Self-Sustaining Fund	FY2017 Budget	FY2018 Budget	Change FY17 to FY 18	% Change
No Child Left Behind (ESEA)	575,950	609,000	33,050	5.7%
Perkins CTE, Federal - Title I	50,655	52,000	1,345	2.7%
IDEA Part B - Special Education	1,363,359	1,363,359	0	0.0%
Adult Basic Education	40,000	40,000	0	0.0%
Roanoke Valley Regional Program	1,142,875	1,134,936	(7,939)	-0.7%
Competitive Grants	50,000	50,000	0	0.0%
Total	3,222,839	3,249,295	26,456	0.8%