

APPROVED BUDGET

Fiscal Year 2015



Prince William County

PUBLIC SCHOOLS

Providing A World-Class Education

P.O. Box 389, Manassas, VA 20108 • www.pwcs.edu

SCHOOL DIVISION CULTURE

We believe...

...that it is the responsibility of the School Division to teach children

...in the value of the individual

...that every individual can learn

...that decision-making is best done through a collaborative process

...in diversity

...that the School Division is governed through a representative process

...in the commitment of the School Division to all employees

...that effective communication among all employees is critical to the well-being and operation of the School Division

...that effective communication and public relations are the responsibility of every employee

...that continuous improvement in all areas of the School Division is the basis for a quality operation



Prince William County

PUBLIC SCHOOLS

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Prince William County
PUBLIC SCHOOLS
Providing A World-Class Education ®

FY 2015 Approved School Budget School Board



SUPERINTENDENT OF SCHOOLS

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Prince William County Public Schools (PWCS) does not discriminate in employment or in its educational programs and activities against qualified individuals on the basis of race, color, religion, national origin, sex, pregnancy, childbirth or related medical conditions, age, marital status, veteran status, or disability. PWCS provides equal access to the Boy Scouts and other designated youth groups. The following individual will handle inquiries regarding nondiscrimination policies, including Section 504 and Title IX:

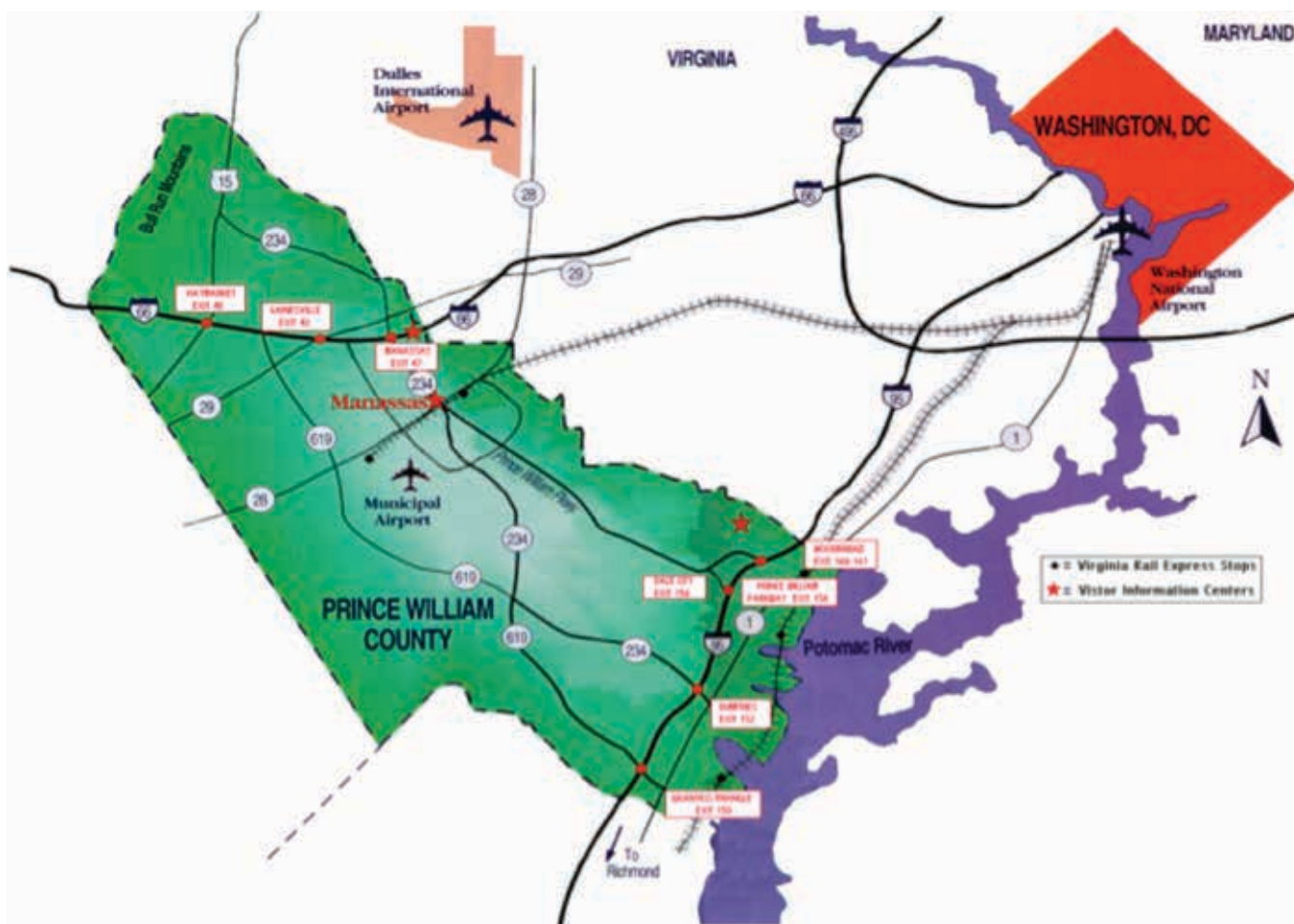
Associate Superintendent for Human Resources
Prince William County Public Schools, P.O. Box 389, Manassas, VA 20108

Prince William County

Prince William was established in 1731 and named for Prince William Augustus of England. The First and Second Battles of Manassas (Bull Run) played significant roles in the Civil War. From the end of the Civil War until after World War II, the county's rural population grew slowly. From 1950 to 1960 the population doubled and more than doubled again in the 1960s as housing developments were constructed. The county population grew 43.2% from 2000 to 2010. The current population is estimated at 430,289, and the county is projected to grow to 535,629 persons by 2030. About 84% of the county's real estate tax base consists of residential housing, with approximately 15% comprised of commercial, industrial, and public service properties and 1% agricultural.

Today, Prince William County is a suburban community linked to the Washington metropolitan area, yet has an appreciation for its own history, natural features, and rural roots. Visit the Prince William County government Web site (<http://www.pwcgov.org>) for additional information about demographics and history in the county.

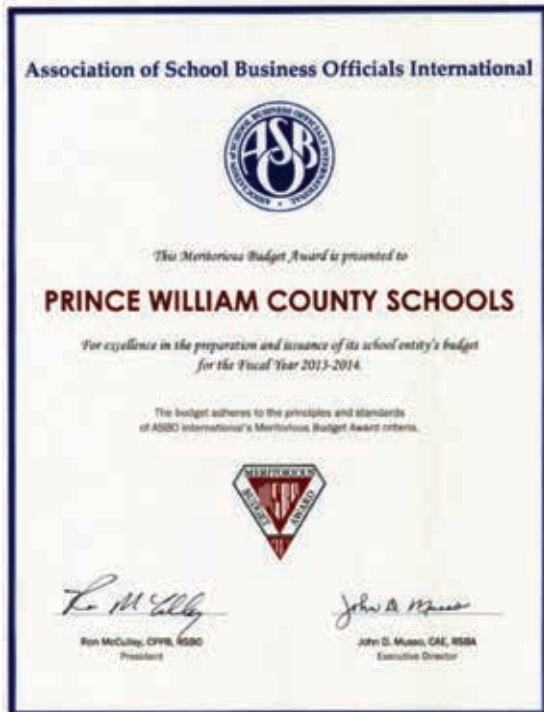
Prince William County is located approximately 35 miles southwest of Washington, D.C., 70 miles southwest of Baltimore, and 85 miles north of Richmond, Virginia. The county encompasses 348 square miles and stretches from the Potomac River to the Bull Run Mountains.



National Budget Awards

The Association of School Business Officials International

Meritorious Budget Award



Prince William County Public Schools has been awarded the Meritorious Budget Award by the Association of School Business Officials (ASBO) International for the eighteenth consecutive year. The Meritorious Budget Award recognizes the School Division's 2013-14 school year Approved Budget document for excellence in the preparation and issuance of its school system budget.

ASBO International spent more than two years in the development and establishment of rigorous award criteria in an effort to improve the quality of budgeting throughout the United States and Canada.

John D. Musso, ASBO Executive Director stated in his letter announcing the award, "The award represents a significant achievement by Prince William County Public Schools. It reflects the commitment of the governing body and staff to achieving the highest standards of school budgeting."

The Meritorious Budget Award is only conferred to school systems that have met or exceeded the program's criteria. No other organization or award program is specifically designed to enhance school budgeting and honor a school division for a job well done.

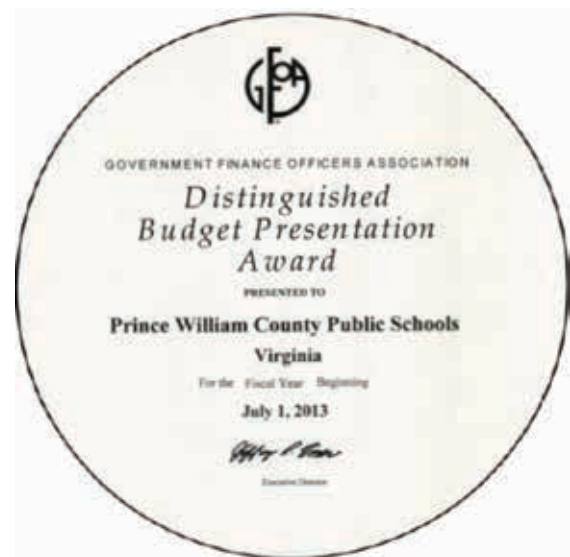
ASBO International, founded in 1910, is a professional association serving more than 6,000 business officials. ASBO promotes the highest standards of school business practices, professional growth, and the effective use of educational resources.

Association members are school division employees at the local, state, and national levels specializing in areas of administration and school business management.

Prince William County Public Schools became the first school division in Virginia to earn ASBO's Meritorious Budget Award for the FY 1997 Approved Budget document. The award was earned on Prince William County Public School's first submission to ASBO for the budget award.

The Government Finance Officers Association

Distinguished Budget Presentation Award



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Prince William County Public Schools, Virginia, for its annual budget for the fiscal year beginning July 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Achievements 2010-2014

- Raised on-time student graduation rate to approximately 90%.
- Increased the number of students earning qualifying scores on Advanced Placement, International Baccalaureate, and Cambridge exams to 31%, exceeding both the national and Virginia average.
- Earned exemplary rating and Divisionwide accreditation by the Southern Association of Colleges and Schools and Council on Accreditation and School Improvement, 2012.
- Implemented Teacher Incentive Performance Awards Program to enhance teaching and student achievement in schools with economically disadvantaged student populations.
- Launched the Governor's School @ Innovation Park in collaboration with George Mason University and Manassas City and Manassas Park City Public Schools, providing advanced study and research opportunities in STEM, 2010.
- Expanded Divisionwide use of digital instructional technology using high-speed Internet connections.
- Completed major renewals of eight schools in the last five years at a cost of \$57.3 million.
- Built eight new schools and 13 school additions in the last five years at a cost of \$331.4 million, adding 9,805 student spaces.
- Established over 1,000 formal business partnerships Divisionwide.

Major Awards:

- College Board Advanced Placement District Honor Roll, 2013
- All high schools ranked among the top nine percent of high schools in the U.S., "The Washington Post" High School Challenge, 2013
- Virginia Schools to Watch, National Forum to Accelerate Middle-Grades Reform, 2009–13
- Governor's Award for Educational Excellence, 2009–12
- Virginia Board of Education Index of Performance Awards 2011-13
- Excellence in Education Award, Virginia Tech School of Education, 2011
- National STEM Education and Cyberlearning Model School, 2011
- Virginia Region IV Teacher of the Year, 2013
- 13 Gold Award of Distinction schools, Healthier US School Challenge, USDA, 2012
- Nation's 100 Best Communities for Young People, three consecutive years
- Milken Educator Award, 2001, 2003, 2007, 2009, 2011
- Virginia Counselors Association Caring and Humanitarian Award, 2013
- American Association of Teachers of German Outstanding Service Award, VA Chapter, 2013
- Victoria D. de Sanchez Northern Virginia Hispanic Teacher of the Year, 2010, 2013
- Virginia Region IV Superintendent of the Year, 2010
- Top-10 Ranking in Digital School Districts Survey, National School Boards Association, 2009-13
- Meritorious Budget Award, Association of School Business Officials, 1997-2014
- Distinguished Budget Presentation Award, Government Finance Officers Association, 2000-14
- Outstanding School Business Official, Virginia Association of School Business Officials, 2012
- Excellence in Financial Reporting, Government Finance Officers Association, 2002-2013
- Excellence in Financial Reporting, Association of School Business Officials, 2002-2013
- Teacher of the Year, Virginia Association for Adult and Continuing Education, 2009, 2010
- Virginia School Nurse Administrator of the Year, 2008–10
- Virginia School Nurse of the Year, 2010
- Virginia Honor Band, Virginia Band and Orchestra Directors Association, 2010, 2011
- Career and Technical Education Teacher of the Year, Virginia Association for Career and Technical Education, 2010
- Counselor of the Year, The College Board's Southern Regional Office, 2010
- Virginia FBLA Advisor of the Year, Future Business Leaders of America, 2010

Organization of Budget Document

The Approved Budget document's format continues to present the School Division's budget and its attendant information in an organized and comprehensive document to facilitate the reader's knowledge of the School Division's budget development, management, and processes in addition to the numerical information contained in previous years. The document's format conforms to the standards set forth by the Association of School Business Officials International's Meritorious Budget Award Program. We believe the document also meets the Government Finance Officers Association's Distinguished Budget Presentation Award Program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. The document contains the four major sections listed and defined below.

The **Introductory Section** contains an overall view of the Approved Budget including the Executive Summary.

The **Organizational Section** includes the Direction of the School Division, the School Division organizational and management structure, the organization chart, the Strategic Plan, and the budget development process.

The **Financial Section** includes budget data by both summary and detail level for all School Division funds. This section is subdivided into the Operating Fund, the Debt Service Fund, the Construction Fund, and the Other Funds sections. Included within the Debt Service Fund section are summary and individual bond and Literary Fund Loan amortization schedules for all current indebtedness. The Construction Fund section includes a summary of the Capital Improvements Program, which is the School Division's long-range plan for capital projects.

The **Informational Section** includes information of interest to School Division employees and the community at large.

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Introductory Section

The Introductory Section is the first major section of the school budget document, it includes the Executive Summary. The Executive Summary highlights important information contained in the budget. Users may rely on this section for an overview. This section also includes numerous charts and graphs to assist the reader in understanding the information provided in the school budget.

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APPROVED BUDGET

Executive Summary

Fiscal Year 2015



Prince William County

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Prince William County

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To Our Community:

This 2014-15 Prince William County Public Schools (PWCS) budget directs every available dollar toward our ongoing commitment of *Providing A World-Class Education*. Since its initial proposal in February 2014, the budget has undergone several revisions to reflect community and School Board funding priorities during a time of uncertainty about county and state revenues.

The full \$1.29 billion operating, debt service, and capital improvements budget blends what we are required to do—by mandate and by expectations—with what we can actually afford. While further modifications may be needed in response to possible changes in funding received from the county and state, it allows:

- Servicing anticipated enrollment growth to more than 87,000 students;
- Maintaining all mandated educational programs and services;
- Continuing high-caliber specialty and advanced study opportunities for students;
- Launching long-term efforts to lower classes sizes, beginning by reducing sixth grade core classes by an average of one student;
- Providing a 2% pay increase for teachers and all employees (along with a another 1% to offset a state-mandated increase in employee contributions to the Virginia Retirement System);
- Keeping the increase in employee health care premiums to 4%;
- Ongoing capital improvement projects, with limited delays to previously scheduled work; and
- Avoiding layoffs or programmatic reductions.

This budget lets us continue preparing students for higher education and 21st Century jobs, building on a 90% on-time graduation rate that now ranks near the top of the 50 largest U.S. school divisions. The budget requires no cuts to specialty programs, career training, special education, or accelerated learning opportunities, and continues efforts to integrate technology into the classroom and to boost student performance.

Dedicated teachers, administrators, support staff, and School Board Leadership have enabled PWCS to meet the needs of an ever-growing student population with funding that has not kept pace with growth or rising costs. Despite years of cost reductions, we will continue to work together to ensure that this budget allows PWCS to deliver on its commitment to *Providing A World-Class Education*. As we do, we will continue to seek opportunities to secure the financial resources necessary to prepare all students for success in the years ahead.

Thank you for your continued support.

Sincerely,

Steven L. Walts
Superintendent of Schools

DR. STEVEN L. WALTS

Superintendent of Schools

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The School Board



Mr. Milton C. Johns
Chairman At-Large



Mr. Gil Trenum
Vice Chairman
Brentsville District



Mrs. Lisa E. Bell
Neabsco District



Mrs. Betty D. Covington
Potomac District



Mrs. Lillie G. Jessie
Occoquan District



Mrs. Alyson A. Satterwhite
Gainesville District



Dr. Michael I. Otaigbe
Coles District



Mrs. Loree Y. Williams
Woodbridge District

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Prince William County Public Schools Administration



Dr. Steven L. Walts
Superintendent of Schools



Ms. Rae E. Darlington
Deputy Superintendent



Mr. Timothy L. Healey
Associate Superintendent for
Student Learning and Accountability



Mr. Keith A. Imon
Associate Superintendent
for Communications and
Technology Services



Mr. Keith J. Johnson
Associate Superintendent for
Human Resources



Mr. David S. Cline
Associate Superintendent for
Finance and Support Services



Mrs. Rita Everett Goss
Associate Superintendent for
Eastern Elementary Schools



Mrs. Jarcelynn M. Hart
Associate Superintendent for
Western Elementary Schools



Mr. R. Todd Erickson
Associate Superintendent for
Central Elementary Schools



Mr. William G. Bixby
Associate Superintendent
for Middle Schools



Mr. Michael A. Mulgrew
Associate Superintendent
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This Report Prepared by:

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Khanie McDuffie
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Organizational Section

Vision Statement

In Prince William County Public Schools, all students will learn to their fullest potential. The education of each student will be individualized and developmentally appropriate. Student learning will be enhanced by national, global, and multicultural perspectives.

Students who graduate from Prince William County Public Schools will possess the basic knowledge and skills that will assure their proficiency in problem solving and the use of technology. Graduates will have a desire to learn and the skills to be life-long learners. They will be responsible citizens. All graduates will be competent to enter the work world and prepared to pursue advanced educational opportunities.

Mission Statement

Providing A World-Class Education

Providing A World-Class Education means....

- The focus is on teaching and learning, enhanced by professional learning communities.
- All students achieve high standards.
- Instruction is engaging and rigorous.
- Reading and writing literacy is taught in all content areas.
- There is a sense of belonging - including all students.
- We support the Developmental Assets™ for students.*
- Schools and offices are inviting, welcoming, and customer-oriented.
- We will accomplish our Strategic Plan by working together.

*The Search Institute has developed "Developmental Assets™ that are 40 common sense, positive experiences and qualities that help influence choices young people make and help them become caring, responsible adults.

Strategic Plan Goals

Goal 1: All students meet high standards of performance.

Goal 2: The teaching, learning, and working environment is caring, safe and healthy, and values human diversity.

Goal 3: Family and community engagement create an environment focused on improved student learning and work readiness.

Goal 4: Faculty, staff, and leaders are qualified, high performing, diverse, and motivated.

Goal 5: The organizational system is aligned, integrated, and equitable.

The Prince William County Public School Division does not discriminate in employment or in its educational programs and activities against qualified individuals on the basis of race, color, national origin, religion, sex, pregnancy, age, veteran status, or disability. Parents or students who have reason to believe they have been discriminated against are encouraged to discuss the matter with the school principal, or they may seek remediation through the regular student appeals process. The following individual will handle inquiries regarding nondiscrimination policies, including Section 504 and Title IX: Associate Superintendent for Human Resources, Prince William County Public Schools, P.O. Box 389, Manassas, VA 20108.

School and Department Improvement Planning

The Prince William County Schools (PWCS) Strategic Plan provides administrators and School Board members a vehicle to measure progress. All schools and departments are aligned via the same goals, objectives, and measures. The comprehensive strategic plan provides a road-map that allows PWCS to focus on critical areas. The Office of Accountability provides district leaders and stakeholders with current monitoring information. An Annual Summary Report is presented to the Board and used by schools and offices to develop their strategic improvement plans.

The emphasis of this process is on continuous improvement planning. Action plans, based on the PWCS Strategic

Plan, are implemented and monitored throughout the year using SkoVision, a web-based software program. SkoVision acts as a tool for the creation and management of strategic improvement plans, and is based on the Plan-Do-Study-Act planning process. It facilitates the tracking and accomplishment of goals and objectives using measures and indicators to determine the best practice strategies from which to launch one-year action plans. The numerous advantages of SkoVision include:

- Transparency: plans and data viewed by all administrators;
- Data availability: no need to search for it;
- Color-coded: focus on areas of interest;
- Fluid document: only one current version; and,
- Web-based: can be used anytime, from anywhere.

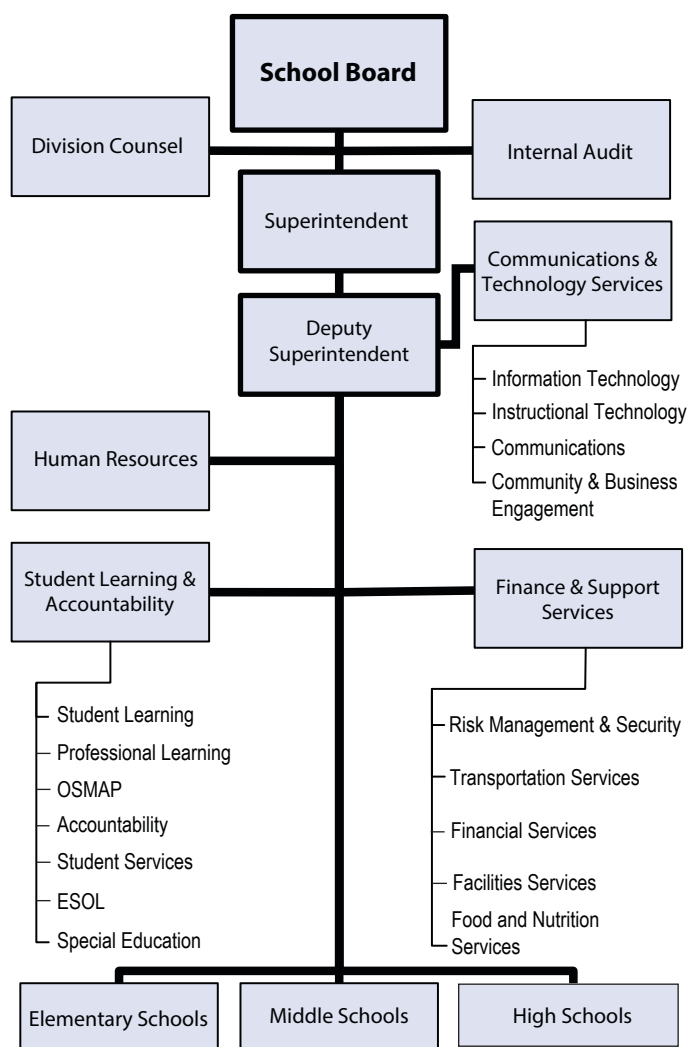
Organization

Prince William County Public Schools is organized to focus on meeting the needs of its projected 87,108 students while managing 94 schools. It is an efficient and well-managed organization of more than 10,000 employees.

PWCS is governed by eight elected School Board members. The members are elected to four-year terms. One member represents each of the County's seven magisterial districts with the chairman serving at-large. The School Board is charged by Virginia law and the regulations of the Virginia Board of Education to establish guidelines and rules that will ensure the proper administration of the county's school programs.

The Superintendent works closely with the Deputy Superintendent and the associate superintendents to oversee the day-to-day operations of the schools and support services. Principals and support department heads report to the associate superintendents.

The School Division operates under a site-based management philosophy. Schools and departments have significant authority to plan and budget resources to meet the Division's goals and objectives. Each school and department is held accountable for successfully meeting goals and objectives.



Budget Cycle

State Law

Budget planning is now a year round activity that includes preparation, adoption, reporting, monitoring, and adjusting. The Code of Virginia requires all officers, department heads, offices, divisions, boards, commissions, and agencies to prepare and submit to the governing body an estimate of the amount of money needed during the ensuing fiscal year. By April 1, the governing body must prepare and approve an annual budget for informative and fiscal planning purposes. The budget must contain an itemized and classified plan of all contemplated expenditures in addition to all estimated revenues and borrowings for the locality. The budget must be approved and a tax rate fixed no later than the date on which the fiscal year begins. After approval of the budget, it shall be annually published on the locality's Web site.

Superintendent's Proposed Budget

The annual budget process commences in the fall of the preceding year. The budget calendar is developed at this time to establish the timelines including the dates of school and department budget submissions, work sessions, and the public hearings that lead to the final adoption of the budget. Staff prepares for the School Board's consideration a forecast which serves as a guideline for the Superintendent of Schools and the School Board in preparation of a proposed budget. The budget development process for PWCS is supported by a Joint Resolution between the School Board and the Prince William Board of County Supervisors (BOCS). In the resolution, the BOCS acknowledges the need for adequate local funding to support the operation of PWCS and the need for a commitment from both Boards to develop "five-year budget plans" to address major issues. Working cooperatively, the School Board and the BOCS agreed to develop and implement five-year budget plans. Under this agreement, the School Division will receive 57.23 percent of all general revenues available to the county each year. The budget development process for PWCS is also supported by the Virginia Department of Education (VDOE). In December, VDOE provides projected state revenues for the coming year based on projected student enrollment. All other revenue estimates are based on historical data and information available at the time of budget development. Schools and central support departments are allocated funds to budget for staffing, benefits, materials, and supplies and equipment. The funding allocations are based upon the number and type of students, fixed allocations, replacement equipment allocations, and supplemental allocations for specific programs. The individual school and department

budgets comprise the expenditure component of the Superintendent's Proposed Budget. Capital needs for the coming year are budgeted within the Construction Fund budget. Capital needs and the Technology Improvements Plan (TIP) are determined through the development of the Capital Improvements Program (CIP). The CIP is reviewed and approved by the School Board on an annual basis. Projects required to maintain or to improve instruction are included in the Superintendent's Proposed Budget. The Superintendent's Proposed Budget is presented to the School Board in February.

School Board's Advertised Budget

The School Board meets with the Superintendent and departments during work sessions in February and March. As required by Virginia law, a public hearing is conducted to obtain comments and recommendations from the public prior to April 1. The School Board presents its advertised budget to the BOCS in April.

Approved Budget

The BOCS holds budget work sessions and public hearings in conjunction with the School Board and appropriates a budget for the School Division by the end of April. This budget may be appropriated by either total amount or by state determined categories. The BOCS has historically appropriated the School Division's budget by total amount. The School Board may make additional adjustments within fund totals until June 30. An approved School Board document for the fiscal year (July 1 – June 30) is then prepared, published, and distributed.

Budget Implementation

Once the budget is adopted by the BOCS, it becomes the basis for programs of each school and department during the fiscal year beginning on July 1. Fiscal accountability is at the budget appropriation code level. Budget holders may not expend or encumber more than the approved and appropriated budget authority. Financial and programmatic monitoring of department and school activities occurs throughout the year to ensure compliance. An amendment to the total amount requires approval from the BOCS via a resolution. Budget adjustments within individual funds do not require approval from BOCS.

Budget Process

The budget process provides the capability for central office departments and schools to plan future operations in a manner to best serve the instructional and support needs of students. The budget process is a financial translation of the planning process. The budget process includes the following five basic components:

1. The establishment of an overall Division revenue target.
2. The establishment of school allocations based on projected enrollments and resources.
3. The establishment of central office support costs.
4. The development of budgets or expenditure plans for each central office department and school.
5. The assembly of individual budgets or expenditure plans into a comprehensive budget in accordance with anticipated revenues.

School budgets are developed using an approved chart of accounts. The line item budget proposal includes the anticipated costs for supplies, equipment, services, and salaries. All salaries are listed at the Divisionwide average

salary for each employee classification. In order to develop a school budget, each school is provided with an estimate of the number and types of students to be accommodated, an estimated school resource allocation, a listing of average salaries for each classification of employees, a budget manual, and appropriate budget forms. Within the allocated resources, schools must plan for providing each student with an appropriate educational opportunity based on the needs of each student. Central office budgets are adjusted to reflect the changes in roles and responsibilities and the functions assigned to the schools. Additional funding is included in some central office budgets to provide support services for increases in student enrollment.

School and central office budgets are assembled into a comprehensive School Division budget and presented for review and approval. Since allocations are based on projected revenues, some adjustments may be required if these revenues change during the budget process. Budget allocations and school budgets will be adjusted based on the number and types of students enrolled on September 30.

Budget Calendar

For reference and planning purposes, below is a timeline outlining the budget process:

September-November	Budget holders may submit Allocation Change Requests
February (First Week)	Budget holders receive allocations, projected student memberships, and budget materials to complete proposed budget
February (First Week)	Superintendent submits proposed budget to the School Board. Budget holders submit proposed budgets
February (Mid-Month)	Public Meeting on the proposed budget and Capital Improvements Program (CIP)
February (Last Week)	School Board work session on the Finance and Support Services, Human Resources, and Teacher Incentive Performance Awards budgets
March (First Week)	School Board work session on the Student Learning, Professional Learning, Executive Administration, School Board, Communications, Information Technology, Student Management and Alternative Programs, English for Speakers of Other Languages, Student Services, Accountability, and Special Education budgets
March (Mid-Month)	Work session/mark-up session on budget. Public Hearing/School Board approves budget and submits to the Board of County Supervisors
April (Last Week)	Final date for Board of County Supervisors to approve School Board budget
May (First Week)	Budget holders receive revised allocations per School Board approved budget in order to complete approved budgets
May (Second Week)	Budget holders submit their approved budgets
July 1	Beginning of Fiscal Year
October	Budget holders receive revised allocation based upon September 30 student membership Budget Office staff adjusts all budgets according to revised allocations

Allocation of Human and Financial Resources

In order to allocate sufficient funds to each school and central office department, it is imperative that projections for the *September 30 student membership* are calculated. The forecasting methodology used to predict the number of students who will be enrolled in Prince William County Public Schools is a combination of enrollment forecasting methods and attendance boundary analysis performed by the Office of Planning and Financial Services. Prince William County Public School Division receives funds through a variety of venues to include federal, state, county, and local sources. Estimates are made in the fall of each year projecting the amount of expected funds for the next fiscal year. From these estimates, the available funding is allocated to each school and central office department then adjusted accordingly as information is updated at key points during the year.

To achieve *equity*, salaries are adjusted to the Divisionwide average and dealt with in terms of averages at the agency level only. Basic costs not related to a single agency are maintained in a centrally administered budget. All other available funds are assigned to agencies on a per-pupil basis, although sometimes weighted by instructional need.

Staffing ratios for schools are determined by both the State Board of Education and the School Board. The Division has established the funding for staff ratios as follows:

- Kindergarten - Grade 3: 24:1
- Grades 4 - 5: 25:1
- Grades 6 - 8: 21:1
- Grades 9 - 12: 21.3:1

It is recognized that in some special situations a smaller class size may need to be considered.

Funds are allocated to agencies using a Divisionwide average salary for each position. All agencies (except grants) are required to budget using the Divisionwide *average salary*. By dealing only with average salaries, agencies can achieve synthesized staffing units of equalized value throughout the School Division. This method avoids issues of educational preparation, seniority, and wage levels of staff members assigned to each agency.

Since the allocation formula is based on “average” program requirements, the funding received by the agency for a specific program may be slightly more or slightly less than needed; however, the “*law of averages*” states over-funded programs should offset the under-funded programs and the total agency allocation should be sufficient to fund all programs.

“*Weighted-Student*” involves an index which is reviewed and updated as the student body regulates. In short, from a factor of 1.00 for a regular elementary school level student a proportional ratio or index was established for all other student levels.



Financial Section - Financial Organization

The budgeting and accounting systems of the Prince William County Public School Division are organized and operated on the basis of self-balancing accounts, which are comprised of assets, liabilities, fund balances, revenues, and expenditures. School Division resources are allocated to and

accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The School Division has three major kinds of funds outlined below:

Fund Classification	Fund Type	Description	School Board Fund
Governmental Funds – account for operating and special activities.	Operating	The School Operating Fund is the primary PWCS fund and is used to account for the revenue and expenditures necessary for the day-to-day operation of PWCS. This fund is used to account for all financial resources except those required to be accounted for in another fund.	001-Operating Fund
	Debt	The Debt Service Fund is used to account for the transfers of funds, primarily from the county's general fund, for the payment of general long-term debt principal and interest.	004-Debt Service Fund
	Capital Projects	The Construction Fund is used to account for restricted or assigned financial resources to be used for the acquisition, construction, or repair of PWCS major capital facilities.	007-Construction Fund
	Special Revenue	Special Revenue Funds are used to account for proceeds of specific revenue sources, other than major capital projects, in which expenditures are restricted for a specified purpose.	010-Food Services Fund 018-Kelly Center Cafeteria Fund 018-Facilities Use Fund
Proprietary Funds – account for business type activities.	Enterprise	Enterprise Funds are used to report any activity for which a fee is charged to an external user for goods or services.	024-School Age Child Care Program Fund
	Internal Service	Internal Service Funds are used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government, or to other governments on a cost-reimbursement basis.	015-Warehouse Fund 022-Self-Insurance Fund 023-Health Insurance Fund
Fiduciary Funds – account for resources held for others by PWCS as an agent or trustee.	Trust	Trust Funds are custodial in nature and do not involve measurement of results of operations.	027-Governor's School @ Innovation Park Fund 025-Regional School Fund

FY 2015 Budget at a Glance

Revenue Highlights

- Total Operating revenue will increase by about \$31.4 million or 3.5 percent.
- County revenue will be about \$12.9 million more than FY 2014 for an increase of 3.2 percent.
- State revenue will be about \$19.3 million more than FY 2014 for an increase of 4.5 percent.
- Federal revenues reflect program estimates and do not reflect the potential impact of sequestration.
- The beginning balance is being gradually reduced to historic, sustainable levels.
- A five-cent increase in the price of school lunch as required by the U.S. Department of Agriculture.

Cost Saving Actions

- Budget reductions of \$36.8 million were required in order to balance the annual operating budget.
- The Capital Improvements Program (CIP) does not fully fund needed technology projects.
- Energy conservation efforts are projected to achieve an additional annualized savings of \$2.8 million.

Expenditure Highlights

- 1,182 additional students over the FY 2014 Approved Budget; a 1.4 percent increase in membership and 2,053 additional students over the September 30, 2013 enrollment. This one-year growth is just less than the size of an average school division in the United States.
- Open new elementary school at Haymarket, replacement “Nokesville K-8 School,” additions at River Oaks ES, Featherstone ES, and Parkside MS, and a renewal at Dumfries ES.
- An overall four percent increase in health insurance costs.
- The Virginia Retirement System (VRS) employer rates have increased from 11.66% in FY 2014 to 14.50% in FY 2015. Newly hired employees must pay five percent of their salary to VRS. Employees hired before FY 2013 will pay three percent towards VRS, with an additional one percent increase in the next two years.
- Limited funding to reduce average class size at sixth grade by one, provide limited ESOL translation and interpreter services, supplemental pay for robotics program, and ITS maintenance service contracts shortfall.
- Eligible employees will receive a two percent pay plan adjustment, plus a required one percent VRS offset.

Operating Fund at a Glance

	FY 2014	FY 2015	Change	Percent
County	398,937,317	411,855,159	12,917,842	3.2%
State	431,883,386	451,229,463	19,346,077	4.5%
Federal	31,764,486	31,052,492	-711,994	-2.2%
Other	4,276,432	6,756,346	2,479,914	58.0%
Beginning Balance	21,110,295	18,493,208	-2,617,087	-12.4%
Total	887,971,916	919,386,668	31,414,752	3.5%

“This budget includes a two percent pay plan adjustment (e.g., COLA); an additional one percent increase is required by the state to offset a shift in VRS costs from employers to employees. Overall health insurance rates will increase by four percent, partly due to new Federal mandates.”

Operating Fund Revenue and Expenditures at a Glance

County Transfer: Includes estate, personal property, BPOL, utility, and local sales taxes.

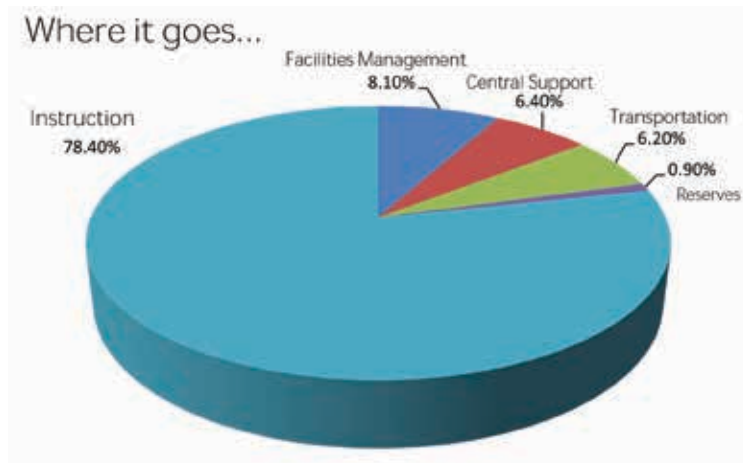
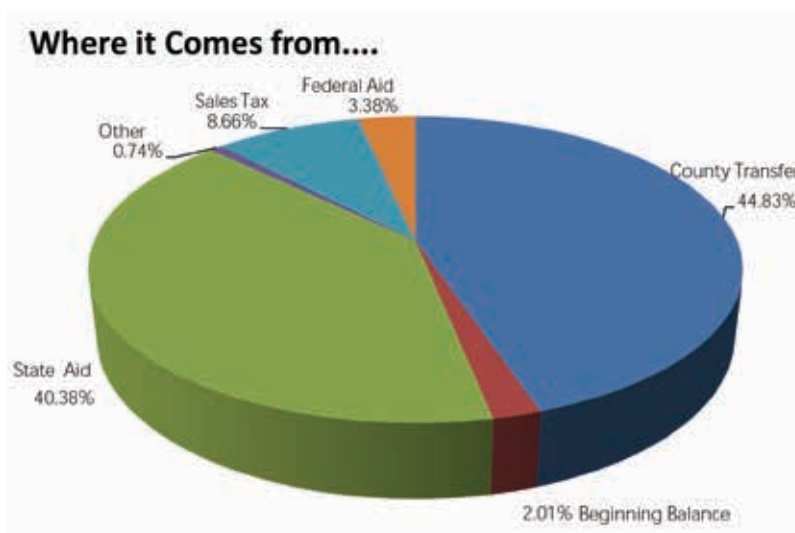
State Aid: Primarily includes Standards of Quality funding.

Sales Tax: One and one-eighth cent of the five cents state sales tax is designated for education.

Federal Aid: Includes Impact Aid, IDEA, and categorical grants.

Other: Includes student fees and out-of-county tuition.

Beginning Balance: Includes funds set aside in prior years to support ongoing reserve funds.



Instruction: Includes costs associated with providing instructional programs.

Transportation: Includes bus driver salaries, replacement buses, new buses and bus operations, and maintenance.

Facilities Services: Includes costs related to the operation and maintenance of school buildings and equipment.

Central Support: Includes costs associated with support services for finance, personnel, data processing, purchasing, and central administration.

General Reserves: Includes funds set aside for unanticipated costs.

Revenue Summary by Fund

The table below shows revenues budgeted by fund with actual values for 2012-2013 and approved values for 2013-2014 and 2014-2015 for comparison. Revenue by

source is shown for the Operating and Debt Service Funds. A discussion of any significant changes in revenues follows this table.

Fund	FY 2013 Actual	FY 2014 Approved	FY 2015 Approved	Increase/Decrease
OPERATING				
Federal	34,230,796	31,764,486	31,052,492	-711,994
State	428,608,703	431,883,386	451,229,463	19,346,077
County	377,281,728	398,937,317	411,855,159	12,917,842
Local	7,268,206	2,276,432	4,599,405	2,322,973
Beginning Balance	0	21,110,295	18,493,208	-2,617,087
Undistributed	0	2,000,000	2,156,941	156,941
TOTAL OPERATING	847,389,433	887,971,916	919,386,668	31,414,752
DEBT SERVICE				
County	69,964,636	73,899,758	76,964,481	3,064,723
Other	868,640	0	0	0
Transfers In	1,942,784	1,000,000	1,000,000	0
TOTAL DEBT SERVICE	72,776,060	74,899,758	77,964,481	3,064,723
CONSTRUCTION	106,534,885	209,620,417	107,378,000	-102,242,417
FOOD SERVICES	39,744,826	42,866,062	44,464,544	1,598,482
WAREHOUSE	4,413,780	5,500,000	5,500,000	0
FACILITIES USE	1,327,762	1,388,658	1,365,233	-23,425
SELF-INSURANCE	3,225,818	4,531,035	5,069,606	538,571
HEALTH INSURANCE	73,105,300	79,482,633	84,028,532	4,545,899
REGIONAL SCHOOL	39,507,900	40,793,831	47,417,814	6,623,983
SACC PROGRAM	420,100	630,000	630,000	0
GOVERNOR'S SCHOOL	772,354	777,000	826,310	49,310
TOTAL ALL FUNDS	1,189,218,219	1,348,461,310	1,294,031,188	-54,430,122

Revenues – Operating/Debt

Operating Fund & Debt Service Fund

	FY 2014	FY 2015	Change	Percent Change
County	472,837,075	488,819,640	15,982,565	3.4%
State	431,883,386	451,229,463	19,346,077	4.5%
Federal	31,764,486	31,052,492	-711,994	-2.2%
Other	5,276,432	7,756,346	2,479,914	47.0%
Beginning Balance	21,110,295	18,493,208	-2,617,087	-12.4%
TOTAL	962,871,674	997,351,149	34,479,475	3.6%

PWCS receives revenue to support the Operating and Debt Service Funds from three primary sources: funds transferred by the Board of County Supervisors, state aid, and federal aid. A small amount of revenue is also received from summer school, adult education, other fees, and nonresident tuition. PWCS does not have taxing authority.

The budget was developed using the latest revenue estimates.

In FY 2015, PWCS is projected to receive about \$997.4 million to support the School Division's Operating and Debt Service Funds. This represents an increase of about \$34.5 million or 3.6 percent more than budget estimates for FY 2014.

County Funds

\$488.8 million; \$16.0 million more (3.4%)

Real property, personal property, and local sales taxes are the primary revenue sources for Prince William County. The Board of County Supervisors approves a transfer to PWCS to finance most of the Operating Fund and the payment of debt service. The School Board and Board of County Supervisors have agreed through a joint resolution that the School Division will receive 57.23 percent of the general revenues available to the County in FY 2015. Based on the latest revenue estimates for next year, the County transfer to the School Division will be about \$488.8 million. About \$411.9 million will be used to support the Operating Fund. The remaining \$77 million will be budgeted in the Debt Service Fund and used to pay debt service for previous and new school construction and capital improvement bonds.

State Aid

\$451.2 million; \$19.3 million more (4.5%)

State revenue includes two forms of funding: state aid and sales tax. State aid includes funding for basic aid to support the Standards of Quality (SOQ) and categorical aid for special programs and initiatives. Since the state operates under a biennial budget, state aid is generally calculated for a two-year period. Since FY 2015 is the first year of the biennial budget, state revenue adjustments include updating SOQ amounts to reflect the prevailing costs for providing these services. State funding usually increases significantly for the first year of the biennium while second year increases are limited to funding additional students.

Under the FY 2014-2016 Biennial Budget, PWCS will receive about \$451.2 million in state funding in FY 2015, an increase of \$19.3 million. About \$79.5 million of this amount is the School Division's share of the one and one-eighth percent sales tax collected to support public education. While the state continues to provide funding from lottery proceeds, funding has been reduced. Most state funding for capital projects, used historically by the School Division to fund school renewals and renovations, has been eliminated.

For years, the state has attempted to distribute aid to education equitably by recognizing that some localities are more able to fund education than are others. This approach, known as equalization, is achieved by applying a factor to adjust a locality's state aid reimbursement to reflect the locality's ability to pay for education. The factor, called

the Local Composite Index (LCI), combines three separate measures of local fiscal capacity (assessed value of real property, adjusted gross income, and taxable retail sales) into a single index. Those school divisions with a low LCI receive the greatest amount of state aid per pupil while those with a high index receive less state support. The state minimum LCI is 0.2000 and the maximum is 0.8000. In FY 2015, the LCI for PWCS will be 0.3821. This means that Prince William County is required to pay about 38 percent of the cost of the minimum educational program set by the state SOQ. It is important to note that every school division, even the poorest, significantly exceeds the state minimum SOQ program requirements.

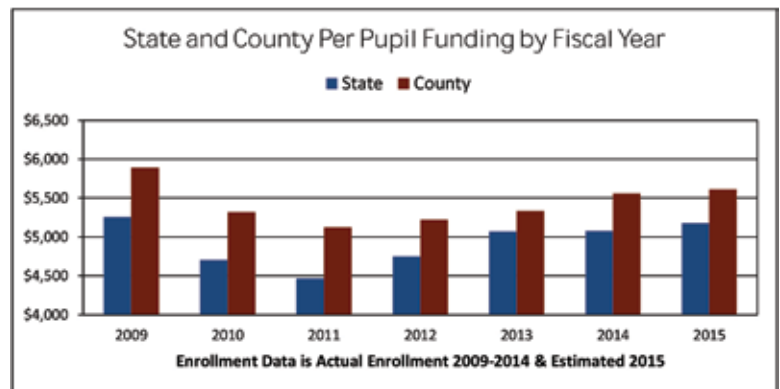
For the current biennium, the LCI for PWCS increased about one percent from the previous biennium. The LCI is tied to real estate values and the county had seen dramatic decreases in values in the past relative to the rest of the state. Residential property values in Prince William County have stabilized and have begun to increase. As a result, the LCI for PWCS will most likely increase in the future, resulting in decreased funding in the state formula.

Cost Of Competing Adjustment (COCA), Support Cap, and Inflation Factor

FY 2015 included a reduction of \$3.4 million to PWCS as a result of eliminating the Cost of Competing Adjustment for support positions. COCA has been provided as a part of the state funding formula since the 1980's and the resulting funds are built into the salary structure of the School Division. The COCA provides additional state funding to help school divisions in the higher cost Northern Virginia area, compete in the local labor market for support positions including security staff, bus drivers, custodians, HVAC mechanics, electricians, secretarial staff, accounting staff, administrative staff, technology support staff, etc. To some extent, COCA partially offsets another part of the state funding formula whose methodology underfunds salaries for Northern Virginia. Over the past three years, the elimination of COCA for support staff has cut \$12.87 million for PWCS schools.

The General Assembly directed the Joint Legislative Audit Review Committee (JLARC) to make an assessment of COCA and provide a report prior to the opening of the 2013 general session. The JLARC report has been completed and validates the use of COCA. However, this report does provide recommendations for changing the distribution of funds amongst the affected localities. Despite the JLARC validation of the underlying premise of COCA, the state budget for FY 2015 eliminated the funding for support staff.

The state budget also eliminated inflation factors from the



non-personal component of Basic Aid for the 2014-2016 biennium. Typically, as part of the biennial rebenchmarking process, the Department of Education updates non-personal inflation factors to adjust base year non-personal expenditures for inflation up to the start of the new biennium. This cut amounts to about \$2.84 million to Prince William County Public Schools.

Finally, there is an adjustment to the state budget for FY 2015 that increases the ratio used in the support positions cap from 4.07 to 1 to 4.09 to 1. This saves \$2.9 million state wide and costs PWCS approximately \$175,000.

Federal Aid

\$31.1 million; \$.7 million less (-2.2%)

Federal aid is usually derived from various entitled federal programs, specific grants, and Impact Aid. With the exception of Impact Aid, federal revenues are generally categorical and must be expended for specific purposes according to established statutes and regulations. Federal funds are provided to supplement the costs of providing instructional services for students in vocational education, adult education, special education, and programs for educationally and/or economically disadvantaged students. In FY 2015, PWCS will receive about \$31.1 million in "traditional" federal funding. This represents a decrease of about \$.7 million in federal grants for specific programs. The decrease in federal funding is based on program estimates and does reflect potential reductions which have been imposed as a result of sequestration. The most significant decrease of about \$800 thousand occurs within the Title VI-B program which funds services for students with disabilities. Head Start funding decreased by \$160 thousand; Title III, Part A, which provides funding for English language acquisition decreased \$120 thousand, \$640 thousand decrease in 21st Century Grants, partially offset by a \$700 thousand increase to the Title I program and \$207,454 increase for Linking Military Connected Grant.

Other Revenue

\$26.2 million; \$137,000 less (-0.5%)

About \$26.2 million in revenues from various other sources is projected to be available in FY 2015. These include fees for student parking, tuition for adult education classes, summer school, investment income, revenue from small grants and awards, and savings from the prior year.

Because of the time lapse between the sale of construction bonds and the actual expenditure of the proceeds from the sale, investment interest is earned on the bond proceeds and placed in a capital reserve fund. About \$1,000,000 in interest from school construction bonds is available to offset the payment of debt service in FY 2015.

The budget also includes \$2,156,941 in an undistributed category. This provides budget capacity for revenue from various unbudgeted grants that individual schools or the School Division might receive during the next fiscal year.

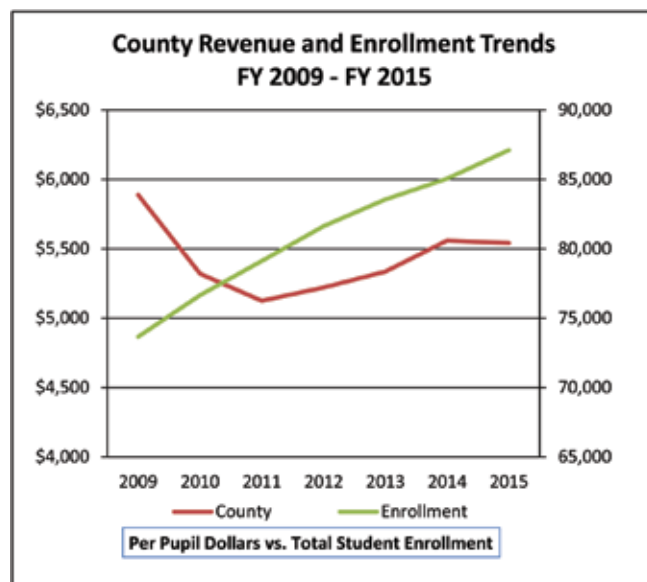
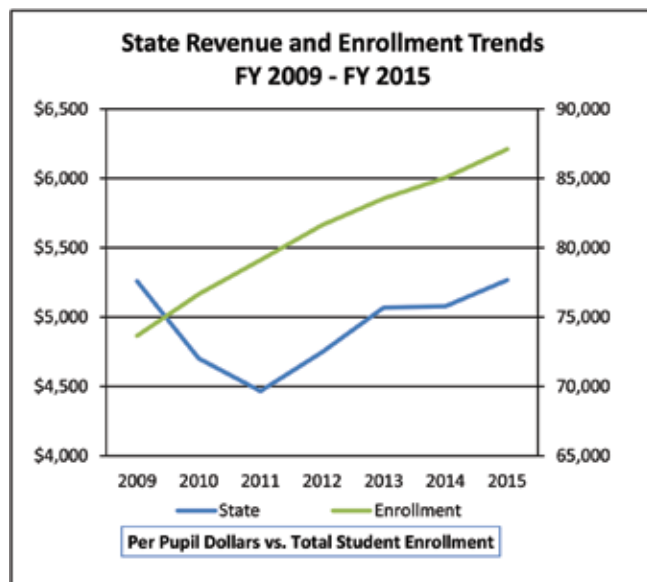
A beginning balance of \$18.5 million is also budgeted. These are funds that the Division has saved from prior years. The budget impact of these one-time funds, and their impact on revenues in future budgets is managed within the School Division Five-Year Plan. These revenues help support reserves representing about one percent of the proposed operating expenses. These reserves are the only funds available to cover student membership increases greater than projected or unexpected revenue shortfalls. This budget has no other increases in general fees and does not add additional fees to support budget reductions.

Revenues - Other Funds

A five-cent increase in the price of a school lunch is included in the budget, as required by the U. S. Department of Agriculture's Equity in School Lunch Pricing Provision of the Healthy, Hunger-Free Kids Act of 2010.

Revenue and Enrollment Trends

The charts to the right show the School Division continues to face many fiscal challenges. One of the most significant issues is the continued growth in student enrollment during a period of slow economic recovery and limited revenues. Revenues are shown on a per pupil basis to better compare how the trends for the state and county transfer revenues compare to the trend in enrollment growth. This graphical data illustrates that substantial reductions were required to balance budgets. The impact of these reductions in funding and the slow extent that they are recovering relative to the continued increase in enrollment is negative for both the classroom and the County.



The above revenues, which include State and County, represent approximately 94% of total revenues for the School Division.

Expenditure Summary by Fund

The table below shows expenditures budgeted by fund utilizing actual values for 2012-2013 and approved values for 2013-2014 and 2014-2015 for comparison. Expenditures by object code series is listed for the Operating and Debt Service Funds followed by all other funds combined listed

under "Other Funds" as shown. The amounts include interfund transfers. Interfund transfers are expenditures that appear in more than one fund for the same purpose. A discussion of any significant changes in expenditures follows this table.

Fund	FY 2013 Actual	FY 2014 Approved	FY 2015 Approved	Increase/ Decrease
OPERATING				
Personnel	544,265,590	547,690,909	565,503,839	17,812,930
Benefits & Fixed Charges	182,408,738	188,367,967	202,929,831	14,561,864
Contractual Services	42,558,678	51,916,844	49,495,377	-2,421,467
Materials & Supplies	46,913,657	39,804,524	44,438,421	4,633,897
Capital Outlay	13,821,501	14,919,113	15,986,084	1,066,971
Reimbursements	-1,860,221	-598,686	-577,205	21,481
Reserve/Transfers Out	20,286,536	45,871,245	41,610,321	-4,260,924
TOTAL OPERATING	848,394,479	887,971,916	919,386,668	31,414,752
DEBT SERVICE	70,604,575	74,899,758	77,964,481	3,064,723
OTHER FUNDS				
Personnel	17,432,131	18,352,635	19,253,082	900,447
Benefits & Fixed Charges	74,696,294	81,434,107	86,756,587	5,322,480
Contractual Services	56,962,420	61,588,502	71,681,981	10,093,479
Materials & Supplies	24,787,312	28,942,437	29,085,564	143,127
Capital Outlay	71,731,758	195,042,417	89,614,825	-105,427,592
Reimbursements	-288,147	-295,462	-237,000	58,462
Reserves/Transfers Out	1,915,835	525,000	525,000	0
OTHER FUNDS	247,237,615	385,589,636	296,680,039	-88,909,597
TOTAL ALL FUNDS	1,166,236,657	1,348,461,310	1,294,031,188	-54,430,122

Operating Fund Adjustments

The general revenues available to the School Division are budgeted in the Operating Fund for day-to-day operations and in the Debt Service Fund for the payment of principal and interest on construction bonds. In FY 2015, net expenditures in these two funds will increase by a total of about \$34.5 million.

The Operating Fund will increase by about \$31.4 million, or 3.5 percent above the FY 2014 Approved Budget. Budget reductions must address the difference between increased costs and revenues. In order to balance the budget, reductions have been made in funding for the CIP Technology Improvement Plan (TIP) and the sinking fund for the next 800 MHz radio replacement program. These will be funded using FY 2014 funds.

The impacts to Strategic Plan goals due to expenditure adjustments are recorded annually in the Informational Section Performance Results.

Expenditure Adjustments - Approved Budget Fiscal Year 2015

FY 2014 Approved Expenditures	\$962,871,674
Expenditure Changes for FY 2015	
Baseline Adjustments	-221,678
Baseline Adjustments, Elimination of One-Time Costs	-4,438,340
Inflation on Supplies/Materials/Services	0
Increase Substitute and Supplemental Pay Rates by 2%	227,921
Annual Update for Age of School Replacement Equipment	78,906
Remove FY 14 Replacement Buses & Vehicles (62 buses & 27 trucks & 6 cars)	-7,547,907
FY 15 Replacement Buses & Vehicles (90 buses & 41 trucks & 7 cars)	10,969,898
Adjust State K-3 Class Size Grant	798,910
Adjustments in Grants & Self-Supporting Programs	-311,066
Compensation	14,503,159
Pay Plan Adjustment (2% PPA)	12,668,038
Pay Plan Adjustment (Required 1% VRS Offset)	6,334,019
Slippage in Compensation	-11,200,000
Virginia Retirement System (VRS) Rate Increase	14,726,519
VRS Savings - Required Shift of 1% Cost to Employees	-6,334,019
VRS Savings - New Employees Paying Full 5% Employee Contribution	-4,445,183
VA Group Life Insurance (GLI) Rate Increase	616,524
Health Insurance Rate Adjustment (4.0% Increase)	2,137,261
New Students & Schools	21,106,164
Funding for New Students (Net funding for 1,182, but total 2,053)	17,201,883
Startup Costs for New Schools (Haymarket ES Fall 2014)	-341,000
Fixed Allocation for New School (Haymarket ES Fall 2014)	714,017
Startup Costs for New Schools (Devlin Rd ES Fall 2015)	418,728
Fixed Allocation for New School (Nokesville K-8 Fall 2014 Net Change)	16,703
Thomas Jefferson HS - Facilities Renovation Cost Share (FY 2015) (Yr 1 of 4)	31,110
Debt Service Net Adjustment	3,064,723
School Repairs & Renewals	32,305,000
CIP - Repair & Renewal Projects (Net Change)	27,805,000
CIP - Technology Improvement Projects	4,500,000
New Resources	3,537,345
Class Size Reduction (6th Grade) 17.0 FTE	1,436,386
ESOL Divisionwide Translation Services (4.0 FTE)	408,878
ESOL Interpreter Services Funding for Schools	95,000
AFROTC - USAF Cuts Offset by Contract Reduction (223=>209)	0
Add'l funding for ES FLES Program - 5 schools - 0.2 FTE each	84,365
Supplemental Pay for Robotics Program	77,816
TIPA Grant Local Match Increase (Yr 4 of 5) (Total Funded \$1,191,314)	340,375
Sinking Fund for 800 MHz Radio Replacements	333,333
Financial Services Accountant (1.0 FTE)	100,418
Gifted Testing Materials (CoGAT)	21,700
ITS Maintenance Service Contracts Shortfall	350,800
Benefits Coordinator (1.0 FTE)	119,874
VA e-Learning Initiative Grant - Local Match (Freedom/Gar-Field/Stonewall HS)	168,400
Reductions	-36,750,515
FY 2015 Replacement Buses - Reduce by 26 Buses for Operational Efficiencies	-2,730,000
CIP - Technology Improvement Projects	-3,000,000
CIP Projects Increase (Pre-Fund in FY 2014)	-27,805,000
800 MHz Radios - Sinking Fund (Pre-Fund in FY 2014)	-333,333
Allocation Efficiencies for Woodbine Preschool Facility	-77,637
Energy Management Program Savings/Reductions	-\$2,804,545
FY 2015 Projected Expenditures	\$997,351,149
FY 2015 Projected Revenues (Operating & Debt Service)	\$997,351,149
Estimated FY 2015 Surplus/(Deficit)	\$0

Baseline Adjustments

-\$221,678

Baseline adjustments represent the costs of personnel, materials, equipment, and services to continue current programs and services in FY 2015. This normally includes increases in selected accounts for inflation, adjustments in other accounts to reflect the cost of doing business, and the elimination of nonrecurring costs budgeted in previous years. This budget does not include most of the types of increases that were made in prior years. The budget does not include the restoration of reductions made since the beginning of significant cuts commencing in FY 2008.

Baseline adjustments include such items as updating schools for replacement equipment funding based upon the passage of another year, adjusting the K-3 class size costs as a result of the change in the LCI, and school level staffing to remain in compliance with state staffing standards for Instructional Technology Resource Teachers (ITRT).

Salary and Benefits

The budget baseline has been adjusted to reflect approximately \$556 thousand recognized as a result of the distribution of average salary and benefit costs from FY 2014.

Inflation, Adjustments, and Replacements

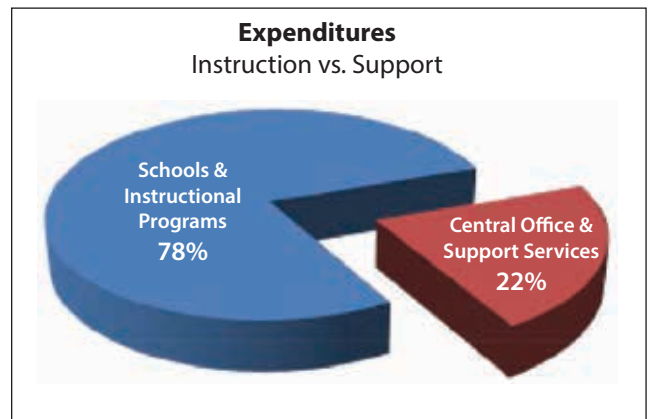
Budget accounts have not been increased for inflation. Funding has been provided to adjust for programmatic changes in replacement equipment and vehicles based on a 14 year schedule. This budget supports the replacement of 90 buses, 41 trucks, and seven cars. Over the next five years, the number of buses scheduled for replacement will increase steadily up to 151 per year.

Stipends for co-curricular and extra-curricular activities have been increased in the budget because a pay plan increase was provided to employees in FY 2014; these accounts are increased in the year after a pay plan adjustment. Likewise, substitute pay and standard rates of pay are also increased.

\$79 thousand has been budgeted for additional replacement equipment in schools as a result of the increased age of the facilities.

Grants and Self-Supporting Programs

Grants and self-supporting programs are required to operate within the revenues available for these programs. Revenues for these programs will decrease by about \$311,066 in FY 2015 primarily due to general decreases in funding for federal programs. The most significant decrease of \$813,000 occurs within the Title VI-B program which supports special education students. This budget includes about \$40.9



million in revenues and expenditures for grants and self-supporting programs.

New Students and Schools

\$21.1 million

The FY 2015 budget includes about \$21.1 million for per pupil allocations to schools and central support services to maintain current programs and services for the 1,182 new students projected in enrollment since the FY 2014 Approved Budget. The funding has also been increased to address the continued growth in special education students, particularly within the autism program.

In September 2014, the School Division will utilize the new Haymarket Elementary School and the “Nokesville K-8 School,” and the building additions completed at River Oaks Elementary School and Parkside Middle School. The Construction Fund Budget provides funds for outfitting the facilities and addresses the capital needs of the new schools. The FY 2015 budget also includes construction of a new elementary school on Devlin Road. However, initial Operating funds must be provided for basic start-up costs such as staff (principal, bookkeeper) to facilitate the opening of the schools and assist with the purchase of textbooks, library books, and other consumable supplies.

The Debt Service Fund will increase by \$3.1 million over the FY 2014 Approved Budget. The increase is the difference between the debt service on bonds for new schools and the interest and principal retired on previous construction bonds. Funding is included for the debt service for Virginia Public School Authority bonds that were issued in the summer of 2014 for the costs associated with funding for the construction of new elementary schools on Devlin Road and the East-Ferlazzo area, additions at Featherstone Elementary School and Rippon Middle School, replacements at Kilby Elementary School, the Maintenance Facility, and funding the construction of the 12th high school located mid-county on Route 234 near Hoadly Road.

Compensation

\$14.5 million

Salaries

Historically, salary increases have been provided in order to remain competitive in the Northern Virginia job market. This includes adjustments to the salary scale in the form of cost-of-living increases and salary-step increases. The current average step increase for eligible employees is about 2.85 percent each year it is provided until the employee reaches the top of the salary schedule. Only about five percent of employees are currently at the top of their pay scales.

This budget supports a two percent increase for eligible employees because of the reduction in projected revenue by the County and State. Each one percent of salary and benefits costs about \$6 million.

Several factors contribute to a “slippage” in the costs for providing step and salary scale adjustments each year. Slippage is the difference between the calculated cost of compensation and the actual cost. The Retirement Opportunity Program, salary placement policies, and the length of time positions are vacant all contribute to the actual cost for compensation being less than the calculated cost. Historically, the actual slippage in compensation has averaged about three percent of total compensation. The amount of slippage is also a function of the pay increases from the prior year. Typically the amount of slippage realized will decrease as pay raises decrease. The slippage from FY 2014 is projected to be less than the historic norm. This is attributed to a higher retention rate of employees and a decrease in the rate of retirements. Therefore, the estimated slippage for next year has been budgeted at about 1.7 percent of estimated compensation. This means that the effective cost for the pay raise may be reduced by \$11.2 million.

The Commonwealth of Virginia has required a shift in costs for the Virginia Retirement System (VRS). Over five years, starting in FY 2013, the School Division must shift from the employer to the employee an amount equal to five percent of salary. The state also requires that the School Division provide an offsetting pay raise for each one percent of cost that is shifted. This budget funds a one percent raise to employees, which they, in turn, must pay towards the cost of VRS. The current plan is to provide a one percent raise for the third year, and increase the employee share of VRS for the next two years, until the employee is paying the five percent share. This budget also achieves savings of \$10.7 million as a result of: (a) the fact that employees hired after FY 2013 must pay the full five percent VRS cost; and (b)

one percent of the VRS rate is shifted from the employer to employees. Employees hired before FY 2013 will pay a three percent employee share for VRS.

Benefit Programs

In FY 2015, the average cost of benefits for a typical employee will be about 37.8 percent of salary. Virginia Retirement System (VRS) costs are projected to increase by \$16 million due to the rate increase from 11.66 percent in FY 2014 to 14.50 percent in FY 2015. This increase will be offset by (a) \$6.3 million state required shift of one percent of the VRS rate from the employer to the employee (and offset for the employee by a required one percent raise); and (b) \$4.4 million savings generated that all employees hired in FY 2013 and after, must pay a full employee five percent share. The state group life insurance (GLI) rate is 1.19.

Health insurance premiums are projected to increase overall by four percent. PWCS’ average increase for the past five years has been half the national average; increases in utilization are still the primary issue driving the cost increase this year. The rates have also been increased to offset mandatory fees required by the Affordable Healthcare Act.

School Repairs & Renewals

\$32.3 million

Funding is initially provided with an intention to fully fund the Proposed 2015-2023 Capital Improvements Program (CIP). In addition to the funds in the Operating Budget, \$6.0 million in proffer monies are also being utilized to help fund the cost of constructing new school facilities. The budget includes commencing new construction projects for an elementary school on Devlin Road, opening in fall 2015; the 12th high school on Route 234 near Hoadly Road, opening in fall 2016, and the additions at Featherstone Elementary School.

Major renewals/renovations are funded for Dumfries, Henderson, King, Lake Ridge, Loch Lomond, and Springwoods Elementary Schools. Repairs and renewal projects also include Heating, Ventilation, and Air Conditioning (HVAC) repairs at Osbourn Park and Stonewall Jackson High Schools, window wall replacements at Woodbridge Middle School, and roof replacements at Graham Park and Saunders Middle Schools. Kitchen upgrades and Title IX, Energy Infrastructure, transportation bus parking, and Technology Improvements have also been funded.

\$4.5 million was budgeted to support improvements and upgrades in the Technology Improvement Program.

New Resources

\$3.5 million

The budget identifies \$3.5 million for new resources and allocations to existing programs and services.

Funding of \$1.4 million is provided for 17 sixth grade teachers as part of the class size reduction initiative.

Funding is provided for a 1.0 FTE Benefits Coordinator and a 1.0 FTE Financial Services Accountant.

Funding is provided for four positions to support ESOL translation services and \$95,000 for interpreter services.

The annual \$2 million Federal TIP A grant requires an additional local match of \$340,375 in FY 2015.

\$84 thousand to support the cost of the foreign language specialty programs at five elementary schools.

\$333 thousand is initially budgeted to commence a ten-year plan to save monies towards the cost of the next generation 800 MHz emergency radio system. The School Division is currently completing a \$2.8 million update to the existing system and includes radios in each of our school buses and schools.

A total of \$168 thousand has been funded to Gar-Field, Stonewall, and Freedom High Schools to provide the local matching funds for the VA e-Learning initiative which provides student tablet computers and content creation packages for teachers.

\$78 thousand in additional funding is provided to fund supplemental pay for teachers supporting the Division's robotics program.

\$350 thousand in additional funding to support the increase in IT maintenance contracts.

Deficit Reduction Actions

-\$36.8 million

In order to balance expenditures with available revenues, proposed expenditures needed to be reduced by \$36.8 million. The following items were reduced or adjusted to balance the FY 2015 budget. These reductions reflect the fact that while this budget has improved from the past several years, PWCS has not returned to a "normal" budget or funding environment. No fee increases are proposed to balance the budget.

CIP Projects

-\$27.8 million

The increased funding requirement in repair and renewal projects in the FY 2015 budget is \$27.8 million. This increased cost will be funded with available FY 2014 monies.

CIP Technology Improvement Projects (TIP)

-\$3.0 million

This marks the fifth year that technology projects have been identified as requiring funding in the CIP, but the budget has not been sufficient to fully fund. Additional information regarding technology projects may be found within the CIP. However, in summary, there are a number of technology related projects which have increasingly become capital infrastructure within any modern, complex organization. Funding is needed to support such projects as: continued implementation of the voice over IP phone system; purchase and installation of interactive whiteboards within our classrooms; updating infrastructure to support enhanced radio communications within school buildings; digital signage; maintaining and upgrading cellular telecommunications; and mobile access to the upgraded Student Information System.

For the last several years, available end-of-year funds have been utilized to help to partially address technology needs, including the purchase of additional interactive whiteboards for schools.

Transportation Operation Efficiencies

-\$2.7 million

This budget initially provided \$10.9 million for replacement of old buses and the addition of buses needed for growth in enrollment. \$2.7 million has been reduced from this amount as a result of increases in efficiencies in routing across the Division.

Energy Savings

-\$2.8 million

Over the past several years the School Division has engaged in a number of projects intended to improve the efficiency and effectiveness of the physical plant and related equipment in our buildings. The replacement and upgrading of HVAC equipment, boilers, lighting fixtures, etc., not only improves the environmental quality of our buildings, but reduces energy utilization and cost. This budget includes an additional recurring savings of \$2.8 million as a result of these efforts.

The School Division has also engaged in a long-term program to manage the use of energy more effectively. This program focuses on how the School Division uses its equipment and buildings. Efficiencies will be generated by adjusting thermostats, managing building utilization, and more effectively controlling when energy consuming systems are being operated. Staff will also be engaged in continually reviewing and inspecting Division facilities for both compliance, and for additional savings opportunities.

Reduction in the 800 MHz Radio Sinking Fund

The proposed sinking fund to save \$333,000 a year for the next ten years in order to purchase the next generation of 800 MHz radios has been cut. This will be a priority for funding if additional one-time funding becomes available at the end of the fiscal year.

Previous Reductions - FY 2008-14

While this proposed budget does not contain major reductions, it does not restore major cuts incurred in recent years including, but not limited to:

Reductions of teacher staffing ratios (increases class size)

• Middle school	\$4.3 million
• High school	\$5.3 million
• General teachers	\$10.3 million
• ESOL	\$5.9 million
Kindergarten Teacher Assistants	\$2.4 million
Transportation Services	\$8.7 million
Central Office	\$22.8 million
Technology Improvements	\$11.3 million
Reserves	\$5.8 million
Capital projects deferral	\$20.8 million
Supplemental Retirement - 403(b)	\$6.0 million
Economically disadvantaged funding	
- supported remediation efforts	
and reduced class sizes	\$9.2 million
School Materials and Supplies	\$3.0 million

In addition, budgets have been impacted as a result of cost avoidance. For example, in FY 2011 employees did not receive merit or COLA, thus avoiding compensation costs amounting to about \$6 million for each percent that might have been provided. From FY 2000 to FY 2007, total raises averaged about 6 percent. Since FY 2008, the average is less than 2.5 percent, resulting in major budgetary savings.

Other Funds

Virginia Retirement System Costs

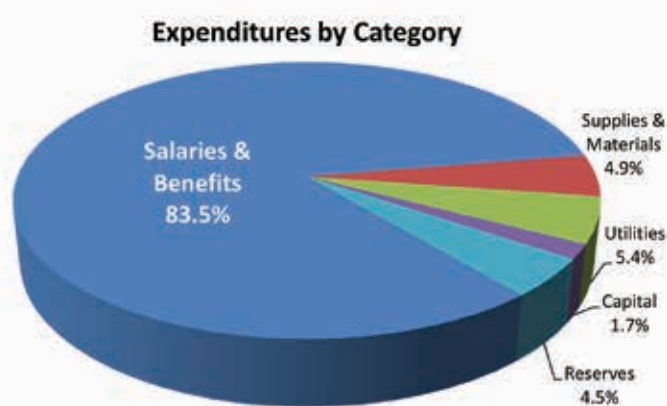
The national, state, and local economic climates have placed increasing strains upon the budgets of all governments and schools. The Commonwealth of Virginia operates the Virginia Retirement System (VRS) as a pension plan for government and school employees. The VRS has been placed under fiscal strain as a result of reduced budgets over the past several years.

The FY 2015 budget is developed based upon the Virginia Retirement System rates included in the 2014-2016 Biennial Budget Adopted in the 2014 Special Session of the General Assembly June 12, 2014. The VRS rates include costs for mandatory participation in both the pension plan and the related Group Life Insurance (GLI) program. The employer defined VRS rate, as a percentage of salary, for Fiscal Year 2014 and 2015 increased from a rate of 12.77 percent to a rate of 15.68 percent. This 22.78 percent increase in rates generated a cost increase of \$14.10 million. The cost increases for VRS of \$14.1 million, once adopted in the budget in FY 2015 will be sustained in the FY 2016 budget as well.

The School Division will continue to monitor issues surrounding changes in VRS costs/rates. It is anticipated that the School Division, as well as all state and school employees, will have to recognize increased rates over the next few years. Assumptions regarding these increased costs have been incorporated into the Five-Year Budget Plan.

As previously discussed, during the five-year period of Fiscal Years 2013-2017, employees will be required by the state to pay up to five percent of salary towards VRS. This five percent shift is planned to be accomplished at a rate of one percent per year. Virginia also requires that the School Division pay employees a one percent raise for each one percent of VRS that is shifted to the employee.

Finally, in the current fiscal year (FY 2014), the adoption of a new plan for employees hired after January 1, 2014



referred to as the hybrid plan has been implemented. This hybrid plan will have no immediate impact on VRS retirement costs for PWCS, but will, over the long term, begin to reduce costs to all VRS participating employers in Virginia. This new plan will modify the traditional defined benefit plan that the VRS has managed so there will be components of both a defined benefit and defined contribution (401k like) plan.

Construction Fund

In addition to the funds in the Operating Fund Budget, \$6 million in proffer monies are also being utilized to fund the cost of construction of new schools and facilities. The following table highlights the Construction Fund projects that are funded.

Capital Projects Funded Fiscal Year 2015

New Schools & Facilities

- Elementary School on Devlin Road
- Additions at Featherstone ES
- 12th high school

Repairs & Renewals

- HVAC Repairs
- Roof Repairs/Replacements
- Title IX Improvements
- Limited funding for technology and infrastructure projects.
- Limited funding for 7 and 14 year interval scheduled maintenance.

Fiscal Year Budget Comparison for All Funds

The table below includes the total budget by fund showing actual values for 2010-2011, 2011-2012, and 2012-2013, the

approved budget for 2013-2014, and approved values for 2014-2015 for comparison.

Fund	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Approved 2013-2014	Approved 2014-2015
Operating	759,369,367	813,206,146	848,394,479	887,971,916	919,386,668
Debt Service	64,425,039	68,515,792	70,604,575	74,899,758	77,964,481
Construction	104,569,008	76,565,849	85,174,426	209,620,417	107,378,000
Food Services	32,450,529	36,582,201	38,543,924	42,866,062	44,464,544
Facilities Use	897,371	1,205,036	1,267,082	1,388,658	1,365,233
School Age Child Care Prog.	333,639	508,425	594,457	630,000	630,000
Warehouse	9,817	485	33,864	5,500,000	5,500,000
Self Insurance	4,268,434	3,560,464	6,580,961	4,531,035	5,069,606
Health Ins.	66,071,904	72,063,759	74,858,878	79,482,633	84,028,532
Governor's School @ Innovation Park	567,608	699,464	725,340	777,000	826,310
Regional School	30,167,540	36,230,924	39,458,683	40,793,831	47,417,814
Grand Total	1,063,130,256	1,109,138,545	1,166,236,669	1,348,461,310	1,294,031,188

School Board Funds

Other than the Operating Fund, the budget includes funds for the management of special activities and functions. The FY 2015 budget consists of the twelve major funds under the control of the School Board.

Operating Fund

\$919,386,668; 9,904.0 positions

This fund provides for the day-to-day operations and maintenance of the schools and is funded primarily by county, state, and federal funds.

Construction Fund

\$107,378,000; 4.0 positions

This fund provides for all new facilities and most facility renovations and expansions. Funds are primarily from the sale of bonds.

Debt Service Fund

\$77,964,481; 0.0 positions

This fund pays principal and interest on bonds and loans sold to finance capital projects in the Construction Fund. County funds almost entirely support this fund.

Food Services Fund

\$44,464,544; 632.86 positions

This fund provides for all Food Services' operating and administrative costs. The fund is supported primarily by food sales and federal/state subsidies.

Health Insurance Fund

\$84,028,532; 6.0 positions

This fund pays claims and related expenses for the health care program. The primary sources of revenue are employer contributions paid by the other funds and employee contributions deducted from employee pay on a semi-monthly basis.

Kelly Center Cafeteria Fund

\$365,259; 5.0 positions

This fund provides for the operating costs of the cafeteria in the Edward L. Kelly Leadership Center. The fund is primarily supported by the sale of food in the cafeteria and catering.

Facilities Use Fund

\$999,974; 1.0 position

This fund accounts for revenues and expenditures collected from the use of schools by non-school organizations. The fund is supported by building rental fees. The revenue is used to fund the position for managing the program and playground improvements at elementary schools.

Regional School Fund

\$47,417,814; 4.5 positions

This fund provides for the operation of the Northern Virginia Regional Program jointly operated by PWCS, Manassas City Schools, and Manassas Park City Schools. The program provides certain special education services and is supported by tuition from the three school divisions.

Governor's School @ Innovation Park

\$826,310; 8.0 positions

This fund provides for the operation of the Governor's School jointly operated by PWCS, Manassas City Schools, Manassas Park City Schools, and George Mason University. The school offers selected juniors and seniors an advanced and intensive program in science, technology, engineering, and mathematics (STEM). The school is supported by tuition from the three school divisions.

School Age Child Care Program Fund

\$630,000; 2.9 positions

This program provides adult supervised, high quality, affordable, before and after school care by private child-care providers. The fund provides program oversight and is supported by a flat-fee charged to the providers.

Self-Insurance Fund

\$5,069,606; 5.0 positions

This fund pays claims and related expenses for workers' compensation and self-insured losses. The fund is supported by transfers from the Operating Fund.

Warehouse Fund

\$5,500,000; 0.0 positions

This fund tracks the purchase of warehouse stock items from vendors and the sale of items issued to schools and departments. Revenues and expenses are predominately a result of operations of the warehouse function.

Informational Section

Five-Year Budget Plan

Since it is difficult, if not impossible, to address all county and School Division needs in a single year, a long-term approach is needed to balance expenditures with anticipated revenues. Working cooperatively, the School Board and the Board of County Supervisors developed and implemented a five-year budget plan. Under this agreement, the School Division will receive 57.23 percent of all general revenues available to the County in FY 2015.

In developing criteria for expenditure projections, service level standards were determined for support and instructional programs. The service levels were based on staffing ratios, current costs, and student membership growth. The service level standards break down expenditures into three basic categories: fixed costs not driven by the number of students; per pupil costs for programs directly related to the number of students; and capital projects. Service level standards are adjusted each year to reflect inflation, compensation changes, and the change in student membership.

The five-year cost of maintaining these service levels for programs, providing for new students and schools, and maintaining competitive salaries and benefits are calculated using assumptions for inflation and growth. Five-year projections are also determined for revenues. The five-year budget plan incorporates these expenditures and revenues to show whether or not there is a balanced financial plan.

What Is Included in the Five-Year Plan?

Current Programs and Services

- Annual adjustments for new students.
- No adjustments for inflation in supplies and materials.
- Salary scale adjustments for employees in each year as funding permits.
- Funding for the 10,560 new students expected during the next five years.

Repairs & Renewals

- \$110.6 million in funding for repairs and renewals of older facilities.
- Funding for the infrastructure needed for technology improvements (Voice over IP phones, interactive whiteboards, radio upgrades) is not adequately funded.
- Reduced funding for the three-year renewal cycle of essential technology equipment used for instructional and support programs.

New Schools

Funding for debt service on \$571.8 million in construction bonds, start-up costs, and operating costs for new schools and additions:

- Five elementary schools, one middle school, and two high schools.
- Additions/expansions at 9 current schools.
- Replacement of two elementary schools.

Revenue-Expenditure Projections FY 2015 – FY 2019

(\$ in millions)

Description	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Current Programs	\$963.9	\$980.8	\$1,008.8	\$1,025.1	\$1,057.1
New Students	9.3	31.0	48.0	64.7	84.5
Repairs & Renewals	19.7	5.7	20.0	28.0	37.2
New Schools	<u>4.4</u>	<u>10.0</u>	<u>13.0</u>	<u>18.3</u>	<u>17.6</u>
Total Expenditures	997.3	1,027.5	1,089.8	1,136.1	1,196.4
Non-County Revenues	508.5	517.2	554.5	575.3	608.9
County Transfer	<u>488.8</u>	<u>510.3</u>	<u>535.3</u>	<u>560.8</u>	<u>587.5</u>
Total Revenue	\$997.3	\$1,027.5	\$1,089.8	\$1,136.1	\$1,196.4
Surplus/(Deficit)	0.0	0.0	0.0	0.0	0.0

Five-Year Plan Balanced in Accordance with School Board Guidance of September 19, 2012

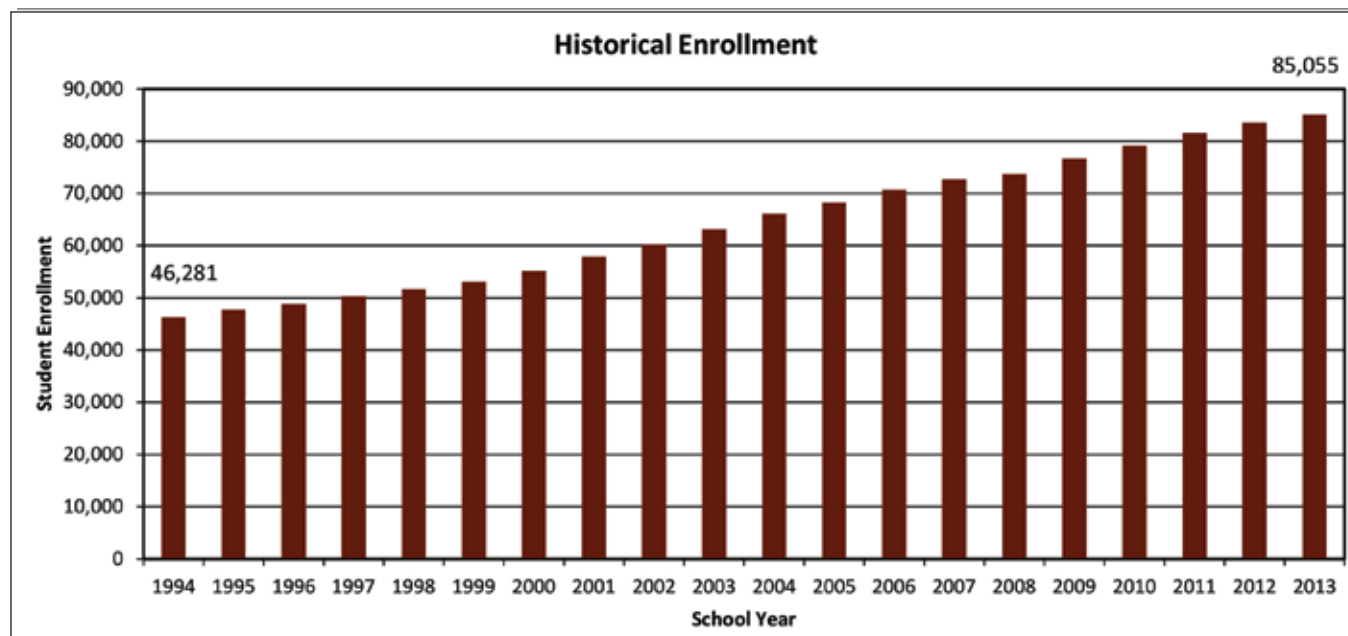
FY 2015 Trends and Forecasts

Student Enrollment

PWCS is the second largest of 132 school divisions in Virginia and one of the 40 largest school divisions in the country. The School Division provides services to over six percent of the state student enrollment.

Historical Enrollment Growth

The graph below depicts the 20 year enrollment history of PWCS. The School Division has seen steady growth over the last ten years, at a rate of about 3.0% annually. The 2013-2014 enrollment for the School Division was 85,055 students which was a 1.8% growth.



Enrollment and Future Projections by Grade Level

Predicting future enrollment is important for long-range planning, budgeting, staffing, and predicting future building and capital needs. The forecasting methodology used to predict the number of students who will be enrolling in PWCS for the next 10 years is a combination of cohort progression method and student generation factors method,

along with judgmental adjustment to fine-tune the forecasts. This combination of methods was chosen because it provides for very accurate forecasts and at the same time is relatively inexpensive to produce.

The table on the following page utilizes the enrollment projection tools to estimate the 2014-2015 school enrollments for each grade level in the School Division.

Enrollment and Future Projections by Grade Level

Grade Span	Grade	Actual 2012 - 2013	Actual 2013 - 2014	Projected 2014-2015	Change 2014-15	
Elementary School		39,269	39,538	40,341	803	2.0%
	K	6,459	6,250	6,162	-88	-1.4%
	1	6,829	6,806	6,689	-117	-1.7%
	2	6,472	6,888	6,962	74	1.1%
	3	6,552	6,524	7,043	519	8.0%
	4	6,375	6,619	6,685	66	1.0%
	5	6,582	6,451	6,800	349	5.4%
Middle School		18,902	19,473	19,948	475	2.4%
	6	6,417	6,621	6,573	-48	-0.7%
	7	6,268	6,444	6,725	281	4.4%
	8	6,217	6,408	6,650	242	3.8%
High School		24,015	24,665	25,417	752	3.0%
	9	6,734	6,884	7,199	315	4.6%
	10	6,104	6,227	6,308	81	1.3%
	11	5,666	5,827	5,981	154	2.6%
	12	5,511	5,727	5,929	202	3.5%
Special Education		1,365	1,379	1,402	23	1.7%
Total		83,551	85,055	87,108	2,053	2.4%

The enrollment of 87,108 has been utilized in the FY 2014-2015 budget to estimate the state revenues and to calculate the school and central office allocations.

Grade Span	Projected 2014-2015	Projected 2015-2016	Projected 2016-2017	Projected 2017-2018	Projected 2018-2019
Elementary	40,341	41,495	42,634	43,722	44,868
Middle	19,948	20,338	20,673	21,146	21,705
High	25,417	26,203	26,809	27,132	27,555
Special Education	1,402	1,422	1,441	1,460	1,488
Total	87,108	89,458	91,557	93,460	95,616
Annual Change	2.4%	2.7%	2.3%	2.1%	2.3%

Five Year Enrollment Projections

Using enrollment projections models, the School Division projects a growth pattern over the next five years, at approximately 2.36% annually. The table above projects enrollment for the next five years by grade span.

Projected enrollments beyond 2014-2015 allow for long-range capital planning, such as planning for construction of additional schools, or additions to existing schools.

Demographic Changes

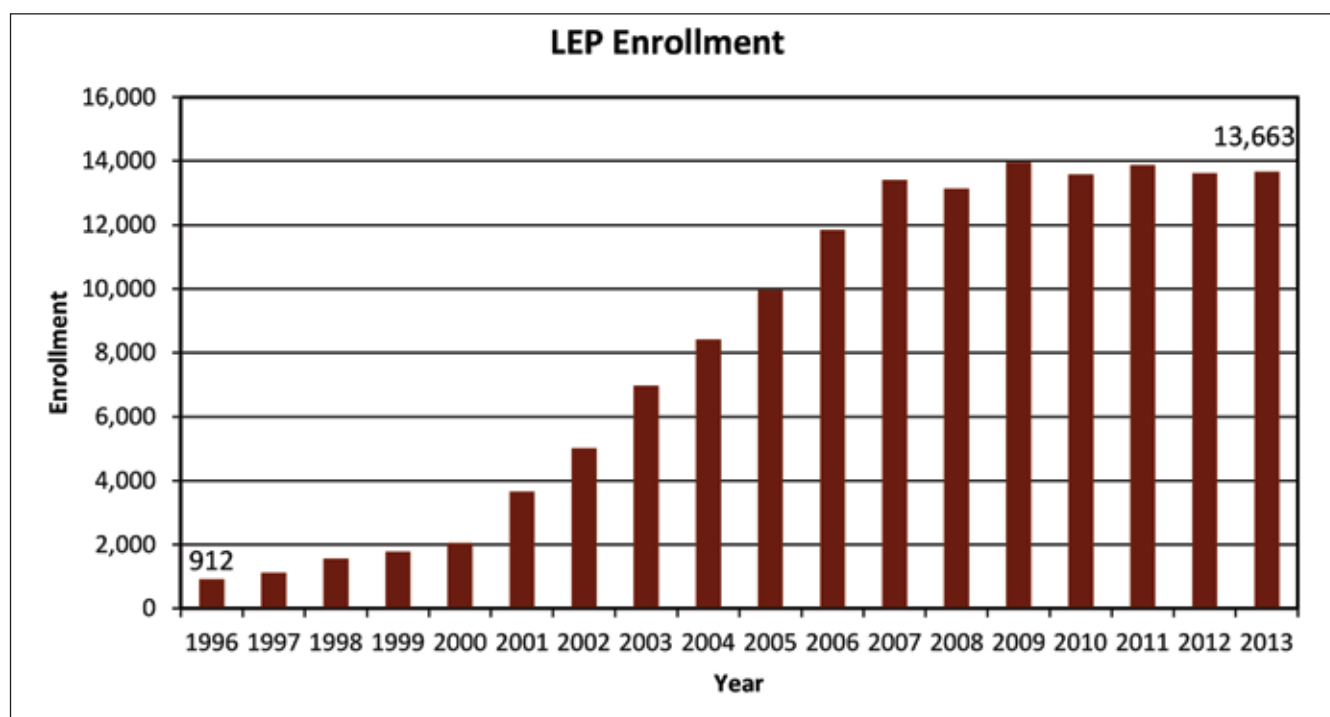
In addition to the increased number of students, the composition of membership growth has added to the operating costs. In the past five years, increases in special education, and non-English speaking programs generally require specialized instruction and smaller class sizes.

Limited English Proficient (LEP) Students

During the past five years, the rate of growth for students

receiving English for Speakers of Other Languages (ESOL) services is only .08%. The influx of language-minority students has slowed significantly; the rate of growth is now significantly less than the overall student growth rate.

The graph below depicts the changes in the LEP population over the last eighteen years.

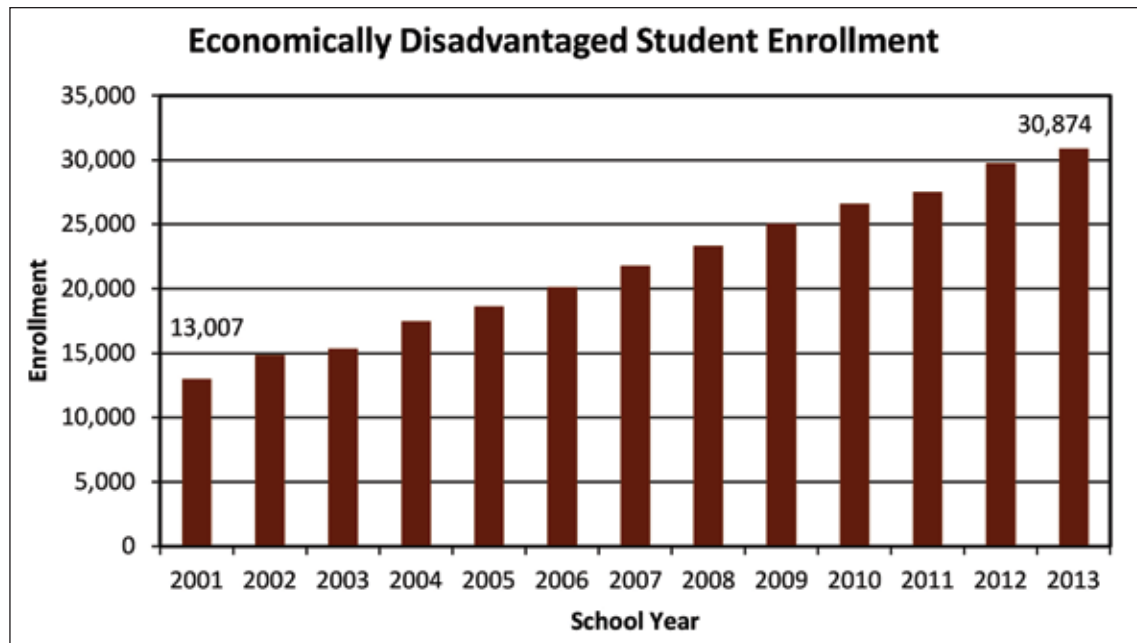


Note: LEP students are those who are receiving ESOL services. Those students in Post-Monitor status are not counted as receiving services.

Economically Disadvantaged Students

Students eligible for free or reduced lunch programs have increased by about 5.77% during the past five years. In FY 2015, 30,918 students are expected to be eligible for free or reduced lunches. This means that more than one out

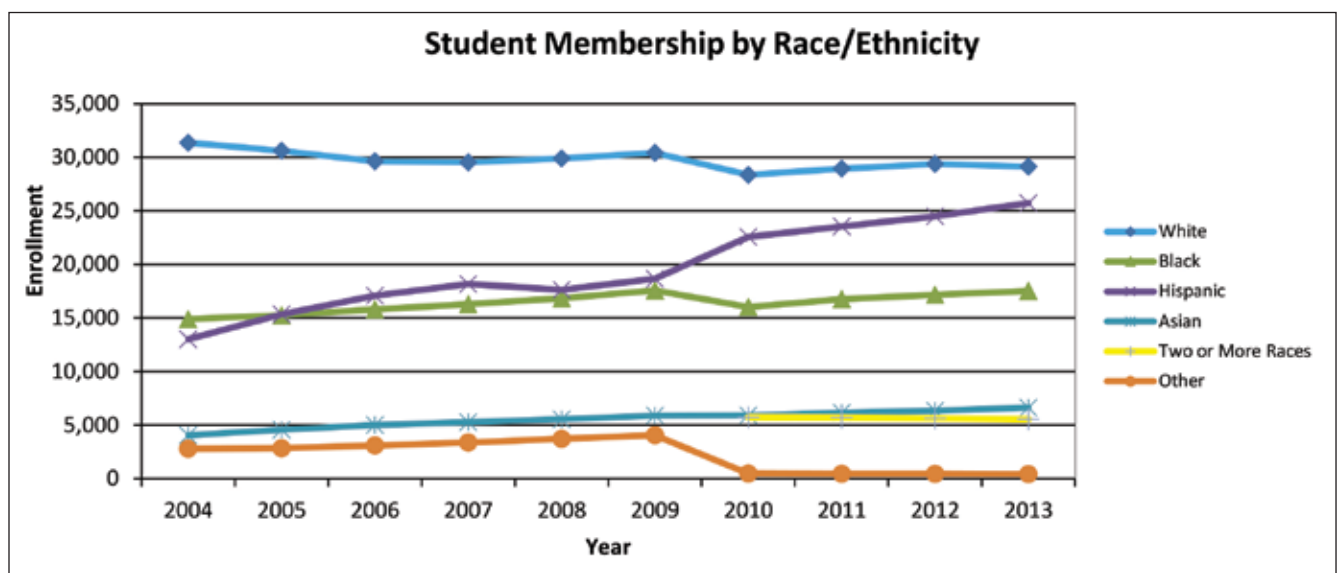
of every three students will be participating in the free and reduced program. The graph below depicts the changes in the free and reduced lunch population over the last 13 years.



Student Diversity

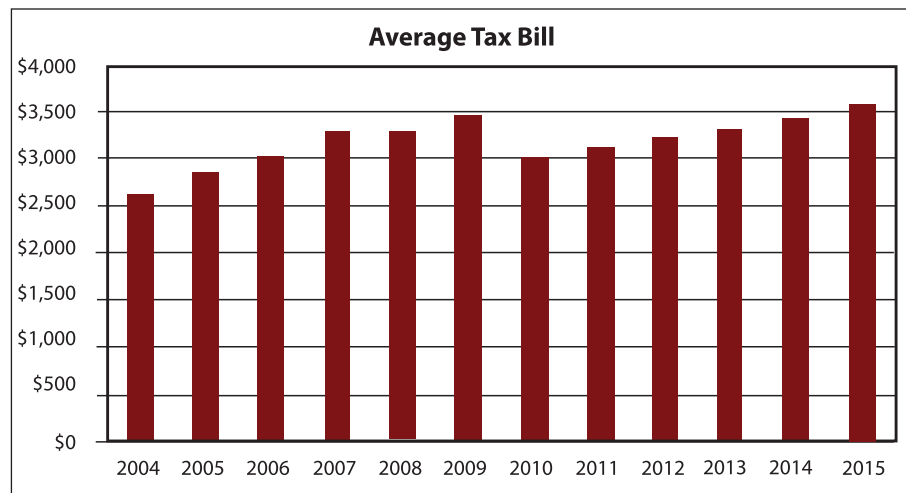
The School Division has undergone significant demographic changes over the last decade which includes the diversity of

the student population. The chart below depicts the changes in diversity of the district enrollment over the last ten years.



Local Taxes

In Virginia, school boards do not have taxing authority and are fiscally dependent on the local government. Prince William County Government collects tax revenue from local sources (i.e. property taxes, personal property taxes, local sales taxes, etc.) and then transfers a percentage of the revenue to PWCS. Working cooperatively, the School Division and the Board of County Supervisors have created a revenue sharing agreement. Under this agreement, the School Division will receive 57.23% of the County's general revenues in Fiscal Year 2015.



The real property tax is the single largest revenue source for Prince William County contributing approximately 56.5% of general revenues (FY 2014 forecast). It is levied on all land, improvements and leasehold interest on land or improvements (collectively called "real property") except that which has been legally exempted from taxation by the Prince William County Code and the Code of Virginia.

The table and chart on this page illustrate the real estate tax bill upon the average assessed value of a single residence in Prince William County. In fiscal year 2015, the tax rate was decreased by \$.033. As the chart shows, there will be a slight increase in the average tax bill.

Tax Year	Fiscal Year	Average Tax Bill	Real Estate Tax Rate	Average Assessed Value of a Residence	Percentage increase or decrease for		
					Tax Bill	Tax Rate	Assessed Value
2003	2004	\$2,612	\$1.160	\$225,149	11.82%	-5.69%	18.53%
2004	2005	\$2,852	\$1.070	\$266,502	9.19%	-7.76%	18.37%
2005	2006	\$3,035	\$0.910	\$333,510	6.42%	-14.95%	25.14%
2006	2007	\$3,257	\$0.758	\$429,745	7.31%	-16.70%	28.86%
2007	2008	\$3,257	\$0.787	\$413,898	0.00%	3.83%	-3.69%
2008	2009	\$3,437	\$0.970	\$354,333	5.53%	23.25%	-14.39%
2009	2010	\$3,017	\$1.212	\$248,946	-12.22%	24.95%	-29.74%
2010	2011	\$3,110	\$1.236	\$251,241	3.08%	1.98%	0.92%
2011	2012	\$3,201	\$1.204	\$265,841	2.93%	-2.59%	5.81%
2012	2013	\$3,316	\$1.209	\$274,283	3.59%	0.42%	3.18%
2013	2014	\$3,414	\$1.181	\$289,095	2.96%	-2.32%	5.40%
2014	2015	\$3,568	\$1.148	\$310,777	4.51%	-2.79%	7.50%

Personnel Resource Changes

Position	FY 2014	FY 2015	Change
School Board Member	8.0	8.0	0.0
Superintendent	1.0	1.0	0.0
Associate Superintendent	10.0	10.0	0.0
Director	14.0	13.8	-0.2
Supervisor	56.8	57.0	0.2
Administrative Coordinator	97.2	104.0	6.8
Legal Counsel	1.0	1.0	0.0
Principal	91.5	93.0	1.5
Assistant Principal	143.0	148.0	5.0
Teacher on Admin. Assignment	65.1	63.9	-1.2
Teacher, Classroom	5,480.3	5,603.1	122.8
Librarian	109.0	111.0	2.0
Counselor	204.8	213.5	8.7
Social Worker	48.9	49.4	0.5
Psychologist	44.7	44.7	0.0
School Nurse	83.5	85.0	1.5
Diagnostician	14.0	14.0	0.0
Support Professional	26.7	28.0	1.3
Teacher Assistant	642.2	639.7	-2.5
Student Attendant	2.0	2.0	0.0
Cafeteria Aide	41.4	43.0	1.6
Aide, Bus	151.9	155.7	3.8
Attendance Personnel	11.0	11.0	0.0
Technician	54.0	55.0	1.0
Home-School Coordinator	7.7	7.7	0.0
Coordinator	1.0	1.0	0.0
Specialist	240.9	246.4	5.5
Secretarial/Clerical	635.8	644.3	8.5
Maintenance Personnel	172.0	171.0	-1.0
Bus Drivers	713.8	717.0	3.2
Garage Employee	49.0	48.0	-1.0
Bus Service Attendant	11.0	11.0	0.0
Custodian	472.6	473.8	1.2
Warehouseman	29.0	29.0	0.0
Total Positions	9,734.8	9,904.0	169.2
Total Pupil Enrollment	85,926	87,108	1,182

The chart at left shows the authorized positions by full-time equivalent (FTE) in the Operating Fund Approved Budget for the fiscal years indicated. The change (increase/decrease) in the number of positions between years is also shown. The total number of projected student enrollment is also included for reference.

The increases in classroom teacher reflect the fact that the Division is growing. This number is also a function of the fact that the Division has one of the highest student/teacher ratios in the state.

Changes in Debt

Debt

Debt provides the current resources to build new schools, additions, and renovations that must be repaid (with interest) in the future. This debt (borrowing) commits future Operating Fund budget transfers to the Debt Service Fund (to pay the principal and interest). Long-term borrowing is appropriately done for long-life capital facilities since student enrollment growth requires expanded public-capital infrastructure (schools), often well before an associated expansion of revenues (tax collection).

Planning and Accounting

The School Division's Capital Improvements Program (CIP) is the management tool used for planning the capital improvements projects needed to house students adequately. The School Division's Construction Fund is used to account for the resources used for the acquisition and construction of major capital facilities. The Construction Fund is funded primarily from the sale of bonds.

Changes in Debt Service

Most debt service payments made by the School Division are structured over twenty years with level principal payments, thereby reducing the debt service for existing bonds annually. Significant changes in debt service for any given fiscal year is driven by the sale of new bonds which will require additional principal and interest payments and/or by the retirement (pay-off) of any existing bonds. To increase debt spending, the School Division needs the approval of the Board of County Supervisors (BOCS). The BOCS also sets the debt capacity which limits the amount of funding available to the School Division for new schools and construction each fiscal year.

Debt Management Policy

Proper debt management provides a locality and its citizens with fiscal advantages. The State does not impose a debt limitation on the County. However, a debt policy has been adopted by the Board of County Supervisors to ensure that no undue burden is placed on the County and its taxpayers. To properly manage debt, the policy states in part, that the County will maintain a high credit rating in the financial community and will not use debt financing to fund current operations. These two policy statements are to assure the County taxpayers that the County government is well managed and financially sound, and to obtain the lowest possible borrowing costs (interest rates).

Existing Debt

Total existing debt prior to FY 2015 for the School Division was \$803 million.

Future Debt

Bond sales not to exceed \$92 million to finance new and renovated facilities to provide capacity needed to meet increased demands due to student population growth in FY 2015.

Trends

According the School Division's Five-Year Plan, \$607.9 million in bond sales are anticipated to be sold between FY 2015-2019 to finance new schools, additions, replacements and renewal and repair projects.

Prince William County and the School Division are constrained to limiting tax supported debt service expenditures for all debt at 10 percent of annual revenues. If current trends hold true, PWCS will not reach its County mandated debt service limit of 10 percent in the 5 year plan period. Management will have to maintain a close eye on rates and market conditions to ensure this debt limit is not exceeded.

Benchmark Data

Cost-Per-Pupil

Cost-per-pupil calculations provide an overall view of the cost of programs that can be used to compare how school divisions spend their funds. A Divisionwide cost-per-pupil, which includes both general and special education, is computed by dividing the total operating budget by the number of students. For FY 2015, the average cost-per-pupil for PWCS will be about \$10,555.

Per-pupil cost figures provide a good perspective of the cost of instructional programs as well as a measure of comparison to previous years, state and federal averages, and surrounding jurisdictions. PWCS has traditionally maintained a cost-per-pupil lower than many other school divisions. In FY 2014, the PWCS cost-per-pupil ranked tenth among the 10 reporting school divisions in the Washington Area Boards of Education (WABE).

The cost-per-pupil can also be used to compare the costs in PWCS to similar school divisions across the United States. The Educational Research Service (ERS) compiles a comparison of per-pupil costs for PWCS with similar

reporting school divisions in the nation. The most recent comparison showed that PWCS commits more of its financial resources to instructional services and less of its resources to support operations than most school divisions.

The cost-per-pupil for special education students is higher than for other programs, due primarily to the lower pupil-teacher ratios. A net special education cost-per-pupil is calculated because a student not enrolled in special education would be enrolled in the general education program. For FY 2015, the additional net cost-per-pupil (self contained) for special education is \$9,942. The net additional cost for students served in the English for Speakers of Other Languages program is \$2,371.

Teacher Cost Comparison

The chart below compares the salary and benefits costs of a teacher position with a hypothetical salary of \$65,000 plus benefits and the cost of a teacher using the actual average teacher salary plus benefits for Prince William County Public Schools and surrounding school districts. Source: WABE Guide, FY 2014.

Cost-Per-Pupil Comparison FY 2014	
Arlington	\$18,880
Falls Church City	\$16,991
Alexandria City	\$16,880
Montgomery (MD)	\$15,326
Fairfax County	\$13,472
Manassas City	\$11,984
Loudoun County	\$11,638
Prince Georges (MD)	\$11,563
Manassas Park City	\$10,173
Prince William County	\$10,158

Source: FY 2014 WABE Guide

School Division	FY 2014 Annual Employer Cost for Hypothetical Teacher Salary of \$65,000 plus district's benefits	FY 2014 Annual Employer Cost for Average Teacher Salary plus district's benefits plan
Alexandria City	\$98,097	\$112,256
Arlington County	\$95,522	\$107,603
Fairfax County	\$96,402	\$97,579
Falls Church City	\$93,478	\$93,174
Loudoun County	\$95,048	\$92,589
Manassas City	\$90,453	\$88,311
Manassas Park City	\$90,183	\$81,661
Montgomery County, MD	\$94,109	\$107,484
Prince George's County, MD	\$92,714	\$91,218
Prince William County	\$91,906	\$85,787

Source: Washington Area Boards of Education (WABE) Guide, FY 2014.

Average Class Size

This chart compares the average class size for students per classroom teacher and students per teacher-scale position for Prince William County Public Schools and surrounding divisions.

Students per Classroom Teacher ¹				Students per Teacher-Scale Position ²		
School Division	Elementary	Middle	High	Elementary	Middle	High
Alexandria City	20.1	17.6	25.5	9.2	10.6	14.2
Arlington County	21.1	20.4	19.5	10.4	16.1	16.6
Fairfax County	21.4	24.3	25.0	14.3	20.1	21.0
Falls Church City	21.5	24.2	20.4	12.3	16.6	14.0
Loudoun County	23.4	23.1	25.1	16.7	20.0	22.4
Manassas City	21.6	24.9	27.0	13.6	16.5	18.8
Manassas Park City	19.6	29.5	31.1	12.6	21.3	21.1
Montgomery County	18.9	25.5	27.3	13.7	21.6	23.9
Prince George's County	19.4	19.7	25.1	12.2	15.4	21.4
Prince William County	23.3	30.8	30.3	15.6	21.3	22.7

Note: Chart excludes teachers and students in pre-K, kindergarten, alternative schools, and self-contained special education.

Source: WABE Guide, FY 2014.

¹ Classroom teachers are positions used to determine class size.

² Students per teacher-scale positions include classroom teachers and other teachers such as ESOL/ESL, librarians, reading, coaches, mentors, music, art, physical education, etc.

Student-Teacher Ratio

This chart compares the Approved FY 2014 Budgeted Ratios of Students Per Teacher for Prince William County Public Schools and surrounding school divisions. Source: WABE Guide, FY 2014

School Division	Kindergarten	Elementary	Middle	High
Alexandria City ¹	22.0	Grades 1-3: 24.0 Grades 4-5: 26.0	n/a	n/a
Arlington County	23.0	Grade 1: 20.0 Grades 2-3: 22.0 Grades 4-5: 23.0	23.4	25.4
Fairfax County ²	26.3	26.3	26.9	29.5
Falls Church City	22.0	22.0	24.0	24.0
Loudoun County	24.0	24.0	23.6	27.9
Manassas City	24.0	24.0	24.0	24.0
Manassas Park City	24.0	Grades 1-3: 24.0 Grades 4-5: 25.0	21.0	21.0
Montgomery County MD	19.0	22.0	25.4	25.7
Prince George's County, MD ³	n/a	n/a	n/a	n/a
Prince William County	24.0	Grades 1-3: 24.0 Grades 4-5: 25.0	21.0	21.3

¹ Alexandria City does not allocate positions based on staffing ratios for middle and high school classrooms.

² Fairfax County staffing ratios also take into account the number of students eligible for free and reduced price lunch and ESOL services.

³ Due to the implementation of Student Based Budgeting (SBB), Prince George's student: classroom teacher ratios are not instituted. SBB gives principals the autonomy to allocate staff based on the students enrolled and the specific needs of those students.

Organizational Section

The Organizational Section includes the Prince William County School's organizational and management structure, organization chart, the policies and procedures governing the budget development process, the School Division's Strategic Plan and Assessment Report.

The narrative which describes the organizational and management structure includes an overview of the School Division, the direction of the School Division, and the principles of budget administration and accounting management. The background, objectives, assumptions, and budget projections are contained in the School Division's five-year budget plan. In addition, descriptions of budget development, approval and amendment processes, and the budget development calendar are included within this section. The Strategic Plan contains the Division's goals, objectives, and performance measures.

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Prince William County

Regional Perspective

Prince William County is located in Northern Virginia, approximately 35 miles southwest of Washington, D.C. The County encompasses an area of 348 square miles, 18.7% of which is federally owned land.

Prince William's location in the Metropolitan Washington, D.C. area and the availability of excellent transportation in the region is a catalyst for growth in the County which continues to provide numerous economic advantages. Interstate 95 and U.S. Highway 1 connect the County with Washington, D. C. to the north and Richmond, Virginia to the south. Interstate 66 connects the western portion of the County with Washington, D.C. to the east and Interstate 81 to the west. The Route 234 Bypass links Interstate 66 in the west with 7,000 acres designated for industrial and commercial growth. Prince William Parkway includes a new interchange on Interstate 95 and prime development locations through the eastern portion of the County.

The County has a number of freight and passenger rail service alternatives available to its citizens and businesses. CSX and Norfolk Southern Railway provide freight service to the County. Amtrak passenger trains provide inter-city service to points up and down the Eastern seaboard from stations in the Town of Quantico and the City of Manassas. The Virginia Railway Express provides passenger service to and from the District of Columbia from four stations within the County.

Dulles International Airport, Reagan National Airport, and Manassas Municipal Airport, a regional facility, provide air transportation within easy access of Prince William County.

Local Government

Prince William County Government has exercised local governing powers granted by the Virginia General Assembly in 1730. Since 1972, Prince William County has had the County Executive form of government. Under this form of government, an eight member Board of County Supervisors has full power to determine the policies covering the financial and business affairs of the County government. The Board appoints a County Executive to act as the County government's chief administrative officer and to execute the Board's policies. The Board also appoints a County Attorney and several separate Boards and Authorities to administer the operations of certain services. The County provides a full range of local government services including police, fire and rescue, court services, education, development administration, library, water and sewer services, park and recreational services, health and social services, public improvements, planning and general administration.

Organizational and Management Structure

The School Division

The Prince William County Public School (PWCS) Division operates as a fiscally dependent agency of Prince William County Government to provide a free and appropriate education to the children of the County's residents.

An eight member Board of County Supervisors is charged by state law with the approval of the School Division's budget, which may be approved in total, or by state-determined expenditure categories. The Prince William Board of County Supervisors has traditionally approved the School Division's budget in total.

The School Division is governed by an elected eight-member School Board, which is responsible for the School Division's financial matters as an agency of the appropriating body for the County, the elected eight-member Prince William Board of County Supervisors.

As a fiscally dependent entity, the School Board is required by state law and county policy to maintain financial statements in accordance with generally accepted accounting principles and to abide with those laws and policies that determine fiscal accountability.

The School Board appoints the Superintendent of Schools. The Superintendent is responsible for the day-to-day operations of the School Division. The School Division's organizational chart is included within this section and presents the structure of the administrative positions in Prince William County Public Schools.

The School Division operates a total of 94 school buildings for its 87,108 students in grades pre-kindergarten through twelve (preK-12). The Division's students live within the boundaries of the County with the exception of those who reside within the independent cities of Manassas and Manassas Park.

The School Division has many academically rigorous specialty programs open to all county students based on an application process which co-exist with the comprehensive education program offered in all schools.

The School Division has 57 elementary schools, 2 traditional schools, 16 middle schools, 11 high schools, 3 special education, 2 alternative schools, 1 Governor's School, 1 World Language Center, and 1 K-8 school. The elementary schools house kindergarten through fifth grade, the traditional school houses grades one through eight, the middle schools house grades six through eight, and the high schools house grades nine through twelve. All schools in the Division are managed through site-based management.





Direction of the School Division

The Prince William County Public School (PWCS) Division developed a Strategic Plan to define a single focus for all employees: improved student achievement. The Strategic Plan provides a clear direction for the School Division through its vision, mission statement, goals, and performance measures. The current plan began in the 2010-11 school year, and an updated Strategic Plan is scheduled for implementation in 2015-16.

The Strategic Plan is included later in this section of the budget document and is also on the School Division Web site at www.pwcs.edu. The Strategic Plan is the School Division's road map for providing a World-Class Education through both the Prince William County Curriculum and the Virginia Standards of Learning (SOL). The Standards of Accreditation (SOA) link statewide accountability tests to the Standards of Learning.

The main instructional focus for 2014-15 is teaching for literacy in all content areas through building knowledge and vocabulary; providing an inclusive environment and practices for all special populations (students with disabilities, ESOL students, and gifted students) in the general education classroom; and building Healthy Communities and Healthy Youth.

The Strategic Plan sets high expectations for student achievement and provides opportunities for family and community involvement in education. The plan provides for meaningful professional development to ensure a highly qualified staff. It provides for a motivated, diverse staff and establishes a teaching, learning, and work environment that is safe, caring, and values human diversity. Finally, the plan supports the goal of an aligned and integrated organizational system. The Strategic Plan serves as a guide for the School Division to continue our journey to become a World-Class School Division.

To accomplish the goals of the Strategic Plan and increase student achievement, the instructional focus in FY 15 will continue to emphasize teaching for reading and writing literacy in all content areas. This initiative will ensure engaging and rigorous instruction for our diverse population of students and build Healthy Communities, Healthy Youth and promote wellness. School instructional staff members are engaged in Professional Learning Communities, using data to improve student achievement and to accomplish the instructional goals and focus of the School Division.

A comprehensive program of professional development is provided to support each of the focus areas and to ensure

that all teachers are highly qualified. The Collaborative Mentoring program is expanding to more schools as a cutting edge collaborative approach to supporting new teachers. In all schools, the Mentor Teacher Program provides new teachers with specialized professional development and experienced mentors who assist in acclimating to the teaching profession and culture of the School Division. In addition, each individual school develops a professional development plan for its teachers based on teacher needs and student achievement. Individual schools may also participate in school wide professional development programs such as Baldrige in the Classroom and Olweus Bullying Prevention.

A three year Assistant Principals' Leadership Academy trains new assistant principals in the leadership skills and knowledge necessary to be effective administrators and leaders. In addition, the Educational Leaders' Orientation provides valuable new learning and support to new principals during the first year of their principalship.

There is a continuing emphasis on student performance in reading and mathematics at the elementary, middle, and high school levels. Every elementary and middle school has a Reading Specialist. A comprehensive literacy plan is in place at all grade levels that incorporates professional development to build teacher capacity. A blended approach to teaching mathematics is implemented at the elementary level. Full-day kindergarten is provided to all kindergarten students.

At the high school level, improved preparation for the Scholastic Aptitude Test (SAT) is emphasized. In order to accomplish this, the PSAT is administered at no cost to all students in grades 10 and 11 in October, and SAT online tutorials are available for students in grades 9-12. The School Division funds the cost of all Advanced Placement, International Baccalaureate, and Cambridge Programme Advanced International Certificate Examinations as well as externally moderated Career and Technical Education exams.

Common Formative Assessment is a part of the culture of the School Division. Results are used at the individual school and teacher levels in Professional Learning Communities to provide data on student learning. The use of formative assessment data allows teachers to refine the learning experience for students, thus providing for continuous improvement throughout the course of the school year.

In an effort to ensure that schools are safe and healthy for all students, the Olweus Bullying Prevention Program and the Effective School wide Discipline Program are implemented in many schools across the Division. Healthy Community,

Healthy Youth programs are in place at all high schools and are reaching to middle and elementary schools.

The Office of Student Management and Alternative Programs (OSMAP) offers flexible and viable options for students who need additional educational options in order to be successful, as well as options for students who want to take advantage of other educational opportunities. Night school, summer school, the Virtual High School, and the GED program continue to offer educational opportunities to students beyond the school setting and the school day. If graduation requirements are completed during the summer, students participate in a formal graduation ceremony in August. This graduation ceremony includes students in the Adult Education Program as well as the Non-traditional Education Program.

Specialty Programs have been established at the elementary, middle, and high school levels to provide additional academic choice for PWCS students. Specialty programs are not intended to replace the comprehensive instructional program and curriculum of the School Division. These programs have been developed to provide additional opportunities for students and their parents within the structure of the School Division. At the elementary level, six programs have been established for foreign language in the elementary school. Two science and mathematics programs serve students in grades four and five. Eight elementary schools have been designated to implement the International Baccalaureate Primary Years Programme; three are fully approved, one is at the candidate phase, and four are in the consideration phase. At the middle school level, there are three foreign language programs, three mathematics and science programs, and three Middle Years International Baccalaureate Programmes. In addition, the School Division has two traditional schools serving students in grades one through eight. Each high school offers a specialty program. Two schools offer the Cambridge Programme, two schools offer the International Baccalaureate Programme, and two schools offer an Information Technology Program. Other high school specialty programs include a Center for the Fine and Performing Arts, a Center for International Studies and Languages, a Center for the Environmental and Natural Sciences, the Advanced Placement Scholars program, and a Biotechnology Center. In addition, students may apply for the regional Virginia Governor's School for Science and Technology at Thomas Jefferson High School.

In 2014–15, The Governor's School @ Innovation Park, a collaborative venture with Manassas City Public Schools and Manassas Park City Public Schools in cooperation with George Mason University, continues to serve selected juniors and seniors in an advanced and intensive program in science, technology, engineering, and mathematics. Classes are held in the morning at George Mason University's Prince William Campus, and the students return to their base schools in the afternoon.

Starting September 1, 2010, the School Age Child Care office and program (SACC), transitioned to the School Division. While the SACC office awards contracts to private child-care providers for operation of the SACC program, the program itself, which is located at 53 Prince William County elementary schools, offers adult-supervised, high quality, affordable before and after school care. This program offers a certified teacher at each location that works with students during part of their time after school.

The School Division continues to expand its digital learning initiatives, through which students recover or catch up on academic credits so that they can graduate on time. Digital learning is also providing opportunities for students to earn college credit and for students with schedule challenges to take required courses for graduation. Computer-Based Instruction (CBI), is being used with eligible students who have special needs and selected students who have been expelled or are on long-term suspension.

The School Board also approves a ten-year Capital Improvements Plan (CIP) annually to provide citizens and staff with a plan for school construction and major maintenance projects over the coming ten years. This plan further provides school and county staff a plan for anticipated debt due to the issuance of construction bonds or loans from the state Literary Fund. A summary of the CIP is included within this document as part of the Construction Fund budget information.

To complement the School Division's Strategic Plan and long-range planning efforts of the Capital Improvements Plan, a five-year budget plan was instituted during the 1996-97 school year to address the increasing costs for student membership growth as well as the rate of inflation. A description of the five-year budget plan is included in this section.

Specialty programs provide additional choice and opportunities for students and their parents within the structure of our School Division. In addition, students may apply for The Governor's School @ Innovation Park, an intensive program for juniors and seniors in science, technology, engineering, and mathematics.

Budget Requirements

The Prince William County School Board budget process involves three phases:

Phase I- Section 22.1-92 of the Code of Virginia requires the Division Superintendent to prepare an estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the division. The estimate is required to be allocated for each major classification prescribed by the State Board of Education. Section 22.1-115 of the Code of Virginia states “the Board shall prescribe the following major classifications for expenditures of school funds: (i) instruction, (ii) administration, attendance, and health (iii) pupil transportation, (iv) operation and maintenance, (v) school food services and other non instructional operations, (vi) facilities, (vii) debt and fund transfers, and (viii) contingency.”

The Superintendent’s proposed budget is based on budget requests prepared by administrative and supervisory staff. The Superintendent also receives input from the School Board, employee associations, and advisory boards in formulating the budget proposal. Citizen input is provided via a public forum early in the budget process. After the Superintendent’s budget is made public, the School Board conducts a public hearing on the proposed budget.

Phase II- The School Board is required by state law (VA Code Section 22.1-92) to conduct a public hearing on the proposed budget to receive the views of citizens. The School Board also holds several work sessions on the proposed budget and modifies the proposed budget if necessary.

Phase III – The Prince William County Board of Supervisors (BOCS) is required by state law to approve a School Board appropriation. The Code of Virginia governs the budget process in Prince William County. Sections 15.2-516 and 2503 require the County Executive to submit a proposed budget to the Board of County Supervisors (BOCS) no later than April 1 for the upcoming fiscal year; the County’s fiscal year runs from July 1 to June 30. The proposed budget includes all projected expenditures, including the transfer to the School Division, and must be balanced against projected revenues. Once presented, the BOCS undertakes an extensive review and public comment period prior to final budget adoption.

Sections 15.2-2506, 58.1-3007, and 58.1-3321 of the Code of Virginia govern the public notice requirements that guide the County’s budget review and public comment period. After receipt of the proposed budget, the first BOCS action is to authorize the advertisement of the proposed tax and

levy rates. Once the proposed rate is advertised, the BOCS can adopt lower tax and levy rates, but cannot, without additional advertisement, adopt higher rates. The timing of the advertisement is tied to the amount of increased revenue anticipated by the proposed rate. The Code also requires the BOCS to hold public hearings on the proposed budget and the proposed tax and levy rates to collect public comment.

In order to ensure teacher contract continuity, the Schools budget must be adopted by May 1st of each year. This mandate impacts the County’s schedule because the final budget includes the transfer to the Schools. It has been the BOCS’ practice to adopt the final budget in April of each year to provide the continuity required by the mandate.

Policies and Practices for Budget Preparation

The County follows a series of policies to guide the development of the annual budget. The application of these policies promote a consistent approach to budgeting that allows the community to compare the proposed budget to previous budgets.

Prince William County Adopted Policies

Principles of Sound Financial Management

The County has a longstanding commitment to sound financial management. In 1988 this commitment was codified into the Principles of Sound Financial Management, a document that receives regular review and update to ensure continued usefulness as a guide for decision making. The consistent and coordinated approach to decision making provided by the Principles has enhanced to County’s image and credibility with the public, bond rating agencies and investors and is reflected in the County’s three AAA bond ratings. Three factors make this prudent financial planning imperative:

- Public demand for services and facilities in a rapidly urbanizing environment tend to escalate at a higher rate than population growth and revenues;
- State and federal mandates for services and standards are often not accompanied by sufficient funds to meet the required service levels and standards; and
- Changes in national and local economic conditions can impact the County’s revenue base.

The following is a synopsis of the adopted principles:

1. Fund Balance

- Maintain a minimum general fund balance equal to 7.5% of General Fund revenues over the preceding year; and
- Limit the use of this general fund balance to nonrecurring operating expenditures of an emergency nature.

2. Budgeting (Virginia Code: section 15.2-516)

- Produce a balanced budget where funding sources (revenues plus other resources) equal funding uses (expenditures plus other allocations);
- Establish a Contingency Appropriation at a minimum of \$500,000 to be allocated only by resolution of the BOCS;
- Annually prepare a balanced five year projection of general fund revenues and expenditures;
- Implement a formal budget review process to monitor the status of the current year's fiscal plan include a quarterly report on the status of the general fund;
- Integrate performance measurement and production indicators where possible within the annual budget process;
- Replace capital assets on a cost effective and scheduled basis; and
- Prepare an annual budget consistent with guidelines established by the Government Finance Officers Association.

3. Revenues

- Maintain a diversified and stable revenue system;
- Recognize the full cost of services provided when establishing user charges and services;
- Pursue intergovernmental aid for only those programs or activities that address recognized needs and are consistent with the County's long-term strategic objectives; and
- Consider surplus revenues to be "one-time revenues" to be used only for non-recurring expenditures.

4. Capital Improvement Program

- Annually adopt an updated comprehensive multi-year capital improvement program; and
- Invest a minimum of 10% of the annual general fund revenues allocated to the County's operating budget in the Capital Improvement Program; the amount invested can include debt service.

5. Debt Management

- Limit outstanding debt to a maximum 3% of the net assessed value of all taxable property; and
- Limit debt service expenditures to a maximum 10% of revenues.

6. Cash Management

- Maximize investment yield only after legal, safety and

liquidity criteria are met;

- Invest a minimum of 100% of total book cash balances at all times; and
- Maintain a written investment policy approved by the BOCS.

7. Assessments

- Maintain sound appraisal procedures to keep property values current and equitable;
- Assess all property at 100% of market value; and
- Assess Real Property according to fair market value annually as of January 1 in accordance with Title 58.1 of the Code of Virginia.

8. Property Tax Collection

- Monitor all taxes to ensure they are equitably administered and collections are timely and accurate; and
- Aggressively collect property taxes and related penalties and interest as authorized by the Code of Virginia.

9. Procurement

- Make all purchases in accordance with the County's purchasing policies and procedures and applicable state and federal laws;
- Endeavor to obtain supplies, equipment, and services as economically as possible;
- Maintain a purchasing system which provides needed materials in a timely manner to avoid interruptions in the delivery of services; and
- Pay all invoices within 30 days in accordance with prompt payment requirements of the Code of Virginia.

10. Risk Management

- Make diligent efforts to protect and preserve County assets against losses that could deplete County resources or impair the County's ability to provide services to its citizens; and
- Reduce the County's exposure to liability through training, safety, risk financing, and the transfer of risk when cost effective.

Debt Management Policy Statement

Proper debt management provides a locality and its citizens with fiscal advantages. The State does not impact a debt limitation on the County; however, a debt policy has been adopted by the Board to ensure that no under burden is placed on the County's taxpayers. The following administrative policies provide the framework to limit the use of debt in Prince William County:

Policy V - Debt Management: The County will maintain a high credit rating in the financial community to 1) assure the County's taxpayers that the County government is well

managed and financially sound, and 2) obtain reduced borrowing costs. The County will consider long-term debt financing when appropriate.

5.01 The County will consider the project and its useful life and utilize the most appropriate method to finance the project. Financing may include debt financing, “pay as you go,” or other financing sources.

5.02 Whenever the County finds it necessary to issue tax supported bonds, the following policy will be adhered to:

- a) Tax supported bonds, whenever feasible, will be issued on a competitive basis unless market conditions or the nature of the project favors negotiated sales.
- b) Average weighted maturities for general obligation (GO) bonds of the County, and whenever possible for any type of annual appropriation debt, will be maintain at ten and one half (10.5) years or less.
- c) GO bond issues, and whenever possible for any type of annual appropriation debt, will be structured to allow an equal principal amount to be retired each year over the life of the issue, thereby producing a total debt service with an annual declining balance.
- d) Annual tax supported debt service expenditures for all debt of the County shall not exceed ten percent (10%) of annual revenues.
- e) Total bonded debt will not exceed three percent (3%) of the net assessed valuation of taxable real and personal property in the County.
- f) Bond financing will be confined to projects which would not otherwise be financed from current revenues.
- g) The term of any bond note or lease obligation will not exceed the useful life of the capital project/facility or equipment for which the borrowing is intended.

5.03 The County shall comply with all US Internal Revenue Service rules and regulations regarding issuance of tax exempt debt including arbitrage rebate requirements for bonded indebtedness, and with all Securities and Exchange Commission requirements for continuing disclosure of the County’s financial condition, and with all applicable Municipal Securities Rulemaking Board requirements.

5.04 The County shall comply with all requirements of the Public Finance Act as included in Title 15.2 of the Code of Virginia and other legal requirements regarding the issuance of bonds and certificates of the County or its debt issuing authorities.

5.05 The County shall employ the Principles of Sound Financial Management in any request from a County agency or outside jurisdiction or authority for the

issuance of debt.

5.06 The issuance of variable rate debt by the County will be subject to the most careful review and will be issued only in a prudent and fiscally responsible manner.

5.07 The County will adhere to the following guidelines when it finds it necessary to issue revenue bonds:

- a) For any bonds or lease anticipation or appropriation debt in which the debt service is partially paid from revenue generated by the project and partially paid from tax sources, the portion of the bond or lease to the extent that its debt service is paid from non-tax sources shall be deemed to be revenue bonds and are excluded from the calculation of the annual debt service limitation in Policy 5.02(d) and 5.02(e).
- b) Revenue bonds of the County and any of its agencies will be analyzed carefully by the Department of Finance for fiscal soundness. The issuance of County revenue bonds will be subject to the most careful review and must be secured by covenants sufficient to protect the bondholders and the credibility of the County.
- c) Revenue bonds will be issued on a competitive basis and will be structured to allow an approximately equal annual debt service amount over the life of the issue, whenever feasible.
- d) Reserve funds, when required, will be provided to adequately meet debt service requirements in the subsequent years.
- e) Interest earnings on the reserve fund balances will only be used to pay debt service on the bonds.
- f) The term of any revenue bond or lease obligation issue will not exceed the useful life of the capital project or equipment for which the borrowing is intended.

5.08 The County will not use debt financing to fund current operations.

5.09 The County does not intend to issue bond anticipation notes (BANs), tax anticipation notes (TANs), or revenue anticipation notes (RANs) for a period longer than two years. If the BAN is issued for a capital project, the BAN will be converted to a long-term bond or redeemed at its maturity.

Five Year Plan

One of these principles is relatively unique and especially relevant to budget preparation - the requirement to prepare a balanced five year plan - and deserves additional attention. By local code the County is required to prepare not only a balanced annual budget, but also a balanced five year budget

plan. The primary benefit of this requirement is that the community cannot fund a new initiative (staffing, facilities, program or compensation adjustment) if it is not affordable throughout the full five years of the budget plan. Adopting a five year budget plan provides a longer term picture of the County's financial future and provides a longer planning window for both the County and the Schools. This process also facilitates community conversations about what services and programs are desired, as well as what the community is willing to fund. This five year planning process led to the creation of a revenue stabilization reserve that can be used to smooth revenue shortfalls during economic downturns. Over the past two decades the balanced five year plan has proven to be an effective financial control tool for the BOCS, the organization and the community.

County/Schools Revenue Sharing Agreement

The PWC School system is the second largest in Virginia, with nearly 87,000 students, 94 schools and 10,000 employees. The voters in PWC chose, via referendum in 1995, to move from an appointed to an elected School Board. There are eight members of the School Board, one elected from each of the seven magisterial district and a chairman elected at-large; each member serves a four year term. The operations of the School Board are independent of the BOCS and County administration, as prescribed by Virginia law.

The operation of public schools in PWC is the responsibility of the elected School Board. The School Board adopts policies to cover instruction, administration, personnel, students and other areas, all of which are implemented by the appointed Superintendent of Schools. Funding is provided through a combination of federal, state and local resources. The local share of the system's operating costs is met through an appropriation and transfer from the general fund by the BOCS at budget adoption.

The BOCS and the School Board have been partners in protecting the fiscal health of the County, as evidenced by the revenue sharing agreement in place since 1988. The original agreement allocated 56.75% of the County's general revenues to the Schools and 43.25% to the County government. This agreement was modified in 2004 to exclude recordation tax from the split, and again in 2013 with the adoption of the FY 14 Budget to allocate 57.23% of general revenues (excluding recordation tax) to the Schools and 42.77% to the County government.

The revenue sharing agreement has been the foundation

for the County and Schools five year operating and capital plans, allowing both organizations to program projected revenues with a high degree of certainty. Each organization's five year plan is updated annually to reflect the most recent revenue assumptions.

Strategic Plan

PWC recognized the value of strategic planning in the early 1990's as the BOCS looked for a way to achieve the results identified in the County's first Commission on the Future Report (the first Future Report). The Commission on the Future, established in 1989, created a 20 year vision for the County rich with opportunities for growth and desired community assets. In 1992 the BOCS adopted the 1992-1995 Strategic Plan, identifying specific goals, outcomes and strategies for that four year period. That first Plan, and each subsequent Plan, covered a four year period tied to the BOCS' term of office. The County codified strategic planning in 1994 by adding it to the Principles of Sound Financial Management.

The 2013-2016 Strategic Plan provides budget guidance by highlighting those areas critical to the continued success of the community. The following vision and goals summarize the Strategic Plan:

Prince William County will be a community of choice with a strong, diverse economic base, where individuals and families choose to live and businesses choose to locate.

- **Economic Development** - The County will provide a robust, diverse economy with more quality jobs and an expanded commercial tax base.
- **Education** - The County will provide an educational environment rich in opportunities to increase educational attainment for workforce readiness, post-secondary education, and lifelong learning.
- **Human Services** - The County will provide human services to individuals and families most at risk, through innovative and effective leveraging of state and federal funds and community partnerships.
- **Public Safety** - The County will maintain safe neighborhoods and business areas and provide prompt response to emergencies.
- **Transportation** - The County will provide a multi-modal transportation network that supports County and regional connectivity.

Progress toward the overarching goals and the related community outcomes, as well as the status of the various strategies, are reported to the community on an annual basis. The status of the outcomes will be used to determine whether resource adjustments should be made through the annual budget process.

Comprehensive Plan

Since 1974, PWC has had a Comprehensive Plan that provides general guidance to land use and the location, character and extent of supporting infrastructure and public facilities for a 20-year period. In accordance with State law, the Comprehensive Plan is reviewed every five years and updated as conditions or community expectations require new or different action strategies. The current Comprehensive Plan has 15 elements - Community Design, Cultural Resources, Economic Development, Environment, Fire and Rescue, Housing, Land Use, Libraries, Parks/Open Space/Trails, Police, Potable Water, Sanitary Sewer, Schools, Telecommunications, and Transportation. Each element states the community's goal for that specific area and the recommended action strategies to achieve that goal. A major implementation tool for the Comprehensive Plan is the annual Capital Budget and the six-year Capital Improvement Program.

Capital Improvement Program

Each year in conjunction with the budget, the BOCS adopts a six year Capital Improvement Program (CIP). The CIP identifies those capital improvements and construction projects that should be funded over the six year period to maintain or enhance County assets and service delivery. All funding sources are identified, and the resources necessary are accounted for in the capital projects fund. The first year of the CIP is adopted as the County's capital budget. The primary expenditure included in the capital budget is debt service for general obligation bonds or other types of debt issued to fund specific CIP projects. The CIP also identifies facility and program operating costs, as well as any operating revenues, associated with the capital projects. Funding for operating costs for an approved CIP project is included in the affected agency's budget, consistent with the projections in the CIP.

School Board Adopted Policy

School Board Policy Section 311: Fiscal Management - Preparation of Annual Budget.

Scope: It is the policy of the Prince William County School Board that a budget shall be prepared annually which concisely describes the planned programs, activities, and educational goals of the Prince William County Public Schools and expresses requirements both in terms of human and financial resources.

Budget Documents: Documents which support the budget

shall contain essential statistical and narrative information to provide citizens, school and county officials, and staff member with revenue projections and expenditure estimates in relation to the programs and activities they support, including comparisons with prior-year budgets.

Public Review of the Budget: The Superintendent shall supervise the preparation of the annual budget and shall recommend it to the Prince William County School Board for approval on or before the first School Board meeting in March. The Prince William County School Board shall hold public hearings on the proposed budget, review the budget in detail, and adopt a budget request for submission to the Prince William County Board of Supervisors on or before April 1 of each year.

Adoption of Approved Budget: The Prince William County School Board shall adopt the approved budget as soon as practical after the Prince William County Board of County Supervisors has approved expenditure totals for each Prince William County School Board fund.

Periodic Budget Reviews: The Prince William County School Board shall require periodic reviews for the current budget to include statements and analysis of all funds. These periodic reviews shall provide aggregated financial expenditure data in relation to the instructional and support programs which comprise the Operating Fund.

School Board Practices

Five Year Plan

The budget development process for the School Division is supported by a Joint Resolution between the School Board and the Prince William Board of County Supervisors (BOCS). In the resolution, the BOCS acknowledges the need for adequate local funding to support the operation of the School Division and the need for a commitment from both Boards to develop "five-year budget plans" to address major issues.

Because it is impossible to address all county and School Division needs in a single year, a long term approach is used to project expenditures and revenues. Working cooperatively, the School Board and the Board of County Supervisors agreed to develop and implement five-year budget plans. Under this agreement, the School Division will receive 57.23 percent of all general revenues available to the county each year.

These five-year budget plans determine to a large extent the funding allocated to schools, as well as to the central support departments. The budget development process for individual schools and central departments is discussed

in detail later in this section under “Department Budget Development.”

Objectives of the Five-Year Budget Plan

- To maintain current instructional, support, and extracurricular programs and services.
- To provide services to 10,560 new students.
- To construct and operate new schools and facilities and complete all critical capital projects identified in the Capital Improvements Program.
- No annual adjustments for inflation in supplies and materials.
- To maintain competitive salaries and benefits for all employees.

The five-year cost of meeting these objectives is calculated using assumptions for inflation and growth. The five-year revenues to pay for the costs are projected for local, county, state, and federal sources. The five-year budget plan incorporates these expenditures and revenues to show whether or not there is a balanced financial plan.

In developing criteria for expenditure projections, service level standards were determined for every support and instructional program. The service levels were based on staffing ratios, current costs for providing services, and the direct relationship student membership growth and changes had on specific programs and services. The service level standards break down into three basic categories: fixed costs not driven by the number of students; per pupil costs for programs directly related to the number of students; and capital projects. Service level standards are adjusted each year to reflect inflation, compensation changes, and the change in student membership.

In order for the five-year plan to succeed, budget decisions must be made with a view beyond a single year and be consistent with the revenue and expenditure assumptions used to develop the plan. Any significant expenditure increases without additional revenues to support them will jeopardize the success of the plan.

Cost for school repair and renovation projects and construction of new schools are projected from estimates contained in the School Division’s Capital Improvements Program (CIP). The CIP is a comprehensive plan designed to address the need to build new schools and to maintain current facilities.

Long-Range Plan Assumptions

- Annual adjustments for new students.
- No adjustments for inflation in supplies and materials.
- Virginia Retirement System rates will increase by 2.6% each year.
- Health insurance premiums will increase by 5.0% each

year.

- The cost of providing services for new students will increase by 3.5% each year.
- Student membership will increase by 10,560 students during the next five years.
- State funding will increase an average of 5.5% per year.
- Federal stimulus funding eliminated.
- The Local Composite Index will increase.
- Construction costs will increase by an average of 5% per year.
- The interest rate on construction bonds will be 4.1%.
- The school division will receive 57.23% of the available general county revenues each year.
- Salary scale adjustments for employees as funding permits.

What the Five-Year Budget Plan Includes

The five-year budget plan includes projections for both revenues and expenditures for fiscal year 2014 through fiscal year 2018. Projections are based on the estimated costs of increases for current programs, services and student membership, the costs for school repairs and renovations, new school construction costs, and the costs for new students. Projected costs are for the Operating and Debt Service Funds only. Listed below are the major components of the plan:

Current Programs and Services

- Annual adjustments for new students.
- No adjustments for inflation in supplies and materials.
- Salary scale adjustments for employees as funding permits.
- Funding for the 10,560 new students expected during the next five years.

Building Repairs and Renewals

- \$110.6 million for repairs and renewals of older facilities.
- Funding for the infrastructure needed for technology improvements (Voice over IP phones, interactive whiteboards, radio upgrades) is not adequately funded.
- Reduced funding for the three-year renewal cycle of essential technology equipment used for instructional and support programs.

New Schools

Funding for the debt service on \$500.9 million in construction bonds, start-up costs, and operating costs for new schools and additions.

- Five Elementary Schools
- One Middle School
- Two High Schools
- Eight Additions/Expansions
- Replacement of two schools

Expenditure-Revenue Projections (\$ in millions)

	2015	2016	2017	2018	2019
Expenditures					
Current Programs	\$963.9	\$980.8	\$1,008.8	\$1,025.1	\$1,057.1
New Students	9.3	31.0	48.0	64.7	84.5
Repairs & Renewals	19.7	5.7	20.0	28.0	37.2
New Schools	4.4	10.0	13.0	18.3	17.6
Total Expenditures	\$997.3	\$1,027.5	\$1,089.8	\$1,136.1	\$1,196.4
Revenues					
State/Federal/Other	508.5	517.2	554.5	575.3	608.9
County Transfer	488.8	510.3	535.3	560.8	587.5
Total Revenues	\$997.3	\$1,027.5	\$1,089.8	\$1,136.1	\$1,196.4
Surplus/Deficit	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0

Prince William County Schools Strategic Plan 2011-15

The PWCS Strategic Plan provides administrators and School Board members a vehicle to measure progress. All schools and departments are aligned via the same goals, objectives, and measures. With the comprehensive strategic plan as a road-map, it allows PWCS to focus on critical areas. The Office of Accountability provides District Leaders and Stakeholders with current monitoring information. An Annual Summary Report is presented to the Board and used by schools and offices to develop their strategic improvement plans.

The FY 2011-15 Strategic Plan provides budget guidance by highlighting these areas critical to the continued success of the School Division. The following vision and goals summarize the strategic plan:

Vision Statement

In Prince William County Public Schools, all students will learn to their fullest potential. The education of each student will be individualized and developmentally appropriate. Student learning will be enhanced by national, global, and multicultural perspectives.

Students who graduate from Prince William County Public Schools will possess the basic knowledge and skills that will assure their proficiency in problem solving and the use of technology. Graduates will have a desire to learn and the skills to be life-long learners. They will be responsible citizens. All graduates will be competent to enter the work world and prepared to pursue advanced educational opportunities.

Mission Statement

Providing A World-Class Education

Providing a World-Class Education means....

- The focus is on teaching and learning, enhanced by professional learning communities.
- All students achieve high standards.
- Instruction is engaging and rigorous.
- Reading and writing literacy is taught in all content areas.
- There is a sense of belonging - including all students.
- We support the Developmental Assets™ for students.*
- Schools and offices are inviting, welcoming, and customer-oriented.
- We will accomplish our Strategic Plan by working together.

*The Search Institute has developed "Developmental Assets™ that are 40 common sense, positive experiences and qualities that help influence choices young people make and help them become caring, responsible adults.

Goal 1: Student Achievement

All students meet high standards of performance.

Objective 1.1: Increase the percent of students who meet or exceed achievement performance levels.

- 1.1.1 Each year, all schools will be fully accredited.
- 1.1.2a Each year, all schools will meet or exceed all ESEA Annual Measurable Objectives (AMO) in reading and mathematics, as defined by the Virginia Department of Education (VDOE).
- 1.1.2b Each year, all schools will demonstrate growth and improvement in student achievement by increasing their pass rates on state assessments for all students

- and groups of students.
- 1.1.3 Each year, all students will increase the percent of students scoring at the pass advanced level on the SOL tests, with a goal of 50% in each subject area.
 - 1.1.2a Each year, 95% of all students in English 11 will pass the English research paper.
 - 1.1.3 Each year, at least 40% of graduates will have passed one or more advanced exams, with passing scores defined as follows: three or higher on Advanced Placement (AP) exams, four or higher on International Baccalaureate (IB) exams, or E or higher on Cambridge AICE exams.
 - 1.1.6 Each year, SAT and ACT scores will meet or exceed state and national average scores.

Objective 1.2: Provide equitable access for students to challenging opportunities that will prepare them for the future.

Elementary School

- 1.2.1 Each year, the achievement gaps among student groups will be reduced.
- 1.2.2 Each year, the percent of 3rd grade students will pass the grade 3 SOL test in reading will increase over the prior year.
- 1.2.3 Each year, the percent of 5th grade students who score at the advanced level on the grade 5 SOL test in mathematics will increase over the prior year.
- 1.2.4 Each year, the percent of economically disadvantaged, minority, special education, and limited English proficient students participating in gifted programs will increase Divisionwide.
- 1.2.5 Each year, the disproportional representation of economically disadvantaged students, limited English proficient students and students from each racial/ethnic category in special education will decrease Divisionwide.
- 1.2.6 Each year, students in all elementary schools will be provided with equal access to and opportunities in the fine and performing arts.

Middle School

- 1.2.7 Each year, the achievement gaps among student groups will be reduced.
- 1.2.8 Each year, the percent of 6th grade students enrolled in 6th grade extended mathematics or higher and 6th grade extended language arts will increase.
- 1.2.9 By 2015, 40% of 8th grade students will have taken Algebra 1 and received a verified credit by the end of their 8th grade year.
- 1.2.10 By 2015, 40% of 8th grade students will have

- received High School credit for completing a world language course by the end of their 8th grade year.
- 1.2.11 By 2014, all 8th grade students will have passed the 8th grade SOL tests in reading and mathematics by the end of their 8th grade year.
- 1.2.12 Each year, the percent of economically disadvantaged, minority, special education, and limited English proficient students participating in specialty and gifted programs will increase Divisionwide.
- 1.2.13 Each year, the disproportional representation of economically disadvantaged students, limited English proficient students and students from each racial/ethnic category in special education will decrease Divisionwide.
- 1.2.14 Each year, students in all middle schools will be provided with equal access to and opportunities in the fine and performing arts.

High School

- 1.2.15 Each year, the achievement gaps among student groups will be reduced.
- 1.2.16 Each year, the percent of economically disadvantaged, minority, special education, and limited English proficient students participating in specialty and gifted programs and/or taking AP, IB, or AICE courses will increase Divisionwide.
- 1.2.17 Each year, the disproportional representation of economically disadvantaged students, limited English proficient students and students from each racial/ethnic category in special education will decrease Divisionwide.
- 1.2.18 Each year, students in all high schools will be provided with equal access to and opportunities in the fine and performing arts.
- 1.2.19 Each year, the percent of 9th grade students passing courses in all four core areas will increase.
- 1.2.20 By 2015, 60% of graduates will have taken at least one AP, IB, or AICE course, or a course with certification or licensing in a recognized industry, trade, or profession.
- 1.2.21 Each year, at least 90% of all graduates will pursue continuing education (e.g., two- or four-year college, training programs, military service).
- 1.2.22 Each year, the percent of graduates from all subgroups who earn an Advanced Studies Diploma will increase over the prior year, with a goal of at least 60% overall.
- 1.2.23 By 2015, 65% of graduates will earn a Governor's Seal, a Career & Technical Education Seal, an

Advanced Mathematics and Technology Seal, or a Civics Seal.

Objective 1.3: Increase the percent of students who attend school regularly and graduate from high school in a timely manner.

- 1.3.1 Each year, the Average Daily Attendance (ADA) for individual schools and the Division will be at least 95%.
- 1.3.2 By 2015, 90% of 12th grade students will graduate within four years of beginning 9th grade, according to Virginia Department of Education rules for graduates.

Objective 1.4: Increase the percent of students and stakeholders who have a high degree of satisfaction with the quality of instructional programs, services, and opportunities provided by the Division.

- 1.4.1 Each year, at least 85% of stakeholders from each group will report being satisfied with the quality of instructional programs, services, and opportunities.

Goal 2: Climate

The teaching, learning, and working environment is caring, safe and healthy, and values human diversity.

Objective 2.1: Promote a climate that supports equity, diversity, and collaborative behaviors among students and stakeholders.

- 2.1.1 All employees will complete professional development in culturally competent and non-discriminatory practices within two years of employment.

Objective 2.2: Increase safe, responsible, and healthy student and staff behavior.

- 2.2.1 Each year, at least 98% of students will have fewer than 10 Code of Behavior violations.
- 2.2.3 Each year, the disproportional discipline referrals for economically disadvantaged students, limited English proficient students, special education students and students from each racial/ethnic category will decrease Divisionwide.
- 2.2.4 Each year, at least 85% of students will meet the physical education requirements in all four categories, as measured by the Virginia Wellness Tests.
- 2.2.5 Each year, all schools will provide multiple opportunities for students to participate in school or community service.
- 2.2.6 Each year, all schools will maintain Wellness Committees consisting of representative groups of staff that are responsible for implementing the Wellness regulation.

Objective 2.3: Enhance the appearance, condition, and capacity of physical plants, facilities, and equipment.

- 2.3.1 All Division facilities will pass compliance audits and meet building code regulations.
- 2.3.2 Each year, the number of trailers will be reduced so that students are housed in permanent facilities.

Objective 2.4: Increase the percent of students and stakeholders who have a high degree of satisfaction with the quality of the teaching, learning, and working environment provided by the Division.

- 2.4.1 By 2015, at least 80% of students will report being satisfied with the teaching, learning, and working environment, as measured by the following constructs: 1) caring environment, 2) effective communication, 3) orderly environment, conducive to learning, and 4) safe and healthy environment.
- 2.4.2 In each survey cycle, at least 85% of teachers/teacher assistants and parents will report being satisfied with the teaching, learning, and working environment, as measured by the following constructs: 1) caring environment, 2) effective communication, 3) orderly environment, conducive to learning, and 4) safe and healthy environment.

Goal 3: Family And Community Engagement

Family and community engagement create an environment focused on improved student learning and work readiness.

Objective 3.1: Forge partnerships with families and the community to collaboratively promote student learning.

- 3.1.1 All schools will have or maintain at least one formal school-home partnership and one formal school-community partnership targeted to the specific needs of the school.
- 3.1.2 Each year, the number of volunteers involved will meet or exceed the previous year's number.
- 3.1.3 Surveys of business partners will evaluate progress and reveal opportunities for improvement in the quality of school-community partnerships.
- 3.1.4 The membership of Division and school advisory councils will reflect equity and diversity.
- 3.1.5 In each survey cycle, at least 85% of parents will report being satisfied with family involvement in decision-making.

Goal 4: Qualified Work Force

Faculty, staff, and leaders are qualified, high performing, diverse, and motivated.

Objective 4.1: Recruit and hire highly qualified instructional personnel.

- 4.1.1 Each year, all students will be taught by highly qualified teachers.
- 4.1.2 By 2015, the number of National Board Certified Teachers will be 1 per 500 students.
- 4.1.3 Each survey cycle, 85% of parents will report being satisfied with the quality of instructional staff.

Objective 4.2: Maintain high performing employees through an employee supervision and evaluation system that provides targeted and ongoing professional development support for employees.

- 4.2.1 Each year, all employees will complete and implement an individualized professional development and growth plan.
- 4.2.2 Each year, all first-year teachers will be provided with mentors who are matched to their endorsement area.
- 4.2.3 Each year, the PWCS will increase the percentage of employees evaluated through a standards-based performance evaluation system focused on high levels of performance such that by 2015 all employees will be included in the standards-based system.

Objective 4.3: Promote diversity and equal opportunity for all Prince William County Schools employees.

- 4.3.1 The School Division shall continue to use non-preferential programs and strategies to provide equal opportunity and promote workforce diversity which is reflective of the Prince William County community.

Objective 4.4: Reward and retain employees.

- 4.4.1 Employee salary and benefits packages will be competitive within Northern Virginia.
- 4.4.2 Each year, the teacher turnover rate will be no more than 12%.

Objective 4.5: Increase the percent of employees who have a high degree of satisfaction with the quality of recruitment, training, recognition and reward opportunities, and benefits provided by the Division.

- 4.5.1 Each year, exit surveys will show that 90% of employees report satisfaction with their work experience.

- 4.5.2 Each year, at least 85% of employees will report being satisfied with the quality of recruitment, training, recognition and reward opportunities, and work systems.

Goal 5: Organizational Alignment

The organizational system is aligned, integrated, and equitable.

Objective 5.1: Align school and department work systems and plans with Division goals and school needs.

- 5.1.1 Each year, 100% of school and department plans will be aligned with the goals and objectives in the Strategic Plan and with school needs.
- 5.1.2 Each year, responses to stakeholder questions and concerns will be tracked and analyzed to ensure that the School Division is responsive in addressing these questions and concerns.
- 5.1.3 Internal and external performance reviews will be conducted on a regular schedule.

Objective 5.2: Maintain an equitable and effective use of available funds.

- 5.2.1 Each year, schools and departments will meet or exceed State and School Board staffing ratios.
- 5.2.2 Each year, funding for renovations/renewals will average 3% of replacement value of all facilities.
- 5.2.3 Each year, funding ratios for schools and departments will be reviewed to ensure current needs are met within budgetary constraints.

Objective 5.3: Maintain the fiscal integrity of the School Division.

- 5.3.1 Each year, the Division will receive an unqualified opinion on the Appropriated Fund Audit.
- 5.3.2 Each year, the Division will maintain an end-of-year positive fund balance.

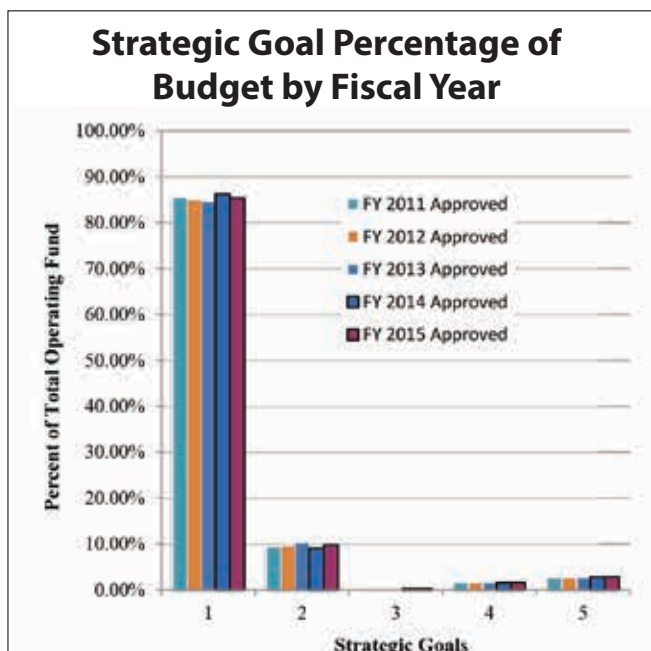
Objective 5.4: Increase the percent of students and stakeholders who have a high degree of satisfaction with the overall quality of the School Division.

- 5.4.1 Each year, at least 85% of customers will report being satisfied with the quality of department (supplier) services.
- 5.4.2 Each year, at least 85% of all stakeholders will report being satisfied with the overall quality of the School Division.

Percentage of Operating Fund Budget

These percent increases/decreases are related to budget initiatives adopted by the School Board.

Strategic Plan Goal		FY 11	FY 12	FY 13	FY 14	FY 15
Goal 1:	All students meet high standards of performance	85.59%	85.28%	84.84%	86.18%	85.40%
Goal 2:	The teaching, learning, and working environment is caring, safe, and healthy, and values human diversity	9.59%	9.80%	10.32%	9.08%	9.78%
Goal 3:	Family and community engagement create an environment focused on Improved student learning and work readiness	0.29%	0.28%	0.29%	0.29%	0.29%
Goal 4:	Faculty, staff, and leaders are qualified, high performing, diverse, and motivated	1.70%	1.78%	1.73%	1.61%	1.62%
Goal 5:	The Organizational System is aligned, integrated, and equitable	2.83%	2.86%	2.82%	2.84%	2.91%
Total		100.00%	100.00%	100.00%	100.00%	100.00%



Capital Improvements Program

Each year in conjunction with the budget, the School Board adopts a ten year Capital Improvements Program (CIP). The CIP is a management tool for planning the capital improvements projects needed to house over 87,000 students and employees adequately. It is an ongoing plan designed to address the need for construction of new school facilities, classroom additions to existing schools, site acquisition, renewals of existing facilities, and upgrading and maintaining the School Division's infrastructure. The CIP is a blueprint of work to be performed over the next ten-year period as determined in assessments of building needs, capacity, and utilization. It is developed to provide facilities and future school sites to sustain world-class educational programs at a reasonable cost.

The CIP enables the School Division to address changing enrollment patterns and utilize facilities in ways that are consistent with sound educational practices. It is a "cumulative" process that builds upon the prior year's

plan and is adjusted annually based on updated enrollment projections and fiscal limitations (debt service and budget constraints). Based on the annually updated enrollment projections, the CIP provides general guidance for the next ten years.

This ten-year plan uses a long-term planning approach that helps to better focus staff efforts. The CIP is not an inventory of all the work that must be performed on school facilities over the next ten years. It is, rather, a specific budget for the first year of the program (FY 2015) combined with a more general planning schedule for four additional years (FY 2016-19) and then an estimate of projects needed for FY 2020-24. The projects designated for the first two years of the plan are the highest priority needs.

The Construction Fund section of this document provides detailed information.

FY 15 Budget Development

There were several budget considerations that impacted the decision-making in preparing the Approved Budget.

Budget Drivers

- 2,053 additional students over the September 30, 2013 enrollment; a 2.4% increase in membership. This one year growth is just below the size of an average U.S. school division.
- Open new elementary school at Haymarket, replacement “Nokesville K-8 School,” additions at River Oaks ES, Featherstone ES, and Parkside MS, and a renewal at Dumfries ES.
- An overall 4% increase in health insurance costs.
- The Virginia Retirement System (VRS) employer rates have increased from 11.66% in FY 2014 to 14.50% in FY 2015. Newly hired employees must pay 5% of their salary to VRS. Employees hired before FY 2013 will pay 3% towards VRS, with an additional 1% increase in the next two years.
- Eligible employees will receive a 2% pay plan adjustment, plus a required 1% VRS offset.
- Limited funding to reduce average class size at sixth grade by one, provide limited ESOL translation and interpreter services, supplemental pay for robotics program, and ITS maintenance service contracts shortfall.

BOCS Budget Guidance

In December of each year the BOCS provides budget guidance to the County Executive and the School Superintendent in the form of projected real estate tax bill increases or decreases across the life of the five year plan. This guidance sets the tax policy assumptions that are used

to build the five year plan. Revenues can then be calculated, and the County Executive and School Superintendent know the upper limit of tax revenue that is to be split using the adopted revenue sharing agreement.

Revenue Forecast

The County revenue projection involves another collaborative process with internal and external partners working together to identify changing economic conditions and analyze a complex market to calculate the anticipated tax base. Information is gleaned from national, state and local tax and real estate experts to forecast revenues for the upcoming five years. The BOCS budget guidance is applied to the revenue forecast to build the revenue side of the five year plan. All other revenue estimates are based on historical data and information available at the time of budget development.

The Virginia Department of Education provides the School Division with projected state revenues for the coming year which staff adjusts due to changes in projected enrollment.

The School Division also receives revenue from federal, state, and local governmental sources as well as from fees and tuition charged for specific purposes. Estimates for the proposed fiscal year are a function of the PWCS Office of Budget in conjunction with those managers of programs which receive revenue during the fiscal year.

Department Collaboration

Building the expenditure side of the annual budget is a multi-step process that involves the entire organization. Department budgets are those presented and submitted by individual schools, central support departments and reimbursable programs. All departments are required to adhere to the funding limitations as presented in the five-year budget plan. Departments are then allocated funds to budget for the coming year.

Schools

PWCS is “nationally recognized” for the development and implementation of school-based management. Schools are allocated funds to budget staffing, benefits, materials and supplies, and equipment. Funding allocations are made based upon the number and type of students, fixed allocations, replacement equipment allocations, and some supplemental allocations for specific programs.

The per pupil allocations are computed on the actual cost of the student to the school and provide appropriate and equitable funding for instructional and support resources needed for the self-contained and resource programs available in each school, fixed allocations are for those

costs which are common to all schools regardless of size or enrollment, replacement equipment allocations are determined by the age of the school building, and supplemental allocations are given to schools which offer specific instructional programs which would not be financially viable through the normal per pupil allocations. Budgets for centrally administered instructional programs are also based on per pupil allocations.

School allocations and an updated budgeting manual that outlines the policies and costs for budget purposes are sent to schools. Each school, through discussions with the community served, faculty and staff, and central office, determines the needs of the school for the coming year. These needs are reflected in the budgeting plan. Schools enter their budget using “online” budget preparation software. The software includes the line-item codes for every instructional and support program. The Office of Budget then checks each school budget and uploads the data into the School Division’s main financial system.

Central Support Departments

Central support departments receive budget allocations based upon a fixed allocation, student membership, and a replacement equipment allocation. Each department is allocated a fixed allocation which funds the department’s basic critical functions to meet minimum operating requirements, a per pupil allocation which funds those departmental functions which are impacted by the number of students in the School Division, and a replacement equipment allocation which helps fund needed replacement of office equipment.

Central support departments, like schools, budget their allocated funds for staffing, benefits, materials, supplies, equipment, and furniture.

Central support departmental budgets are submitted “online” from the department to the Office of Financial Services by individual line-item for inclusion in the proposed budget document and for upload into the School Division’s financial system.

Reimbursable Programs

Reimbursable programs include those programs which receive revenue based upon expenditures; that is, a program such as Title I which receives federal funds to reimburse the School Division for the Title I program’s costs.

Reimbursable program budgets are submitted “online” from the grant department to the Office of Financial Services by individual line-item for inclusion in the proposed budget document and for upload into the School Division’s main financial software system.

Citizen Involvement in the Budget Development Process

Throughout the budget development process, there are opportunities for citizens to become involved. The preparation of the budget begins each fall when input from stakeholders (citizens, advisory councils, parents, teachers, School Board, staff, administrators) is collected and reviewed by the Superintendent and associate superintendents. After discussions with stakeholders, in early February, the Superintendent presents a proposed budget to the School Board.

A flier containing proposed budget highlights and state required budget information is posted on the School Division’s Web site. Further citizen input is collected from public meetings held in the evenings at county high schools by the Superintendent.

The School Board holds an official public hearing on the budget that is open to all citizens in late March. After the public hearing, the School Board approves an advertised budget. Once approved, the Code of Virginia requires that the Superintendent, with the approval of the School Board, submit the budget to the appropriating body, the Board of County Supervisors.

The Board of County Supervisors conducts further public meetings where citizen input is welcome. By state law the Board of County Supervisors has until April 30 to approve the School Board budget.

FY 2015 Budget Development and Approval Calendar

2013	
November-December	<p>Director of Finance submits revenue estimates for FY 2015 to the Superintendent.</p> <p>Update of the Five-Year Budget Plan.</p> <p>Update of the Capital Improvements Program (CIP).</p> <p>Update of the Strategic Plan.</p> <p>Budget Office prepares school budget materials.</p>
2014	
January	<p>Central Department allocations and grant budgets determined.</p> <p>School allocations computed.</p>
February 5	The Superintendent submits a proposed budget to the School Board.
February 7	Schools and Central Departments receive proposed budget allocations.
February 10	Public meeting on the budget at 7 p.m. at the Kelly Leadership Center.
February 12	Central Departments submit department budgets developed from allocations.
February 14	Principals submit school budgets based on student membership projections and proposed allocations.
February 19	School Board work session.
March 5	School Board work session.
March 12	School Board work session for final mark-up on FY 2015 CIP/Budget.
March 19	<p>School Board conducts an official public hearing on the budget at 7 p.m.</p> <p>School Board approves FY 2015 CIP/Budget and submits to Board of County Supervisors.</p>
April 1	Presentation of School Board Advertised Budget to Board of County Supervisors.
April 29	Final date for Board of County Supervisors' approval of School Board budget.
May 5	Principals and Central Departments amend budgets according to adopted School Board budget and for enrollment changes.
July 1	Official start of Fiscal Year 2015.
October 1	Principals and Central Departments amend budgets based on September 30 student membership.

Budget Approval and Amendment

Once all budgets are submitted, the Superintendent and administrative staff review them. The individual school and department budgets comprise the expenditure component of the Superintendent's Proposed Budget.

Capital needs for the coming year are budgeted within the Construction Fund budget. Capital needs are determined through the development of the Capital Improvements Program (CIP) which is annually updated to maintain a ten-year projection of the School Division's capital needs based upon student population growth and needed school building renovations and renewals. The CIP is reviewed and approved by the School Board on an annual basis, and projects required to maintain or to improve instruction are included in the Superintendent's Proposed Budget.

The Superintendent's Proposed Budget is presented to the School Board in February. The School Board holds both budget work sessions and public hearings on the proposed budget during the month of March. The School Board may modify the Superintendent's Proposed Budget prior to submission to the appropriating body, the Prince William Board of County Supervisors. Upon approval by the School Board, the budget, now known as the Advertised Budget, is presented to the Board of County Supervisors by both fund totals and by state-determined categories; the latter is required by state law.

The Board of County Supervisors holds budget work sessions and public hearings in conjunction with the School Board and appropriates a budget for the School Division by the end of April. This budget may be appropriated by either total amount or by state-determined categories; the Board of County Supervisors has historically appropriated the School Division's budget by total amount. The School Board may make additional adjustments within fund totals until June 30. An approved School Board budget document for the fiscal year (July 1 – June 30) is then prepared, published, and distributed.

An amendment to the total amount of any individual fund requires approval of a resolution from the Board of County Supervisors. Budget adjustments within individual funds do not require a resolution.

Budget Administration and Management Process

Budget administration and management is the process of monitoring revenues and expenditures throughout the fiscal

year. Revenues are monitored to ensure that anticipated receipts are posted and to make adjustments in the revenue accounts when either the revenue budget or the actual receipts do not agree. Expenditures are monitored to ensure that they do not exceed authorized amounts and that they are expended for intended, appropriate, and legal purposes. Monitoring of both revenues and expenditures on summary levels is a continuous activity of the Office of Financial Services.

Revenues

The School Division receives revenues from federal, state, and county sources as well as from fees and tuition payments for some specific programs such as summer school, adult education and driver education. Revenue estimates for the fiscal year are completed through cooperation of the Office of Financial Services and appropriate department personnel. Grant programs are responsible for estimating fiscal year grant amounts for anticipated revenues and expenditures.

Most federal and state revenues are received via electronic transfers, the county fund transfer is posted monthly by the county, and other revenues are received by check or cash and are posted on a daily basis by the Office of Financial Services. After recording all receipts, they are forwarded to the county government's finance department for posting and deposit.

Reconciliation of revenue receipts with the County's financial reporting system is done on a monthly basis, and any required adjustments are completed.

Requests for adjustments to the revenue budget are submitted in writing to the Office of Budget for processing based upon guidelines determined by the Director of Financial Services. Revenue reports generated from the budgeting and accounting application are distributed to appropriate department administrators on a monthly basis to assist them in budget management.

Expenditures

Although each department administrator is responsible for the maintenance of the department budget, the School Division's budgeting and accounting software application prohibits a department budget from over-expending. Two "appropriation unit" designations are assigned to each department budget. One of these units controls the expenses for salaries and benefits; the other controls the expenses for all other budgeted expenses. When the total budgeted appropriation amount is obligated, the accounting system prohibits the department from entering a purchasing or payment document.

Each department has on-line access to budget and expense data necessary for the day-to-day management of the department's budget. Expenditure reports are generated on a daily basis and are available to individual agencies through an online software application.

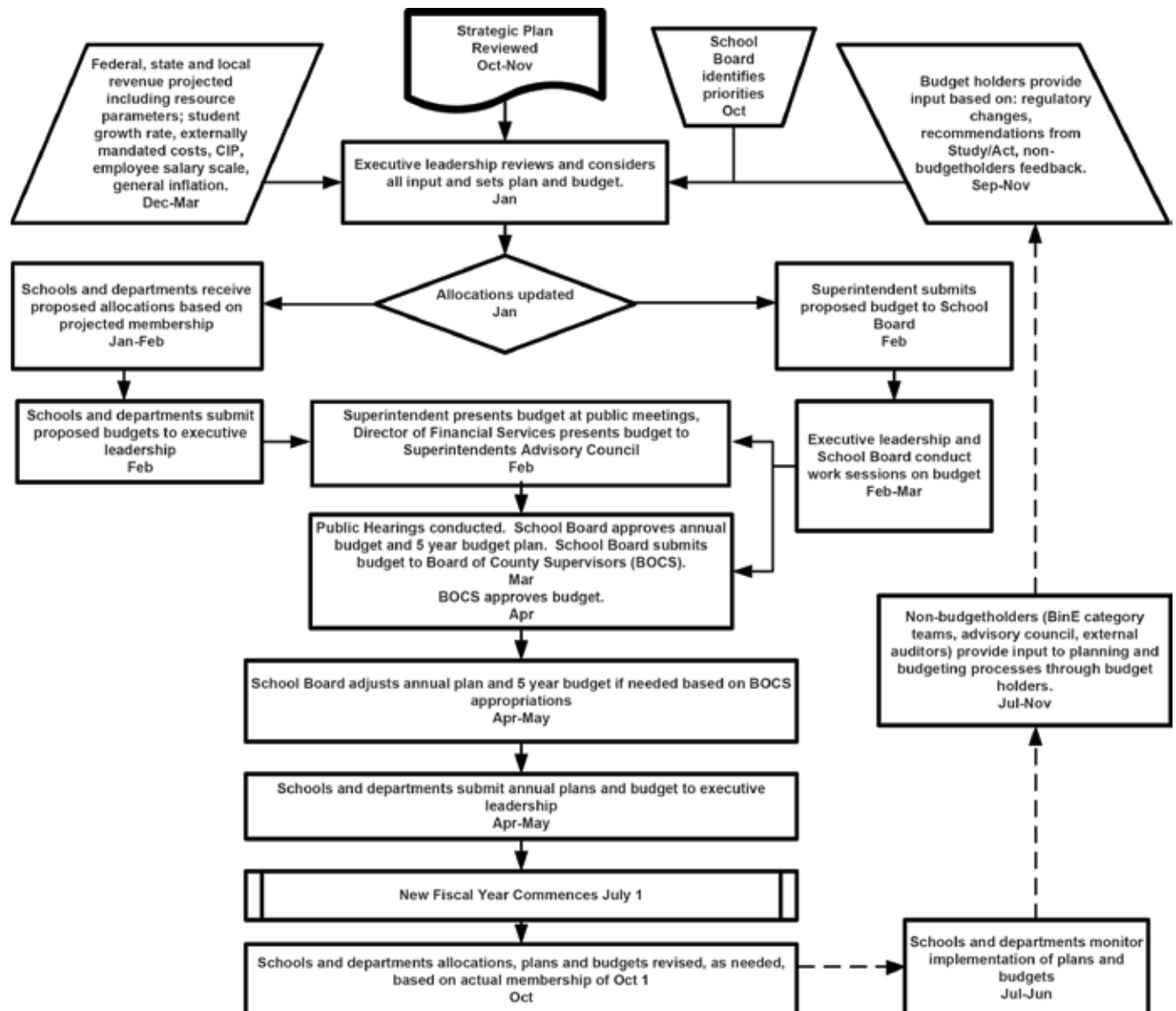
Department administrators may reallocate budgeted non-position funds within their agencies (schools or central office departments) through online access to the mainframe accounting software. These intra-department budget reallocations are approved or denied online by the Office of Budget based upon guidelines determined by the Director

of Financial Services. Requested reallocations between agencies (inter-department) are submitted in writing to the Office of Budget for review, approval, and processing.

Reporting

The School Division, as part of the County audit process, prepares a Comprehensive Annual Financial Report (CAFR) to report the results of all funds under School Board authorization. The School Division also prepares the Annual School Report for the Virginia Department of Education.

Division Planning and Budget Process Flowchart



Financial Organization

The Office of Financial Services has the responsibility for the fiscal operations of the School Division including budget development and management, maintenance of the accounting system, payment of invoices, payroll, and receipt and posting of revenues. The Director of Financial Services with direction from the Associate Superintendent of Finance and Support Services is responsible for the financial functions of the School Division.

The budgeting and accounting systems of the Prince William County School Division are organized and operated on the basis of self-balancing accounts, which comprise its assets, liabilities and fund balances, revenues, and expenditures as appropriate. School Division resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds are as follows:

Governmental Funds

The Operating Fund is used to account for the revenues and expenditures necessary for the day-to-day operation of the School Division. Revenues are received from federal, state, and county government sources. Tuitions and fees for some programs are collected to partially offset costs of those programs. Expenditures are tracked by each central support office and each school, activity, and object code.

The Debt Service Fund is used to account for the transfers of funds for and the payment of, general long-term debt principal and interest and appropriate costs arising from the administration of bonds by outside agencies, as well as principal and interest payments to the state Literary Fund for funds borrowed for school building projects. The fund's revenue consists primarily of a transfer from the county's general fund.

The Construction Fund is used to account for the financial resources to be used for site acquisition or the construction of major capital facilities. This fund receives revenue from the sale of bonds, funds from the Literary Fund and transfers from the Operating Fund

The Food Services Fund is used to account for all revenues and expenditures relative to the operation of cafeteria services at schools. This fund is financed and operated in a manner similar to a private business enterprise in that its costs are financed through user charges.

The Administration Cafeteria Fund is used to account for its revenues and expenditures pertaining to its operations. Its costs are financed through user charges.

The Facilities Use Fund is used to account for its revenues and expenditures pertaining to the operation of the School Division's facilities rental program.

Fiduciary Funds

The Regional School Fund is used to account for the revenues and expenditures for its operations. It is funded through tuition payments from Prince William County Public Schools, Manassas City Public Schools, and Manassas Park City Public Schools which provide special education services to eligible students within these School Divisions.

The Governor's School @ Innovation Park Fund is used to account for the revenues and expenditures of the Governor's School which is jointly operated by Prince William County Schools, City of Manassas Schools, Manassas Park City Schools, and George Mason University. It is supported by tuition from the three school divisions.

Proprietary Funds

The Warehouse Fund is used to account for the purchase of warehouse stock items from vendors and sale of issued items to schools and departments.

The Self-Insurance Fund is used to account for its financial resources to be used for the payment of claims and related expenses for workers' compensation and general liability losses for which the School Division is self-insured. It is supported by transfers from the Operating Fund and interest earned on the fund balance.

The Health Insurance Fund is used to account for its financial resources to be used for the payment of claims and related expenses for the health care program. It is supported by transfers from the Operating Fund and the Food Services Fund and by insurance premium payments by employees.

The School Age Child Care Program Fund is self-supporting and is used to account for expenditures required to award contracts to private child-care providers for operation of the SACC program. The program provides adult supervised, high quality, affordable before and after school care. It is supported by a flat fee charged to the private child-care providers.

Basis of Accounting

Basis of accounting refers to the timing of recognition of revenues and expenditures or expenses in the accounts and in the financial statements, regardless of the measurement focus.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable fiduciary funds are accounted for using a current financial resources measurement focus; that is, only current assets and current liabilities generally are included on the balance sheets. Operating statements of these funds present increases (revenues and other financial sources) and decreases (expenditures and other financing uses) in net current assets.

The proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations of these funds are included on the balance sheet. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in fund equity (net total assets).

The modified accrual basis of accounting is followed for all governmental type funds and fiduciary type funds of the School Division. Revenues are recognized in the accounting period in which they become susceptible to accrual that is both measurable (the amount of the transaction can be determined) and available (the amount is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period). Expenditures, other than long-term debt and the long-term portion of accumulated sick and vacation pay, are recorded when the fund liability is incurred.

The accrual basis of accounting is utilized by the proprietary type funds. Revenues are recognized when earned, and expenses are recognized when goods and services are received (whether cash disbursements are made at the time or not).

Fund Structure by Budgetary Basis

Basis of Budgeting is presented here to assist readers of the budget document, and to provide a bridge between the budget presentation in this document and the accounting presentation in the Prince William County Public Schools Comprehensive Annual Financial Report. The chart below shows the basis of budgeting for each fund. The basis used for budgeting is also used for accounting in each fund.

Budgetary Basis refers to the basis of accounting used to estimate financing sources and uses in the budget.

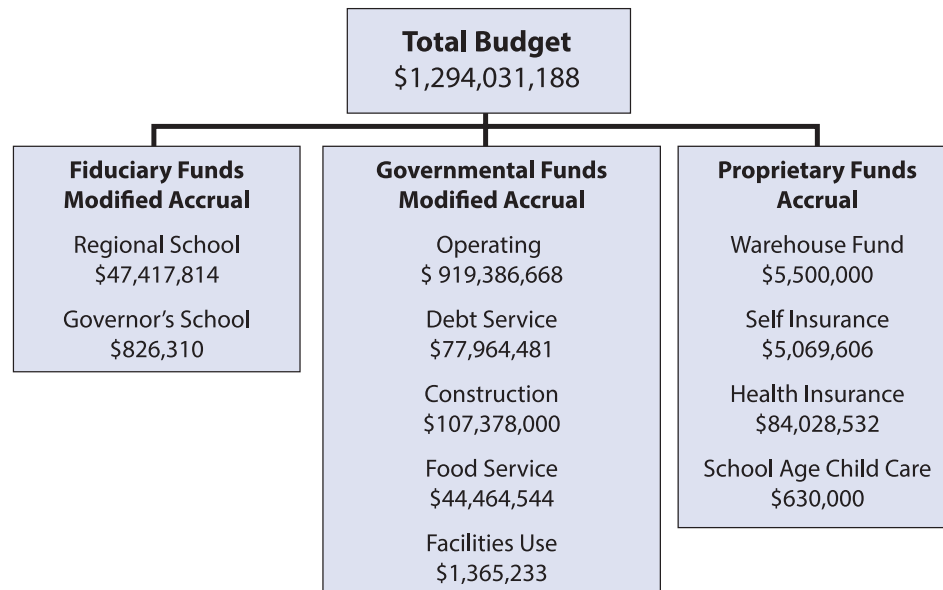
Modified Accrual Basis indicates expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred, and revenues are recorded when they become susceptible to accrual, that is both measurable and available.

Accrual Basis indicates revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received.

Budget Structure

Expenditure Budgets

Within each of the funds are individual department budgets. Departments are individual schools, centrally administered instructional programs, and central office departments. Department budgets are presented individually by



object codes, line item historical expenditures, and budgeted amounts which detail the purpose for which the expenditures are planned.

Each school develops and submits an Annual School Plan to the Superintendent that relates the school's plans to achieve its goals for the coming school year. A school's budget is based upon this plan. Annual school plans are approved separately by the Superintendent and are not included in this budget document.

Each central office department develops and submits detailed explanations of its critical functions and activities in support of the total instructional program. Summary listings of a department's critical functions and activities, a discussion of the department's budgeted major changes for the coming year, and performance measures, are all presented for each department.

Accounts captures the account code structure used by expenditure accounts as outlined below:

Revenue Budgets

Revenue budgets are presented for each fund. The Revenue Fund Summary presents major categorical listings or totals for each fund. Revenues for the Operating Fund and the Debt Service Fund are detailed by line item within the revenue section. Revenues for the remaining funds are included on the fund statement sheets.

Classification of Revenues

Revenues of the School Division are classified by fund and source. Revenues for the operation of the School Division are derived from the following primary sources:

Federal Funds: Consist of general federal funds, such as Impact Aid funds that are paid directly to the School Board

Fund	Department	Unit	Activity	Appropriation	Object
001	508	8008	1080	577	4011
General Fund	Osborn Park HS	Education Foundation	Science	Flex	Textbooks

Object codes provide a detailed account of how spending is conducted.

- 1000 Series:** Personnel Services- comprises all compensation for the direct employment cost of the School Division.
- 2000 Series:** Fringe Benefits- comprise the job-related benefits provided for school employees as part of their total compensation.
- 3000 Series:** Purchased Services- consists of services acquired from outside sources on a fee basis or fixed time contract basis.
- 4000 Series:** Supplies and Materials- consists of articles and commodities acquired that are consumed or materially altered when used, and capital outlay items that have a unit cost of less than \$5,000.
- 5000 Series:** Capital Outlay- expenses which result in the acquisition of, or addition to, capital assets with a unit cost of \$5,000 or more.
- 8000 Series:** Reserve and Contingency

Classification of Exenditures

Expenditures of the School Division are comprised of cost estimates for the operation of the Division and are balanced to the revenue that is provided to PWCS. The expenditure budget is developed in a line item format by department, which identifies the school or central office responsible for the budget. Expenditures are classified by categories: unit (identifies the specific area within the department i.e., math, administration, grant, etc.), activity codes (identifies the specific administration, support or instructional area), appropriation (a fiscal control identifying salary/benefits or flex expense) and object codes which represent the actual service or item procured by PWCS. The PWCS Chart of

for use in the operation of the total instructional program; and categorical funds that are designated for specific programs, such as Special Education and Adult Basic Education. These funds are subject to the federal budget process.

State Funds: The Commonwealth of Virginia provides two types of revenue: state aid and sales tax.

State Aid consists of Standards of Quality (SOQ) payments and categorical amount established by the General Assembly on a biennial basis. Standards of Quality payments are derived by multiplying the per-pupil amounts determined by the General Assembly by the projected

March 31st Average Daily Membership (ADM). The September 30th Projected Enrollment is used to estimate the March 31st ADM. Standards of Quality payments are shared by the state and the local government based upon a ratio derived from the Composite Index. The Composite Index is determined by the state each biennium and represents the local government's ability to pay for public education. In addition to SOQ payments, the state also provides categorical funds to pay the state's share of certain specific programs, such as Special Education and Technical and Career Education.

State sales tax is required by the Appropriation Act to be shown as a separate source of revenue from state funds in the local school's budget. One and one-eighth cents is returned by the state to localities for public education and is distributed to school divisions based on an estimate of school-aged children residing in each locality. An annual census is collected by the Weldon Cooper Center for Public Service at the University of Virginia (UVA) to determine the school-age population. The new estimate of school-age population for distributing sales tax revenue became effective on July 1, 2012, for the 2012-2014 biennium.

County Funds: Consist of the transfer from the County which is supported by the County/Schools Revenue Agreement to call for 57.23% of all general revenues, excluding recordation tax to be transferred to the School Division. The primary source of revenue for Prince William County is real and personal property tax dollars. From the county contribution received, funds are first allocated to Debt Service and the remainder is allocated to the Operating Budget.

Other: Consist of numerous miscellaneous revenue sources such as school facility rentals, tuition, and sale or surplus items.

Beginning Balance: Consist of one-time expenditure savings identified from prior fiscal years. It is included in the revenue section because it adds to the total funds available for appropriation.

Recognition

The Association of School Business Officials International **Meritorious Budget Award**

Prince William County Public Schools has been awarded the Meritorious Budget Award (MBA) by the Association of School Business Officials (ASBO) International for the past 18 consecutive years.

The Meritorious Budget Award recognizes the School Division's Approved Budget document for excellence in the preparation and issuance of its school system budget based on the Association's MBA criteria.

Prince William County Public Schools became the first school division in Virginia to earn ASBO's Meritorious Budget Award for its FY 1997 Approved Budget document. The award was earned on Prince William County Public School's first submission for the award.

The Government Finance Officers Association **Distinguished Budget Presentation Award**

Prince William County Public Schools has been awarded the Distinguished Budget Presentation Award by the Government Finance Officers Association (GFOA) for the past 14 consecutive years. The award was earned on Prince William County Public School's first submission for the award.

The Distinguished Budget Presentation Award recognizes the School Division's Approved Budget document for meeting the program's criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

Financial Section

The Financial Section of the Approved Budget document presents the fiscal plan at summary and detail levels. The School Division's budget is approved by the appropriating body, the Prince William Board of County Supervisors (BOCS), at the fund level. The budget is also presented to the BOCS by state category as required by state law.

The budget is presented within this section by fund and by department. Fund budgets permit the School Division to accurately account for the revenues and expenditures at a summary level. School Division resources are allocated to and accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. Department budgets are those prepared and submitted by individual schools and central support programs within the various fund budgets.

Each of the fund budgets is presented by total and by individual department within the fund. The Operating Fund includes those school and program budgets that are necessary for the day-to-day operations of the School Division. The Debt Services Fund includes the principal and interest payments of the School Division's long-term debt obligations. The Construction Fund includes the budget for major new and continuing construction and renovation projects. The Other Funds section includes the Food Services Fund, the Warehouse Fund, the Facilities Use Fund, the Self Insurance Fund, the Health Insurance Fund, the Special Education Regional School Fund, the Governor's School @ Innovation Park Fund and the School Age Child Care Program Fund.

Description of Financial Structure

The School Division budget is organized by fund, department, unit, activity, and object or revenue source code. This financial structure permits the accurate and appropriate tracking of expenditures and revenues for the requirements of the School Division and required state reporting. Further, State Board of Education categories are required for budget approval and state reporting. The school budget includes eleven separate funds to record assets and liabilities for specific purposes:

1. Operating Fund
2. Debt Services Fund
3. Construction Fund
4. Food Services Fund
5. Warehouse Fund
6. Facilities Use Fund
7. Self-Insurance Fund
8. Health Insurance Fund
9. Regional School Fund
10. Governor's School @ Innovation Park Fund
11. School Age Child Care Program Fund

Each fund is comprised of individual department budgets (schools, or central office departments). Within each department are unit and activity sub-department divisions

which provide the structure for appropriate tracking of budget and expenditures respectively for reporting. The Construction Fund uses a function sub-department division to identify project expenditures. To complete the budget and accounting string, all departments use object codes to report detailed line item expenditures.

State law requires that the School Division submit its annual budget request to the BOCS by categories as determined by the State Board of Education. These categories allow the state a common basis for comparisons of expenditures among all school divisions within the state. The current seven state categories are as follows:

- Instruction
- Administration, Health and Attendance
- Pupil Transportation
- Operations and Maintenance
- Food Services and Other Non-Instructional Programs
- Facilities
- Technology
- Debt Service

State law permits the county's appropriating body, the BOCS, to approve the School Division's budget either by state category or in lump-sum total. The BOCS has traditionally approved the School Division's budget in total.

FY 2015 Approved School Budget by Fund Total

Operating Fund	\$919,386,668
Debt Services Fund	\$77,964,481
Construction Fund	\$107,378,000
Food Services Fund	\$44,464,544
Warehouse Fund	\$5,500,000
Facilities Use Fund	\$1,365,233
Self Insurance Fund	\$5,069,606
Health Insurance Fund	\$84,028,532
Regional School Fund	\$47,417,814
Governor's School @Innovation Park	\$826,310
School Age Child Care Program	\$630,000
Total by Fund	\$1,294,031,188

FY 2015 Approved School Budget by State Category

Instruction	\$750,068,001
Administration, Health & Attendance	\$28,161,072
Pupil Transportation	\$56,987,723
Operations and Maintenance	\$84,155,282
Food Services and Non-Instructional Funds	\$143,810,783
Facilities	\$122,179,000
Technology	\$30,704,846
Debt Service	\$77,964,481
Total by State Categories	\$1,294,031,188

Approved Budget Revenue Summary

Operating Fund Revenues

The School Division receives funds from federal, state, county, and local sources. Estimates for revenues are made in the fall for the next fiscal year based upon the latest available information and are adjusted in March if required.

Federal revenue estimates for FY 2015 total \$31,052,492, a decrease of \$711,994 (2.20 percent) below the FY 2014 approved. The decrease in federal funding is based on program estimates and does not reflect potential reductions which may be imposed later as a result of sequestration. Federal revenues constitute 3.38 percent of the total Operating Fund revenue estimate.

State revenue estimates total \$451,229,463, an increase of \$19,346,077 (4.50 percent) above the FY 2014 approved. The major increases are in basic aid, sales tax, and incentive program revenues. State revenue constitutes 49.08 percent of total Operating Fund revenues.

The FY 2015 **County General Fund Transfer** appropriation totals \$488,819,640 of which \$411,855,159 is transferred to the School Division's Operating Fund. The Operating Fund amount is an increase of \$12,917,842 (3.24 percent) more than FY 2014 approved. The General Transfer amount is 44.80 percent of total Operating Fund revenues. Prior year un-obligated funds (Beginning Balance) of \$18,493,208 are included within the Operating Fund revenues. This amount constitutes 2.01 percent of total Operating Fund revenues.

Local tuition and fees revenue estimates total \$4,599,405, an increase of \$2,322,973 above the FY 2014 approved. Local revenues constitute 0.50 percent of total Operating Fund revenues.

The Operating Fund revenue budget includes \$2,156,941 in **Undistributed Revenue**. This provides a means of incorporating small grants and minor revenue adjustments without changing the total budgeted and appropriated amount. This amount constitutes 0.23 percent of total Operating Fund revenues.

Other Funds

The Debt Service Fund is funded through General Fund Transfer \$75,585,679, federal tax credits \$1,378,802, and the capital accumulation reserve \$1,000,000.

The Construction Fund is funded through receipts from bond issues and Literary Fund Loans.

The Food Services Fund receives federal and state funding in addition to cafeteria sales receipts.

The Warehouse Fund is funded through the sale of supplies and equipment to schools and departments within the other funds.

The Facilities Use Fund receives funds through the use of school facilities by non-school agencies. The administration building cafeteria program (within the Facilities Use Fund) is funded through cafeteria sales.

The Self Insurance Fund is funded through transfers from the Operating Fund as necessary.

The Health Insurance Fund is funded through employer contributions paid by other funds and employee contributions deducted from employee pay on a semi-monthly basis.

The Regional School Program Fund is funded through tuition payments from other school divisions as well as from PWCS.

The Governor's School @Innovation Park Fund is funded through tuition payments from other school divisions as well as from PWCS and state funding.

The School Age Child Care Program Fund is funded through a contract with a vendor.

SUMMARY OF ALL FUNDS - REVENUES**FY 2011 - FY 2015 REVENUE HISTORY AND ESTIMATES**

(For Budgetary Purposes Only)

	FY 2011 <u>ACTUAL</u>	FY 2012 <u>ACTUAL</u>	FY 2013 <u>ACTUAL</u>	FY 2014 <u>APPROVED</u>	FY 2015 <u>APPROVED</u>	INCREASE (DECREASE)
OPERATING FUND						
Federal	58,566,368	44,145,163	34,230,796	31,764,486	31,052,492	(711,994)
State	357,613,534	390,080,889	428,608,704	431,883,386	451,229,463	19,346,077
County	352,364,739	370,287,978	377,281,728	398,937,317	411,855,159	12,917,842
Local	5,268,262	6,755,870	7,268,206	2,276,432	4,599,405	2,322,973
Beginning Balance	0	0	0	21,110,295	18,493,208	(2,617,087)
Undistributed	0	0	0	2,000,000	2,156,941	156,941
TOTAL OPERATING FUND	773,812,903	811,269,900	847,389,434	887,971,916	919,386,668	31,414,752
DEBT SERVICE FUND	64,267,136	68,991,322	72,776,060	74,899,758	77,964,481	3,064,723
CONSTRUCTION FUND	21,507,869	57,400,778	106,534,885	209,620,417	107,378,000	(102,242,417)
FOOD SERVICES FUND	35,355,986	38,655,010	39,744,826	42,866,062	44,464,544	1,598,482
WAREHOUSE FUND	4,956,967	4,546,815	4,413,780	5,500,000	5,500,000	0
FACILITIES USE FUND	1,070,375	1,241,989	1,327,762	1,388,658	1,365,233	(23,425)
SELF-INSURANCE FUND	3,257,921	3,471,710	3,225,818	4,531,035	5,069,606	538,571
HEALTH INSURANCE FUND	69,459,244	78,410,158	73,105,300	79,482,633	84,028,532	4,545,899
REGIONAL SCHOOL FUND	30,313,547	36,265,444	39,507,900	40,793,831	47,417,814	6,623,983
SACC PROGRAM FUND	971,095	407,423	420,100	630,000	630,000	0
GOVERNOR SCHOOL FUND	558,299	766,580	772,354	777,000	826,310	49,310
TOTAL ALL FUNDS	1,005,531,342	1,101,427,129	1,189,218,219	1,348,461,310	1,294,031,188	(54,430,122)

SUMMARY OF ALL FUNDS- EXPENDITURES BY OBJECT CODE
FY 2011 - FY 2015 EXPENDITURE HISTORY AND ESTIMATES
(For Budgetary Purposes Only)

		FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2015 APPROVED BUDGET	INCREASE (DECREASE) BUDGET
<u>Personnel Services</u>							
1000	Salaries	(20,821)	(625)	30,632	0	0	0
1101	School Board Members	97,100	96,080	96,188	97,100	97,100	0
1102	Superintendent	299,227	292,126	316,669	270,720	278,880	8,160
1103	Associate Superintendent	1,638,139	1,676,804	1,733,979	1,742,400	1,795,200	52,800
1104	Director	1,767,852	2,126,790	2,119,949	2,077,270	2,125,464	48,194
1106	Supervisor	6,392,000	6,587,238	6,495,007	6,383,587	6,593,769	210,182
1107	Admin. Coordinator	7,153,967	8,338,561	9,047,150	9,589,840	10,163,569	573,729
1108	Attorney	58,619	181,415	187,328	192,948	179,520	(13,428)
1111	Principal	10,267,931	10,295,102	10,456,588	10,676,883	11,036,823	359,940
1112	Assistant Principal	11,250,074	11,638,124	12,123,814	13,216,200	13,685,280	469,080
1115	Teacher, Admin. Assignment	4,703,087	5,108,486	5,113,338	4,359,643	4,299,599	(60,044)
1120	Teacher, Classroom	305,269,221	317,898,485	325,144,873	332,774,672	345,122,118	12,347,446
1121	Librarian	6,795,653	6,885,211	6,991,638	6,710,040	6,913,080	203,040
1122	Counselor	11,697,482	12,297,949	12,733,930	12,580,680	13,269,396	688,716
1130	Social Worker	5,248,917	3,390,971	3,443,462	3,105,072	3,167,761	62,689
1133	Psychologist	1,015,776	3,104,185	3,133,025	2,820,240	2,828,064	7,824
1134	School Nurse	3,938,594	4,118,910	4,305,043	4,679,340	4,794,000	114,660
1136	Diagnostician	1,069,417	1,152,537	1,130,792	891,840	921,184	29,344
1138	Support Professional	1,087,425	1,412,124	1,470,345	1,677,503	1,710,737	33,234
1140	Teacher Assistant	15,085,887	14,927,682	14,803,122	15,003,886	15,126,549	122,663
1141	Student Attendant	641,262	567,223	429,675	420,240	421,080	840
1142	Cafeteria Aide	678,284	728,002	742,638	795,456	840,493	45,037
1143	Aide, Bus	3,281,749	3,419,417	3,513,598	3,464,004	3,606,244	142,240
1144	Attendance Personnel	393,880	406,039	441,920	477,840	481,800	3,960
1145	Technician	3,252,908	3,293,026	3,491,316	3,568,500	3,806,899	238,399
1146	Home-School Coordinator	374,009	381,926	359,690	308,944	323,950	15,006
1147	Coordinator	74,644	71,873	73,552	69,960	70,440	480
1148	Specialist	11,353,044	11,763,892	12,235,104	13,327,509	13,718,573	391,064
1150	Secretarial/Clerical	23,745,088	24,635,899	25,162,412	25,266,440	25,907,771	641,331
1160	Maintenance Personnel	8,396,430	8,738,699	8,885,530	8,965,080	9,119,160	154,080
1170	Bus Drivers	19,203,219	19,796,300	20,205,384	19,807,992	20,238,936	430,944
1171	Garage Employees	2,438,370	2,542,658	2,572,565	2,544,360	2,525,640	(18,720)
1172	Bus Service Attendant	318,475	342,690	344,931	338,040	343,440	5,400
1180	Nat. Brd. Cert. Tchr. Incent.	327,500	367,500	398,000	0	0	0
1190	Custodian	15,140,600	15,487,935	15,889,319	15,535,172	15,806,558	271,386
1191	Warehousemen	1,081,720	1,145,515	1,169,217	1,149,600	1,165,080	15,480
1192	Cafeteria Manager	3,018,368	3,151,268	3,459,449	3,641,077	3,784,955	143,878
1193	Cafeteria Staff	8,013,231	8,778,828	8,864,863	9,874,713	10,496,546	621,833
1200	Overtime	1,506,848	1,550,173	1,263,705	1,134,540	1,174,265	39,725
1300	Temporary Employee	5,397,740	5,703,979	5,505,236	2,763,860	2,753,774	(10,086)
1500	Substitute, Teacher	6,959,497	7,067,068	6,998,097	6,738,035	6,761,488	23,453
1502	Substitute, Other	920,230	958,631	825,181	825,332	865,621	40,289
1600	Supplemental Pay	2,343,674	2,794,388	3,565,846	1,935,790	2,070,111	134,321
1601	Coaching Supplements	1,990,307	2,110,222	2,153,929	2,336,431	2,275,966	(60,465)
1602	Extra Curricular Supplement	1,011,324	1,141,312	1,206,723	1,025,221	957,201	(68,020)
1603	Homebound Tutoring	601,260	814,231	739,272	1,227,838	1,239,992	12,154
1647	Coordinator Supplement	6,319	27,726	46,702	0	0	0
1900	Other Salary/Wages	535,686	647,342	572,194	576,000	504,386	(71,614)
1901	Worker's Compensation	0	38,798	217,163	225,000	300,000	75,000
1910	Salary/Retirement Program	10,050,724	10,273,507	9,487,641	8,850,706	9,088,459	237,753
Total Personnel Services		527,871,936	550,274,222	561,697,721	566,043,544	584,756,921	18,713,377

SUMMARY OF ALL FUNDS- EXPENDITURES BY OBJECT CODE
FY 2011 - FY 2015 EXPENDITURE HISTORY AND ESTIMATES
(For Budgetary Purposes Only)

		FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2015 APPROVED BUDGET	INCREASE (DECREASE) BUDGET
<u>Benefits & Fixed Charges</u>							
2100	Social Security	39,019,162	40,545,737	41,405,776	43,333,667	44,750,610	1,416,943
2210	Retirement - VRS	43,468,398	56,893,186	76,510,896	81,257,909	89,266,846	8,008,937
2211	VRS Retirement Payment	2,665,633	2,760,778	5,181,759	1,947	69,880	67,933
2220	Retirement - PWCS	3,928,350	4,080,556	4,249,964	4,062,055	4,484,090	422,035
2300/2355	Health Insurance	44,451,370	49,169,128	50,331,228	55,516,103	59,566,105	4,050,002
2350	Health Insurance Claims	54,537,050	60,996,653	61,999,721	66,503,120	69,317,255	2,814,135
2351	Dental Permium	3,641,456	4,042,941	4,452,043	4,679,467	4,983,500	304,033
2352	Health Ins Admin Expense	3,174,043	3,639,133	3,764,429	5,255,268	7,044,423	1,789,155
2353	Patient-Centered Outcomes Researcl	0	0	0	0	14,205	14,205
2356	Flexible Admin Expense	28,924	29,523	30,240	30,000	30,000	0
2400	Life Insurance - GLI	1,324,187	1,369,222	6,024,816	6,341,833	7,191,379	849,546
2700	Worker's Compensation	0	0	0	50,000	50,000	0
2810	Separation Leave	1,571,636	1,743,320	1,799,245	1,875,725	1,830,291	(45,434)
2820	Certified Tuition Assistance	388,388	511,074	259,287	308,105	525,020	216,915
2825	Classified Tuition Assistance	5,367	7,700	2,450	0	0	0
2830	Assoc. Fees - Admin.	72,844	81,735	84,194	101,855	102,466	611
2840	Conf. Expenses - Admin.	58,261	26,526	31,568	49,716	19,500	(30,216)
2850	Employee Recognition	380,681	379,774	375,893	406,804	412,348	5,544
2990	Visiting Intl Faculty Payment	577,300	514,550	539,650	0	0	0
2999	Employee Benefits, Other	68,674	83,557	61,873	28,500	28,500	0
Total Benefits & Fixed Charges		199,361,724	226,875,093	257,105,032	269,802,074	289,686,418	19,884,344
<u>Contractual Services</u>							
3100	Professional Services	2,544,652	2,339,392	2,802,439	2,712,079	3,061,744	349,665
3101	Audit	105,103	82,450	80,800	82,489	100,000	17,511
3102	Health Services	1,546,119	1,507,053	1,410,182	1,241,362	1,492,491	251,129
3103	Legal Services	742,260	334,742	378,346	357,485	394,400	36,915
3104	Engineering Services	5,387,923	6,764,334	6,269,908	14,906,500	18,081,000	3,174,500
3105	Consultant	543,957	544,437	481,488	333,145	461,871	128,726
3106	Sports Officials	158,433	122,588	161,954	117,638	160,142	42,504
3107	Data Processing	219,953	42,377	227,710	7,460	33,018	25,558
3108	Settlement Costs	0	0	19,300	0	0	0
3201	Telephone Service	2,857,030	2,291,405	2,055,037	3,555,951	2,590,159	(965,792)
3202	Electric Service	16,213,499	16,875,009	15,867,511	17,503,779	14,394,211	(3,109,568)
3203	Fuel	3,815,578	3,379,103	2,713,240	6,123,446	4,510,608	(1,612,838)
3204	Water Service	210,552	232,563	314,279	352,739	290,075	(62,664)
3205	Sewer Service	1,674,978	1,896,243	1,843,399	2,318,119	1,906,302	(411,817)
3206	Trash	1,089,095	1,073,244	966,507	1,501,924	1,235,105	(266,819)
3301	Insurance, General	99,649	187,931	232,637	192,648	242,072	49,424
3302	Liability Insurance	815,642	839,223	790,952	855,000	880,000	25,000
3303	Liability, Transportation	923,647	912,599	900,018	957,000	957,000	0
3304	Fire Insurance	1,403,544	1,380,507	1,300,230	1,390,000	1,390,000	0
3305	Workmen's Compensation	581,117	606,294	606,979	570,000	640,000	70,000
3306	Unemployment Insurance	405,430	345,971	334,714	383,868	383,868	0
3308	Safety Patrol Insurance	6,550	6,550	6,550	7,000	7,500	500
3309	IBNR	594,126	573,708	2,747,582	400,000	0	(400,000)
3310	OPEB Trust	4,000,000	2,000,000	3,800,000	1,800,000	1,800,000	0
3401	Travel Reimbursement	1,124,629	981,001	920,597	733,982	788,448	54,466
3402	Conference Expenses	825,273	861,948	807,549	709,312	724,977	15,665
3450	Field Trips	1,557,869	1,699,080	1,577,883	1,291,910	1,304,723	12,813
3500	Miscellaneous Projects	172,774	1,298,239	1,038,400	1,475,161	1,510,412	35,251
3501	Repair/Maint.-Building	295,218	372,354	360,079	282,834	651,010	368,176
3502	Repair/Maint.-Equipment	289,524	528,213	703,942	374,021	599,973	225,952
3503	Repair/ Maint- Vehicles	69	0	0	30,000	30,000	0
3504	Maint. Service Contract	2,635,016	2,958,230	3,401,734	2,902,718	3,309,441	406,723
3700	In-Service	454,156	469,017	450,611	422,063	462,214	40,151
3710	Contract Courses	288,947	291,483	471,701	186,355	1,668,309	1,481,954
3750	Curriculum Development	243	0	0	1,250	0	(1,250)
3901	Laundry/Dry Cleaning	25,532	37,895	23,760	35,475	35,475	0
3902	Printing/Duplicating	1,368,965	1,471,865	1,218,634	1,439,708	1,266,594	(173,114)
3903	Postage	480,338	368,064	427,252	572,706	617,261	44,555
3904	Freight/Shipping	31,693	47,485	63,818	169,000	169,000	0
3905	Extracurricular Expenses	60,693	60,600	49,795	74,711	138,352	63,641

SUMMARY OF ALL FUNDS- EXPENDITURES BY OBJECT CODE
FY 2011 - FY 2015 EXPENDITURE HISTORY AND ESTIMATES

(For Budgetary Purposes Only)

	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2015 APPROVED BUDGET	INCREASE (DECREASE) BUDGET
<u>Contractual Services-(continued)</u>						
3906 Advertising	82,886	79,834	45,178	41,939	44,500	2,561
3907 School Board Dues	14,500	11,902	13,305	21,969	25,417	3,448
3908 Parent Activity	6,889	8,528	9,537	12,000	8,480	(3,520)
3909 Accreditation Expenses	47,100	70,773	56,900	72,000	70,000	(2,000)
3910 Educational TV	512	520	2,534	3,203	64,200	60,997
3911 Rental Equipment	382,343	372,419	409,515	355,204	305,623	(49,581)
3912 Rental Space	5,042	(13,935)	190,695	132,000	132,000	0
3913 Tuition-Other Divisions	668,789	763,045	1,084,711	1,382,439	1,133,512	(248,927)
3914 Tuition-Private Schools	225,530	244,840	243,872	300,615	305,073	4,458
3916 Recruitment Expenses	45,714	41,436	49,655	38,213	38,213	0
3917 Employment Services	12,428	14,572	4,237	4,000	3,000	(1,000)
3918 Permits & Fees	3,507	6,624	1,378	120,000	9,290	(110,710)
3919 Tuition-Annual Year Governor's School	380,918	491,272	445,677	394,929	398,218	3,289
3920 Tuition-Regional School	(745,115)	(1,119,694)	(1,129,425)	104,898	136,550	31,652
3921 Tuition-PWCS	0	0	0	28,000	653,280	625,280
3950 Indirect Costs	0	0	0	0	83,000	83,000
3999 Other Contractual Services	<u>30,656,261</u>	<u>37,810,535</u>	<u>40,265,810</u>	<u>42,123,099</u>	<u>49,479,247</u>	<u>7,356,148</u>
Total Contractual Services	87,337,083	94,565,868	99,521,098	113,505,346	121,177,358	7,672,012
<u>Materials & Supplies</u>						
4001 Office Supplies	2,296,847	2,031,018	1,739,010	1,769,192	2,119,437	350,245
4002 Medical/Laboratory Supplies	73,693	84,598	81,704	126,139	148,652	22,513
4003 Custodial Supplies	1,639,164	1,582,239	1,720,151	1,564,833	1,718,530	153,697
4004 Repair/Maint. Supplies	3,693,192	3,749,927	3,104,128	3,565,452	3,630,057	64,605
4005 Vehicle Fuels	5,188,324	5,872,826	5,910,668	6,150,620	6,235,026	84,406
4006 Vehicle Supplies	278,121	197,660	196,612	265,250	265,250	0
4007 Wearing Apparel	215,360	329,371	205,550	146,940	252,529	105,589
4008 Reference Materials	135,383	154,360	218,355	177,296	178,503	1,207
4009 Extracurricular Supplies	41,433	50,307	44,364	77,589	50,630	(26,959)
4010 Instructional Supplies	13,549,495	15,973,854	10,531,129	10,383,728	12,155,746	1,772,018
4011 Textbooks	2,563,144	3,346,710	4,444,059	3,942,201	5,141,679	1,199,478
4012 Emp. Training Supplies	712,739	577,271	490,788	416,083	370,648	(45,435)
4013 Testing Material	1,918,195	1,433,015	1,571,089	878,517	1,050,513	171,996
4014 Food, Cafeteria	14,227,018	16,308,377	17,512,959	19,281,455	19,574,646	293,191
4015 Food Service Supplies	1,140,445	1,615,506	1,510,439	1,927,125	1,681,764	(245,361)
4016 Library Books	633,770	548,564	513,489	541,368	591,466	50,098
4017 Library Periodicals	72,769	59,653	74,157	118,060	127,425	9,365
4018 Library Supplies	83,860	61,495	65,841	72,630	73,333	703
4019 Food	0	0	0	0	222,692	222,692
4020 Printing Supplies	224,300	201,568	166,822	155,000	141,600	(13,400)
4022 Trans. Vehicle Supplies	1,881,559	2,112,049	1,843,554	1,924,674	1,931,685	7,011
4150 Lease Agreement	732,496	815,754	907,853	946,245	853,549	(92,696)
4310 Tech. Supp/Equip - Add'l	8,148,209	7,642,541	5,223,176	2,669,682	2,538,366	(131,316)
4350 Tech. Supp/Equip - Repl.	3,876,543	6,032,274	6,365,954	448,754	1,229,020	780,266
4410 Software Additional	974,265	1,587,873	1,254,614	831,550	917,149	85,599
4450 Software - Replacement	196,730	136,872	211,268	178,495	324,520	146,025
4500 Self Insurance Replacement	14,565	(6,949)	(18,250)	25,000	25,000	0
4510 Gen. Equip./Furniture-Add'l.	5,247,366	6,052,806	3,455,401	1,317,596	1,835,178	517,582
4550 Gen. Equip./Furniture-Repl.	1,991,852	530,526	625,450	1,479,054	803,308	(675,746)
4995 Petty Cash-Clearing Acct.	587	736	0	0	0	0
4997 External Sales	5,382	3,340	4,669	0	0	0
4998 Sales Tax	10,396	12,492	11,713	12,425	13,584	1,159
4999 Other Materials & Supplies	<u>1,748,123</u>	<u>1,542,931</u>	<u>1,714,252</u>	<u>7,354,008</u>	<u>7,322,500</u>	<u>(31,508)</u>
Total Materials & Supplies	73,515,325	80,641,564	71,700,969	68,746,961	73,523,985	4,777,024

SUMMARY OF ALL FUNDS- EXPENDITURES BY OBJECT CODE
FY 2011 - FY 2015 EXPENDITURE HISTORY AND ESTIMATES
(For Budgetary Purposes Only)

	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2015 APPROVED BUDGET	INCREASE (DECREASE) BUDGET
<u>Capital Outlay</u>						
5101 Equipment/Furniture, Add'l.	1,484,567	1,422,372	666,890	7,913,849	5,159,349	(2,754,500)
5102 Tech. Equipment, Add'l.	677,979	1,262,648	3,568,125	52,452	50,023	(2,429)
5103 DP Equipment, Additional	1,252,131	406,556	269,657	15,000	0	(15,000)
5104 Software, Additional	7,220	72,614	74,493	68,125	63,125	(5,000)
5110 Vehicle, Additional	149,382	431,990	99,740	187,147	113,782	(73,365)
5111 Buses, Additional	2,733,062	2,254,859	2,261,175	2,223,502	1,264,764	(958,738)
5140 Site Acquisition	218,350	3,540,581	214,836	0	0	0
5142 Building, New	69,587,191	13,442,661	18,637,484	120,874,417	61,260,000	(59,614,417)
5143 Building, Additions	3,832,637	23,211,754	33,239,648	5,081,000	6,460,000	1,379,000
5144 Building, Alteration	16,587,888	20,706,332	17,486,586	61,077,500	17,059,000	(44,018,500)
5145 Asbestos Removal	487,685	430,077	487,547	0	0	0
5146 Trailers/Modulars New	329,043	804,776	611,277	0	0	0
5150 Lease Purchase Agreement	46,354	42,869	29,893	96,000	80,000	(16,000)
5501 Equipment/Furniture, Repl.	176,574	875,351	535,135	997,631	946,532	(51,099)
5502 Tech. Equipment, Repl.	119,631	266,909	779,196	0	10,000	10,000
5503 DP Equipment, Repl.	41,113	0	17,086	3,827,000	4,894,436	1,067,436
5504 Software, Replacement	0	882,170	637,830	0	0	0
5510 Vehicle, Replacement	191,242	902,186	775,376	1,037,907	1,519,898	481,991
5511 Buses, Replacement	1,692,896	5,169,017	5,132,051	6,510,000	6,720,000	210,000
5546 Trailers/Modulars Replmt	0	0	0	0	0	0
6101 Bond Principal	36,736,038	40,568,378	42,452,565	45,771,274	48,095,848	2,324,574
6103 Literary Loan Principal	373,885	250,000	250,000	250,000	250,000	0
6201 Bond Interest	27,672,130	27,236,198	27,075,970	28,209,729	29,029,636	819,907
6203 Literary Loan Interest	134,955	120,000	110,000	100,000	90,000	(10,000)
6300 Other Debt Service Costs	250,169	418,132	473,152	568,755	498,997	(69,758)
6301 Bond Issuance Costs	0	0	242,889	0	0	0
6400 Arbitrage	(625,192)	(76,173)	38	0	0	0
6810 Obsolete/Excess	4,435	(2,856)	29,194	0	0	0
6900 Reimbursement Account	(1,823,788)	(1,749,416)	(2,148,368)	(894,148)	(814,205)	79,943
Total Capital Outlay	162,337,576	142,889,985	154,009,466	283,967,140	182,751,185	(101,215,955)
<u>Reserves</u>						
8001 Salary Reserve	0	0	0	9,055,035	8,025,056	(1,029,979)
8002 General Reserve	0	0	0	7,557,983	6,785,263	(772,720)
8003 Gen. Insurance Reserve	624,105	726,152	773,037	1,300,000	1,300,000	0
8004 Emergency Reserve	100,000	100,000	100,000	175,000	241,972	66,972
8005 School Reserve Funds	0	0	0	148,000	150,000	2,000
8009 Holdback Allocation Reserve	0	0	0	5,850,479	500,336	(5,350,143)
8010 Revenue Rescission	1	1	0	2,000,000	2,156,941	156,941
8011 School Parking Fees	0	0	0	125,000	275,000	150,000
8013 Grant Funding	0	0	0	407,310	432,830	25,520
8017 Capital Improvements Res.	200,000	3,966,446	13,719,994	13,964,000	15,801,000	1,837,000
8018 Capital Maint. Contingency	0	0	0	1,552,197	1,027,092	(525,105)
8021 Alternative Ed. Grant	0	0	0	312,115	313,529	1,414
8023 Reading Intervention Grant	0	0	0	1,184,523	1,377,373	192,850
8024 SOL Remediation	0	0	0	104,755	106,197	1,442
8032 State Mentor Program	0	0	0	59,848	59,848	0
8084 21st Century Grant	0	0	0	800,000	160,000	(640,000)
8137 Benefit Reserve	0	0	0	0	(1,272,724)	(1,272,724)
8138 Other Districts Reserve	0	0	0	0	50,000	50,000
8139 Education Foundation	0	0	0	0	500,000	500,000
8140 Music Instruments	0	0	0	0	75,000	75,000
8141 E-Rate	0	0	0	0	1,250,000	1,250,000
8142 Scrap Metal	0	0	0	0	25,000	25,000
8143 Custodial Park Authority	0	0	0	0	15,000	15,000
8144 Record Center Fees	0	0	0	0	25,000	25,000
8145 Minnieland Day Care	0	0	0	0	150,000	150,000
8606 Transfers Out	11,899,454	9,099,950	7,610,640	1,800,000	1,800,000	0
8607 School Transfer	0	0	0	0	805,608	805,608
8999 Refunds	0	0	(1,300)	0	0	0
Total Reserves	12,823,560	13,892,549	22,202,371	46,396,245	42,135,321	(4,260,924)
All Funds Totals	1,063,247,204	1,109,139,281	1,166,236,657	1,348,461,310	1,294,031,188	(54,430,122)

SUMMARY OF ALL FINANCIAL SOURCES AND USES

(see individual fund statements in the Financial Section of this budget document for descriptions, assumptions, footnotes, etc)

	Operating Fund			Debt Service Fund		
	FY 2013 <u>ACTUAL</u>	FY 2014 <u>REVISED</u>	FY 2015 <u>ESTIMATE</u>	FY 2013 <u>ACTUAL</u>	FY 2014 <u>REVISED</u>	FY 2015 <u>ESTIMATE</u>
FUND SOURCES						
Beginning Balance	62,043,867	63,861,856	49,456,676	314,314	985,797	4,810,055
Undelivered Orders/Commitments	17,523,643	14,617,942	13,439,843	0	0	0
Inventory	996,632	1,079,299	1,090,938	0	0	0
Receipts						
Sales Tax	73,929,227	75,528,833	79,548,733	0	0	0
State Aid	354,679,476	360,049,903	371,680,730	868,640	3,145,786	0
Federal Aid	34,230,796	33,322,178	31,052,492	1,463,408	1,356,960	1,378,802
Other Revenue	9,234,150	6,882,334	6,756,346	0	0	0
Interest Earned	0	0	0	1,942,784	1,469,656	1,000,000
Proffers	0	0	0	0	0	0
Sales, Fees, Rent, Tuition	0	0	0	0	0	0
Bond Sales/Literary Loans	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Total Receipts	472,073,649	475,783,248	489,038,301	4,274,832	5,972,402	2,378,802
Transfers In						
County General Fund	375,315,784	399,118,161	411,855,159	68,501,228	72,542,798	75,585,679
Operating Fund	0	0	0	0	0	0
Other Transfers	0	0	0	0	0	0
Total Transfers	375,315,784	399,118,161	411,855,159	68,501,228	72,542,798	75,585,679
Total Funds Available	<u>927,953,575</u>	<u>954,460,506</u>	<u>964,880,917</u>	<u>73,090,374</u>	<u>79,500,997</u>	<u>82,774,536</u>
FUND USES						
Expenditures	825,475,270	838,919,106	897,544,343	0	0	0
Bond Principal	0	0	0	42,452,565	45,771,273	48,095,848
Literary Loan Principal	0	0	0	250,000	250,000	250,000
Bond Interest	0	0	0	27,075,969	28,069,113	29,029,634
Literary Loan Interest	0	0	0	110,000	100,000	90,000
Other Cost, Fees	0	0	0	2,216,043	500,556	498,999
Contractual Commitments	0	0	0	0	0	0
Total Expenditures & Commitments	825,475,270	838,919,106	897,544,343	72,104,577	74,690,942	77,964,481
Transfers Out						
County Government	241,374	248,615	256,073	0	0	0
Construction Fund	17,587,836	44,297,460	16,311,412	0	0	0
Self-Insurance Fund	3,289,998	3,407,868	3,474,840	0	0	0
Health Insurance Fund	1,800,000	3,600,000	1,800,000	0	0	0
Total Transfers	22,919,208	51,553,943	21,842,325	0	0	0
Total Expenditures and Transfers	<u>848,394,478</u>	<u>890,473,049</u>	<u>919,386,668</u>	<u>72,104,577</u>	<u>74,690,942</u>	<u>77,964,481</u>
ENDING BALANCE	<u>79,559,097</u>	<u>63,987,457</u>	<u>45,494,249</u>	<u>985,797</u>	<u>4,810,055</u>	<u>4,810,055</u>

SUMMARY OF ALL FINANCIAL SOURCES AND USES

(see individual fund statements in the Financial Section of this budget document for descriptions, assumptions, footnotes, etc)

	Total Operating and Debt Service			Capital Funds		
	FY 2013 <u>ACTUAL</u>	FY 2014 <u>REVISED</u>	FY 2015 <u>ESTIMATE</u>	FY 2013 <u>ACTUAL</u>	FY 2014 <u>REVISED</u>	FY 2015 <u>ESTIMATE</u>
FUND SOURCES						
Beginning Balance	62,358,182	64,847,654	54,266,732	(53,148,750)	(137,928,927)	(204,215,686)
Undelivered Orders/Commitments	17,523,643	14,617,942	13,439,843	81,910,360	67,629,789	164,596,602
Inventory	996,632	1,079,299	1,090,938			
Receipts						
Sales Tax	73,929,227	75,528,833	79,548,733	0	0	0
State Aid	355,548,116	363,195,689	371,680,730	0	0	0
Federal Aid	35,694,204	34,679,138	32,431,294	0	0	0
Other Revenue	9,234,150	6,882,334	6,756,346	0	0	0
Interest Earned	1,942,784	1,469,656	1,000,000	0	0	0
Proffers	0	0	0	10,954,217	0	6,000,000
Sales, Fees, Rent, Tuition	0	0	0	0	0	0
Bond Sales/Literary Loans	0	0	0	77,975,857	67,775,731	88,746,000
Miscellaneous	0	0	0	16,975	2,414,597	0
Total Receipts	476,348,481	481,755,650	491,417,103	88,947,049	70,190,328	94,746,000
Transfers In						
County General Fund	443,817,012	471,660,959	487,440,838	0	2,500,000	0
Operating Fund	0	0	0	17,587,836	44,297,460	12,632,000
Other Transfers	0	0	0	0	0	0
Total Transfers	443,817,012	471,660,959	487,440,838	17,587,836	46,797,460	12,632,000
Total Funds Available	<u>1,001,043,950</u>	<u>1,033,961,504</u>	<u>1,047,655,454</u>	<u>135,296,495</u>	<u>46,688,650</u>	<u>67,758,916</u>
FUND USES						
Expenditures	825,475,270	838,919,106	897,544,343	85,174,377	86,307,734	107,378,000
Bond Principal	42,452,565	45,771,273	48,095,848	0	0	0
Literary Loan Principal	250,000	250,000	250,000	0	0	0
Bond Interest	27,075,969	28,069,113	29,029,634	0	0	0
Literary Loan Interest	110,000	100,000	90,000	0	0	0
Other Cost, Fees	2,216,043	500,556	498,999	0	0	0
Contractual Commitments	0	0	0	0	0	0
Total Expenditures & Commitments	897,579,847	913,610,048	975,508,824	85,174,377	86,307,734	107,378,000
Transfers Out						
County Government	241,374	248,615	256,073	0	0	0
Construction Fund	17,587,836	44,297,460	16,311,412	0	0	0
Self-Insurance Fund	3,289,998	3,407,868	3,474,840	0	0	0
Health Insurance Fund	1,800,000	3,600,000	1,800,000	0	0	0
Total Transfers	22,919,208	51,553,943	21,842,325	0	0	0
Total Expenditures and Transfers	<u>920,499,055</u>	<u>965,163,991</u>	<u>997,351,149</u>	<u>85,174,377</u>	<u>86,307,734</u>	<u>107,378,000</u>
ENDING BALANCE	<u>80,544,895</u>	<u>68,797,513</u>	<u>50,304,305</u>	<u>50,122,118</u>	<u>(39,619,084)</u>	<u>(39,619,084)</u>

SUMMARY OF ALL FINANCIAL SOURCES AND USES

(see individual fund statements in the Financial Section of this budget document for descriptions, assumptions, footnotes, etc)

	Other Funds			Total All Funds		
	FY 2013 ACTUAL	FY 2014 REVISED	FY 2015 ESTIMATE	FY 2013 ACTUAL	FY 2014 REVISED	FY 2015 ESTIMATE
FUND SOURCES						
Beginning Balance	49,450,530	44,615,192	53,651,231	58,659,962	(28,466,081)	(96,297,723)
Undelivered Orders/Commitments	168,013	655,018	1,112,458	99,602,016	82,902,749	179,148,903
Inventory	1,148,707	1,533,941	1,705,879	2,145,339	2,613,240	2,796,817
Receipts						
Sales Tax	0	0	0	73,929,227	75,528,833	79,548,733
State Aid	948,902	1,030,620	980,704	356,497,018	364,226,309	372,661,434
Federal Aid	21,114,968	21,975,247	22,974,296	56,809,172	56,654,385	55,405,590
Other Revenue	19,328,777	25,543,139	24,180,067	28,562,927	32,425,473	30,936,413
Interest Earned	(431,152)	643,277	600,000	1,511,632	2,112,933	1,600,000
Proffers	0	0	0	10,954,217	0	6,000,000
Sales, Fees, Rent, Tuition	64,268,761	66,088,999	74,552,008	64,268,761	66,088,999	74,552,008
Bond Sales/Literary Loans	0	0	0	77,975,857	67,775,731	88,746,000
Miscellaneous	2,100,027	191,485	134,000	2,117,002	2,606,082	134,000
Total Receipts	107,330,283	115,472,767	123,421,075	672,625,813	667,418,745	709,584,178
Transfers In						
County General Fund	0	0	0	443,817,012	474,160,959	487,440,838
Operating Fund	55,187,553	65,048,092	60,718,270	72,775,389	109,345,552	73,350,270
Other Transfers	0	0	0	0	0	0
Total Transfers	55,187,553	65,048,092	60,718,270	516,592,401	583,506,511	560,791,108
Total Funds Available	<u>213,285,086</u>	<u>227,325,010</u>	<u>240,608,913</u>	<u>1,349,625,531</u>	<u>1,307,975,164</u>	<u>1,356,023,283</u>
FUND USES						
Expenditures	166,470,935	171,403,293	189,302,039	1,077,120,582	1,096,630,133	1,194,224,382
Bond Principal	0	0	0	42,452,565	45,771,273	48,095,848
Literary Loan Principal	0	0	0	250,000	250,000	250,000
Bond Interest	0	0	0	27,075,969	28,069,113	29,029,634
Literary Loan Interest	0	0	0	110,000	100,000	90,000
Other Cost, Fees	0	0	0	2,216,043	500,556	498,999
Contractual Commitments	0	0	0	0	0	0
Total Expenditures & Commitments	166,470,935	171,403,293	189,302,039	1,149,225,159	1,171,321,075	1,272,188,863
Transfers Out						
County Government	0	0	0	241,374	248,615	256,073
Construction Fund	0	0	0	17,587,836	44,297,460	16,311,412
Self-Insurance Fund	0	0	0	3,289,998	3,407,868	3,474,840
Health Insurance Fund	0	0	0	1,800,000	3,600,000	1,800,000
Total Transfers	0	0	0	22,919,208	51,553,943	21,842,325
Total Expenditures and Transfers	<u>166,470,935</u>	<u>171,403,293</u>	<u>189,302,039</u>	<u>1,172,144,367</u>	<u>1,222,875,018</u>	<u>1,294,031,188</u>
ENDING BALANCE	<u>46,814,151</u>	<u>55,921,717</u>	<u>51,306,874</u>	<u>177,481,164</u>	<u>85,100,146</u>	<u>61,992,095</u>

OPERATING FUND

The purpose of the Operating Fund is to account for the revenues and expenditures necessary for the day-to-day operation of the School Division. Revenues are received from federal, state, and county sources. Tuitions and fees for some programs are collected to partially offset costs of those programs. Revenues are presented by category (federal, state, county, and local) as well as by individual revenue source. Five years of expenditures are presented for each department (central office and school) by object code (description of expense).

Central office department budgets are presented with a narrative that shows a description of the program, critical functions and activities, major budget changes, major accomplishments in the past five years, and significant challenges for the next five years. A budget and FTE (full-time equivalent positions) comparison is also included.

Performance Measures for individual central support programs and for all schools are provided in the Informational Section of this budget document.

Section Contents

- Fund Statement
- Revenue Summary
- Revenue by Funding Source
- Revenue Narratives
- Expenditure Budget Summary by Program Total
- Expenditure Budget Summary by Department Total
- Expenditure Budget Summary by Object Code Total
- Central Support Expenditure Budgets
- Grant Expenditure Budgets
- School Expenditure Budgets

DESCRIPTION OF FUND STATEMENT

OPERATING FUND

The Operating Fund is utilized by the School Division to account for the revenues and expenditures necessary for the day-to-day operation of the School Division. Revenues are received from federal, state, and county government sources. Tuitions and fees for some programs are collected to partially offset the costs of those programs. Expenditures are tracked by department (each central support office and each school), unit, activity, and object code.

The fund statement for the Operating Fund details the funding sources, expenditures, transfers, and balances for prior fiscal years 2013 and 2014. The FY 2014 Approved amounts are shown since the School Division budgets from one approved budget year to the next.

Projections for fiscal years 2016 through 2018 are displayed to provide the School Division and the community anticipated revenues and expenditures for these years. The projections for the Operating Fund are based on the five-year budget plan for the School Division (included in the budget development discussion within the Organization Section of this document) which provides the assumptions of financial resources and projected expenditures for the coming years.

Assumptions for projections for the Operating Fund include the following:

- The cost of providing services for new students will increase 3.5% in the out years.
- Merit step and salary adjustments for employees as funding permits.
- No annual adjustment for inflation in supplies and materials.
- Virginia Retirement System rates will increase by 2.6% each year.
- Health Insurance premiums will increase by an average of 5% each year.
- Maintain all current programs and services.
- Student membership will increase by 10,560 students during the next five years.
- The funding for grants will remain constant.
- State funding will increase an average of 5.5% per year.
- Construction costs will increase by an average of 5.0% per year.
- The interest rate on construction bonds will be 4.1%.
- Local Composite Index will increase 1-3% into the next biennium.
- The School Division will receive 57.23% of the available general county revenues each year.

Notes to fund statement:

- Amounts for “Undelivered Orders/Commitments” for each year are the amounts for encumbered orders for goods and services not received prior to the close of a fiscal year, and thus, are “carry forward” expenses in the following year.

FUND STATEMENT

Operating Fund

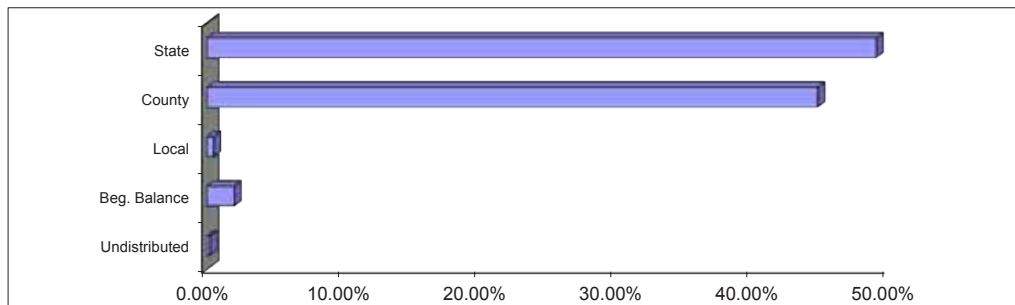
Description	FY 2013 Actual	FY 2014 Approved	FY 2014 Revised	FY 2015 Approved	FY 2016 <i>Projected</i>	FY 2017 <i>Projected</i>	FY 2018 <i>Projected</i>
FUND SOURCES:							
Beginning Balance	62,043,867	63,861,856	63,861,856	49,456,676	29,245,410	30,358,321	39,367,244
Undelivered Orders/Commitments	17,523,643	14,617,942	14,617,942	13,439,843	15,348,839	16,116,281	17,727,909
Inventory	996,632	1,079,299	1,079,299	1,090,938	900,000	900,000	900,000
Receipts							
Sales Tax	73,929,227	77,828,801	75,528,833	79,548,733	86,730,682	91,067,216	97,441,921
State Aid	354,679,476	354,054,585	360,049,903	371,680,730	396,547,959	420,375,357	445,801,632
Federal Aid	34,230,796	31,764,486	33,322,178	31,052,492	34,294,592	36,009,321	38,529,974
Other Revenue	9,234,150	4,276,432	6,882,334	6,756,346	7,026,600	7,377,930	7,894,385
Total Receipts:	472,073,649	467,924,304	475,783,248	489,038,301	524,599,833	554,829,824	589,667,912
Transfers In:							
County General Fund	375,315,784	398,937,317	399,118,161	411,855,159	428,329,365	442,745,834	473,738,042
Total Transfers:	375,315,784	398,937,317	399,118,161	411,855,159	428,329,365	442,745,834	473,738,042
Total Funds Available:	927,953,575	946,420,718	954,460,506	964,880,917	998,423,447	1,044,950,260	1,121,401,107
EXPENDITURES:	825,475,270	867,076,272	838,919,106	897,544,343	922,020,706	956,263,165	990,951,060
TRANSFERS OUT:							
County Government	241,374	248,615	248,615	256,073	256,073	256,073	256,073
Construction Fund	17,587,836	15,439,161	44,297,460	16,311,412	21,376,000	22,840,000	52,003,000
Self-Insurance Fund	3,289,998	3,407,868	3,407,868	3,474,840	3,996,066	4,195,869	4,405,663
Health Insurance Fund	1,800,000	1,800,000	3,600,000	1,800,000	3,400,000	3,400,000	4,500,000
Total Transfers:	22,919,208	20,895,644	51,553,943	21,842,325	29,028,139	30,691,942	61,164,736
Total Expenditures & Transfers:	848,394,478	887,971,916	890,473,049	919,386,668	951,048,845	986,955,107	1,052,115,796
ENDING BALANCE*	79,559,097	58,448,802	63,987,457	45,494,249	47,374,602	57,995,153	69,285,311
*GASB 54 Fund Balance							
Nonspendable:	1,079,299	900,000	1,090,938	900,000	900,000	900,000	900,000
Restricted:	5,008,389	3,003,421	4,235,000	3,890,050	3,003,421	3,003,421	3,003,421
Assigned:	60,553,119	54,000,000	48,025,500	37,562,000	52,000,000	57,000,000	79,000,000
Unassigned:	12,918,290	545,381	10,636,019	3,142,199	(8,528,819)	(2,908,268)	(13,618,110)
	<u>79,559,097</u>	<u>58,448,802</u>	<u>63,987,457</u>	<u>45,494,249</u>	<u>47,374,602</u>	<u>57,995,153</u>	<u>69,285,311</u>

In prior fiscal years, the School Division intentionally enhanced the fund balance in anticipation of the economic downturn. The School Division plans to use the fund balance to avoid significant programmatic or significant reductions in the out years. The fund balance is projected to be restored to FY 2005-2006 levels by FY 2016.

SUMMARY OF OPERATING FUND REVENUES

(For Budgetary Purposes Only)

	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED	FY 2015 APPROVED	INCREASE (DECREASE)
OPERATING FUND						
Federal	58,566,368	44,145,162	34,230,796	31,764,486	31,052,492	(711,994)
State	357,613,534	390,080,889	428,608,703	431,883,386	451,229,463	19,346,077
County	352,364,739	370,287,978	377,281,728	398,937,317	411,855,159	12,917,842
Local	5,268,262	6,755,871	7,268,206	2,276,432	4,599,405	2,322,973
Beginning Balance	0	0	0	21,110,295	18,493,208	(2,617,087)
Undistributed	0	0	0	2,000,000	2,156,941	156,941
TOTAL OPERATING FUND	773,812,903	811,269,900	847,389,433	887,971,916	919,386,668	31,414,752

**FY 2015 Operating Fund Revenue Sources
(Percentage Comparison)****Operating Fund Revenue Trends as Percentages of Revenue Sources**

	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED	FY 2015 APPROVED
Federal	7.57%	5.44%	4.04%	3.58%	3.38%
State	46.21%	48.09%	50.58%	48.62%	49.08%
County	45.54%	45.64%	44.52%	44.93%	44.80%
Local	0.68%	0.83%	0.86%	0.26%	0.50%
Beginning Balance	0.00%	0.00%	0.00%	2.38%	2.01%
Undistributed	0.00%	0.00%	0.00%	0.23%	0.23%
TOTAL	100.00%	100.00%	100.00%	100.00%	100.00%

OPERATING FUND - FEDERAL REVENUES

(For Budgetary Purposes Only)

	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED	FY 2015 APPROVED	INCREASE (DECREASE)
Federal Stimulus Funding	26,576,697	263,614	0	0	0	0
Title I Improving Basic Programs / Reading First	8,498,013	8,698,004	7,543,111	6,984,313	7,650,000	665,687
Title I, Part D	134,734	121,979	111,966	0	85,847	85,847
Title II, Part A Improving Teacher Quality	1,526,030	1,201,016	1,089,615	1,271,044	1,194,394	(76,650)
Title II, Part D Enhancing Education thru Technology	53,542	83,708	12,689	0	0	0
Title III, Part A English Language Acquisition	1,418,582	1,451,147	1,439,950	1,814,920	1,697,840	(117,080)
Title IV, Part A Safe and Drug Free Schools	73,053	9,883	0	0	0	0
IDEA - Title VI-B Individuals with Disabilities Education	12,333,325	23,774,386	14,000,924	13,794,775	12,981,704	(813,071)
Title VIII, Impact Aid	1,214,591	1,150,845	1,106,008	600,000	750,000	150,000
IDEA - Preschool/Child Find	429,394	338,693	337,827	337,386	311,606	(25,780)
Carl Perkins Vocational & Technical	697,470	607,793	790,201	779,477	803,839	24,362
Adult Education and Family Literacy	445,189	381,084	550,569	421,432	408,492	(12,940)
Head Start Grant	3,415,462	3,151,658	2,961,248	3,140,739	2,977,140	(163,599)
Junior ROTC Program	593,583	696,863	685,837	400,000	400,000	0
Other Federal Revenue	1,156,703	2,214,489	3,600,851	2,220,400	1,791,630	(428,770)
TOTAL FEDERAL REVENUE	58,566,368	44,145,162	34,230,796	31,764,486	31,052,492	(711,994)

OPERATING FUND - STATE REVENUES

(For Budgetary Purposes Only)

	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED	FY 2015 APPROVED	INCREASE (DECREASE)
I. SOQ Programs						
Basic Aid	206,772,723	227,901,335	232,906,945	230,976,507	243,768,757	12,792,250
Sales Tax	62,525,135	66,475,476	73,929,227	77,828,801	79,548,733	1,719,932
Textbooks	2,419,291	1,921,871	4,533,090	4,635,549	5,004,175	368,626
Vocational Education	3,177,219	3,269,455	1,717,653	1,756,477	1,976,290	219,813
Gifted Education	2,256,286	2,321,787	2,525,961	2,583,055	2,652,390	69,335
Special Education	17,221,447	17,721,394	16,822,900	17,461,450	17,526,575	65,125
Prevention, Intervention, & Remediation	3,867,918	3,980,206	5,304,518	5,424,415	6,708,986	1,284,571
Fringe Benefits	19,247,500	23,549,554	35,464,493	36,266,089	42,386,226	6,120,137
English as a Second Language	<u>8,076,856</u>	<u>8,396,083</u>	<u>9,254,156</u>	<u>9,254,156</u>	<u>9,573,213</u>	<u>319,057</u>
Subtotal - SOQ Accounts:	325,564,375	355,537,161	382,458,943	386,186,499	409,145,345	22,958,846
II. School Facilities						
School Construction Grants Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - School Facilities:	0	0	0	0	0	0
III. Incentive Programs						
Alternative Education Grant	251,917	260,198	308,652	313,801	313,529	(272)
ISAEF-GED Funding	47,152	47,152	36,170	47,152	47,152	0
Special Education - Regional Tuition	15,016,066	16,531,538	19,925,982	15,000,000	18,000,000	3,000,000
Technology VPSA	2,260,000	2,208,000	2,338,000	2,390,000	3,154,800	764,800
Other Incentive Programs	<u>596,480</u>	<u>530,954</u>	<u>5,640,875</u>	<u>9,322,032</u>	<u>0</u>	<u>(9,322,032)</u>
Subtotal - Incentive Accounts:	18,171,615	19,577,842	28,249,679	27,072,985	21,515,481	(5,557,504)
IV. Categorical Programs						
Adult Education	188,483	224,009	187,700	89,253	119,379	30,126
Electronic Classroom/Distance Lrng	0	35,869	5,081	0	5,500	5,500
Special Education - Homebound	319,816	240,492	316,796	338,972	297,049	(41,923)
Special Education - State-Operated	679,796	1,254,602	1,142,313	1,179,458	1,182,174	2,716
Special Education - Jails	202,337	231,344	248,286	286,709	293,191	6,482
Career and Technical Education	<u>303,160</u>	<u>334,705</u>	<u>361,554</u>	<u>407,310</u>	<u>432,830</u>	<u>25,520</u>
Subtotal - Categorical Accounts:	1,693,592	2,321,021	2,261,730	2,301,702	2,330,123	28,421
V. Lottery Funded Programs						
At-Risk	2,489,251	2,566,321	3,923,268	3,926,377	4,477,883	551,506
Early Reading Intervention	1,044,911	1,132,484	1,216,480	1,184,523	1,377,373	192,850
Foster Care	585,248	309,201	336,979	366,384	240,742	(125,642)
K-3 Primary Class Size Reduction	3,999,694	4,212,330	6,273,348	6,424,842	7,253,980	829,138
Remedial Summer School	2,121,839	2,270,433	1,641,656	2,285,171	2,684,221	399,050
SOL Algebra Readiness	540,468	560,766	711,922	796,233	860,266	64,033
Virginia Preschool Initiative	64,411	125,244	134,201	128,822	134,201	5,379
Mentor Teacher Program	<u>73,079</u>	<u>112,075</u>	<u>59,848</u>	<u>59,848</u>	<u>59,848</u>	<u>-</u>
	10,918,901	11,288,854	14,297,702	15,172,200	17,088,514	1,916,314
VI. Other State Programs						
Vision Program	29,400	34,628	35,888	0	0	0
Medicaid Reimbursement	989,547	1,220,137	1,108,900	1,150,000	1,150,000	0
School Grants-Various	<u>246,104</u>	<u>101,246</u>	<u>195,861</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal-Other State Programs:	1,265,051	1,356,011	1,340,649	1,150,000	1,150,000	0
TOTAL STATE REVENUE	<u>357,613,534</u>	<u>390,080,889</u>	<u>428,608,703</u>	<u>431,883,386</u>	<u>451,229,463</u>	<u>19,346,077</u>

COUNTY GENERAL FUND TRANSFER SUMMARY

(For Budgetary Purposes Only)

	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED	FY 2015 APPROVED	INCREASE (DECREASE)
Operating Fund						
Fiscal Year Appropriation	352,364,739	370,287,978	377,281,728	398,937,317	411,855,159	12,917,842
Undistributed Revenue	0	0	0	2,000,000	2,156,941	156,941
Beginning Balance	0	0	0	21,110,295	18,493,208	(2,617,087)
Total Operating Fund	352,364,739	370,287,978	377,281,728	422,047,612	432,505,308	10,457,696
Debt Service Fund						
Fiscal Year Appropriation	62,146,010	66,512,184	70,312,653	72,542,798	75,585,679	3,042,881
BABs and QSCBs credits	1,121,125	1,479,138	1,463,408	1,356,960	1,378,802	21,842
Capital Accumulation Reserve	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0
Total Debt Service	64,267,135	68,991,322	72,776,061	74,899,758	77,964,481	3,064,723
Combined Operating and Debt Service Funds						
Fiscal Year Appropriation	414,510,749	436,800,162	447,594,381	471,480,115	487,440,838	15,960,723
Undistributed Revenue	0	0	0	2,000,000	2,156,941	156,941
Beginning Balance	0	0	0	21,110,295	18,493,208	(2,617,087)
BABs and QSCBs credits	1,121,125	1,479,138	1,495,657	1,356,960	1,378,802	21,842
Capital Accumulation Reserve	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0
Total Combined Funds	416,631,874	439,279,300	450,090,038	496,947,370	510,469,789	13,522,419

OPERATING FUND - TUITIONS, FEES, AND OTHER REVENUES

(For Budgetary Purposes Only)

	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED	FY 2015 APPROVED	INCREASE (DECREASE)
Adult Education	520,581	675,084	692,921	523,682	549,405	25,723
Antenna Rental	222,187	234,086	272,058	0	225,000	225,000
Distance Learning (PW Network)	111,061	7,759	321	269,000	0	(269,000)
Driver Education Fee	239,932	291,967	320,586	220,000	245,000	25,000
E-Rate Discount Funds	853,741	1,532,725	1,433,029	0	1,250,000	1,250,000
Instrument Rental	112,944	134,214	145,709	60,000	135,000	75,000
Night School Tuition	93,440	67,600	43,650	86,250	65,000	(21,250)
Other Local Funds	476,826	367,316	661,192	130,000	330,000	200,000
Other Tuition	275,413	318,991	330,901	75,000	125,000	50,000
Park Authority Custodian	28,125	28,125	28,125	0	15,000	15,000
Professional Organization	0	291,015	248,533	255,000	255,000	0
PWC Education Foundation	300,466	207,073	406,086	0	500,000	500,000
Rebates/Donations	507,320	618,558	824,721	0	0	0
Sale of Equipment	179,190	487,596	330,582	60,000	135,000	75,000
School Funds	279,440	182,019	355,911	0	0	0
School Grants	141,047	335,427	156,298	0	0	0
School Parking Fees	252,119	295,394	311,807	125,000	275,000	150,000
Summer School	279,868	262,901	243,935	202,500	157,500	(45,000)
Transportation Revenue	111,195	98,782	80,169	0	0	0
Virtual High School Tuition	283,367	319,239	381,672	270,000	337,500	67,500
TOTAL LOCAL REVENUE	5,268,262	6,755,871	7,268,206	2,276,432	4,599,405	2,322,973

REVENUE NARRATIVES BY SOURCE

FEDERAL REVENUES

AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009 (ARRA)

During FY 2010 and FY 2011 the Federal Government provided the School Division with additional funds under the American Recovery and Reinvestment Act (ARRA), commonly known as stimulus funds. In FY 2011 approximately \$8.9 million in federal stimulus funds flowed through the state to support the budget. These funds were provided to offset the substantial budget cuts that were originally proposed at the state level for FY 2011. In FY 2012 this \$8.9 million was funded as a part of the state budget. The revenue estimate for FY 2015 is \$0.00.

TITLE I, PART A, IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATION AGENCIES

The purpose of this federal grant program is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging state academic achievement standards and state academic assessments. Funds are used to provide intervention and remedial services to educationally disadvantaged children in selected elementary grades. Services are provided at schools with high concentrations of children from low-income families as determined by free and/or reduced lunch populations. Reimbursement requests are submitted on a monthly basis. The revenue estimate for FY 2015 is \$7,650,000.

TITLE I, PART D, PREVENTION AND INTERVENTION PROGRAMS FOR CHILDREN AND YOUTH WHO ARE NEGLECTED, DELINQUENT OR AT RISK

The Title I, Part D program provides funds to meet the educational needs of neglected, delinquent, and at-risk children and youth, and assist in the transition of these students from correctional facilities to locally operated programs. Revenue estimate for FY 2015 is \$85,847.

TITLE II, PART A, IMPROVING TEACHER, PRINCIPAL AND PARAPROFESSIONAL QUALITY

This grant provides funds to increase student academic achievement through strategies that improve teacher, principal and paraprofessional quality and to increase the number of highly qualified teachers and paraprofessionals in the classroom and highly qualified principals and assistant principals in schools. The revenue estimate for FY 2015 is \$1,194,394.

TITLE II, PART D, ENHANCING EDUCATION THROUGH TECHNOLOGY

The grant funds provided under the Ed Tech Program are used to improve student academic achievement through the use of technology in schools. These funds consolidate the previous Technology Literacy Challenge Fund (TLCF) and Technology Innovation Challenge Grant programs into a single Ed Tech Program. Both formula and competitive funds will be available. The revenue estimate for FY 2015 is \$0.00.

FEDERAL REVENUES

TITLE III, PART A, ENGLISH LANGUAGE ACQUISITION, LANGUAGE ENHANCEMENT, AND ACADEMIC ACHIEVEMENT

These federal grant funds are to help ensure that children who are limited English proficient, including immigrant children and youth, attain English proficiency, develop high levels of academic attainment in English, and meet the same challenging state academic content and student academic achievement standards as all children are expected to meet. Projected revenue for FY 2015 is \$1,697,840.

TITLE IV, PART A, SAFE AND DRUG FREE SCHOOLS AND COMMUNITIES

The purpose of this federally funded grant is to support programs that prevent violence in and around schools; that prevent the illegal use of alcohol, tobacco, and drugs; that involve parents and communities; and that are coordinated with related Federal, State, school and community efforts and resources to foster a safe and drug-free learning environment that supports student academic achievement. The revenue estimate for FY 2015 is \$0.00

TITLE VI-B, IDEA

Title VI-B is intended to assure that all handicapped children are provided a free and appropriate education. The Individuals with Disabilities Education Act-IDEA (Public Law 94-142) authorizes federal aid to assist in the implementation of this mandate. During FY 2010 and FY 2011 the Federal Government provided the School Division with additional \$15.7 million under the American Recovery and Reinvestment Act (ARRA) to support Title VI-B programs. The revenue estimate for FY 2015 is \$12,981,704.

TITLE VIII, IMPACT AID PROGRAM

The Impact Aid Program (Public Law 81-874) was initiated by the 81st Congress. In general, a certain amount is received for each student whose parent is active duty military personnel or who lives and/or works on federal property. The revenue estimate for FY 2015 is \$750,000.

IDEA - PRESCHOOL/CHILD FIND INCENTIVE GRANT

The Virginia Department of Education has used Title VI-B discretionary funds to establish a Preschool Incentive Grant. These funds are derived from a December 1 count which provides a per pupil amount for students aged 3-5. The child-find activities are required by federal and state laws to meet certain timelines in determining the eligibility of children for special education. During FY 2010 and FY 2011 the Federal Government provided the School Division with additional \$.5 million under the American Recovery and Reinvestment Act (ARRA) to support IDEA- Preschool/Child Find Incentive Grant. The revenue estimate for FY 2015 is \$311,606.

CARL D. PERKINS VOCATIONAL AND TECHNICAL EDUCATION GRANT

Federal entitlement funds from the Carl Perkins Act of 1998, as amended, are provided for local projects to extend and improve education programs leading to academic and occupational skill competencies required to work in a technologically advanced society. The revenue estimate for FY 2015 is \$803,839.

FEDERAL REVENUES**ADULT EDUCATION AND FAMILY LITERACY**

Federal funds are provided under the Adult Education and Family Literacy Act. These categorical funds support the programs for improving adult literacy. The revenue estimate for FY 2015 is \$408,492.

HEAD START

Head Start is a Department of Health and Human Services federally funded comprehensive preschool program for economically disadvantaged three- and four-year-old children. During FY 2011, Head Start received additional federal funding of \$858,000 to support expansion of the program. The revenue estimate for FY 2015 is \$2,977,140.

JUNIOR ROTC PROGRAM

The Junior ROTC program provides federal funds to offset costs incurred in the employment of retired military personnel to operate the program. Revenue estimate for FY 2015 is \$400,000.

TEACHER INCENTIVE PERFORMANCE AWARD (TIPA)

The Teacher Incentive Performance Award (TIPA) provides a significant monetary award to teachers and principals in eligible schools that qualify to receive the performance-based compensation. The grant integrates the performance based compensation system with the new standards-based evaluation system, Professional Performance Process and provides professional development that focuses on individualized school and educator improvement. The five-year, competitively awarded grant is for \$6,460,570. The revenue estimate for FY 2015 is \$1,192,625.

21st CENTURY COMMUNITY LEARNING CENTERS (Title IV, Part B)

The 21st Century Community Learning Centers program supports the creation of opportunities for academic enrichment during non-school hours for children, particularly students who attend high-poverty and low-performing schools. The program helps students meet state and local standards in core academic subjects, such as reading and mathematics; offers students enrichment activities that complement regular academic programs; and offers literacy and other educational services to the families of participating children. Revenue estimate for FY 2015 is \$160,000.

LINKING MILITARY CONNECTED

The Department of Defense Education Activity Program supports research-based programs that aim to increase student achievement and ease the challenges that military children face due to their parents military service. The revenue estimate for FY 2015 is \$207,454.

DISTANCE LEARNING/PRINCE WILLIAM NETWORK

The delivery of education or training through electronically mediated instruction is provided through the Media Production Department. Revenue is received through grants with the U.S. Forest Service. The revenue estimate for FY 2015 is \$231,551.

STATE REVENUES

BASIC AID

State Basic Aid payments to local school divisions are intended to fund a basic educational program. These funds are designated for a variety of purposes such as driver education, teacher sick leave, special education, general administration, fixed charges, operation and maintenance, and other costs of programs. The Basic Aid revenue estimate from the state for FY 2015 is \$243,768,757.

Basic Aid is distributed on the basis of each locality's ability to provide the minimum required educational program, with less able localities receiving a higher proportion of the per pupil costs from state funds than the wealthier localities. For each locality, there is a required expenditure from local funds that is based on an index of local ability to pay.

Basic Aid Calculation for Prince William County Schools

1	Average Daily Membership		84,349
2	Basic Aid Per Pupil Amount	x	<u>\$5,621</u>
3	Required Expenditure		\$474,124,251
4	Less Sales Tax Returned	-	<u>\$79,548,733</u>
5	Balance for Local & State		\$394,575,518
6	Composite Index	x	<u>0.3822</u>
7	Required Local Expenditure		\$ 150,806,764
8	State Share (line 5- line 7)		\$ 243,768,757

The FY 2015 Basic Aid per Pupil amount of \$5,621 (line 2) and the composite index of ability to pay 0.3822 (line 6) for Prince William County Public Schools are established by the General Assembly. These rates for previous years are shown in the chart below:

Fiscal Year	Per Pupil Expenditure	Composite Index
2007	\$5,695	.4287
2008	\$5,703	.4287
2009	\$6,478	.4437
2010	\$5,889	.4437
2011	\$5,488	.4036
2012	\$5,498	.4036
2013	\$5,526	.3787
2014	\$5,407	.3787

STATE REVENUES

SALES TAX

A portion of net revenue from the state sales and use tax dedicated to public education is distributed to counties, cities, and towns in support of the Standards of Quality. The distributions are based on each locality's pro-rata share of school age population as based on the census count of school aged population. The FY 2015 Department of Taxation's estimate of the one and one-eighth percent sales tax allocated to PWCS is \$79,548,733.

FRINGE BENEFITS

The Standards of Quality (SOQ) costs for instructional retirement (VRS), Social Security and group life insurance are allocated to school divisions based on a per pupil amount and enrollment and distributed in accordance with each locality's composite index. The VRS rate is 14.50%. The Retiree Health Care Credit rate is 1.18%. The Social Security rate is 7.65%. The Group Life Insurance rate is 1.19%. The state no longer funds the retiree health care credit. The revenue estimate for FY 2015 is \$42,386,226.

SPECIAL EDUCATION SOQ PER PUPIL ALLOCATION

To insure the quality of the Special Education classroom programs, the state has established minimum Standards of Quality (SOQ). The SOQ per pupil amount is \$337.00. These standards require the endorsement of special education teachers, per-class enrollment at or below specified levels, teacher assistants in certain classes, regulation of the type of classes offered, and development and retention of an Individualized Education Plan for each student. Each special education student is counted in their respective school and up to three disabilities per student may be recognized for calculating instructional positions for funding. The revenue estimate for FY 2015 is \$17,526,575.

ENGLISH AS A SECOND LANGUAGE

State funds are provided to support local school divisions providing the necessary educational services to children not having English as their primary language. The funding supports the salary and benefits cost of instructional positions at a standard of 17 positions per 1,000 ESL students. The FY 2015 estimate is \$9,573,213.

GIFTED EDUCATION SOQ PER PUPIL ALLOCATION

The state budget established a Standards of Quality (SOQ) per pupil amount of \$51.00 for Gifted Education. This amount is equalized for distribution to local school divisions. The revenue estimate for FY 2015 is \$2,652,390.

STATE REVENUES**VOCATIONAL EDUCATION SOQ PER PUPIL ALLOCATION**

Vocational Education SOQ funds are based on a \$38.00 per pupil amount. This amount is equalized for distribution to local school divisions. The revenue estimate for FY 2015 is \$1,976,290.

PREVENTION, INTERVENTION, AND REMEDIATION SOQ PER PUPIL ALLOCATION

The state budget provides funding for one hour of additional instruction per day for identified students. Funding is calculated using the percent of students eligible for the federal Free Lunch program as a proxy for the number of eligible students. The SOQ per pupil amount is \$129.00. The revenue estimate for FY 2015 is \$6,708,986.

REGIONAL SCHOOL PROGRAM

The state reimburses the School Division the tuition costs paid to the Northern Virginia Regional School Program at a rate of 61.78 percent of the tuition amount (1.00 – local composite index). The revenue estimate for FY 2015 is \$18,000,000.

SUMMER SCHOOL REMEDIAL EDUCATION PER PUPIL ALLOCATION

The General Assembly provides support for summer remedial programs for qualifying students. Such payments will be made on a per pupil basis and in accordance with each locality's composite index. The revenue estimate for FY 2015 is \$2,684,221.

CAREER AND TECHNICAL EDUCATION SUPPORT

Vocational categorical funds previously itemized have been consolidated by the state. These include vocational travel, extended contracts, and vocational equipment. The revenue estimate for FY 2015 is \$432,830.

VISION PROGRAM

The Virginia Commission for the Visually Handicapped provides funding support for itinerant teachers assigned to the vision program. These teachers provide students and regular education teachers with appropriate instructional materials. The revenue estimate is \$0.

FOSTER CARE

The Code of Virginia, Section 22.1-101, authorizes the State Board of Education to make reimbursements for expenses of certain students in public schools who are residents of a county or city but who, after being placed in a foster home, attend schools in a different county or city. The revenue estimate for FY 2015 is \$240,742.

SPECIAL EDUCATION - HOMEBOUND

In addition to providing state Basic Aid for special education homebound pupils, the state provides funding for the continuation of educational services for students who are temporarily confined to their homes for medical reasons. State funds reimburse school divisions for a portion of the hourly rate paid to teachers employed to provide homebound instruction to eligible children. The revenue estimate for FY 2015 is \$297,049.

STATE REVENUES

DETENTION HOME AND SPECIAL EDUCATION IN JAILS

The state reimburses 100 percent of actual teacher salaries and additional funds for benefits and materials to provide educational programs to detention home students. The revenue estimate for FY 2015 is \$1,182,174. The state also provides funding for instruction of special education adults in jail. The FY 2015 revenue estimate is \$293,191.

ADULT EDUCATION

The state provides funds to support the adult education programs of local school divisions. The revenue estimate for FY 2015 is \$119,379.

CONTINUED STATE INITIATIVES

The General Assembly legislation provides funds to localities in support of incentive-based programs. The revenue estimates for FY 2015 include: \$3,154,800 for the VPSA Technology Incentive Program, \$4,477,883 for at-risk student programs, \$47,152 in support for the General Education Degree (GED) Program, \$1,377,373 for the Early Reading Intervention Program, \$860,266 for SOL Algebra Readiness, \$134,201 for Virginia Preschool Initiative, \$59,848 for the Mentor Teacher Program, and \$313,529 for Alternative Education.

ADDITIONAL ASSISTANCE WITH RETIREMENT, INFLATION, & PRESCHOOL COSTS

The Additional Assistance with Retirement, Inflation & Preschool Costs account provides \$55,000,000 in each fiscal year of the 2012-14 biennium for additional assistance to school divisions to support increased retirement employer contribution rates, inflation costs, and one-time costs associated with Virginia Preschool Initiative programs. School divisions may decide how much to allocate to each of the three purposes and no local match is required for the additional funds. The FY 2014 revenue estimate is \$3,924,140. The funding for the next biennium is \$0.

TEXTBOOKS

The School Board elected to provide free textbooks to students beginning in the 1993-94 school year. The state provides funds to all school divisions for textbooks, but provides a greater amount to those divisions providing free textbooks. The textbook SOQ per pupil amount is \$96.22. The revenue estimate for FY 2015 is \$5,004,175.

K-3 PRIMARY CLASS SIZE REDUCTION

The General Assembly initiated this incentive funding to reduce class size in grades K-3. Local school divisions are required to match these funds based on the composite index of local ability to pay. Funds are dispersed based on the free-lunch percentage to qualifying schools through their allocations. The revenue estimate for FY 2015 is \$7,253,980.

MEDICAID REIMBURSEMENT

When the Prince William County Public School Division provides certain services to students identified on Medicaid, the costs of these services are reimbursable under the federal Medicaid program. The revenue estimate FY 2015 is \$1,150,000.

COUNTY REVENUES

COUNTY GENERAL FUND TRANSFER

The Prince William County General Fund Transfer is from county revenue sources to support the School Division's Operating and Debt Service Funds. The BOCS approved a total General Fund Transfer of \$488,819,640. The General Fund Transfer includes \$411,855,159 for the Operating Fund and \$76,964,481 for the Debt Service Fund.

BEGINNING BALANCE

The School Division can budget funds not obligated in the prior fiscal year for the following fiscal year. Estimated prior year un-obligated budget totaling \$18,493,208 is included in the FY 2015 Operating Fund budget. These are effectively for one-time funds and will have to be replaced in the FY 2016 budget.

UNDISTRIBUTED REVENUE

The Operating Fund revenue budget includes \$2,156,941 in undistributed revenue. This provides a means of incorporating small grants and minor revenue adjustments without changing the total budgeted amount.

LOCAL REVENUES

ADULT EDUCATION

The Adult Education program collects fees and tuition in support of its various programs. The total of these funds is \$549,405 for FY 2015. Included in this amount is the Practical Nursing tuition estimate of \$163,200. These funds partially offset the costs of the various programs offered.

SUMMER SCHOOL TUITION

Summer School tuition rates are set prior to the beginning of the summer school session each year. These funds offset the costs of the various programs offered in summer school. The total FY 2015 summer school tuition revenue estimate is \$157,500.

NIGHT SCHOOL TUITION

The Night School program provides high school students the opportunity to complete courses required for graduation after school hours. Students who take courses for the first time and non-resident students pay tuition to attend Night School. The revenue estimate for FY 2015 is \$65,000.

LOCAL REVENUES

DRIVER EDUCATION FEE

County students who enroll in a driver education course are assessed a fee. The revenue estimate for FY 2015 is \$245,000.

INSTRUMENT RENTAL

An instrument rental fee is charged to students who rent musical instruments owned by the school division. These funds are used to partially recover the costs of repair and replacement of musical instruments. The revenue estimate for FY 2015 is \$135,000.

OUT OF COUNTY TUITION

Tuition is charged for students who reside in Virginia but not in Prince William County and who have been approved to attend Prince William County Public Schools in accordance with the Code of Virginia, Chapter 22, Section 22.1-6. The revenue estimate for FY 2015 is \$125,000.

SCHOOL PARKING FEES

The School Board approved the charging of fees for high school students who choose to drive personal vehicles to school. The funds collected will be returned to the appropriate schools through their appropriated fund budgets. The revenue estimate for FY 2015 is \$275,000.

COUNTY AGENCIES TRANSPORTATION

The County's Department of Parks and Recreation and Office of Aging pay the School Division for the transportation of county citizens for various activities. The revenue estimate for FY 2015 is \$0.

SALE OF EQUIPMENT

Funds are received from the sale of obsolete equipment, vehicles, and materials by the School Division. The revenue estimate for FY 2015 is \$135,000.

VIRTUAL HIGH SCHOOL TUITION

Tuition for Virtual High School courses is used to pay the instructor and provide the learning management system, content development, and other online resources for students. The revenue estimated for FY 2015 is \$337,500.

E-RATE DISCOUNT FUNDS

The Universal Service Administrative Company (USAC) is an independent, not-for-profit corporation created in 1997 to collect universal service contributions from telecommunications carriers and administer universal support mechanisms designed to help communities across the country secure access to affordable telecommunications services. The universal service Schools and Libraries Program, commonly known as "E-rate," provides discounts to help eligible schools and libraries in the United States obtain affordable telecommunications and internet access. The revenue estimate for FY 2015 is \$1,250,000.

LOCAL REVENUES

PWC EDUCATION FOUNDATION

The Education Foundation for PWCS is SPARK. SPARK's mission is to engage community partners to fund and promote initiatives that enhance educational excellence. The revenue estimate for FY 2015 is \$500,000.

ANTENNA RENTAL

Funds are received by entities leasing or have obtained an easement upon a PWCS property for the purpose of installing, maintaining and/or operating a monopole and/or other associated ground-based telecommunications equipment of any type. The revenue estimate for FY 2015 is \$225,000.

PROFESSIONAL ORGANIZATION

The Virginia Education Association (VEA) and the Prince William Education Association (PWEA) will reimburse the School Board the full cost of a teacher's salary and benefits for one year related to the assignment of their president positions. The revenue estimate for 2015 is \$255,000.

OTHER REVENUES

Other Local Funds budgeted include \$280,000 for building use fees, \$25,000 for scrap metal sales, and \$25,000 for record center fees.

OTHER POST EMPLOYMENT BENEFITS (OPEB)

Pursuant to the Government Accounting Standards Board's (GASB) new guidance about Other Post Employment Benefits, the Actuarial Accrued Liability (AAL) for Prince William County Public Schools (PWCS) as of the most recent actuarial valuation dated July 1, 2012 was \$59,639,069. This outstanding obligation is for the PWCS Retiree Health Insurance Premium Contribution Plan and requires budget to fund its implicit rate subsidy. The annual required contribution (ARC) is budgeted in the Health Insurance Fund and is posted against object code 8606. The FY 2015 budget amount related to the ARC is \$1.8 million.

VIRGINIA RETIREMENT SYSTEM

The annual cost to PWCS for the state retirement system and the state mandatory Retiree Health Insurance Credit is budgeted in the Virginia Retirement System (VRS) object code 2210. The total amount budgeted in FY 2015 for VRS is \$89.3 million. The current rates for the Virginia Retirement System and the Retiree Health Insurance Credit are 14.50 and 1.18 percent of salary, respectively.

FUND BALANCE CLASSIFICATIONS

The Governmental Accounting Standards Board (GASB) instituted a new standard, GASB NO. 54, Fund Balance Reporting and Governmental Fund Type Definitions, effective for fiscal years beginning after June 15, 2010. The new standard divides fund balance into five components for governmental funds as defined below:

- I. Non-expendable fund balance- Portion of fund balance that includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact;
- II. Restricted fund balance- Portion of fund balance that reflects constraints placed on the use of resources (other than non-spendable items) that are either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation;
- III. Committed fund balance- Amounts that can only be used for specific purposes pursuant to constraints imposed by formal actions of the highest level of decision making authority. This also requires formal action at the same level to remove;
- IV. Assigned fund balance- Amount that constrained by the government's intent to be use for specific purposes, but are neither restricted nor committed and are established by highest level of decision making or by body designated for that purpose or by official designated for that purpose (Director of Financial Services was delegated this authority by the Board on June 6, 2010); and
- V. Unassigned fund balance- Residual classification for the general fund. This classification represents fund balance that has not been assigned ot other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

The PWCS Board is committed to maintaining a minimum unassigned fund balance of one and one half percent (1.50%) of the current fiscal year's General Fund revenue.

Circumstances for which the unassigned General Fund fund balance can be spent down below the 1.50% of the current fiscal year's General Fund revenue would include unforeseen emergencies, such as unanticipated expenditures of a nonrecurring nature, natural disasters, or unforeseen revenue shortfalls.

Such use must be accompanied by a plan to replenish the minimum unassigned fund balance within three fiscal years following the fiscal year within the event occurred.

In the event the unassigned fund balance falls below the minimum of 1.50% of the current fiscal year's General Fund revenue, the School Board shall replenish the deficiency with revenue received and/or a reduction of expenditures in subsequent fiscal years.

OPERATING FUND BUDGET PRESENTATION

The Operating Fund expenditure budget is first presented at summary levels by selected programs, by department and school, and by fund and object. Following the summary presentations, a five year budget comparison for each department and school in the Operating Fund is individually included by object code. Central department budgets include a budget narrative that informs the reader of the department's description, mission statement, critical activities, and major changes.

Strategic Plan performance measure results for individual central office departments and schools at the Division level are presented in the Supplemental Section of this budget document. Individual school results are available on the Division Web site at pwcs.edu under Departments, Accountability, and School Data Profiles.

OPERATING FUND BUDGET BY PROGRAM TOTALS

SELECTED PROGRAMS	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FTE	FY 2015 APPROVED BUDGET	FTE	INCREASE (DECREASE) BUDGET	FTE
School Board	709,478	973,013	912,456	994,651	13.0	1,023,721	13.0	29,070	0.0
School Administration	51,393,301	54,416,909	57,212,407	59,986,001	717.0	62,547,035	714.5	2,561,034	(2.5)
Regular Education	320,903,312	341,657,087	361,873,623	367,113,972	4,327.7	387,341,138	4,395.9	20,227,166	68.3
Reading	7,381,158	7,823,372	8,044,378	7,256,222	89.8	7,374,317	88.3	118,095	(1.5)
English - Second Language	28,424,876	30,764,750	31,216,630	34,843,025	419.9	37,881,415	444.6	3,038,390	24.8
Special Education	90,003,304	102,955,324	98,582,250	98,680,153	1,332.5	104,157,213	1,383.4	5,477,060	50.9
Vocational Education	16,412,304	16,997,297	17,988,901	16,906,817	189.5	17,528,192	191.1	621,375	1.6
Gifted Education	7,838,395	8,141,119	8,537,881	9,925,883	87.2	10,480,497	89.2	554,614	2.1
Alternative Education	6,200,225	6,619,154	6,655,263	4,687,069	46.8	4,860,634	44.7	173,565	(2.2)
Pupil Services/Guidance/Counseling	26,858,104	28,805,089	31,000,755	32,792,667	388.0	34,845,349	400.2	2,052,682	12.2
Summer School	2,355,896	2,365,393	2,484,162	2,515,783	0.6	2,868,527	0.6	352,744	0.0
Pupil Activities/Athletics	4,341,416	4,876,939	4,787,170	4,558,059	0.0	4,521,073	0.0	(36,986)	0.0
Instructional Services	9,804,034	10,367,908	10,441,769	10,284,743	73.1	10,659,536	74.1	374,793	1.0
Education Technology	6,420,843	7,191,690	7,729,403	7,454,476	88.0	7,807,651	87.5	353,175	(0.5)
Central Administration	5,283,806	4,964,858	5,890,393	5,352,161	31.3	5,600,036	31.3	247,875	0.0
Business and IT Services	29,234,283	36,215,504	34,499,435	29,266,181	251.3	30,952,295	257.1	1,686,114	5.8
Transportation	49,191,230	54,767,531	55,568,286	56,186,753	960.7	56,609,768	966.7	423,015	6.0
Facilities Maintenance / Operations	69,274,822	70,178,260	69,753,089	79,068,168	701.6	74,729,786	704.8	(4,338,382)	3.2
Community Services	800,383	787,459	843,354	932,986	8.0	932,320	8.0	(666)	0.0
Adult Education	1,388,591	1,591,642	1,688,723	1,223,328	9.0	1,234,217	9.0	10,889	0.0
Capital Outlay/Construction	695,124	4,295,713	13,808,020	17,791,000	0.0	20,670,000	0.0	2,879,000	0.0
Reserves	<u>24,454,480</u>	<u>16,450,135</u>	<u>18,876,131</u>	<u>40,151,818</u>	<u>0.0</u>	<u>34,761,948</u>	<u>0.0</u>	<u>(5,389,870)</u>	<u>0.0</u>
OPERATING FUND TOTALS	759,369,367	813,206,146	848,394,479	887,971,916	9,734.8	919,386,668	9,904.0	31,414,752	169.2

OPERATING FUND BUDGET BY DEPARTMENT TOTAL

	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FTE	FY 2015 APPROVED BUDGET	FTE	INCREASE (DECREASE) BUDGET	FTE
<u>SCHOOL BOARD</u>									
010 School Board	<u>709,478</u>	<u>973,014</u>	<u>912,457</u>	<u>994,652</u>	<u>13.0</u>	<u>1,023,721</u>	<u>13.0</u>	<u>29,069</u>	<u>0.0</u>
<u>EXECUTIVE</u>									
020 Superintendent's Staff	<u>3,538,907</u>	<u>3,658,381</u>	<u>3,847,338</u>	<u>3,924,957</u>	<u>23.0</u>	<u>4,085,341</u>	<u>23.0</u>	<u>160,384</u>	<u>0.0</u>
<u>COMMUNICATIONS & TECHNOLOGY</u>									
025 Communications Services	2,647,257	2,564,721	3,401,493	2,605,880	20.3	2,712,262	20.3	106,382	0.0
033 Information Technology Services	15,783,065	21,365,146	22,080,458	13,822,872	118.0	14,804,396	118.8	981,524	0.8
045 Imaging Center	29,394	66,998	201,923	55,000	4.0	55,000	4.0	(0)	0.0
COMM. & TECHNOLOGY TOTALS	18,459,716	23,996,865	25,683,874	16,483,752	142.3	17,571,658	143.1	1,087,906	0.8
<u>HUMAN RESOURCES</u>									
031 Human Resources	<u>2,986,114</u>	<u>3,176,841</u>	<u>3,373,290</u>	<u>3,470,260</u>	<u>32.0</u>	<u>3,690,602</u>	<u>33.0</u>	<u>220,342</u>	<u>1.0</u>
<u>FINANCE AND SUPPORT SERVICES</u>									
032 Office of Financial Services	3,008,173	3,202,997	3,142,022	3,391,204	35.5	3,759,105	38.5	367,901	3.0
036 Risk Management & Security	1,980,478	2,191,858	2,079,360	2,050,864	25.8	2,141,827	26.8	90,963	1.0
042 Supply Services	2,237,602	2,502,104	2,540,768	2,389,437	36.0	2,415,478	36.0	26,041	0.0
043 Office of Transportation Services	47,307,092	48,696,328	49,660,859	48,638,846	960.8	48,369,870	966.7	(268,976)	5.9
046 Facilities Management Services	21,897,760	22,899,928	22,700,213	24,988,009	248.0	25,164,633	247.0	176,624	(1.0)
048 Energy Conservation Services	0	0	609,642	0	0.0	2,175,050	3.0	2,175,050	3.0
FINANCE & SUPPORT SERVICES TOTALS	76,431,105	79,493,215	80,732,864	81,458,360	1,306.1	84,025,963	1,318.0	2,567,603	11.9
<u>STUDENT LEARNING & PROF. DEVELOPMENT</u>									
034 Accountability	2,690,565	3,246,309	3,076,255	3,065,957	23.0	3,092,168	23.0	26,211	0.0
140 Special Education Admin.	4,087,766	4,112,335	4,032,920	1,795,469	19.0	1,846,409	19.0	50,940	0.0
141 Regional School	114,308	1,276,899	1,403,935	3,124,627	28.0	3,569,793	37.0	445,166	9.0
148 Juvenile Shelter	172,765	211,547	184,753	149,801	2.1	153,485	2.1	3,684	0.0
149 Detention Home	1,329,835	1,282,185	1,336,305	1,398,495	13.7	1,475,364	15.2	76,869	1.5
150 Student Services	9,143,369	9,704,449	10,339,560	1,859,679	17.2	1,963,381	17.2	103,702	0.0
160/130 Student Learning & Prof. Development	6,600,134	6,868,249	7,018,170	6,050,822	42.6	6,318,840	43.6	268,018	1.0
753 SOL Remediation	101,770	41,976	123,655	0	0.0	0	0.0	0	0.0
161 Alternative Education	466,781	431,523	506,476	403,402	0.0	449,652	0.0	46,250	0.0
162 Summer School	1,561,708	1,667,101	1,827,673	2,487,671	0.6	2,841,721	0.6	354,050	0.0
165 Central Registration & World Language Center	666,254	1,135,735	1,127,061	1,221,074	14.0	1,655,022	18.0	433,948	4.0
166 Drivers Education Road Instruction	339,921	502,119	494,403	386,400	0.0	416,013	0.0	29,613	0.0
170 Adult Education	1,388,591	1,591,643	1,688,723	1,223,328	9.0	1,234,217	9.0	10,889	0.0
180 Student Mgmt & Alt Programs	1,571,750	1,533,614	1,570,382	1,594,475	14.0	1,485,718	13.0	(108,757)	(1.0)
STUDENT LEARNING & PROF. DEV. TOTALS	30,235,515	33,605,684	34,730,271	24,761,200	183.2	26,501,783	197.7	1,740,583	14.5
<u>BENEFITS AND RESERVES</u>									
038 Benefits & Reserves	24,454,480	16,738,296	19,127,405	40,478,748	2.0	35,166,945	2.0	(5,311,803)	0.0
039 Fixed Charges	<u>34,050,078</u>	<u>40,336,031</u>	<u>50,158,743</u>	<u>67,019,283</u>	<u>0.0</u>	<u>63,720,675</u>	<u>0.0</u>	<u>(3,298,608)</u>	<u>0.0</u>
BENEFITS AND RESERVES	58,504,558	57,074,327	69,286,148	107,498,031	2.0	98,887,620	2.0	(8,610,411)	0.0
<u>REIMBURSABLE PROGRAMS</u>									
026 Distance Learning	473,364	255,875	374,876	269,000	1.8	237,051	0.7	(31,949)	(1.1)
149 Title I, Part D	9,678	71,699	109,462	84,313	0.0	85,847	0.0	1,534	0.0
701 Title I, Part A	8,457,590	8,876,805	7,359,083	6,900,000	68.4	7,650,000	66.9	750,000	(1.5)
703 Title VI-B IDEA	15,944,900	24,140,616	14,000,924	13,794,775	137.5	12,981,704	128.0	(813,071)	(9.5)
704 Idea -Preschool Childfind	509,527	338,693	337,827	337,386	7.0	311,606	7.0	(25,780)	0.0
705 Title IV, Part A	120,842	9,883	0	0	0.0	0	0.0	0	0.0
707 Carl Perkins Vocational/ Tech	699,050	607,793	790,201	779,477	0.0	803,839	0.0	24,362	0.0
710 Head Start	3,415,876	3,155,927	2,968,370	3,140,739	42.4	2,977,140	42.6	(163,599)	0.3
714 Medicaid	646,254	237,231	214,486	240,200	2.5	240,200	2.5	0	0.0
726 TIPA	109,089	788,431	2,070,993	2,271,339	7.0	2,383,939	7.0	112,600	0.0
717 Title II, Part A	1,277,533	1,083,024	1,089,615	1,271,044	9.5	1,194,394	9.5	(76,650)	0.0
719 Title II, Part D	51,993	73,391	16,536	0	0.0	0	0.0	0	0.0
720 Title III, Part A	1,418,582	1,452,794	1,439,950	1,814,920	8.0	1,697,840	8.0	(117,080)	0.0
721 Gear Up Grant	29,577	26,184	8,317	0	0.0	0	0.0	0	0.0
722 Freedom Rising Grant	352,577	247,715	276,811	0	0.0	0	0.0	0	0.0
724 Linking Military Connected	0	0	0	0	0.0	207,454	0.5	207,454	0.5
754 SOL Algebra Remediation	218,091	620,729	623,999	796,233	7.0	860,266	7.0	64,033	0.0
756 Virginia Preschool Initiative	200,232	192,008	198,400	261,259	3.4	261,259	3.1	0	(0.3)
757 Governor's School (STEM)	<u>239,186</u>	<u>480,088</u>	<u>445,677</u>	<u>378,250</u>	<u>0.0</u>	<u>381,539</u>	<u>0.0</u>	<u>3,289</u>	<u>0.0</u>
REIMBURSABLE PROGRAMS TOTALS	34,173,939	42,658,886	32,325,527	32,338,935	294.5	32,274,078	282.8	(64,857)	(11.7)
CENTRAL OFFICE TOTALS	225,039,331	244,637,213	250,891,769	270,930,147	1,996.0	268,060,766	2,012.5	(2,869,381)	16.5

OPERATING FUND BUDGET BY DEPARTMENT TOTAL

		FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FTE	FY 2015 APPROVED BUDGET	FTE	INCREASE (DECREASE) BUDGET	FTE
<u>SCHOOL BUDGETS</u>										
201	Independent Hill SS	4,552,768	4,803,595	5,013,291	4,955,401	85.8	4,849,247	79.8	(106,154)	(6.0)
303	Minnieville ES	3,629,448	3,819,778	4,439,390	4,706,141	60.1	5,085,316	65.1	379,175	5.0
307	Kerrydale ES	3,574,953	3,676,866	3,649,361	3,944,493	50.7	4,327,354	54.7	382,861	4.0
308	Haymarket ES	0	0	0	339,295	1.0	4,736,266	52.6	4,396,971	51.6
310	(Devlin) ES	0	0	0	0	0.0	419,000	1.5	419,000	1.5
312	Enterprise ES	3,156,486	3,565,641	3,722,969	4,020,555	52.4	4,131,371	49.6	110,816	(2.8)
316	King ES	3,481,711	3,679,205	3,562,769	3,875,360	49.2	3,922,183	47.7	46,823	(1.5)
318	Lake Ridge ES	3,494,836	3,823,130	3,987,285	4,271,181	53.7	4,553,251	56.2	282,070	2.5
320	Ashland ES	5,054,363	5,449,681	5,627,697	5,823,707	76.9	6,189,013	79.4	365,306	2.5
322	Alvey ES	4,681,084	5,104,964	5,244,547	5,287,886	70.1	4,618,447	59.9	(669,439)	(10.2)
327	Ellis ES	5,353,135	4,520,271	4,630,509	4,737,786	62.4	5,011,947	62.5	274,161	0.1
328	Dumfries ES	3,422,331	3,678,812	4,056,587	4,266,804	56.1	4,565,398	56.1	298,594	(0.0)
333	Henderson ES	4,077,563	4,279,020	4,333,068	4,032,065	54.4	4,194,576	54.0	162,511	(0.4)
334	Glenkirk ES	6,777,376	5,165,985	5,671,560	5,749,145	77.7	6,261,647	80.7	512,502	3.0
336	Gravelly ES	3,967,248	4,579,459	4,726,896	5,022,728	66.4	5,089,149	65.7	66,421	(0.7)
337	Fitzgerald ES	5,226,948	5,259,484	5,877,883	6,358,214	82.3	6,792,474	85.3	434,260	3.0
344	Kilby ES	3,636,608	3,580,440	3,806,870	4,054,303	53.7	4,284,641	54.0	230,338	0.3
345	Featherstone ES	3,500,514	4,050,260	4,365,389	4,359,271	55.6	4,799,068	58.0	439,797	2.4
346	Loch Lomond ES	3,064,691	3,158,571	3,561,582	4,370,028	56.9	4,525,642	56.3	155,614	(0.6)
357	Marumsc Hills ES	5,091,598	5,499,836	5,706,251	5,971,843	81.0	6,571,557	84.2	599,714	3.2
360	Belmont ES	3,209,898	3,267,487	3,292,178	3,761,592	50.1	4,007,544	50.9	245,952	0.8
361	Dale City ES	4,005,900	3,973,495	4,059,528	4,150,133	53.3	4,580,942	55.9	430,809	2.6
365	Bennett ES	4,847,035	5,012,782	5,352,262	5,467,193	72.0	4,761,102	57.4	(706,091)	(14.6)
366	Coles ES	3,483,250	3,734,710	3,811,901	3,727,165	49.9	4,031,468	50.9	304,303	1.0
367	Bel Air ES	4,396,672	4,516,311	4,819,971	4,642,733	60.4	4,874,215	61.4	231,482	1.0
370	Neabscs ES	3,794,997	3,884,131	4,310,158	4,730,204	63.1	5,122,810	60.8	392,606	(2.3)
373	McAuliffe ES	3,610,457	3,822,436	4,088,321	4,208,878	55.8	4,152,877	52.5	(56,001)	(3.3)
376	Antietam ES	4,216,313	4,496,769	4,750,255	4,805,400	63.6	4,738,582	61.8	(66,818)	(1.8)
377	Mullen ES	6,372,829	6,725,159	7,002,929	6,456,939	70.7	5,704,805	70.3	(752,134)	(0.4)
379	Marshall ES	4,166,830	4,172,636	4,071,022	3,881,586	47.9	3,932,320	47.9	50,734	(0.0)
380	Montclair ES	4,526,076	4,576,207	4,685,329	4,836,273	60.0	4,691,761	56.3	(144,512)	(3.7)
381	Mountain View ES	4,468,111	4,535,335	4,734,193	4,344,541	57.3	4,239,309	53.3	(105,232)	(4.0)
383	Leesylvania ES	4,946,995	5,488,671	5,916,198	6,066,170	83.9	6,396,735	85.5	330,565	1.6
386	Bristow Run ES	6,842,849	5,381,868	5,379,324	5,078,008	67.5	5,214,376	67.5	136,368	(0.0)
390	Cedar Point ES	6,112,853	4,766,058	4,875,563	4,663,072	62.0	4,858,554	62.3	195,482	0.3
395	Buckland Mills ES	6,124,281	5,768,216	6,065,018	6,554,460	85.1	4,743,498	60.2	(1,810,962)	(24.9)
421	Marsteller MS	9,394,337	10,196,472	10,251,580	9,491,753	118.9	8,517,439	106.5	(974,314)	(12.4)
451	Graham Park MS	5,495,006	5,736,199	6,025,662	6,326,143	78.0	6,803,773	81.5	477,630	3.5
452	Lynn MS	6,034,435	6,424,174	6,499,023	7,173,984	82.0	7,766,179	89.6	592,195	7.6
464	Godwin MS	6,359,951	7,224,866	7,188,911	6,975,501	85.5	7,935,727	93.0	960,226	7.5
472	Lake Ridge MS	8,128,004	7,635,383	8,239,456	7,846,719	98.5	8,480,219	98.5	633,500	0.0
478	Beville MS	7,544,001	7,936,550	8,224,243	8,100,444	101.5	8,258,970	99.0	158,526	(2.5)
488	Benton MS	8,371,034	8,836,482	8,694,022	8,240,142	101.5	8,961,981	104.5	721,839	3.0
492	Bull Run MS	9,480,231	10,477,519	7,806,734	7,449,825	89.4	7,956,942	92.0	507,117	2.6
496	Gainesville MS	7,857,227	8,673,497	8,495,935	8,693,112	103.0	8,664,290	101.5	(28,822)	(1.5)
529	Battlefield HS	16,270,511	15,504,023	15,342,737	15,293,733	184.5	16,246,548	189.0	952,815	4.5
530	Freedom HS	12,110,226	13,292,687	13,377,014	13,740,865	169.0	14,669,944	173.4	929,079	4.4
553	Brentsville HS	10,375,913	7,017,266	6,729,353	6,802,091	80.9	8,411,708	98.8	1,609,617	17.9
569	Gar-Field HS	16,161,784	16,287,202	16,675,008	16,197,787	189.3	16,960,495	192.3	762,708	3.0
571	Hylton HS	14,100,122	14,952,180	15,442,089	15,481,068	186.4	15,734,646	189.6	253,578	3.2
587	Forest Park HS	14,463,900	15,181,533	16,071,144	15,148,670	185.6	15,076,394	182.0	(72,276)	(3.6)
SCHOOL SUB-TOTALS		303,015,689	307,193,302	314,260,965	316,482,390	4,003.0	331,423,700	4,049.0	14,941,310	46.0

OPERATING FUND BUDGET BY DEPARTMENT TOTAL

	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FTE	FY 2015 APPROVED BUDGET	FTE	INCREASE (DECREASE) BUDGET	FTE
<u>SCHOOL BUDGETS</u>									
210 New Dominion Alt. School	2,008,594	2,321,458	2,357,062	2,010,007	31.3	2,087,616	30.0	77,609	(1.3)
219 Woodbine SS	1,169,899	1,212,386	1,198,798	1,104,144	16.0	1,053,409	15.0	(50,735)	(1.0)
231 New Directions Alt. School	3,127,252	3,430,684	3,265,355	3,149,979	40.0	3,230,221	39.0	80,242	(1.0)
291 PACE West	2,474,164	2,606,570	2,782,622	2,706,793	44.3	2,800,674	44.3	93,881	0.0
302 Sudley ES	3,665,286	3,736,407	3,986,935	5,324,639	69.1	6,215,962	77.7	891,323	8.6
304 Rockledge ES	3,491,136	3,549,549	4,316,534	4,538,526	54.7	4,594,365	54.7	55,839	0.0
311 Piney Branch ES	150,077	4,341,404	4,699,751	5,153,533	64.3	5,234,685	68.4	81,152	4.1
313 Pattie ES	4,259,830	4,735,282	5,011,451	4,912,729	63.8	4,978,812	60.8	66,083	(3.0)
301 The Nokesville School	3,060,406	2,958,535	3,029,258	3,143,390	39.8	5,587,141	66.7	2,443,751	26.9
323 Porter Traditional School	3,988,151	4,112,764	4,613,594	4,498,341	55.4	4,619,983	56.4	121,642	1.0
324 Williams ES	5,080,142	5,629,260	5,872,997	6,215,654	82.4	6,370,795	82.7	155,141	0.3
326 Occoquan ES	4,537,604	4,589,560	4,425,730	4,567,297	58.5	4,849,769	58.5	282,472	0.0
332 Springwoods ES	4,150,633	4,388,190	4,556,113	4,330,086	55.6	4,680,687	58.3	350,601	2.7
335 Yorkshire ES	5,800,125	6,102,707	6,538,771	6,609,877	84.2	7,183,612	90.9	573,735	6.7
339 Victory ES	5,513,903	5,192,129	5,248,418	5,715,157	74.8	5,971,028	73.8	255,871	(1.0)
340 Pennington Traditional Sch.	3,745,428	3,975,927	4,184,867	4,161,206	50.2	4,236,285	51.2	75,079	1.0
343 Triangle ES	4,625,105	5,152,914	5,496,192	5,713,580	75.4	5,855,831	74.1	142,251	(1.3)
347 Wood ES	246,544	5,078,801	5,532,261	5,822,134	75.8	5,650,309	68.3	(171,825)	(7.5)
354 West Gate ES	5,032,801	5,381,702	5,707,780	5,741,000	71.4	6,173,879	75.0	432,879	3.6
355 Potomac View ES	5,349,165	5,445,152	5,892,524	6,366,899	83.7	6,916,304	84.3	549,405	0.5
358 Vaughan ES	4,524,762	5,069,899	5,401,883	5,834,278	74.3	5,939,247	75.3	104,969	1.0
362 Sinclair ES	4,821,904	5,200,090	5,490,827	5,857,040	76.6	6,401,468	77.0	544,428	0.4
363 Tyler ES	3,910,368	3,865,284	4,098,426	4,359,792	57.1	3,800,904	48.4	(558,888)	(8.7)
374 Westridge ES	3,665,669	3,911,717	4,327,534	4,298,534	56.6	4,559,932	59.5	261,398	2.9
375 River Oaks ES	4,114,934	4,220,568	4,494,454	4,610,280	59.5	5,474,524	61.8	864,244	2.3
382 Old Bridge ES	4,925,558	4,920,062	5,174,351	5,102,928	65.3	5,147,576	65.3	44,648	0.0
385 Penn ES	4,481,127	4,616,240	4,793,877	4,869,866	65.1	5,613,386	72.8	743,520	7.7
389 Swans Creek ES	4,212,164	4,310,928	4,716,771	4,519,059	57.8	4,857,740	61.9	338,681	4.1
394 Rosa Parks ES	4,635,488	4,936,890	5,302,880	5,291,854	70.8	5,941,292	73.6	649,438	2.8
397 Signal Hill ES	4,411,470	4,476,097	4,680,572	4,573,388	61.0	4,605,268	57.8	31,880	(3.2)
405 Ronald Regan MS	0	391,091	6,682,411	7,605,995	91.0	8,441,368	99.6	835,373	8.6
417 Potomac MS	6,989,602	7,058,246	7,554,946	8,017,226	97.1	8,456,867	95.0	439,641	(2.1)
438 Saunders MS	7,321,655	7,525,094	7,560,160	7,351,368	86.4	7,378,260	87.5	26,892	1.1
448 Stonewall MS	7,526,186	7,999,688	8,560,218	8,322,380	104.0	8,518,649	102.0	196,269	(2.0)
450 Parkside MS	7,548,656	7,823,798	8,183,759	8,692,269	100.0	8,955,231	102.0	262,962	2.0
456 Woodbridge MS	6,796,907	7,140,515	7,448,329	7,978,762	94.0	8,634,801	100.0	656,039	6.0
459 Rippon MS	6,582,807	7,107,358	7,539,576	7,919,986	98.0	8,762,805	100.0	842,819	2.0
506 Woodbridge HS	16,420,931	17,751,891	18,409,273	17,368,067	211.6	18,313,664	216.6	945,597	5.0
508 Osbourn Park HS	16,963,981	17,427,253	17,962,899	17,417,828	202.7	17,924,582	205.2	506,754	2.5
514 Potomac HS	11,241,996	11,299,411	11,405,703	11,137,258	131.1	12,085,126	135.0	947,868	3.9
542 Patriot HS	802,233	10,788,691	13,422,216	16,223,109	192.3	17,729,598	208.4	1,506,489	16.1
568 Stonewall Jackson HS	15,591,604	15,753,611	16,226,034	15,671,730	192.0	17,044,505	198.8	1,372,775	6.8
SCHOOL TOTALS	521,981,937	554,729,105	582,415,077	591,290,358	7,438.0	624,301,860	7,582.4	33,011,502	144.4
<u>SCHOOL-BASED INSTRUCTIONAL PROGRAMS</u>									
146 Adaptive Physical Ed.	240,580	238,118	288,479	253,134	2.5	262,332	3.0	9,198	0.5
163 Elementary Strings	1,294,983	1,557,244	1,595,719	1,732,096	18.9	1,781,600	18.8	49,504	(0.1)
164 Gifted Education (START K-3)	960,809	1,055,149	1,108,892	1,854,522	12.6	1,866,183	12.4	11,661	(0.2)
143 Hearing Impaired	840,712	946,221	1,154,986	1,003,995	11.2	1,088,351	12.2	84,356	1.0
151 Nurse Program	0	0	0	6,398,660	83.5	6,633,368	85.0	234,708	1.5
145 Occup. & Physical Therapy	1,961,465	2,106,470	2,632,892	2,545,545	30.4	2,863,443	33.4	317,898	3.0
147 PreSchool Programs	1,266,014	1,193,620	1,224,190	1,155,510	13.0	1,318,300	13.5	162,790	0.5
153 Psychology Program	0	0	0	1,917,177	20.0	1,995,988	22.0	78,811	2.0
152 Social Services	0	0	0	2,555,894	32.5	2,657,545	33.0	101,651	0.5
142 Speech Program	5,336,208	6,178,454	6,379,633	5,631,566	68.2	5,881,606	68.2	250,040	0.0
144 Visually Impaired	447,327	564,552	702,842	703,312	8.0	675,326	7.5	(27,986)	(0.5)
OTHER PROGRAMS TOTALS	12,348,099	13,839,828	15,087,633	25,751,411	300.8	27,024,042	309.0	1,272,631	8.2
OPERATING FUND TOTALS	759,369,367	813,206,146	848,394,479	887,971,916	9,734.8	919,386,668	9,904.0	31,414,752	169.2

**OPERATING FUND BUDGET
BY OBJECT CODE TOTAL**

	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FTE	FY 2015 APPROVED BUDGET	FTE	INCREASE (DECREASE) BUDGET	FTE
Personnel Services									
1000 Salaries	(20,821)	(771)	30,632	0	0.0	0	0.0	0	0.0
1101 School Board Members	97,100	96,080	96,188	97,100	8.0	97,100	8.0	0	0.0
1102 Superintendent	299,227	292,126	316,669	270,720	1.0	278,880	1.0	8,160	0.0
1103 Associate Superintendent	1,638,139	1,676,804	1,733,979	1,742,400	10.0	1,795,200	10.0	52,800	0.0
1104 Director	1,500,312	1,852,679	1,844,743	1,793,880	14.0	1,829,520	13.8	35,640	(0.2)
1106 Supervisor	6,200,912	6,372,194	6,272,627	6,154,484	56.8	6,356,604	57.0	202,120	0.2
1107 Admin. Coordinator	6,383,470	7,527,299	8,127,448	8,656,833	97.2	9,316,515	104.0	659,682	6.8
1108 Attorney	58,619	181,415	187,328	192,948	1.0	179,520	1.0	(13,428)	0.0
1111 Principal	10,185,655	10,210,889	10,369,498	10,587,180	91.5	10,947,120	93.0	359,940	1.5
1112 Assistant Principal	11,250,074	11,638,124	12,123,814	13,216,200	143.0	13,685,280	148.0	469,080	5.0
1115 Teacher, Admin. Assignment	4,703,087	5,108,486	5,113,338	4,359,643	64.6	4,299,599	63.9	(60,044)	(0.7)
1120 Teacher, Classroom	305,020,380	317,567,353	324,781,480	332,403,636	5,480.8	344,731,638	5,603.1	12,328,002	122.3
1121 Librarian	6,795,653	6,885,216	6,991,637	6,710,040	109.0	6,913,080	111.0	203,040	2.0
1122 Counselor	11,697,482	12,297,949	12,733,930	12,580,680	204.8	13,269,396	213.5	688,716	8.7
1130 Social Worker	5,248,917	3,390,971	3,443,461	3,105,072	48.9	3,159,876	49.4	54,804	0.5
1133 Psychologist	1,015,776	3,104,184	3,133,025	2,820,240	44.7	2,828,064	44.7	7,824	0.0
1134 School Nurse	3,938,594	4,118,910	4,305,043	4,679,340	83.5	4,794,000	85.0	114,660	1.5
1136 Diagnostician	1,069,417	1,152,537	1,130,792	891,840	14.0	921,184	14.0	29,344	0.0
1138 Support Professional	1,087,425	1,412,124	1,470,345	1,677,503	26.7	1,710,737	28.0	33,234	1.3
1140 Teacher Assistant	15,085,887	14,927,682	14,803,122	15,003,886	642.2	15,126,549	639.7	122,663	(2.5)
1141 Student Attendant	641,262	567,223	429,675	420,240	2.0	421,080	2.0	840	0.0
1142 Cafeteria Aide	678,284	728,000	742,638	795,456	41.4	840,493	43.0	45,037	1.5
1143 Aide, Bus	3,281,749	3,419,417	3,513,598	3,464,004	151.9	3,606,244	155.7	142,240	3.8
1144 Attendance Personnel	393,880	406,039	441,920	477,840	11.0	481,800	11.0	3,960	0.0
1145 Technician	3,252,908	3,293,026	3,491,316	3,568,500	54.0	3,721,960	55.0	153,460	1.0
1146 Home-School Coordinator	374,009	381,926	359,690	308,944	7.7	323,950	7.7	15,006	0.0
1147 Coordinator	74,644	71,873	73,552	69,960	1.0	70,440	1.0	480	0.0
1148 Specialist	10,954,408	11,356,996	11,847,968	12,919,179	240.9	13,306,560	246.4	387,381	5.5
1150 Secretarial/Clerical	23,008,141	23,889,486	24,436,696	24,498,733	635.8	25,074,397	644.3	575,664	8.5
1160 Maintenance Personnel	8,396,430	8,738,699	8,885,530	8,965,080	172.0	9,119,160	171.0	154,080	(1.0)
1170 Bus Drivers	19,203,219	19,796,300	20,205,384	19,807,992	713.8	20,238,936	717.0	430,944	3.1
1171 Garage Employees	2,438,370	2,542,658	2,572,565	2,544,360	49.0	2,525,640	48.0	(18,720)	(1.0)
1172 Bus Service Attendant	318,475	342,690	344,931	338,040	11.0	343,440	11.0	5,400	0.0
1180 Nat. Brd. Cert. Tchr. Incent.	327,500	367,500	398,000	0	0.0	0	0.0	0	0.0
1190 Custodian	14,801,398	15,121,937	15,474,109	15,133,472	472.6	15,424,128	473.8	290,656	1.2
1191 Warehousemen	1,081,720	1,145,515	1,169,217	1,149,600	29.0	1,165,080	29.0	15,480	0.0
1200 Overtime	1,292,761	1,190,005	1,019,899	816,665		846,385		29,720	
1300 Temporary Employee	4,668,583	5,077,593	4,927,317	2,688,234		2,697,774		9,540	
1500 Substitute, Teacher	6,959,497	7,067,066	6,998,097	6,738,035		6,761,488		23,453	
1502 Substitute, Other	411,735	414,300	312,317	301,664		326,243		24,579	
1600 Supplemental Pay	2,334,425	2,789,220	3,558,816	1,931,090		2,067,611		136,521	
1601 Coaching Supplements	1,990,307	2,110,219	2,153,929	2,336,431		2,275,966		(60,465)	
1602 Extra Curricular Supplement	1,011,323	1,141,312	1,206,723	1,025,221		957,201		(68,020)	
1603 Homebound Tutoring	601,260	814,231	739,272	1,227,838		1,239,992		12,154	
1647 Coordinator Supplement	6,319	27,726	46,702	0		0		0	
1900 Other Salary/Wages	339,783	488,114	418,989	370,000		339,550		(30,450)	
1910 Salary/Retirement Program	<u>10,050,724</u>	<u>10,273,507</u>	<u>9,487,641</u>	<u>8,850,706</u>		<u>9,088,459</u>		<u>237,753</u>	
Total Personnel Services	512,148,418	533,374,829	544,265,590	547,690,909	9,734.8	565,503,839	9,904.0	17,812,930	169.2

OPERATING FUND BUDGET BY OBJECT CODE TOTAL

	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET FTE	FY 2015 APPROVED BUDGET FTE	INCREASE (DECREASE) BUDGET FTE
<u>Benefits & Fixed Charges</u>						
2100 Social Security	37,880,165	39,326,075	40,157,280	41,947,819	43,300,453	1,352,634
2210 Retirement - VRS	42,644,361	55,894,200	75,170,337	79,737,555	87,655,981	7,918,426
2211 VRS Retirement Payment	2,626,185	2,719,740	5,106,519	1,947	3,237	1,290
2220 Retirement - PWCS	3,856,423	4,002,699	4,167,370	3,935,449	4,349,669	414,220
2300/2355 Health Insurance	43,057,166	47,629,940	48,759,690	53,779,436	57,653,948	3,874,512
2400 Life Insurance - GLI	1,300,779	1,345,048	5,914,181	6,217,806	7,051,168	833,362
2810 Separation Leave	1,571,636	1,743,320	1,799,245	1,875,725	1,830,291	(45,434)
2820 Certified Tuition Assistance	388,388	511,073	259,287	306,605	523,520	216,915
2825 Classified Tuition Assistance	5,367	7,700	2,450	0	0	0
2830 Assoc. Fees - Admin.	72,189	80,427	83,395	100,605	101,216	611
2840 Conf. Expenses - Admin.	58,260	26,526	11,568	29,716	19,500	(10,216)
2850 Employee Recognition	380,681	379,773	375,893	406,804	412,348	5,544
2990 Visiting Intl Faculty Payment	577,300	514,550	539,650	0	0	0
2999 Employee Benefits, Other	<u>68,674</u>	<u>83,557</u>	<u>61,873</u>	<u>28,500</u>	<u>28,500</u>	<u>0</u>
Total Benefits & Fixed Charges	134,487,574	154,264,628	182,408,738	188,367,967 0.0	202,929,831 0.0	14,561,864 0.0
<u>Contractual Services</u>						
3100 Professional Services	2,337,818	2,262,207	2,665,840	2,520,079	2,854,067	333,988
3101 Audit	105,103	82,450	80,800	82,489	100,000	17,511
3102 Health Services	132,126	133,929	112,472	141,362	142,491	1,129
3103 Legal Services	742,260	316,456	226,080	257,485	259,400	1,915
3104 Engineering Services	17,885	176,067	21,427	50,000	25,000	(25,000)
3105 Consultant	509,794	485,669	385,659	283,145	411,871	128,726
3106 Sports Officials	158,433	122,588	161,954	117,638	160,142	42,504
3107 Data Processing	219,953	42,377	227,710	2,460	28,018	25,558
3108 Settlement Costs	0	0	19,300	0	0	0
3201 Telephone Service	2,851,024	2,285,846	2,045,957	3,551,951	2,586,159	(965,792)
3202 Electric Service	16,213,499	16,875,009	15,867,511	17,503,779	14,394,211	(3,109,568)
3203 Fuel	3,815,578	3,379,103	2,713,240	6,123,446	4,510,608	(1,612,838)
3204 Water Service	210,552	232,564	314,279	352,739	290,075	(62,664)
3205 Sewer Service	1,674,978	1,896,243	1,843,399	2,318,119	1,906,302	(411,817)
3206 Trash	1,089,095	1,073,244	966,507	1,501,924	1,235,105	(266,819)
3301 Insurance, General	92,072	96,900	97,072	97,648	97,072	(576)
3302 Liability Insurance	550,000	550,000	545,000	555,000	555,000	0
3303 Liability, Transportation	550,000	562,236	556,986	567,000	567,000	0
3304 Fire Insurance	775,000	775,000	713,112	740,000	740,000	0
3305 Workmen's Compensation	290,000	290,000	280,000	290,000	290,000	0
3306 Unemployment Insurance	150,000	200,000	207,886	218,868	218,868	0
3308 Safety Patrol Insurance	4,000	4,000	4,000	4,000	4,000	0
3401 Travel Reimbursement	1,092,595	944,274	876,543	663,282	727,448	64,166
3402 Conference Expenses	811,150	826,996	782,252	674,812	703,477	28,665
3450 Field Trips	1,556,523	1,697,284	1,577,883	1,286,910	1,297,723	10,813
3500 Miscellaneous Projects	21,226	6,448	18,757	1,475,161	1,510,412	35,251
3501 Repair/Maint.-Building	295,218	372,354	360,079	282,834	401,010	118,176
3502 Repair/Maint.-Equipment	283,116	412,243	571,129	216,021	441,973	225,952
3504 Maint. Service Contract	2,551,296	2,954,230	3,320,543	2,828,218	3,214,941	386,723
3700 In-Service	427,090	442,950	435,349	376,313	416,464	40,151
3710 Contract Courses	288,947	291,483	471,701	186,355	1,668,309	1,481,954
3750 Curriculum Development	243	0	0	1,250	0	(1,250)
3901 Laundry/Dry Cleaning	25,532	37,895	23,759	35,475	35,475	0
3902 Printing/Duplicating	1,313,622	1,415,951	1,155,602	1,359,208	1,182,594	(176,614)
3903 Postage	480,330	368,050	427,213	572,156	616,711	44,555
3904 Freight/Shipping	1,837	1,722	2,312	4,000	4,000	0
3905 Extracurricular Expenses	60,693	60,600	49,794	74,711	138,352	63,641

**OPERATING FUND BUDGET
BY OBJECT CODE TOTAL**

	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FTE	FY 2015 APPROVED BUDGET	FTE	INCREASE (DECREASE) BUDGET	FTE
<u>Contractual Services-(continued)</u>									
3906 Advertising	82,389	79,833	45,178	41,939		44,500		2,561	
3907 School Board Dues	14,500	11,902	13,305	21,969		25,417		3,448	
3908 Parent Activity	6,889	8,527	9,537	12,000		8,480		(3,520)	
3909 Accreditation Expenses	47,100	70,773	56,900	72,000		70,000		(2,000)	
3910 Educational TV	512	520	2,534	3,203		64,200		60,997	
3911 Rental Equipment	382,343	372,418	409,515	355,204		305,623		(49,581)	
3912 Rental Space	5,042	(13,935)	60,695	2,000		2,000		0	
3913 Tuition-Other Divisions	668,789	763,044	1,084,711	1,382,439		1,133,512		(248,927)	
3914 Tuition-Private Schools	225,530	244,840	243,872	300,615		305,073		4,458	
3916 Recruitment Expenses	45,714	41,436	49,655	38,213		38,213		0	
3917 Employment Services	12,428	14,572	4,237	4,000		3,000		(1,000)	
3918 Permits & Fees	3,507	6,623	1,378	120,000		9,290		(110,710)	
3919 Tuition-Annual Year Governor's School	380,918	491,272	445,677	394,929		398,218		3,289	
3920 Tuition-Regional School	(745,115)	(1,119,694)	(1,129,425)	104,898		136,550		31,652	
3921 Tuition-PWCS	0	0	0	28,000		653,280		625,280	
3930 Census Expenses	0	0	0	0		0		0	
3999 Other Contractual Services	857,992	1,889,817	1,131,802	1,719,597	0.0	2,480,743	0.0	761,146	
Total Contractual Services	43,687,127	44,536,316	42,558,678	51,916,844	0.0	49,495,377	0.0	(2,421,467)	0.0
<u>Materials & Supplies</u>									
4001 Office Supplies	2,132,496	1,852,539	1,583,301	1,569,883		1,909,578		339,695	
4002 Medical/Laboratory Supplies	73,693	84,599	81,704	126,139		148,652		22,513	
4003 Custodial Supplies	1,639,164	1,582,242	1,720,151	1,564,833		1,718,530		153,697	
4004 Repair/Maint. Supplies	3,693,192	3,749,926	3,104,128	3,565,452		3,630,057		64,605	
4005 Vehicle Fuels	5,188,324	5,872,826	5,910,668	6,150,620		6,235,026		84,406	
4006 Vehicle Supplies	278,121	197,660	196,612	265,250		265,250		0	
4007 Wearing Apparel	137,808	130,713	111,443	63,480		169,069		105,589	
4008 Reference Materials	133,041	151,888	218,355	167,296		168,503		1,207	
4009 Extracurricular Supplies	41,433	50,305	44,364	77,589		50,630		(26,959)	
4010 Instructional Supplies	13,508,167	15,879,022	10,471,130	10,346,940		12,128,495		1,781,555	
4011 Textbooks	2,524,277	3,335,019	4,441,549	3,938,201		5,117,679		1,179,478	
4012 Emp. Training Supplies	711,541	576,011	490,788	410,583		362,148		(48,435)	
4013 Testing Material	1,918,195	1,433,015	1,571,089	878,517		1,050,513		171,996	
4014 Food	82,375	97,221	74,215	106,680		29,000		(77,680)	
4015 Food Service Supplies	0	0	17,123	0		0		0	
4016 Library Books	633,770	548,562	513,489	541,368		591,466		50,098	
4017 Library Periodicals	72,769	59,651	74,157	118,060		127,425		9,365	
4018 Library Supplies	83,860	61,496	65,841	72,630		73,333		703	
4019 Food	0	0	0	0		219,442		219,442	
4020 Printing Supplies	224,300	201,569	166,821	155,000		141,600		(13,400)	
4022 Trans. Vehicle Supplies	1,881,559	2,112,048	1,843,554	1,924,674		1,931,685		7,011	
4150 Lease Agreement	732,496	815,755	907,853	946,245		853,549		(92,696)	
4310 Tech. Supp/Equip - Add'l	6,848,760	5,737,980	3,570,529	2,644,682		2,509,366		(135,316)	
4350 Tech. Supp/Equip - Repl.	3,804,567	5,963,447	6,180,078	379,504		1,159,770		780,266	
4410 Software Additional	948,967	1,573,302	1,235,716	821,550		907,149		85,599	
4450 Software - Replacement	196,730	136,872	211,268	178,495		324,520		146,025	
4510 Gen. Equip./Furniture-Add'l.	2,174,241	1,901,591	1,577,030	1,277,096		1,792,678		515,582	
4550 Gen. Equip./Furniture-Repl.	1,854,512	488,271	416,214	1,401,554		725,808		(675,746)	
4999 Other Materials & Supplies	109,903	129,407	114,487	112,203		97,500		(14,703)	
Total Materials & Supplies	51,628,260	54,722,937	46,913,657	39,804,524	0.0	44,438,421	0.0	4,633,897	0.0

**OPERATING FUND BUDGET
BY OBJECT CODE TOTAL**

	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FTE	FY 2015 APPROVED BUDGET	FTE	INCREASE (DECREASE) BUDGET	FTE
<u>Capital Outlay</u>									
5101 Equipment/Furniture, Add'l.	924,817	803,326	305,245	681,349		1,098,524		417,175	
5102 Tech. Equipment, Add'l.	677,979	1,262,649	3,568,125	52,452		50,023		(2,429)	
5103 DP Equipment, Additional	309,721	364,161	14,370	15,000		0		(15,000)	
5104 Software, Additional	7,220	72,614	74,493	68,125		63,125		(5,000)	
5110 Vehicle, Additional	149,382	431,990	99,740	187,147		113,782		(73,365)	
5111 Buses, Additional	2,733,062	2,254,859	2,261,175	2,223,502		1,264,764		(958,738)	
5144 Building, Alteration	0	2,237,996	838	0		0		0	
5150 Lease Purchase Agreement	46,354	42,869	29,893	96,000		80,000		(16,000)	
5501 Equipment/Furniture, Repl.	136,044	129,946	126,083	220,631		171,532		(49,099)	
5502 Tech. Equipment, Repl.	119,631	266,909	779,196	0		10,000		10,000	
5503 DP Equipment, Repl.	41,112	0	17,086	3,827,000		4,894,436		1,067,436	
5504 Software, Replacement	0	882,170	637,830	0		0		0	
5510 Vehicle, Replacement	191,242	902,186	775,376	1,037,907		1,519,898		481,991	
5511 Buses, Replacement	1,692,896	5,169,017	5,132,051	6,510,000		6,720,000		210,000	
6900 Reimbursement Account	<u>(1,435,031)</u>	<u>(1,405,805)</u>	<u>(1,860,221)</u>	<u>(598,686)</u>		<u>(577,205)</u>		<u>21,481</u>	
Total Capital Outlay	5,594,429	13,414,887	11,961,280	14,320,427		15,408,879		1,088,452	0.0
<u>Reserves</u>									
8001 Salary Reserve	0	0	0	9,055,035		8,025,056		(1,029,979)	
8002 General Reserve	0	0	0	7,557,983		6,785,263		(772,720)	
8003 Gen. Insurance Reserve	624,105	726,152	800,000	850,000		850,000		0	
8004 Emergency Reserve	100,000	100,000	100,000	100,000		166,972		66,972	
8005 School Reserve Funds	0	0	0	148,000		150,000		2,000	
8009 Holdback Allocation Reserve	0	0	0	5,850,479		500,336		(5,350,143)	
8010 Revenue Rescission	1	1	0	2,000,000		2,156,941		156,941	
8011 School Parking Fees	0	0	0	125,000		275,000		150,000	
8013 Grant Funding	0	0	0	407,310		432,830		25,520	
8017 Capital Improvements Res.	200,000	3,966,446	13,719,981	13,964,000		15,801,000		1,837,000	
8018 Capital Maint. Contingency	0	0	0	1,552,197		1,027,092		(525,105)	
8021 Alternative Ed. Grant	0	0	0	312,115		313,529		1,414	
8023 Reading Intervention Grant	0	0	0	1,184,523		1,377,373		192,850	
8024 SOL Remediation	0	0	0	104,755		106,197		1,442	
8032 State Mentor Program	0	0	0	59,848		59,848		0	
8084 21st Century Grant	0	0	0	800,000		160,000		(640,000)	
8137 Benefit Reserve	0	0	0	0		(1,272,724)		(1,272,724)	
8138 Other Districts Reserve	0	0	0	0		50,000		50,000	
8139 Education Foundation	0	0	0	0		500,000		500,000	
8140 Music Instruments	0	0	0	0		75,000		75,000	
8141 E-Rate	0	0	0	0		1,250,000		1,250,000	
8142 Scrap Metal	0	0	0	0		25,000		25,000	
8143 Custodial Park Authority	0	0	0	0		15,000		15,000	
8144 Record Center Fees	0	0	0	0		25,000		25,000	
8145 Minnieland Day Care	0	0	0	0		150,000		150,000	
8606 Transfers Out	10,899,454	8,099,950	5,667,855	1,800,000		1,800,000		0	
8607 School Transfer	0	0	0	0		805,608		805,608	
8997 Bad Debt Expense	0	0	0	0		0		0	
8999 Refunds	0	0	<u>(1,300)</u>	0		0		0	
Total Reserves	11,823,559	12,892,549	20,286,536	45,871,245	0.0	41,610,321	0.0	(4,260,924)	0.0
Operating Fund Totals	759,369,367	813,206,146	848,394,479	887,971,916	9,734.8	919,386,668	9,904.0	31,414,752	169.2

Central Office Summary

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1000 Salaries	(20,821)	(625)	29,761	0 0.00	0 0.00	0 0.00
1101 School Board Members	97,100	96,080	96,188	97,100 8.00	97,100 8.00	0 0.00
1102 Superintendent	299,227	292,126	316,669	270,720 1.00	278,880 1.00	8,160 0.00
1103 Associate Superintendent	1,638,139	1,676,804	1,733,979	1,742,401 10.00	1,795,200 10.00	52,799 0.00
1104 Director	1,500,312	1,852,676	1,844,743	1,793,879 14.00	1,829,520 13.80	35,641 (0.20)
1106 Supervisor	6,200,912	6,372,193	6,272,627	6,154,484 56.80	6,356,604 57.00	202,120 0.20
1107 Admin. Coordinator	5,762,460	6,765,672	7,377,475	7,817,697 86.33	8,490,440 94.18	672,743 7.85
1108 Attorney	58,619	181,415	187,328	192,948 1.00	179,520 1.00	(13,428) 0.00
1111 Principal	194,776	171,959	170,909	110,040 1.00	111,480 1.00	1,440 0.00
1115 Teacher, Admin. Assign.	2,185,375	2,346,591	2,217,803	2,142,163 30.00	2,307,587 31.80	165,424 1.80
1120 Teacher, Classroom	21,740,869	26,612,644	22,909,412	22,658,580 315.04	24,090,301 318.06	1,431,721 3.02
1121 Librarian	7,042	0	0	0 0.00	0 0.00	0 0.00
1122 Counselor	220,948	158,937	14,858	0 0.00	0 0.00	0 0.00
1130 Social Worker	4,853,938	2,980,037	2,998,294	2,710,512 42.90	2,769,276 43.40	58,764 0.50
1133 Psychologist	750,451	2,840,710	2,870,436	2,578,320 41.10	2,583,192 41.10	4,872 0.00
1134 School Nurse	3,938,594	4,118,910	4,305,043	4,679,340 83.50	4,794,000 85.00	114,660 1.50
1136 Diagnostician	1,046,490	1,119,506	1,130,792	891,840 14.00	921,184 14.00	29,344 0.00
1138 Support Professional	974,998	1,254,751	1,419,728	1,677,503 27.72	1,710,737 28.00	33,234 0.28
1140 Teacher Assistant	628,618	590,656	606,403	605,398 26.39	612,298 25.77	6,900 (0.62)
1141 Student Attendant	585,785	374,803	387,684	375,000 0.00	375,000 0.00	0 0.00
1143 Aide, Bus	3,281,749	3,419,417	3,513,598	3,464,004 151.93	3,606,244 155.71	142,240 3.78
1144 Attendance Personnel	393,880	406,039	441,920	477,840 11.00	481,800 11.00	3,960 0.00
1145 Technician	3,222,975	3,262,386	3,459,637	3,471,600 52.00	3,657,160 54.00	185,560 2.00
1146 Comm. Health Specialist	374,009	381,926	359,690	308,944 7.67	323,950 7.67	15,006 0.00
1147 Coordinator	74,644	71,873	73,552	69,960 1.00	70,440 1.00	480 0.00
1148 Specialist	8,400,736	8,666,399	9,019,735	10,035,363 177.30	10,259,316 180.30	223,953 3.00
1150 Secretarial/Bookkeeper	6,360,594	6,519,358	6,622,754	6,509,773 138.31	6,575,137 138.80	65,364 0.49
1160 Maintenance Personnel	8,396,430	8,738,699	8,885,530	8,965,080 172.00	9,119,160 171.00	154,080 (1.00)
1170 Bus Driver	19,203,219	19,796,300	20,205,384	19,807,992 713.78	20,238,936 716.95	430,944 3.17
1171 Garage Employees	2,438,370	2,542,658	2,572,565	2,544,360 49.00	2,525,640 48.00	(18,720) (1.00)
1172 Bus Service Attendant	318,475	342,690	344,931	338,040 11.00	343,440 11.00	5,400 0.00
1180 National Board Certified Teacher Incentive	22,500	27,500	22,500	0 0.00	0 0.00	0 0.00
1190 Custodian	755,629	756,214	766,431	736,080 24.00	751,080 24.00	15,000 0.00
1191 Warehouse Personnel	1,081,720	1,145,515	1,169,217	1,149,600 29.00	1,165,080 29.00	15,480 0.00
1200 Overtime	696,118	613,712	630,413	484,503	426,347	(58,156)
1300 Temporary Employee	1,664,992	1,896,808	1,715,475	1,482,023	1,243,691	(238,332)
1500 Substitute Teacher	1,050,193	1,050,689	1,009,744	1,139,467	1,116,399	(23,068)
1502 Substitute, Other	37,772	49,631	16,496	63,155	64,024	869
1600 Supplemental Pay	1,422,723	1,732,402	2,371,871	1,465,263	1,494,249	28,986
1602 Extra Curr. Supplement	0	837	2,100	0	0	0
1603 Homebound Tutoring	588,826	811,191	721,595	1,209,838	1,226,492	16,654
1900 Other Salary / Wages	339,783	488,114	418,989	370,000	339,550	(30,450)
1910 Salary - ROP	10,050,724	10,273,507	9,487,641	8,850,706	9,088,459	237,753
2100 Social Security - FICA	9,127,132	11,664,359	9,670,525	9,952,043	10,247,750	295,707
2210 Retirement - VRS	9,717,368	7,169,688	15,476,357	16,188,558	16,617,783	429,225
2211 Retiree Health Care Credit	485,276	188,822	887,600	1,947	3,237	1,290
2220 Retirement - PWCS	888,827	950,957	982,819	848,075	950,608	102,533
2300 Health Insurance - HMP	10,563,241	11,673,362	11,598,818	11,409,330	12,122,749	713,419
2400 Life Insurance - GLI	277,608	138,449	1,259,811	1,364,906	1,511,979	147,073
2810 Separation Leave	1,571,636	1,743,320	1,799,245	1,875,725	1,830,291	(45,434)
2820 Tuition Assistance	365,226	490,379	246,825	306,605	523,520	216,915
2825 Classified Ed. Reimbursement	5,367	7,700	2,450	0	0	0
2830 Admin. Assoc. Fees	44,097	43,980	40,575	41,707	39,771	(1,936)
2840 Conf. Expenses-Admin	58,261	26,526	11,568	29,716	17,500	(12,216)
2850 Employee Recognition	378,803	377,108	374,118	402,804	408,348	5,544
2990 Visiting Int'l Faculty Pmt.	577,300	514,550	539,650	0	0	0
2999 Employee Benefits, Other	68,674	83,557	61,873	28,500	28,500	0
3100 Professional Services	2,149,316	2,027,693	2,512,600	2,422,111	2,691,510	269,399
3101 Audit	105,103	82,450	80,800	82,489	100,000	17,511
3102 Health Services	132,042	133,892	111,986	141,262	142,391	1,129
3103 Legal Services	742,260	316,456	226,080	257,485	259,400	1,915
3104 Engineering Services	17,885	53,351	21,427	50,000	25,000	(25,000)
3105 Contractual Services	491,905	468,215	374,461	258,145	393,871	135,726
3107 Data Processing	219,953	42,377	227,710	460	25,500	25,040
3108 Settlement Costs	0	0	19,300	0	0	0
3201 Telephone	2,633,122	2,084,819	1,849,827	3,337,347	2,377,369	(959,978)
3202 Electric Service	16,213,499	16,875,009	15,867,511	17,503,779	14,394,211	(3,109,568)
3203 Fuel	3,815,578	3,379,103	2,713,240	6,123,446	4,510,608	(1,612,838)
3204 Water Service	210,552	232,563	314,279	352,739	290,075	(62,664)

Central Office Summary

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
3205 Sewer Service	1,674,978	1,896,243	1,843,399	2,318,119	1,906,302	(411,817)
3206 Trash	1,089,095	1,073,244	966,507	1,501,924	1,235,105	(266,819)
3301 Insurance, General	92,072	96,900	97,072	97,648	97,072	(576)
3302 Liability Insurance	550,000	550,000	545,000	555,000	555,000	0
3303 Liability, Transportation	550,000	562,236	556,986	567,000	567,000	0
3304 Fire Insurance	775,000	775,000	713,112	740,000	740,000	0
3305 Worker's Comp.	290,000	290,000	280,000	290,000	290,000	0
3306 Unemployment Comp.	150,000	200,000	207,886	218,868	218,868	0
3308 Safety Patrol Insurance	4,000	4,000	4,000	4,000	4,000	0
3401 Travel Reimbursement	640,163	590,963	604,001	461,207	471,850	10,643
3402 Conference Expenses	321,468	418,470	285,775	305,285	306,896	1,611
3450 Field Trips	338,095	455,422	329,844	194,369	214,475	20,106
3500 Miscellaneous Projects	21,226	6,448	18,757	1,475,161	1,510,412	35,251
3501 Repair/Maint. - Building	144,974	267,614	282,956	153,874	297,510	143,636
3502 Repair/Maint. - Equipment	215,757	303,185	385,201	124,426	314,673	190,247
3504 Maint. Service Contract	2,520,241	2,937,139	3,284,233	2,809,639	3,164,960	355,321
3700 In-Service Expenses	226,239	246,303	218,014	129,778	197,810	68,032
3710 Contract Courses	288,947	291,483	471,701	186,355	1,668,309	1,481,954
3750 Curriculum Development	243	0	0	1,250	0	(1,250)
3901 Laundry/Dry Cleaning	24,294	31,355	23,066	35,000	35,000	0
3902 Printing Services	535,105	613,335	385,665	449,299	397,733	(51,566)
3903 Postage	316,691	222,533	302,927	387,856	395,589	7,733
3904 Freight/Shipping	1,837	1,723	2,312	4,000	4,000	0
3905 Extra Curricular Expenses	30,282	24,246	21,537	69,711	110,352	40,641
3906 Advertising	82,390	79,834	45,178	41,939	44,500	2,561
3907 School Board Dues	14,500	11,902	13,305	21,969	25,417	3,448
3908 Parent Activity	6,889	8,528	9,537	12,000	7,480	(4,520)
3909 Accreditation Expenses	47,100	70,773	56,900	72,000	70,000	(2,000)
3910 Educational Television	512	520	2,534	3,203	64,200	60,997
3911 Rental Equipment	16,889	24,169	26,141	25,861	26,500	639
3912 Rental Space	62	450	480	2,000	2,000	0
3913 Tuition - Other Divisions	646,041	582,683	720,342	899,499	938,612	39,113
3914 Tuition - Private Schools	221,265	238,278	241,374	248,615	256,073	7,458
3916 Personnel - Recruiting	45,714	41,436	49,655	38,213	38,213	0
3917 Employment Services	12,428	14,572	4,237	4,000	3,000	(1,000)
3918 Permits and Fees	3,271	6,564	1,378	120,000	1,500	(118,500)
3919 Tuition - Annual Year Governor's School	239,148	480,088	445,677	378,250	381,539	3,289
3920 Tuition - Regional School	(745,115)	(1,119,694)	(1,129,425)	104,898	136,550	31,652
3950 Indirect Costs	0	0	0	0	83,000	83,000
3999 Other Contract Expenses	777,864	1,800,981	1,038,793	1,710,597	2,300,371	589,774
4001 Office Supplies	1,297,467	1,142,243	896,352	743,185	774,464	31,279
4002 Medical Supplies	3,245	4,415	13,632	31,116	26,277	(4,839)
4003 Custodial Supplies	100,580	91,233	80,520	65,000	86,000	21,000
4004 Repair/Maint. Supplies	3,515,300	3,607,734	3,017,245	3,510,802	3,513,325	2,523
4005 Vehicle Fuels	5,188,324	5,872,826	5,910,668	6,150,620	6,235,026	84,406
4006 Vehicle Supplies	278,121	197,660	196,612	265,250	265,250	0
4007 Wearing Apparel	26,637	40,043	36,165	19,700	94,750	75,050
4008 Reference Materials	83,801	94,660	176,998	120,846	110,753	(10,093)
4009 Extra Curricular Supplies	1,955	9,479	1,693	0	10,980	10,980
4010 Instructional Supplies	2,368,302	2,425,607	1,853,559	1,467,073	1,070,077	(396,996)
4011 Textbooks	332	3,350	6,412	0	4,000	4,000
4012 Emp. Training Supplies	678,214	541,544	457,378	385,333	281,398	(103,935)
4013 Testing Materials	1,084,957	589,773	693,592	698,494	713,608	15,114
4014 Food, Cafeteria	81,417	83,802	73,903	102,680	0	(102,680)
4016 Library Books	1,980	15,127	0	0	16,275	16,275
4017 Library Periodicals	4,007	4,626	4,274	4,050	2,300	(1,750)
4018 Library Supplies	0	0	0	0	200	200
4019 Food	0	0	0	0	114,024	114,024
4020 Printing Supplies	143,895	137,032	109,430	95,000	100,400	5,400
4022 Transp. Veh. Supplies	1,881,559	2,112,049	1,843,554	1,924,674	1,931,685	7,011
4150 Lease Agreement	327,540	350,586	431,232	363,600	363,600	0
4310 Tech. Supply Equip.Addl.	2,417,358	2,300,290	1,529,934	837,528	212,052	(625,476)
4350 Tech. Supply Equip. Repl.	3,236,187	5,778,923	3,567,481	63,832	443,542	379,710
4410 Software, Additional	236,682	1,076,775	779,655	447,295	387,555	(59,740)
4450 Software Replacement	161,851	79,625	88,032	111,495	94,000	(17,495)
4510 General Equipment - Add'l.	513,893	597,451	672,417	269,036	308,250	39,214
4550 General Equipment - Repl.	988,265	73,434	33,898	387,617	128,263	(259,354)
4995 Petty Cash-Clearing Acct.	0	(200)	0	0	0	0
4999 Other Materials/Supplies	109,315	128,670	114,486	112,203	97,500	(14,703)
5101 Equipment - Additional	505,771	199,227	210,177	54,400	130,000	75,600
5102 Tech. Equipment, Add'l	677,979	1,253,868	3,568,125	52,452	50,023	(2,429)

Central Office Summary

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
5103 DP Equipment - Add'l	255,320	313,669	15,000	0	0	0
5104 Software - Additional	0	60,929	61,981	63,125	63,125	0
5110 Vehicle, Additional	149,382	431,990	99,740	187,147	113,782	(73,365)
5111 Buses, Additional	2,733,062	2,254,859	2,261,175	2,223,502	1,264,764	(958,738)
5150 Lease/Purchase Agree.	10,050	0	0	0	0	0
5501 Equipment - Replacement	30,422	23,295	36,975	122,925	31,812	(91,113)
5502 Tech. Equip. Repl.	119,631	266,909	779,196	0	10,000	10,000
5503 DP Equipment - Repl.	32,376	0	17,086	3,827,000	4,869,000	1,042,000
5504 Software - Repl.	0	882,170	637,830	0	0	0
5510 Vehicle, Repl.	191,242	902,186	775,376	1,037,907	1,519,898	481,991
5511 Buses, Repl.	1,692,896	5,169,017	5,132,051	6,510,000	6,720,000	210,000
6900 Reimbursement Account	(1,435,031)	(1,405,805)	(1,840,636)	(488,686)	(471,756)	16,930
8001 Salary Reserve	0	0	0	9,055,035	8,025,056	(1,029,979)
8002 General Reserve	0	0	0	7,418,587	6,560,794	(857,793)
8003 Gen. Insurance Reserve	624,105	726,152	800,000	850,000	850,000	0
8004 Emergency Reserve	100,000	100,000	100,000	100,000	166,972	66,972
8005 School Reserve Funds	0	0	0	148,000	150,000	2,000
8009 Holdback Alloc Reserve	0	0	0	5,850,479	500,336	(5,350,143)
8010 Revenue Rescission	1	0	0	2,000,000	2,156,941	156,941
8011 School Parking Fees	0	0	0	125,000	275,000	150,000
8013 YES Grant Funding	0	0	0	407,310	432,830	25,520
8017 Capital Imprvmnt Reserve	200,000	3,966,446	13,719,981	13,964,000	15,801,000	1,837,000
8018 Cap. Maint. Contingency	0	0	0	1,552,197	1,027,092	(525,105)
8021 Alternative Ed. Grant	0	0	0	312,115	313,529	1,414
8023 Reading Intervention Grant	0	0	0	1,184,523	1,377,373	192,850
8024 SOL Remediation	0	0	0	104,755	106,197	1,442
8032 State Mentor Grant	0	0	0	59,848	59,848	0
8084 21st Century Grant	0	0	0	800,000	160,000	(640,000)
8137 Benefit Reserve	0	0	0	0	(1,272,724)	(1,272,724)
8138 Other Districts Reserve	0	0	0	0	50,000	50,000
8139 Education Foundation	0	0	0	0	500,000	500,000
8140 Music Instruments	0	0	0	0	75,000	75,000
8141 E-Rate	0	0	0	0	1,250,000	1,250,000
8142 Scrap Metal	0	0	0	0	25,000	25,000
8143 Custodial Park Authority	0	0	0	0	15,000	15,000
8144 Record Center Fees	0	0	0	0	25,000	25,000
8145 Minnieland Day Care	0	0	0	0	150,000	150,000
8606 Transfers Out	10,899,454	8,099,950	5,667,855	1,800,000	1,800,000	0
8607 School Transfer	0	0	0	0	805,608	805,608
8999 Refunds	0	0	(1,300)	0	0	0
Totals	237,387,430	258,270,940	265,979,147	296,681,558 2,296.77	295,084,808 2,321.54	(1,596,749) 24.77

School Board

Description

The School Board is responsible for the establishment of policies governing the education of students in Prince William County.

Critical Functions and Activities

- The mission of the School Board is to exercise legislative and judicial powers necessary to provide a quality, *World-Class* Education and to effectively and efficiently operate the School Division.

Budget Changes for Fiscal Year 2015

- Additional funding due to growth in student enrollment.

**SCHOOL BOARD
010**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget Positions	
1101 School Board Members	97,100	96,080	96,188	97,100	8.00	97,100	8.00	0	0.00
1106 Supervisor	123,573	131,213	99,065	110,760	1.00	112,800	1.00	2,040	0.00
1107 Admin. Coordinator	0	0	31,164	0	0.00	82,320	1.00	82,320	1.00
1108 Attorney	58,619	181,415	187,328	192,948	1.00	179,520	1.00	(13,428)	0.00
1148 Specialist	0	0	0	81,240	1.00	0	0.00	(81,240)	(1.00)
1150 Secretarial/Bookkeeper	179,352	237,192	195,030	116,880	2.00	119,280	2.00	2,400	0.00
1200 Overtime	64,335	70,354	36,814	18,819		20,225		1,406	
1300 Temporary Employee	200	0	0	0		0		0	
2100 Social Security - FICA	39,801	49,234	40,919	47,258		46,761		(497)	
2210 Retirement - VRS	32,246	62,013	81,746	79,138		84,905		5,767	
2211 Retiree Health Care Credit	2,167	3,284	5,794	1,083		0		(1,083)	
2220 Retirement - PWCS	395	985	1,300	3,814		4,001		187	
2300 Health Insurance - HMP	23,468	42,850	41,342	52,340		53,590		1,250	
2400 Life Insurance - GLI	1,028	1,531	6,212	5,972		6,520		548	
2830 Admin. Assoc. Fees	0	673	135	249		288		39	
2840 Conf. Expenses-Admin	0	557	0	1,246		1,442		196	
3401 Travel Reimbursement	28,063	34,911	46,669	27,681		32,025		4,344	
3402 Conference Expenses	7,228	1,492	6,405	12,913		14,940		2,027	
3902 Printing Services	347	116	148	571		661		90	
3907 School Board Dues	14,500	11,902	13,305	21,969		25,417		3,448	
3999 Other Contract Expenses	13,130	22,885	10,531	11,991		13,873		1,882	
4001 Office Supplies	23,926	22,787	12,362	16,218		18,764		2,546	
4550 General Equipment - Repl.	0	1,540	0	6,814		7,884		1,070	
8001 Salary Reserve	0	0	0	87,648		101,405		13,757	
Totals	709,478	973,014	912,457	994,652	13.00	1,023,721	13.00	29,069	0.00

Superintendent's Staff

Description

The Superintendent's Staff directs the development and implementation of all School Division plans including the Strategic Plan; organizes the School Division into functional groups where authority and accountability are assigned; directs the development and implementation of the budget; determines staffing including identifying needed positions, employing staff to fill the positions, and determining proper compensation, training, and performance evaluation; provides leadership which influences people to take action to accomplish the goals of the School Division; and coordinates the process of linking functional activities with organization, staffing, and planning.

Critical Functions and Activities

The Superintendent's Staff manages the School Division to ensure that all students receive a high quality, comprehensive, and relevant education. This includes the process of obtaining, deploying, and effectively utilizing the essential resources in support of the School Division's mission, strategic plan, and School Board priorities.

Budget Changes for Fiscal Year 2015

- Additional funding due to growth in student enrollment.

SUPERINTENDENT'S STAFF

020

		FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions		
1102	Superintendent	299,227	292,126	316,669	270,720 1.00	278,880 1.00	8,160	0.00	
1103	Associate Superintendent	1,638,139	1,676,804	1,733,979	1,742,401 10.00	1,795,200 10.00	52,799	0.00	
1107	Admin. Coordinator	85,162	75,428	75,494	81,240 1.00	82,320 1.00	1,080	0.00	
1150	Secretarial/Bookkeeper	623,259	635,849	666,593	652,680 11.00	666,360 11.00	13,680	0.00	
1200	Overtime	1,474	3,267	5,444	0	1,683	1,683		
1300	Temporary Employee	5,567	42,366	13,651	0	16,619	16,619		
1500	Substitute Teacher	0	0	446	0	0	0		
2100	Social Security - FICA	155,997	160,856	162,217	210,148	217,283	7,135		
2210	Retirement - VRS	232,411	298,773	427,231	433,208	485,233	52,025		
2211	Retiree Health Care Credit	15,616	15,823	30,282	0	0	0		
2220	Retirement - PWCS	26,803	36,981	38,416	20,877	22,864	1,987		
2300/2355	Health Insurance - HMP	149,721	153,378	165,368	286,516	306,269	19,753		
2400	Life Insurance - GLI	7,286	7,382	32,682	32,690	37,260	4,570		
2830	Admin. Assoc. Fees	12,359	11,838	11,951	1,848	6,019	4,171		
2840	Conf. Expenses-Admin	6,698	1,421	3,628	8,380	3,558	(4,822)		
3100	Professional Services	0	0	0	4,281	697	(3,584)		
3105	Contractual Services	500	0	0	0	0	0		
3401	Travel Reimbursement	16,517	12,879	9,991	11,697	8,530	(3,167)		
3402	Conference Expenses	3,267	(358)	1,443	2,822	1,580	(1,242)		
3502	Repair/Maint. - Equipment	0	0	0	6,594	0	(6,594)		
3504	Maint. Service Contract	0	0	6,277	9,063	4,029	(5,034)		
3700	In-Service Expenses	9,976	10,639	13,883	3,628	14,465	10,837		
3902	Printing Services	1,889	1,532	476	6,082	9,934	3,852		
3911	Rental Equipment	0	0	0	854	0	(854)		
3999	Other Contract Expenses	4,935	1,363	1,349	6,708	0	(6,708)		
4001	Office Supplies	220,598	207,363	123,274	76,807	104,684	27,877		
4008	Reference Materials	350	223	468	2,385	216	(2,169)		
4310	Tech. Supply Equip. Addl.	4,298	0	3,567	0	5,284	5,284		
4350	Tech. Supply Equip. Repl.	0	0	440	1,744	367	(1,377)		
4450	Software Replacement	605	0	2,000	0	0	0		
4510	General Equipment - Add'l.	7,298	805	120	1,710	4,627	2,917		
4550	General Equipment - Repl.	75	11,643	0	35,474	11,379	(24,095)		
5101	Equipment - Additional	8,879	0	0	14,400	0	(14,400)		
	Totals	3,538,907	3,658,381	3,847,338	3,924,957 23.00	4,085,341 23.00	160,384	0.00	

Communications Services

Description

The communications team combines Community Relations, Media Production, Web Management, Lobbying, and Community and Business Engagement to facilitate clear and accurate communication between the School Division and key constituencies. Personnel develop and implement outreach plans and/or assist Division staff in using them toward advancement of PWCS strategic priorities. Additionally, SPARK, the Education Foundation for PWCS, secures and disperses philanthropic funds in support of those priorities.

Critical Functions and Activities

- Provides PWCS communication training, guidelines, and assistance;
- Manages news media and public relations, crisis communication, and community outreach;
- Leads selection, implementation, content maintenance, and staff training for the evolving PWCS Web platform, mobile application; autodialer system, and social network sites;
- Produces regular and special publications (e.g., “Board Briefs,” “Communicator,” “Elementary Calendar”);
- Assists with School Board legislative priorities;
- Delivers graphic design, photography, video, multimedia production, event coordination, and A/V services;
- Operates 24/7 PWCS-TV channel; and Prince William Network, including program production and Web management;
- Builds and maintains business partnerships;
- Administers SPARK fundraising, revenue, and outlay;
- Assures communication compliance with DOJ EL Settlement;
- Coordinates ceremonies and special events; and
- Facilitates School Board communication.

Budget Changes for Fiscal Year 2015

- Budget increase reflects student growth and impact of Divisionwide changes to salary and benefit costs;
- At Board request, allocated funds were moved to codes that more closely reflect their actual use; and
- Previous funding cuts have not been restored (e.g., Years for Service Ceremony eliminated).

Major Accomplishments (Past Five Years)

- Enhanced the timing and efficiency of critical parent communications;
- Expanded parent communication outreach to speakers of Spanish, Urdu, and other languages, in compliance with the DOJ EL Settlement;
- Launched cost-effective e-publications to reduce printing costs (e.g., “Communicator,” “High School Course Catalog,” “Code of Behavior”);
- Implemented online distribution of the “Code of Behavior,” adding video support, to boost awareness of policies, regulations, and expectations;

- Used strategic messaging and outreach to build audience understanding/support issues such as the budget process, test results, and student health issues;
- Provided strategic support for educational program promotion/recruitment;
- Drafted newspaper and online opinion pieces supporting strategic objectives;
- Co-coordinated the Community EXPO and managed the summer Explorer’s Passport program;
- Updated training and content supporting PWCS communication guidelines;
- Continuing improvement of PWCS Web design, functionality, and content alignment;
- Used grant funding to produce PW Network electronic field trips that bring quality, curriculum focused content to PWCS students and worldwide;
- Initiated PWCS-TV streaming video, Podcasts, and Video-on-Demand;
- Created streaming solution that made broadcast TV available for classroom use, at greatly reduced cost;
- Developed and/or assisted with more than 1,000 business partnerships Divisionwide, including formal relationships in every school;
- Generated nearly \$2.2 million in 2013 monetary and in-kind contributions through SPARK, benefitting schools and programs, including STEM, “Smart Beginnings” and Divisionwide robotics;
- Lobbied successfully at the state level (e.g., funding for the LCI, Governor’s School @ Innovation Park, VA STAR) and secured inclusion of VA STAR in Governor’s proposed FY 2015 budget; and
- Implementation of school streaming solution for broadcast of announcements and school events over the Internet.

Significant Challenges (Next Five Years)

- Expand Division outreach to maximize school-based communication channels;
- Implement mobile communications;
- Maintain PWCS services and transition to the next generation of Web platform as the School Fusion Product reaches the end of its provider-supported life cycle;
- Enhance social media outreach to improve two-way communication;
- Continue expanding use of digital media to reduce printing costs;
- Expand original and student-produced PWCS-TV programming;
- Continue to support communication compliance with the DOJ EL settlement; and
- Boost awareness of how PWCS programs, personnel, and achievements deliver on approved strategic plan.

COMMUNICATIONS SERVICES

025

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1104 Director	125,874	131,050	140,788	127,920 1.00	130,200 1.00	2,280 0.00
1106 Supervisor	311,567	318,921	322,166	293,928 2.80	294,240 2.80	312 0.00
1107 Admin. Coordinator	95,826	98,088	101,432	91,200 1.00	175,680 2.00	84,480 1.00
1145 Technician	302,589	309,882	320,174	325,500 5.50	270,480 4.50	(55,020) (1.00)
1148 Specialist	324,007	309,398	323,758	348,000 6.00	353,760 6.00	5,760 0.00
1150 Secretarial/Bookkeeper	144,878	147,912	165,943	206,760 4.00	209,160 4.00	2,400 0.00
1200 Overtime	35,114	37,349	48,887	34,500	34,000	(500)
1300 Temporary Employee	32,965	46,622	19,849	20,290	5,290	(15,000)
1500 Substitute Teacher	0	0	0	300	180	(120)
1600 Supplemental Pay	0	0	0	4,850	4,234	(616)
2100 Social Security - FICA	98,622	101,056	103,993	111,084	113,035	1,951
2210 Retirement - VRS	109,062	137,356	198,084	219,725	246,422	26,697
2211 Retiree Health Care Credit	7,066	7,092	13,693	0	0	0
2220 Retirement - PWCS	11,399	12,600	13,758	10,589	11,612	1,023
2300 Health Insurance - HMP	136,331	141,786	133,510	145,322	155,537	10,215
2400 Life Insurance - GLI	3,377	3,391	15,162	16,580	18,922	2,342
2830 Admin. Assoc. Fees	1,481	1,536	2,280	1,520	1,500	(20)
2840 Conf. Expenses-Admin	3,517	2,945	1,020	6,090	2,000	(4,090)
3100 Professional Services	256,092	80,942	182,173	78,300	80,600	2,300
3401 Travel Reimbursement	46,504	43,981	49,636	32,593	37,500	4,907
3402 Conference Expenses	2,249	0	2,352	0	0	0
3502 Repair/Maint. - Equipment	450	0	3,635	5,075	5,075	0
3504 Maint. Service Contract	1,472	38,519	4,896	50,324	46,018	(4,306)
3750 Curriculum Development	0	0	0	1,250	0	(1,250)
3902 Printing Services	83,319	82,434	79,111	107,994	66,702	(41,292)
3903 Postage	239	516	364	1,015	1,000	(15)
3905 Extra Curricular Expenses	0	0	0	37,375	71,920	34,545
3906 Advertising	0	0	3,775	0	0	0
3910 Educational Television	0	0	2,000	2,678	3,675	997
3911 Rental Equipment	0	0	233	507	0	(507)
3999 Other Contract Expenses	1,646	2,523	2,629	126,888	132,600	5,712
4001 Office Supplies	228,368	72,267	61,329	38,452	22,116	(16,336)
4004 Repair/Maint. Supplies	488	214	9,659	17,770	13,000	(4,770)
4007 Wearing Apparel	0	0	0	200	0	(200)
4008 Reference Materials	490	672	425	1,523	1,500	(23)
4010 Instructional Supplies	0	0	0	34,765	10,850	(23,915)
4014 Food, Cafeteria	23,090	23,758	13,568	33,880	0	(33,880)
4019 Food	0	0	0	0	28,580	28,580
4310 Tech. Supply Equip.Addl.	95,875	78,023	155,484	3,255	7,000	3,745
4350 Tech. Supply Equip. Repl.	5,047	0	15,538	6,088	15,000	8,912
4410 Software, Additional	831	1,616	59,949	5,037	45,837	40,800
4450 Software Replacement	0	0	50	0	0	0
4510 General Equipment - Add'l.	0	0	6,123	0	6,000	6,000
4550 General Equipment - Repl.	0	0	0	1,000	0	(1,000)
4999 Other Materials/Supplies	37,790	65,363	7,895	13,703	17,600	3,897
5102 Tech. Equipment, Add'l	0	0	0	20,000	20,000	0
5501 Equipment - Replacement	0	0	36,975	22,050	20,937	(1,113)
5502 Tech. Equip. Repl.	119,631	266,909	779,196	0	10,000	10,000
8607 School Transfer	0	0	0	0	22,500	22,500
Totals	2,647,257	2,564,721	3,401,493	2,605,880 20.30	2,712,262 20.30	106,382 0.00

Technology Services

Description

The Offices of Information and Instructional Technology Services' (ITS²) work to provide equitable access and effective use of existing and emerging technologies that engage and challenge diverse learners in preparation for global citizenship in an increasingly complex information society. ITS² provides the human resources, hardware, and software necessary to maintain an integrated Divisionwide information and instructional support system.

The Office of Information Technology Services provides the business functions (e.g., payroll, personnel subsystems, student information systems, printing/bindery services, telecommunication services, Divisionwide information security), and also supports instruction in the classroom by managing a Wide Area Network (WAN) with approximately 34,000 networked computers and 760 file servers.

The Office of Instructional Technology Services provides direction and support for the school-based Instructional Technology Resource Teachers (ITRTs) and Divisionwide professional development to integrate technology into classroom instruction.

Critical Functions and Activities

- Application, computer, and infrastructure support through training, technical assistance, and network management;
- Data processing support for central computer services, Divisionwide software maintenance, and programming services;
- Telecommunications and wireless communications support for data, voice, video, and radios;
- Support for integrating researched, state-of-the-art technologies into classroom instruction and administrative applications; and
- Support, leadership, and professional development for school-based ITRTs and Technical Support Specialist (TSSPECs).

Budget Changes for Fiscal Year 2015

- Budget increase reflects student growth, impact of Divisionwide changes to salary and benefit costs, the increased cost of maintenance contracts, the transfer of one Technical Coordinator position to Food Services, the transfer of one Electronic System Technician from Facilities, and the addition of one state-funded, school-based TSSPEC; and
- Previous funding cuts have not been restored.

Major Accomplishments (Past Five Years)

- Transitioned support for instructional technology into the Department of Communications and Technology Services;

- Implemented Student Information System (SIS) upgrade to Chancery SMS;
- Ranked in the top five in the nation for three consecutive years in the Digital School Districts Survey by the Center for Digital Education, Converge Magazine;
- Integrated new technologies into classrooms, including interactive white boards, student response systems, iPads, Google Apps, and Bring Your Own Device (BYOD);
- Improved technology support in the schools – ITS² (ITRT/TSSPEC);
- Provided technical assistance for the opening of all new schools, renovations, and administrative sites;
- Integrated the use of Divisionwide software applications for instruction (e.g., World Book, Pixie, Discovery Education);
- AdvancED Accreditation Commission recognized PWCS for leveraging technology to advance Division goals and objectives;
- Implemented Google Apps in grades 6-12 and all staff Divisionwide;
- Replaced approximately 63% of the Division's outdated computers with new Windows 7 computers.

Significant Challenges (Next Five Years)

- Funding the Technology Improvement Plan (TIP), including VoIP and wireless upgrade;
- Funding the increasing cost of maintenance contracts;
- Providing quality 24/7 support with limited funding;
- Funding for enhancements and replacement of enterprise data systems;
- Funding for the next radio system replacement;
- Providing equitable technology access to schools;
- Migrating from Novell/GroupWise to Microsoft 365;
 - MS Office Suite for students and staff;
 - Patch management of workstations;
 - Automated email archiving;
 - Mobile device management for an increasing number of laptops and tablets; and
 - Data storage for students in conjunction with individual student accounts.
- Expanding the use of virtual technologies in the server and workstation environments;
- Supporting ITRTs and TSSPECs to assist teachers in developing 21st Century learners; and
- Replacing the remaining 37% of the Division's outdated computers with new Windows 7 computers.

TECHNOLOGY SERVICES
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	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1104 Director	133,897	137,057	123,002	127,920 1.00	112,320 0.80	(15,600) (0.20)
1106 Supervisor	625,021	748,128	749,484	748,680 7.00	762,960 7.00	14,280 0.00
1107 Admin. Coordinator	288,683	350,660	385,398	501,840 5.00	504,000 5.00	2,160 0.00
1145 Technician	2,685,546	2,711,552	2,892,425	2,916,720 42.00	3,154,680 45.00	237,960 3.00
1148 Specialist	2,981,979	3,187,703	3,375,620	3,870,360 61.00	3,693,600 57.00	(176,760) (4.00)
1150 Secretarial/Bookkeeper	100,105	147,016	106,185	99,840 2.00	151,920 3.00	52,080 1.00
1160 Maintenance Personnel	0	0	0	0	59,640 1.00	59,640 1.00
1200 Overtime	46,275	87,842	63,245	0	4,600	4,600
1300 Temporary Employee	121,112	108,058	63,292	0	0	0
1600 Supplemental Pay	0	2,330	3,616	36,869	33,328	(3,541)
2100 Social Security - FICA	512,270	547,803	568,950	635,120	648,494	13,374
2210 Retirement - VRS	611,368	820,381	1,174,321	1,303,447	1,446,224	142,777
2211 Retiree Health Care Credit	40,936	43,506	83,058	0	0	0
2220 Retirement - PWCS	63,928	71,702	77,464	62,817	68,357	5,540
2300 Health Insurance - HMP	591,623	663,540	683,846	862,078	915,645	53,567
2400 Life Insurance - GLI	19,070	20,280	90,433	98,357	111,396	13,039
2830 Admin. Assoc. Fees	1,000	184	0	1,100	1,100	0
3100 Professional Services	208,714	119,316	7,410	0	0	0
3104 Engineering Services	0	100	0	0	0	0
3105 Contractual Services	30,354	82,595	2,730	0	0	0
3107 Data Processing	0	14,400	0	0	10,000	10,000
3201 Telephone	88,428	51,499	54,585	0	0	0
3401 Travel Reimbursement	3,170	12,471	24,130	30,026	30,026	0
3402 Conference Expenses	0	2,191	0	350	100	(250)
3504 Maint. Service Contract	2,383,828	2,689,504	3,026,807	2,169,252	2,762,872	593,620
3700 In-Service Expenses	14,700	28,275	41,594	10,000	15,000	5,000
3902 Printing Services	12,615	15,258	16,118	4,550	5,100	550
3904 Freight/Shipping	0	0	21	0	0	0
3906 Advertising	0	0	8,093	0	0	0
3999 Other Contract Expenses	0	0	0	26,974	0	(26,974)
4001 Office Supplies	112,411	153,182	117,475	60,497	90,909	30,412
4004 Repair/Maint. Supplies	49,141	60,801	18,202	0	0	0
4008 Reference Materials	0	0	0	500	500	0
4010 Instructional Supplies	0	0	22,482	7,000	5,976	(1,024)
4012 Emp. Training Supplies	0	6,414	24,032	33,475	31,475	(2,000)
4150 Lease Agreement	0	13,220	81,574	0	0	0
4310 Tech. Supply Equip. Addl.	17,063	173,208	257,788	100	10,100	10,000
4350 Tech. Supply Equip. Repl.	3,192,945	5,694,799	3,510,097	50,000	10,000	(40,000)
4410 Software, Additional	52,632	377,250	361,086	150,000	164,074	14,074
4510 General Equipment - Add'l.	0	26,064	0	0	0	0
5102 Tech. Equipment, Add'l	649,099	1,132,031	3,552,864	15,000	0	(15,000)
5103 DP Equipment - Add'l	255,320	280,350	15,000	0	0	0
5503 DP Equipment - Repl.	32,376	0	17,086	0	0	0
5504 Software - Repl.	0	882,170	637,830	0	0	0
6900 Reimbursement Account	(142,546)	(97,694)	(156,886)	0	0	0
Totals	15,783,065	21,365,146	22,080,458	13,822,872 118.00	14,804,396 118.80	981,524 0.80

IMAGING CENTER

045

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget	Positions
1148 Specialist	262,140	268,328	277,075	221,160	4.00	223,440	4.00	2,280	0.00
1200 Overtime	3,630	3,542	1,904	0		0		0	
1300 Temporary Employee	26,361	26,319	19,940	17,000		17,000		0	
2100 Social Security - FICA	21,981	22,598	22,625	18,218		18,394		176	
2210 Retirement - VRS	30,539	31,074	35,870	34,877		38,409		3,532	
2211 Retiree Health Care Credit	682	693	721	0		0		0	
2220 Retirement - PWCS	3,878	3,946	4,098	1,681		1,810		129	
2300 Health Insurance - HMP	19,909	21,167	21,368	23,067		24,243		1,176	
2400 Life Insurance - GLI	734	747	3,299	2,632		2,949		317	
3502 Repair/Maint. - Equipment	15,988	72,181	56,929	0		0		0	
3504 Maint. Service Contract	(1,517)	59,572	60,888	50,000		50,000		0	
4020 Printing Supplies	143,895	137,032	109,430	95,000		95,000		0	
4150 Lease Agreement	0	0	2,171	0		0		0	
5101 Equipment - Additional	16,850	5,500	59,899	0		0		0	
5150 Lease/Purchase Agree.	10,050	0	0	0		0		0	
6900 Reimbursement Account	(525,723)	(585,701)	(474,293)	(408,635)		(416,246)		(7,611)	
Totals	29,394	66,998	201,923	55,000	4.00	55,000	4.00	(0)	0.00

Department of Human Resources

Description

The Department of Human Resources (DHR) assists the School Division in managing its most important resources – its people. It plans, organizes, and administers the School Division's program of recruitment, selection and staffing, compensation, placement, and evaluation of personnel. DHR is also responsible for providing consultation and support regarding employment documentation and liability issues.

Critical Functions and Activities

- Recruiting, inducting, and retaining highly qualified personnel;
- Monitoring the evaluation process of all employees;
- Overseeing staffing of schools and central offices;
- Implementation of NCLB standards;
- Overseeing state certification requirements;
- Ensuring compliance of federal, state, and local mandates involving employment; and
- Providing training and consultative services to school based administrators and program managers.

Budget Changes for Fiscal Year 2015

- Addition of 1.0 FTE Administrative Coordinator for the Office of Benefits to meet demands of new federal and state mandates.
- Reduction of advertising costs through increased use of social media options.

Major Accomplishments (Past Five Years)

- Maintaining over 90% approval rating on the Divisionwide Customer Satisfaction Survey;
- Full implementation of the Professional Performance Process for all PWCS employee groups;
- Organization of the Classified Professional Development Conference (CPDC);
- Enhanced data collection and tracking of recruitment, retention, hiring data, teacher certification, transfer patterns, and evaluation issues;
- Renegotiation of online Workplace Harassment Training for all managers and new employees in English and Spanish versions;

- Enhancement of Winocular Applicant Tracking System and User Training;
- Facilitation and enhancement of Summer-hire job fairs promoting equity in employment;
- Facilitation of biannual accountability meetings for principals and program managers;
- Surpassing School Division goal for National Board Certified Teachers (NBCT);
- Achievement of 98% Highly Qualified rate on the Instructional Personnel Verification of Licensure Report (IPAL);
- Facilitation of "Meet and Confer" process with three professional associations;
- Implementation and oversight of automated Substitute Calling System; development of a self-sustaining Substitute Training Program; online orientation for substitute teachers, temporary teachers, and volunteers;
- Collaboration with Office of Financial Services to upgrade the CGI finance and human resource systems necessary to address technology changes and improve software functionality; and
- Implementation of a new position control process as part of the system upgrades to improve control over processes associated with positions and employment as well as the budgeting of positions.

Significant Challenges (Next Five Years)

- Critical need to offer competitive salary and benefits to attract and retain a highly qualified and diverse workforce;
- Maintaining and monitoring Highly Qualified Teachers (HQT) in all subject areas;
- Managing an annual tiered and weighted evaluation process for over 10,000 administrative, instructional, and classified employees; and
- Managing the volume of contact to the department while providing quality support and customer service.

HUMAN RESOURCES

031

		FY 2011	FY 2012	FY 2013	FY 2014 Approved		FY 2015 Approved		Increase/(Decrease)	
		Actual	Actual	Actual	Budget	Positions	Budget	Positions	Budget	Positions
1104	Director	132,865	132,462	136,552	133,080	1.00	140,400	1.00	7,320	0.00
1106	Supervisor	584,251	597,477	607,012	531,600	5.00	541,800	5.00	10,200	0.00
1107	Admin. Coordinator	141,708	173,215	277,896	345,480	4.00	430,080	5.00	84,600	1.00
1115	Teacher, Admin. Assign.	61,614	72,529	16,438	68,640	1.00	69,480	1.00	840	0.00
1148	Specialist	419,330	539,076	609,810	664,560	13.00	672,240	13.00	7,680	0.00
1150	Secretarial/Bookkeeper	437,426	343,988	338,323	370,920	8.00	375,000	8.00	4,080	0.00
1200	Overtime	1,381	4,131	4,848	3,000		3,000		0	
1300	Temporary Employee	53,238	37,058	53,625	20,000		26,000		6,000	
1500	Substitute Teacher	540	0	0	0		0		0	
1600	Supplemental Pay	2,776	1,800	3,951	0		0		0	
2100	Social Security - FICA	129,462	133,805	146,188	163,502		172,738		9,236	
2210	Retirement - VRS	157,969	207,887	305,963	333,423		383,165		49,742	
2211	Retiree Health Care Credit	11,180	11,008	21,805	0		0		0	
2220	Retirement - PWCS	15,557	19,080	18,363	16,068		18,055		1,987	
2300	Health Insurance - HMP	177,073	194,436	192,396	220,519		241,847		21,328	
2400	Life Insurance - GLI	4,930	5,130	23,376	25,160		29,423		4,263	
2830	Admin. Assoc. Fees	454	2,229	0	500		1,000		500	
3100	Professional Services	280,455	292,507	270,153	270,875		277,875		7,000	
3102	Health Services	57,967	57,084	37,548	54,000		55,129		1,129	
3201	Telephone	5,239	6,248	7,252	4,200		5,500		1,300	
3401	Travel Reimbursement	6,308	15,170	10,958	5,500		5,500		0	
3402	Conference Expenses	0	0	7,500	0		0		0	
3700	In-Service Expenses	14,051	34,989	14,833	5,700		5,700		0	
3902	Printing Services	7,578	16,927	8,150	5,500		5,500		0	
3906	Advertising	39,192	38,928	9,300	41,000		36,000		(5,000)	
3916	Personnel - Recruiting	45,714	41,436	49,655	38,213		38,213		0	
4001	Office Supplies	64,815	51,062	42,595	17,500		17,500		0	
4008	Reference Materials	2,492	27,385	4,985	862		2,000		1,138	
4012	Emp. Training Supplies	19,728	1,229	17,935	18,292		19,292		1,000	
4013	Testing Materials	14,776	(1,215)	(150)	0		0		0	
4310	Tech. Supply Equip.Addl.	30,708	14,317	45,555	9,000		9,000		0	
4410	Software, Additional	61,059	28,006	27,629	39,541		45,541		6,000	
4510	General Equipment - Add'l.	4,279	16,528	865	500		500		0	
5104	Software - Additional	0	60,929	61,981	63,125		63,125		0	
Totals		2,986,114	3,176,841	3,373,290	3,470,260	32.00	3,690,602	33.00	220,342	1.00

Financial Services

Description

The Office of Financial Services oversees and maintains the fiscal operations of the School Division including: payments to employees and vendors; budget development, management and oversight; procurement management; centralized procurement and acquisition of needed goods, services and construction requirements; centralized warehousing, receiving, and distribution; accounting, fixed asset, and audit services.

Critical Functions and Activities

- Accurate and timely payment of salary and benefits to employees and related payroll vendors;
- Budget management, analysis, and preparation;
- Timely and accurate payment of vendors, ensure receipt of and accurate posting of revenues, and control of the assets of the School Division;
- Accounting services, timely and accurate financial reporting, oversight of procurement card program, and audit management;
- Acquire and manage procurement services for the acquisition of supplies, materials, services, and construction requirements in accordance with applicable laws, policies, regulations and practices;
- Operation of warehouse including storage and delivery of critical supplies to schools and departments; and
- Implementing increased electronic system options for payroll statement delivery and time and leave reporting.

Budget Changes for Fiscal Year 2015

- Addition of 3.0 FTEs to the office of Accounting to meet the needs of a growing population and increased reporting and internal control demands; and
- Increases due to a 3% salary increase-2% pay plan adjustment and 1% increase to offset the increased employee contribution to VRS.

Major Accomplishments (Past Five Years)

- Implementation of online budgeting system called Performance Budgeting (PB); received meritorious budget awards from Association of School Business Officials (ASBO) and Government Finance Officers Association (GFOA) for each of the past five years;
- Implementation of several new accounting standards;
- Received excellence in financial reporting awards from ASBO and GFOA for each of the past five years;
- Implemented new process for producing the Superintendent's Annual School Report (ASR);
- Implementation of the new VRS reporting systems;
- Implementation of VRS hybrid plans for new employees post January 1, 2014;

- Implemented Web based vendor registration; no longer mailing solicitations as they are sent via email using the vendor registration system;
- Achievement of Excellence in Purchasing Office award from the National Institute of Government Purchasing (six straight years);
- Continued dramatic growth of electronic auction revenues;
- Continue to sell stand alone VPSA bonds that reduce the School Division's debt service costs;
- Implementation of revised Regulation 322-2 *Purchasing – Procurement Card Management*; and
- Implementation of upgrade to the HR and Financial systems while working closely with HR to make process changes related to position control.

Significant Challenges (Next Five Years)

- Integration of processes with Office of Benefits & Retirement Services for Defined Benefit and Defined Contribution plans;
- Continuing increased payroll, accounting, and reporting requirements to meet government audit criteria related to increased scrutiny of compliance issues associated to federal money;
- Continued communication and training of procurement program to School Division users;
- Implementation of procedures to reduce paper based process including the online bidding module;
- Implementation of Governmental Accounting Standards Board (GASB) 68, *Accounting and Financial Reporting for Pensions* by FY 2015;
- Maximizing limited warehouse space for supplies and surplus property while maintaining a high level of responsiveness and customer service;
- Addition of the internal audit function to the School Division continues to increase demands on the Office of Financial Services as review of policy and regulation is taking place;
- As the School Division continues to grow at an annual average rate of over 3% and external requirements continue to increase, the challenge is to maintain high levels of customer support to internal stakeholders; and
- Implementation of PaymentNet4 to improve reporting and management of Procurement Card.

FINANCIAL SERVICES

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	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved		FY 2015 Approved		Increase/(Decrease)	
				Budget	Positions	Budget	Positions	Budget	Positions
1104 Director	137,106	140,342	145,128	133,080	1.00	140,400	1.00	7,320	0.00
1106 Supervisor	447,003	459,530	453,528	434,160	4.00	442,320	4.00	8,160	0.00
1107 Admin. Coordinator	191,489	258,549	213,861	358,440	4.00	463,200	5.00	104,760	1.00
1148 Specialist	1,205,906	1,263,068	1,282,769	1,226,580	23.50	1,313,400	25.50	86,820	2.00
1150 Secretarial/Bookkeeper	128,269	134,517	138,994	150,240	3.00	151,920	3.00	1,680	0.00
1200 Overtime	2,817	2,436	2,533	3,684		3,859		175	
1300 Temporary Employee	55,782	25,054	13,629	31,610		29,261		(2,349)	
2100 Social Security - FICA	155,440	163,370	160,451	178,841		194,645		15,804	
2210 Retirement - VRS	188,156	252,507	342,542	363,104		431,682		68,578	
2211 Retiree Health Care Credit	12,642	13,372	24,469	0		0		0	
2220 Retirement - PWCS	23,785	23,328	25,509	17,499		20,341		2,842	
2300 Health Insurance - HMP	153,529	189,254	184,984	240,151		272,470		32,319	
2400 Life Insurance - GLI	5,914	6,241	26,231	27,400		33,148		5,748	
2830 Admin. Assoc. Fees	7,178	4,858	4,983	5,227		6,500		1,273	
3100 Professional Services	33,828	5,000	16,500	20,918		13,000		(7,918)	
3101 Audit	90,103	82,450	80,800	82,489		100,000		17,511	
3103 Legal Services	0	0	0	1,607		0		(1,607)	
3105 Contractual Services	30,000	30,000	25,000	0		0		0	
3107 Data Processing	625	1,381	2,064	460		15,500		15,040	
3401 Travel Reimbursement	15,532	16,470	18,391	12,021		14,500		2,479	
3402 Conference Expenses	10,057	12,966	20,381	10,526		17,959		7,433	
3902 Printing Services	31,627	32,837	31,720	24,092		28,000		3,908	
3906 Advertising	1,657	3,964	4,861	939		3,500		2,561	
3950 Indirect Costs	0	0	(136,668)	0		0		0	
4001 Office Supplies	56,550	58,002	57,898	41,267		55,000		13,733	
4008 Reference Materials	3,268	1,557	963	2,710		3,500		790	
4310 Tech. Supply Equip.Addl.	15,771	1,540	0	11,626		5,000		(6,626)	
4410 Software, Additional	51	51	0	38		0		(38)	
4450 Software Replacement	0	0	0	12,495		0		(12,495)	
4510 General Equipment - Add'l.	0	383	0	0		0		0	
4550 General Equipment - Repl.	4,088	14,295	500	0		0		0	
4995 Petty Cash-Clearing Acct.	0	(200)	0	0		0		0	
5103 DP Equipment - Add'l	0	5,875	0	0		0		0	
Totals	3,008,173	3,202,997	3,142,022	3,391,204	35.50	3,759,105	38.50	367,901	3.00

SUPPLY SERVICES

042

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1106 Supervisor	112,307	114,958	118,877	106,320 1.00	108,360 1.00	2,040 0.00
1147 Coordinator	69,629	71,273	73,552	69,960 1.00	70,440 1.00	480 0.00
1150 Secretarial/Bookkeeper	229,624	234,990	239,402	191,880 5.00	194,760 5.00	2,880 0.00
1191 Warehouse Personnel	1,081,720	1,145,515	1,169,217	1,149,600 29.00	1,165,080 29.00	15,480 0.00
1200 Overtime	74,944	68,074	45,790	74,000	74,000	0
1300 Temporary Employee	21,823	52,374	35,773	44,000	44,000	0
2100 Social Security - FICA	114,720	121,300	121,239	125,136	126,733	1,597
2210 Retirement - VRS	161,475	180,081	217,613	198,310	177,344	(20,966)
2211 Retiree Health Care Credit	5,437	5,633	8,239	0	0	0
2220 Retirement - PWCS	9,373	9,974	10,629	11,535	12,463	928
2300 Health Insurance - HMP	209,114	230,622	216,212	158,302	166,942	8,640
2400 Life Insurance - GLI	4,303	4,480	19,557	19,556	20,310	754
2830 Admin. Assoc. Fees	210	210	280	1,000	1,000	0
3401 Travel Reimbursement	5,634	2,629	4,846	3,000	3,000	0
3402 Conference Expenses	5,526	12,007	14,599	8,000	8,000	0
3501 Repair/Maint. - Building	3,318	80,142	43,214	55,874	57,510	1,636
3502 Repair/Maint. - Equipment	6,470	4,104	3,255	10,000	10,000	0
3504 Maint. Service Contract	5,150	5,150	5,150	0	0	0
3902 Printing Services	39,865	34,309	16,772	46,553	46,553	0
3904 Freight/Shipping	1,801	1,687	1,725	4,000	4,000	0
3911 Rental Equipment	0	0	280	0	0	0
3912 Rental Space	62	450	480	2,000	2,000	0
3999 Other Contract Expenses	9,808	21,641	15,015	13,000	13,000	0
4001 Office Supplies	23,557	33,926	29,835	21,084	21,084	0
4004 Repair/Maint. Supplies	0	0	73,633	0	0	0
4007 Wearing Apparel	8,831	8,817	14,372	1,000	1,000	0
4310 Tech. Supply Equip. Add'l.	0	5,998	1,173	0	0	0
4350 Tech. Supply Equip. Repl.	630	0	952	0	0	0
4450 Software Replacement	0	0	0	2,000	2,000	0
4510 General Equipment - Add'l.	26,138	24,423	18,757	30,000	30,000	0
4550 General Equipment - Repl.	0	3,652	6,190	5,000	5,000	0
4999 Other Materials/Supplies	6,133	1,652	395	10,000	10,000	0
5102 Tech. Equipment, Add'l	0	18,954	13,745	17,452	30,023	12,571
5501 Equipment - Replacement	0	3,078	0	10,875	10,875	0
Totals	2,237,602	2,502,103	2,540,768	2,389,437 36.00	2,415,478 36.00	26,041 0.00

BENEFITS & RESERVES**038**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget Positions	
1000 Salaries	(20,821)	(625)	29,761	0		0		0	
1120 Teacher, Classroom	0	211,795	186,747	131,760	2.00	199,481	2.00	67,721	0.00
1910 Salary - ROP	10,050,724	10,273,507	9,487,641	8,850,706		9,088,459		237,753	
2100 Social Security - FICA	918,826	959,258	877,409	841,224		856,311		15,087	
2210 Retirement - VRS	6,257	(5,076,676)	66,119	90,779		62,938		(27,841)	
2211 Retiree Health Care Credit	303	(341,941)	4,570	0		0		0	
2220 Retirement - PWCS	814	8,403	7,064	12,523		13,057		534	
2300 Health Insurance - HMP	2,333	46,741	21,335	43,743		24,478		(19,265)	
2400 Life Insurance - GLI	177	(160,654)	5,061	7,568		21,306		13,738	
2810 Separation Leave	1,571,636	1,743,320	1,799,245	1,875,725		1,830,291		(45,434)	
2850 Employee Recognition	378,803	377,108	374,118	402,804		408,348		5,544	
2990 Visiting Int'l Faculty Pmt.	577,300	514,550	539,650	0		0		0	
2999 Employee Benefits, Other	68,674	83,557	61,873	28,500		28,500		0	
8001 Salary Reserve	0	0	0	8,967,387		7,923,651		(1,043,736)	
8002 General Reserve	0	0	0	6,433,999		6,560,794		126,795	
8005 School Reserve Funds	0	0	0	148,000		150,000		2,000	
8009 Holdback Alloc Reserve	0	0	0	5,850,479		500,336		(5,350,143)	
8010 Revenue Rescission	1	0	0	2,000,000		2,156,941		156,941	
8011 School Parking Fees	0	0	0	125,000		275,000		150,000	
8013 Grant Funding	0	0	0	407,310		432,830		25,520	
8021 Alternative Ed. Grant	0	0	0	312,115		313,529		1,414	
8023 Reading Intervention Grant	0	0	0	1,184,523		1,377,373		192,850	
8024 SOL Remediation	0	0	0	104,755		106,197		1,442	
8032 State Mentor Grant	0	0	0	59,848		59,848		0	
8084 21st Century Grant	0	0	0	800,000		160,000		(640,000)	
8137 Benefit Reserve	0	0	0	0		(1,272,724)		(1,272,724)	
8138 Other Districts Reserve	0	0	0	0		50,000		50,000	
8139 Education Foundation	0	0	0	0		500,000		500,000	
8140 Music Instruments	0	0	0	0		75,000		75,000	
8141 E-Rate	0	0	0	0		1,250,000		1,250,000	
8142 Scrap Metal	0	0	0	0		25,000		25,000	
8143 Custodial Park Authority	0	0	0	0		15,000		15,000	
8144 Record Center Fees	0	0	0	0		25,000		25,000	
8145 Minnieland Day Care	0	0	0	0		150,000		150,000	
8606 Transfers Out	10,899,454	8,099,950	5,667,855	1,800,000		1,800,000		0	
8999 Refunds	0	0	(1,300)	0		0		0	
Totals	24,454,480	16,738,293	19,127,149	40,478,748	2.00	35,166,945	2.00	(5,311,803)	0.00

FIXED CHARGES

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	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1500 Substitute Teacher	679,086	737,518	672,146	843,751	855,367	11,616
1502 Substitute, Other	37,772	49,631	16,496	63,155	64,024	869
1603 Homebound Tutoring	0	0	0	1,209,838	1,226,492	16,654
2100 Social Security - FICA	54,857	60,376	52,679	69,379	70,333	954
2820 Tuition Assistance	291,721	392,368	146,162	200,065	202,820	2,755
2825 Classified Ed. Reimbursement	5,367	7,700	2,450	0	0	0
3100 Professional Services	153,093	160,399	45,256	1,162,612	1,178,616	16,004
3101 Audit	15,000	0	0	0	0	0
3103 Legal Services	652,342	142,599	226,080	255,878	259,400	3,522
3108 Settlement Cost	0	0	19,300	0	0	0
3201 Telephone	2,426,140	1,874,556	1,616,542	3,247,671	2,195,718	(1,051,953)
3202 Electric Service	16,213,499	16,875,009	15,867,511	17,503,779	14,394,211	(3,109,568)
3203 Fuel	3,815,578	3,379,103	2,713,240	6,123,446	4,510,608	(1,612,838)
3204 Water Service	210,552	232,563	314,279	352,739	290,075	(62,664)
3205 Sewer Service	1,674,978	1,896,243	1,843,399	2,318,119	1,906,302	(411,817)
3206 Trash	1,089,095	1,073,244	966,507	1,501,924	1,235,105	(266,819)
3301 Insurance, General	90,000	95,000	95,000	95,000	95,000	0
3302 Liability Insurance	550,000	550,000	545,000	555,000	555,000	0
3303 Liability, Transportation	539,470	550,000	545,000	555,000	555,000	0
3304 Fire Insurance	775,000	775,000	713,112	740,000	740,000	0
3305 Worker's Comp.	290,000	290,000	280,000	290,000	290,000	0
3306 Unemployment Comp.	150,000	200,000	207,886	218,868	218,868	0
3308 Safety Patrol Insurance	4,000	4,000	4,000	4,000	4,000	0
3903 Postage	288,673	197,952	275,854	381,241	386,489	5,248
3913 Tuition - Other Divisions	593,526	621,136	722,328	874,499	913,612	39,113
3914 Tuition - Private Schools	221,265	238,278	241,374	248,615	256,073	7,458
4150 Lease Agreement	327,540	337,366	347,487	363,600	363,600	0
5503 DP Equipment - Repl.	0	0	0	3,827,000	4,869,000	1,042,000
5510 Vehicle, Repl.	191,242	902,186	775,376	1,037,907	1,519,898	481,991
5511 Buses, Repl.	842,696	2,801,317	5,132,051	6,510,000	6,720,000	210,000
8003 Gen. Insurance Reserve	624,105	726,152	800,000	850,000	850,000	0
8004 Emergency Reserve	100,000	100,000	100,000	100,000	166,972	66,972
8017 Capital Imprvmnt Reserve	200,000	3,966,446	13,719,981	13,964,000	15,801,000	1,837,000
8018 Cap. Maint. Contingency	0	0	0	1,552,197	1,027,092	(525,105)
Totals	33,106,599	39,236,142	49,006,497	67,019,283 0.00	63,720,675 0.00	(3,298,608) 0.00

Transportation Services

Description

The Office of Transportation Services provides safe, timely, and cost-effective transportation for students through a *World-Class* driver training program, efficient routing and a quality vehicle repair and maintenance program.

Critical Functions and Activities

- General Education, Special Needs and Specialty Program student transportation;
- Transportation services for field and athletic trips, community based instruction and after school activities;
- Vehicle inspection, repair and maintenance services for all school system vehicles; and
- Recruiting and training of drivers and attendants.

Budget Changes for Fiscal Year 2015

- Purchase of 11 additional buses to cover student growth;
- Replacement of 64 buses, 41 trucks and 7 cars to maintain fleet;
- Increase of \$0.08 million in the fuel allocation to reflect the current and forecast increases in fuels cost; and
- Net increase of 9 Driver/Attendant positions, decrease of 1 unfilled Mechanic position totaling 6 FTE's to cover student growth.

Major Accomplishments (Past Five Years)

- Reduction in number of bus accidents by 25% over the past 5 years despite the bus fleet increasing over the same period; accidents have decreased every year for the past 10 years;
- Optimization of Specialty Program express stops resulting in \$600 K cost savings;
- Establishment of a guaranteed 6-hour workday and benefits for all bus drivers;
- Completed the retrofit of all buses with digital video recording systems;
- Acquisition of some smaller Type A buses; and

- Augmentation of transportation resources to offset increasing placement changes for special education students and transport for the homeless.

Significant Challenges (Next Five Years)

- Funding of Automatic Vehicle Location (AVL) technology for student tracking, counter-terrorism, and increased efficiency; and
- Decreases in service levels to offset annual budget decreases and material cost increases.

TRANSPORTATION SERVICES
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	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget	Positions
1104 Director	133,541	136,693	141,353	133,080	1.00	140,400	1.00	7,320	0.00
1106 Supervisor	227,111	223,451	222,552	208,080	2.00	209,160	2.00	1,080	0.00
1107 Admin. Coordinator	484,377	495,811	512,714	550,800	6.00	560,160	6.00	9,360	0.00
1143 Aide, Bus	3,281,749	3,419,417	3,513,598	3,464,004	151.93	3,606,244	155.71	142,240	3.78
1148 Specialist	453,303	462,782	435,259	451,680	9.00	451,680	9.00	0	0.00
1150 Secretarial/Bookkeeper	721,946	736,918	806,019	776,280	17.00	784,800	17.00	8,520	0.00
1170 Bus Driver	19,203,219	19,796,300	20,205,384	19,807,992	713.78	20,238,936	716.95	430,944	3.17
1171 Garage Employees	2,438,370	2,542,658	2,572,565	2,544,360	49.00	2,525,640	48.00	(18,720)	(1.00)
1172 Bus Service Attendant	318,475	342,690	344,931	338,040	11.00	343,440	11.00	5,400	0.00
1200 Overtime	14,666	(33,100)	75,101	0		0		0	
1300 Temporary Employee	139,235	183,183	156,574	155,000		155,000		0	
1600 Supplemental Pay	1,245	1,060	0	1,200		1,200		0	
1900 Other Salary / Wages	133,179	104,319	115,920	110,000		110,000		0	
2100 Social Security - FICA	1,975,510	2,030,845	2,091,493	2,183,350		2,228,190		44,840	
2210 Retirement - VRS	2,737,331	2,879,579	3,338,946	3,525,148		2,962,887		(562,261)	
2211 Retiree Health Care Credit	73,053	75,026	93,643	0		0		0	
2220 Retirement - PWCS	147,005	149,368	156,779	214,885		233,770		18,885	
2300 Health Insurance - HMP	4,192,316	4,653,661	4,664,450	2,949,011		3,131,360		182,349	
2400 Life Insurance - GLI	67,674	69,459	303,544	370,465		380,958		10,493	
3102 Health Services	73,510	74,897	73,165	85,000		85,000		0	
3201 Telephone	20,758	23,615	29,700	21,000		21,000		0	
3401 Travel Reimbursement	13,914	6,024	5,894	0		0		0	
3402 Conference Expenses	232	0	0	5,750		5,750		0	
3502 Repair/Maint. - Equipment	250	525	788	0		0		0	
3504 Maint. Service Contract	45,879	57,212	31,484	51,000		51,000		0	
3700 In-Service Expenses	18,362	11,911	27,351	9,000		9,000		0	
3901 Laundry/Dry Cleaning	22,479	28,115	19,856	30,000		30,000		0	
3902 Printing Services	10,354	11,567	19,444	14,000		14,000		0	
3903 Postage	16,240	16,875	20,340	0		0		0	
3910 Educational Television	512	520	534	525		525		0	
3911 Rental Equipment	15,569	16,957	16,109	16,500		16,500		0	
3918 Permits and Fees	0	0	195	0		0		0	
3999 Other Contract Expenses	0	0	304,888	0		317,896		317,896	
4001 Office Supplies	89,259	82,975	117,829	78,900		78,900		0	
4004 Repair/Maint. Supplies	(150,470)	(2,050)	(3,682)	0		0		0	
4005 Vehicle Fuels	5,177,306	5,851,091	5,888,470	6,131,620		6,216,026		84,406	
4006 Vehicle Supplies	265,452	197,660	195,944	260,000		260,000		0	
4008 Reference Materials	217	0	0	0		0		0	
4012 Emp. Training Supplies	4,852	783	787	4,000		4,000		0	
4022 Transp. Veh. Supplies	1,881,559	2,112,049	1,843,554	1,924,674		1,931,685		7,011	
4310 Tech. Supply Equip. Addl.	23,694	0	0	0		0		0	
4350 Tech. Supply Equip. Repl.	0	32,235	24,089	0		0		0	
4410 Software, Additional	11,000	38,320	85,000	0		0		0	
4450 Software Replacement	0	0	2,000	0		0		0	
4510 General Equipment - Add'l.	38,640	6,747	0	0		0		0	
4550 General Equipment - Repl.	969,126	12,810	26,690	0		0		0	
5101 Equipment - Additional	222,144	6,533	0	0		0		0	
5103 DP Equipment - Add'l	0	27,444	0	0		0		0	
5110 Vehicle, Additional	0	244,476	99,740	0		0		0	
5111 Buses, Additional	2,526,188	2,254,859	2,261,175	2,223,502		1,264,764		(958,738)	
6900 Reimbursement Account	(733,242)	(687,942)	(1,181,307)	0		0		0	
Totals	47,307,092	48,696,328	49,660,859	48,638,846	960.71	48,369,870	966.66	(268,976)	5.95

Risk Management & Security Services

Description

The Office of Risk Management & Security Services protects the financial assets of the School Division and works to maintain a safe school and working environment for students, staff, and visitors.

Critical Functions and Activities

- Crisis preparation, training, and response;
- Investigations, e.g., background, joint CPS and PD, and internal;
- Security patrol of facilities;
- Security Resident Program;
- Insurance placement, claims management, and workers' compensation self-insured administration;
- Community Use of Facilities;
- School Security Officer Certification training;
- Mandated OSHA and safety training;
- Hazardous Waste Management;
- Support to the Prince William County Emergency Operations Center; and
- Inspection of school facilities and playgrounds.

Budget Changes for Fiscal Year 2015

- One FTE position was added to accommodate for a security patrol for the KLC.

Major Accomplishments (Past Five Years)

- Conducted a full scale POD exercise with Dept. of Health and Dept. of Emergency Management;
- Provided CCTV access to 911 call center;
- School Security Officer Certification training to all school security personnel, including First Responder, ICS, and NIMS;
- Installation and upgrades of security cameras in all PWCS facilities;
- Playground renovations to 52 elementary schools since FY 2008;
- Initiated video-based training for building inspections and elevator evacuation;
- Recipient of Prima National Award for Top Ten Safety Violations video;
- Implementation of stage safety assessment and inspections;
- Theatre Safety Procedural Manual approved and available online;
- Implementation of Incident Command Center (ICC);

- Enhancements to the Security Guidelines manual and Crisis Management Plan with online accessibility;
- Security awareness training for front office personnel;
- Crisis Response Training video required for all new hires and available to substitute teachers;
- Developed Division Continuity of Operations Plan;
- Received REMS Grant for security initiatives;
- ICS/NIMS training for administrators;
- School vulnerability assessments;
- Radio upgrades at school sites and radio frequency map implemented to eliminate radio interference at school sites;
- Emergency generator installed for ICC and Patrol/Dispatch guard house;
- Completed ICS compliant numbering of all school exits;
- Implementation of Tabletop Exercises in crisis management for school administration and senior staff; and
- Acquisition and use of advanced electronic forensic applications to keep pace with changing technology.

Significant Challenges (Next Five Years)

- Ongoing School Security Officer training;
- Increases in requests for services, safety inspections, and investigations due to increased enrollment, staff, and new facilities;
- Increases in workers' compensation claims' costs due to higher medical expenses and expansion of staff;
- Improvements in crisis management preparations and training;
- Coordination with PWC agencies in crisis management planning and response;
- Explore systems integration and inter-connectivity for various electronic security systems;
- Implementation of the recommendations of the Task Force on Safe Schools;
- Building knowledge capacity with staff for COOP, ICS, and NIMS; and
- Explore expansion of video-based awareness for safety training.

RISK MANAGEMENT & SECURITY SERVICES

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	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1104 Director	133,897	137,057	122,257	123,359 1.00	124,920 1.00	1,561 0.00
1107 Admin. Coordinator	100,354	102,723	66,283	94,800 1.00	93,360 1.00	(1,440) 0.00
1148 Specialist	834,927	847,608	860,031	915,288 20.80	965,232 21.80	49,944 1.00
1150 Secretarial/Bookkeeper	152,470	168,585	159,331	150,240 3.00	151,920 3.00	1,680 0.00
1200 Overtime	37,868	40,257	41,742	30,000	65,000	35,000
1300 Temporary Employee	102,854	121,860	52,203	131,332	105,332	(26,000)
2100 Social Security - FICA	99,436	101,824	96,959	110,545	115,190	4,645
2210 Retirement - VRS	104,566	134,704	176,419	202,438	229,561	27,123
2211 Retiree Health Care Credit	6,887	7,133	12,701	0	0	0
2220 Retirement - PWCS	8,178	10,050	8,086	9,756	10,817	1,061
2300 Health Insurance - HMP	119,702	126,230	117,445	133,889	144,894	11,005
2400 Life Insurance - GLI	3,256	3,330	13,615	15,276	17,628	2,352
2830 Admin. Assoc. Fees	745	550	0	0	500	500
3100 Professional Services	115,498	79,118	65,518	58,003	60,467	2,464
3401 Travel Reimbursement	833	0	3,089	4,000	1,000	(3,000)
3402 Conference Expenses	2,596	1,694	971	0	3,000	3,000
3501 Repair/Maint. - Building	0	0	170	0	0	0
3502 Repair/Maint. - Equipment	5,567	6,569	2,797	5,000	3,000	(2,000)
3700 In-Service Expenses	13,105	8,375	4,062	9,000	7,000	(2,000)
3902 Printing Services	5,744	11,934	4,851	11,000	14,000	3,000
3917 Employment Services	12,428	14,572	4,237	4,000	3,000	(1,000)
4001 Office Supplies	17,311	28,847	14,619	18,938	15,506	(3,432)
4007 Wearing Apparel	1,983	2,641	2,075	3,500	3,000	(500)
4008 Reference Materials	1,282	1,305	284	1,000	500	(500)
4010 Instructional Supplies	0	12,640	6,910	0	0	0
4012 Emp. Training Supplies	420	3,752	0	3,000	1,000	(2,000)
4019 Food	0	0	0	0	1,000	1,000
4310 Tech. Supply Equip. Add'l.	593	75,344	232,256	6,500	2,000	(4,500)
4350 Tech. Supply Equip. Repl.	0	24,689	0	0	0	0
4510 General Equipment - Add'l.	554	1,166	0	0	0	0
4999 Other Materials/Supplies	11,029	13,233	8,933	10,000	3,000	(7,000)
5101 Equipment - Additional	17,569	0	0	0	0	0
5102 Tech. Equipment, Add'l	28,880	102,883	1,516	0	0	0
5110 Vehicle, Additional	17,068	0	0	0	0	0
5501 Equipment - Replacement	22,878	1,185	0	0	0	0
Totals	1,980,478	2,191,858	2,079,360	2,050,864 25.80	2,141,827 26.80	90,963 1.00

Facilities Services

Description

Facilities Services acquires school property, plans for, constructs, and maintains and improves infrastructure for all PWCS facilities.

Critical Functions and Activities

- Construction and Renovation of School Facilities;
- Project Planning, Design, and Construction;
- Capital Improvements Program;
- Student Enrollment Forecasting;
- Attendance Boundary Analysis;
- Real Property Management;
- Site Acquisition/Disposition;
- Repair, Maintenance, and Improvement of more than 10.4 million square feet of building space and more than 2,500 acres of grounds;
- Custodial Services;
- Environmental Programs; and
- Energy, Sustainability, and Utility Management.

Budget Changes for Fiscal Year 2015

- Construction Fund adjustments reflecting the proposed Capital Improvements Program;
- Eliminate Electrician III position and replace with Facilities Management Specialist I to oversee Construction Project Management software and to provide technical support to energy management data function;
- Eliminate Digital Copier Technician and replace with Electronic Systems Shop Foreman to support to growing work load in this area; and
- Transfer one Electronic Systems Technician III from Facilities Services to Information Technology Services to provide improved customer service on Interactive Whiteboards.

Major Accomplishments (Past Five Years)

- Built eight new schools and additions to 13 schools, adding more than 1 million square feet of space and providing over 9,800 additional student seats;
- Constructed two LEED-designed elementary schools;
- Completed major renewals of eight schools;
- Completed approximately \$7.8 million in major maintenance and ADA projects;
- Acquired, by proffer and purchase, land for 9 schools;
- Utilized new technologies to gather energy audit information, and share building scheduling information electronically;

- Supervised drawing of new boundaries for four new elementary schools, one new middle school, one new K-8 school and one new high school; and seven boundary adjustments;
- Implemented “building services” program;
- Upgraded classroom lighting at various schools, and have completed the retrofit of inefficient light fixtures in portable classrooms;
- Annually install new and/or relocate existing modular classrooms and trailers at schools to support instructional space requirements and to support the CIP school renewal programs;
- Utilized in-house staff to replace major system components at various schools;
- Implemented “single-stream” recycling program in schools and administrative buildings;
- Established Energy Conservation program, saving more than \$3,500,000;
- Five times recognized as a “VSBA Certified Green School Division”;
- Implemented Qualified School Construction Bond; and
- (QSCB) award of \$9.5 million in energy efficiency upgrades at school facilities.

Significant Challenges (Next Five Years)

- Continue to provide customer-responsive facilities support within significantly constrained resources;
- Provide renovated space to ensure reasonable equity between older and newer schools;
- Identify and acquire, thru developer proffers or at reasonable expense, suitable sites for future schools;
- Successfully design and construct all approved Capital Improvements Program projects;
- Provide accurate enrollment forecasting;
- Continue development of “in house” technical specifications; and
- Maximize the efficiency with which the School Division utilizes energy.

FACILITIES SERVICES

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	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1104 Director	145,455	148,888	125,188	133,080 1.00	140,400 1.00	7,320 0.00
1106 Supervisor	554,095	564,141	498,620	540,480 5.00	550,680 5.00	10,200 0.00
1107 Admin. Coordinator	828,705	929,004	1,012,612	1,018,320 11.00	1,007,880 11.00	(10,440) 0.00
1145 Technician	211,163	216,147	221,257	201,600 4.00	204,000 4.00	2,400 0.00
1148 Specialist	983,031	957,900	989,732	1,158,480 19.00	1,285,560 21.00	127,080 2.00
1150 Secretarial/Bookkeeper	670,773	624,414	605,708	603,360 13.00	559,560 12.00	(43,800) (1.00)
1160 Maintenance Personnel	8,396,430	8,738,699	8,885,530	8,965,080 172.00	9,059,520 170.00	94,440 (2.00)
1190 Custodian	735,426	729,621	739,235	700,560 23.00	714,960 23.00	14,400 0.00
1200 Overtime	285,654	165,829	189,240	280,000	195,000	(85,000)
1300 Temporary Employee	399,734	522,225	618,831	232,234	470,000	237,766
2100 Social Security - FICA	958,660	985,606	1,014,704	1,058,240	1,085,348	27,108
2210 Retirement - VRS	1,374,763	1,486,532	1,777,423	1,755,652	1,593,397	(162,255)
2211 Retiree Health Care Credit	43,519	44,364	62,078	0	0	0
2220 Retirement - PWCS	130,636	131,391	130,170	101,240	109,533	8,293
2300 Health Insurance - HMP	1,491,183	1,579,700	1,603,841	1,389,376	1,467,198	77,822
2400 Life Insurance - GLI	35,217	36,164	156,557	171,085	178,498	7,413
2820 Tuition Assistance	27,686	40,074	41,302	11,000	40,000	29,000
2830 Admin. Assoc. Fees	870	870	735	6,720	1,000	(5,720)
2840 Conf. Expenses-Admin	831	228	41	14,000	1,000	(13,000)
3100 Professional Services	299	0	797	25,000	1,000	(24,000)
3104 Engineering Services	17,885	53,251	21,427	50,000	25,000	(25,000)
3105 Contractual Services	0	0	495	21,000	500	(20,500)
3201 Telephone	79,273	106,321	121,135	40,000	130,000	90,000
3401 Travel Reimbursement	2,636	7,660	3,655	18,075	4,000	(14,075)
3402 Conference Expenses	11,160	16,151	9,769	26,000	13,000	(13,000)
3500 Miscellaneous Projects	21,226	6,448	18,757	1,475,161	1,510,412	35,251
3501 Repair/Maint. - Building	136,662	182,510	239,572	98,000	240,000	142,000
3502 Repair/Maint. - Equipment	114,006	133,125	230,383	7,200	220,000	212,800
3504 Maint. Service Contract	17,548	15,304	67,774	377,000	145,000	(232,000)
3700 In-Service Expenses	271	84	653	5,000	700	(4,300)
3902 Printing Services	17,313	21,120	21,846	18,000	25,000	7,000
3904 Freight/Shipping	0	0	288	0	0	0
3906 Advertising	5,425	1,155	4,098	0	5,000	5,000
3911 Rental Equipment	1,320	7,212	9,520	8,000	10,000	2,000
3918 Permits and Fees	3,271	6,564	1,183	120,000	1,500	(118,500)
3999 Other Contract Expenses	0	293,882	0	0	0	0
4001 Office Supplies	63,033	61,557	70,729	55,000	72,000	17,000
4003 Custodial Supplies	98,693	89,073	79,125	60,000	80,000	20,000
4004 Repair/Maint. Supplies	3,616,066	3,532,027	2,899,548	3,493,032	3,499,305	6,273
4007 Wearing Apparel	15,823	16,505	18,628	15,000	90,000	75,000
4008 Reference Materials	0	0	3,396	2,000	3,400	1,400
4012 Emp. Training Supplies	26,138	6,958	0	23,000	0	(23,000)
4310 Tech. Supply Equip.Addl.	2,163	28,567	15,910	91,224	20,000	(71,224)
4350 Tech. Supply Equip. Repl.	0	0	398	0	400	400
4410 Software, Additional	539	7,424	108	12,500	100	(12,400)
4450 Software Replacement	40,649	35,591	42,256	52,000	47,000	(5,000)
4510 General Equipment - Add'l.	100,192	111,819	11,874	4,000	130,000	126,000
4550 General Equipment - Repl.	0	224	338	251,163	1,000	(250,163)
4999 Other Materials/Supplies	0	4,208	73	0	0	0
5101 Equipment - Additional	177,820	98,623	133,673	40,000	130,000	90,000
5110 Vehicle, Additional	46,974	135,736	0	170,147	96,782	(73,365)
5501 Equipment - Replacement	7,544	19,032	0	90,000	0	(90,000)
Totals	21,897,760	22,899,928	22,700,213	24,988,009 248.00	25,164,633 247.00	176,624 (1.00)

ENERGY CONSERVATION
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	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget Positions	
1107 Admin. Coordinator	0	0	165,673	0	0.00	246,960	3.00	246,960	3.00
2100 Social Security - FICA	0	0	12,673	0		18,892		18,892	
2210 Retirement - VRS	0	0	31,321	0		42,452		42,452	
2211 Retiree Health Care Credit	0	0	2,220	0		0		0	
2220 Retirement - PWCS	0	0	2,111	0		2,000		2,000	
2300 Health Insurance - HMP	0	0	21,430	0		26,795		26,795	
2400 Life Insurance - GLI	0	0	2,380	0		3,260		3,260	
2820 Tuition Assistance	0	0	0	0		200,000		200,000	
3201 Telephone	0	0	1,894	0		2,700		2,700	
3401 Travel Reimbursement	0	0	6,202	0		16,920		16,920	
3710 Contract Courses	0	0	319,272	0		1,600,794		1,600,794	
4001 Office Supplies	0	0	0	0		5,000		5,000	
4007 Wearing Apparel	0	0	936	0		750		750	
4008 Reference Materials	0	0	2,100	0		450		450	
4310 Tech. Supply Equip.Addl.	0	0	14,965	0		3,345		3,345	
4410 Software, Additional	0	0	25,000	0		2,500		2,500	
4510 General Equipment - Add'l.	0	0	0	0		2,231		2,231	
5101 Equipment - Additional	0	0	1,465	0		0		0	
Totals	0	0	609,642	0	0.00	2,175,050	3.00	2,175,050	3.00

Student Learning

Description

The Office of Student Learning (SL) develops curriculum, provides leadership for the supervision of instructional programs, and delivers content related professional development to improve teacher performance and increase student achievement. SL serves at the Division's primary liaison for all federal, state, and local academic and co-curricular activities.

Critical Functions and Activities

Core Academic Program Leadership including:

- Curriculum Development;
- Content Professional Development;
- Career and Technical Education;
- Gifted Education;
- Specialty Program Coordination;
- Fine and Performing Arts Program Leadership;
- Student Athletics/Activities;
- Title I and Head Start; and
- Textbook Adoption.

Budget Changes for Fiscal Year 2015

- Decrease .62 FTE Gifted Teacher Assistant/Increase .40 FTE Gifted Teacher for service to two new schools; and
- Increase 1.0 FTE Middle School Math Professional Development Specialist

Major Accomplishments (Past Five Years)

ACADEMIC PROGRAM LEADERSHIP

- Awarded \$50,000+ in competitive science grants;
- Provided SAT tutorial support and preparation for all high school students;
- Revised curricula including: history and social sciences, mathematics, language arts, and science;
- Enhanced outdoor education at EAGLES center;
- Transitioned to new mathematics program K-5;
- Conducted PWCS Regional Science Fairs; and
- Produced a nationally recognized history education program for middle school students.

CAREER and TECHNICAL EDUCATION

- Added Project Lead the Way engineering courses;
- Launched a *World-Class* culinary arts program;
- Forged bonds with community college partners to develop welding and other trade programs;
- Continued to expand new course opportunities; and
- Funded certification tests.

GIFTED EDUCATION

- Developed 5-Year Gifted Education Plan;
- Revised gifted education resource curriculum; and

- Increased school-based gifted programs.

SPECIALTY PROGRAM COORDINATION

- Opened Governor's School @ Innovation Park;
- Paid for AP, IB, and AICE exams; and
- Provided technical assistance for program evaluations and implemented IBPYP.

FINE and PERFORMING ARTS

- Steady increases in elementary strings participation; and
- Provided numerous All County Arts events.

STUDENT ATHLETICS and ACTIVITIES

- Developed and implemented a Divisionwide concussion management policy; and
- Secured grants for athletic trainers.

CONTENT PROFESSIONAL DEVELOPMENT

- Provided ongoing professional development in core curricular areas and electives.
- Observed new teachers and responded to administrative requests for support;
- Provided tuition-free gifted certification courses;
- Provided professional development for all K through 5th grade teachers in *Hands-on Science*;
- Offered literacy support to teachers through SPOT, EPIC, and Reading Recovery; and
- Supported PPP implementation for all schools and central office departments.

Significant Challenges (Next Five Years)

- Prepare teachers for changes in state assessments;
- Revise curricula to align with new state standards;
- Continue to improve teacher instructional practice through professional development;
- Support schools in making federal, state, and local targets;
- Developing an alternative to traditional textbook books that provides high quality, reliable, instructional materials to all students;
- Increase Assessment Literacy among all stakeholders to improve student achievement;
- Supporting schools in improvement status;
- Facilitate textbook adoption committee process for world languages and the arts;
- Increasing expectations for rigorous and quality instruction throughout the Division; and
- Develop online learning management systems for use in all classes to better prepare students for college and careers.

STUDENT LEARNING

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	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1104 Director	70,847	124,693	128,944	133,080 1.00	140,400 1.00	7,320 0.00
1106 Supervisor	1,450,754	1,292,342	1,267,163	1,107,600 10.00	1,128,000 10.00	20,400 0.00
1107 Admin. Coordinator	464,615	386,051	442,450	461,640 5.20	464,352 5.20	2,712 0.00
1115 Teacher, Admin. Assign.	310,797	399,758	395,294	257,640 4.00	260,880 4.00	3,240 0.00
1120 Teacher, Classroom	126,565	128,287	215,731	121,224 1.90	183,420 2.90	62,196 1.00
1148 Specialist	0	0	0	63,360 1.00	64,800 1.00	1,440 0.00
1150 Secretarial/Bookkeeper	834,129	701,816	680,059	680,880 14.50	688,500 14.50	7,620 0.00
1180 National Board Certified Teacher Incentive Bonus	0	2,500	0	0 0.00	0	0 0.00
1200 Overtime	20,126	13,974	7,968	0	0	0
1300 Temporary Employee	117,631	41,806	42,258	7,450	38,000	30,550
1500 Substitute Teacher	42,535	35,062	38,435	81,178	106,670	25,492
1600 Supplemental Pay	476,642	299,974	285,155	261,116	264,011	2,895
2100 Social Security - FICA	291,140	250,078	256,499	242,898	255,431	12,533
2210 Retirement - VRS	274,508	347,173	486,835	445,570	503,728	58,158
2211 Retiree Health Care Credit	18,443	18,384	34,798	0	0	0
2220 Retirement - PWCS	38,730	41,756	44,563	21,473	23,736	2,263
2300 Health Insurance - HMP	187,541	240,862	221,815	294,692	317,943	23,251
2400 Life Insurance - GLI	8,625	8,579	37,306	33,622	38,681	5,059
2820 Tuition Assistance	18,000	35,470	39,020	63,000	57,700	(5,300)
2830 Admin. Assoc. Fees	6,246	5,502	4,493	3,312	7,302	3,990
3100 Professional Services	88,469	46,144	22,653	6,805	21,734	14,929
3105 Contractual Services	79,051	38,004	8,750	26,150	38,550	12,400
3401 Travel Reimbursement	27,825	34,123	24,638	29,529	33,661	4,132
3402 Conference Expenses	83,547	67,407	43,293	56,627	56,225	(402)
3450 Field Trips	10,552	12,135	10,788	8,275	275	(8,000)
3502 Repair/Maint. - Equipment	60,978	72,397	34,930	28,557	14,229	(14,328)
3504 Maint. Service Contract	21,079	27,362	33,172	49,000	40,000	(9,000)
3700 In-Service Expenses	102,736	64,763	29,570	37,372	29,197	(8,175)
3710 Contract Courses	42,280	45,871	3,980	0	0	0
3750 Curriculum Development	243	0	0	0	0	0
3902 Printing Services	145,239	189,078	77,580	101,166	94,092	(7,074)
3903 Postage	0	0	230	0	0	0
3905 Extra Curricular Expenses	30,282	21,131	19,530	16,336	26,432	10,096
3906 Advertising	0	592	945	0	0	0
3999 Other Contract Expenses	44,427	87,917	22,897	5,157	8,250	3,093
4001 Office Supplies	41,542	49,896	28,045	54,000	63,000	9,000
4007 Wearing Apparel	0	12,080	0	0	0	0
4008 Reference Materials	46,967	20,292	18,534	21,672	18,550	(3,122)
4009 Extra Curricular Supplies	1,955	0	0	0	0	0
4010 Instructional Supplies	288,597	265,733	421,915	103,240	45,795	(57,445)
4011 Textbooks	(600)	0	0	0	0	0
4012 Emp. Training Supplies	295,421	183,250	164,973	81,975	82,435	460
4013 Testing Materials	3,951	8,100	59,283	9,600	9,900	300
4016 Library Books	1,980	15,127	0	0	0	0
4017 Library Periodicals	4,007	4,577	4,274	4,050	2,300	(1,750)
4018 Library Supplies	0	0	0	0	200	200
4310 Tech. Supply Equip.Addl.	105,376	50,276	69,648	24,298	21,962	(2,336)
4350 Tech. Supply Equip. Repl.	4,895	2,772	1,868	6,000	6,000	0
4410 Software, Additional	35,837	29,070	77,133	51,556	70,339	18,783
4450 Software Replacement	120,597	930	0	0	0	0
4510 General Equipment - Add'l.	109,058	128,899	128,818	700	15,700	15,000
4550 General Equipment - Repl.	12,746	28,770	0	0	0	0
5101 Equipment - Additional	33,222	6,457	5,000	0	0	0
Totals	6,600,134	5,887,220	5,941,231	5,001,800 37.60	5,242,380 38.60	240,580 1.00

PROFESSIONAL LEARNING (Included with Student Learning prior to FY 2012)**130**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget Positions	
1104 Director	0	137,057	137,603	123,360	1.00	124,920	1.00	1,560	0.00
1106 Supervisor	0	0	0	110,760	1.00	112,800	1.00	2,040	0.00
1107 Admin. Coordinator	0	86,030	101,827	94,800	1.00	93,360	1.00	(1,440)	0.00
1150 Secretarial/Bookkeeper	0	115,227	119,060	99,840	2.00	100,920	2.00	1,080	0.00
1200 Overtime	0	0	2,330	0		0		0	
1300 Temporary Employee	0	2,949	2,429	6,835		0		(6,835)	
1500 Substitute Teacher	0	2,932	979	0		0		0	
1600 Supplemental Pay	0	281,816	258,395	283,956		294,334		10,378	
2100 Social Security - FICA	0	44,759	45,137	55,046		55,567		521	
2210 Retirement - VRS	0	37,909	56,173	67,615		74,261		6,646	
2211 Retiree Health Care Credit	0	2,008	3,982	0		0		0	
2220 Retirement - PWCS	0	4,796	5,649	3,259		3,499		240	
2300 Health Insurance - HMP	0	22,345	15,361	44,720		46,872		2,152	
2400 Life Insurance - GLI	0	937	4,268	5,102		5,702		600	
2830 Admin. Assoc. Fees	0	1,072	1,578	3,000		3,000		0	
3105 Contractual Services	0	7,700	80,038	46,000		35,000		(11,000)	
3201 Telephone	0	868	1,533	1,600		2,427		827	
3401 Travel Reimbursement	0	1,231	74	500		500		0	
3402 Conference Expenses	0	25,306	17,822	0		10,000		10,000	
3504 Maint. Service Contract	0	1,871	0	0		0		0	
3700 In-Service Expenses	0	27,713	52,694	8,000		35,000		27,000	
3710 Contract Courses	0	0	14,860	0		0		0	
3902 Printing Services	0	398	8,949	4,900		5,000		100	
3904 Freight/Shipping	0	0	34	0		0		0	
3999 Other Contract Expenses	0	26,541	13,761	0		0		0	
4001 Office Supplies	0	2,339	4,268	15,000		11,548		(3,452)	
4008 Reference Materials	0	15,370	35,322	15,500		0		(15,500)	
4010 Instructional Supplies	0	3,311	0	500		0		(500)	
4012 Emp. Training Supplies	0	85,242	31,919	6,729		15,000		8,271	
4310 Tech. Supply Equip.Addl.	0	0	6,790	0		1,750		1,750	
4410 Software, Additional	0	300	5,489	0		0		0	
4450 Software Replacement	0	43,002	41,726	45,000		45,000		0	
4510 General Equipment - Add'l.	0	0	6,890	7,000		0		(7,000)	
Totals	0	981,029	1,076,939	1,049,022	5.00	1,076,460	5.00	27,438	0.00

GIFTED EDUCATION (K-3 PROGRAM)

164		FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1120	Teacher, Classroom	682,690	746,786	776,555	720,000 12.00	752,928 12.40	32,928 0.40
1140	Teacher Assistant	0	6,644	16,928	14,508 0.62	0 0.00	(14,508) (0.62)
1180	National Board Certified Teacher Incentive Bonus	0	5,000	2,500	0 0.00	0 0.00	0 0.00
1300	Temporary Employee	36,434	12,308	1,356	3,000	4,667	1,667
1500	Substitute Teacher	6,765	12,884	6,665	0	5,758	5,758
1600	Supplemental Pay	16,216	18,997	2,477	12,866	1,188	(11,678)
2100	Social Security - FICA	56,793	59,713	59,473	57,395	58,488	1,093
2210	Retirement - VRS	49,066	81,475	100,099	115,832	129,428	13,596
2211	Retiree Health Care Credit	3,335	4,315	7,095	0	0	0
2220	Retirement - PWCS	8,527	8,440	9,362	5,582	6,099	517
2300	Health Insurance - HMP	43,417	55,373	58,184	76,609	81,693	5,084
2400	Life Insurance - GLI	1,550	2,022	7,606	8,741	9,939	1,198
2820	Tuition Assistance	0	0	600	0	0	0
2830	Admin. Assoc. Fees	0	0	30	0	0	0
3105	Contractual Services	1,100	0	1,526	0	2,005	2,005
3401	Travel Reimbursement	2,107	1,139	485	2,000	1,037	(963)
3402	Conference Expenses	11,028	8,079	5,789	3,000	2,571	(429)
3502	Repair/Maint. - Equipment	0	762	0	0	0	0
3700	In-Service Expenses	1,549	498	1,538	1,000	708	(292)
3710	Contract Courses	0	6,732	0	0	10,231	10,231
3902	Printing Services	1,628	3,276	786	2,500	929	(1,571)
4001	Office Supplies	311	1,009	2,320	2,500	2,359	(141)
4010	Instructional Supplies	5,794	11,099	14,372	3,000	1,085	(1,915)
4012	Emp. Training Supplies	7,640	1,805	2,985	2,500	1,048	(1,452)
4013	Testing Materials	20,733	4,590	5,299	2,500	2,268	(232)
4310	Tech. Supply Equip.Addl.	4,126	2,203	24,864	0	8,647	8,647
8002	General Reserve	0	0	0	820,989	0	(820,989)
8607	School Transfer	0	0	0	0	783,108	783,108
	Totals	960,809	1,055,149	1,108,892	1,854,522 12.62	1,866,183 12.40	11,661 (0.22)

ELEMENTARY STRINGS PROGRAM

163

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget Positions	
1120 Teacher, Classroom	918,079	1,028,052	1,043,113	1,134,000	18.90	1,141,536	18.80	7,536	(0.10)
1300 Temporary Employee	0	0	858	0		0		0	
1500 Substitute Teacher	0	0	766	4,048		9,010		4,962	
1600 Supplemental Pay	888	285	2,575	3,150		3,150		0	
2100 Social Security - FICA	68,377	77,080	78,490	87,302		88,257		955	
2210 Retirement - VRS	81,315	131,921	156,368	178,832		196,230		17,398	
2211 Retiree Health Care Credit	5,464	6,986	11,549	0		0		0	
2220 Retirement - PWCS	5,283	6,608	8,674	8,618		9,246		628	
2300 Health Insurance - HMP	64,646	71,511	70,612	118,276		123,857		5,581	
2400 Life Insurance - GLI	2,416	3,086	11,680	13,495		15,068		1,573	
2830 Admin. Assoc. Fees	0	0	278	2,415		2,520		105	
3105 Contractual Services	0	0	0	0		400		400	
3401 Travel Reimbursement	12,241	17,717	15,096	22,000		23,000		1,000	
3402 Conference Expenses	0	0	2,199	9,672		9,220		(452)	
3450 Field Trips	0	0	0	4,000		4,000		0	
3502 Repair/Maint. - Equipment	12,048	13,522	52,486	50,000		58,369		8,369	
3700 In-Service Expenses	0	0	350	0		1,755		1,755	
3902 Printing Services	456	410	615	1,070		1,820		750	
4001 Office Supplies	0	0	165	0		0		0	
4008 Reference Materials	1,152	0	0	500		500		0	
4010 Instructional Supplies	1,958	7,689	972	12,350		13,600		1,250	
4012 Emp. Training Supplies	0	0	0	450		450		0	
4310 Tech. Supply Equip.Addl.	2,302	798	15,570	2,906		1,150		(1,756)	
4510 General Equipment - Add'l.	118,361	191,579	123,305	79,012		78,462		(550)	
Totals	1,294,983	1,557,244	1,595,719	1,732,096	18.90	1,781,600	18.80	49,504	(0.10)

DRIVERS EDUCATION- RANGE

166

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions	
1120 Teacher, Classroom	3,819	0	0	0 0.00	0 0.00	0	0.00
1147 Coordinator	1,596	0	0	0 0.00	0 0.00	0	0.00
1300 Temporary Employee	838	0	0	0	0	0	
1500 Substitute Teacher	175	90	138	0	0	0	
1600 Supplemental Pay	189,780	365,795	397,638	306,287	333,796	27,509	
2100 Social Security - FICA	14,397	28,021	30,676	23,431	25,535	2,104	
2820 Tuition Assistance	0	0	827	0	0	0	
3303 Liability, Transportation	10,530	12,236	11,986	12,000	12,000	0	
3700 In-Service Expenses	0	157	0	0	0	0	
3710 Contract Courses	9,588	0	8,083	0	0	0	
3902 Printing Services	0	269	472	1,500	1,500	0	
3999 Other Contract Expenses	0	3,245	0	0	0	0	
4001 Office Supplies	52	0	0	1,000	1,000	0	
4004 Repair/Maint. Supplies	0	15,319	19,884	0	0	0	
4005 Vehicle Fuels	11,018	21,735	22,197	19,000	19,000	0	
4006 Vehicle Supplies	12,669	0	669	5,250	5,250	0	
4010 Instructional Supplies	0	2,109	809	932	932	0	
4510 General Equipment - Add'l.	120	1,365	1,026	0	0	0	
5110 Vehicle, Additional	85,340	51,778	0	17,000	17,000	0	
Totals	339,921	502,119	494,403	386,400 0.00	416,013 0.00	29,613	0.00

ESOL ***(English for Speakers of Other Languages)***

Description

The ESOL Office oversees and maintains services provided to English Learners (ELs) and immigrant youth (IY) in support of state and federal regulations. The main functions are to provide comprehensive registration services and ensure high quality school-based programs that assist ELs to reach proficiency in English while meeting and exceeding state content standards.

Critical Functions and Activities

- Ensure students have access to a rich curriculum that integrates grade level content and English language development (ELD);
- Offer opportunities for ELs to accelerate language development and academic achievement;
- Monitor K-12 program services and provide support to schools to enhance service delivery;
- Assist parents in helping their children achieve academically and to partner in their child's education;
- Identify and enhance curricula and instructional materials;
- Provide high quality professional development to administrators, certified teachers, and classified staff;
- Assess for program eligibility, evaluate foreign transcripts, and register for school;
- Enter and maintain EL and IY data in SMS for state and federal reporting;
- Coordinate translation and interpretation services;
- Coordinate the administration of the state's annual ELP assessment and parent/guardian notification of language development;
- Support schools in EL standardized testing;
- Liaison with school leaders;
- Recruit dually-certified ESOL teachers; and
- Partner with VDOE on Title III initiatives.

Budget Changes for Fiscal Year 2015

- Addition of 4.0 Bilingual Translators
- Addition of \$40,000 for translation services

Major Accomplishments (Past Five Years)

- Provided services to 13,658 ELs and monitored 4,897 per fall 2013 Student Record Collection;
- Screened 5,195 students for program eligibility in 2012-13, an increase from 4,385 in 2011-12;
- Implemented electronic methods in SMS to track ESOL program services and monitor student progress;
- Implemented the state's alternative English language proficiency annual assessments for dually-identified ELs with special needs and support school teams to interpret data;
- Relocated Coles Central Registration to Western Region (Stonewall Middle School);
- Established ESOL Office apart from Student Learning (SL); and
- Executed the Settlement Agreement between the United States and PWCS.

Significant Challenges (Next Five Years)

- Maintain efficiency of assessing students for program eligibility given the numbers registering at schools;
- Assist schools to prepare for the 2015-16 implementation of the online version of the state's annual ELP assessment;
- Meet the demand for school-based and Division wide professional development opportunities for elementary, content, and Sped certified teachers to be trained in EL techniques given limited resources;
- Maintain services for non-allowable grant expenditures, such as ESOL summer & night school, which may impact the Division in meeting the 2014-15 AMAO 3 state graduation rate;
- Meet the requirement for the interpretation and translation of essential central office and school documents in four languages; and
- Process parent requests for interpretation and translation of essential and non-essential information in any language.

English for Speakers of Other Languages (ESOL)

165	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1104 Director	0	125,426	129,703	123,360 1.00	124,920 1.00	1,560 0.00
1106 Supervisor	0	0	0	22,152 0.20	21,672 0.20	(480) 0.00
1107 Admin. Coordinator	68,468	187,335	69,997	101,952 1.20	104,064 1.20	2,112 0.00
1115 Teacher, Admin. Assign.	129,222	131,551	227,732	233,376 3.40	250,128 3.60	16,752 0.20
1122 Counselor	78,255	80,103	14,858	0 0.00	0 0.00	0 0.00
1148 Specialist	0	0	0	13,728 0.20	251,320 4.00	237,592 3.80
1150 Secretarial/Bookkeeper	168,209	206,020	242,788	282,000 7.00	284,880 7.00	2,880 0.00
1190 Custodian	20,203	26,593	27,196	35,520 1.00	36,120 1.00	600 0.00
1200 Overtime	2,712	5,833	5,180	7,500	14,395	6,895
1300 Temporary Employee	33,613	40,597	65,571	33,000	72,155	39,155
1500 Substitute Teacher	0	510	0	1,000	0	(1,000)
1600 Supplemental Pay	8,606	7,192	34,723	19,500	6,600	(12,900)
2100 Social Security - FICA	33,825	58,902	56,570	66,791	89,217	22,426
2210 Retirement - VRS	36,527	87,887	108,454	126,798	181,765	54,967
2211 Retiree Health Care Credit	2,454	4,560	7,621	0	0	0
2220 Retirement - PWCS	4,019	6,341	6,572	6,172	8,692	2,520
2300 Health Insurance - HMP	54,233	104,485	91,069	84,701	116,432	31,731
2400 Life Insurance - GLI	1,150	2,126	8,417	9,710	14,165	4,455
3105 Contractual Services	0	0	128	0	0	0
3401 Travel Reimbursement	2,047	6,546	5,976	10,847	5,000	(5,847)
3402 Conference Expenses	0	708	129	1,600	3,000	1,400
3504 Maint. Service Contract	0	0	0	0	4,043	4,043
3700 In-Service Expenses	2,351	3,575	95	3,500	3,000	(500)
3902 Printing Services	29	2,222	1,145	3,800	0	(3,800)
3906 Advertising	0	0	352	0	0	0
3999 Other Contract Expenses	394	0	1,223	1,500	34,605	33,105
4001 Office Supplies	7,064	8,421	6,340	8,081	6,644	(1,437)
4003 Custodial Supplies	1,887	2,160	1,395	3,000	1,000	(2,000)
4008 Reference Materials	0	182	(14)	500	0	(500)
4010 Instructional Supplies	0	109	2,236	500	425	(75)
4012 Emp. Training Supplies	0	7,469	6,128	3,000	0	(3,000)
4013 Testing Materials	2,142	3,719	0	1,500	4,000	2,500
4020 Printing Supplies	0	0	0	0	5,400	5,400
4310 Tech. Supply Equip.Addl.	2,535	15,646	3,393	6,000	1,000	(5,000)
4510 General Equipment - Add'l.	4,916	1,893	1,906	6,986	7,380	394
4550 General Equipment - Repl.	1,392	500	179	3,000	3,000	0
5101 Equipment - Additional	0	7,124	0	0	0	0
Totals	666,254	1,135,735	1,127,061	1,221,074 14.00	1,655,022 18.00	433,948 4.00

Office of Student Services

Description

The Office of Student Services provides programs and services within the areas of school age child care, school counseling, school social work, school health services, student conduct, and student support services. Prevention and intervention programs are available to address substance abuse issues, suicide, and truancy; promote cultural competence; and create safe and healthy learning environments. Staff members work collaboratively with community agencies to meet the needs of students and their families.

Critical Functions and Activities

- Develop and implement curricula, programs, and services that remove barriers to learning and promote student academic success;
- Offer specialized services for students and families in need of additional support;
- Provide counseling and support services that promote student academics, personal/social, and career development;
- Provide administrative and technical support for the implementation of student related policies and regulations; and
- Develop and oversee Divisionwide policies and procedures for identification of and intervention with students who pose a threat of violence.

Budget Changes for Fiscal Year 2015

- Addition of 2.00 FTE:
+ 1.50 FTE School Nurses (1 new position)
+ .50 FTE School Social Worker (1 new position)
- Converted:
+.050 FTE Social Worker 223 days

Major Accomplishments (Past Five Years)

- Recognized as a three consecutive year recipient of the 100 Best Communities for Young People award through the collaboration of the Prince William Healthy Communities Healthy Youth Council;
- Prince William County Community EXPO, through the collaborative efforts of the Prince William Healthy Communities Healthy Youth Council, ED Out, and PWCS Health and Physical Education;
- Introduction, training of school teams, evaluation, and ongoing support of the research-based Olweus Bullying Prevention Program (OBPP) in 62 schools, resulting in a significant reduction of students' self-reports of bullying;
- Planned and organized first high school Parent Summit with presentations by local experts on fourteen different topics related to post secondary planning;
- SACC Program developed and implemented a system wide Positive Discipline Program with an emphasis on students being respectful, responsible, and safe;

- Continued collaboration with the Office of Student Learning to expand dual enrollment offerings for students with each of the NCCV campuses;
- Collaboration with the Department of Criminal Justice Services to provide threat assessment training to all school and central office administrators which will improve consistency of practice, ensure compliance, and support efforts to reduce school violence;
- Support of SACC Educational Enrichment Component teachers with ongoing staff development and resources that integrate the 40 Developmental Assets in their enrichment programs;
- Training on recognition and treatment of anaphylaxis in the school setting provided for the second year to school staff, including Food Services and Transportation;
- Enhanced "Code of Behavior" by providing a guide with important information for families highlighting Expectations, Student Rights, and Responsibilities to ensure a safe and nurturing learning environment;
- As the recipients of a grant from the Potomac Health Foundation, school social workers began human and teen sex trafficking awareness, prevention, and restoration efforts through classroom presentations, parent and staff training, a media campaign, and collaboration with community agencies;
- Significantly reduced the number of days that students are removed from school for central office threat assessments by providing additional training to team members, working collaboratively with school teams and conducting onsite assessments; and
- Received grant funding for the development of transition and support programs for military-connected students and their families.

Significant Challenges (Next Five Years)

- Continuing to provide *World-Class* comprehensive student services in light of workforce reductions and budget restraints;
- Implementing research-based programs and/or utilizing best practices that address current challenges faced by schools, students, and their families;
- Level of responsibility needed to effectively manage the continued and rapid student growth in an effort to meet the increasing academic, health, personal/social, and emotional needs of students; and
- Continue to increase collaboration and support between the Office of Student Services staff, schools, and interagency community resources for delivery of prevention and intervention services for students and their families.

STUDENT SERVICES

150	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1104 Director	122,534	128,845	133,239	127,920 1.00	130,200 1.00	2,280 0.00
1106 Supervisor	549,931	553,103	623,345	531,600 5.00	541,800 5.00	10,200 0.00
1107 Admin. Coordinator	100,354	102,723	95,178	94,800 1.00	93,360 1.00	(1,440) 0.00
1115 Teacher, Admin. Assign.	104,477	106,907	107,313	68,640 1.00	69,480 1.00	840 0.00
1122 Counselor	77,016	78,834	0	0 0.00	0 0.00	0 0.00
1130 Social Worker	1,399,343	1,448,649	1,424,265	0 0.00	0 0.00	0 0.00
1134 School Nurse	3,938,594	4,118,910	4,305,043	0 0.00	0 0.00	0 0.00
1144 Attendance Personnel	393,880	406,039	441,920	0 0.00	0 0.00	0 0.00
1150 Secretarial/Bookkeeper	357,995	358,487	403,610	433,152 9.20	437,952 9.20	4,800 0.00
1200 Overtime	527	0	430	0	0	0
1300 Temporary Employee	40,253	29,881	39,371	0	0	0
1500 Substitute Teacher	0	45	0	0	0	0
1600 Supplemental Pay	9,700	10,362	10,000	0	5,000	5,000
1602 Extra Curr. Supplement	0	837	2,100	0	0	0
2100 Social Security - FICA	520,361	538,318	555,748	96,093	97,828	1,735
2210 Retirement - VRS	619,354	865,696	1,139,406	198,089	218,793	20,704
2211 Retiree Health Care Credit	41,614	45,829	82,368	0	0	0
2220 Retirement - PWCS	52,016	54,752	54,505	9,546	10,310	764
2300 Health Insurance - HMP	461,796	490,921	512,218	131,012	138,098	7,086
2400 Life Insurance - GLI	19,496	21,431	88,301	14,948	16,801	1,853
2830 Admin. Assoc. Fees	1,114	105	849	1,500	1,500	0
2840 Conf. Expenses-Admin	46,554	20,595	6,623	0	9,500	9,500
3100 Professional Services	669	307	0	60,355	53,000	(7,355)
3201 Telephone	3,988	6,680	2,426	3,500	4,550	1,050
3401 Travel Reimbursement	19,054	15,830	19,221	9,673	4,000	(5,673)
3402 Conference Expenses	4,068	7,973	3,332	1,300	2,000	700
3450 Field Trips	14,912	14,980	14,605	0	0	0
3502 Repair/Maint. - Equipment	0	0	0	2,000	4,000	2,000
3700 In-Service Expenses	7,891	5,358	8,324	8,500	10,000	1,500
3902 Printing Services	50,036	53,477	16,108	5,000	6,000	1,000
3903 Postage	0	0	11	0	0	0
3904 Freight/Shipping	0	0	115	0	0	0
3905 Extra Curricular Expenses	0	2,355	368	5,000	2,000	(3,000)
3913 Tuition - Other Divisions	0	0	990	0	0	0
3999 Other Contract Expenses	16,100	17,966	19,350	16,000	15,600	(400)
4001 Office Supplies	6,711	12,259	14,730	5,457	12,223	6,766
4002 Medical Supplies	2,488	4,415	13,632	0	0	0
4007 Wearing Apparel	0	0	155	0	0	0
4008 Reference Materials	24,578	27,674	45,009	25,944	74,887	48,943
4009 Extra Curricular Supplies	0	9,479	1,693	0	0	0
4010 Instructional Supplies	10,741	7,699	18,418	4,450	500	(3,950)
4012 Emp. Training Supplies	110,119	120,014	95,296	4,000	500	(3,500)
4013 Testing Materials	1,440	2,491	4,764	1,200	500	(700)
4019 Food	0	0	0	0	2,000	2,000
4310 Tech. Supply Equip.Addl.	4,530	0	9,750	0	1,000	1,000
4410 Software, Additional	0	0	800	0	0	0
4510 General Equipment - Add'l.	9,134	14,223	24,634	0	0	0
Totals	9,143,369	9,704,449	10,339,560	1,859,679 17.20	1,963,381 17.20	103,702 0.00

Nurse Program (Prior to FY 2014 program was in department 150)

151

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1134 School Nurse	0	0	0	4,679,340 83.50	4,794,000 85.00	114,660 1.50
2100 Social Security - FICA	0	0	0	357,970	366,741	8,771
2210 Retirement - VRS	0	0	0	737,932	824,089	86,157
2220 Retirement - PWCS	0	0	0	35,563	38,831	3,268
2300 Health Insurance - HMP	0	0	0	488,055	520,149	32,094
2400 Life Insurance - GLI	0	0	0	55,684	63,281	7,597
3402 Conference Expenses	0	0	0	3,000	0	(3,000)
3502 Repair/Maint. - Equipment	0	0	0	10,000	0	(10,000)
4002 Medical Supplies	0	0	0	31,116	26,277	(4,839)
Totals	0	0	0	6,398,660 83.50	6,633,368 85.00	234,708 1.50

Social Services (Prior to FY 2014 program was in department 150)

152		FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions	
1130	Social Worker	0	0	0	1,367,760 21.50	1,419,060 22.00	51,300	0.50
1144	Attendance Personnel	0	0	0	477,840 11.00	481,800 11.00	3,960	0.00
2100	Social Security - FICA	0	0	0	141,189	145,417	4,228	
2210	Retirement - VRS	0	0	0	291,051	326,758	35,707	
2220	Retirement - PWCS	0	0	0	14,026	15,397	1,371	
2300	Health Insurance - HMP	0	0	0	192,496	206,243	13,747	
2400	Life Insurance - GLI	0	0	0	21,963	25,091	3,128	
2830	Admin. Assoc. Fees	0	0	0	2,000	2,000	0	
3401	Travel Reimbursement	0	0	0	2,000	12,779	10,779	
3402	Conference Expenses	0	0	0	3,000	3,000	0	
4001	Office Supplies	0	0	0	26,569	3,000	(23,569)	
4010	Instructional Supplies	0	0	0	10,000	9,000	(1,000)	
4012	Emp. Training Supplies	0	0	0	3,000	3,000	0	
4013	Testing Materials	0	0	0	3,000	3,000	0	
4310	Tech. Supply Equip.Addl.	0	0	0	0	2,000	2,000	
Totals		0	0	0	2,555,894 32.50	2,657,545 33.00	101,651	0.50

HOMEBOUND PROGRAM
155

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1200 Overtime	37,197	77,402	37,801	0	0	0
1500 Substitute Teacher	180	1,814	15,366	0	0	0
1603 Homebound Tutoring	588,826	811,191	721,595	0	0	0
2100 Social Security - FICA	46,484	66,423	52,019	0	0	0
3107 Data Processing	219,328	26,596	225,646	0	0	0
3450 Field Trips	51,249	112,464	76,290	0	0	0
3902 Printing Services	0	160	333	0	0	0
4001 Office Supplies	216	2,238	6,292	0	0	0
4010 Instructional Supplies	0	1,600	373	0	0	0
4310 Tech. Supply Equip.Addl.	0	0	16,530	0	0	0
Totals	943,479	1,099,888	1,152,245	0 0.00	0 0.00	0 0.00

Accountability

Description

The Office of Accountability provides information to internal and external customers for the purposes of creating policy, making decisions, and supporting the continuous improvement of programs and services for schools and students. This includes the functions of testing and assessment, research, data analysis and reporting, grants development, program evaluation, strategic planning, accreditation, and records control and management.

Critical Functions and Activities

- Management of state and local testing programs;
- State reporting;
- Data management/reporting/analysis;
- Approval of external research requests;
- Grants development;
- Program evaluation;
- Strategic and continuous improvement planning;
- Division accreditation;
- Management and archival of student and employee records; and
- Stakeholder satisfaction surveys.

Budget Changes for Fiscal Year 2015

- No major changes. Additional funds for testing materials due to increased student enrollment.

Major Accomplishments (Past Five Years)

- Revision of Strategic Plan FY 2011-15;
- Renewal of Division Accreditation through AdvancED SACS;
- Expansion of program evaluation efforts;
- Accurate and timely response to expanding state reporting requirements;
- Expansion of online Standards of Learning (SOL) testing to all schools;
- Effective implementation of state testing program;
- Facilitation of expanding alternative testing programs for LEP students and students with disabilities;
- Deployment of strategic planning software;
- Improvement in the management of records, including the implementation of an online records request system;

- Organization of data analysis and reporting team by level (ES, MS, HS, Central Office) to better meet the data needs of school and central office staff;
- Expanded outreach to schools to provide training and support school efforts to meet state and federal accountability requirements;
- Recognition for customer service efforts, as indicated by consistently high Customer Satisfaction Survey results, including 99% satisfaction rates in 2011-12 and 2012-13, which were the highest among offices in the Division;
- Upgrade of the analytic and reporting capabilities of the Data Warehouse to meet the data needs of schools and central office stakeholders and to improve the timely access to data; and
- Training of school staff in the use of the analytic and reporting capabilities to build capacity in the use of multiple sources of data in decision-making.

Significant Challenges (Next Five Years)

- Adequate staff/resources to meet the unfunded requirements of state testing, state reporting, and data analysis requests;
- Management/facilitation/support of online testing programs, including the expansion of online formats in alternative testing and English proficiency testing for LEP students, as well as the introduction of computer adaptive testing for SOL tests;
- Expansion of the use of the reporting tools in the Data Warehouse to the teacher level; and
- Revision of the Strategic Plan for FY 2016-20; and
- Adequate staff/resources to develop and implement systematic Division program evaluation plan.

ACCOUNTABILITY

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	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget Positions	
1104 Director	125,948	129,190	133,261	123,360	1.00	124,920	1.00	1,560	0.00
1106 Supervisor	161,038	180,749	231,738	212,640	2.00	216,720	2.00	4,080	0.00
1107 Admin. Coordinator	329,579	386,334	348,698	358,440	4.00	362,400	4.00	3,960	0.00
1148 Specialist	341,890	406,147	423,255	494,160	8.00	502,080	8.00	7,920	0.00
1150 Secretarial/Bookkeeper	358,251	391,202	398,750	345,960	8.00	350,640	8.00	4,680	0.00
1200 Overtime	7,125	6,636	3,641	10,000		10,000		0	
1300 Temporary Employee	111,538	74,564	81,347	55,250		66,000		10,750	
1500 Substitute Teacher	8,993	11,771	7,080	35,000		12,000		(23,000)	
1600 Supplemental Pay	0	0	0	5,000		0		(5,000)	
2100 Social Security - FICA	103,920	113,815	116,540	125,446		125,825		379	
2210 Retirement - VRS	113,754	163,332	234,013	242,000		267,607		25,607	
2211 Retiree Health Care Credit	7,643	8,649	16,588	0		0		0	
2220 Retirement - PWCS	12,645	13,118	16,241	11,663		12,610		947	
2300 Health Insurance - HMP	93,753	107,307	124,311	160,055		168,908		8,853	
2400 Life Insurance - GLI	3,583	4,040	17,782	18,261		20,549		2,288	
2830 Admin. Assoc. Fees	0	214	199	1,000		750		(250)	
2840 Conf. Expenses-Admin	660	780	255	0		0		0	
3100 Professional Services	55,053	76,033	80,656	74,031		81,750		7,719	
3105 Contractual Services	48,611	42,645	0	0		0		0	
3201 Telephone	719	1,266	1,333	1,400		1,389		(11)	
3401 Travel Reimbursement	7,450	8,667	7,448	13,000		13,000		0	
3402 Conference Expenses	0	0	150	0		0		0	
3504 Maint. Service Contract	38,695	36,659	40,284	54,000		55,000		1,000	
3902 Printing Services	15,237	20,437	14,110	23,000		23,000		0	
3903 Postage	2,100	1,536	993	0		1,000		1,000	
3909 Accreditation Expenses	47,100	70,773	56,900	72,000		70,000		(2,000)	
4001 Office Supplies	60,220	90,513	54,478	29,000		30,800		1,800	
4008 Reference Materials	2,997	0	39	36,750		750		(36,000)	
4013 Testing Materials	614,507	492,428	579,832	548,541		558,470		9,929	
4310 Tech. Supply Equip. Addl.	5,904	7,170	2,794	6,000		6,000		0	
4350 Tech. Supply Equip. Repl.	2,760	16,778	0	0		0		0	
4410 Software, Additional	600	374,416	73,400	10,000		10,000		0	
5101 Equipment - Additional	8,290	9,140	10,140	0		0		0	
Totals	2,690,565	3,246,309	3,076,255	3,065,957	23.00	3,092,168	23.00	26,211	0.00

Special Education (OSE)

Description

The OSE is responsible for providing a free and appropriate public education for all students with disabilities in the general and special education settings. The OSE has the additional responsibility, mandated by state and federal laws and regulations, to insure that children with disabilities in Prince William County are identified and educated in compliance with local, state, and federal requirements.

Critical Functions and Activities

- Cluster Support;
- Technical assistance;
- Assessment services and materials;
- Content and instructional professional learning and support services provided for educators, administrators, classified staff, and central office staff;
- Professional development specific to teachers of our low incidence programs (ABLLS training, behavior training);
- Compliance Professional Development for teachers and administrators; and
- Professional development specific to teachers of high incidence (ED/LD) concerns research based.

Budget Changes for Fiscal Year 2015

- 15% of Part B funds set aside to provide comprehensive coordinated early intervening services to at-risk children in our schools;
- Agency 153: +2.00 FTE Psychologists from Title VI-B;
- Agency 141: +2.00 FTE Sign Lang Interpreters III from Title VI-B; +3.00 FTE Administrative Coordinators from (Title VI-B -2.00 FTE and Agency 140 -1.00 FTE);
- Agency 143: +1.00 FTE Hearing from Title VI-B;
- Agency 144: +1.00 FTE Vision Teacher Program Growth; -1.00 FTE Vision Teacher to Title VI-B; +1.00 FTE O&M for Program Growth; -.50 FTE O&M to Title VI-B; -1.00 FTE Vision Teacher (vacant position);
- Agency 145: +2.00 FTE Occupational Therapists Program Growth; +1.00 FTE Adaptive PE Teacher from (Agency 146 -.50 FTE and Title VI-B -.50 FTE);
- Agency 146: +1.00 FTE Program Growth, -.50 FTE Adaptive PE to Agency 145;
- Agency 147: +1.00 FTE Supervisor from Title VI-B; -.50 FTE Teacher Assistant to Agency 704; and
- Agency 149: +1.00 FTE LD Teacher for Program Growth; +.50 FTE Remediation Teacher for N & D Grant.

Major Accomplishments (Past Five Years)

- Deployment of EdPlan, a data management system integrated with Chancery SMS that securely and electronically manages and reports on the vast amount of special education data;
- The PWCS HI program is the only School Division in the State of Virginia with 100% of sign language

interpreters meeting the VDOE regulation Level III certification requirements;

- Successful Division performance in the Federal Audit of Special Education Programs;
- Development of Section 504 Procedural Manual;
- Revision of Special Education Forms to align with requirements from end users, regulatory clarifications, and information received from Federal Program Audit;
- Professional learning through the Instructional Leadership Academy for Behavioral Support provided to approximately 125 participants;
- Collaboration with the ESOL Office to develop and present “Culturally Responsive Learning Environments for Dually Identified Students” to PWCS administrators and teacher leaders and at the Virginia ESL Supervisors’ Association Conference;
- Expansion in the number of schools receiving CEIS support;
- Expansion in the number of schools implementing a Multi-tiered System of Supports, to include PBIS;
- PBIS grant was awarded to expand the number of PBIS schools;
- Established first Assistive Technology Resource Team (ATR) with website and Techno Tuesdays professional development attended by 175 professionals since fall of 2012; and
- Collaborated with Human Resources to develop new recruiting DVD for prospective candidates in critical need areas of Vision Teachers and Speech/Language Pathologists.

Significant Challenges (Next Five Years)

- Expansion of monitoring students’ progress, both those identified as being at-risk and identified as disabled;
- Provide sufficient staff to support schools;
- Find teachers who have a good understanding of ASD and who have behavior training;
- Full deployment of EdPlan to ensure complete and accurate special education data collection and reporting;
- Increase of OSE administrative staff in accordance with Division needs as indicated by legal vulnerabilities and schools request for support; and
- Increase the number of educational diagnostician positions, school psychologists, and speech/language pathologists to meet the growing demands of students.

**Special Education
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	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1104 Director	125,874	128,845	133,239	127,920 1.00	130,200 1.00	2,280 0.00
1106 Supervisor	219,073	224,244	231,890	221,520 2.00	225,600 2.00	4,080 0.00
1107 Admin. Coordinator	204,773	191,753	198,294	169,200 2.00	166,560 2.00	(2,640) 0.00
1120 Teacher, Classroom	45,154	69,848	72,174	60,000 1.00	60,720 1.00	720 0.00
1130 Social Worker	2,029,574	71,206	73,568	68,640 1.00	69,480 1.00	840 0.00
1133 Psychologist	0	1,707,844	1,702,459	120,000 2.00	121,440 2.00	1,440 0.00
1148 Specialist	41,072	36,247	52,919	50,400 1.00	51,000 1.00	600 0.00
1150 Secretarial/Bookkeeper	368,878	416,571	430,799	422,040 9.00	426,720 9.00	4,680 0.00
1200 Overtime	1,312	0	(37)	0	0	0
2100 Social Security - FICA	230,949	208,087	211,624	94,837	95,757	920
2210 Retirement - VRS	280,135	322,220	454,173	195,504	215,171	19,667
2211 Retiree Health Care Credit	18,616	17,064	32,318	0	0	0
2220 Retirement - PWCS	27,336	31,179	34,073	9,422	10,139	717
2300 Health Insurance - HMP	211,460	214,748	229,894	129,303	135,812	6,509
2400 Life Insurance - GLI	8,743	7,969	34,694	14,753	16,523	1,770
2830 Admin. Assoc. Fees	0	400	480	2,016	2,016	0
3100 Professional Services	125	18,045	30,914	0	0	0
3103 Legal Services	89,918	173,857	0	0	0	0
3401 Travel Reimbursement	43,844	42,040	61,061	22,000	22,000	0
3402 Conference Expenses	250	648	235	0	0	0
3700 In-Service Expenses	285	0	0	0	0	0
3902 Printing Services	10,141	29,847	2,749	10,000	10,000	0
3904 Freight/Shipping	0	0	90	0	0	0
3906 Advertising	0	0	225	0	0	0
3913 Tuition - Other Divisions	52,515	(38,453)	(2,976)	25,000	25,000	0
4001 Office Supplies	67,706	28,538	25,578	25,000	25,000	0
4010 Instructional Supplies	10,032	1,567	7,077	20,978	20,978	0
4013 Testing Materials	0	0	5,686	1,500	0	(1,500)
4017 Library Periodicals	0	49	0	0	0	0
4310 Tech. Supply Equip.Addl.	0	1,861	9,722	5,436	0	(5,436)
4410 Software, Additional	0	15	0	0	16,294	16,294
Totals	4,087,766	3,906,239	4,032,920	1,795,469 19.00	1,846,409 19.00	50,940 0.00

REGIONAL SCHOOL PROGRAM

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	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget	Positions
1106 Supervisor	0	0	0	0	0.00	112,800	1.00	112,800	1.00
1107 Admin. Coordinator	0	168,367	174,110	169,200	2.00	499,681	6.00	330,481	4.00
1120 Teacher, Classroom	635,359	893,464	865,641	960,000	16.00	1,032,240	17.00	72,240	1.00
1138 Support Professional	1,661	423,021	476,271	600,000	10.00	728,640	12.00	128,640	2.00
1140 Teacher Assistant	19,147	0	0	0	0.00	0	0.00	0	0.00
1148 Specialist	233	3,248	0	0	0.00	0	0.00	0	0.00
1150 Secretarial/Bookkeeper	0	0	0	0	0.00	44,760	1.00	44,760	1.00
1180 National Board Certified Teacher Incentive Bonus	2,500	5,000	5,000	0	0.00	0	0	0	0.00
1300 Temporary Employee	0	84,786	3,482	572,715		0		(572,715)	
2100 Social Security - FICA	51,131	119,169	113,320	176,097		184,986		8,889	
2210 Retirement - VRS	52,586	181,842	212,899	272,695		415,661		142,966	
2211 Retiree Health Care Credit	3,533	9,629	15,161	0		0		0	
2220 Retirement - PWCS	4,892	10,895	12,740	13,142		19,587		6,445	
2300 Health Insurance - HMP	39,636	115,497	109,999	180,356		262,366		82,010	
2400 Life Insurance - GLI	1,628	4,532	16,254	20,577		31,925		11,348	
3100 Professional Services	0	291,620	480,131	27,947		71,597		43,650	
3401 Travel Reimbursement	11,205	23,046	21,620	23,000		25,000		2,000	
3504 Maint. Service Contract	8,106	5,986	0	0		0		0	
3700 In-Service Expenses	1,397	0	0	0		0		0	
3920 Tuition - Regional School	(745,115)	(1,119,694)	(1,129,425)	104,898		136,550			
4001 Office Supplies	7,291	3,177	2,552	4,000		4,000		0	
4010 Instructional Supplies	0	0	20,639	0		0		0	
4310 Tech. Supply Equip. Addl.	11,977	50,072	2,572	0		0		0	
4350 Tech. Supply Equip. Repl.	2,224	0	967	0		0		0	
4510 General Equipment - Add'l.	4,916	3,242	0	0		0		0	
Totals	114,308	1,276,899	1,403,935	3,124,627	28.00	3,569,793	37.00	445,166	9.00

SPEECH PROGRAM (Speech Program centralized beginning in FY 2010) (Department 142 Group Home Program closed in FY 2010)**142**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Approved Positions	FY 2015 Approved Budget	Approved Positions	Increase/(Decrease) Budget Positions	
1120 Teacher, Classroom	4,298,119	4,857,746	4,894,313	4,092,000	68.20	4,141,104	68.20	49,104	0.00
1900 Other Salary / Wages	0	0	0	0		49,550		49,550	
2100 Social Security - FICA	316,461	360,138	363,264	313,038		320,585		7,547	
2210 Retirement - VRS	341,605	555,026	645,841	645,308		711,856		66,548	
2211 Retiree Health Care Credit	22,953	29,393	46,865	0		0		0	
2220 Retirement - PWCS	29,657	32,554	33,721	31,099		33,543		2,444	
2300 Health Insurance - HMP	297,888	319,293	302,750	426,796		449,310		22,514	
2400 Life Insurance - GLI	10,748	13,752	50,242	48,695		54,662		5,967	
3100 Professional Services	15,543	6,830	27,771	31,000		0		(31,000)	
3401 Travel Reimbursement	2,101	1,222	8,907	8,000		9,296		1,296	
4010 Instructional Supplies	1,133	2,500	5,959	5,000		33,350		28,350	
4013 Testing Materials	0	0	0	30,630		45,000		14,370	
4510 General Equipment - Add'l.	0	0	0	0		33,350		33,350	
Totals	5,336,208	6,178,454	6,379,633	5,631,566	68.20	5,881,606	68.20	250,040	0.00

HEARING IMPAIRED PROGRAM

143

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget	Positions
1106 Supervisor	23,462	23,872	24,835	22,152	0.20	22,560	0.20	408	0.00
1120 Teacher, Classroom	196,261	298,099	397,152	300,000	5.00	364,320	6.00	64,320	1.00
1138 Support Professional	314,998	311,497	431,082	360,000	6.00	364,320	6.00	4,320	0.00
1148 Specialist	37,185	40,492	0	0	0.00	0		0	0.00
2100 Social Security - FICA	42,952	49,333	63,372	52,185		57,467		5,282	
2210 Retirement - VRS	50,791	82,826	127,519	107,575		129,131		21,556	
2211 Retiree Health Care Credit	3,413	4,386	9,520	0		0		0	
2220 Retirement - PWCS	5,714	5,192	7,059	5,184		6,085		901	
2300 Health Insurance - HMP	41,842	48,390	57,434	71,148		81,505		10,357	
2400 Life Insurance - GLI	1,607	2,049	10,206	8,118		9,916		1,798	
3100 Professional Services	33,641	29,799	1,685	35,000		35,000		0	
3401 Travel Reimbursement	3,408	16,419	2,325	5,000		5,000		0	
3700 In-Service Expenses	1,028	0	0	0		0		0	
4001 Office Supplies	0	60	5,822	2,633		0		(2,633)	
4010 Instructional Supplies	84,410	33,577	16,976	25,000		3,047		(21,953)	
4310 Tech. Supply Equip.Addl.	0	220	0	10,000		10,000		0	
4510 General Equipment - Add'l.	0	10	0	0		0		0	
Totals	840,712	946,221	1,154,986	1,003,995	11.20	1,088,351	12.20	84,356	1.00

VISUALLY IMPAIRED PROGRAM

144

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget Positions	
1120 Teacher, Classroom	232,988	390,066	494,200	480,000	8.00	455,400	7.50	(24,600)	(0.50)
2100 Social Security - FICA	18,648	29,728	36,453	36,720		34,839		(1,881)	
2210 Retirement - VRS	22,201	48,758	74,332	75,696		78,283		2,587	
2211 Retiree Health Care Credit	1,492	2,582	5,501	0		0		0	
2220 Retirement - PWCS	0	1,368	2,125	3,648		3,689		41	
2300 Health Insurance - HMP	20,940	24,525	35,423	50,064		49,411		(653)	
2400 Life Insurance - GLI	696	1,206	5,897	5,712		6,011		299	
3100 Professional Services	0	0	12,433	0		0		0	
3401 Travel Reimbursement	7,310	6,712	12,622	10,000		12,335		2,335	
3402 Conference Expenses	0	50	0	0		0		0	
3450 Field Trips	0	0	0	1,944		2,000		56	
4001 Office Supplies	0	0	1,617	5,000		1,617		(3,383)	
4010 Instructional Supplies	130,180	56,594	22,240	20,000		20,000		0	
4310 Tech. Supply Equip.Addl.	4,613	0	0	14,528		11,741		(2,787)	
4510 General Equipment - Add'l.	8,261	2,963	0	0		0		0	
Totals	447,327	564,552	702,842	703,312	8.00	675,326	7.50	(27,986)	(0.50)

OCCUPATIONAL & PHYSICAL THERAPY PROGRAMS

145

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget	Positions
1107 Admin. Coordinator	100,751	103,130	103,540	84,600	1.00	83,280	1.00	(1,320)	0.00
1120 Teacher, Classroom	1,088,731	1,206,538	1,540,663	1,524,000	25.40	1,724,448	28.40	200,448	3.00
1141 Student Attendant	0	0	139,997	0	0.00	0	0.00	0	0.00
1148 Specialist	164,780	168,372	172,434	150,240	4.00	152,160	4.00	1,920	0.00
1200 Overtime	0	2,244	0	0		0		0	
1300 Temporary Employee	0	30,327	0	0		0		0	
2100 Social Security - FICA	101,506	111,696	145,782	134,552		149,931		15,379	
2210 Retirement - VRS	99,226	150,687	231,576	277,369		336,905		59,536	
2211 Retiree Health Care Credit	6,667	7,980	16,414	0		0		0	
2220 Retirement - PWCS	14,513	14,239	19,470	13,367		15,875		2,508	
2300 Health Insurance - HMP	90,534	95,009	108,800	183,447		212,648		29,201	
2400 Life Insurance - GLI	3,121	3,731	17,597	20,930		25,870		4,940	
3100 Professional Services	0	1,307	22,315	0		1,575		1,575	
3401 Travel Reimbursement	11,538	33,349	15,687	30,000		30,000		0	
3402 Conference Expenses	2,137	5,378	0	5,000		5,000		0	
3700 In-Service Expenses	0	0	0	5,000		5,000		0	
3902 Printing Services	300	1,210	0	0		0		0	
4001 Office Supplies	906	60,308	641	20,000		20,000		0	
4010 Instructional Supplies	138,032	82,468	92,760	94,540		98,251		3,711	
4013 Testing Materials	0	446	5,214	500		500		0	
4310 Tech. Supply Equip. Addl.	138,724	28,051	0	2,000		2,000		0	
Totals	1,961,465	2,106,470	2,632,892	2,545,545	30.40	2,863,443	33.40	317,898	3.00

ADAPTIVE PHYSICAL EDUCATION PROGRAM
146

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget Positions	
1120 Teacher, Classroom	135,851	156,551	205,034	150,000	2.50	182,160	3.00	32,160	0.50
2100 Social Security - FICA	11,627	11,996	15,788	11,475		13,935		2,460	
2210 Retirement - VRS	13,600	20,270	31,888	23,655		31,313		7,658	
2211 Retiree Health Care Credit	914	1,073	2,260	0		0		0	
2220 Retirement - PWCS	1,629	2,680	3,241	1,140		1,476		336	
2300 Health Insurance - HMP	5,596	5,292	10,906	15,645		19,764		4,119	
2400 Life Insurance - GLI	427	501	2,423	1,785		2,404		619	
3401 Travel Reimbursement	3,863	11,717	16,937	2,000		11,279		9,279	
3402 Conference Expenses	0	18,109	0	0		0		0	
4001 Office Supplies	55,077	2,908	0	5,000		0		(5,000)	
4010 Instructional Supplies	11,997	7,021	0	42,434		0		(42,434)	
Totals	240,580	238,118	288,479	253,134	2.50	262,332	3.00	9,198	0.50

PRESCHOOL PROGRAMS

147

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1106 Supervisor	87,118	0	0	0 0.00	112,800 1.00	112,800 1.00
1107 Admin. Coordinator	0	21,624	79,356	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	561,030	578,283	592,723	540,000 9.00	546,480 9.00	6,480 0.00
1140 Teacher Assistant	21,344	21,918	21,931	23,400 1.00	11,820 0.50	(11,580) (0.50)
1150 Secretarial/Bookkeeper	82,170	84,110	86,892	75,120 2.00	76,080 2.00	960 0.00
1300 Temporary Employee	73,906	41,738	37,387	0	0	0
2100 Social Security - FICA	58,954	54,185	59,511	55,318	63,531	8,213
2210 Retirement - VRS	65,677	90,137	118,882	114,036	142,756	28,720
2211 Retiree Health Care Credit	4,413	4,773	8,566	0	0	0
2220 Retirement - PWCS	8,992	8,163	8,161	5,496	6,727	1,231
2300 Health Insurance - HMP	68,548	69,897	68,944	75,421	90,105	14,684
2400 Life Insurance - GLI	2,072	2,229	9,184	8,605	10,962	2,357
3401 Travel Reimbursement	20,502	22,326	26,259	10,000	10,000	0
3999 Other Contract Expenses	82,496	75,908	77,131	140,514	135,000	(5,514)
4001 Office Supplies	24,764	17,232	2,881	2,000	7,427	5,427
4010 Instructional Supplies	25,737	34,640	26,381	18,500	18,500	0
4310 Tech. Supply Equip.Addl.	58,073	24,378	0	2,500	2,832	332
4410 Software, Additional	0	41,123	0	0	0	0
4510 General Equipment - Add'l.	20,219	956	0	0	0	0
Totals	1,266,014	1,193,620	1,224,190	1,155,510 13.00	1,318,300 13.50	162,790 0.50

MOLINARI JUVENILE SHELTER
148

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved		FY 2015 Approved		Increase/(Decrease)	
				Budget	Positions	Budget	Positions	Budget	Positions
1106 Supervisor	23,462	23,873	24,835	11,076	0.10	11,280	0.10	204	0.00
1120 Teacher, Classroom	64,436	52,098	66,664	65,880	1.00	66,720	1.00	840	0.00
1140 Teacher Assistant	27,667	28,321	29,258	23,400	1.00	23,640	1.00	240	0.00
1500 Substitute Teacher	540	1,350	0	0		0		0	
2100 Social Security - FICA	8,155	7,695	7,965	7,677		7,776		99	
2210 Retirement - VRS	10,202	11,067	18,911	15,826		17,472		1,646	
2211 Retiree Health Care Credit	685	586	1,340	0		0		0	
2220 Retirement - PWCS	2,356	1,354	1,507	763		823		60	
2300 Health Insurance - HMP	15,124	18,381	23,787	10,467		11,028		561	
2400 Life Insurance - GLI	320	273	1,437	1,194		1,342		148	
3100 Professional Services	630	0	0	0		0		0	
3401 Travel Reimbursement	0	331	88	1,200		500		(700)	
4001 Office Supplies	0	1,557	1,503	3,818		2,148		(1,670)	
4010 Instructional Supplies	17,496	64,661	7,459	8,500		10,756		2,256	
4310 Tech. Supply Equip.Addl.	1,691	0	0	0		0		0	
Totals	172,765	211,547	184,753	149,801	2.10	153,485	2.10	3,684	0.00

DETENTION HOME PROGRAM**149**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved		FY 2015 Approved		Increase/(Decrease)	
				Budget	Positions	Budget	Positions	Budget	Positions
1106 Supervisor	23,462	23,873	24,835	22,152	0.20	23,697	0.20	1,545	0.00
1111 Principal	103,026	105,458	109,053	110,040	1.00	111,480	1.00	1,440	0.00
1120 Teacher, Classroom	737,958	822,100	833,336	788,060	11.50	887,628	13.00	99,568	1.50
1140 Teacher Assistant	0	0	8,165	0	0.00	0	0.00	0	0.00
1150 Secretarial/Bookkeeper	26,892	29,840	30,827	35,520	1.00	39,960	1.00	4,440	0.00
1180 National Board Certified Teacher Incentive Bonus	2,500	2,500	2,500	0	0.00	0		0	0.00
1200 Overtime	0	0	586	0		585		585	
1300 Temporary Employee	8,715	5,276	4,835	10,000		4,635		(5,365)	
1500 Substitute Teacher	36,417	20,128	4,826	10,000		5,634		(4,366)	
2100 Social Security - FICA	68,746	75,458	75,558	74,647		82,122		7,475	
2210 Retirement - VRS	73,886	109,223	151,669	150,725		174,264		23,539	
2211 Retiree Health Care Credit	4,964	5,784	10,751	0		0		0	
2220 Retirement - PWCS	7,952	8,833	10,059	7,263		9,359		2,096	
2300 Health Insurance - HMP	54,610	58,773	65,568	99,560		105,539		5,979	
2400 Life Insurance - GLI	2,305	2,673	11,525	11,374		13,822		2,448	
3100 Professional Services	3,095	0	160	0		160		160	
3401 Travel Reimbursement	2,590	4,580	8,413	6,000		8,507		2,507	
3402 Conference Expenses	0	0	36	0		0		0	
3999 Other Contract Expenses	26,630	2,822	393	90,047		28,688		(61,359)	
4001 Office Supplies	825	813	1,499	500		1,499		999	
4010 Instructional Supplies	89,771	48,866	33,412	29,820		22,118		(7,702)	
4011 Textbooks	0	3,350	6,412	0		4,000		4,000	
4013 Testing Materials	0	288	217	8,000		216		(7,784)	
4019 Food	0	0	0	0		11,239		11,239	
4310 Tech. Supply Equip.Addl.	62,972	21,050	51,134	29,100		26,059		(3,041)	
4510 General Equipment - Add'l.	2,196	2,196	0	0		0		0	
Totals	1,339,513	1,353,884	1,445,767	1,482,808	13.70	1,561,211	15.20	78,403	1.50

PSYCHOLOGY SERVICES

153

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget Positions	
1133 Psychologist	0	0	0	1,312,320	20.00	1,423,440	22.00	111,120	2.00
1300 Temporary Employee	0	0	0	60,000		0		(60,000)	
2100 Social Security - FICA	0	0	0	104,982		108,892		3,910	
2210 Retirement - VRS	0	0	0	206,953		244,689		37,736	
2220 Retirement - PWCS	0	0	0	9,974		11,530		1,556	
2300 Health Insurance - HMP	0	0	0	136,875		154,443		17,568	
2400 Life Insurance - GLI	0	0	0	15,616		18,789		3,173	
3401 Travel Reimbursement	0	0	0	15,000		10,204		(4,796)	
4001 Office Supplies	0	0	0	2,000		0		(2,000)	
4010 Instructional Supplies	0	0	0	4,547		0		(4,547)	
4013 Testing Materials	0	0	0	42,099		24,000		(18,099)	
4310 Tech. Supply Equip.Addl.	0	0	0	6,811		0		(6,811)	
Totals	0	0	0	1,917,177	20.00	1,995,988	22.00	78,811	2.00

Office of Student Management and Alternative Programs (OSMAP)

Description

The Office of Student Management and Alternative Programs (OSMAP) manages student discipline and non-traditional education programs, which include conducting long-term suspension hearings, pre-expulsion hearings, admission/readmission hearings, placement appeal hearings, early readmission hearings, criminal reassignment/disposition hearings; and processing the reenrollment of students committed to the Department of Juvenile Justice. Educational programs include Adult Education; Computer-Based Instruction (CBI); Night School; Sixteen-/Seventeen-Year-Old GED Program; Summer School (Grades K-12), and Virtual High School (Grades 9-12).

Critical Functions and Activities

- Manage student discipline; and
- Provide non-traditional education programs.

Major Accomplishments (Past Five Years)

- For the 2013–14 school year, held 447 admission, readmission, long-term suspension, pre-expulsion, reentry, early readmission, non-traditional education placement appeal, and criminal reassignment/disposition hearings;
- Held graduation ceremony for over 200 adult and high school students in the summer of 2014;
- Achieved a 100% pass rate in the Sixteen-/Seventeen-Year-Old GED Program during the 2013–14 school year with the new GED test;
- During the summer of 2014, 137 out of 146 students successfully completed graduation requirements through the Graduation Academy which represents a 95% pass rate;
- During the 2013–14 school year, over 1,300 students participated in the supplemental Virtual High School, which includes 955 students during the summer of 2014;

- OSMAP and the Office of Student Services have formed a collaborative agreement to offer Computer-Based Instruction to 100% of the students who are long-term suspended and expelled;
- Students have the option to take online courses through the Virtual High School as one of their seven classes at no cost to the students; and
- Through collaboration with the Office of Student Learning, the Office of Adult Education will offer two business classes and one culinary class to adult students during the evening hours at three different locations.

Significant Challenges (Next Five Years)

- Increase the number of classified OSMAP staff in an effort to provide translation and interpretation services;
- Continue to monitor and revise OSMAP procedures with input from the School Board, Superintendent's Staff, OSMAP staff, local school staff, and community;
- Continue to increase collaboration between OSMAP staff and other school/community organizations to meet the needs of students and their families;
- Expand non-traditional education offerings to better meet the needs of all students; and
- Provide professional development to schools regarding OSMAP processes and procedures.

STUDENT MGMT & ALT PROGRAMS (OSMAP)

180

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget Positions	
1104 Director	112,473	115,071	114,486	123,360	1.00	124,920	1.00	1,560	0.00
1106 Supervisor	109,036	111,610	117,045	110,760	1.00	112,800	1.00	2,040	0.00
1107 Admin. Coordinator	676,750	654,516	631,029	673,680	7.00	575,040	6.00	(98,640)	(1.00)
1150 Secretarial/Bookkeeper	262,123	257,042	266,095	238,800	5.00	241,440	5.00	2,640	0.00
1300 Temporary Employee	4,090	7,034	14,656	0		1,500		1,500	
2100 Social Security - FICA	85,587	82,706	82,266	87,716		80,760		(6,956)	
2210 Retirement - VRS	93,578	115,198	159,937	180,819		181,217		398	
2211 Retiree Health Care Credit	6,288	6,101	11,337	0		0		0	
2220 Retirement - PWCS	18,141	17,283	17,166	8,714		8,539		(175)	
2300 Health Insurance - HMP	84,051	86,011	82,675	119,590		114,381		(5,209)	
2400 Life Insurance - GLI	2,934	2,842	12,153	13,644		13,915		271	
2830 Admin. Assoc. Fees	0	239	89	1,800		1,554		(246)	
3201 Telephone	2,409	3,814	6,317	7,000		3,600		(3,400)	
3401 Travel Reimbursement	16,347	19,648	10,158	5,000		5,000		0	
3902 Printing Services	0	0	0	3,000		1,000		(2,000)	
3999 Other Contract Expenses	2,074	4,295	1,116	2,500		3,300		800	
4001 Office Supplies	42,622	38,045	43,858	18,092		16,752		(1,340)	
4510 General Equipment - Add'l.	53,246	12,159	0	0		0		0	
Totals	1,571,750	1,533,614	1,570,382	1,594,475	14.00	1,485,718	13.00	(108,757)	(1.00)

ALTERNATIVE EDUCATION
161

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1115 Teacher, Admin. Assign.	8,650	0	0	0 0.00	0 0.00	0 0.00
1120 Teacher, Classroom	124,177	228,963	286,776	230,000 0.00	291,795 0.00	61,795 0.00
1200 Overtime	10,486	8,965	14,800	0	0	0
1300 Temporary Employee	8,910	24,519	24,457	0	0	0
1500 Substitute Teacher	0	90	624	0	0	0
1600 Supplemental Pay	258,459	102,386	70,993	102,000	90,000	(12,000)
2100 Social Security - FICA	33,233	28,048	30,541	25,404	29,728	4,324
2830 Admin. Assoc. Fees	0	500	0	500	222	(278)
3201 Telephone	1,113	659	1,875	5,600	5,000	(600)
3401 Travel Reimbursement	1,125	3,154	446	2,000	2,000	0
3402 Conference Expenses	849	150	0	1,000	1,000	0
3902 Printing Services	2,151	1,015	549	1,000	0	(1,000)
3999 Other Contract Expenses	0	44,493	9,412	0	0	0
4001 Office Supplies	2,187	927	1,309	1,000	1,500	500
4010 Instructional Supplies	51,149	22,179	90,522	55,898	25,407	(30,491)
4012 Emp. Training Supplies	125	500	0	0	0	0
4013 Testing Materials	(2,464)	(465)	1,213	0	1,000	1,000
4310 Tech. Supply Equip. Addl.	150	0	1,110	0	0	0
4410 Software, Additional	0	0	0	1,000	2,000	1,000
4510 General Equipment - Add'l.	0	0	0	500	0	(500)
6900 Reimbursement Account	(33,520)	(34,560)	(28,151)	(22,500)	0	22,500
Totals	466,781	431,523	506,476	403,402 0.00	449,652 0.00	46,250 0.00

SUMMER SCHOOL
162

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget Positions	
1111 Principal	91,750	66,501	61,856	0	0.00	0	0.00	0	0.00
1115 Teacher, Admin. Assign.	27,847	4,670	0	0	0.00	0	0.00	0	0.00
1120 Teacher, Classroom	861,858	840,048	41,690	1,203,935	0.00	1,310,000	0.00	106,065	0.00
1121 Librarian	7,042	0	0	0	0.00	0	0.00	0	0.00
1130 Social Worker	596	1,539	0	0	0.00	0	0.00	0	0.00
1140 Teacher Assistant	59,397	3,420	5,484	0	0.00	0	0.00	0	0.00
1147 Coordinator	3,419	600	0	0	0.00	0	0.00	0	0.00
1150 Secretarial/Bookkeeper	75,982	55,811	33,138	30,240	0.60	30,600	0.60	360	0.00
1300 Temporary Employee	47,559	130,454	128,394	0		0		0	
1500 Substitute Teacher	214	799	5,066	0		0		0	
1600 Supplemental Pay	14,450	101,906	1,001,173	0		0		0	
2100 Social Security - FICA	83,873	90,702	94,199	94,414		102,555		8,141	
2210 Retirement - VRS	4,869	6,286	2,257	4,769		5,260		491	
2211 Retiree Health Care Credit	327	333	160	0		0		0	
2220 Retirement - PWCS	1,045	1,110	272	230		248		18	
2300 Health Insurance - HMP	4,977	5,292	1,675	3,154		3,320		166	
2400 Life Insurance - GLI	153	155	172	360		404		44	
3401 Travel Reimbursement	0	39	118	0		0		0	
3902 Printing Services	9,742	5,852	7,786	0		0		0	
3999 Other Contract Expenses	220,742	228,067	265,768	1,056,000		1,284,400		228,400	
4001 Office Supplies	2,313	1,648	4,154	20,000		25,000		5,000	
4003 Custodial Supplies	0	0	0	2,000		5,000		3,000	
4010 Instructional Supplies	43,554	121,869	174,310	72,569		74,934		2,365	
Totals	1,561,708	1,667,101	1,827,674	2,487,671	0.60	2,841,721	0.60	354,050	0.00

ADULT EDUCATION

170

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget Positions	
1107 Admin. Coordinator	60,064	94,006	97,212	100,128	1.00	103,132	1.00	3,004	0.00
1115 Teacher, Admin. Assign.	145,376	148,807	153,882	158,499	2.00	163,253	2.00	4,754	0.00
1120 Teacher, Classroom	674,430	646,843	746,874	654,104	4.00	643,343	4.00	(10,761)	0.00
1140 Teacher Assistant	5,720	5,415	2,698	2,000	0.00	5,000	0.00	3,000	0.00
1150 Secretarial/Bookkeeper	82,878	89,966	92,942	95,640	2.00	98,601	2.00	2,961	0.00
1200 Overtime	9,730	4,740	10,695	0		0		0	
1300 Temporary Employee	46,362	47,821	98,195	0		28,298		28,298	
1500 Substitute Teacher	0	0	90	0		0		0	
2100 Social Security - FICA	77,080	79,253	91,579	77,292		79,684		2,392	
2210 Retirement - VRS	53,198	70,331	95,507	92,058		96,152		4,094	
2211 Retiree Health Care Credit	3,574	3,724	6,770	0		3,237		3,237	
2220 Retirement - PWCS	3,706	5,527	6,132	4,777		5,040		263	
2300 Health Insurance - HMP	30,613	26,633	24,227	62,983		27,772		(35,211)	
2400 Life Insurance - GLI	1,655	1,738	7,258	7,727		8,440		713	
2830 Admin. Assoc. Fees	240	0	0	0		0		0	
3100 Professional Services	7,475	11,316	23,707	2,750		750		(2,000)	
3201 Telephone	824	1,005	0	0		0		0	
3401 Travel Reimbursement	1,236	1,218	578	0		539		539	
3402 Conference Expenses	11,044	4,033	0	0		0		0	
3504 Maint. Service Contract	0	0	7,500	0		0		0	
3700 In-Service Expenses	5,220	4,467	1,000	648		0		(648)	
3902 Printing Services	13,793	14,133	9,865	1,000		1,892		892	
3903 Postage	2,266	1,960	50	0		0		0	
3904 Freight/Shipping	36	36	40	0		0		0	
3906 Advertising	31,106	30,195	3,230	0		0		0	
4001 Office Supplies	8,558	8,435	7,767	122		1,276		1,154	
4004 Repair/Maint. Supplies	75	1,423	0	0		1,020		1,020	
4010 Instructional Supplies	76,968	122,113	173,168	27,162		30,076		2,914	
4013 Testing Materials	8,497	9,222	5,736	3,470		2,500		(970)	
4310 Tech. Supply Equip.Addl.	3,172	83,933	17,123	0		0		0	
4410 Software, Additional	18,937	3,170	0	0		700		700	
4450 Software Replacement	0	102	0	0		0		0	
4510 General Equipment - Add'l.	4,757	24,136	4,900	0		0		0	
5101 Equipment - Additional	0	45,850	0	0		0		0	
6900 Reimbursement Account	0	92	0	(67,032)		(66,488)		544	
Totals	1,388,591	1,591,643	1,688,723	1,223,328	9.00	1,234,217	9.00	10,889	0.00

TITLE I, PART A
701

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved		FY 2015 Approved		Increase/(Decrease)	
				Budget	Positions	Budget	Positions	Budget	Positions
1106 Supervisor	107,355	109,889	113,635	117,044	1.00	119,385	1.00	2,341	0.00
1107 Admin. Coordinator	0	0	0	90,089	0.80	94,411	0.80	4,322	0.00
1115 Teacher, Admin. Assign.	86,282	89,866	90,765	0	0.00	0	0.00	0	0.00
1120 Teacher, Classroom	5,479,714	5,216,516	4,445,117	4,282,170	63.60	4,923,830	62.10	641,660	(1.50)
1150 Secretarial/Bookkeeper	124,754	127,698	131,923	155,583	3.00	110,484	3.00	(45,099)	0.00
1180 National Board Certified Teacher Incentive Bonus	12,500	10,000	12,500	0	0.00	0		0	0.00
1200 Overtime	19,663	18,231	10,683	20,000		0		(20,000)	
1300 Temporary Employee	333	28,995	101	0		10,000		10,000	
1500 Substitute Teacher	13,481	42,628	2,195	5,000		8,000		3,000	
1600 Supplemental Pay	109,589	218,689	55,714	20,000		92,000		72,000	
2100 Social Security - FICA	442,886	444,023	377,485	348,225		404,883		56,658	
2210 Retirement - VRS	488,064	679,836	709,978	787,944		727,559		(60,385)	
2211 Retiree Health Care Credit	32,793	36,003	50,543	0		0		0	
2220 Retirement - PWCS	73,653	72,613	67,914	37,973		65,992		28,019	
2300 Health Insurance - HMP	364,573	351,776	229,248	451,987		456,598		4,611	
2400 Life Insurance - GLI	15,314	16,834	54,185	53,424		56,332		2,908	
3100 Professional Services	0	0	4,368	0		0		0	
3401 Travel Reimbursement	5,658	5,579	30,909	7,000		13,000		6,000	
3402 Conference Expenses	105,507	134,420	85,548	70,000		72,000		2,000	
3902 Printing Services	3,904	760	7,065	13,000		13,000		0	
3950 Indirect Costs	0	0	42,708	0		0		0	
3999 Other Contract Expenses	208,271	824,396	255,379	35,000		8,000		(27,000)	
4010 Instructional Supplies	546,935	298,693	365,664	236,561		311,526		74,965	
4012 Emp. Training Supplies	131,954	58,425	49,108	100,000		103,000		3,000	
4310 Tech. Supply Equip.Addl.	7,013	36,745	75,759	0		0		0	
4999 Other Materials/Supplies	77,394	54,190	90,590	69,000		60,000		(9,000)	
Totals	8,457,590	8,876,805	7,359,083	6,900,000	68.40	7,650,000	66.90	750,000	(1.50)

TITLE II, PART A

717

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved		FY 2015 Approved		Increase/(Decrease)	
				Budget	Positions	Budget	Positions	Budget	Positions
1107 Admin. Coordinator	131,865	87,530	149,048	163,075	2.00	168,524	2.00	5,449	0.00
1115 Teacher, Admin. Assign.	591,131	557,810	463,058	542,109	7.00	585,418	7.00	43,309	0.00
1150 Secretarial/Bookkeeper	24,316	24,742	29,558	26,484	0.50	27,014	0.50	530	0.00
1300 Temporary Employee	0	0	11,080	19,117		0		(19,117)	
1500 Substitute Teacher	11,780	19,262	24,280	28,336		0		(28,336)	
1600 Supplemental Pay	0	0	16,813	0		0		0	
2100 Social Security - FICA	56,415	50,700	49,956	59,603		56,781		(2,822)	
2210 Retirement - VRS	66,783	76,187	96,141	115,385		134,246		18,861	
2211 Retiree Health Care Credit	4,487	4,034	6,979	0		0		0	
2220 Retirement - PWCS	10,478	9,332	7,150	5,560		6,325		765	
2300 Health Insurance - HMP	77,696	78,904	76,029	76,312		84,734		8,422	
2400 Life Insurance - GLI	2,096	1,864	7,482	8,706		10,308		1,602	
2820 Tuition Assistance	27,818	21,957	18,315	30,540		23,000		(7,540)	
3105 Contractual Services	162,140	62,900	19,000	5,000		10,000		5,000	
3402 Conference Expenses	0	0	11,003	10,100		14,106		4,006	
3710 Contract Courses	100,933	82,354	35,587	96,355		57,284		(39,071)	
3950 Indirect Costs	0	0	10,978	0		0		0	
3999 Other Contract Expenses	0	0	6,075	56,511		0		(56,511)	
4008 Reference Materials	0	0	42,336	9,000		4,000		(5,000)	
4012 Emp. Training Supplies	1,795	5,448	2,806	5,416		1,676		(3,740)	
4013 Testing Materials	0	0	0	3,954		0		(3,954)	
4310 Tech. Supply Equip.Addl.	0	0	4,790	0		0		0	
4410 Software, Additional	7,800	0	1,150	0		0		0	
6900 Reimbursement Account	0	0	0	9,481		10,978		1,497	
Totals	1,277,533	1,083,024	1,089,615	1,271,044	9.50	1,194,394	9.50	(76,650)	0.00

TITLE II, PART D (Grant eliminated - FY - 2013)

719

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Approved Positions	FY 2015 Approved Budget	Approved Positions	Increase/(Decrease) Budget	Positions
1600 Supplemental Pay	19,331	13,285	1,993	0		0		0	
2100 Social Security - FICA	1,487	1,001	149	0		0		0	
3105 Contractual Services	0	7,500	0	0		0		0	
3402 Conference Expenses	8,847	38,435	0	0		0		0	
4310 Tech. Supply Equip.Addl.	22,328	13,170	14,395	0		0		0	
Totals	51,993	73,391	16,536	0	0.00	0	0.00	0	0.00

TITLE III, PART A
720

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1106 Supervisor	0	0	0	88,608 0.80	71,498 0.00	(17,110) (0.80)
1107 Admin. Coordinator	0	0	123,725	156,528 1.80	150,698 1.80	(5,830) 0.00
1115 Teacher, Admin. Assign.	494,738	470,769	342,746	315,744 4.60	385,532 6.20	69,788 1.60
1148 Specialist	0	0	0	54,912 0.80	0 0.00	(54,912) (0.80)
1200 Overtime	6,686	10,046	1,122	0	0	0
1300 Temporary Employee	38,862	28,855	25,507	9,640	35,468	25,828
1500 Substitute Teacher	5,702	11,244	2,983	38,100	31,280	(6,820)
1600 Supplemental Pay	266,183	259,525	198,170	322,501	243,297	(79,204)
2100 Social Security - FICA	60,463	58,484	52,329	75,457	68,400	(7,057)
2210 Retirement - VRS	44,180	53,147	71,474	97,110	86,698	(10,412)
2211 Retiree Health Care Credit	2,968	2,815	5,222	0	0	0
2220 Retirement - PWCS	9,004	8,748	5,297	4,680	1,738	(2,942)
2300 Health Insurance - HMP	22,331	18,519	38,417	64,227	53,043	(11,184)
2400 Life Insurance - GLI	1,385	1,313	5,598	7,328	7,310	(18)
3105 Contractual Services	1,725	119,634	150,995	144,995	270,000	125,005
3401 Travel Reimbursement	7,835	7,467	5,389	12,100	10,000	(2,100)
3402 Conference Expenses	20,770	13,594	10,960	17,375	17,500	125
3450 Field Trips	0	0	0	0	28,200	28,200
3504 Maint. Service Contract	0	0	0	0	6,998	6,998
3700 In-Service Expenses	5,457	1,521	1,931	0	0	0
3710 Contract Courses	128,476	156,526	89,919	90,000	0	(90,000)
3902 Printing Services	13,573	9,737	4,539	3,500	0	(3,500)
3905 Extra Curricular Expenses	0	0	0	11,000	0	(11,000)
3999 Other Contract Expenses	126,211	123,037	16,795	121,807	120,790	(1,017)
4001 Office Supplies	2,031	1,481	980	0	3,000	3,000
4008 Reference Materials	8	0	23,150	0	0	0
4010 Instructional Supplies	97,308	25,376	28,283	54,586	67,334	12,748
4012 Emp. Training Supplies	33,472	21,059	40,525	82,500	5,231	(77,269)
4016 Library Books	0	0	0	0	16,275	16,275
4019 Food	0	0	0	0	2,805	2,805
4310 Tech. Supply Equip.Addl.	14,463	15,911	166,673	8,600	822	(7,778)
4350 Tech. Supply Equip. Repl.	0	0	13,132	0	0	0
4410 Software, Additional	14,751	33,986	14,088	33,622	13,925	(19,697)
Totals	1,418,582	1,452,794	1,439,950	1,814,920 8.00	1,697,840 8.00	(117,080) 0.00

TITLE IV, PART A, SAFE & DRUG-FREE SCHOOLS GRANT (Grant eliminated - FY2012)**705**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Approved Positions	FY 2015 Approved Budget	Approved Positions	Increase/(Decrease) Budget	Positions
1122 Counselor	64,163	0	0	0	0.00	0	0.00	0	0.00
2100 Social Security - FICA	4,136	303	0	0		0		0	
2210 Retirement - VRS	2,097	0	0	0		0		0	
2211 Retiree Health Care Credit	141	0	0	0		0		0	
2220 Retirement - PWCS	988	79	0	0		0		0	
2400 Life Insurance - GLI	66	0	0	0		0		0	
3999 Other Contract Expenses	6,000	0	0	0		0		0	
4001 Office Supplies	2,798	0	0	0		0		0	
4010 Instructional Supplies	27,085	9,501	0	0		0		0	
4012 Emp. Training Supplies	13,367	0	0	0		0		0	
Totals	120,842	9,883	0	0	0.00	0	0.00	0	0.00

TITLE VI-B (IDEA)

703

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1106 Supervisor	399,538	573,186	441,039	498,420 4.50	394,800 3.50	(103,620) (1.00)
1107 Admin. Coordinator	1,120,508	1,165,946	1,253,272	1,353,600 16.00	1,165,920 14.00	(187,680) (2.00)
1120 Teacher, Classroom	3,811,071	7,316,818	3,075,945	2,941,200 49.30	2,908,656 47.30	(32,544) (2.00)
1122 Counselor	1,514	0	0	0 0.00	0 0.00	0 0.00
1130 Social Worker	1,424,425	1,458,643	1,500,461	1,274,112 20.40	1,280,736 20.40	6,624 0.00
1133 Psychologist	416,562	1,132,866	1,167,976	1,146,000 19.10	1,038,312 17.10	(107,688) (2.00)
1136 Diagnostician	965,890	1,043,726	1,065,790	823,200 13.00	833,160 13.00	9,960 0.00
1138 Support Professional	570,264	430,079	452,601	600,000 10.00	485,760 8.00	(114,240) (2.00)
1140 Teacher Assistant	74,992	77,063	68,957	81,900 3.50	70,920 3.00	(10,980) (0.50)
1141 Student Attendant	585,785	374,803	247,687	375,000 0.00	375,000 0.00	0 0.00
1146 Home-Sch. Coordinator	22,706	22,626	23,163	19,055 0.67	19,376 0.67	321 0.00
1148 Specialist	232,455	41,411	46,478	63,360 1.00	64,800 1.00	1,440 0.00
1180 National Board Certified Teacher Incentive Bonus	5,000	2,500	0	0 0.00	0 0.00	0 0.00
1200 Overtime	78	0	0	0	0	0
1300 Temporary Employee	7,177	31,794	28,696	45,000	45,000	0
1500 Substitute Teacher	188,130	64,680	188,577	59,000	30,000	(29,000)
1600 Supplemental Pay	13,934	11,147	4,645	0	0	0
1900 Other Salary / Wages	206,605	383,795	303,069	260,000	180,000	(80,000)
2100 Social Security - FICA	719,231	2,853,714	718,455	729,797	680,273	(49,524)
2210 Retirement - VRS	757,333	1,100,913	1,360,604	1,387,894	1,420,314	32,420
2211 Retiree Health Care Credit	51,801	60,152	100,418	0	0	0
2220 Retirement - PWCS	82,617	84,261	85,749	66,886	66,926	40
2300 Health Insurance - HMP	658,449	683,117	649,688	917,928	896,475	(21,453)
2400 Life Insurance - GLI	23,783	26,275	105,015	104,730	109,064	4,334
3100 Professional Services	305,819	350,956	754,967	160,000	500,000	340,000
3401 Travel Reimbursement	914	3,300	0	0	0	0
3402 Conference Expenses	1,409	225	0	0	0	0
3450 Field Trips	230,288	294,515	167,055	175,000	175,000	0
3700 In-Service Expenses	5,200	0	0	0	0	0
3902 Printing Services	44,257	27,598	13,238	5,000	0	(5,000)
3950 Indirect Costs	0	0	82,982	0	83,000	83,000
4001 Office Supplies	168	707	0	0	0	0
4010 Instructional Supplies	502,486	866,096	67,900	365,693	105,959	(259,734)
4011 Textbooks	932	0	0	0	0	0
4013 Testing Materials	421,374	66,769	26,498	42,000	2,254	(39,746)
4310 Tech. Supply Equip.Addl.	1,242,007	1,223,235	0	300,000	50,000	(250,000)
5511 Buses, Repl.	850,200	2,367,700	0	0	0	0
Totals	15,944,900	24,140,616	14,000,924	13,794,775 137.47	12,981,704 127.97	(813,071) (9.50)

IDEA - PRESCHOOL/CHILD FIND INCENTIVE GRANT**704**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease)	
								Budget	Positions
1106 Supervisor	37,336	0	0	0	0.00	0	0.00	0	0.00
1120 Teacher, Classroom	174,702	68,102	74,913	63,806	1.00	0	0.00	(63,806)	(1.00)
1136 Diagnostician	80,600	75,780	65,002	68,640	1.00	88,024	1.00	19,384	0.00
1140 Teacher Assistant	96,762	118,502	113,741	117,000	5.00	141,840	6.00	24,840	1.00
2100 Social Security - FICA	39,000	20,003	21,136	18,793		17,584		(1,209)	
2210 Retirement - VRS	46,733	35,368	40,464	38,737		36,326		(2,411)	
2211 Retiree Health Care Credit	2,400	0	180	0		0		0	
2220 Retirement - PWCS	4,917	1,640	1,564	1,867		1,712		(155)	
2300 Health Insurance - HMP	25,495	18,594	17,995	25,620		22,928		(2,692)	
2400 Life Insurance - GLI	1,581	704	2,832	2,923		2,789		(134)	
4010 Instructional Supplies	0	0	0	0		403		403	
Totals	509,527	338,693	337,827	337,386	7.00	311,606	7.00	(25,780)	0.00

PERKINS VOCATIONAL GRANT

707

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1500 Substitute Teacher	0	0	0	2,000	0	(2,000)
2100 Social Security - FICA	0	0	0	153	0	(153)
2820 Tuition Assistance	0	510	600	2,000	0	(2,000)
3100 Professional Services	33,000	34,500	34,500	33,000	38,000	5,000
3105 Contractual Services	7,000	0	16,500	0	0	0
3402 Conference Expenses	23,958	30,656	29,345	50,000	36,064	(13,936)
3700 In-Service Expenses	1,955	13,298	0	10,000	48,000	38,000
3710 Contract Courses	7,670	0	0	0	0	0
3905 Extra Curricular Expenses	0	760	1,640	0	10,000	10,000
3999 Other Contract Expenses	15,000	20,000	15,081	0	100,000	100,000
4010 Instructional Supplies	457	0	0	29,136	0	(29,136)
4012 Emp. Training Supplies	0	729	0	0	0	0
4013 Testing Materials	0	0	0	0	60,000	60,000
4310 Tech. Supply Equip.Addl.	535,237	329,887	310,034	285,393	0	(285,393)
4350 Tech. Supply Equip. Repl.	27,686	7,650	0	0	411,775	411,775
4410 Software, Additional	32,644	123,908	39,302	144,001	0	(144,001)
4510 General Equipment - Add'l.	1,609	25,895	343,199	138,628	0	(138,628)
4550 General Equipment - Repl.	838	0	0	85,166	100,000	14,834
5101 Equipment - Additional	11,997	20,000	0	0	0	0
Totals	699,050	607,793	790,201	779,477 0.00	803,839 0.00	24,362 0.00

HEAD START
710

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1107 Admin. Coordinator	88,035	90,173	93,186	95,982 0.90	106,551 0.97	10,569 0.07
1120 Teacher, Classroom	816,216	785,205	777,025	821,130 13.64	815,065 13.46	(6,065) (0.18)
1138 Support Professional	88,075	90,154	57,124	113,116 1.68	129,770 1.96	16,654 0.28
1140 Teacher Assistant	278,024	283,112	290,237	294,240 13.27	300,100 13.27	5,860 0.00
1146 Comm. Health Specialist	346,564	354,479	333,299	289,889 7.00	304,574 7.00	14,685 0.00
1148 Specialist	82,987	51,245	72,620	103,785 2.00	108,501 2.00	4,716 0.00
1150 Secretarial/Bookkeeper	136,677	139,948	144,533	152,121 3.87	149,175 3.97	(2,946) 0.10
1200 Overtime	12,317	14,527	13,384	3,000	0	(3,000)
1500 Substitute Teacher	44,948	77,558	31,602	30,754	52,000	21,246
2100 Social Security - FICA	155,311	144,923	130,861	145,429	150,379	4,950
2210 Retirement - VRS	139,201	172,492	192,183	219,036	262,975	43,939
2211 Retiree Health Care Credit	8,308	8,304	13,851	0	0	0
2220 Retirement - PWCS	7,758	8,481	7,272	5,311	3,890	(1,421)
2300 Health Insurance - HMP	213,769	226,011	216,847	103,583	124,324	20,741
2400 Life Insurance - GLI	4,355	4,244	14,849	16,528	20,194	3,666
3100 Professional Services	314,381	350,440	353,171	290,000	244,089	(45,911)
3102 Health Services	565	1,911	1,273	2,262	2,262	0
3201 Telephone	3,451	4,798	4,367	4,500	4,500	0
3301 Insurance, General	2,072	1,900	2,072	2,648	2,072	(576)
3401 Travel Reimbursement	200,015	107,788	34,021	35,000	22,847	(12,153)
3450 Field Trips	2,546	3,549	3,710	5,000	5,000	0
3501 Repair/Maint. - Building	4,994	4,962	0	0	0	0
3700 In-Service Expenses	18,994	25,218	16,350	13,430	13,285	(145)
3901 Laundry/Dry Cleaning	1,815	3,240	3,210	5,000	5,000	0
3902 Printing Services	6,820	12,267	11,587	10,600	10,600	0
3903 Postage	2,345	2,292	2,056	4,000	4,000	0
3908 Parent Activity	6,489	8,418	9,148	12,000	7,480	(4,520)
4001 Office Supplies	50,135	31,825	24,253	55,000	20,241	(34,759)
4002 Medical Supplies	598	0	0	0	0	0
4010 Instructional Supplies	101,632	79,698	48,252	65,000	29,975	(35,025)
4012 Emp. Training Supplies	8,106	10,159	9,133	13,796	13,291	(505)
4014 Food, Cafeteria	52,497	56,606	56,894	65,000	0	(65,000)
4019 Food	0	0	0	0	65,000	65,000
5101 Equipment - Additional	9,000	0	0	0	0	0
5111 Buses, Additional	206,874	0	0	0	0	0
8002 General Reserve	0	0	0	163,599	0	(163,599)
Totals	3,415,876	3,155,927	2,968,370	3,140,739 42.36	2,977,140 42.63	(163,599) 0.27

MEDICAID REIMBURSEMENT PROGRAM

714	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget	Positions
1107 Admin. Coordinator	72,785	74,503	77,044	84,600	1.00	83,280	1.00	(1,320)	0.00
1133 Psychologist	333,889	0	0	0	0.00	0	0.00	0	0.00
1148 Specialist	35,509	36,874	45,868	50,400	1.00	51,000	1.00	600	0.00
1150 Secretarial/Bookkeeper	20,957	12,898	9,125	17,760	0.50	18,060	0.50	300	0.00
2100 Social Security - FICA	33,781	8,518	9,176	11,688		11,654		(34)	
2210 Retirement - VRS	41,230	14,099	20,395	24,090		26,187		2,097	
2211 Retiree Health Care Credit	2,770	746	1,466	0		0		0	
2220 Retirement - PWCS	6,004	114	214	1,161		1,234		73	
2300 Health Insurance - HMP	35,323	22,305	20,538	15,933		16,529		596	
2400 Life Insurance - GLI	1,298	349	1,572	1,817		2,011		194	
2830 Admin. Assoc. Fees	12,200	13,000	12,215	6,000		0		(6,000)	
3100 Professional Services	1,455	9,350	11,067	0		6,000		6,000	
3401 Travel Reimbursement	44,947	6,108	2,277	300		500		200	
3402 Conference Expenses	0	0	0	1,000		1,500		500	
4001 Office Supplies	4,096	1,050	3,395	8,000		6,000		(2,000)	
4010 Instructional Supplies	10	32,087	134	5,200		0		(5,200)	
4310 Tech. Supply Equip. Addl.	0	5,230	0	12,251		0		(12,251)	
4410 Software, Additional	0	0	0	0		16,245		16,245	
Totals	646,254	237,231	214,486	240,200	2.50	240,200	2.50	0	0.00

SOL ALGEBRA
754

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget	Positions
1115 Teacher, Admin. Assign.	179,768	329,207	420,575	497,515	7.00	523,416	7.00	25,901	0.00
1600 Supplemental Pay	0	7,103	2,341	85,968		112,711		26,743	
2100 Social Security - FICA	12,325	24,574	31,388	44,025		48,052		4,027	
2210 Retirement - VRS	14,574	39,162	63,183	78,458		89,975		11,517	
2211 Retiree Health Care Credit	979	2,074	4,668	0		0		0	
2220 Retirement - PWCS	1,315	3,895	3,883	2,776		2,486		(290)	
2300 Health Insurance - HMP	8,669	4,851	21,116	37,071		32,217		(4,854)	
2400 Life Insurance - GLI	460	968	5,005	5,920		6,909		989	
3402 Conference Expenses	0	5,574	3,953	4,500		4,500		0	
4010 Instructional Supplies	0	177,414	56,987	40,000		40,000		0	
4012 Emp. Training Supplies	0	0	1,381	0		0		0	
4013 Testing Materials	0	3,400	0	0		0		0	
4310 Tech. Supply Equip.Addl.	0	4,387	0	0		0		0	
4410 Software, Additional	0	18,120	9,520	0		0		0	
Totals	218,091	620,729	623,999	796,233	7.00	860,266	7.00	64,033	0.00

DISTANCE LEARNING (Prince William Network)

026

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget Positions	
1107 Admin. Coordinator	32,153	32,715	34,033	31,284	0.33	24,000	0.18	(7,284)	(0.15)
1145 Technician	23,677	24,805	25,781	27,780	0.50	28,000	0.50	220	0.00
1150 Secretarial/Bookkeeper	36,457	33,418	35,810	35,520	1.00	0	0.00	(35,520)	(1.00)
1200 Overtime	0	911	6,088	0		0		0	
1300 Temporary Employee	65,523	30,192	55,970	0		60,916		60,916	
1500 Substitute Teacher	788	45	0	0		0		0	
2100 Social Security - FICA	12,002	9,113	11,736	7,235		8,376		1,141	
2210 Retirement - VRS	8,379	10,817	15,028	14,916		7,716		(7,200)	
2211 Retiree Health Care Credit	563	573	1,065	0		0		0	
2220 Retirement - PWCS	117	145	258	719		363		(356)	
2300 Health Insurance - HMP	11,063	11,761	10,863	9,865		4,870		(4,995)	
2400 Life Insurance - GLI	263	267	1,142	1,126		593		(533)	
3100 Professional Services	240,466	63,044	64,296	81,234		24,500		(56,734)	
3105 Contractual Services	0	0	0	0		30,000		30,000	
3201 Telephone	104	99	0	0		0		0	
3401 Travel Reimbursement	40,750	32,031	86,473	28,500		20,000		(8,500)	
3402 Conference Expenses	855	0	168	1,750		3,000		1,250	
3450 Field Trips	1,155	0	0	0		0		0	
3902 Printing Services	6,511	9,976	6,278	18,071		11,000		(7,071)	
3903 Postage	4,726	1,380	2,956	1,500		3,100		1,600	
3906 Advertising	5,010	5,000	10,300	0		0		0	
4001 Office Supplies	3,830	0	0	0		3,717		3,717	
4014 Food, Cafeteria	2,003	(441)	31	0		0		0	
4999 Other Materials/Supplies	(23,030)	(9,976)	6,601	9,500		6,900		(2,600)	
Totals	473,364	255,875	374,876	269,000	1.83	237,051	0.68	(31,949)	(1.15)

VIRGINIA PRESCHOOL INITIATIVE
756

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1107 Admin. Coordinator	9,782	9,953	10,354	10,665 0.10	3,295 0.03	(7,370) (0.07)
1120 Teacher, Classroom	71,659	70,436	76,289	77,864 1.10	75,708 1.00	(2,156) (0.10)
1138 Support Professional	0	0	2,651	4,387 0.04	2,247 0.04	(2,140) 0.00
1140 Teacher Assistant	45,565	46,261	49,006	48,950 2.00	58,978 2.00	10,028 0.00
1146 Comm. Health Specialist	4,738	4,821	3,227	0 0.00	0 0.00	0 0.00
1150 Secretarial/Bookkeeper	7,243	7,370	7,659	4,645 0.14	1,716 0.03	(2,929) (0.11)
1500 Substitute Teacher	1,313	1,165	877	1,000	500	(500)
2100 Social Security - FICA	10,683	10,584	11,411	11,285	10,898	(387)
2210 Retirement - VRS	12,282	17,514	22,541	22,241	24,400	2,159
2211 Retiree Health Care Credit	826	928	1,598	864	0	(864)
2220 Retirement - PWCS	776	808	832	627	894	267
2300 Health Insurance - HMP	0	0	1,030	0	8,214	8,214
2400 Life Insurance - GLI	372	435	1,713	1,743	1,874	131
3201 Telephone	678	991	870	876	985	109
3401 Travel Reimbursement	1,349	286	262	300	200	(100)
3450 Field Trips	525	601	135	150	0	(150)
3902 Printing Services	638	1,037	1,168	650	250	(400)
3903 Postage	101	22	72	100	0	(100)
3908 Parent Activity	400	110	390	0	0	0
4001 Office Supplies	5,815	2,014	1,550	1,700	200	(1,500)
4002 Medical Supplies	160	0	0	0	0	0
4010 Instructional Supplies	21,332	12,475	1,118	69,212	67,500	(1,712)
4012 Emp. Training Supplies	169	318	239	200	0	(200)
4014 Food, Cafeteria	3,826	3,879	3,409	3,800	0	(3,800)
4019 Food	0	0	0	0	3,400	3,400
Totals	200,232	192,008	198,400	261,259 3.38	261,259 3.10	(0) (0.28)

LINKING MILITARY CONNECTED

724

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget Positions	
1150 Secretarial/Bookkeeper	0	0	0	0	0.00	22,380	0.50	22,380	0.50
1600 Supplemental Pay	0	0	0	0		9,400		9,400	
2100 Social Security - FICA	0	0	0	0		2,432		2,432	
2210 Retirement - VRS	0	0	0	0		3,847		3,847	
2220 Retirement - PWCS	0	0	0	0		181		181	
2300 Health Insurance - HMP	0	0	0	0		2,428		2,428	
2400 Life Insurance - GLI	0	0	0	0		295		295	
3100 Professional Services	0	0	0	0		1,100		1,100	
3401 Travel Reimbursement	0	0	0	0		3,000		3,000	
3402 Conference Expenses	0	0	0	0		1,881		1,881	
3910 Educational Television	0	0	0	0		60,000		60,000	
3999 Other Contract Expenses	0	0	0	0		84,369		84,369	
4009 Extra Curricular Supplies	0	0	0	0		10,980		10,980	
4010 Instructional Supplies	0	0	0	0		1,800		1,800	
4310 Tech. Supply Equip.Addl.	0	0	0	0		3,360		3,360	
Totals	0	0	0	0	0.00	207,454	0.50	207,454	0.50

TIPA
726

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1106 Supervisor	24,418	97,633	100,963	103,992 1.00	106,072 1.00	2,080 0.00
1107 Admin. Coordinator	2,687	370,430	372,206	396,714 4.00	419,292 4.00	22,578 0.00
1120 Teacher, Classroom	0	0	1,200,736	1,317,447 0.00	1,383,319 0.00	65,872 0.00
1148 Specialist	0	46,500	52,107	53,670 1.00	54,743 1.00	1,073 0.00
1150 Secretarial/Bookkeeper	4,580	55,811	57,658	59,388 1.00	60,575 1.00	1,187 0.00
1300 Temporary Employee	64,376	37,793	2,161	8,550	8,550	0
2100 Social Security - FICA	7,238	45,222	133,194	148,393	154,836	6,443
2210 Retirement - VRS	2,818	64,624	91,437	96,791	110,133	13,342
2211 Retiree Health Care Credit	189	3,422	6,481	0	0	0
2220 Retirement - PWCS	538	6,019	6,843	7,110	9,108	1,998
2300 Health Insurance - HMP	1,696	33,614	33,866	47,065	51,523	4,458
2400 Life Insurance - GLI	85	1,559	6,949	7,304	8,457	1,153
3100 Professional Services	17	720	0	0	0	0
3105 Contractual Services	0	6,487	0	15,000	7,416	(7,584)
3201 Telephone	0	2,400	0	0	0	0
3401 Travel Reimbursement	48	3,276	1,945	4,665	4,665	0
3902 Printing Services	0	1,873	2,035	2,200	2,200	0
4001 Office Supplies	399	2,774	2,412	3,050	3,050	0
4310 Tech. Supply Equip.Addl.	0	8,274	0	0	0	0
Totals	109,089	788,431	2,070,993	2,271,339 7.00	2,383,939 7.00	112,600 0.00

Governor's School @ Innovation Park

		FY 2011	FY 2012	FY 2013	FY 2014 Approved		FY 2015 Approved		Increase/(Decrease)	
757		Actual	Actual	Actual	Budget	Positions	Budget	Positions	Budget	Positions
3105	Contractual Services	38	0	0	0		0		0	0.00
3919	Tuition - Annual Year Governor's School	239,148	480,088	445,677	378,250		381,539		3,289	0.00
Totals		239,186	480,088	445,677	378,250	0.00	381,539	0.00	3,289	0.00

**FREEDOM RISING GRANT
722**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget Positions	
1107 Admin. Coordinator	82,987	69,075	80,388	0	0.00	0	0.00	0	0.00
1200 Overtime	0	222	195	0		0		0	
1500 Substitute Teacher	8,606	9,114	6,607	0		0		0	
1600 Supplemental Pay	17,250	18,750	16,500	0		0		0	
2100 Social Security - FICA	7,925	6,263	8,000	0		0		0	
2210 Retirement - VRS	7,411	8,186	12,589	0		0		0	
2211 Retiree Health Care Credit	498	434	892	0		0		0	
2220 Retirement - PWCS	1,418	712	804	0		0		0	
2300 Health Insurance - HMP	6,671	0	0	0		0		0	
2400 Life Insurance - GLI	232	189	957	0		0		0	
3105 Contractual Services	131,387	70,750	69,300	0		0		0	
3401 Travel Reimbursement	0	642	692	0		0		0	
3402 Conference Expenses	4,885	11,582	8,394	0		0		0	
3450 Field Trips	26,868	17,178	56,919	0		0		0	
3700 In-Service Expenses	1,710	5,462	3,786	0		0		0	
3902 Printing Services	0	269	71	0		0		0	
4001 Office Supplies	0	101	0	0		0		0	
4010 Instructional Supplies	29,822	0	0	0		0		0	
4012 Emp. Training Supplies	24,907	27,990	10,132	0		0		0	
4310 Tech. Supply Equip.Addl.	0	796	586	0		0		0	
Totals	352,577	247,715	276,811	0	0.00	0	0.00	0	0.00

SOL REMEDIATION GRANT (This Grant is now funded by local funds, see Benefits & Reserves Dept. 038, Object Code 8024, eliminated - FY 2010)

753		FY 2011	FY 2012	FY 2013	FY 2014	Approved	FY 2015	Approved	Increase/(Decrease)	
		Actual	Actual	Actual	Budget	Positions	Budget	Positions	Budget	Positions
1115	Teacher, Admin. Assign.	45,473	34,717	0	0	0.00	0		0	0.00
1600	Supplemental Pay	7,953	0	0	0		0		0	
2100	Social Security - FICA	3,756	2,976	0	0		0		0	
2210	Retirement - VRS	4,061	3,868	0	0		0		0	
2211	Retiree Health Care Credit	273	205	0	0		0		0	
2220	Retirement - PWCS	341	114	0	0		0		0	
2400	Life Insurance - GLI	125	96	0	0		0		0	
3450	Field Trips	0	0	342	0		0		0	
4010	Instructional Supplies	39,788	0	123,313	0		0		0	
Totals		101,770	41,976	123,655	0	0.00	0	0.00	0	0.00

GEAR UP GRANT (Grant eliminated - FY 2012)

721

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Approved Positions	FY 2015 Approved Budget	Approved Positions	Increase/(Decrease) Budget	Positions
1600 Supplemental Pay	9,720	10,000	5,000	0	0.00	0		0	0.00
2100 Social Security - FICA	711	724	379	0	0.00	0		0	0.00
3100 Professional Services	1,500	0	0	0	0.00	0		0	0.00
3401 Travel Reimbursement	3,745	1,237	418	0	0.00	0		0	0.00
4010 Instructional Supplies	13,901	14,223	2,520	0	0.00	0		0	0.00
Totals	29,577	26,184	8,317	0	0.00	0	0.00	0	0.00

ELEMENTARY SCHOOLS SUMMARY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	6,225,037	6,203,718	6,224,661	6,368,700 57.50	6,667,320 59.00	298,620 1.50
1112 Assistant Principal	3,292,846	3,475,266	3,575,541	4,145,400 49.00	4,413,840 53.00	268,440 4.00
1115 Teacher, Admin. Assign.	741,780	628,418	939,723	615,600 10.00	435,960 7.00	(179,640) (3.00)
1120 Teacher, Classroom	134,212,654	139,563,332	143,624,218	150,926,160 2,515.41	156,029,491 2,570.35	5,103,331 54.94
1121 Librarian	3,801,633	3,894,388	3,930,384	3,508,920 57.00	3,612,240 58.00	103,320 1.00
1122 Counselor	4,299,856	4,541,974	4,973,605	5,076,000 84.60	5,296,344 87.20	220,344 2.60
1138 Behavioral Specialist	48,279	49,419	50,617	0 0.00	0 0.00	0 0.00
1140 Teacher Assistant	9,637,996	9,349,790	9,339,280	9,381,060 400.90	9,374,442 396.55	(6,618) (4.35)
1141 Attendant	15,651	0	0	0 0.00	0 0.00	0 0.00
1142 Cafeteria Aide	655,500	704,284	720,020	772,416 40.23	817,020 41.77	44,604 1.54
1145 Computer Technologist	29,933	30,640	31,679	33,540 1.00	0 0.00	(33,540) (1.00)
1148 Specialist	196,047	280,549	270,296	306,720 8.50	381,660 10.50	74,940 2.00
1150 Secretarial / Bookkeeper	7,607,648	7,925,804	8,109,650	8,016,840 240.50	8,264,460 244.50	247,620 4.00
1180 Natl Board Certified Teacher Incentive Bon	127,500	150,000	165,000	0 0.00	0 0.00	0 0.00
1190 Custodian	6,263,802	6,362,209	6,464,186	6,206,972 196.20	6,363,360 197.50	156,388 1.30
1200 Overtime	310,929	265,923	178,675	172,782	231,389	58,607
1300 Temporary Employee	2,047,094	2,148,046	2,193,456	775,979	912,800	136,821
1500 Substitute Teacher	3,295,489	3,333,452	3,359,540	3,084,825	3,126,854	42,029
1502 Substitute, Other	260,284	306,636	242,930	197,309	204,319	7,010
1600 Instructional Supplement	354,755	320,868	405,462	165,500	214,364	48,864
1602 Extra-Curr. Supplement	68,387	76,133	82,051	72,894	77,825	4,931
1603 Homebound Tutoring	5,615	0	0	0	0	0
2100 Social Security - FICA	13,540,888	13,937,087	14,355,375	15,286,813	15,789,615	502,801
2210 Retirement - VRS	15,472,146	22,917,274	28,023,090	30,464,610	34,047,377	3,582,766
2211 Retiree Health Care Credit	1,007,925	1,192,027	1,987,111	0	0	0
2220 Retirement - PWCS	1,287,313	1,323,499	1,376,458	1,478,854	1,626,749	147,896
2300 Health Insurance - HMP	14,874,441	16,338,445	16,911,360	20,295,311	21,790,479	1,495,168
2400 Life Insurance - GLI	481,662	566,756	2,187,079	2,323,642	2,650,989	327,347
2830 Admin. Assoc. Fees	10,848	10,737	12,637	19,441	25,859	6,418
2850 Employee Recognition	808	1,059	177	1,000	1,000	0
3100 Professional Services	64,063	47,793	79,289	13,300	60,080	46,780
3102 Health Services	84	36	486	100	100	0
3105 Contractual Services	17,174	14,422	3,966	12,000	8,000	(4,000)
3201 Telephone	79,444	81,279	67,576	72,204	69,680	(2,524)
3401 Travel Reimbursement	140,475	101,436	88,336	82,838	103,110	20,272
3402 Conference Expenses	222,554	177,642	179,085	152,500	164,850	12,350
3450 Field Trips	222,726	192,801	199,722	196,500	170,810	(25,690)
3501 Repair/Maint. - Building	78,975	25,023	15,741	53,200	33,100	(20,100)
3502 Repair/Maint. - Equipment	24,004	22,509	18,170	40,000	35,000	(5,000)
3504 Maint. Service Contract	21,681	10,435	18,073	10,679	33,631	22,952
3700 In-Service Expenses	108,721	82,663	102,098	120,285	91,635	(28,650)
3901 Laundry/Dry Cleaning	225	225	225	225	225	0
3902 Printing Services	439,713	436,527	412,078	495,411	419,893	(75,518)
3903 Postage	36,468	18,257	21,175	47,378	63,000	15,622
3905 Extra Curricular Expenses	6,631	4,346	3,298	5,000	10,000	5,000
3911 Rental Equipment	41,617	74,218	88,661	96,170	104,398	8,228
3913 Tuition - Other Divisions	3,500	28,552	18,525	1,000	12,100	11,100
3918 Permits & Fees	0	0	0	0	7,790	7,790
3921 Tuition - PW	0	0	0	2,000	3,500	1,500
3999 Other Contract Services	43,744	37,653	31,682	2,000	112,122	110,122
4001 Office Supplies	382,291	335,713	279,275	391,007	632,610	241,603
4002 Medical Supplies	32,644	30,280	31,818	47,623	62,075	14,452
4003 Custodial Supplies	880,321	855,451	881,353	893,012	994,564	101,552
4004 Repair/Maint. Supplies	30,533	33,897	16,646	21,850	25,450	3,600
4007 Wearing Apparel	7,241	8,380	4,818	7,355	9,805	2,450
4008 Reference Materials	34,555	38,130	25,797	26,950	29,250	2,300
4009 Extra Curricular Supplies	3,049	18,362	3,511	2,150	5,150	3,000
4010 Instructional Supplies	6,762,838	5,819,433	4,868,608	5,270,108	6,259,165	989,057
4011 Textbooks	789,755	1,347,064	2,132,979	1,523,703	2,524,510	1,000,807
4012 Emp. Training Supplies	17,764	16,404	18,644	11,750	51,250	39,500
4013 Testing Materials	88,144	63,188	45,138	67,698	113,873	46,175
4016 Library Books	400,747	340,416	300,779	292,602	310,761	18,159
4017 Library Periodicals	23,226	15,301	18,162	32,385	39,400	7,015
4018 Library Supplies	34,037	33,129	32,071	42,201	40,266	(1,935)
4019 Food	0	0	0	0	25,918	25,918
4020 Printing Supplies	49,499	48,897	42,543	28,000	25,200	(2,800)
4150 Lease Agreement	37,829	27,191	30,482	37,645	48,500	10,855
4310 Tech. Supp/Equip - Add'l	2,541,608	1,458,895	1,090,110	848,391	1,300,752	452,361
4350 Tech. Supp/Equip - Repl	132,324	120,533	1,399,291	203,072	418,864	215,792
4410 Software - Additional	172,592	200,838	133,032	154,423	283,159	128,736
4450 Software - Replacement	3,111	7,643	59,690	12,000	86,320	74,320
4510 General Equipment - Add'l.	582,493	425,135	352,614	448,095	591,282	143,187
4550 General Equipment - Repl.	112,400	131,722	46,765	131,395	91,448	(39,947)
4999 Other Material/Supplies	587	936	0	0	0	0
5101 Equipment - Additional	49,521	109,106	70,533	301,338	664,962	363,624
5103 DP Equipment - Additional	45,621	0	(630)	15,000	0	(15,000)
5104 Software - Additional	7,220	11,685	12,512	5,000	0	(5,000)
5144 Building, Alteration	0	29,756	838	0	0	0
5150 Lease/Purchase Agree.	9,185	8,532	0	0	0	0
5501 Equipment - Replacement	24,766	33,474	1,224	23,340	70,401	47,061
8002 General Reserve	0	0	0	98,500	162,562	64,062
Totals	244,982,444	258,823,041	272,981,053	282,036,672 3,660.84	298,733,714 3,725.37	16,697,042 64.53

J. W. ALVEY ELEMENTARY SCHOOL
322

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	128,188	131,214	131,736	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	50,466	70,227	72,620	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	2,639,011	2,704,711	2,703,916	2,730,000 45.50	2,398,440 39.50	(331,560) (6.00)
1121 Librarian	64,204	65,719	67,904	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	93,209	93,856	103,794	108,000 1.80	85,008 1.40	(22,992) (0.40)
1140 Teacher Assistant	207,362	233,074	238,449	257,400 11.00	189,120 8.00	(68,280) (3.00)
1142 Cafeteria Aide	21,422	22,654	22,764	24,192 1.26	19,364 0.99	(4,828) (0.27)
1150 Secretarial / Bookkeeper	127,640	129,727	134,022	144,000 4.00	145,560 4.00	1,560 0.00
1180 Natl Board Certified Teacher Incentive Bonus	2,500	0	0	0 0.00	0 0.00	0 0.00
1190 Custodian	112,976	118,996	124,499	131,640 4.00	101,520 3.00	(30,120) (1.00)
1200 Overtime	2,822	1,667	128	0	0	0
1300 Temporary Employee	63,424	84,382	52,934	6,000	6,000	0
1500 Substitute Teacher	47,007	49,285	66,230	75,000	45,000	(30,000)
1502 Substitute, Other	4,000	3,525	2,337	3,000	3,000	0
1600 Instructional Supplement	0	0	0	1,500	1,500	0
1602 Extra-Curr. Supplement	1,472	0	1,498	0	0	0
2100 Social Security - FICA	261,362	270,851	271,633	285,931	248,844	(37,086)
2210 Retirement - VRS	297,027	452,244	539,740	567,430	538,706	(28,724)
2211 Retiree Health Care Credit	19,393	23,527	38,311	0	0	0
2220 Retirement - PWCS	26,515	27,221	27,530	27,573	25,742	(1,831)
2300 Health Insurance - HMP	327,134	346,073	345,006	378,396	344,814	(33,582)
2400 Life Insurance - GLI	9,231	11,178	42,205	43,344	41,950	(1,394)
2830 Admin. Assoc. Fees	365	385	770	1,000	1,000	0
3100 Professional Services	420	0	0	0	0	0
3201 Telephone	0	484	0	0	0	0
3401 Travel Reimbursement	1,013	985	1,358	5,000	5,000	0
3402 Conference Expenses	885	2,679	2,146	2,000	0	(2,000)
3450 Field Trips	1,140	656	1,380	1,000	1,000	0
3700 In-Service Expenses	200	0	0	0	0	0
3902 Printing Services	20,413	14,812	5,687	51,000	40,754	(10,246)
4001 Office Supplies	809	200	2,464	6,500	4,000	(2,500)
4002 Medical Supplies	1,321	274	241	1,250	1,000	(250)
4003 Custodial Supplies	20,445	13,063	19,738	25,500	16,215	(9,285)
4007 Wearing Apparel	518	216	0	300	300	0
4010 Instructional Supplies	60,164	118,620	123,207	62,263	35,500	(26,763)
4011 Textbooks	15,885	28,302	37,280	40,000	20,000	(20,000)
4013 Testing Materials	0	650	0	0	0	0
4016 Library Books	5,393	5,006	5,373	4,500	4,500	0
4017 Library Periodicals	0	0	489	500	500	0
4018 Library Supplies	323	794	380	750	750	0
4310 Tech. Supp/Equip - Add'l	41,079	73,310	(10,102)	35,000	30,000	(5,000)
4350 Tech. Supp/Equip - Repl	0	0	53,336	0	0	0
4450 Software - Replacement	0	0	3,119	0	0	0
5101 Equipment - Additional	4,348	4,397	10,424	5,998	0	(5,998)
8002 General Reserve	0	0	0	5,000	5,000	0
Totals	4,681,084	5,104,964	5,244,547	5,287,886 70.56	4,618,447 59.89	(669,439) (10.67)

ANTIETAM ELEMENTARY SCHOOL

376

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	126,054	130,993	101,824	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	79,534	81,411	84,188	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	2,329,661	2,389,602	2,465,490	2,580,000 43.00	2,489,520 41.00	(90,480) (2.00)
1121 Librarian	95,849	99,441	74,399	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	73,353	75,306	77,832	72,000 1.20	85,008 1.40	13,008 0.20
1140 Teacher Assistant	207,988	212,374	222,711	210,600 9.00	212,760 9.00	2,160 0.00
1142 Cafeteria Aide	7,080	7,357	7,540	7,680 0.40	7,824 0.40	144 0.00
1150 Secretarial / Bookkeeper	138,637	139,793	145,245	133,200 4.00	134,760 4.00	1,560 0.00
1180 Natl Board Certified Teacher Incentive Bonus	5,000	10,000	12,500	0 0.00	0 0.00	0 0.00
1190 Custodian	101,311	93,719	93,940	95,280 3.00	96,720 3.00	1,440 0.00
1200 Overtime	3,190	1,615	2,893	3,500	3,000	(500)
1300 Temporary Employee	43,883	31,219	45,978	19,000	15,000	(4,000)
1500 Substitute Teacher	44,751	61,485	56,370	40,000	40,000	0
1502 Substitute, Other	4,592	3,375	1,508	1,000	1,000	0
1602 Extra-Curr. Supplement	2,201	2,201	2,240	2,418	3,056	638
2100 Social Security - FICA	241,823	247,395	254,374	261,723	256,047	(5,675)
2210 Retirement - VRS	279,724	412,718	488,864	524,578	556,104	31,526
2211 Retiree Health Care Credit	18,379	21,528	34,454	0	0	0
2220 Retirement - PWCS	21,400	22,714	20,026	25,445	26,545	1,100
2300 Health Insurance - HMP	208,013	250,243	248,694	349,196	355,568	6,372
2400 Life Insurance - GLI	8,707	10,199	37,793	39,965	43,258	3,293
2830 Admin. Assoc. Fees	0	0	385	440	440	0
3102 Health Services	84	36	486	100	100	0
3201 Telephone	1,252	2,019	2,410	3,000	3,000	0
3401 Travel Reimbursement	4,745	2,862	5,258	3,300	3,000	(300)
3402 Conference Expenses	906	2,340	100	3,000	3,000	0
3450 Field Trips	0	0	84	0	0	0
3501 Repair/Maint. - Building	3,810	481	0	1,000	1,000	0
3700 In-Service Expenses	0	0	6,852	25,000	5,000	(20,000)
3902 Printing Services	0	0	0	400	400	0
3903 Postage	0	0	462	400	400	0
3999 Other Contract Services	1,123	1,296	1,146	0	500	500
4001 Office Supplies	0	0	0	2,000	2,000	0
4003 Custodial Supplies	19,018	19,921	16,785	13,000	13,000	0
4010 Instructional Supplies	101,361	111,915	126,690	104,255	96,212	(8,043)
4011 Textbooks	4,819	30,735	59,621	10,000	10,000	0
4013 Testing Materials	0	0	0	1,000	0	(1,000)
4016 Library Books	3,196	2,495	3,376	5,000	5,000	0
4017 Library Periodicals	377	377	178	500	500	0
4018 Library Supplies	0	45	537	500	500	0
4310 Tech. Supp/Equip - Add'l	24,552	17,559	11,580	5,000	5,000	0
4350 Tech. Supp/Equip - Repl	0	0	28,720	0	0	0
4410 Software - Additional	0	0	0	1,000	1,000	0
4450 Software - Replacement	384	0	489	0	0	0
4510 General Equipment - Add'l.	0	0	329	0	0	0
4550 General Equipment - Repl.	3,222	0	0	1,000	1,000	0
5101 Equipment - Additional	6,335	0	5,905	0	0	0
8002 General Reserve	0	0	0	3,000	3,000	0
Totals	4,216,313	4,496,769	4,750,255	4,805,400 63.60	4,738,582 61.80	(66,818) (1.80)

ASHLAND ELEMENTARY SCHOOL
320

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	84,745	86,745	89,704	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	84,378	86,369	89,314	84,600 1.00	83,280 1.00	(1,320) 0.00
1115 Teacher, Admin. Assign.	0	0	0	0 0.00	62,280 1.00	62,280 1.00
1120 Teacher, Classroom	2,859,772	2,910,210	3,073,489	3,240,000 54.00	3,278,880 54.00	38,880 0.00
1121 Librarian	53,297	54,555	55,566	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	122,164	135,726	126,732	120,000 2.00	121,440 2.00	1,440 0.00
1140 Teacher Assistant	218,327	168,415	151,929	163,800 7.00	212,760 9.00	48,960 2.00
1142 Cafeteria Aide	16,894	23,245	31,479	36,096 1.88	27,580 1.41	(8,516) (0.47)
1150 Secretarial / Bookkeeper	135,862	166,767	181,957	165,360 5.00	167,520 5.00	2,160 0.00
1180 Natl Board Certified Teacher Incentive Bonus	2,500	5,000	5,000	0 0.00	0 0.00	0 0.00
1190 Custodian	142,393	134,061	129,934	117,600 4.00	119,280 4.00	1,680 0.00
1200 Overtime	10,658	11,939	4,237	2,000	2,000	0
1300 Temporary Employee	46,145	44,389	40,931	4,000	4,000	0
1500 Substitute Teacher	75,723	86,327	74,685	86,000	86,000	0
1600 Instructional Supplement	8,351	7,771	0	0	0	0
1602 Extra-Curr. Supplement	1,472	1,472	2,247	1,498	3,055	1,557
2100 Social Security - FICA	284,496	290,077	301,504	320,785	332,251	11,465
2210 Retirement - VRS	326,934	473,358	579,726	636,644	716,585	79,941
2211 Retiree Health Care Credit	21,228	24,599	41,483	0	0	0
2220 Retirement - PWCS	25,066	27,225	27,523	30,884	34,186	3,302
2300 Health Insurance - HMP	320,149	312,956	297,290	423,842	457,927	34,085
2400 Life Insurance - GLI	10,159	11,702	45,666	48,511	55,711	7,200
2830 Admin. Assoc. Fees	385	0	0	350	444	94
3201 Telephone	2,940	2,684	2,398	2,000	2,000	0
3401 Travel Reimbursement	1,996	7,332	6,670	4,000	4,000	0
3450 Field Trips	1,542	2,211	2,395	0	0	0
4001 Office Supplies	2,777	3,940	2,384	6,000	6,000	0
4002 Medical Supplies	214	594	205	2,000	2,000	0
4003 Custodial Supplies	15,554	20,709	19,076	20,000	20,000	0
4010 Instructional Supplies	160,852	254,085	178,352	135,417	96,791	(38,626)
4011 Textbooks	0	36,996	5,692	0	50,000	50,000
4016 Library Books	0	643	0	0	0	0
4310 Tech. Supp/Equip - Add'l	17,389	17,389	698	0	0	0
4350 Tech. Supp/Equip - Repl	0	0	22,880	0	0	0
5101 Equipment - Additional	0	40,190	36,551	0	67,964	67,964
Totals	5,054,363	5,449,681	5,627,697	5,823,707 76.88	6,189,013 79.41	365,306 2.53

BEL AIR ELEMENTARY SCHOOL
367

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	91,545	92,029	95,167	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	58,755	0	0	84,600 1.00	83,280 1.00	(1,320) 0.00
1115 Teacher, Admin. Assign.	0	56,950	58,835	0 0.00	0 0.00	0 0.00
1120 Teacher, Classroom	2,585,433	2,562,326	2,458,108	2,490,000 41.50	2,580,600 42.50	90,600 1.00
1121 Librarian	53,297	49,294	55,566	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	57,309	58,987	73,533	72,000 1.20	72,864 1.20	864 0.00
1140 Teacher Assistant	175,324	160,424	146,838	140,400 6.00	141,840 6.00	1,440 0.00
1142 Cafeteria Aide	13,655	14,810	15,028	12,672 0.66	12,910 0.66	238 0.00
1148 Specialist	0	33,455	34,815	35,520 1.00	35,880 1.00	360 0.00
1150 Secretarial / Bookkeeper	134,411	139,818	144,746	136,920 4.00	138,600 4.00	1,680 0.00
1190 Custodian	106,564	109,369	113,135	95,280 3.00	96,720 3.00	1,440 0.00
1200 Overtime	9,589	4,660	3,057	4,000	7,000	3,000
1300 Temporary Employee	16,717	18,194	21,439	0	600	600
1500 Substitute Teacher	57,927	50,092	57,600	60,000	60,750	750
1502 Substitute, Other	4,605	1,323	2,106	1,500	2,500	1,000
1600 Instructional Supplement	14,574	(229)	53,628	0	0	0
1602 Extra-Curr. Supplement	2,208	2,208	2,247	2,166	2,166	0
2100 Social Security - FICA	249,543	247,803	244,819	253,016	260,926	7,910
2210 Retirement - VRS	290,775	422,816	485,381	505,503	564,310	58,807
2211 Retiree Health Care Credit	18,991	22,003	34,322	0	0	0
2220 Retirement - PWCS	30,083	29,617	26,147	24,525	26,931	2,406
2300 Health Insurance - HMP	286,124	306,731	347,423	336,580	360,748	24,168
2400 Life Insurance - GLI	9,058	10,458	37,825	38,526	43,888	5,362
2830 Admin. Assoc. Fees	159	0	219	0	395	395
3100 Professional Services	5,250	5,738	12,818	6,500	10,200	3,700
3201 Telephone	512	0	1,148	1,200	1,200	0
3402 Conference Expenses	7,735	9,841	14,778	0	2,000	2,000
3450 Field Trips	4,341	2,530	3,644	2,500	2,500	0
3501 Repair/Maint. - Building	160	4,676	1,433	0	0	0
3504 Maint. Service Contract	265	275	774	500	700	200
3700 In-Service Expenses	1,414	232	11,980	5,000	3,000	(2,000)
3902 Printing Services	4,260	6,826	4,713	8,000	18,000	10,000
3903 Postage	332	0	986	2,001	2,500	499
3911 Rental Equipment	503	0	1,163	720	1,200	480
3999 Other Contract Services	0	0	1,867	0	0	0
4001 Office Supplies	2,317	1,742	2,216	5,000	5,000	0
4002 Medical Supplies	65	244	54	600	600	0
4003 Custodial Supplies	11,524	10,909	17,411	15,000	15,000	0
4007 Wearing Apparel	150	0	0	0	225	225
4008 Reference Materials	0	0	0	0	1,000	1,000
4010 Instructional Supplies	58,173	40,849	22,909	79,184	74,244	(4,940)
4011 Textbooks	0	17,914	64,303	30,000	30,000	0
4016 Library Books	3,389	5,507	12,166	0	5,000	5,000
4017 Library Periodicals	0	0	1,377	0	700	700
4018 Library Supplies	672	54	578	1,000	2,500	1,500
4020 Printing Supplies	9,303	6,716	18,245	10,000	200	(9,800)
4310 Tech. Supp/Equip - Add'l	14,560	6,504	58,410	0	5,000	5,000
4350 Tech. Supp/Equip - Repl	3,870	0	51,460	0	20,000	20,000
4450 Software - Replacement	0	0	0	0	460	460
4510 General Equipment - Add'l	908	2,616	3,425	0	500	500
4550 General Equipment - Repl.	0	0	130	10,000	0	(10,000)
4999 Other Material/Supplies	323	0	0	0	0	0
8002 General Reserve	0	0	0	0	4,499	4,499
Totals	4,396,672	4,516,311	4,819,971	4,642,733 60.36	4,874,215 61.36	231,482 1.00

BELMONT ELEMENTARY SCHOOL

360

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	91,507	95,829	101,822	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	0	0	0	84,600 1.00	83,280 1.00	(1,320) 0.00
1115 Teacher, Admin. Assign.	56,910	19,617	55,566	0 0.00	0 0.00	0 0.00
1120 Teacher, Classroom	1,709,980	1,758,147	1,675,213	1,998,000 33.30	2,070,553 34.10	72,553 0.80
1121 Librarian	51,396	52,609	54,411	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	70,480	70,449	47,958	60,000 1.00	60,720 1.00	720 0.00
1140 Teacher Assistant	84,443	86,140	73,086	117,000 5.00	118,200 5.00	1,200 0.00
1142 Cafeteria Aide	7,044	10,792	11,250	15,360 0.80	15,648 0.80	288 0.00
1150 Secretarial / Bookkeeper	134,402	137,459	122,973	133,200 4.00	134,760 4.00	1,560 0.00
1190 Custodian	100,761	102,657	106,078	95,280 3.00	96,720 3.00	1,440 0.00
1200 Overtime	862	2,408	1,614	1,700	1,900	200
1300 Temporary Employee	16,394	285	18,326	0	0	0
1500 Substitute Teacher	43,963	41,326	37,159	25,000	35,000	10,000
1502 Substitute, Other	4,915	6,683	4,100	5,000	3,000	(2,000)
1600 Instructional Supplement	23,596	24,185	25,530	13,000	16,000	3,000
1602 Extra-Curr. Supplement	0	0	0	0	3,080	3,080
2100 Social Security - FICA	173,394	174,264	171,026	208,115	215,267	7,152
2210 Retirement - VRS	195,372	286,332	319,779	416,144	463,654	47,510
2211 Retiree Health Care Credit	12,630	14,798	22,727	0	0	0
2220 Retirement - PWCS	10,578	13,393	13,689	20,219	22,188	1,969
2300 Health Insurance - HMP	218,033	229,374	233,970	277,480	297,216	19,736
2400 Life Insurance - GLI	6,069	7,079	25,329	31,783	36,158	4,375
2830 Admin. Assoc. Fees	365	385	385	500	500	0
2840 Conference Expense Admin	0	0	0	0	2,000	2,000
3100 Professional Services	63	0	0	0	0	0
3201 Telephone	1,070	970	1,744	800	1,800	1,000
3401 Travel Reimbursement	871	440	65	500	1,700	1,200
3402 Conference Expenses	2,693	80	2,500	0	3,000	3,000
3450 Field Trips	4,969	4,108	6,065	3,000	5,000	2,000
3504 Maint. Service Contract	0	0	489	0	500	500
3700 In-Service Expenses	915	74	13	0	6,000	6,000
3902 Printing Services	10,690	6,125	13,173	7,000	3,000	(4,000)
3903 Postage	2,051	357	342	500	1,000	500
3913 Tuition - Other Divisions	0	1,525	0	0	2,000	2,000
3999 Other Contract Services	2,841	3,903	3,755	0	0	0
4001 Office Supplies	1,263	394	1,481	1,500	2,549	1,049
4002 Medical Supplies	125	99	499	500	2,000	1,500
4003 Custodial Supplies	18,710	9,270	10,451	7,000	8,000	1,000
4004 Repair/Maint. Supplies	3,869	200	633	0	2,500	2,500
4008 Reference Materials	0	0	392	0	3,500	3,500
4010 Instructional Supplies	48,153	30,335	43,440	16,091	32,635	16,544
4011 Textbooks	6,307	6,706	23,623	17,000	47,000	30,000
4013 Testing Materials	1,402	0	0	0	1,000	1,000
4016 Library Books	31,201	22,849	8,823	8,000	8,000	0
4017 Library Periodicals	2,297	126	132	500	500	0
4018 Library Supplies	507	449	201	500	500	0
4019 Food	0	0	0	0	1,000	1,000
4310 Tech. Supp/Equip - Add'l	15,044	20,187	205	2,000	2,000	0
4350 Tech. Supp/Equip - Repl	16,065	7,782	40,296	7,500	6,000	(1,500)
4410 Software - Additional	18,640	3,504	225	0	0	0
4510 General Equipment - Add'l	5,194	4,178	9,629	3,500	3,000	(500)
4550 General Equipment - Repl.	1,863	3,082	2,010	8,000	7,000	(1,000)
5501 Equipment - Replacement	0	6,533	0	0	0	0
5503 DP Equipment - Repl.	0	0	0	0	5,436	5,436
8002 General Reserve	0	0	0	3,000	0	(3,000)
Totals	3,209,898	3,267,487	3,292,178	3,761,592 50.10	4,007,544 50.90	245,952 0.80

**BENNETT ELEMENTARY SCHOOL
365**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved		FY 2015 Approved		Increase/(Decrease)	
				Budget	Positions	Budget	Positions	Budget	Positions
1111 Principal	174,860	151,528	98,022	110,760	1.00	112,800	1.00	2,040	0.00
1112 Assistant Principal	92,116	91,628	94,754	84,600	1.00	83,280	1.00	(1,320)	0.00
1120 Teacher, Classroom	2,693,885	2,692,426	2,822,295	2,922,000	48.70	2,337,720	38.50	(584,280)	(10.20)
1121 Librarian	49,659	51,081	52,026	61,560	1.00	62,280	1.00	720	0.00
1122 Counselor	76,673	76,364	105,873	108,000	1.80	85,008	1.40	(22,992)	(0.40)
1140 Teacher Assistant	182,895	188,120	191,584	234,000	10.00	165,480	7.00	(68,520)	(3.00)
1142 Cafeteria Aide	14,376	14,715	10,494	10,176	0.53	10,367	0.53	191	0.00
1148 Specialist	0	12,818	0	0	0.00	0	0.00	0	0.00
1150 Secretarial / Bookkeeper	162,498	139,218	143,859	144,000	4.00	145,560	4.00	1,560	0.00
1180 Natl Board Certified Teacher Incentive Bonus	5,000	2,500	2,500	0	0.00	0	0.00	0	0.00
1190 Custodian	129,218	128,455	132,706	126,960	4.00	101,520	3.00	(25,440)	(1.00)
1200 Overtime	0	0	116	0		500		500	
1300 Temporary Employee	81,299	63,479	97,634	29,908		50,996		21,088	
1500 Substitute Teacher	54,177	96,293	70,256	64,960		84,665		19,705	
1502 Substitute, Other	1,575	1,650	905	2,500		2,000		(500)	
1600 Instructional Supplement	4,978	4,180	0	0		0		0	
1602 Extra-Curr. Supplement	2,208	2,208	2,247	2,247		3,288		1,041	
2100 Social Security - FICA	277,558	273,430	281,986	298,478		248,267		(50,211)	
2210 Retirement - VRS	310,931	453,779	558,124	593,447		524,205		(69,242)	
2211 Retiree Health Care Credit	20,216	23,574	39,005	0		0		0	
2220 Retirement - PWCS	26,938	25,511	27,442	28,818		25,058		(3,761)	
2300 Health Insurance - HMP	291,380	318,680	344,287	395,493		335,661		(59,832)	
2400 Life Insurance - GLI	9,659	11,217	43,025	45,288		40,836		(4,452)	
2830 Admin. Assoc. Fees	222	0	0	444		444		0	
3201 Telephone	587	0	0	0		0		0	
3401 Travel Reimbursement	1,307	0	0	500		0		(500)	
3402 Conference Expenses	1,488	4,363	1,196	3,000		2,000		(1,000)	
3450 Field Trips	0	217	562	1,800		1,500		(300)	
3501 Repair/Maint. - Building	0	1,161	0	0		0		0	
3700 In-Service Expenses	8,637	8,472	6,482	5,000		0		(5,000)	
3902 Printing Services	485	104	667	3,350		1,500		(1,850)	
3903 Postage	0	0	800	2,000		1,000		(1,000)	
3913 Tuition - Other Divisions	0	0	2,300	0		0		0	
3999 Other Contract Services	5,253	0	0	0		96,506		96,506	
4001 Office Supplies	1,320	138	934	1,000		2,572		1,572	
4002 Medical Supplies	920	265	697	1,500		2,000		500	
4003 Custodial Supplies	15,305	9,767	12,687	12,000		10,000		(2,000)	
4007 Wearing Apparel	68	0	0	280		280		0	
4010 Instructional Supplies	77,555	76,206	107,641	106,873		87,409		(19,464)	
4011 Textbooks	2,841	34,761	66,946	30,000		75,000		45,000	
4016 Library Books	0	3,147	3,052	3,500		3,500		0	
4017 Library Periodicals	0	0	0	500		400		(100)	
4018 Library Supplies	210	0	1,337	250		500		250	
4310 Tech. Supp/Equip - Add'l	68,740	33,832	26,024	20,000		40,000		20,000	
5101 Equipment - Additional	0	17,495	1,796	12,000		17,000		5,000	
Totals	4,847,035	5,012,782	5,352,262	5,467,193	72.03	4,761,102	57.43	(706,091)	(14.60)

BRISTOW RUN ELEMENTARY SCHOOL
386

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	99,769	97,633	100,963	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	83,185	68,180	70,506	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	4,096,419	2,995,411	2,924,695	2,700,000 45.00	2,732,400 45.00	32,400 0.00
1121 Librarian	77,352	79,179	82,001	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	118,518	95,754	105,126	96,000 1.60	97,152 1.60	1,152 0.00
1140 Teacher Assistant	237,197	206,075	211,830	234,000 10.00	236,400 10.00	2,400 0.00
1142 Cafeteria Aide	15,842	16,542	16,941	16,512 0.86	16,822 0.86	310 0.00
1150 Secretarial / Bookkeeper	145,466	132,027	137,155	136,920 4.00	138,600 4.00	1,680 0.00
1180 Natl Board Certified Teacher Incentive Bonus	2,500	7,500	5,000	0 0.00	0 0.00	0 0.00
1190 Custodian	127,102	99,171	87,584	99,960 3.00	96,720 3.00	(3,240) 0.00
1200 Overtime	4,404	3,737	464	2,000	2,000	0
1300 Temporary Employee	60,838	50,966	67,527	11,000	15,000	4,000
1500 Substitute Teacher	101,281	101,248	72,281	62,465	66,500	4,035
1502 Substitute, Other	4,575	3,263	2,261	2,000	2,000	0
1600 Instructional Supplement	13,692	4,940	13,910	10,000	10,000	0
1602 Extra-Curr. Supplement	2,944	2,208	2,247	2,250	3,050	800
2100 Social Security - FICA	382,517	289,194	289,340	277,697	281,144	3,447
2210 Retirement - VRS	435,963	496,295	565,382	552,135	604,666	52,532
2211 Retiree Health Care Credit	28,626	25,975	39,950	0	0	0
2220 Retirement - PWCS	39,445	33,369	32,613	26,781	28,833	2,052
2300 Health Insurance - HMP	396,851	323,135	306,536	367,532	386,220	18,688
2400 Life Insurance - GLI	13,606	12,273	43,517	42,063	46,987	4,924
2830 Admin. Assoc. Fees	365	607	607	350	350	0
3100 Professional Services	5,180	4,144	4	0	0	0
3201 Telephone	1,215	983	983	1,000	0	(1,000)
3401 Travel Reimbursement	450	2,900	2,060	0	500	500
3402 Conference Expenses	715	1,465	668	0	0	0
3450 Field Trips	5,658	4,376	7,185	2,000	3,000	1,000
3902 Printing Services	1,090	3,219	4,398	1,000	1,000	0
3903 Postage	0	14	0	500	500	0
3911 Rental Equipment	0	0	0	0	9,000	9,000
4001 Office Supplies	19,886	18,192	14,760	5,000	3,000	(2,000)
4002 Medical Supplies	887	1,277	1,291	1,500	1,500	0
4003 Custodial Supplies	28,090	14,340	15,460	12,000	12,000	0
4007 Wearing Apparel	1,351	2,210	277	0	225	225
4008 Reference Materials	2,717	14,794	106	0	0	0
4010 Instructional Supplies	141,821	79,401	63,858	51,923	45,991	(5,932)
4011 Textbooks	35,228	32,442	30,154	40,000	27,789	(12,211)
4012 Emp. Training Supplies	0	0	88	1,000	2,000	1,000
4013 Testing Materials	0	376	0	0	0	0
4016 Library Books	0	475	2,897	2,000	2,000	0
4017 Library Periodicals	866	0	709	1,000	500	(500)
4018 Library Supplies	0	43	211	0	0	0
4019 Food	0	0	0	0	1,000	1,000
4310 Tech. Supp/Equip - Add'l	91,991	23,077	47,160	27,500	71,167	43,667
4350 Tech. Supp/Equip - Repl	0	0	3,432	0	0	0
4410 Software - Additional	0	0	0	10,000	5,000	(5,000)
4510 General Equipment - Add'l.	17,247	33,458	5,188	25,000	0	(25,000)
8002 General Reserve	0	0	0	0	5,000	5,000
Totals	6,842,849	5,381,868	5,379,324	5,078,008 67.46	5,214,376 67.46	135,368 0.00

BUCKLAND MILLS ELEMENTARY SCHOOL
395

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	128,188	109,890	113,635	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	74,969	76,739	79,356	84,600 1.00	83,280 1.00	(1,320) 0.00
1115 Teacher, Admin. Assign.	0	0	58,645	61,560 1.00	0 0.00	(61,560) (1.00)
1120 Teacher, Classroom	3,454,139	3,265,295	3,195,335	3,570,000 59.50	2,440,944 40.20	(1,129,056) (19.30)
1121 Librarian	60,434	60,784	66,005	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	95,962	102,661	111,746	132,000 2.20	97,152 1.60	(34,848) (0.60)
1140 Teacher Assistant	227,802	199,377	196,143	234,000 10.00	165,480 7.00	(68,520) (3.00)
1142 Cafeteria Aide	8,168	8,500	8,634	7,680 0.40	7,824 0.40	144 0.00
1150 Secretarial / Bookkeeper	122,650	131,661	124,730	136,920 4.00	138,600 4.00	1,680 0.00
1180 Natl Board Certified Teacher Incentive Bonus	5,000	5,000	5,000	0 0.00	0 0.00	0 0.00
1190 Custodian	113,963	139,126	143,514	144,600 5.00	119,280 4.00	(25,320) (1.00)
1200 Overtime	18,624	13,399	14,074	13,500	11,750	(1,750)
1300 Temporary Employee	62,016	60,110	86,319	40,000	6,000	(34,000)
1500 Substitute Teacher	126,319	83,253	73,494	94,500	48,500	(46,000)
1502 Substitute, Other	456	4,709	4,291	4,000	3,000	(1,000)
1600 Instructional Supplement	175	45	0	0	0	0
2100 Social Security - FICA	322,507	311,143	313,014	359,218	252,212	(107,006)
2210 Retirement - VRS	368,632	532,554	621,531	710,165	544,564	(165,601)
2211 Retiree Health Care Credit	24,173	27,708	43,617	0	0	0
2220 Retirement - PWCS	17,592	20,798	25,459	34,474	26,080	(8,393)
2300 Health Insurance - HMP	361,148	366,636	363,343	473,105	349,350	(123,755)
2400 Life Insurance - GLI	11,556	13,188	48,071	54,166	42,501	(11,665)
3100 Professional Services	0	0	200	0	0	0
3201 Telephone	1,483	3,591	1,810	2,500	0	(2,500)
3401 Travel Reimbursement	6,683	0	0	0	0	0
3402 Conference Expenses	12,065	4,405	19,001	10,000	10,000	0
3450 Field Trips	3,216	2,434	5,364	4,000	0	(4,000)
3700 In-Service Expenses	26,208	19,696	18,795	15,000	5,000	(10,000)
3902 Printing Services	121	2,653	1,135	1,000	1,000	0
3903 Postage	0	0	1,931	500	500	0
3911 Rental Equipment	20,052	20,052	17,060	22,000	20,000	(2,000)
4001 Office Supplies	2,414	2,280	1,868	2,500	2,000	(500)
4002 Medical Supplies	1,233	482	341	500	500	0
4003 Custodial Supplies	25,757	21,744	22,579	20,000	20,000	0
4007 Wearing Apparel	0	365	375	375	300	(75)
4010 Instructional Supplies	332,374	123,081	85,976	73,777	64,900	(8,877)
4011 Textbooks	32,947	12,999	86,292	50,000	67,000	17,000
4016 Library Books	8,529	4,911	3,278	5,000	4,000	(1,000)
4017 Library Periodicals	267	0	218	0	200	200
4018 Library Supplies	1,541	214	1,422	500	500	0
4019 Food	0	0	0	0	1,000	1,000
4310 Tech. Supp/Equip - Add'l	42,716	16,178	38,403	15,000	10,000	(5,000)
4350 Tech. Supp/Equip - Repl	2,203	0	31,440	0	20,000	20,000
4410 Software - Additional	0	0	28,032	5,000	5,000	0
4510 General Equipment - Add'l.	0	555	3,547	0	0	0
Totals	6,124,281	5,768,216	6,065,018	6,554,460 85.10	4,743,498 60.20	(1,810,962) (24.90)

CEDAR POINT ELEMENTARY SCHOOL

390

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	110,575	113,185	117,045	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	83,739	81,238	84,188	84,600 1.00	83,280 1.00	(1,320) 0.00
1115 Teacher, Admin. Assign.	22,292	0	0	0 0.00	0 0.00	0 0.00
1120 Teacher, Classroom	3,274,203	2,619,277	2,472,338	2,445,000 40.75	2,489,520 41.00	44,520 0.25
1121 Librarian	57,250	58,602	60,544	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	127,491	108,917	111,021	96,000 1.60	97,152 1.60	1,152 0.00
1140 Teacher Assistant	215,419	144,740	187,374	187,200 8.00	189,120 8.00	1,920 0.00
1142 Cafeteria Aide	13,022	11,962	12,127	12,672 0.66	12,910 0.66	238 0.00
1150 Secretarial / Bookkeeper	166,595	135,647	143,017	136,920 4.00	138,600 4.00	1,680 0.00
1180 Natl Board Certified Teacher Incentive Bonus	5,000	2,500	2,500	0 0.00	0 0.00	0 0.00
1190 Custodian	155,272	130,125	111,460	126,960 4.00	124,080 4.00	(2,880) 0.00
1200 Overtime	7,319	4,516	504	5,700	5,700	0
1300 Temporary Employee	33,838	15,460	27,435	8,200	19,700	11,500
1500 Substitute Teacher	58,213	45,337	43,328	32,000	32,000	0
1502 Substitute, Other	1,359	361	522	500	500	0
1600 Instructional Supplement	10,968	0	4,661	1,500	1,500	0
1602 Extra-Curr. Supplement	2,497	2,944	2,996	0	1,500	1,500
2100 Social Security - FICA	316,502	251,033	244,660	253,183	257,854	4,672
2210 Retirement - VRS	380,469	442,810	490,959	507,835	557,445	49,610
2211 Retiree Health Care Credit	24,752	22,990	34,917	0	0	0
2220 Retirement - PWCS	29,789	27,307	27,986	24,692	26,704	2,012
2300 Health Insurance - HMP	480,000	394,643	373,531	338,871	357,706	18,835
2400 Life Insurance - GLI	11,846	10,955	38,445	38,828	43,518	4,690
2830 Admin. Assoc. Fees	0	10	434	500	500	0
3201 Telephone	86	0	0	0	0	0
3402 Conference Expenses	6,016	2,151	12,621	2,000	5,000	3,000
3450 Field Trips	3,145	147	3	500	500	0
3502 Repair/Maint. - Equipment	0	1,593	0	1,000	1,000	0
3504 Maint. Service Contract	1,487	220	660	1,000	1,000	0
3700 In-Service Expenses	3,300	72	882	2,000	5,000	3,000
3902 Printing Services	14,958	2,883	685	1,000	1,000	0
3903 Postage	73	7	140	100	100	0
4001 Office Supplies	3,630	3,351	2,073	2,000	2,000	0
4002 Medical Supplies	570	319	1,157	1,000	1,000	0
4003 Custodial Supplies	22,304	9,708	28,364	12,000	12,000	0
4004 Repair/Maint. Supplies	1,967	0	437	0	0	0
4007 Wearing Apparel	225	140	225	300	300	0
4010 Instructional Supplies	222,438	60,147	70,674	124,391	163,985	39,594
4011 Textbooks	27,886	34,859	41,585	10,000	10,000	0
4012 Emp. Training Supplies	0	86	1,204	0	0	0
4016 Library Books	15,604	500	652	1,000	1,000	0
4017 Library Periodicals	287	473	201	500	500	0
4018 Library Supplies	1,867	0	152	300	300	0
4019 Food	0	0	0	0	9,000	9,000
4150 Lease Agreement	0	0	3,542	13,500	13,500	0
4310 Tech. Supp/Equip - Add'l	136,194	23,240	26,569	12,000	12,000	0
4350 Tech. Supp/Equip - Repl	0	0	89,064	0	0	0
4410 Software - Additional	0	78	0	0	0	0
4510 General Equipment - Add'l.	62,406	1,525	2,679	2,000	2,000	0
8002 General Reserve	0	0	0	3,000	3,000	0
Totals	6,112,853	4,766,058	4,875,563	4,663,072 62.01	4,858,554 62.26	195,482 0.25

COLES ELEMENTARY SCHOOL
366

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget	Positions
1111 Principal	92,604	94,790	98,022	110,760	1.00	112,800	1.00	2,040	0.00
1115 Teacher, Admin. Assign.	45,800	60,166	62,217	61,560	1.00	62,280	1.00	720	0.00
1120 Teacher, Classroom	1,890,319	1,922,654	1,945,714	1,920,000	32.00	2,064,480	34.00	144,480	2.00
1121 Librarian	72,030	73,731	50,563	61,560	1.00	62,280	1.00	720	0.00
1122 Counselor	62,622	64,100	66,285	60,000	1.00	60,720	1.00	720	0.00
1140 Teacher Assistant	118,476	120,410	172,483	153,036	6.54	130,966	5.54	(22,070)	(1.00)
1142 Cafeteria Aide	8,380	8,536	7,616	10,368	0.54	10,562	0.54	194	0.00
1150 Secretarial / Bookkeeper	127,956	130,822	125,060	133,200	4.00	134,760	4.00	1,560	0.00
1180 Natl Board Certified Teacher Incentive Bonus	7,500	5,000	10,000	0	0.00	0	0.00	0	0.00
1190 Custodian	100,830	86,573	85,341	85,200	2.80	90,288	2.80	5,088	0.00
1200 Overtime	20,741	12,070	4,684	3,500		1,000		(2,500)	
1300 Temporary Employee	29,549	43,594	23,421	8,000		13,000		5,000	
1500 Substitute Teacher	38,895	45,623	39,474	34,000		36,120		2,120	
1502 Substitute, Other	8,941	9,915	10,015	6,500		5,500		(1,000)	
1600 Instructional Supplement	2,203	9,380	2,652	3,000		1,000		(2,000)	
1602 Extra-Curr. Supplement	1,472	1,472	1,498	0		0		0	
2100 Social Security - FICA	197,325	199,403	200,087	202,778		213,035		10,257	
2210 Retirement - VRS	224,191	317,594	384,888	404,663		460,569		55,907	
2211 Retiree Health Care Credit	14,536	16,547	27,940	0		0		0	
2220 Retirement - PWCS	22,465	22,178	20,039	19,648		22,021		2,372	
2300 Health Insurance - HMP	219,021	233,881	280,691	269,648		294,965		25,317	
2400 Life Insurance - GLI	6,965	7,858	30,650	30,876		35,885		5,009	
2830 Admin. Assoc. Fees	650	693	502	500		693		193	
3201 Telephone	2,800	5,008	3,693	2,500		1,500		(1,000)	
3401 Travel Reimbursement	(915)	4,948	31	1,500		1,500		0	
3402 Conference Expenses	6,053	5,707	611	2,500		2,500		0	
3450 Field Trips	3,823	3,060	3,306	3,100		3,060		(40)	
3504 Maint. Service Contract	0	0	0	0		2,500		2,500	
3700 In-Service Expenses	4,765	3,647	1,674	2,500		1,500		(1,000)	
3902 Printing Services	21,996	32,434	24,005	17,500		4,450		(13,050)	
3903 Postage	1,101	1,574	833	1,000		1,000		0	
4001 Office Supplies	15,264	16,486	5,907	5,000		20,013		15,013	
4002 Medical Supplies	1,166	820	513	500		500		0	
4003 Custodial Supplies	17,098	15,777	11,242	7,308		15,777		8,469	
4007 Wearing Apparel	150	229	78	250		250		0	
4010 Instructional Supplies	34,268	50,748	30,750	34,500		78,830		44,330	
4011 Textbooks	15,870	40,990	36,112	25,500		25,000		(500)	
4013 Testing Materials	5,768	12,110	9,532	3,664		3,049		(615)	
4016 Library Books	40	(136)	0	1,500		1,500		0	
4017 Library Periodicals	150	150	137	250		115		(135)	
4018 Library Supplies	1,078	1,520	459	500		500		0	
4150 Lease Agreement	0	0	864	1,500		0		(1,500)	
4310 Tech. Supp/Equip - Add'l	18,291	32,791	4,780	25,000		50,000		25,000	
4350 Tech. Supp/Equip - Repl	925	3,092	23,774	2,500		0		(2,500)	
4510 General Equipment - Add'l	20,086	16,765	3,756	9,796		0		(9,796)	
8002 General Reserve	0	0	0	0		5,000		5,000	
Totals	3,483,250	3,734,710	3,811,901	3,727,165	49.88	4,031,468	50.88	304,303	1.00

DALE CITY ELEMENTARY SCHOOL

361

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	104,227	106,687	114,126	110,760 1.00	112,800 1.00	2,040 0.00
1115 Teacher, Admin. Assign.	75,645	75,296	55,278	61,560 1.00	62,280 1.00	720 0.00
1120 Teacher, Classroom	2,067,138	2,049,622	2,044,199	2,101,560 35.00	2,284,632 37.60	183,072 2.60
1121 Librarian	66,075	67,635	69,883	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	72,595	74,308	76,842	60,000 1.00	60,720 1.00	720 0.00
1140 Teacher Assistant	191,564	158,792	159,751	163,800 7.00	141,840 6.00	(21,960) (1.00)
1142 Cafeteria Aide	4,333	4,435	4,614	5,184 0.27	5,281 0.27	97 0.00
1148 Specialist	0	0	0	0 0.00	35,880 1.00	35,880 1.00
1150 Secretarial / Bookkeeper	131,839	135,572	140,217	132,840 4.00	138,600 4.00	5,760 0.00
1180 Natl Board Certified Teacher Incentive Bonus	5,000	5,000	5,000	0 0.00	0 0.00	0 0.00
1190 Custodian	95,515	97,769	100,375	95,280 3.00	96,720 3.00	1,440 0.00
1200 Overtime	1,438	115	463	5,000	2,500	(2,500)
1300 Temporary Employee	75,536	52,551	40,361	50,000	40,000	(10,000)
1500 Substitute Teacher	38,807	42,198	34,564	30,000	30,000	0
1502 Substitute, Other	347	2,536	3,438	5,000	3,000	(2,000)
1600 Instructional Supplement	4,712	2,062	725	0	0	0
1602 Extra-Curr. Supplement	2,944	1,472	1,498	2,418	2,418	0
1603 Homebound Tutoring	5,615	0	0	0	0	0
2100 Social Security - FICA	219,145	214,422	211,159	220,700	235,538	14,838
2210 Retirement - VRS	250,100	356,553	416,090	436,165	507,736	71,571
2211 Retiree Health Care Credit	16,306	18,535	29,378	0	0	0
2220 Retirement - PWCS	27,192	27,593	26,670	21,184	24,265	3,081
2300 Health Insurance - HMP	216,651	238,149	234,847	290,722	325,039	34,318
2400 Life Insurance - GLI	7,785	8,810	32,415	33,293	39,543	6,250
2830 Admin. Assoc. Fees	365	0	49	1,000	0	(1,000)
2850 Employee Recognition	808	1,059	177	1,000	1,000	0
3100 Professional Services	50	0	0	0	0	0
3105 Contractual Services	124	22	0	0	0	0
3201 Telephone	1,024	1,015	626	2,000	1,200	(800)
3401 Travel Reimbursement	714	1,326	849	2,400	2,400	0
3402 Conference Expenses	269	26	1,777	1,000	3,000	2,000
3450 Field Trips	8,774	3,387	2,611	5,000	1,500	(3,500)
3501 Repair/Maint. - Building	1,841	12,543	5,920	5,000	5,000	0
3502 Repair/Maint. - Equipment	1,059	4,049	2,423	2,000	2,000	0
3700 In-Service Expenses	5,708	3,525	9,316	2,000	3,000	1,000
3902 Printing Services	4,081	4,279	4,539	7,000	7,000	0
3903 Postage	1,112	1,038	10	2,000	1,000	(1,000)
3905 Extra Curricular Expenses	6,631	2,071	3,298	5,000	10,000	5,000
3999 Other Contract Services	930	975	1,346	0	0	0
4001 Office Supplies	7,704	8,935	4,598	5,000	5,000	0
4002 Medical Supplies	611	1,453	595	2,000	2,000	0
4003 Custodial Supplies	11,364	11,180	12,581	10,000	15,000	5,000
4007 Wearing Apparel	0	0	150	500	500	0
4008 Reference Materials	359	1,269	294	4,000	2,000	(2,000)
4009 Extra Curricular Supplies	2,523	1,997	2,608	2,000	5,000	3,000
4010 Instructional Supplies	91,459	61,908	43,739	32,707	194,070	161,363
4011 Textbooks	24,608	26,465	25,380	50,000	58,699	8,699
4013 Testing Materials	912	2,175	2,595	2,000	3,000	1,000
4016 Library Books	4,976	5,260	6,448	4,000	4,500	500
4017 Library Periodicals	600	321	339	500	500	0
4018 Library Supplies	148	76	297	500	500	0
4020 Printing Supplies	15,948	14,426	7,485	8,000	6,000	(2,000)
4310 Tech. Supp/Equip - Add'l	66,816	14,774	30,054	50,000	12,000	(38,000)
4350 Tech. Supp/Equip - Repl	2,626	2,097	17,732	0	0	0
4410 Software - Additional	4,725	720	1,075	1,000	1,000	0
4510 General Equipment - Add'l.	8,141	20,674	51,387	36,575	18,000	(18,575)
4550 General Equipment - Repl.	48,385	24,338	17,335	14,925	5,000	(9,925)
8002 General Reserve	0	0	0	4,000	0	(4,000)
Totals	4,005,900	3,973,495	4,059,528	4,150,133 53.27	4,580,942 55.87	430,809 2.60

(DEVLIN) ELEMENTARY SCHOOL**310**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget Positions	
1111 Principal	0	0	0	0	0.00	112,800	1.00	112,800	1.00
1150 Secretarial / Bookkeeper	0	0	0	0	0.00	19,980	0.50	19,980	0.50
2100 Social Security - FICA	0	0	0	0		10,158		10,158	
2210 Retirement - VRS	0	0	0	0		22,825		22,825	
2220 Retirement - PWCS	0	0	0	0		1,076		1,076	
2300 Health Insurance - HMP	0	0	0	0		14,407		14,407	
2400 Life Insurance - GLI	0	0	0	0		1,753		1,753	
4010 Instructional Supplies	0	0	0	0		236,002		236,002	
Totals	0	0	0	0	0.00	419,000	1.50	419,000	1.50

DUMFRIES ELEMENTARY SCHOOL
328

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	107,355	109,889	113,635	110,760 1.00	112,800 1.00	2,040 0.00
1115 Teacher, Admin. Assign.	0	0	0	61,560 1.00	0 0.00	(61,560) (1.00)
1120 Teacher, Classroom	1,758,133	1,876,994	2,066,716	2,328,000 38.80	2,416,656 39.80	88,656 1.00
1121 Librarian	72,400	75,265	74,842	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	47,971	50,506	62,637	72,000 1.20	72,864 1.20	864 0.00
1138 Behavioral Specialist	48,279	49,419	50,617	0 0.00	0 0.00	0 0.00
1140 Teacher Assistant	153,765	156,242	140,739	142,272 6.08	143,731 6.08	1,459 0.00
1150 Secretarial / Bookkeeper	132,536	135,214	138,133	125,040 4.00	134,760 4.00	9,720 0.00
1180 Natl Board Certified Teacher Incentive Bonus	2,500	0	0	0 0.00	0 0.00	0 0.00
1190 Custodian	111,143	87,938	88,762	90,600 3.00	91,920 3.00	1,320 0.00
1200 Overtime	3,930	6,750	11,440	12,200	16,200	4,000
1300 Temporary Employee	15,979	40,029	54,518	21,700	27,500	5,800
1500 Substitute Teacher	80,718	70,278	75,602	50,000	78,674	28,674
1502 Substitute, Other	10,413	18,544	24,047	8,000	14,000	6,000
1600 Instructional Supplement	2,761	10,826	20,260	2,000	13,500	11,500
1602 Extra-Curr. Supplement	1,472	1,840	0	0	0	0
2100 Social Security - FICA	190,119	192,043	209,578	236,055	243,644	7,588
2210 Retirement - VRS	200,508	282,844	366,408	468,571	514,843	46,272
2211 Retiree Health Care Credit	12,891	14,679	25,310	0	0	0
2220 Retirement - PWCS	12,708	13,888	15,752	22,738	24,584	1,846
2300 Health Insurance - HMP	182,464	215,333	238,628	312,044	329,299	17,255
2400 Life Insurance - GLI	6,234	7,000	28,383	35,720	40,062	4,342
2830 Admin. Assoc. Fees	0	0	0	233	233	0
3100 Professional Services	75	980	8,447	500	4,000	3,500
3201 Telephone	2,977	1,985	1,208	2,500	2,500	0
3401 Travel Reimbursement	833	1,190	763	3,500	7,000	3,500
3402 Conference Expenses	13,302	7,713	3,034	2,000	6,000	4,000
3450 Field Trips	2,847	6,765	8,267	4,500	5,000	500
3504 Maint. Service Contract	0	0	0	0	3,600	3,600
3700 In-Service Expenses	0	0	0	0	3,500	3,500
3902 Printing Services	2,509	3,049	3,531	6,500	10,500	4,000
3903 Postage	0	0	646	1,500	2,500	1,000
3999 Other Contract Services	0	0	0	0	1,000	1,000
4001 Office Supplies	924	3,049	1,844	2,000	9,356	7,356
4002 Medical Supplies	540	205	1,281	1,500	1,500	0
4003 Custodial Supplies	15,701	14,880	12,681	8,000	7,000	(1,000)
4004 Repair/Maint. Supplies	0	5,753	0	2,000	2,000	0
4010 Instructional Supplies	155,965	115,291	127,016	33,827	74,393	40,566
4011 Textbooks	23,156	48,836	13,759	2,500	31,500	29,000
4013 Testing Materials	10,778	4,930	0	3,500	5,000	1,500
4016 Library Books	2,485	927	1,708	1,000	3,000	2,000
4017 Library Periodicals	507	507	1,014	1,500	1,500	0
4018 Library Supplies	317	71	466	2,500	1,000	(1,500)
4019 Food	0	0	0	0	3,000	3,000
4310 Tech. Supp/Equip - Add'l	19,000	38,178	5,216	4,000	12,000	8,000
4350 Tech. Supp/Equip - Repl	2,370	0	19,014	1,500	1,500	0
4410 Software - Additional	1,350	0	10,489	1,000	2,000	1,000
4510 General Equipment - Add'l.	12,415	3,155	19,281	9,924	12,500	2,576
4550 General Equipment - Repl.	0	0	10,915	5,000	5,000	0
5101 Equipment - Additional	0	5,827	0	0	5,000	5,000
8002 General Reserve	0	0	0	5,000	5,000	0
Totals	3,422,331	3,678,812	4,056,587	4,266,804 56.08	4,565,398 56.08	298,594 0.00

ELLIS ELEMENTARY SCHOOL
327

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	110,575	113,185	117,045	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	68,607	70,227	66,458	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	2,779,623	2,372,030	2,462,842	2,610,000 43.50	2,708,112 44.60	98,112 1.10
1121 Librarian	76,690	78,501	81,176	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	105,594	72,143	84,464	72,000 1.20	72,864 1.20	864 0.00
1140 Teacher Assistant	207,470	130,818	131,112	140,400 6.00	118,200 5.00	(22,200) (1.00)
1142 Cafeteria Aide	13,735	10,678	12,851	12,672 0.66	12,910 0.66	238 0.00
1150 Secretarial / Bookkeeper	163,883	169,327	169,742	157,920 5.00	159,840 5.00	1,920 0.00
1190 Custodian	150,343	119,757	116,186	95,280 3.00	96,720 3.00	1,440 0.00
1200 Overtime	5,797	525	775	500	1,000	500
1300 Temporary Employee	26,952	21,922	17,783	6,500	14,942	8,442
1500 Substitute Teacher	88,940	98,734	85,666	45,500	42,000	(3,500)
1600 Instructional Supplement	14,996	10,190	7,214	500	2,000	1,500
2100 Social Security - FICA	277,826	236,851	245,938	259,962	266,752	6,790
2210 Retirement - VRS	315,164	399,729	464,886	522,137	579,649	57,512
2211 Retiree Health Care Credit	20,391	20,743	33,411	0	0	0
2220 Retirement - PWCS	21,674	21,957	20,459	25,327	27,654	2,327
2300 Health Insurance - HMP	337,708	303,603	277,932	347,582	370,429	22,848
2400 Life Insurance - GLI	9,794	9,887	36,877	39,781	45,065	5,284
2830 Admin. Assoc. Fees	(119)	0	0	0	1,000	1,000
3100 Professional Services	1,457	0	380	0	0	0
3401 Travel Reimbursement	228	322	549	0	200	200
3402 Conference Expenses	9,168	10,018	10,075	7,000	200	(6,800)
3450 Field Trips	1,959	(3,427)	2,562	2,000	2,000	0
3502 Repair/Maint. - Equipment	960	418	1,324	1,000	1,500	500
3504 Maint. Service Contract	1,787	0	6,967	0	0	0
3902 Printing Services	1,002	3,059	1,764	10,000	6,000	(4,000)
3903 Postage	192	6	0	0	1,200	1,200
3913 Tuition - Other Divisions	1,575	2,350	0	0	0	0
3918 Permits and Fees	0	0	0	0	7,790	7,790
4001 Office Supplies	19,466	8,048	12,217	3,000	23,046	20,046
4002 Medical Supplies	731	2,329	430	1,000	200	(800)
4003 Custodial Supplies	18,263	25,421	13,204	8,000	5,924	(2,076)
4004 Repair/Maint. Supplies	0	50	0	0	0	0
4008 Reference Materials	10,782	9,500	0	0	0	0
4010 Instructional Supplies	194,632	115,484	75,463	65,805	108,501	42,696
4011 Textbooks	7,884	22,073	36,987	25,000	15,000	(10,000)
4013 Testing Materials	3,508	0	0	0	0	0
4016 Library Books	18,028	5,616	0	2,000	1,400	(600)
4017 Library Periodicals	131	0	0	0	500	500
4018 Library Supplies	0	356	315	0	500	500
4310 Tech. Supp/Equip - Add'l	217,119	21,196	3,263	5,000	31,000	26,000
4350 Tech. Supp/Equip - Repl	0	0	0	0	5,000	5,000
4410 Software - Additional	30,068	13,268	15,565	5,000	1,501	(3,499)
4450 Software - Replacement	0	0	0	0	400	400
4510 General Equipment - Add'l.	18,553	23,377	16,631	10,000	22,588	12,588
Totals	5,353,135	4,520,271	4,630,509	4,737,786 62.36	5,011,947 62.46	274,161 0.10

**ENTERPRISE ELEMENTARY SCHOOL
312**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	95,382	101,433	104,763	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	54,145	79,041	0	0 0.00	83,280 1.00	83,280 1.00
1115 Teacher, Admin. Assign.	16,693	0	72,126	61,560 1.00	0 0.00	(61,560) (1.00)
1120 Teacher, Classroom	1,718,133	1,862,522	1,882,318	2,100,000 35.00	2,155,560 35.50	55,560 0.50
1121 Librarian	66,154	67,379	70,026	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	47,713	56,124	62,646	60,000 1.00	72,864 1.20	12,864 0.20
1140 Teacher Assistant	138,987	140,738	151,062	140,400 6.00	47,280 2.00	(93,120) (4.00)
1142 Cafeteria Aide	6,229	6,832	6,993	7,680 0.40	7,824 0.40	144 0.00
1148 Specialist	0	0	0	0 0.00	17,940 0.50	17,940 0.50
1150 Secretarial / Bookkeeper	118,752	127,653	131,580	129,120 4.00	130,680 4.00	1,560 0.00
1190 Custodian	100,018	102,458	106,009	95,280 3.00	96,720 3.00	1,440 0.00
1200 Overtime	3,485	3,115	142	500	500	0
1300 Temporary Employee	9,844	18,642	13,824	0	15,000	15,000
1500 Substitute Teacher	35,647	42,603	42,109	37,000	37,000	0
1502 Substitute, Other	3,073	2,044	4,303	2,500	2,500	0
1600 Instructional Supplement	11,108	4,676	6,693	5,000	12,500	7,500
1602 Extra-Curr. Supplement	736	1,472	2,247	2,500	0	(2,500)
2100 Social Security - FICA	185,849	190,811	193,909	215,261	218,389	3,127
2210 Retirement - VRS	207,723	305,525	357,536	431,642	470,545	38,903
2211 Retiree Health Care Credit	13,429	15,831	26,162	0	0	0
2220 Retirement - PWCS	15,543	13,404	14,053	20,966	22,513	1,547
2300 Health Insurance - HMP	120,356	209,882	208,032	287,730	301,565	13,835
2400 Life Insurance - GLI	6,549	7,577	29,010	32,952	36,688	3,736
2830 Admin. Assoc. Fees	730	859	385	730	730	0
3100 Professional Services	7,687	850	4,800	0	0	0
3201 Telephone	563	154	0	0	0	0
3401 Travel Reimbursement	1,141	6,671	2,459	0	0	0
3402 Conference Expenses	1,804	8,030	16,852	15,000	15,000	0
3450 Field Trips	928	6,241	6,769	5,000	5,000	0
3504 Maint. Service Contract	1,346	385	639	1,300	1,300	0
3700 In-Service Expenses	5,508	121	2,058	0	0	0
3902 Printing Services	7,821	5,842	6,803	9,750	9,750	0
3903 Postage	527	291	401	750	750	0
3913 Tuition - Other Divisions	0	4,563	0	0	0	0
3999 Other Contract Services	0	1,923	1,236	0	0	0
4001 Office Supplies	1,490	1,624	4,456	1,300	1,300	0
4002 Medical Supplies	349	244	479	500	500	0
4003 Custodial Supplies	5,862	8,467	11,769	9,000	9,000	0
4004 Repair/Maint. Supplies	144	626	7,109	0	0	0
4007 Wearing Apparel	0	0	0	225	225	0
4008 Reference Materials	3,596	0	2,199	3,500	3,500	0
4010 Instructional Supplies	60,951	78,341	74,363	86,088	87,550	1,462
4011 Textbooks	0	6,307	20,097	25,000	30,000	5,000
4016 Library Books	5,272	8,618	12,886	10,000	10,000	0
4017 Library Periodicals	124	768	614	1,000	1,000	0
4018 Library Supplies	16	108	278	0	0	0
4020 Printing Supplies	12,283	8,665	5,480	10,000	10,000	0
4310 Tech. Supp/Equip - Add'l	28,966	43,144	20,865	25,000	25,000	0
4350 Tech. Supp/Equip - Repl	0	0	22,259	0	0	0
4410 Software - Additional	2,800	330	3,116	0	0	0
4510 General Equipment - Add'l.	13,827	9,721	6,906	11,000	11,000	0
4550 General Equipment - Repl.	2,782	2,986	2,149	3,000	3,000	0
5501 Equipment - Replacement	14,421	0	0	0	0	0
8002 General Reserve	0	0	0	0	2,338	2,338
Totals	3,156,486	3,565,641	3,722,969	4,020,555 52.40	4,131,371 49.60	110,816 (2.80)

FEATHERSTONE ELEMENTARY SCHOOL
345

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	87,288	89,349	92,395	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	0	41,193	70,506	84,600 1.00	83,280 1.00	(1,320) 0.00
1115 Teacher, Admin. Assign.	42,078	27,006	0	0 0.00	0 0.00	0 0.00
1120 Teacher, Classroom	1,988,495	2,258,868	2,414,343	2,400,000 40.00	2,580,600 42.50	180,600 2.50
1121 Librarian	77,352	76,537	82,001	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	50,917	52,119	64,224	72,000 1.20	72,864 1.20	864 0.00
1140 Teacher Assistant	100,240	121,170	94,877	93,600 4.00	94,560 4.00	960 0.00
1142 Cafeteria Aide	13,061	12,990	10,993	11,520 0.60	11,736 0.60	216 0.00
1148 Specialist	32,683	33,455	34,562	35,520 1.00	35,880 1.00	360 0.00
1150 Secretarial / Bookkeeper	102,538	107,683	111,306	108,480 3.00	109,680 3.00	1,200 0.00
1180 Natl Board Certified Teacher Incentive Bonus	0	0	2,500	0 0.00	0 0.00	0 0.00
1190 Custodian	98,491	106,647	98,625	93,624 2.80	90,907 2.67	(2,717) (0.13)
1200 Overtime	6,124	1,650	1,498	0	1,000	1,000
1300 Temporary Employee	50,647	16,331	10,808	15,000	12,000	(3,000)
1500 Substitute Teacher	30,455	38,540	42,236	30,000	35,000	5,000
1502 Substitute, Other	5,443	2,403	1,236	1,000	6,200	5,200
1600 Instructional Supplement	17,223	8,705	4,143	10,000	10,000	0
1602 Extra-Curr. Supplement	2,576	2,208	2,247	2,418	3,056	638
2100 Social Security - FICA	200,951	223,011	233,928	239,455	254,121	14,666
2210 Retirement - VRS	227,073	363,107	469,330	479,242	550,647	71,405
2211 Retiree Health Care Credit	14,860	18,954	33,173	0	0	0
2220 Retirement - PWCS	14,493	16,482	19,516	23,257	26,267	3,010
2300 Health Insurance - HMP	182,200	227,616	270,488	319,173	351,849	32,676
2400 Life Insurance - GLI	7,080	8,980	36,156	36,537	42,804	6,267
2830 Admin. Assoc. Fees	365	480	1,216	385	1,200	815
3201 Telephone	2,646	3,260	3,690	2,500	3,000	500
3401 Travel Reimbursement	2,561	1,021	568	500	600	100
3402 Conference Expenses	5,295	2,074	2,906	2,000	2,900	900
3450 Field Trips	2,722	2,883	800	2,000	1,000	(1,000)
3501 Repair/Maint. - Building	483	473	580	0	600	600
3902 Printing Services	11,404	18,690	19,740	10,872	12,200	1,328
3903 Postage	1,063	732	845	1,000	1,000	0
4001 Office Supplies	732	1,186	1,272	531	1,500	969
4002 Medical Supplies	344	264	504	500	500	0
4003 Custodial Supplies	7,306	8,196	10,354	8,000	10,000	2,000
4004 Repair/Maint. Supplies	0	2,124	954	0	1,000	1,000
4007 Wearing Apparel	150	0	0	0	225	225
4010 Instructional Supplies	59,562	62,369	44,181	59,185	59,431	246
4011 Textbooks	19,743	30,467	12,239	15,000	38,010	23,010
4012 Emp. Training Supplies	0	0	181	0	0	0
4013 Testing Materials	490	0	0	0	0	0
4016 Library Books	5,235	10,258	0	4,000	10,000	6,000
4018 Library Supplies	0	101	457	0	500	500
4310 Tech. Supp/Equip - Add'l	18,049	13,095	32,430	9,051	41,870	32,819
4350 Tech. Supp/Equip - Repl	0	0	0	0	50,000	50,000
4410 Software - Additional	15	5,313	1,251	2,000	2,000	0
4450 Software - Replacement	0	4,073	26,533	2,000	3,000	1,000
4510 General Equipment - Add'l.	4,640	7,733	483	5,000	5,500	500
4550 General Equipment - Repl.	5,443	20,464	3,113	7,000	5,500	(1,500)
Totals	3,500,514	4,050,260	4,365,389	4,359,271 55.60	4,799,068 57.97	439,797 2.37

FITZGERALD ELEMENTARY SCHOOL

337

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	107,355	109,889	95,167	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	70,665	70,227	74,800	84,600 1.00	83,280 1.00	(1,320) 0.00
1115 Teacher, Admin. Assign.	0	0	0	0 0.00	62,280 1.00	62,280 1.00
1120 Teacher, Classroom	2,948,343	3,012,939	3,184,028	3,462,000 57.70	3,624,984 59.70	162,984 2.00
1121 Librarian	55,403	57,575	60,483	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	96,901	97,635	117,321	120,000 2.00	121,440 2.00	1,440 0.00
1140 Teacher Assistant	175,512	163,882	175,956	187,200 8.00	189,120 8.00	1,920 0.00
1141 Attendant	15,651	0	0	0 0.00	0 0.00	0 0.00
1142 Cafeteria Aide	18,187	18,915	22,618	30,528 1.59	31,100 1.59	572 0.00
1148 Specialist	0	0	14,288	35,520 1.00	35,880 1.00	360 0.00
1150 Secretarial / Bookkeeper	145,522	116,534	145,394	161,640 5.00	163,680 5.00	2,040 0.00
1180 Natl Board Certified Teacher Incentive Bonus	2,500	2,500	2,500	0 0.00	0 0.00	0 0.00
1190 Custodian	119,761	121,652	130,512	126,960 4.00	128,880 4.00	1,920 0.00
1200 Overtime	3,391	5,067	3,407	4,250	2,450	(1,800)
1300 Temporary Employee	31,406	36,421	12,394	13,500	13,000	(500)
1500 Substitute Teacher	103,375	122,778	83,757	103,500	76,000	(27,500)
1502 Substitute, Other	5,645	3,525	7,821	8,250	8,500	250
1600 Instructional Supplement	3,198	26,941	42,599	12,500	10,000	(2,500)
2100 Social Security - FICA	287,868	292,846	309,053	345,991	361,514	15,523
2210 Retirement - VRS	330,401	477,089	605,044	681,500	778,457	96,956
2211 Retiree Health Care Credit	21,575	24,834	42,804	0	0	0
2220 Retirement - PWCS	13,801	14,688	18,577	33,062	37,135	4,074
2300 Health Insurance - HMP	331,855	355,058	367,887	453,730	497,432	43,702
2400 Life Insurance - GLI	10,254	11,788	47,077	51,933	60,517	8,584
2830 Admin. Assoc. Fees	247	0	385	385	385	0
3100 Professional Services	627	0	0	0	0	0
3201 Telephone	1,613	0	1,695	1,550	1,550	0
3401 Travel Reimbursement	7,157	6,510	1,161	1,250	750	(500)
3402 Conference Expenses	5,717	2,044	2,579	3,000	3,000	0
3450 Field Trips	7,105	3,955	8,278	9,000	8,000	(1,000)
3501 Repair/Maint. - Building	50	0	478	2,000	2,000	0
3504 Maint. Service Contract	215	0	489	2,422	6,971	4,549
3700 In-Service Expenses	0	0	0	1,000	0	(1,000)
3902 Printing Services	2,623	5,804	16,514	20,000	0	(20,000)
3903 Postage	421	0	96	2,000	1,750	(250)
3913 Tuition - Other Divisions	1,925	0	2,800	0	0	0
3921 Tuition - PW	0	0	0	2,000	2,000	0
3999 Other Contract Services	0	4,381	2,484	0	750	750
4001 Office Supplies	15,025	16,079	10,223	2,500	9,314	6,814
4002 Medical Supplies	1,236	356	798	1,500	2,000	500
4003 Custodial Supplies	16,548	19,769	21,073	20,000	22,000	2,000
4004 Repair/Maint. Supplies	434	0	37	0	0	0
4007 Wearing Apparel	0	0	0	300	300	0
4008 Reference Materials	35	0	0	0	0	0
4010 Instructional Supplies	144,981	32,227	95,497	46,000	63,000	17,000
4011 Textbooks	16,941	0	67,248	25,000	62,000	37,000
4013 Testing Materials	0	0	7,281	0	0	0
4016 Library Books	4,729	0	20,393	20,000	10,000	(10,000)
4017 Library Periodicals	481	0	143	750	500	(250)
4018 Library Supplies	1,021	0	1,386	1,000	1,000	0
4019 Food	0	0	0	0	1,000	1,000
4310 Tech. Supp/Equip - Add'l	69,381	1,600	17,627	0	0	0
4350 Tech. Supp/Equip - Repl	689	949	22,364	77,573	110,864	33,291
4410 Software - Additional	15,244	11,475	0	10,000	0	(10,000)
4450 Software - Replacement	432	0	0	0	460	460
4510 General Equipment - Add'l.	12,801	11,552	5,948	7,500	4,250	(3,250)
4550 General Equipment - Repl.	702	0	1,203	7,500	2,500	(5,000)
5101 Equipment - Additional	0	0	6,215	0	0	0
5501 Equipment - Replacement	0	0	0	0	10,401	10,401
8002 General Reserve	0	0	0	5,000	5,000	0
Totals	5,226,948	5,259,484	5,877,883	6,358,214 82.29	6,792,474 85.29	434,260 3.00

GLENKIRK ELEMENTARY SCHOOL

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	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved		FY 2015 Approved		Budget	Positions
				Budget	Positions	Budget	Positions	Budget	Positions
1111 Principal	124,454	127,392	131,736	110,760	1.00	112,800	1.00	2,040	0.00
1112 Assistant Principal	77,219	79,041	81,736	84,600	1.00	83,280	1.00	(1,320)	0.00
1115 Teacher, Admin. Assign.	58,913	0	0	0	0.00	0	0.00	0	0.00
1120 Teacher, Classroom	3,853,308	2,745,771	3,021,621	3,150,000	52.50	3,430,680	56.50	280,680	4.00
1121 Librarian	74,134	75,885	78,415	61,560	1.00	62,280	1.00	720	0.00
1122 Counselor	119,559	85,076	103,388	120,000	2.00	121,440	2.00	1,440	0.00
1140 Teacher Assistant	250,438	225,869	253,258	257,400	11.00	236,400	10.00	(21,000)	(1.00)
1142 Cafeteria Aide	27,572	21,789	22,298	23,040	1.20	23,472	1.20	432	0.00
1150 Secretarial / Bookkeeper	147,285	125,947	129,796	136,920	4.00	138,600	4.00	1,680	0.00
1180 Natl Board Certified Teacher Incentive Bonus	2,500	2,500	2,500	0	0.00	0	0.00	0	0.00
1190 Custodian	149,235	134,307	138,755	126,960	4.00	128,880	4.00	1,920	0.00
1200 Overtime	24,393	18,013	18,382	1,000		1,000		0	
1300 Temporary Employee	86,579	108,609	61,408	1,700		24,000		22,300	
1500 Substitute Teacher	116,057	68,635	67,565	46,500		62,000		15,500	
1502 Substitute, Other	27,259	9,960	11,321	8,000		8,000		0	
1600 Instructional Supplement	3,832	28,458	3,212	0		3,500		3,500	
1602 Extra-Curr. Supplement	2,208	2,208	2,622	0		3,250		3,250	
2100 Social Security - FICA	375,577	279,035	302,138	315,824		339,629		23,805	
2210 Retirement - VRS	424,577	466,876	576,392	633,869		731,998		98,130	
2211 Retiree Health Care Credit	27,795	24,248	40,407	0		0		0	
2220 Retirement - PWCS	24,191	24,318	26,483	30,766		34,946		4,180	
2300 Health Insurance - HMP	363,238	300,990	318,186	422,227		468,108		45,881	
2400 Life Insurance - GLI	13,165	11,536	44,583	48,339		56,949		8,611	
2830 Admin. Assoc. Fees	193	871	434	1,000		2,000		1,000	
3105 Contractual Services	16,300	6,500	0	0		0		0	
3201 Telephone	1,100	724	396	0		0		0	
3401 Travel Reimbursement	6,638	5,575	1,891	5,200		6,000		800	
3402 Conference Expenses	2,260	1,246	739	2,000		2,000		0	
3450 Field Trips	3,428	2,749	2,902	1,000		1,000		0	
3501 Repair/Maint. - Building	443	687	243	8,000		10,000		2,000	
3502 Repair/Maint. - Equipment	0	636	0	1,000		1,000		0	
3504 Maint. Service Contract	3,635	0	0	0		0		0	
3700 In-Service Expenses	0	1,422	2,527	0		1,000		1,000	
3902 Printing Services	43,556	22,737	27,083	24,000		20,000		(4,000)	
3903 Postage	2,355	3,226	1,503	2,000		2,500		500	
3999 Other Contract Services	0	3,866	0	0		0		0	
4001 Office Supplies	5,679	3,748	1,689	4,000		4,000		0	
4002 Medical Supplies	1,056	969	861	1,000		2,500		1,500	
4003 Custodial Supplies	28,368	18,282	25,262	17,451		20,000		2,549	
4008 Reference Materials	0	0	1,000	0		0		0	
4009 Extra Curricular Supplies	276	0	0	0		0		0	
4010 Instructional Supplies	135,402	50,982	63,951	45,905		51,934		6,029	
4011 Textbooks	16,804	37,209	33,607	46,000		50,000		4,000	
4012 Emp. Training Supplies	3,351	2,025	3,292	0		0		0	
4013 Testing Materials	3,125	9,850	0	0		0		0	
4016 Library Books	14,869	0	0	0		5,000		5,000	
4018 Library Supplies	0	246	0	1,000		0		(1,000)	
4019 Food	0	0	0	0		1,000			
4310 Tech. Supp/Equip - Add'l	80,564	25,972	34,264	5,124		5,000		(124)	
4350 Tech. Supp/Equip - Repl	205	0	33,748	0		0		0	
4410 Software - Additional	0	0	(309)	0		500		500	
4510 General Equipment - Add'l	16,139	0	275	0		0		0	
4550 General Equipment - Repl.	5,405	0	0	0		0		0	
5101 Equipment - Additional	12,739	0	0	0		0		0	
8002 General Reserve	0	0	0	5,000		5,000		0	
Totals	6,777,376	5,165,985	5,671,560	5,749,145	77.70	6,261,647	80.70	511,502	3.00

GRAVELY ELEMENTARY SCHOOL
336

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Budget	Positions
1111 Principal	113,893	116,581	120,557	110,760 1.00	112,800 1.00	2,040	0.00
1112 Assistant Principal	79,534	81,411	79,356	84,600 1.00	83,280 1.00	(1,320)	0.00
1120 Teacher, Classroom	2,092,682	2,359,291	2,485,695	2,730,000 45.50	2,610,960 43.00	(119,040)	(2.50)
1121 Librarian	78,537	80,391	83,075	61,560 1.00	62,280 1.00	720	0.00
1122 Counselor	73,250	76,991	82,883	96,000 1.60	85,008 1.40	(10,992)	(0.20)
1140 Teacher Assistant	163,786	172,042	171,239	178,308 7.62	227,417 9.62	49,109	2.00
1142 Cafeteria Aide	8,394	10,229	10,584	12,672 0.66	12,910 0.66	238	0.00
1150 Secretarial / Bookkeeper	109,719	128,226	127,225	133,200 4.00	134,760 4.00	1,560	0.00
1180 Natl Board Certified Teacher Incentive Bonus	5,000	7,500	7,500	0 0.00	0 0.00	0	0.00
1190 Custodian	100,731	114,895	121,339	122,280 4.00	124,080 4.00	1,800	0.00
1200 Overtime	5,899	5,570	2,881	3,000	3,000	0	
1300 Temporary Employee	9,969	32,071	28,115	2,000	33,000	31,000	
1500 Substitute Teacher	62,015	63,581	66,768	58,500	83,500	25,000	
1502 Substitute, Other	18,471	31,116	13,213	8,500	6,000	(2,500)	
1600 Instructional Supplement	0	3,211	1,558	0	2,000	2,000	
2100 Social Security - FICA	212,951	240,969	250,536	275,505	273,947	(1,558)	
2210 Retirement - VRS	240,240	384,805	482,265	550,219	582,155	31,936	
2211 Retiree Health Care Credit	15,640	19,994	34,242	0	0	0	
2220 Retirement - PWCS	8,642	11,841	13,029	26,727	27,869	1,142	
2300 Health Insurance - HMP	247,585	276,376	278,879	366,793	373,304	6,511	
2400 Life Insurance - GLI	7,475	9,534	37,813	42,008	45,416	3,408	
2830 Admin. Assoc. Fees	89	444	0	0	385	385	
3100 Professional Services	227	0	500	0	0	0	
3201 Telephone	706	668	677	0	700	700	
3401 Travel Reimbursement	9,353	(4,837)	313	0	250	250	
3402 Conference Expenses	0	1,162	2,104	0	1,000	1,000	
3450 Field Trips	2,667	3,066	1,894	1,500	1,500	0	
3501 Repair/Maint. - Building	0	10	619	0	0	0	
3502 Repair/Maint. - Equipment	0	0	181	0	0	0	
3504 Maint. Service Contract	489	2,388	0	0	0	0	
3700 In-Service Expenses	7,813	675	599	0	1,300	1,300	
3902 Printing Services	9,883	511	497	0	3,229	3,229	
3903 Postage	630	1,187	1,340	0	1,500	1,500	
3911 Rental Equipment	0	234	1,363	0	0	0	
4001 Office Supplies	35,082	8,033	5,804	5,000	10,000	5,000	
4002 Medical Supplies	755	948	710	0	900	900	
4003 Custodial Supplies	19,286	16,544	15,752	10,000	15,000	5,000	
4007 Wearing Apparel	293	0	355	0	0	0	
4008 Reference Materials	0	1,792	74	0	0	0	
4010 Instructional Supplies	132,371	153,766	87,295	68,596	81,700	13,104	
4011 Textbooks	9,461	41,725	21,598	40,000	45,000	5,000	
4012 Emp. Training Supplies	0	0	528	0	0	0	
4013 Testing Materials	0	840	0	0	0	0	
4016 Library Books	19,998	32,598	10,980	10,000	7,000	(3,000)	
4017 Library Periodicals	354	556	0	0	1,500	1,500	
4310 Tech. Supp/Equip - Add'l	30,936	43,676	21,171	10,000	12,000	2,000	
4350 Tech. Supp/Equip - Repl	8,395	0	23,580	0	0	0	
4410 Software - Additional	6,075	8,400	1,075	0	2,000	2,000	
4450 Software - Replacement	0	0	0	0	500	500	
4510 General Equipment - Add'l	17,973	38,448	29,135	15,000	15,000	0	
8002 General Reserve	0	0	0	0	5,000	5,000	
Totals	3,967,248	4,579,459	4,726,896	5,022,728 66.38	5,089,149 65.68	66,421	(0.70)

HAYMARKET ELEMENTARY SCHOOL
308

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	0	0	0	55,380 0.50	112,800 1.00	57,420 0.50
1112 Assistant Principal	0	0	0	0 0.00	83,280 1.00	83,280 1.00
1120 Teacher, Classroom	0	0	0	0 0.00	2,155,560 35.50	2,155,560 35.50
1121 Librarian	0	0	0	0 0.00	62,280 1.00	62,280 1.00
1122 Counselor	0	0	0	0 0.00	85,008 1.40	85,008 1.40
1140 Teacher Assistant	0	0	0	0 0.00	141,840 6.00	141,840 6.00
1142 Cafeteria Aide	0	0	0	0 0.00	12,910 0.66	12,910 0.66
1150 Secretarial / Bookkeeper	0	0	0	19,800 0.50	134,760 4.00	114,960 3.50
1190 Custodian	0	0	0	0 0.00	64,320 2.00	64,320 2.00
1200 Overtime	0	0	0	0	5,000	5,000
1300 Temporary Employee	0	0	0	0	4,275	4,275
1500 Substitute Teacher	0	0	0	0	32,175	32,175
2100 Social Security - FICA	0	0	0	5,752	221,408	215,656
2210 Retirement - VRS	0	0	0	11,856	483,359	471,503
2220 Retirement - PWCS	0	0	0	571	23,003	22,432
2300 Health Insurance - HMP	0	0	0	7,841	308,124	300,283
2400 Life Insurance - GLI	0	0	0	895	37,486	36,591
3401 Travel Reimbursement	0	0	0	0	2,500	2,500
3402 Conference Expenses	0	0	0	0	15,000	15,000
3450 Field Trips	0	0	0	0	2,500	2,500
3902 Printing Services	0	0	0	0	2,000	2,000
3903 Postage	0	0	0	0	3,000	3,000
4001 Office Supplies	0	0	0	0	50,000	50,000
4002 Medical Supplies	0	0	0	0	2,000	2,000
4003 Custodial Supplies	0	0	0	0	93,390	93,390
4010 Instructional Supplies	0	0	0	237,200	173,273	(63,927)
4011 Textbooks	0	0	0	0	51,000	51,000
4013 Testing Materials	0	0	0	0	1,000	1,000
4016 Library Books	0	0	0	0	6,000	6,000
4017 Library Periodicals	0	0	0	0	800	800
4018 Library Supplies	0	0	0	0	600	600
4019 Food	0	0	0	0	1,800	
4310 Tech. Supp/Equip - Add'l	0	0	0	0	52,000	52,000
4410 Software - Additional	0	0	0	0	126,816	126,816
4510 General Equipment - Add'l.	0	0	0	0	185,000	185,000
Totals	0	0	0	339,295 1.00	4,736,266 52.56	4,395,171 51.56

HENDERSON ELEMENTARY SCHOOL

333

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	140,759	103,581	107,111	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	89,516	91,628	79,356	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	2,151,836	2,203,924	2,199,338	2,130,000 35.50	2,191,992 36.10	61,992 0.60
1121 Librarian	55,403	56,710	58,645	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	59,023	61,859	61,618	72,000 1.20	72,864 1.20	864 0.00
1140 Teacher Assistant	185,949	183,065	170,119	163,800 7.00	141,840 6.00	(21,960) (1.00)
1142 Cafeteria Aide	12,705	13,221	13,425	12,672 0.66	12,910 0.66	238 0.00
1150 Secretarial / Bookkeeper	124,531	128,910	121,468	133,200 4.00	134,760 4.00	1,560 0.00
1180 Natl Board Certified Teacher Incentive Bonus	2,500	2,500	7,500	0 0.00	0 0.00	0 0.00
1190 Custodian	98,992	98,765	103,120	99,960 3.00	101,520 3.00	1,560 0.00
1200 Overtime	2,923	17,574	7,150	1,400	6,700	5,300
1300 Temporary Employee	40,130	43,125	57,135	2,600	11,800	9,200
1500 Substitute Teacher	100,494	70,965	72,528	32,436	52,140	19,704
1502 Substitute, Other	4,850	3,435	4,598	4,000	2,000	(2,000)
1600 Instructional Supplement	12,696	10,331	7,295	0	8,520	8,520
1602 Extra-Curr. Supplement	1,472	1,472	1,498	1,304	1,644	340
2100 Social Security - FICA	227,863	227,596	227,112	222,637	229,275	6,638
2210 Retirement - VRS	251,437	373,259	442,731	446,804	491,146	44,342
2211 Retiree Health Care Credit	16,379	19,439	31,242	0	0	0
2220 Retirement - PWCS	23,005	24,598	23,188	21,705	23,501	1,796
2300 Health Insurance - HMP	255,321	276,364	273,811	297,868	314,795	16,927
2400 Life Insurance - GLI	7,850	9,252	34,432	34,115	38,298	4,183
2830 Admin. Assoc. Fees	0	0	0	500	620	120
3100 Professional Services	0	0	0	0	32,280	32,280
3201 Telephone	1,007	148	727	1,000	0	(1,000)
3401 Travel Reimbursement	23	674	13	1,000	0	(1,000)
3402 Conference Expenses	2,350	8,266	3,876	2,000	1,500	(500)
3450 Field Trips	3,260	3,340	4,307	0	2,000	2,000
3902 Printing Services	3,765	8,736	7,674	0	6,000	6,000
3903 Postage	0	0	0	1,000	1,000	0
3999 Other Contract Services	0	0	0	0	1,500	1,500
4001 Office Supplies	0	0	0	0	1,000	1,000
4002 Medical Supplies	344	0	0	1,000	600	(400)
4003 Custodial Supplies	8,732	10,378	13,985	8,000	10,000	2,000
4004 Repair/Maint. Supplies	869	0	0	0	0	0
4007 Wearing Apparel	206	0	0	275	225	(50)
4010 Instructional Supplies	121,860	103,770	87,218	61,869	11,550	(50,319)
4011 Textbooks	30,621	14,204	34,205	0	19,037	19,037
4016 Library Books	0	0	2,009	3,000	1,000	(2,000)
4017 Library Periodicals	0	0	292	1,000	600	(400)
4018 Library Supplies	0	0	717	2,000	1,500	(500)
4310 Tech. Supp/Equip - Add'l	6,406	59,730	23,077	2,000	0	(2,000)
4350 Tech. Supp/Equip - Repl	8,500	12,441	32,508	0	0	0
4410 Software - Additional	8,550	17,408	11,763	0	1,500	1,500
4510 General Equipment - Add'l.	10,250	6,179	6,276	2,000	8,600	6,600
4550 General Equipment - Repl.	5,189	10,710	0	2,000	0	(2,000)
5501 Equipment - Replacement	0	1,463	0	5,000	0	(5,000)
8002 General Reserve	0	0	0	5,000	0	(5,000)
Totals	4,077,563	4,279,020	4,333,068	4,032,065 54.36	4,194,576 53.96	162,511 (0.40)

KERRYDALE ELEMENTARY SCHOOL

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	107,427	106,687	114,126	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	89,516	91,628	94,754	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	1,876,647	1,916,387	1,816,741	1,980,000 33.00	2,194,680 36.00	214,680 3.00
1121 Librarian	66,428	68,004	70,169	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	61,360	62,265	64,331	60,000 1.00	60,720 1.00	720 0.00
1140 Teacher Assistant	129,113	113,767	114,804	140,400 6.00	165,480 7.00	25,080 1.00
1142 Cafeteria Aide	10,895	12,648	12,772	14,016 0.73	14,279 0.73	263 0.00
1150 Secretarial / Bookkeeper	126,126	129,884	133,706	133,200 4.00	134,760 4.00	1,560 0.00
1180 Natl Board Certified Teacher Incentive Bonus	2,500	0	0	0 0.00	0 0.00	0 0.00
1190 Custodian	110,280	115,618	122,422	95,280 3.00	96,720 3.00	1,440 0.00
1200 Overtime	3,731	1,255	1,419	0	0	0
1300 Temporary Employee	13,940	3,913	10,555	2,000	17,000	15,000
1500 Substitute Teacher	61,078	61,640	44,620	54,488	55,000	512
1600 Instructional Supplement	0	0	8,662	0	12,000	12,000
2100 Social Security - FICA	194,236	194,187	189,908	209,328	230,188	20,860
2210 Retirement - VRS	230,233	321,848	370,461	416,995	493,118	76,123
2211 Retiree Health Care Credit	15,034	16,826	26,092	0	0	0
2220 Retirement - PWCS	21,432	21,907	22,477	20,260	23,577	3,317
2300 Health Insurance - HMP	280,907	292,450	276,152	278,043	315,813	37,770
2400 Life Insurance - GLI	7,095	7,887	28,424	31,847	38,421	6,574
3100 Professional Services	2,000	0	3,838	0	0	0
3201 Telephone	1,205	1,241	1,575	1,000	1,000	0
3401 Travel Reimbursement	8,176	(2,942)	8,141	2,707	7,000	4,293
3402 Conference Expenses	(664)	258	0	0	0	0
3450 Field Trips	2,355	1,974	2,368	1,250	1,500	250
3902 Printing Services	2,430	1,286	201	500	1,000	500
3999 Other Contract Services	596	736	1,125	0	0	0
4001 Office Supplies	3,887	2,814	1,194	31,679	45,147	13,468
4003 Custodial Supplies	13,657	8,053	8,712	49,488	40,000	(9,488)
4007 Wearing Apparel	366	0	0	0	0	0
4010 Instructional Supplies	124,330	118,435	72,442	155,292	107,016	(48,276)
4011 Textbooks	600	0	19,358	6,800	7,000	200
4013 Testing Materials	0	6,210	6,210	1,000	1,000	0
4310 Tech. Supp/Equip - Add'l	8,035	0	1,600	2,000	3,000	1,000
8002 General Reserve	0	0	0	0	3,575	3,575
Totals	3,574,953	3,676,866	3,649,362	3,944,493 50.73	4,327,354 54.73	382,861 4.00

KILBY ELEMENTARY SCHOOL

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	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	108,955	112,377	117,045	110,760 1.00	112,800 1.00	2,040 0.00
1115 Teacher, Admin. Assign.	58,344	27,482	55,566	61,560 1.00	62,280 1.00	720 0.00
1120 Teacher, Classroom	2,006,639	1,831,226	1,891,321	2,112,000 35.20	2,262,821 37.20	150,821 2.00
1121 Librarian	83,664	85,639	88,719	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	49,422	50,745	51,552	60,000 1.00	60,720 1.00	720 0.00
1140 Teacher Assistant	157,986	153,735	158,647	163,800 7.00	141,840 6.00	(21,960) (1.00)
1142 Cafeteria Aide	4,998	5,201	8,510	10,368 0.54	5,281 0.27	(5,087) (0.27)
1150 Secretarial / Bookkeeper	146,900	137,749	140,573	133,200 4.00	134,760 4.00	1,560 0.00
1180 Natl Board Certified Teacher Incentive Bonus	2,500	2,500	2,500	0 0.00	0 0.00	0 0.00
1190 Custodian	116,708	119,464	121,672	95,280 3.00	83,040 2.50	(12,240) (0.50)
1200 Overtime	9,572	3,700	1,006	2,000	2,000	0
1300 Temporary Employee	(124)	4,895	9,752	22,200	14,200	(8,000)
1500 Substitute Teacher	34,829	27,324	48,431	35,000	35,000	0
1502 Substitute, Other	3,471	225	1,432	1,300	1,300	0
1600 Instructional Supplement	0	954	3,858	0	0	0
1602 Extra-Curr. Supplement	736	12,136	16,895	10,000	3,056	(6,944)
2100 Social Security - FICA	204,978	189,108	201,722	220,246	228,074	7,829
2210 Retirement - VRS	237,496	312,824	384,905	437,868	495,136	57,267
2211 Retiree Health Care Credit	15,348	16,142	27,310	0	0	0
2220 Retirement - PWCS	22,561	21,173	17,077	21,266	23,624	2,358
2300 Health Insurance - HMP	233,369	237,273	212,326	291,848	316,441	24,593
2400 Life Insurance - GLI	7,393	7,730	30,387	33,422	38,498	5,076
2830 Admin. Assoc. Fees	410	729	300	400	400	0
3201 Telephone	2,171	3,959	1,187	500	200	(300)
3401 Travel Reimbursement	11,510	5,290	6,077	3,500	3,500	0
3402 Conference Expenses	0	1,792	931	1,000	1,000	0
3450 Field Trips	2,680	5,403	4,669	4,000	4,000	0
3501 Repair/Maint. - Building	0	295	0	0	0	0
3502 Repair/Maint. - Equipment	3,416	0	0	0	0	0
3504 Maint. Service Contract	0	0	489	0	0	0
3700 In-Service Expenses	617	3,138	1,025	500	500	0
3902 Printing Services	1,190	575	2,015	0	1,000	1,000
3903 Postage	0	384	496	0	200	200
3913 Tuition - Other Divisions	0	0	525	0	3,600	3,600
3999 Other Contract Services	0	0	1,148	2,000	0	(2,000)
4001 Office Supplies	1,421	4,263	1,621	500	1,923	1,423
4002 Medical Supplies	0	442	1,608	1,000	1,000	0
4003 Custodial Supplies	8,223	10,672	9,357	8,000	7,809	(191)
4004 Repair/Maint. Supplies	885	1,316	0	500	500	0
4007 Wearing Apparel	0	814	0	0	0	0
4010 Instructional Supplies	77,761	110,503	135,370	122,973	150,245	27,272
4011 Textbooks	2,679	9,019	14,021	13,000	13,000	0
4012 Emp. Training Supplies	0	0	126	500	250	(250)
4016 Library Books	6,608	689	3,909	2,000	2,000	0
4017 Library Periodicals	0	234	0	0	0	0
4018 Library Supplies	0	781	502	200	200	0
4020 Printing Supplies	0	5,754	0	0	0	0
4310 Tech. Supp/Equip - Add'l	10,190	33,203	9,032	2,952	2,951	(1)
4350 Tech. Supp/Equip - Repl	0	2,522	15,255	500	500	0
4510 General Equipment - Add'l	1,101	16,511	5,800	2,800	2,800	0
4550 General Equipment - Repl.	0	2,550	198	800	800	0
8002 General Reserve	0	0	0	3,000	3,113	113
Totals	3,636,608	3,580,440	3,806,870	4,054,303 53.74	4,284,641 53.97	230,338 0.23

KING ELEMENTARY SCHOOL
316

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	95,382	97,633	100,963	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	65,354	74,503	77,044	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	1,962,890	2,031,154	1,894,704	2,076,000 34.60	2,009,832 33.10	(66,168) (1.50)
1121 Librarian	53,058	54,311	56,287	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	50,339	46,212	62,481	60,000 1.00	60,720 1.00	720 0.00
1140 Teacher Assistant	97,846	119,762	65,988	70,200 3.00	70,920 3.00	720 0.00
1142 Cafeteria Aide	10,914	11,466	11,986	10,944 0.57	11,149 0.57	205 0.00
1150 Secretarial / Bookkeeper	123,506	125,841	127,551	133,200 4.00	134,760 4.00	1,560 0.00
1190 Custodian	85,881	85,449	92,678	95,280 3.00	101,520 3.00	6,240 0.00
1200 Overtime	3,837	789	1,057	1,000	1,000 0.00	0
1300 Temporary Employee	9,804	22,784	33,487	2,000	4,500	2,500
1500 Substitute Teacher	43,825	43,812	28,486	30,000	35,000	5,000
1502 Substitute, Other	2,075	3,205	5,051	2,000	2,000	0
1600 Instructional Supplement	7,463	0	0	0	0	0
1602 Extra-Curr. Supplement	1,472	1,472	2,247	2,247	3,056	809
2100 Social Security - FICA	192,425	196,562	186,440	209,594	205,997	(3,597)
2210 Retirement - VRS	229,773	326,320	362,086	421,064	445,554	24,490
2211 Retiree Health Care Credit	14,991	16,996	25,651	0	0	0
2220 Retirement - PWCS	20,439	22,464	23,030	20,456	21,352	896
2300 Health Insurance - HMP	216,216	234,489	211,444	280,734	286,018	5,284
2400 Life Insurance - GLI	7,161	8,067	28,327	32,154	34,797	2,643
2830 Admin. Assoc. Fees	432	0	222	350	444	94
3100 Professional Services	0	0	2,500	0	0	0
3201 Telephone	988	869	595	0	0	0
3401 Travel Reimbursement	1,598	1,993	924	1,000	2,500	1,500
3402 Conference Expenses	415	0	1,225	1,500	1,500	0
3450 Field Trips	3,171	4,031	1,921	5,000	3,000	(2,000)
3501 Repair/Maint. - Building	204	93	126	200	0	(200)
3504 Maint. Service Contract	548	0	160	0	0	0
3700 In-Service Expenses	127	96	47	1,000	10,500	9,500
3901 Laundry/Dry Cleaning	225	225	225	225	225	0
3902 Printing Services	2,905	2,373	2,425	3,500	1,000	(2,500)
3903 Postage	1,006	984	774	1,000	1,500	500
3913 Tuition - Other Divisions	0	0	1,350	0	0	0
3999 Other Contract Services	0	0	0	0	500	500
4001 Office Supplies	3,548	2,673	1,489	3,000	3,000	0
4002 Medical Supplies	0	168	422	500	500	0
4003 Custodial Supplies	9,483	11,867	9,577	8,000	9,000	1,000
4008 Reference Materials	223	0	0	0	0	0
4010 Instructional Supplies	96,076	105,801	63,346	72,421	79,855	7,434
4011 Textbooks	10,965	5,917	20,211	10,000	12,000	2,000
4013 Testing Materials	3,416	1,412	2,026	500	500	0
4016 Library Books	7,870	8,897	7,470	6,000	6,000	0
4017 Library Periodicals	881	682	1,013	500	450	(50)
4018 Library Supplies	808	322	601	500	500	0
4310 Tech. Supp/Equip - Add'l	26,993	0	1,205	56,071	53,867	(2,204)
4350 Tech. Supp/Equip - Repl	11,165	6,720	45,925	0	1,000	1,000
4410 Software - Additional	0	0	0	0	35,042	35,042
4510 General Equipment - Add'l.	3,794	170	0	300	300	0
4999 Other Material/Supplies	218	621	0	0	0	0
5501 Equipment - Replacement	0	0	0	0	10,000	10,000
8002 General Reserve	0	0	0	0	2,464	2,464
Totals	3,481,711	3,679,205	3,562,769	3,875,360 49.17	3,922,183 47.67	46,823 (1.50)

**LAKE RIDGE ELEMENTARY SCHOOL
318**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	107,526	94,790	98,022	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	0	0	0	84,600 1.00	83,280 1.00	(1,320) 0.00
1115 Teacher, Admin. Assign.	0	18,000	60,405	0 0.00	0 0.00	0 0.00
1120 Teacher, Classroom	1,984,449	2,086,376	2,111,440	2,250,000 37.50	2,398,440 39.50	148,440 2.00
1121 Librarian	49,939	51,118	52,812	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	52,445	59,900	82,291	84,000 1.40	85,008 1.40	1,008 0.00
1140 Teacher Assistant	129,596	133,003	83,432	93,600 4.00	106,380 4.50	12,780 0.50
1142 Cafeteria Aide	11,768	14,432	13,401	15,360 0.80	15,648 0.80	288 0.00
1150 Secretarial / Bookkeeper	146,703	152,488	156,597	133,200 4.00	134,760 4.00	1,560 0.00
1190 Custodian	92,349	95,472	98,671	95,280 3.00	96,720 3.00	1,440 0.00
1200 Overtime	417	1,636	1,251	500	500	0
1300 Temporary Employee	19,083	0	0	0	0	0
1500 Substitute Teacher	59,077	76,213	82,502	44,720	43,040	(1,680)
1502 Substitute, Other	22,081	10,042	9,332	5,609	7,235	1,626
1600 Instructional Supplement	0	874	0	0	0	0
1602 Extra-Curr. Supplement	2,208	1,840	2,247	1,498	3,056	1,558
2100 Social Security - FICA	200,024	206,396	210,425	228,022	240,674	12,652
2210 Retirement - VRS	225,192	338,909	401,589	455,979	522,160	66,182
2211 Retiree Health Care Credit	14,647	17,609	28,613	0	0	0
2220 Retirement - PWCS	23,511	24,030	22,201	22,139	24,945	2,806
2300 Health Insurance - HMP	207,256	227,136	254,418	303,826	334,144	30,318
2400 Life Insurance - GLI	7,011	8,387	31,573	34,789	40,651	5,863
2830 Admin. Assoc. Fees	0	385	0	0	0	0
3201 Telephone	784	902	830	750	0	(750)
3401 Travel Reimbursement	1,203	57	312	2,000	2,500	500
3402 Conference Expenses	1,432	1,432	1,325	1,000	0	(1,000)
3450 Field Trips	1,790	1,851	4,494	1,500	0	(1,500)
3501 Repair/Maint. - Building	0	942	4,531	5,000	0	(5,000)
3502 Repair/Maint. - Equipment	0	0	1,884	0	0	0
3700 In-Service Expenses	544	3,254	5,468	2,500	0	(2,500)
3902 Printing Services	1,388	2,311	1,903	2,500	2,500	0
3903 Postage	1,076	1,579	1,954	2,000	2,500	500
4001 Office Supplies	16,781	2,956	10,295	9,552	3,808	(5,744)
4002 Medical Supplies	1,874	1,524	1,267	2,000	2,225	225
4003 Custodial Supplies	14,399	14,939	13,834	8,500	8,271	(229)
4007 Wearing Apparel	233	225	150	225	225	0
4010 Instructional Supplies	55,739	75,363	70,493	110,713	105,017	(5,696)
4011 Textbooks	8,170	45,958	3,195	35,000	30,000	(5,000)
4016 Library Books	1,651	1,198	0	2,500	2,000	(500)
4017 Library Periodicals	196	134	0	2,500	2,000	(500)
4018 Library Supplies	384	446	716	2,500	1,865	(635)
4019 Food	0	0	0	0	1,118	1,118
4310 Tech. Supp/Equip - Add'l	23,603	44,466	16,570	20,000	5,000	(15,000)
4350 Tech. Supp/Equip - Repl	0	0	28,950	0	0	0
4410 Software - Additional	0	715	0	5,000	2,500	(2,500)
4510 General Equipment - Add'l	7,472	2,348	17,895	10,000	5,000	(5,000)
4550 General Equipment - Repl.	833	1,494	0	0	0	0
5101 Equipment - Additional	0	0	0	15,000	10,000	(5,000)
5501 Equipment - Replacement	0	0	0	0	50,000	50,000
8002 General Reserve	0	0	0	5,000	5,000	0
Totals	3,494,836	3,823,130	3,987,285	4,271,181 53.70	4,553,251 56.20	282,070 2.50

LEESYLVANIA ELEMENTARY SCHOOL
383

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	104,227	106,687	110,326	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	86,909	86,369	89,314	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	2,649,127	2,882,787	3,150,705	3,270,000 54.50	3,400,320 56.00	130,320 1.50
1121 Librarian	67,047	68,630	71,132	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	88,005	98,643	93,341	96,000 1.60	97,152 1.60	1,152 0.00
1140 Teacher Assistant	292,855	330,548	307,515	351,000 15.00	354,600 15.00	3,600 0.00
1142 Cafeteria Aide	16,882	14,784	12,801	15,360 0.80	18,386 0.94	3,026 0.14
1150 Secretarial / Bookkeeper	168,451	172,427	178,118	161,640 5.00	163,680 5.00	2,040 0.00
1180 Natl Board Certified Teacher Incentive Bonus	0	5,000	2,500	0 0.00	0 0.00	0 0.00
1190 Custodian	121,730	124,753	133,806	131,640 4.00	133,680 4.00	2,040 0.00
1200 Overtime	1,479	1,450	438	1,000	2,000	1,000
1300 Temporary Employee	62,674	47,687	47,228	0	7,000	7,000
1500 Substitute Teacher	56,438	73,902	82,338	50,000	60,000	10,000
1502 Substitute, Other	4,631	8,101	9,468	4,000	4,000	0
1600 Instructional Supplement	10,541	10,863	10,942	10,000	10,000	0
1602 Extra-Curr. Supplement	1,472	1,472	1,498	1,498	1,498	0
2100 Social Security - FICA	270,898	298,360	312,965	332,703	345,066	12,364
2210 Retirement - VRS	306,029	485,528	602,113	668,238	747,700	79,462
2211 Retiree Health Care Credit	20,010	25,311	43,329	0	0	0
2220 Retirement - PWCS	17,610	22,577	23,398	32,431	35,703	3,272
2300 Health Insurance - HMP	283,178	355,962	370,926	445,069	478,245	33,176
2400 Life Insurance - GLI	9,558	12,006	47,665	50,951	58,183	7,232
2830 Admin. Assoc. Fees	0	0	0	0	770	770
3100 Professional Services	4,837	941	1,306	0	0	0
3201 Telephone	4,187	4,469	1,314	1,500	1,600	100
3401 Travel Reimbursement	5,549	7,117	4,522	4,000	3,500	(500)
3402 Conference Expenses	0	0	100	3,000	3,000	0
3450 Field Trips	6,031	5,009	4,881	5,000	5,000	0
3501 Repair/Maint. - Building	0	0	576	1,000	1,000	0
3502 Repair/Maint. - Equipment	0	0	2,002	0	1,000	1,000
3700 In-Service Expenses	760	0	0	1,000	1,000	0
3902 Printing Services	12,583	13,986	15,482	16,000	16,000	0
3903 Postage	0	0	0	1,500	1,000	(500)
3911 Rental Equipment	20,521	21,265	21,865	21,500	15,600	(5,900)
3913 Tuition - Other Divisions	0	1,450	0	0	2,000	2,000
4001 Office Supplies	861	1,180	667	2,500	5,668	3,168
4002 Medical Supplies	475	1,099	669	1,500	1,500	0
4003 Custodial Supplies	14,237	19,874	13,718	15,000	15,000	0
4004 Repair/Maint. Supplies	778	1,207	475	0	1,500	1,500
4008 Reference Materials	0	0	567	250	250	0
4010 Instructional Supplies	109,725	89,632	104,018	45,321	69,473	24,152
4011 Textbooks	0	10,958	5,950	25,000	52,650	27,650
4013 Testing Materials	0	5,292	0	500	250	(250)
4016 Library Books	2,154	7,889	(6,579)	3,000	3,000	0
4017 Library Periodicals	0	0	(198)	150	150	0
4018 Library Supplies	132	0	489	500	250	(250)
4310 Tech. Supp/Equip - Add'l	123,213	62,813	22,519	15,000	10,000	(5,000)
4350 Tech. Supp/Equip - Repl	0	0	15,031	15,000	1,000	(14,000)
4450 Software - Replacement	0	0	0	0	500	500
4510 General Equipment - Add'l	569	643	4,958	4,500	3,500	(1,000)
4550 General Equipment - Repl.	633	0	0	0	0	0
8002 General Reserve	0	0	0	5,000	5,000	0
Totals	4,946,995	5,488,671	5,916,198	6,066,170 83.90	6,396,735 85.54	330,565 1.64

LOCH LOMOND ELEMENTARY SCHOOL
346

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	95,382	97,633	100,963	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	0	0	0	84,600 1.00	83,280 1.00	(1,320) 0.00
1115 Teacher, Admin. Assign.	33,438	28,677	72,653	0 0.00	0 0.00	0 0.00
1120 Teacher, Classroom	1,570,410	1,574,114	1,745,349	2,340,000 39.00	2,368,080 39.00	28,080 0.00
1121 Librarian	70,449	72,112	74,694	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	89,281	91,388	93,923	72,000 1.20	60,720 1.00	(11,280) (0.20)
1140 Teacher Assistant	146,853	95,451	115,558	140,400 6.00	141,840 6.00	1,440 0.00
1142 Cafeteria Aide	10,094	10,587	10,812	12,864 0.67	6,455 0.33	(6,409) (0.34)
1150 Secretarial / Bookkeeper	124,442	125,321	135,579	133,200 4.00	134,760 4.00	1,560 0.00
1190 Custodian	107,045	90,705	94,076	95,280 3.00	96,720 3.00	1,440 0.00
1200 Overtime	1,713	1,520	3,156	2,625	500	(2,125)
1300 Temporary Employee	12,648	56,084	49,043	0	12,675	12,675
1500 Substitute Teacher	36,179	52,623	48,508	38,800	41,000	2,200
1502 Substitute, Other	6,287	11,507	7,021	8,260	2,000	(6,260)
1600 Instructional Supplement	0	798	0	0	10,000	10,000
1602 Extra-Curr. Supplement	1,104	1,472	1,498	1,500	2,466	966
2100 Social Security - FICA	170,887	169,510	189,163	237,292	239,871	2,580
2210 Retirement - VRS	195,467	278,842	373,657	475,660	518,863	43,203
2211 Retiree Health Care Credit	12,593	14,447	26,220	0	0	0
2220 Retirement - PWCS	13,316	12,977	15,555	23,087	24,790	1,703
2300 Health Insurance - HMP	230,025	215,476	218,957	316,843	332,062	15,220
2400 Life Insurance - GLI	6,051	6,887	28,966	36,274	40,397	4,123
2830 Admin. Assoc. Fees	222	222	222	444	444	0
3201 Telephone	799	833	1,332	1,400	1,200	(200)
3401 Travel Reimbursement	671	841	727	1,200	2,000	800
3402 Conference Expenses	3,125	3,282	1,211	3,000	0	(3,000)
3450 Field Trips	2,491	2,921	2,484	3,000	3,000	0
3501 Repair/Maint. - Building	0	0	133	0	0	0
3700 In-Service Expenses	355	0	0	0	2,000	2,000
3902 Printing Services	0	466	261	0	1,000	1,000
3903 Postage	7	0	34	2,000	2,000	0
3913 Tuition - Other Divisions	0	0	625	0	0	0
4001 Office Supplies	697	1,763	2,542	5,000	4,558	(442)
4002 Medical Supplies	601	551	1,272	750	1,000	250
4003 Custodial Supplies	9,604	7,709	12,659	10,265	9,901	(364)
4010 Instructional Supplies	57,389	56,991	64,355	67,291	86,497	19,206
4011 Textbooks	7,556	16,596	29,259	35,000	45,000	10,000
4012 Emp. Training Supplies	0	750	0	0	0	0
4016 Library Books	3,500	2,916	5,662	6,602	0	(6,602)
4017 Library Periodicals	463	131	133	500	0	(500)
4018 Library Supplies	176	0	850	801	0	(801)
4310 Tech. Supp/Equip - Add'l	9,892	2,918	14,801	29,771	0	(29,771)
4350 Tech. Supp/Equip - Repl	24,318	30,355	1,318	5,000	35,000	30,000
4410 Software - Additional	4,050	85	9,642	1,000	15,000	14,000
4510 General Equipment - Add'l.	3,312	3,018	6,336	6,000	25,483	19,483
4550 General Equipment - Repl.	1,800	5,353	372	0	0	0
5501 Equipment - Replacement	0	12,739	0	0	0	0
Totals	3,064,691	3,158,571	3,561,582	4,370,028 56.87	4,525,642 56.33	155,614 (0.54)

MARSHALL ELEMENTARY SCHOOL

379

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	128,188	84,218	87,769	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	74,969	76,739	79,356	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	2,216,756	2,293,576	2,148,546	1,980,000 33.00	2,003,760 33.00	23,760 0.00
1121 Librarian	87,563	89,630	92,810	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	80,360	74,728	72,342	72,000 1.20	72,864 1.20	864 0.00
1140 Teacher Assistant	158,219	137,238	98,167	70,200 3.00	70,920 3.00	720 0.00
1142 Cafeteria Aide	17,979	13,347	11,905	12,672 0.66	12,910 0.66	238 0.00
1150 Secretarial / Bookkeeper	133,779	137,643	142,197	133,200 4.00	134,760 4.00	1,560 0.00
1180 Natl Board Certified Teacher Incentive Bonus	5,000	2,500	2,500	0 0.00	0 0.00	0 0.00
1190 Custodian	116,182	111,026	109,279	95,280 3.00	101,520 3.00	6,240 0.00
1200 Overtime	14,580	2,083	118	1,000	1,000	0
1300 Temporary Employee	56,049	43,599	46,657	32,855	17,650	(15,205)
1500 Substitute Teacher	44,137	63,251	57,308	70,700	45,300	(25,400)
1502 Substitute, Other	7,375	5,981	2,125	1,400	1,300	(100)
1602 Extra-Curr. Supplement	1,472	736	749	749	2,532	1,783
2100 Social Security - FICA	236,600	230,192	217,593	208,613	208,277	(336)
2210 Retirement - VRS	269,695	376,203	419,367	407,817	446,598	38,781
2211 Retiree Health Care Credit	17,582	19,569	29,867	0	0	0
2220 Retirement - PWCS	30,116	28,546	23,908	19,818	21,402	1,584
2300 Health Insurance - HMP	205,165	200,634	206,279	271,973	286,677	14,704
2400 Life Insurance - GLI	8,384	9,324	33,015	31,154	34,877	3,722
2830 Admin. Assoc. Fees	0	99	0	100	100	0
3201 Telephone	1,013	818	979	960	960	0
3401 Travel Reimbursement	313	446	205	200	200	0
3402 Conference Expenses	1,451	(275)	0	0	0	0
3450 Field Trips	1,307	1,667	1,696	2,100	2,100	0
3502 Repair/Maint. - Equipment	0	0	90	0	0	0
3504 Maint. Service Contract	976	644	843	600	3,835	3,235
3700 In-Service Expenses	782	282	769	3,000	3,000	0
3902 Printing Services	28	0	0	0	0	0
3903 Postage	668	338	270	700	1,000	300
3999 Other Contract Services	0	0	0	0	50	50
4001 Office Supplies	617	569	231	2,000	500	(1,500)
4002 Medical Supplies	472	535	139	300	350	50
4003 Custodial Supplies	8,247	9,582	10,255	8,000	7,847	(153)
4007 Wearing Apparel	0	75	75	75	75	0
4008 Reference Materials	27	0	0	0	0	0
4010 Instructional Supplies	100,355	68,391	51,618	52,616	79,497	26,881
4011 Textbooks	5,924	32,066	42,175	42,000	60,000	18,000
4016 Library Books	5,216	3,710	1,227	2,000	2,000	0
4017 Library Periodicals	444	114	326	600	600	0
4018 Library Supplies	294	2,509	211	500	500	0
4310 Tech. Supp/Equip - Add'l	86,253	46,629	25,433	75,924	34,000	(41,924)
4350 Tech. Supp/Equip - Repl	0	0	51,480	0	0	0
4410 Software - Additional	1,095	3,092	0	23,560	0	(23,560)
4450 Software - Replacement	0	0	0	0	15,000	15,000
4510 General Equipment - Add'l	25,374	582	1,142	0	0	0
4550 General Equipment - Repl	954	0	0	0	0	0
5103 DP Equipment - Additional	14,870	0	0	0	0	0
Totals	4,166,830	4,172,636	4,071,022	3,881,586 47.86	3,932,320 47.86	50,734 0.00

MARUMSCO HILLS ELEMENTARY SCHOOL
357

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	104,227	106,687	110,326	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	89,516	68,180	70,506	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	2,827,393	2,955,536	2,950,841	3,180,000 53.00	3,492,600 57.50	312,600 4.50
1121 Librarian	78,991	80,855	83,611	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	60,698	76,963	84,664	96,000 1.60	109,296 1.80	13,296 0.20
1140 Teacher Assistant	304,122	320,402	331,924	327,600 14.00	283,680 12.00	(43,920) (2.00)
1142 Cafeteria Aide	18,508	22,484	27,311	18,048 0.94	17,017 0.87	(1,031) (0.07)
1145 Computer Technologist	29,933	30,640	31,679	33,540 1.00	0 0.00	(33,540) (1.00)
1150 Secretarial / Bookkeeper	141,489	144,502	149,144	133,200 4.00	174,720 5.00	41,520 1.00
1180 Natl Board Certified Teacher Incentive Bonus	0	7,500	5,000	0 0.00	0 0.00	0 0.00
1190 Custodian	144,588	148,410	153,145	113,460 3.50	128,880 4.00	15,420 0.50
1200 Overtime	2,794	996	(334)	5,000	3,000	(2,000)
1300 Temporary Employee	55,398	13,744	4,085	5,000	5,000	0
1500 Substitute Teacher	(27,457)	31,293	18,174	50,000	50,000	0
1502 Substitute, Other	2,888	0	0	0	10,000	10,000
1602 Extra-Curr. Supplement	736	0	0	0	0	0
2100 Social Security - FICA	283,571	295,743	297,990	322,736	346,649	23,913
2210 Retirement - VRS	333,181	504,569	595,506	648,941	754,685	105,744
2211 Retiree Health Care Credit	21,700	26,243	42,244	0	0	0
2220 Retirement - PWCS	29,680	30,991	31,463	31,469	36,015	4,546
2300 Health Insurance - HMP	337,593	403,412	398,282	431,877	482,427	50,550
2400 Life Insurance - GLI	10,366	12,481	46,569	49,422	58,692	9,269
3402 Conference Expenses	13,574	7,607	5,643	10,000	10,000	0
3450 Field Trips	4,276	4,562	4,562	10,000	5,000	(5,000)
3700 In-Service Expenses	432	303	13	10,000	10,000	0
3902 Printing Services	3,096	1,976	1,965	0	5,000	5,000
3903 Postage	0	0	0	2,000	2,000	0
3999 Other Contract Services	3,534	0	0	0	0	0
4001 Office Supplies	28,364	28,013	19,349	50,445	51,380	935
4002 Medical Supplies	0	0	390	2,000	2,000	0
4003 Custodial Supplies	12,725	13,555	17,526	40,000	35,000	(5,000)
4010 Instructional Supplies	147,034	149,801	102,865	77,184	89,727	12,543
4011 Textbooks	0	0	61,414	50,000	90,000	40,000
4016 Library Books	5,151	7,511	6,815	10,000	10,000	0
4017 Library Periodicals	202	1,898	3,895	2,000	2,000	0
4018 Library Supplies	3,909	751	815	5,000	2,500	(2,500)
4310 Tech. Supp/Equip - Add'l	14,834	2,228	12,680	0	20,000	20,000
4350 Tech. Supp/Equip - Repl	0	0	36,188	0	0	0
4450 Software - Replacement	0	0	0	0	10,000	10,000
4510 General Equipment - Add'l.	1,832	0	0	0	10,929	10,929
5501 Equipment - Replacement	2,719	0	0	0	0	0
8002 General Reserve	0	0	0	0	5,000	5,000
Totals	5,091,598	5,499,836	5,706,251	5,971,843 81.04	6,571,557 84.17	599,714 3.13

McAULIFFE ELEMENTARY SCHOOL
373

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	124,454	127,392	131,736	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	0	0	0	0 0.00	83,280 1.00	83,280 1.00
1115 Teacher, Admin. Assign.	3,200	3,800	57,176	61,560 1.00	0 0.00	(61,560) (1.00)
1120 Teacher, Classroom	2,025,368	2,066,277	2,107,382	2,100,000 35.00	2,034,120 33.50	(65,880) (1.50)
1121 Librarian	73,927	44,450	57,800	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	62,622	64,100	51,552	60,000 1.00	60,720 1.00	720 0.00
1140 Teacher Assistant	167,751	224,007	216,237	210,600 9.00	189,120 8.00	(21,480) (1.00)
1142 Cafeteria Aide	10,565	9,261	13,325	15,360 0.80	0 0.00	(15,360) (0.80)
1150 Secretarial / Bookkeeper	132,859	135,362	144,156	133,200 4.00	134,760 4.00	1,560 0.00
1180 Natl Board Certified Teacher Incentive Bonus	5,000	0	0	0 0.00	0 0.00	0 0.00
1190 Custodian	94,165	95,389	99,033	95,280 3.00	96,720 3.00	1,440 0.00
1200 Overtime	2,988	4,090	959	2,000	2,591	591
1300 Temporary Employee	47,292	49,440	85,148	30,000	44,011	14,011
1500 Substitute Teacher	44,793	40,658	34,613	38,000	38,000	0
1502 Substitute, Other	6,825	5,100	3,166	1,500	2,091	591
1600 Instructional Supplement	17,987	17,618	5,033	12,000	3,000	(9,000)
1602 Extra-Curr. Supplement	736	1,472	1,498	1,600	3,036	1,436
2100 Social Security - FICA	209,076	214,544	222,956	224,407	219,421	(4,986)
2210 Retirement - VRS	240,400	350,854	432,507	443,356	469,582	26,226
2211 Retiree Health Care Credit	15,694	18,241	30,856	0	0	0
2220 Retirement - PWCS	27,146	20,047	18,875	21,531	22,468	937
2300 Health Insurance - HMP	181,521	186,326	228,123	295,478	300,957	5,480
2400 Life Insurance - GLI	7,492	8,680	33,976	33,836	36,614	2,778
2830 Admin. Assoc. Fees	0	159	435	400	700	300
3100 Professional Services	0	763	1,761	500	0	(500)
3201 Telephone	2,192	1,981	2,344	2,500	1,000	(1,500)
3401 Travel Reimbursement	2,484	2,612	2,680	3,000	4,000	1,000
3450 Field Trips	3,678	0	611	3,000	500	(2,500)
3700 In-Service Expenses	0	0	955	1,000	2,800	1,800
3902 Printing Services	314	174	926	1,000	3,000	2,000
3903 Postage	0	279	1,034	1,500	3,000	1,500
3999 Other Contract Services	1,425	1,336	0	0	0	0
4001 Office Supplies	8,283	3,213	14,274	20,000	30,964	10,964
4002 Medical Supplies	791	214	893	773	1,000	227
4003 Custodial Supplies	12,251	12,591	14,107	10,000	21,000	11,000
4004 Repair/Maint. Supplies	0	169	1,992	100	0	(100)
4007 Wearing Apparel	225	224	213	300	225	(75)
4010 Instructional Supplies	46,023	46,595	15,796	60,186	20,914	(39,272)
4011 Textbooks	15,889	11,755	25,796	60,000	40,000	(20,000)
4013 Testing Materials	0	29	0	0	0	0
4016 Library Books	4,999	5,096	2,521	5,000	5,492	492
4017 Library Periodicals	342	524	139	300	1,650	1,350
4018 Library Supplies	558	2,224	2,407	700	301	(399)
4310 Tech. Supp/Equip - Add'l	3,292	5,047	5,408	10,000	2,000	(8,000)
4350 Tech. Supp/Equip - Repl	5,292	40,343	5,279	30,000	55,000	25,000
4510 General Equipment - Add'l	559	0	12,646	10,400	18,999	8,599
5101 Equipment - Additional	0	0	0	35,692	22,000	(13,692)
8002 General Reserve	0	0	0	500	2,761	2,261
Totals	3,610,457	3,822,436	4,088,321	4,208,878 55.80	4,152,877 52.50	(56,001) (3.30)

MINNIEVILLE ELEMENTARY SCHOOL
303

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	98,432	84,218	87,090	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	26,571	81,411	84,188	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	1,975,598	2,089,041	2,307,140	2,520,000 42.00	2,702,040 44.50	182,040 2.50
1121 Librarian	78,537	48,685	42,461	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	50,164	51,348	63,429	84,000 1.40	85,008 1.40	1,008 0.00
1140 Teacher Assistant	66,477	68,045	96,905	140,400 6.00	200,940 8.50	60,540 2.50
1142 Cafeteria Aide	5,646	6,468	7,432	12,672 0.66	12,910 0.66	238 0.00
1150 Secretarial / Bookkeeper	136,702	135,796	142,049	136,920 4.00	138,600 4.00	1,680 0.00
1180 Natl Board Certified Teacher Incentive Bonus	2,500	10,000	7,500	0 0.00	0 0.00	0 0.00
1190 Custodian	109,743	109,944	110,429	99,960 3.00	101,520 3.00	1,560 0.00
1200 Overtime	263	78	4,783	1,000	6,000	5,000
1300 Temporary Employee	14,113	17,496	27,246	40,000	22,500	(17,500)
1500 Substitute Teacher	74,477	59,873	75,084	70,000	50,000	(20,000)
1502 Substitute, Other	0	860	0	3,000	0	(3,000)
1600 Instructional Supplement	4,331	10,741	30,675	5,000	5,000	0
1602 Extra-Curr. Supplement	1,472	736	1,498	1,500	0	(1,500)
2100 Social Security - FICA	192,386	202,254	228,386	257,911	274,090	16,180
2210 Retirement - VRS	221,507	333,666	447,152	507,096	591,731	84,635
2211 Retiree Health Care Credit	14,438	17,441	31,973	0	0	0
2220 Retirement - PWCS	16,683	19,247	26,080	24,610	28,240	3,630
2300 Health Insurance - HMP	207,325	258,983	316,785	337,744	378,282	40,537
2400 Life Insurance - GLI	6,913	8,249	34,948	38,665	46,020	7,355
3100 Professional Services	10,200	0	0	0	0	0
3201 Telephone	0	0	0	0	1,600	1,600
3401 Travel Reimbursement	112	841	150	1,000	2,500	1,500
3402 Conference Expenses	21,773	7,824	11,365	5,000	5,000	0
3450 Field Trips	5,808	3,829	8,874	1,500	3,000	1,500
3902 Printing Services	16,985	7,259	6,551	10,000	10,000	0
3903 Postage	405	0	0	0	500	500
4001 Office Supplies	0	0	0	0	3,000	3,000
4002 Medical Supplies	2,196	0	0	0	1,500	1,500
4003 Custodial Supplies	14,158	13,191	15,846	15,000	11,670	(3,330)
4007 Wearing Apparel	362	0	0	0	500	500
4008 Reference Materials	330	0	0	0	0	0
4010 Instructional Supplies	148,589	88,418	78,671	111,243	84,305	(26,938)
4011 Textbooks	562	6,456	73,570	0	44,000	44,000
4013 Testing Materials	3,048	0	0	2,000	0	(2,000)
4016 Library Books	1,018	5,048	3,268	3,000	1,500	(1,500)
4017 Library Periodicals	5,871	0	0	0	0	0
4150 Lease Agreement	117	0	0	0	0	0
4310 Tech. Supp/Equip - Add'l	43,450	56,314	21,595	0	0	0
4350 Tech. Supp/Equip - Repl	0	0	45,441	15,000	10,000	(5,000)
4410 Software - Additional	6,482	0	0	0	0	0
4510 General Equipment - Add'l.	23,542	1,822	826	5,000	5,000	0
5101 Equipment - Additional	20,160	14,196	0	0	0	0
Totals	3,629,448	3,819,778	4,439,390	4,706,141 60.06	5,085,316 65.06	379,175 5.00

MONTCLAIR ELEMENTARY SCHOOL

380

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	117,093	116,581	120,557	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	77,219	79,043	84,188	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	2,573,017	2,451,858	2,562,907	2,460,000 41.00	2,307,360 38.00	(152,640) (3.00)
1121 Librarian	68,001	67,731	69,904	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	83,721	87,030	88,812	84,000 1.40	85,008 1.40	1,008 0.00
1140 Teacher Assistant	150,783	154,319	142,689	140,400 6.00	130,020 5.50	(10,380) (0.50)
1142 Cafeteria Aide	12,643	13,163	14,002	15,360 0.80	15,648 0.80	288 0.00
1150 Secretarial / Bookkeeper	133,259	138,075	134,886	133,200 4.00	134,760 4.00	1,560 0.00
1180 Natl Board Certified Teacher Incentive Bonus	2,500	5,000	2,500	0 0.00	0 0.00	0 0.00
1190 Custodian	111,576	110,653	115,241	121,560 3.80	117,936 3.60	(3,624) (0.20)
1200 Overtime	20,481	22,563	8,758	4,000	9,000	5,000
1300 Temporary Employee	59,746	77,100	48,029	0	17,000	17,000
1500 Substitute Teacher	59,024	55,609	52,528	60,000	64,500	4,500
1502 Substitute, Other	3,130	951	1,390	4,000	5,000	1,000
2100 Social Security - FICA	256,573	248,997	254,282	250,878	240,563	(10,315)
2210 Retirement - VRS	277,082	388,836	467,670	499,682	512,627	12,945
2211 Retiree Health Care Credit	18,153	20,267	33,770	0	0	0
2220 Retirement - PWCS	20,729	20,859	19,511	24,290	24,571	281
2300 Health Insurance - HMP	267,950	272,688	251,639	333,351	329,129	(4,222)
2400 Life Insurance - GLI	8,636	9,612	37,066	38,191	40,041	1,850
2830 Admin. Assoc. Fees	544	179	0	0	500	500
3100 Professional Services	0	5,805	5,805	5,800	5,800	0
3201 Telephone	2,233	2,268	2,437	2,500	2,000	(500)
3401 Travel Reimbursement	0	0	218	0	0	0
3402 Conference Expenses	4,026	5,839	2,153	5,000	4,000	(1,000)
3450 Field Trips	278	1,319	126	5,000	3,000	(2,000)
3700 In-Service Expenses	70	673	791	5,000	3,000	(2,000)
3902 Printing Services	22,506	18,013	18,507	51,164	41,000	(10,164)
3903 Postage	2,048	2,499	1,413	3,500	3,500	0
3913 Tuition - Other Divisions	0	5,063	1,025	0	0	0
3999 Other Contract Services	2,034	0	0	0	2,000	2,000
4001 Office Supplies	5,163	5,215	5,294	14,000	10,414	(3,586)
4002 Medical Supplies	872	937	963	1,000	2,500	1,500
4003 Custodial Supplies	18,572	22,897	16,308	30,000	20,000	(10,000)
4004 Repair/Maint. Supplies	0	0	123	0	0	0
4007 Wearing Apparel	300	450	26	300	300	0
4008 Reference Materials	1,628	2,833	1,155	5,000	4,000	(1,000)
4010 Instructional Supplies	92,792	95,751	54,279	134,176	112,224	(21,952)
4011 Textbooks	19,762	47,757	28,932	75,000	80,000	5,000
4013 Testing Materials	7,500	0	0	0	0	0
4016 Library Books	1,291	3,292	944	12,500	5,000	(7,500)
4017 Library Periodicals	0	765	0	1,500	500	(1,000)
4018 Library Supplies	415	2,933	495	4,000	500	(3,500)
4310 Tech. Supp/Equip - Add'l	18,561	10,784	0	0	35,000	35,000
4350 Tech. Supp/Equip - Repl	0	0	23,802	0	10,000	10,000
4450 Software - Replacement	0	0	0	0	25,000	25,000
4510 General Equipment - Add'l.	4,167	0	10,209	50,000	30,000	(20,000)
8002 General Reserve	0	0	0	5,000	0	(5,000)
Totals	4,526,076	4,576,207	4,685,329	4,836,273 60.00	4,691,761 56.30	(144,512) (3.70)

MOUNTAIN VIEW ELEMENTARY SCHOOL

381

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	103,924	89,349	98,022	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	74,287	72,332	74,800	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	2,350,699	2,445,815	2,419,249	2,346,000 39.10	2,131,272 35.10	(214,728) (4.00)
1121 Librarian	51,047	52,254	53,219	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	119,831	136,089	141,993	84,000 1.40	85,008 1.40	1,008 0.00
1140 Teacher Assistant	189,787	132,470	110,286	117,000 5.00	118,200 5.00	1,200 0.00
1142 Cafeteria Aide	16,716	13,878	14,424	15,360 0.80	15,648 0.80	288 0.00
1150 Secretarial / Bookkeeper	152,195	157,209	135,146	129,120 4.00	130,680 4.00	1,560 0.00
1180 Natl Board Certified Teacher Incentive Bonus	2,500	2,500	2,500	0 0.00	0 0.00	0 0.00
1190 Custodian	119,928	113,910	118,271	126,960 4.00	128,880 4.00	1,920 0.00
1200 Overtime	856	45	692	1,200	1,200	0
1300 Temporary Employee	43,664	50,167	65,726	13,500	13,500	0
1500 Substitute Teacher	60,544	49,817	68,765	60,000	60,000	0
1502 Substitute, Other	6,083	9,031	12,924	7,000	5,000	(2,000)
1600 Instructional Supplement	0	3,648	492	0	0	0
1602 Extra-Curr. Supplement	1,472	1,472	1,498	1,498	1,528	30
2100 Social Security - FICA	243,986	244,679	243,539	241,628	225,618	(16,010)
2210 Retirement - VRS	281,840	409,480	484,127	478,030	480,688	2,658
2211 Retiree Health Care Credit	18,308	21,280	33,569	0	0	0
2220 Retirement - PWCS	27,259	27,498	30,813	23,256	23,104	(152)
2300 Health Insurance - HMP	260,303	299,203	335,193	319,158	309,485	(9,673)
2400 Life Insurance - GLI	8,758	10,129	37,045	36,579	37,652	1,073
2830 Admin. Assoc. Fees	444	385	0	444	444	0
3201 Telephone	1,272	1,575	1,835	1,500	1,500	0
3401 Travel Reimbursement	5,329	2,986	2,838	0	0	0
3402 Conference Expenses	1,050	355	1,790	0	0	0
3450 Field Trips	682	1,074	(56)	0	0	0
3504 Maint. Service Contract	0	325	325	0	0	0
3700 In-Service Expenses	0	96	0	0	0	0
3902 Printing Services	13,714	10,775	10,320	17,000	0	(17,000)
3903 Postage	206	219	0	600	0	(600)
3911 Rental Equipment	0	8,160	17,244	15,960	22,208	6,248
4001 Office Supplies	2,070	2,210	2,901	2,000	2,000	0
4002 Medical Supplies	209	291	0	0	0	0
4003 Custodial Supplies	16,486	8,347	18,122	8,000	14,000	6,000
4004 Repair/Maint. Supplies	7,111	7,994	75	0	0	0
4007 Wearing Apparel	150	300	0	300	300	0
4010 Instructional Supplies	83,374	70,412	85,846	29,534	30,379	845
4011 Textbooks	18,983	11,633	67,587	6,194	28,000	21,806
4013 Testing Materials	10,979	0	0	0	0	0
4016 Library Books	6,517	6,641	3,584	0	0	0
4017 Library Periodicals	711	723	591	500	5,000	4,500
4018 Library Supplies	1,594	386	533	300	300	0
4150 Lease Agreement	1,218	150	577	0	0	0
4310 Tech. Supp/Equip - Add'l	62,388	16,421	37,139	0	48,855	48,855
4350 Tech. Supp/Equip - Repl	0	0	0	0	55,000	55,000
4410 Software - Additional	1,615	0	0	0	0	0
4510 General Equipment - Add'l.	51,597	31,101	651	0	500	500
4550 General Equipment - Repl.	0	1,000	0	0	0	0
5101 Equipment - Additional	6,486	989	0	0	0	0
5103 DP Equipment - Additional	30,751	0	0	0	0	0
5150 Lease/Purchase Agree.	9,185	8,532	0	0	0	0
8002 General Reserve	0	0	0	5,000	5,000	0
Totals	4,468,111	4,535,335	4,734,193	4,344,541 57.30	4,239,309 53.30	(105,232) (4.00)

MULLEN ELEMENTARY SCHOOL

377

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	114,842	113,185	117,045	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	81,920	79,041	154,356	84,600 1.00	83,280 1.00	(1,320) 0.00
1115 Teacher, Admin. Assign.	37,405	58,413	0	0 0.00	0 0.00	0 0.00
1120 Teacher, Classroom	3,534,762	3,805,693	3,987,772	3,000,000 50.00	2,981,352 49.10	(18,648) (0.90)
1121 Librarian	55,403	71,638	73,962	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	85,501	107,598	123,656	108,000 1.80	109,296 1.80	1,296 0.00
1140 Teacher Assistant	253,065	263,356	211,336	152,100 6.50	153,660 6.50	1,560 0.00
1142 Cafeteria Aide	16,060	15,792	15,483	18,048 0.94	18,386 0.94	338 0.00
1148 Specialist	32,547	33,266	13,124	17,760 0.50	35,880 1.00	18,120 0.50
1150 Secretarial / Bookkeeper	163,677	158,885	157,279	148,080 4.00	138,600 4.00	(9,480) 0.00
1180 Natl Board Certified Teacher Incentive Bonus	0	5,000	0	0 0.00	0 0.00	0 0.00
1190 Custodian	135,148	137,013	134,599	126,960 4.00	133,680 4.00	6,720 0.00
1200 Overtime	6,562	8,140	689	3,500	3,600	100
1300 Temporary Employee	58,622	51,526	33,565	0	3,000	3,000
1500 Substitute Teacher	68,562	63,029	55,794	35,000	35,000	0
1502 Substitute, Other	10,800	17,158	10,972	9,000	9,000	0
1602 Extra-Curr. Supplement	0	0	0	5,000	0	(5,000)
2100 Social Security - FICA	339,442	366,667	375,409	296,847	296,807	(40)
2210 Retirement - VRS	385,921	610,632	759,610	596,276	645,082	48,806
2211 Retiree Health Care Credit	25,281	31,850	53,483	0	0	0
2220 Retirement - PWCS	25,446	23,806	26,962	28,955	30,868	1,913
2300 Health Insurance - HMP	400,092	442,033	460,354	397,364	413,475	16,111
2400 Life Insurance - GLI	12,086	15,116	58,567	45,502	50,303	4,801
2830 Admin. Assoc. Fees	0	0	0	350	350	0
3100 Professional Services	4,900	132	1,250	0	0	0
3201 Telephone	0	360	0	0	0	0
3401 Travel Reimbursement	6,063	4,552	3,549	4,500	4,000	(500)
3402 Conference Expenses	9,322	(500)	119	3,500	3,000	(500)
3450 Field Trips	6,417	9,228	5,924	10,000	5,000	(5,000)
3501 Repair/Maint. - Building	39,039	280	0	22,000	5,000	(17,000)
3502 Repair/Maint. - Equipment	432	0	0	22,000	5,000	(17,000)
3700 In-Service Expenses	0	4,825	0	0	0	0
3902 Printing Services	5,126	3,747	3,426	200	200	0
3903 Postage	1,494	0	6	500	200	(300)
3913 Tuition - Other Divisions	0	0	1,200	0	0	0
3999 Other Contract Services	6,589	0	0	0	0	0
4001 Office Supplies	7,324	0	213	6,000	5,434	(566)
4002 Medical Supplies	1,080	670	552	1,500	1,500	0
4003 Custodial Supplies	42,954	14,253	18,591	110,000	20,734	(89,266)
4004 Repair/Maint. Supplies	0	3,018	642	5,000	5,000	0
4007 Wearing Apparel	375	224	225	400	400	0
4010 Instructional Supplies	152,650	112,121	68,821	593,029	210,500	(382,529)
4011 Textbooks	54,443	32,007	46,266	100,000	67,138	(32,862)
4016 Library Books	11,672	1,118	4,905	25,000	10,000	(15,000)
4017 Library Periodicals	158	158	118	5,000	5,000	0
4018 Library Supplies	0	404	349	5,000	5,000	0
4310 Tech. Supp/Equip - Add'l	98,833	27,636	4,753	20,000	5,000	(15,000)
4350 Tech. Supp/Equip - Repl	5,487	1,869	6,314	25,000	5,000	(20,000)
4410 Software - Additional	3,202	200	0	0	0	0
4450 Software - Replacement	2,295	2,310	0	10,000	10,000	0
4510 General Equipment - Add'l.	67,295	27,710	11,689	40,000	5,000	(35,000)
4550 General Equipment - Repl.	1,150	0	0	5,000	5,000	0
5101 Equipment - Additional	1,385	0	0	197,648	0	(197,648)
8002 General Reserve	0	0	0	0	5,000	5,000
Totals	6,372,829	6,725,159	7,002,929	6,456,939 70.74	5,704,805 70.34	(752,134) (0.40)

NEABSCO ELEMENTARY SCHOOL
370

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	124,454	127,392	100,963	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	84,378	0	0	0 0.00	83,280 1.00	83,280 1.00
1115 Teacher, Admin. Assign.	0	63,829	76,186	61,560 1.00	0 0.00	(61,560) (1.00)
1120 Teacher, Classroom	2,053,218	2,037,310	2,299,461	2,760,000 46.00	2,762,760 45.50	2,760 (0.50)
1121 Librarian	59,090	50,362	51,322	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	74,773	49,103	50,039	60,000 1.00	72,864 1.20	12,864 0.20
1140 Teacher Assistant	157,571	129,744	133,453	129,636 5.54	83,686 3.54	(45,950) (2.00)
1142 Cafeteria Aide	8,139	7,810	7,992	10,176 0.53	10,562 0.54	386 0.01
1150 Secretarial / Bookkeeper	128,296	127,359	128,221	133,200 4.00	134,760 4.00	1,560 0.00
1190 Custodian	81,582	88,141	92,550	99,960 3.00	101,520 3.00	1,560 0.00
1200 Overtime	8,566	5,718	1,999	7,000	46,000	39,000
1300 Temporary Employee	53,482	69,209	44,065	0	15,000	15,000
1500 Substitute Teacher	54,439	38,347	57,054	51,500	16,000	(35,500)
1502 Substitute, Other	1,125	2,535	2,952	4,000	2,287	(1,713)
1600 Instructional Supplement	3,509	1,710	13,453	0	0	0
2100 Social Security - FICA	216,104	203,022	224,493	266,936	268,041	1,105
2210 Retirement - VRS	245,276	333,935	431,295	535,241	579,264	44,023
2211 Retiree Health Care Credit	16,101	17,370	31,116	0	0	0
2220 Retirement - PWCS	18,335	12,992	16,314	25,967	27,653	1,686
2300 Health Insurance - HMP	245,938	258,144	302,760	356,359	370,414	14,054
2400 Life Insurance - GLI	7,670	8,258	34,194	40,788	45,064	4,276
2830 Admin. Assoc. Fees	548	0	221	0	442	442
3100 Professional Services	6,780	4,995	6,750	0	6,000	6,000
3201 Telephone	368	370	990	770	770	0
3401 Travel Reimbursement	2,571	1,401	2,740	800	800	0
3402 Conference Expenses	75	1,000	9	0	0	0
3450 Field Trips	3,206	1,744	2,852	0	2,000	2,000
3504 Maint. Service Contract	601	0	689	0	725	725
3700 In-Service Expenses	2,389	2,820	4,454	0	1,000	1,000
3902 Printing Services	3,358	2,792	3,349	2,625	4,500	1,875
3903 Postage	558	419	314	800	800	0
3911 Rental Equipment	540	540	500	1,490	1,490	0
3913 Tuition - Other Divisions	0	0	800	0	0	0
4001 Office Supplies	1,332	2,316	5,036	0	2,000	2,000
4002 Medical Supplies	358	420	412	600	600	0
4003 Custodial Supplies	10,712	12,259	11,601	8,000	8,000	0
4004 Repair/Maint. Supplies	0	370	784	0	0	0
4007 Wearing Apparel	225	225	225	225	225	0
4008 Reference Materials	367	364	434	0	1,000	1,000
4010 Instructional Supplies	56,563	63,070	36,095	0	24,196	24,196
4011 Textbooks	5,995	3,518	33,542	0	12,000	12,000
4016 Library Books	3,171	38,036	3,485	0	3,500	3,500
4017 Library Periodicals	0	0	0	0	200	200
4018 Library Supplies	217	754	0	0	500	500
4020 Printing Supplies	11,964	13,336	11,333	0	9,000	9,000
4310 Tech. Supp/Equip - Add'l	17,257	37,199	15,539	0	0	0
4350 Tech. Supp/Equip - Repl	12,826	464	62,939	0	1,000	1,000
4410 Software - Additional	677	7,394	6,336	0	0	0
4450 Software - Replacement	0	0	0	0	1,500	1,500
4510 General Equipment - Add'l.	2,236	8,835	(2,540)	0	0	0
4550 General Equipment - Repl.	431	17,444	551	250	0	(250)
5101 Equipment - Additional	0	0	0	0	242,070	242,070
5144 Building, Alteration	0	29,756	838	0	0	0
5501 Equipment - Replacement	7,626	0	0	0	0	0
8002 General Reserve	0	0	0	0	4,257	4,257
Totals	3,794,997	3,884,131	4,310,158	4,730,204 63.07	5,122,810 60.78	392,606 (2.29)

THE NOKESVILLE SCHOOL
301

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	120,829	86,745	89,704	110,760 1.00	124,920 1.00	14,160 0.00
1112 Assistant Principal	0	0	0	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	1,500,609	1,549,659	1,484,600	1,590,600 26.51	2,990,424 49.20	1,399,824 22.69
1121 Librarian	93,141	95,339	95,718	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	85,956	87,986	90,620	60,000 1.00	123,000 2.00	63,000 1.00
1140 Teacher Assistant	78,280	39,075	51,042	46,800 2.00	82,740 3.50	35,940 1.50
1142 Cafeteria Aide	12,599	13,110	13,197	12,672 0.66	19,364 0.99	6,692 0.33
1150 Secretarial / Bookkeeper	135,036	138,276	142,850	129,120 4.00	134,760 4.00	5,640 0.00
1190 Custodian	96,241	85,543	89,555	86,370 2.67	133,680 4.00	47,310 1.33
1200 Overtime	231	0	47	0	500	500
1300 Temporary Employee	59,246	32,983	39,096	25,000	50,000	25,000
1500 Substitute Teacher	93,170	36,656	44,039	30,000	80,000	50,000
1502 Substitute, Other	1,875	1,195	980	1,000	500	(500)
1602 Extra-Curr. Supplement	1,472	1,472	2,247	2,418	3,288	870
2100 Social Security - FICA	167,778	157,513	155,725	171,430	297,490	126,059
2210 Retirement - VRS	187,607	258,547	301,732	339,096	632,062	292,966
2211 Retiree Health Care Credit	12,100	13,414	21,122	0	0	0
2220 Retirement - PWCS	21,268	20,314	21,388	16,491	30,254	13,764
2300 Health Insurance - HMP	198,396	234,536	235,332	226,311	405,257	178,945
2400 Life Insurance - GLI	5,803	6,401	23,313	25,933	49,302	23,369
2830 Admin. Assoc. Fees	365	0	0	444	444	0
3100 Professional Services	0	0	648	0	0	0
3402 Conference Expenses	1,586	3,126	490	500	3,000	2,500
3450 Field Trips	1,549	1,918	1,178	900	4,000	3,100
3504 Maint. Service Contract	0	0	0	0	500	500
3700 In-Service Expenses	2,354	581	55	200	1,000	800
3903 Postage	317	521	244	300	700	400
3913 Tuition - Other Divisions	0	0	425	0	0	0
4001 Office Supplies	14,132	11,671	18,338	12,000	30,000	18,000
4002 Medical Supplies	141	376	144	150	200	50
4003 Custodial Supplies	8,813	11,090	5,760	3,000	12,000	9,000
4004 Repair/Maint. Supplies	3,686	405	0	0	1,000	1,000
4010 Instructional Supplies	100,556	47,698	65,543	92,735	122,196	29,461
4011 Textbooks	8,592	13,917	31,363	6,000	10,000	4,000
4016 Library Books	4,345	2,872	635	500	4,000	3,500
4017 Library Periodicals	0	195	174	200	500	300
4018 Library Supplies	119	1,887	750	0	500	500
4310 Tech. Supp/Equip - Add'l	42,214	3,514	1,205	1,300	85,000	83,700
4450 Software - Replacement	0	0	0	0	2,000	2,000
4510 General Equipment - Add'l.	0	0	0	0	2,000	2,000
8002 General Reserve	0	0	0	5,000	5,000	0
Totals	3,060,406	2,958,535	3,029,258	3,143,390 39.84	5,587,141 66.69	2,443,751 26.85

Note: FY 15 - Grade Levels K - 8
FY 14 - Grade Levels K - 6
Prior Years - Grade Levels K - 5

OCOCOQUAN ELEMENTARY SCHOOL
326

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	107,355	109,889	87,090	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	84,378	86,369	94,754	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	2,331,193	2,434,155	2,347,949	2,460,000 41.00	2,550,240 42.00	90,240 1.00
1121 Librarian	70,449	72,112	74,669	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	106,608	110,973	110,670	72,000 1.20	72,864 1.20	864 0.00
1140 Teacher Assistant	211,090	206,838	139,403	140,400 6.00	118,200 5.00	(22,200) (1.00)
1142 Cafeteria Aide	7,003	7,288	7,335	6,336 0.33	6,455 0.33	119 0.00
1150 Secretarial / Bookkeeper	141,902	145,511	150,062	136,920 4.00	138,600 4.00	1,680 0.00
1190 Custodian	115,381	119,370	107,018	95,280 3.00	96,720 3.00	1,440 0.00
1200 Overtime	1,105	3,002	1,619	0	4,000	4,000
1300 Temporary Employee	46,219	52,510	52,099	37,000	37,000	0
1500 Substitute Teacher	45,230	52,233	39,830	45,000	55,000	10,000
1600 Instructional Supplement	0	0	0	0	25,000	25,000
1602 Extra-Curr. Supplement	2,208	1,819	2,247	2,400	1,528	(872)
2100 Social Security - FICA	241,658	252,490	238,434	248,798	255,431	6,634
2210 Retirement - VRS	282,183	419,426	474,800	495,170	548,859	53,689
2211 Retiree Health Care Credit	18,447	21,859	33,670	0	0	0
2220 Retirement - PWCS	26,331	28,617	25,492	24,028	26,203	2,176
2300 Health Insurance - HMP	301,299	299,788	284,328	329,747	350,996	21,249
2400 Life Insurance - GLI	8,816	10,380	37,042	37,746	42,702	4,956
2830 Admin. Assoc. Fees	0	0	0	0	1,000	1,000
3201 Telephone	1,626	243	386	0	2,000	2,000
3401 Travel Reimbursement	93	0	0	0	2,000	2,000
3402 Conference Expenses	1,051	251	801	5,000	5,000	0
3450 Field Trips	6,712	6,114	2,515	2,500	5,000	2,500
3502 Repair/Maint. - Equipment	0	0	0	0	6,000	6,000
3504 Maint. Service Contract	0	0	0	0	500	500
3902 Printing Services	0	201	0	0	2,000	2,000
3911 Rental Equipment	0	0	0	0	7,500	7,500
3913 Tuition - Other Divisions	0	0	0	0	2,500	2,500
3999 Other Contract Services	0	0	0	0	1,000	1,000
4001 Office Supplies	0	0	0	0	4,465	4,465
4003 Custodial Supplies	20,202	15,771	11,319	25,000	25,000	0
4010 Instructional Supplies	287,365	131,459	87,239	112,053	133,146	21,093
4011 Textbooks	0	0	0	25,000	40,000	15,000
4013 Testing Materials	3,014	0	0	10,000	10,000	0
4016 Library Books	41,771	0	0	0	5,000	5,000
4019 Food	0	0	0	0	1,000	1,000
4310 Tech. Supp/Equip - Add'l	25,865	892	310	0	1,500	1,500
4350 Tech. Supp/Equip - Repl	0	0	14,650	0	0	0
4450 Software - Replacement	0	0	0	0	500	500
4510 General Equipment - Add'l.	1,049	0	0	0	1,500	1,500
8002 General Reserve	0	0	0	0	5,000	5,000
Totals	4,537,604	4,589,560	4,425,730	4,567,297 58.53	4,849,769 58.53	282,472 0.00

OLD BRIDGE ELEMENTARY SCHOOL

382

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	100,758	104,363	103,992	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	89,516	81,989	91,993	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	2,643,955	2,648,277	2,733,239	2,700,000 45.00	2,732,401 45.00	32,401 0.00
1121 Librarian	68,139	69,748	72,126	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	76,374	78,588	91,063	96,000 1.60	97,152 1.60	1,152 0.00
1140 Teacher Assistant	200,508	168,063	192,470	140,400 6.00	141,840 6.00	1,440 0.00
1142 Cafeteria Aide	12,698	13,244	13,541	14,016 0.73	14,278 0.73	262 0.00
1148 Specialist	26,890	27,713	29,121	35,520 1.00	35,880 1.00	360 0.00
1150 Secretarial / Bookkeeper	144,151	148,802	153,231	133,200 4.00	134,760 4.00	1,560 0.00
1180 Natl Board Certified Teacher Incentive Bonus	2,500	2,500	2,500	0 0.00	0 0.00	0 0.00
1190 Custodian	110,931	132,504	135,408	122,280 4.00	124,080 4.00	1,800 0.00
1200 Overtime	2,384	5,475	1,261	3,000	500	(2,500)
1300 Temporary Employee	105,493	42,340	54,468	15,000	20,911	5,911
1500 Substitute Teacher	75,482	71,200	88,391	45,000	75,000	30,000
1600 Instructional Supplement	3,534	2,857	3,666	5,000	0	(5,000)
1602 Extra-Curr. Supplement	2,208	2,208	2,247	3,000	0	(3,000)
2100 Social Security - FICA	272,268	263,629	279,105	273,054	278,090	5,036
2210 Retirement - VRS	308,303	435,807	538,300	545,112	596,576	51,464
2211 Retiree Health Care Credit	20,136	22,609	37,685	0	0	0
2220 Retirement - PWCS	34,434	34,372	37,360	26,481	28,548	2,067
2300 Health Insurance - HMP	236,251	223,307	224,403	363,415	382,405	18,990
2400 Life Insurance - GLI	9,591	10,769	41,633	41,622	46,523	4,901
2830 Admin. Assoc. Fees	0	0	0	450	450	0
3201 Telephone	1,077	1,520	1,250	2,000	2,000	0
3401 Travel Reimbursement	365	291	275	1,000	1,000	0
3402 Conference Expenses	11,149	7,952	7,457	9,000	7,000	(2,000)
3450 Field Trips	6,576	5,004	4,045	2,000	3,600	1,600
3502 Repair/Maint. - Equipment	5,270	8,484	7,027	4,000	1,500	(2,500)
3504 Maint. Service Contract	833	460	0	0	0	0
3700 In-Service Expenses	458	3,780	4,941	5,000	750	(4,250)
3902 Printing Services	45,483	39,536	49,446	37,000	700	(36,300)
3903 Postage	0	0	18	1,000	1,000	0
3999 Other Contract Services	0	3,445	0	0	0	0
4001 Office Supplies	1,766	2,638	1,449	500	28,500	28,000
4002 Medical Supplies	327	41	0	550	550	0
4003 Custodial Supplies	15,105	21,552	16,485	25,000	25,000	0
4004 Repair/Maint. Supplies	0	0	0	1,000	500	(500)
4008 Reference Materials	457	0	495	0	0	0
4010 Instructional Supplies	103,105	90,687	47,501	141,008	88,391	(52,617)
4011 Textbooks	57,563	30,596	15,041	10,000	12,400	2,400
4012 Emp. Training Supplies	0	0	3,500	0	0	0
4013 Testing Materials	6,799	1,682	0	1,000	500	(500)
4016 Library Books	0	5,187	8,285	10,000	0	(10,000)
4017 Library Periodicals	0	0	0	400	400	0
4018 Library Supplies	48	201	1,989	500	500	0
4019 Food	0	0	0	0	1,500	1,500
4310 Tech. Supp/Equip - Add'l	113,127	102,088	23,995	32,500	1,000	(31,500)
4350 Tech. Supp/Equip - Repl	0	0	48,250	0	0	0
4410 Software - Additional	0	3,861	0	0	0	0
4510 General Equipment - Add'l.	9,548	693	5,699	0	0	0
8002 General Reserve	0	0	0	0	3,031	3,031
Totals	4,925,558	4,920,062	5,174,351	5,102,928 65.33	5,147,576 65.33	44,648 0.00

PATTIE ELEMENTARY SCHOOL
313

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	104,392	103,581	107,111	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	86,909	88,960	91,993	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	2,236,570	2,414,728	2,568,193	2,580,000 43.00	2,550,240 42.00	(29,760) (1.00)
1121 Librarian	86,314	88,352	91,364	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	82,753	98,287	106,488	96,000 1.60	97,152 1.60	1,152 0.00
1140 Teacher Assistant	123,090	107,360	138,758	140,400 6.00	94,560 4.00	(45,840) (2.00)
1142 Cafeteria Aide	13,619	14,477	14,860	12,672 0.66	12,910 0.66	238 0.00
1150 Secretarial / Bookkeeper	179,670	183,006	174,884	187,200 6.00	189,600 6.00	2,400 0.00
1190 Custodian	143,472	146,604	149,957	108,780 3.50	110,400 3.50	1,620 0.00
1200 Overtime	2,051	4,131	8,042	12,000	7,000	(5,000)
1300 Temporary Employee	33,141	32,070	24,066	6,000	4,000	(2,000)
1500 Substitute Teacher	38,735	46,926	54,142	40,000	40,000	0
1502 Substitute, Other	352	1,265	747	1,000	1,000	0
1600 Instructional Supplement	9,463	3,469	906	0	0	0
2100 Social Security - FICA	236,937	243,979	261,426	263,234	257,439	(5,795)
2210 Retirement - VRS	273,504	404,107	515,487	527,455	559,066	31,611
2211 Retiree Health Care Credit	17,703	20,936	36,234	0	0	0
2220 Retirement - PWCS	31,417	32,368	34,219	25,607	26,732	1,126
2300 Health Insurance - HMP	230,352	251,145	240,299	351,418	358,084	6,666
2400 Life Insurance - GLI	8,514	9,985	40,059	40,236	43,564	3,328
3100 Professional Services	0	0	313	0	0	0
3401 Travel Reimbursement	1,455	872	2,079	1,000	1,000	0
3450 Field Trips	1,072	1,700	(1,263)	2,000	0	(2,000)
3504 Maint. Service Contract	0	0	489	0	0	0
3700 In-Service Expenses	250	0	0	0	0	0
3902 Printing Services	14,355	16,928	7,632	10,000	10,000	0
3913 Tuition - Other Divisions	0	0	1,350	0	0	0
3999 Other Contract Services	3,200	0	0	0	0	0
4001 Office Supplies	11,853	4,596	1,903	10,000	5,230	(4,770)
4002 Medical Supplies	580	187	0	0	1,500	1,500
4003 Custodial Supplies	13,372	17,024	18,791	20,000	20,000	0
4010 Instructional Supplies	140,285	273,660	204,427	131,148	221,975	90,827
4011 Textbooks	14,716	49,022	0	0	40,000	40,000
4016 Library Books	23,576	18,453	24,711	10,000	10,000	0
4310 Tech. Supp/Equip - Add'l	30,119	0	0	0	20,000	20,000
4350 Tech. Supp/Equip - Repl	22,227	0	69,106	0	0	0
4410 Software - Additional	7,846	42,472	3,834	20,452	0	(20,452)
4450 Software - Replacement	0	0	11,318	0	0	0
4510 General Equipment - Add'l.	12,798	12,434	6,274	25,000	35,000	10,000
4550 General Equipment - Repl.	23,167	2,198	1,884	20,207	0	(20,207)
5103 DP Equipment - Additional	0	0	(630)	10,000	0	(10,000)
8002 General Reserve	0	0	0	4,000	4,000	0
Totals	4,259,830	4,735,282	5,011,451	4,912,729 63.76	4,978,812 60.76	66,083 (3.00)

PENN ELEMENTARY SCHOOL
385

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	120,810	121,979	124,173	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	100,751	103,130	103,540	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	2,347,968	2,324,772	2,432,594	2,460,000 41.00	2,793,120 46.00	333,120 5.00
1121 Librarian	60,626	62,056	64,115	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	67,799	79,392	89,632	84,000 1.40	97,152 1.60	13,152 0.20
1140 Teacher Assistant	272,865	271,770	250,343	257,400 11.00	307,320 13.00	49,920 2.00
1142 Cafeteria Aide	13,529	8,614	10,235	12,672 0.66	23,472 1.20	10,800 0.54
1150 Secretarial / Bookkeeper	146,460	149,918	144,774	140,160 4.00	141,840 4.00	1,680 0.00
1190 Custodian	93,318	94,037	97,145	122,280 4.00	124,080 4.00	1,800 0.00
1200 Overtime	6,012	7,398	4,822	4,617	2,000	(2,617)
1300 Temporary Employee	74,249	101,828	72,785	28,322	43,532	15,210
1500 Substitute Teacher	48,612	52,833	39,860	53,563	57,720	4,157
1502 Substitute, Other	10,469	8,366	6,899	10,159	11,545	1,386
1600 Instructional Supplement	2,178	1,091	792	0	0	0
1602 Extra-Curr. Supplement	2,208	2,208	2,247	2,233	3,037	804
2100 Social Security - FICA	247,666	246,932	250,377	262,586	295,649	33,063
2210 Retirement - VRS	284,468	409,914	499,522	519,319	630,509	111,190
2211 Retiree Health Care Credit	18,642	21,376	35,285	0	0	0
2220 Retirement - PWCS	34,217	34,389	35,856	25,238	30,147	4,909
2300 Health Insurance - HMP	297,460	322,451	336,147	346,355	403,823	57,468
2400 Life Insurance - GLI	8,876	10,117	38,714	39,676	49,128	9,452
2830 Admin. Assoc. Fees	819	0	0	444	444	0
3100 Professional Services	12,000	10,000	10,000	0	0	0
3201 Telephone	5,247	4,332	984	3,000	3,000	0
3401 Travel Reimbursement	0	0	0	0	5,000	5,000
3402 Conference Expenses	2,654	1,319	198	0	1,750	1,750
3450 Field Trips	1,971	1,767	1,907	6,000	6,000	0
3700 In-Service Expenses	5,446	1,616	0	5,000	3,000	(2,000)
3902 Printing Services	9,941	3,732	4,887	25,000	1,500	(23,500)
3903 Postage	16,913	435	0	3,000	3,000	0
3999 Other Contract Services	2,219	2,325	0	0	0	0
4001 Office Supplies	14,280	444	2,858	27,000	25,000	(2,000)
4002 Medical Supplies	192	313	84	500	500	0
4003 Custodial Supplies	16,497	12,287	9,819	19,000	24,853	5,853
4004 Repair/Maint. Supplies	359	0	0	3,000	2,000	(1,000)
4010 Instructional Supplies	26,687	87,709	89,994	51,765	141,004	89,239
4011 Textbooks	14,749	0	23,854	50,000	41,000	(9,000)
4013 Testing Materials	13,860	4,048	0	8,000	12,000	4,000
4016 Library Books	4,999	0	0	0	2,000	2,000
4017 Library Periodicals	266	188	0	500	300	(200)
4018 Library Supplies	1,000	0	0	600	600	0
4310 Tech. Supp/Equip - Add'l	71,844	42,449	9,434	39,000	66,000	27,000
4510 General Equipment - Add'l	0	4,762	0	0	0	0
4550 General Equipment - Repl.	0	3,943	0	2,557	2,000	(557)
Totals	4,481,127	4,616,240	4,793,877	4,869,866 65.06	5,613,386 72.80	743,520 7.74

PINEY BRANCH ELEMENTARY SCHOOL
311

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	60,898	123,682	113,635	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	0	68,179	70,506	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	0	2,345,309	2,517,528	2,820,000 47.00	2,884,200 47.50	64,200 0.50
1121 Librarian	0	65,744	67,985	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	0	74,045	84,098	96,000 1.60	97,152 1.60	1,152 0.00
1140 Teacher Assistant	0	86,212	108,911	93,600 4.00	177,300 7.50	83,700 3.50
1142 Cafeteria Aide	0	10,492	9,806	12,672 0.66	15,648 0.80	2,976 0.14
1150 Secretarial / Bookkeeper	26,256	123,199	125,947	133,200 4.00	134,760 4.00	1,560 0.00
1180 Natl Board Certified Teacher Incentive Bonus	0	5,000	5,000	0 0.00	0 0.00	0 0.00
1190 Custodian	5,822	118,113	122,024	117,600 4.00	119,280 4.00	1,680 0.00
1200 Overtime	0	4,178	66	0	0	0
1300 Temporary Employee	0	10,470	88,095	62,400	0	(62,400)
1500 Substitute Teacher	0	42,829	58,533	91,000	34,000	(57,000)
1502 Substitute, Other	0	39,410	17,398	11,600	7,600	(4,000)
1600 Instructional Supplement	0	1,605	7,604	0	0	0
1602 Extra-Curr. Supplement	0	1,465	0	1,498	1,498	0
2100 Social Security - FICA	6,576	237,431	252,010	282,788	285,566	2,778
2210 Retirement - VRS	8,053	347,634	483,826	550,483	622,132	71,649
2211 Retiree Health Care Credit	514	17,990	34,051	0	0	0
2220 Retirement - PWCS	1,025	18,473	22,531	26,732	29,736	3,004
2300 Health Insurance - HMP	8,599	205,215	256,621	366,856	398,309	31,453
2400 Life Insurance - GLI	250	8,590	37,617	42,009	48,458	6,449
2830 Admin. Assoc. Fees	0	0	1,540	1,000	1,000	0
3100 Professional Services	0	653	933	0	0	0
3105 Contractual Services	375	0	0	0	0	0
3201 Telephone	64	2,199	2,090	2,500	2,500	0
3401 Travel Reimbursement	1,184	13,006	2,147	2,000	0	(2,000)
3402 Conference Expenses	0	107	489	500	500	0
3450 Field Trips	0	3,129	146	0	0	0
3700 In-Service Expenses	0	314	3,580	3,000	3,000	0
3902 Printing Services	353	45,925	21,908	10,000	10,000	0
3903 Postage	0	(46)	1,220	0	0	0
3911 Rental Equipment	0	11,633	16,750	17,000	9,900	(7,100)
4001 Office Supplies	544	35,410	4,626	0	20,000	20,000
4002 Medical Supplies	0	638	25	0	0	0
4003 Custodial Supplies	0	17,850	16,342	10,000	25,000	15,000
4004 Repair/Maint. Supplies	0	0	163	0	0	0
4007 Wearing Apparel	0	300	288	300	300	0
4008 Reference Materials	0	0	715	0	0	0
4010 Instructional Supplies	28,194	193,452	53,954	71,475	14,134	(57,341)
4011 Textbooks	0	36,828	64,808	0	0	0
4012 Emp. Training Supplies	0	0	3,356	0	0	0
4016 Library Books	0	4,353	15,419	10,000	19,999	9,999
4017 Library Periodicals	0	342	232	400	400	0
4018 Library Supplies	0	0	386	0	0	0
4310 Tech. Supp/Equip - Add'l	1,370	20,046	1,639	60,000	13,954	(46,046)
4350 Tech. Supp/Equip - Repl	0	0	645	0	0	0
4410 Software - Additional	0	0	190	0	0	0
4510 General Equipment - Add'l.	0	0	1,889	0	0	0
4550 General Equipment - Repl.	0	0	480	0	0	0
Totals	150,077	4,341,404	4,699,751	5,153,533 64.26	5,234,685 68.40	81,152 4.14

POTOMAC VIEW ELEMENTARY SCHOOL

355

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	128,188	131,214	131,736	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	77,219	79,041	70,506	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	2,731,046	2,938,088	3,114,907	3,570,000 59.50	3,706,956 61.05	136,956 1.55
1121 Librarian	76,304	78,105	80,711	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	71,591	73,063	86,902	120,000 2.00	121,440 2.00	1,440 0.00
1140 Teacher Assistant	282,064	197,669	194,611	187,200 8.00	165,480 7.00	(21,720) (1.00)
1142 Cafeteria Aide	21,882	22,719	23,442	23,040 1.20	23,472 1.20	432 0.00
1148 Specialist	72,165	73,875	76,235	75,840 2.00	76,680 2.00	840 0.00
1150 Secretarial / Bookkeeper	119,191	123,458	113,900	133,200 4.00	134,760 4.00	1,560 0.00
1190 Custodian	118,348	121,368	125,276	126,960 4.00	133,680 4.00	6,720 0.00
1200 Overtime	3,637	2,341	2,610	2,000	2,000	0
1300 Temporary Employee	6,541	11,784	6,554	0	0	0
1500 Substitute Teacher	73,483	50,783	86,143	60,000	80,000	20,000
1502 Substitute, Other	13,462	5,390	4,882	5,000	12,000	7,000
1600 Instructional Supplement	34,035	5,036	4,023	3,000	3,000	0
1602 Extra-Curr. Supplement	1,465	736	749	0	0	0
2100 Social Security - FICA	280,392	284,601	302,063	349,082	360,913	11,831
2210 Retirement - VRS	323,170	482,546	599,215	700,405	780,286	79,881
2211 Retiree Health Care Credit	21,096	25,123	42,685	0	0	0
2220 Retirement - PWCS	25,581	27,808	27,986	33,973	37,239	3,266
2300 Health Insurance - HMP	353,583	378,528	382,097	466,234	498,813	32,580
2400 Life Insurance - GLI	10,039	11,934	46,900	53,359	60,685	7,325
2830 Admin. Assoc. Fees	0	10	989	1,000	1,000	0
3201 Telephone	2,529	2,424	2,177	3,000	3,000	0
3401 Travel Reimbursement	75	0	603	1,000	1,000	0
3402 Conference Expenses	8,943	4,414	5,776	0	2,000	2,000
3450 Field Trips	10,426	3,549	7,082	5,000	5,000	0
3504 Maint. Service Contract	0	0	0	0	2,000	2,000
3902 Printing Services	2,713	1,424	0	0	500	500
3903 Postage	499	118	648	827	2,000	1,173
4001 Office Supplies	1,255	915	1,691	2,500	8,940	6,440
4002 Medical Supplies	1,303	820	1,611	1,500	4,000	2,500
4003 Custodial Supplies	23,277	32,904	25,195	25,000	30,000	5,000
4004 Repair/Maint. Supplies	2,199	500	652	0	0	0
4010 Instructional Supplies	299,724	120,237	155,122	74,714	222,100	147,386
4011 Textbooks	21,264	8,521	39,635	40,000	80,000	40,000
4013 Testing Materials	668	1,062	1,530	1,500	1,500	0
4016 Library Books	19,555	5,118	0	0	20,000	20,000
4017 Library Periodicals	114	770	94	500	1,000	500
4018 Library Supplies	679	835	872	0	3,000	3,000
4150 Lease Agreement	24,000	26,860	24,860	22,645	35,000	12,355
4310 Tech. Supp/Equip - Add'l	67,933	80,128	16,730	20,000	30,000	10,000
4350 Tech. Supp/Equip - Repl	0	0	77,618	0	0	0
4410 Software - Additional	1,530	10,437	0	0	0	0
4450 Software - Replacement	0	0	0	0	500	500
4510 General Equipment - Add'l.	16,000	18,896	1,806	1,500	3,000	1,500
5101 Equipment - Additional	0	0	3,700	0	0	0
8002 General Reserve	0	0	0	0	5,000	5,000
Totals	5,349,165	5,445,152	5,892,524	6,366,899 83.70	6,916,304 84.25	549,405 0.55

RIVER OAKS ELEMENTARY SCHOOL
375

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	110,575	113,185	117,045	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	79,534	81,411	84,188	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	2,386,285	2,390,597	2,388,896	2,670,000 44.50	2,762,760 45.50	92,760 1.00
1121 Librarian	97,148	63,451	62,857	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	66,336	66,128	82,497	84,000 1.40	97,152 1.60	13,152 0.20
1140 Teacher Assistant	135,182	103,229	107,758	70,200 3.00	70,920 3.00	720 0.00
1142 Cafeteria Aide	6,749	11,049	12,191	11,520 0.60	23,472 1.20	11,952 0.60
1150 Secretarial / Bookkeeper	104,000	104,247	110,508	129,120 4.00	130,680 4.00	1,560 0.00
1180 Natl Board Certified Teacher Incentive Bonus	0	5,000	2,500	0 0.00	0 0.00	0 0.00
1190 Custodian	121,789	110,186	123,828	95,280 3.00	110,400 3.50	15,120 0.50
1200 Overtime	2,070	1,038	136	0	0	0
1300 Temporary Employee	76,674	40,948	55,542	2,000	29,000	27,000
1500 Substitute Teacher	34,314	46,754	74,344	42,000	73,000	31,000
1502 Substitute, Other	0	0	492	0	0	0
1600 Instructional Supplement	1,099	475	26,215	2,000	2,000	0
1602 Extra-Curr. Supplement	2,208	2,208	2,247	0	0	0
2100 Social Security - FICA	240,610	232,524	241,762	257,274	272,167	14,893
2210 Retirement - VRS	271,722	390,881	477,217	517,879	581,406	63,527
2211 Retiree Health Care Credit	17,684	20,313	33,097	0	0	0
2220 Retirement - PWCS	23,112	19,246	21,770	25,122	27,785	2,663
2300 Health Insurance - HMP	233,065	252,568	243,919	344,766	372,185	27,419
2400 Life Insurance - GLI	8,454	9,668	36,610	39,460	45,280	5,820
3100 Professional Services	0	0	11,540	0	0	0
3201 Telephone	44	0	0	0	0	0
3401 Travel Reimbursement	595	476	655	500	1,500	1,000
3402 Conference Expenses	4,477	4,486	283	0	0	0
3450 Field Trips	5,265	4,898	4,843	10,000	5,000	(5,000)
3902 Printing Services	0	119	0	0	1,000	1,000
3903 Postage	0	0	45	0	1,500	1,500
3913 Tuition - Other Divisions	0	2,788	0	0	0	0
3999 Other Contract Services	0	0	1,642	0	1,656	1,656
4001 Office Supplies	5,816	10,344	15,913	2,000	9,494	7,494
4002 Medical Supplies	0	186	0	0	300	300
4003 Custodial Supplies	16,814	16,844	19,366	10,000	29,847	19,847
4004 Repair/Maint. Supplies	0	8,214	0	0	0	0
4010 Instructional Supplies	61,268	70,024	70,248	5,268	127,633	122,365
4011 Textbooks	0	3,243	22,628	24,462	80,000	55,538
4012 Emp. Training Supplies	0	0	0	0	24,000	24,000
4013 Testing Materials	0	490	0	0	0	0
4016 Library Books	0	0	0	500	10,100	9,600
4018 Library Supplies	478	13	788	0	0	0
4310 Tech. Supp/Equip - Add'l	1,423	32,129	30,723	10,010	85,000	74,990
4350 Tech. Supp/Equip - Repl	0	0	8,580	0	0	0
4450 Software - Replacement	0	0	0	0	500	500
4510 General Equipment - Add'l.	144	1,208	1,583	0	24,500	24,500
5101 Equipment - Additional	0	0	0	0	210,928	210,928
8002 General Reserve	0	0	0	0	5,000	5,000
Totals	4,114,934	4,220,568	4,494,454	4,610,280 59.50	5,474,524 61.80	864,244 2.30

ROCKLEDGE ELEMENTARY SCHOOL

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	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	84,745	86,745	89,704	110,760 1.00	112,800 1.00	2,040 0.00
1115 Teacher, Admin. Assign.	0	0	57,176	61,560 1.00	62,280 1.00	720 0.00
1120 Teacher, Classroom	1,996,974	1,989,363	2,273,582	2,460,000 41.00	2,428,800 40.00	(31,200) (1.00)
1121 Librarian	69,987	71,638	74,025	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	57,309	49,103	64,788	84,000 1.40	85,008 1.40	1,008 0.00
1140 Teacher Assistant	64,268	56,658	50,916	46,800 2.00	70,920 3.00	24,120 1.00
1142 Cafeteria Aide	5,572	5,798	5,953	6,336 0.33	6,455 0.33	119 0.00
1150 Secretarial / Bookkeeper	118,168	120,375	123,141	132,840 4.00	134,520 4.00	1,680 0.00
1190 Custodian	99,284	101,877	105,247	99,960 3.00	101,520 3.00	1,560 0.00
1200 Overtime	4,578	13,242	13,003	17,579	12,072	(5,507)
1300 Temporary Employee	41,668	54,057	106,386	85,910	71,637	(14,273)
1500 Substitute Teacher	33,986	46,957	36,242	55,410	46,175	(9,235)
1502 Substitute, Other	6,288	15,401	4,196	5,541	4,614	(927)
2100 Social Security - FICA	196,169	194,387	223,895	246,962	244,721	(2,241)
2210 Retirement - VRS	223,135	314,727	421,820	478,596	518,099	39,502
2211 Retiree Health Care Credit	14,473	16,305	30,408	0	0	0
2220 Retirement - PWCS	26,081	22,926	21,211	23,237	24,771	1,534
2300 Health Insurance - HMP	178,671	198,579	238,899	318,895	331,807	12,912
2400 Life Insurance - GLI	6,911	7,770	33,559	36,514	40,367	3,853
2830 Admin. Assoc. Fees	214	50	0	0	0	0
3201 Telephone	1,061	1,233	732	700	700	0
3402 Conference Expenses	3,371	1,671	1,366	1,000	1,000	0
3450 Field Trips	3,939	4,905	3,531	5,000	3,000	(2,000)
3700 In-Service Expenses	342	0	(1,150)	1,000	1,000	0
3902 Printing Services	10,539	5,472	9,710	10,000	10,000	0
3903 Postage	162	0	0	0	0	0
4001 Office Supplies	1,087	498	585	1,000	3,919	2,919
4002 Medical Supplies	520	533	705	600	500	(100)
4003 Custodial Supplies	9,415	12,081	17,824	15,000	10,000	(5,000)
4004 Repair/Maint. Supplies	0	0	235	0	0	0
4007 Wearing Apparel	225	225	0	0	0	0
4010 Instructional Supplies	138,321	111,346	104,386	86,366	177,718	91,352
4011 Textbooks	19,618	18,409	112,322	45,000	0	(45,000)
4013 Testing Materials	6,088	6,035	7,775	10,000	10,000	0
4016 Library Books	9,950	10,476	20,639	10,000	10,000	0
4017 Library Periodicals	620	600	586	800	800	0
4018 Library Supplies	474	518	639	600	600	0
4310 Tech. Supp/Equip - Add'l	38,851	5,213	44,672	0	0	0
4350 Tech. Supp/Equip - Repl	3,990	208	13,902	0	0	0
4510 General Equipment - Add'l	14,082	4,168	3,927	14,000	1,283	(12,717)
8002 General Reserve	0	0	0	5,000	5,000	0
Totals	3,491,136	3,549,549	4,316,534	4,538,526 54.73	4,594,365 54.73	55,839 0.00

ROSA PARKS ELEMENTARY SCHOOL

394

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	117,310	127,482	127,898	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	100,751	72,332	74,800	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	2,596,641	2,628,383	2,713,471	2,910,000 48.50	2,975,280 50.00	65,280 1.50
1121 Librarian	68,024	52,665	53,668	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	89,820	100,863	107,812	96,000 1.60	97,152 1.60	1,152 0.00
1140 Teacher Assistant	170,738	190,930	169,502	234,000 10.00	248,220 10.50	14,220 0.50
1142 Cafeteria Aide	11,919	11,935	12,485	12,672 0.66	12,910 0.66	238 0.00
1150 Secretarial / Bookkeeper	122,256	127,915	131,489	136,920 4.00	138,600 4.00	1,680 0.00
1180 Natl Board Certified Teacher Incentive Bonus	0	0	10,000	0 0.00	0 0.00	0 0.00
1190 Custodian	87,919	90,093	93,076	90,600 3.00	113,808 3.80	23,208 0.80
1200 Overtime	8,740	4,726	4,991	3,000	4,000	1,000
1300 Temporary Employee	78,585	74,986	82,132	10,000	10,000	0
1500 Substitute Teacher	69,304	60,181	63,126	45,000	53,000	8,000
1502 Substitute, Other	3,060	3,000	2,105	2,000	4,000	2,000
2100 Social Security - FICA	262,594	258,061	264,746	290,479	299,522	9,043
2210 Retirement - VRS	299,894	427,800	522,810	584,110	650,108	65,998
2211 Retiree Health Care Credit	19,691	22,334	37,406	0	0	0
2220 Retirement - PWCS	22,371	23,385	24,966	28,306	31,035	2,729
2300 Health Insurance - HMP	299,878	352,408	360,711	388,459	415,709	27,250
2400 Life Insurance - GLI	9,327	10,633	40,948	44,439	50,574	6,136
2830 Admin. Assoc. Fees	(404)	0	0	0	0	0
3201 Telephone	(937)	0	308	2,000	0	(2,000)
3401 Travel Reimbursement	12,014	3,109	10,151	4,000	7,829	3,829
3402 Conference Expenses	10,222	18,773	10,829	5,000	10,000	5,000
3450 Field Trips	2,927	2,925	3,282	3,000	10,000	7,000
3700 In-Service Expenses	1,524	2,435	0	3,000	2,000	(1,000)
3902 Printing Services	4,700	5,866	5,834	9,000	55,000	46,000
3903 Postage	(1,790)	0	0	2,000	4,000	2,000
3999 Other Contract Services	0	1,096	0	0	3,960	3,960
4001 Office Supplies	23,617	19,629	37,172	35,000	75,000	40,000
4002 Medical Supplies	619	230	219	1,000	1,000	0
4003 Custodial Supplies	10,505	14,250	22,529	10,000	10,000	0
4004 Repair/Maint. Supplies	156	0	57	0	0	0
4007 Wearing Apparel	224	75	446	225	225	0
4008 Reference Materials	9,500	1,709	0	0	1,000	1,000
4010 Instructional Supplies	106,513	145,024	187,373	45,724	135,000	89,276
4011 Textbooks	0	28,759	19,678	5,000	100,000	95,000
4013 Testing Materials	0	0	1,770	5,000	5,000	0
4016 Library Books	1,017	5,593	11,722	5,000	10,000	5,000
4017 Library Periodicals	310	298	304	1,000	1,000	0
4018 Library Supplies	345	488	1,375	1,000	1,000	0
4310 Tech. Supp/Equip - Add'l	15,335	39,584	51,695	10,000	105,000	95,000
4350 Tech. Supp/Equip - Repl	0	0	32,128	0	0	0
4510 General Equipment - Add'l.	269	6,935	7,866	7,000	7,000	0
5101 Equipment - Additional	0	0	0	0	30,000	30,000
8002 General Reserve	0	0	0	5,000	5,000	0
Totals	4,635,488	4,936,890	5,302,880	5,291,854 70.76	5,941,292 73.56	649,438 2.80

SIGNAL HILL ELEMENTARY SCHOOL
397

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget	Positions
1111 Principal	107,355	109,889	114,127	110,760	1.00	112,800	1.00	2,040	0.00
1112 Assistant Principal	100,751	103,130	103,540	84,600	1.00	83,280	1.00	(1,320)	0.00
1120 Teacher, Classroom	2,537,005	2,465,920	2,540,067	2,430,000	40.50	2,368,080	39.00	(61,920)	(1.50)
1121 Librarian	64,228	65,744	67,985	61,560	1.00	62,280	1.00	720	0.00
1122 Counselor	77,246	79,213	78,338	84,000	1.40	72,864	1.20	(11,136)	(0.20)
1140 Teacher Assistant	177,623	209,116	190,628	198,900	8.50	165,480	7.00	(33,420)	(1.50)
1142 Cafeteria Aide	9,618	9,861	6,147	11,520	0.60	11,736	0.60	216	0.00
1150 Secretarial / Bookkeeper	111,363	109,970	116,771	133,200	4.00	134,760	4.00	1,560	0.00
1180 Natl Board Certified Teacher Incentive Bonus	2,500	2,500	7,500	0	0.00	0	0.00	0	0.00
1190 Custodian	100,947	100,852	100,404	99,960	3.00	101,520	3.00	1,560	0.00
1200 Overtime	2,187	1,412	796	1,000		1,500		500	
1300 Temporary Employee	7,989	32,507	26,205	0		0		0	
1500 Substitute Teacher	58,163	48,757	61,744	55,000		55,000		0	
1502 Substitute, Other	2,481	3,986	3,213	3,000		3,000		0	
1600 Instructional Supplement	75	152	0	0		0		0	
1602 Extra-Curr. Supplement	2,655	2,208	2,247	2,418		4,521		2,103	
2100 Social Security - FICA	246,436	244,741	251,113	250,608		243,027		(7,581)	
2210 Retirement - VRS	291,872	418,323	496,842	501,541		525,479		23,938	
2211 Retiree Health Care Credit	19,082	21,796	35,190	0		0		0	
2220 Retirement - PWCS	38,723	36,725	37,870	24,343		25,119		776	
2300 Health Insurance - HMP	276,536	318,823	303,504	334,071		336,465		2,394	
2400 Life Insurance - GLI	9,103	10,330	38,632	38,246		40,934		2,688	
2830 Admin. Assoc. Fees	679	744	694	350		444		94	
3100 Professional Services	488	2,468	697	0		0		0	
3201 Telephone	585	1,007	82	0		0		0	
3401 Travel Reimbursement	2,206	1,040	1,534	2,181		2,181		0	
3402 Conference Expenses	937	0	784	500		500		0	
3450 Field Trips	2,296	1,502	2,015	2,000		2,000		0	
3501 Repair/Maint. - Building	13,648	0	156	2,000		2,000		0	
3502 Repair/Maint. - Equipment	656	1,600	510	2,000		2,000		0	
3504 Maint. Service Contract	4,787	181	1,809	0		0		0	
3700 In-Service Expenses	500	0	0	0		0		0	
3902 Printing Services	13,629	9,983	13,795	4,500		4,500		0	
3903 Postage	312	146	132	250		250		0	
3913 Tuition - Other Divisions	0	0	0	0		2,000		2,000	
3921 Tuition - PW	0	0	0	0		1,000		1,000	
3999 Other Contract Services	0	0	0	0		1,000		1,000	
4001 Office Supplies	1,445	552	256	1,000		1,000		0	
4002 Medical Supplies	543	191	287	1,000		1,000		0	
4003 Custodial Supplies	12,335	11,775	12,881	10,000		15,000		5,000	
4007 Wearing Apparel	236	225	150	0		300		300	
4010 Instructional Supplies	37,357	26,721	32,440	80,381		120,248		39,867	
4011 Textbooks	20,523	3,837	24,842	25,000		75,000		50,000	
4013 Testing Materials	432	1,210	649	2,500		2,500		0	
4016 Library Books	(320)	(1,059)	(2,772)	0		0		0	
4017 Library Periodicals	336	783	751	0		0		0	
4018 Library Supplies	578	336	417	0		0		0	
4019 Food	0	0	0	0		1,000		1,000	
4310 Tech. Supp/Equip - Add'l	45,042	1,498	(10,251)	5,000		2,500		(2,500)	
4350 Tech. Supp/Equip - Repl	0	0	10,770	0		2,000		2,000	
4410 Software - Additional	8,269	15,402	5,084	5,000		14,000		9,000	
4550 General Equipment - Repl.	34	0	0	0		0		0	
8002 General Reserve	0	0	0	5,000		5,000		0	
Totals	4,411,470	4,476,097	4,680,572	4,573,388	61.00	4,605,268	57.80	31,880	(3.20)

SINCLAIR ELEMENTARY SCHOOL

362

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	107,355	109,889	113,635	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	70,599	76,739	79,356	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	2,819,567	2,873,607	2,935,062	3,240,000 54.00	3,339,600 55.00	99,600 1.00
1121 Librarian	83,206	85,172	88,017	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	66,145	69,264	79,953	96,000 1.60	121,440 2.00	25,440 0.40
1140 Teacher Assistant	127,416	163,778	199,974	210,600 9.00	212,760 9.00	2,160 0.00
1150 Secretarial / Bookkeeper	161,916	162,507	167,023	176,520 5.00	149,640 4.00	(26,880) (1.00)
1180 Natl Board Certified Teacher Incentive Bonus	2,500	2,500	2,500	0 0.00	0 0.00	0 0.00
1190 Custodian	126,993	131,518	122,067	122,280 4.00	124,080 4.00	1,800 0.00
1200 Overtime	6,427	6,331	5,313	5,618	5,618	0
1300 Temporary Employee	449	13,796	6,046	0	20,000	20,000
1500 Substitute Teacher	59,229	66,225	57,034	57,560	57,560	0
1502 Substitute, Other	3,766	3,720	1,269	1,000	1,000	0
1600 Instructional Supplement	17,804	5,805	5,870	20,000	20,000	0
1602 Extra-Curr. Supplement	1,472	2,208	749	2,165	2,165	0
2100 Social Security - FICA	271,332	278,820	286,039	320,433	329,885	9,452
2210 Retirement - VRS	310,702	457,883	569,875	642,570	713,710	71,139
2211 Retiree Health Care Credit	20,261	23,826	40,886	0	0	0
2220 Retirement - PWCS	27,789	25,418	24,363	31,178	34,068	2,890
2300 Health Insurance - HMP	295,111	310,444	324,830	427,872	456,338	28,466
2400 Life Insurance - GLI	9,670	11,327	44,920	48,977	55,517	6,541
2830 Admin. Assoc. Fees	442	444	773	450	450	0
3100 Professional Services	0	499	0	0	0	0
3201 Telephone	3,586	3,730	3,177	4,000	4,000	0
3401 Travel Reimbursement	3,953	3,766	879	2,200	2,200	0
3402 Conference Expenses	496	1,022	0	0	0	0
3450 Field Trips	3,670	3,833	7,945	4,000	4,000	0
3501 Repair/Maint. - Building	0	0	277	1,000	1,000	0
3502 Repair/Maint. - Equipment	0	0	266	500	500	0
3902 Printing Services	10,767	19,741	5,491	17,350	17,350	0
3903 Postage	102	536	405	350	1,350	1,000
3911 Rental Equipment	0	438	0	0	0	0
3913 Tuition - Other Divisions	0	0	75	0	0	0
4001 Office Supplies	1,136	1,361	2,550	2,000	13,428	11,428
4002 Medical Supplies	819	1,074	1,854	1,500	1,500	0
4003 Custodial Supplies	13,494	14,955	17,329	13,000	13,000	0
4004 Repair/Maint. Supplies	0	391	207	500	500	0
4007 Wearing Apparel	105	0	300	400	400	0
4010 Instructional Supplies	112,723	126,453	90,891	79,694	268,204	188,510
4011 Textbooks	33,683	53,162	76,742	13,798	20,000	6,202
4012 Emp. Training Supplies	4,337	852	1,895	3,000	23,000	20,000
4013 Testing Materials	1,371	1,866	567	12,834	55,074	42,240
4016 Library Books	5,270	6,601	7,198	6,000	8,000	2,000
4017 Library Periodicals	0	236	229	235	235	0
4018 Library Supplies	3,294	3,994	2,116	3,000	4,000	1,000
4310 Tech. Supp/Equip - Add'l	39,248	37,977	81,649	21,188	51,188	30,000
4350 Tech. Supp/Equip - Repl	0	0	17,160	0	0	0
4510 General Equipment - Add'l.	0	14,230	9,435	3,700	3,700	0
4550 General Equipment - Repl.	242	14,963	698	1,648	1,648	0
5101 Equipment - Additional	(6,542)	7,189	5,941	5,000	5,000	0
Totals	4,821,904	5,200,090	5,490,827	5,857,040 76.60	6,401,468 77.00	544,428 0.40

SPRINGWOODS ELEMENTARY SCHOOL

332

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	123,329	123,682	117,420	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	68,607	86,369	89,314	84,600 1.00	83,280 1.00	(1,320) 0.00
1115 Teacher, Admin. Assign.	0	65	0	0 0.00	0 0.00	0 0.00
1120 Teacher, Classroom	2,267,565	2,310,722	2,368,909	2,310,000 38.50	2,428,800 40.00	118,800 1.50
1121 Librarian	93,417	95,622	98,827	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	80,315	89,095	92,321	84,000 1.40	97,152 1.60	13,152 0.20
1140 Teacher Assistant	153,967	128,166	133,323	117,000 5.00	141,840 6.00	24,840 1.00
1142 Cafeteria Aide	11,305	11,824	11,245	12,672 0.66	12,910 0.66	238 0.00
1150 Secretarial / Bookkeeper	127,898	131,061	141,897	136,920 4.00	138,600 4.00	1,680 0.00
1180 Natl Board Certified Teacher Incentive Bonus	2,500	0	0	0 0.00	0 0.00	0 0.00
1190 Custodian	111,883	114,524	119,325	99,960 3.00	101,520 3.00	1,560 0.00
1200 Overtime	4,342	3,952	4,256	1,000	1,000	0
1300 Temporary Employee	27,151	26,644	30,633	7,000	12,000	5,000
1500 Substitute Teacher	30,769	40,176	43,991	55,000	45,000	(10,000)
1502 Substitute, Other	6,975	7,553	7,085	5,500	5,500	0
1600 Instructional Supplement	9,920	10,063	6,974	0	0	0
1602 Extra-Curr. Supplement	736	736	749	0	0	0
2100 Social Security - FICA	232,165	232,690	239,730	236,080	248,065	11,984
2210 Retirement - VRS	271,380	386,397	471,453	470,288	536,688	66,400
2211 Retiree Health Care Credit	17,650	20,055	33,096	0	0	0
2220 Retirement - PWCS	29,210	27,908	28,353	22,836	25,647	2,810
2300 Health Insurance - HMP	235,158	274,969	281,370	313,401	343,541	30,140
2400 Life Insurance - GLI	8,413	9,549	36,560	35,887	41,795	5,908
2830 Admin. Assoc. Fees	240	480	222	0	0	0
3100 Professional Services	1,657	3,934	144	0	0	0
3401 Travel Reimbursement	0	0	211	0	0	0
3402 Conference Expenses	1,411	1,385	1,967	4,500	4,500	0
3450 Field Trips	2,925	4,591	4,924	4,000	4,000	0
3501 Repair/Maint. - Building	0	2,631	0	0	0	0
3502 Repair/Maint. - Equipment	2,301	2,119	765	2,000	10,000	8,000
3504 Maint. Service Contract	663	449	0	0	0	0
3700 In-Service Expenses	2,821	0	18	1,500	1,500	0
3902 Printing Services	1,043	1,678	1,636	4,500	1,000	(3,500)
3903 Postage	500	0	37	0	0	0
3999 Other Contract Services	4,391	2,761	3,561	0	500	500
4001 Office Supplies	1,330	1,590	1,179	1,500	1,500	0
4002 Medical Supplies	688	1,180	815	2,500	1,000	(1,500)
4003 Custodial Supplies	16,434	21,502	17,023	10,000	20,360	10,360
4004 Repair/Maint. Supplies	0	489	0	5,000	5,000	0
4007 Wearing Apparel	225	207	200	225	225	0
4008 Reference Materials	222	25	1,224	2,500	2,500	0
4010 Instructional Supplies	123,786	117,887	82,481	50,888	59,685	8,797
4011 Textbooks	16,104	55,356	36,329	25,000	30,000	5,000
4016 Library Books	3,403	5,054	2,590	5,000	2,000	(3,000)
4017 Library Periodicals	555	393	393	500	500	0
4018 Library Supplies	313	363	528	500	500	0
4310 Tech. Supp/Equip - Add'l	56,860	2,597	5,425	5,000	10,000	5,000
4350 Tech. Supp/Equip - Repl	0	1,067	20,000	5,000	25,000	20,000
4410 Software - Additional	4,658	8,881	5,063	1,000	5,000	4,000
4450 Software - Replacement	0	0	0	0	5,000	5,000
4510 General Equipment - Add'l.	(4,224)	6,199	9,723	13,000	22,500	9,500
4550 General Equipment - Repl.	(2,325)	7,466	2,826	16,508	25,000	8,492
5101 Equipment - Additional	0	6,084	0	0	0	0
8002 General Reserve	0	0	0	5,000	5,000	0
Totals	4,150,633	4,388,190	4,556,113	4,330,086 55.56	4,680,687 58.26	350,601 2.70

SUDLEY ELEMENTARY SCHOOL
302

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	118,993	118,481	123,732	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	0	0	0	84,600 1.00	83,280 1.00	(1,320) 0.00
1115 Teacher, Admin. Assign.	96,520	61,047	64,083	0 0.00	0 0.00	0 0.00
1120 Teacher, Classroom	2,035,903	2,031,264	2,119,744	2,970,000 49.50	3,461,040 57.00	491,040 7.50
1121 Librarian	48,550	49,695	51,552	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	48,691	49,550	50,790	96,000 1.60	121,440 2.00	25,440 0.40
1140 Teacher Assistant	176,862	166,009	170,392	140,400 6.00	141,840 6.00	1,440 0.00
1142 Cafeteria Aide	6,614	6,479	1,823	0 0.00	12,910 0.66	12,910 0.66
1150 Secretarial / Bookkeeper	164,718	168,435	173,947	161,640 5.00	163,680 5.00	2,040 0.00
1190 Custodian	119,380	108,922	91,760	126,960 4.00	128,880 4.00	1,920 0.00
1200 Overtime	1,604	187	844	3,000	2,000	(1,000)
1300 Temporary Employee	6,755	14,844	14,761	15,000	8,000	(7,000)
1500 Substitute Teacher	26,373	17,852	21,851	60,000	75,000	15,000
1502 Substitute, Other	2,124	521	856	5,000	2,000	(3,000)
2100 Social Security - FICA	212,992	205,648	212,852	293,372	334,699	41,327
2210 Retirement - VRS	247,015	348,806	430,671	587,145	725,273	138,128
2211 Retiree Health Care Credit	15,972	18,087	30,197	0	0	0
2220 Retirement - PWCS	25,051	20,730	22,039	28,515	34,630	6,115
2300 Health Insurance - HMP	220,878	245,602	240,803	391,325	463,864	72,538
2400 Life Insurance - GLI	7,660	8,613	33,210	44,813	56,433	11,620
2830 Admin. Assoc. Fees	230	0	222	800	444	(356)
3201 Telephone	3,784	4,371	4,705	2,500	5,000	2,500
3401 Travel Reimbursement	850	1,195	605	500	600	100
3402 Conference Expenses	0	0	255	0	0	0
3450 Field Trips	2,220	1,955	1,215	1,000	3,000	2,000
3502 Repair/Maint. - Equipment	2,000	0	0	0	1,000	1,000
3700 In-Service Expenses	374	350	0	0	0	0
3902 Printing Services	1,618	1,828	248	1,000	600	(400)
3903 Postage	0	0	0	0	1,000	1,000
4002 Medical Supplies	29	0	0	0	1,000	1,000
4003 Custodial Supplies	6,906	7,485	10,438	8,000	9,077	1,077
4007 Wearing Apparel	0	0	0	0	400	400
4010 Instructional Supplies	53,464	61,887	38,393	87,749	103,542	15,793
4011 Textbooks	0	2,005	40,655	15,000	37,359	22,359
4016 Library Books	1,566	0	3,244	10,000	10,000	0
4017 Library Periodicals	0	578	0	0	500	500
4018 Library Supplies	0	0	0	0	500	500
4310 Tech. Supp/Equip - Add'l	9,589	10,157	25,212	0	30,000	30,000
4450 Software - Replacement	0	0	0	0	10,000	10,000
4510 General Equipment - Add'l.	0	3,824	5,838	18,000	0	(18,000)
4550 General Equipment - Repl.	0	0	0	0	8,000	8,000
8002 General Reserve	0	0	0	0	3,892	3,892
Totals	3,665,286	3,736,407	3,986,935	5,324,639 69.10	6,215,962 77.66	891,323 8.56

SWANS CREEK ELEMENTARY SCHOOL

389

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	128,188	131,214	131,736	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	89,516	91,628	86,713	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	2,387,473	2,377,422	2,544,920	2,424,000 40.40	2,641,320 43.50	217,320 3.10
1121 Librarian	88,314	90,364	93,364	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	71,290	72,124	76,959	84,000 1.40	85,008 1.40	1,008 0.00
1140 Teacher Assistant	120,317	100,422	106,964	128,700 5.50	153,660 6.50	24,960 1.00
1142 Cafeteria Aide	10,132	9,387	10,081	10,368 0.54	10,562 0.54	194 0.00
1150 Secretarial / Bookkeeper	136,717	135,825	144,142	133,200 4.00	134,760 4.00	1,560 0.00
1180 Natl Board Certified Teacher Incentive Bonus	17,500	10,000	7,500	0 0.00	0 0.00	0 0.00
1190 Custodian	89,687	91,804	94,886	99,960 3.00	101,520 3.00	1,560 0.00
1200 Overtime	332	497	35	500	500	0
1300 Temporary Employee	722	15,854	37,371	520	600	80
1500 Substitute Teacher	27,084	27,184	27,489	34,500	41,264	6,764
1502 Substitute, Other	4,394	4,330	6,150	5,974	6,502	528
1600 Instructional Supplement	6,061	0	0	0	0	0
1602 Extra-Curr. Supplement	1,840	1,840	1,873	1,873	1,910	37
2100 Social Security - FICA	233,701	231,219	246,345	243,308	262,851	19,543
2210 Retirement - VRS	273,632	393,631	495,120	489,525	572,505	82,980
2211 Retiree Health Care Credit	17,624	20,380	34,971	0	0	0
2220 Retirement - PWCS	27,897	30,741	34,188	23,763	27,335	3,571
2300 Health Insurance - HMP	301,388	326,445	360,144	326,123	366,147	40,024
2400 Life Insurance - GLI	8,513	9,734	38,355	37,339	44,545	7,206
2830 Admin. Assoc. Fees	0	819	434	444	444	0
3100 Professional Services	0	0	56	0	0	0
3201 Telephone	614	648	648	650	650	0
3401 Travel Reimbursement	1,346	178	51	400	200	(200)
3402 Conference Expenses	3,972	989	718	3,500	500	(3,000)
3450 Field Trips	3,692	3,797	3,556	4,500	3,900	(600)
3504 Maint. Service Contract	1,266	680	639	2,857	7,700	4,843
3700 In-Service Expenses	2,641	3,423	995	2,000	0	(2,000)
3902 Printing Services	20,090	16,496	17,883	22,450	5,610	(16,840)
3903 Postage	573	383	348	500	500	0
3913 Tuition - Other Divisions	0	6,638	0	1,000	0	(1,000)
3921 Tuition - PW	0	0	0	0	500	500
3999 Other Contract Services	0	0	2,300	0	1,000	1,000
4001 Office Supplies	729	223	1,126	45,500	1,237	(44,263)
4002 Medical Supplies	295	1,062	200	500	750	250
4003 Custodial Supplies	12,815	10,153	10,188	7,500	8,000	500
4004 Repair/Maint. Supplies	2,751	0	334	500	200	(300)
4007 Wearing Apparel	225	214	225	225	225	0
4008 Reference Materials	552	448	179	500	500	0
4010 Instructional Supplies	29,097	20,445	15,375	25,700	39,283	13,583
4011 Textbooks	10,149	28,105	32,730	40,000	43,368	3,368
4012 Emp. Training Supplies	6,126	7,276	1,512	2,250	2,000	(250)
4013 Testing Materials	0	393	0	0	0	0
4016 Library Books	5,050	873	4,445	5,000	5,000	0
4017 Library Periodicals	344	540	0	500	500	0
4018 Library Supplies	1,031	303	186	1,000	1,000	0
4019 Food	0	0	0	0	500	500
4310 Tech. Supp/Equip - Add'l	48,140	432	420	5,000	1,400	(3,600)
4350 Tech. Supp/Equip - Repl	1,170	79	21,056	18,499	5,000	(13,499)
4410 Software - Additional	2,141	5,919	6,717	5,911	10,800	4,889
4450 Software - Replacement	0	1,260	274	0	0	0
4510 General Equipment - Add'l.	1,005	11,392	29	10,600	600	(10,000)
4550 General Equipment - Repl.	6,804	4,030	2,331	6,000	4,000	(2,000)
5104 Software - Additional	7,220	11,685	12,512	5,000	0	(5,000)
8002 General Reserve	0	0	0	0	3,024	3,024
Totals	4,212,164	4,310,928	4,716,771	4,519,059 57.84	4,857,740 61.94	338,681 4.10

TRIANGLE ELEMENTARY SCHOOL
343

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	95,382	97,633	100,963	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	84,378	68,180	70,506	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	2,492,482	2,797,101	2,787,894	2,976,000 49.60	2,993,496 49.30	17,496 (0.30)
1121 Librarian	68,280	69,892	72,399	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	79,303	106,830	94,810	120,000 2.00	121,440 2.00	1,440 0.00
1140 Teacher Assistant	159,587	217,434	233,187	280,800 12.00	260,040 11.00	(20,760) (1.00)
1142 Cafeteria Aide	14,894	15,276	13,309	15,360 0.80	15,648 0.80	288 0.00
1150 Secretarial / Bookkeeper	134,193	136,019	153,179	136,920 4.00	138,600 4.00	1,680 0.00
1180 Natl Board Certified Teacher Incentive Bonus	0	0	5,000	0 0.00	0 0.00	0 0.00
1190 Custodian	120,325	100,822	114,913	117,600 4.00	119,280 4.00	1,680 0.00
1200 Overtime	15,308	7,719	732	5,000	1,500	(3,500)
1300 Temporary Employee	8,912	13,802	15,763	2,300	2,300	0
1500 Substitute Teacher	95,631	102,323	112,018	70,000	80,000	10,000
1502 Substitute, Other	7,125	8,750	5,427	2,000	3,500	1,500
1600 Instructional Supplement	12,710	0	18,953	20,000	0	(20,000)
1602 Extra-Curr. Supplement	1,472	1,472	1,498	2,418	3,055	637
2100 Social Security - FICA	248,776	274,335	278,901	306,406	305,785	(620)
2210 Retirement - VRS	288,333	454,728	554,251	608,977	659,978	51,001
2211 Retiree Health Care Credit	18,745	23,731	39,013	0	0	0
2220 Retirement - PWCS	22,061	21,538	23,786	29,551	31,519	1,968
2300 Health Insurance - HMP	285,712	350,677	365,732	405,543	422,197	16,653
2400 Life Insurance - GLI	8,969	11,261	42,870	46,423	51,364	4,941
2830 Admin. Assoc. Fees	0	0	0	444	444	0
3100 Professional Services	167	31	25	0	0	0
3105 Contractual Services	0	7,900	3,966	12,000	8,000	(4,000)
3201 Telephone	1,229	820	1,935	2,000	2,000	0
3401 Travel Reimbursement	1,611	534	387	2,000	2,500	500
3402 Conference Expenses	14,018	7,094	10,555	10,000	9,500	(500)
3450 Field Trips	10,581	3,900	6,875	6,000	7,500	1,500
3504 Maint. Service Contract	489	0	365	0	0	0
3700 In-Service Expenses	0	0	111	500	500	0
3902 Printing Services	4,872	6,967	16,803	15,000	8,000	(7,000)
3913 Tuition - Other Divisions	0	1,250	4,800	0	0	0
4001 Office Supplies	40,009	48,800	11,166	8,000	13,000	5,000
4002 Medical Supplies	68	41	627	500	500	0
4003 Custodial Supplies	24,904	14,792	20,909	9,000	19,500	10,500
4007 Wearing Apparel	0	0	0	0	300	300
4008 Reference Materials	1,221	0	14,823	9,200	5,000	(4,200)
4010 Instructional Supplies	217,714	148,736	111,775	136,718	237,647	100,929
4011 Textbooks	1,140	0	81,736	50,000	30,000	(20,000)
4012 Emp. Training Supplies	500	5,415	862	5,000	0	(5,000)
4016 Library Books	11,014	305	4,349	8,000	8,770	770
4017 Library Periodicals	1,053	0	1,122	1,000	1,000	0
4018 Library Supplies	2,780	400	0	0	0	0
4310 Tech. Supp/Equip - Add'l	28,480	18,788	41,187	30,000	20,000	(10,000)
4350 Tech. Supp/Equip - Repl	0	0	38,514	0	0	0
4450 Software - Replacement	0	0	9,658	0	0	0
4510 General Equipment - Add'l	680	7,618	7,713	6,000	9,000	3,000
5501 Equipment - Replacement	0	0	828	0	0	0
8002 General Reserve	0	0	0	0	4,608	4,608
Totals	4,625,105	5,152,914	5,496,192	5,713,580 75.40	5,855,831 74.10	142,251 (1.30)

TYLER ELEMENTARY SCHOOL
363

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	107,355	99,599	92,395	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	72,744	87,221	91,993	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	2,125,564	2,136,828	2,124,188	2,340,000 39.00	1,973,400 32.50	(366,600) (6.50)
1121 Librarian	65,438	66,698	53,851	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	81,732	82,824	95,458	84,000 1.40	72,864 1.20	(11,136) (0.20)
1140 Teacher Assistant	126,422	74,974	113,905	140,400 6.00	94,560 4.00	(45,840) (2.00)
1142 Cafeteria Aide	13,342	13,837	10,025	12,672 0.66	12,910 0.66	238 0.00
1150 Secretarial / Bookkeeper	136,390	126,854	121,477	133,200 4.00	134,760 4.00	1,560 0.00
1190 Custodian	117,999	104,076	108,290	90,600 3.00	91,920 3.00	1,320 0.00
1200 Overtime	1,633	2,646	1,310	2,000	1,000	(1,000)
1300 Temporary Employee	18,984	22,920	13,316	13,000	0	(13,000)
1500 Substitute Teacher	71,723	51,268	60,305	50,000	25,000	(25,000)
1502 Substitute, Other	2,025	7,207	870	1,000	1,500	500
1600 Instructional Supplement	7,469	6,052	2,496	3,000	0	(3,000)
1602 Extra-Curr. Supplement	736	736	0	0	0	0
2100 Social Security - FICA	219,125	213,277	215,551	239,199	203,970	(35,229)
2210 Retirement - VRS	242,239	344,120	430,492	476,981	444,511	(32,470)
2211 Retiree Health Care Credit	15,685	17,851	30,353	0	0	0
2220 Retirement - PWCS	19,393	21,412	23,175	23,143	21,269	(1,874)
2300 Health Insurance - HMP	214,820	199,052	213,167	317,606	284,906	(32,700)
2400 Life Insurance - GLI	7,509	8,501	33,527	36,355	34,661	(1,693)
2830 Admin. Assoc. Fees	0	308	0	444	444	0
3100 Professional Services	0	670	1,292	0	0	0
3201 Telephone	1,698	981	0	0	0	0
3401 Travel Reimbursement	13,160	3,197	789	0	1,000	1,000
3402 Conference Expenses	180	0	0	0	0	0
3450 Field Trips	6,930	628	699	0	0	0
3501 Repair/Maint. - Building	1,239	0	0	1,000	500	(500)
3502 Repair/Maint. - Equipment	1,575	0	189	1,000	500	(500)
3504 Maint. Service Contract	845	2,055	0	0	0	0
3700 In-Service Expenses	0	96	0	0	0	0
3902 Printing Services	15,298	12,247	3,650	1,500	1,500	0
3903 Postage	0	0	0	1,000	1,000	0
3913 Tuition - Other Divisions	0	0	975	0	0	0
4001 Office Supplies	25,143	12,759	5,369	3,000	1,000	(2,000)
4002 Medical Supplies	139	88	84	500	500	0
4003 Custodial Supplies	7,445	9,496	9,747	7,000	3,924	(3,076)
4004 Repair/Maint. Supplies	0	0	99	1,250	750	(500)
4010 Instructional Supplies	88,997	93,749	95,620	76,022	95,695	19,673
4011 Textbooks	0	0	85,610	16,000	15,000	(1,000)
4016 Library Books	6,655	12,101	4,875	3,000	1,500	(1,500)
4017 Library Periodicals	226	432	215	500	500	0
4018 Library Supplies	95	1,323	377	500	500	0
4310 Tech. Supp/Equip - Add'l	51,350	27,138	23,330	0	2,000	2,000
4350 Tech. Supp/Equip - Repl	0	0	18,590	0	0	0
4410 Software - Additional	6,750	0	9,202	10,000	5,000	(5,000)
4510 General Equipment - Add'l.	9,706	63	1,567	12,000	14,000	2,000
5101 Equipment - Additional	4,610	0	0	0	0	0
5103 DP Equipment - Additional	0	0	0	5,000	0	(5,000)
Totals	3,910,368	3,865,284	4,098,426	4,359,792 57.06	3,800,904 48.36	(558,888) (8.70)

VAUGHAN ELEMENTARY SCHOOL
358

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	119,942	106,687	110,326	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	43,047	80,287	79,356	84,600 1.00	83,280 1.00	(1,320) 0.00
1115 Teacher, Admin. Assign.	60,914	62,351	65,907	0 0.00	0 0.00	0 0.00
1120 Teacher, Classroom	2,304,834	2,705,053	2,784,089	3,090,000 51.50	3,187,800 52.50	97,800 1.00
1121 Librarian	51,450	49,290	53,668	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	71,619	76,367	129,347	120,000 2.00	121,440 2.00	1,440 0.00
1140 Teacher Assistant	171,832	174,084	182,135	187,200 8.00	189,120 8.00	1,920 0.00
1142 Cafeteria Aide	19,401	25,587	24,767	21,888 1.14	22,298 1.14	410 0.00
1150 Secretarial / Bookkeeper	130,747	159,282	164,784	161,640 5.00	163,680 5.00	2,040 0.00
1180 Natl Board Certified Teacher Incentive Bonus	2,500	2,500	2,500	0 0.00	0 0.00	0 0.00
1190 Custodian	129,339	133,404	141,051	110,558 3.63	112,181 3.63	1,622 0.00
1200 Overtime	13,614	819	519	1,500	1,500	0
1300 Temporary Employee	13,862	17,130	18,935	0	0	0
1500 Substitute Teacher	109,743	66,859	75,505	80,000	80,000	0
1502 Substitute, Other	3,450	5,955	4,001	6,000	6,000	0
1600 Instructional Supplement	17,290	4,040	0	0	3,000	3,000
2100 Social Security - FICA	240,011	273,274	286,380	308,731	317,122	8,391
2210 Retirement - VRS	255,342	411,409	533,505	615,234	684,809	69,576
2211 Retiree Health Care Credit	16,591	21,387	38,210	0	0	0
2220 Retirement - PWCS	13,030	16,909	21,330	29,840	32,664	2,824
2300 Health Insurance - HMP	265,963	277,824	264,113	409,515	437,535	28,020
2400 Life Insurance - GLI	7,937	10,166	42,019	46,867	53,230	6,363
3100 Professional Services	0	0	2,063	0	1,000	1,000
3201 Telephone	7,539	3,690	3,622	3,500	3,500	0
3401 Travel Reimbursement	0	0	72	0	0	0
3402 Conference Expenses	10,249	8,730	5,394	10,000	6,000	(4,000)
3450 Field Trips	1,956	2,672	3,220	5,700	5,700	0
3502 Repair/Maint. - Equipment	4,889	624	0	0	0	0
3700 In-Service Expenses	5,600	0	0	0	1,000	1,000
3902 Printing Services	1,790	108	429	2,000	3,000	1,000
3911 Rental Equipment	0	0	0	500	500	0
4001 Office Supplies	11,911	7,484	4,591	10,000	14,193	4,193
4002 Medical Supplies	866	508	906	1,500	1,500	0
4003 Custodial Supplies	21,871	18,562	21,865	15,000	15,000	0
4004 Repair/Maint. Supplies	332	399	0	2,000	2,000	0
4007 Wearing Apparel	0	0	225	225	225	0
4010 Instructional Supplies	259,758	178,847	166,778	241,760	96,192	(145,568)
4011 Textbooks	14,344	26,180	55,928	30,000	63,597	33,597
4013 Testing Materials	0	0	0	200	0	(200)
4016 Library Books	7,186	5,945	19,374	15,000	10,000	(5,000)
4017 Library Periodicals	854	281	489	500	600	100
4018 Library Supplies	2,735	233	501	500	500	0
4310 Tech. Supp/Equip - Add'l	59,922	97,217	32,531	22,000	26,000	4,000
4350 Tech. Supp/Equip - Repl	0	0	35,347	0	0	0
4510 General Equipment - Add'l.	50,504	37,755	26,102	25,000	13,000	(12,000)
8002 General Reserve	0	0	0	3,000	5,000	2,000
Totals	4,524,762	5,069,899	5,401,883	5,834,278 74.27	5,939,247 75.27	104,969 1.00

VICTORY ELEMENTARY SCHOOL

339

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	113,893	116,581	120,557	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	92,202	75,569	74,800	84,600 1.00	83,280 1.00	(1,320) 0.00
1115 Teacher, Admin. Assign.	33,065	65,719	67,904	61,560 1.00	0 0.00	(61,560) (1.00)
1120 Teacher, Classroom	3,062,490	2,852,865	2,855,214	3,120,000 52.00	3,157,440 52.00	37,440 0.00
1121 Librarian	69,210	71,904	74,399	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	105,032	95,862	109,069	120,000 2.00	121,440 2.00	1,440 0.00
1140 Teacher Assistant	186,047	121,607	128,382	163,800 7.00	165,480 7.00	1,680 0.00
1142 Cafeteria Aide	11,184	13,251	13,668	15,360 0.80	15,648 0.80	288 0.00
1150 Secretarial / Bookkeeper	145,215	149,260	155,368	157,920 5.00	159,840 5.00	1,920 0.00
1180 Nat'l Board Certified Teacher Incentive Bonus	2,500	7,500	5,000	0 0.00	0 0.00	0 0.00
1190 Custodian	122,165	122,027	134,226	126,960 4.00	124,080 4.00	(2,880) 0.00
1200 Overtime	935	1,377	963	1,393	1,858	465
1300 Temporary Employee	5,260	36,458	4,112	300	16,721	16,421
1500 Substitute Teacher	73,589	68,589	80,500	75,859	82,531	6,672
1502 Substitute, Other	3,375	3,900	6,914	3,716	4,645	929
1600 Instructional Supplement	0	0	0	0	3,344	3,344
1602 Extra-Curr. Supplement	1,472	2,208	2,247	2,246	2,246	0
2100 Social Security - FICA	295,226	278,133	282,016	314,111	314,692	581
2210 Retirement - VRS	340,115	466,526	557,905	627,397	676,022	48,626
2211 Retiree Health Care Credit	21,944	24,238	39,758	0	0	0
2220 Retirement - PWCS	19,425	18,175	19,364	30,454	32,292	1,837
2300 Health Insurance - HMP	369,142	356,424	342,799	417,947	432,550	14,604
2400 Life Insurance - GLI	10,571	11,579	43,814	47,850	52,623	4,773
2830 Admin. Assoc. Fees	444	681	0	666	444	(222)
3201 Telephone	1,716	2,122	2,408	2,004	3,000	996
3401 Travel Reimbursement	360	0	0	0	0	0
3402 Conference Expenses	1,998	1,719	662	2,000	2,000	0
3450 Field Trips	4,819	5,345	3,356	2,950	2,950	0
3501 Repair/Maint. - Building	1,813	55	(1,707)	1,000	1,000	0
3502 Repair/Maint. - Equipment	1,447	783	1,509	1,000	1,000	0
3504 Maint. Service Contract	833	1,170	1,308	500	500	0
3700 In-Service Expenses	3,364	456	5,246	785	785	0
3902 Printing Services	14,762	10,335	10,072	3,500	3,500	0
3903 Postage	1,026	208	227	1,000	1,000	0
4001 Office Supplies	4,955	3,092	8,315	4,000	4,000	0
4002 Medical Supplies	987	734	1,127	1,000	2,000	1,000
4003 Custodial Supplies	19,915	17,211	16,568	15,000	25,000	10,000
4004 Repair/Maint. Supplies	4,513	672	283	1,000	1,000	0
4007 Wearing Apparel	225	82	164	300	300	0
4009 Extra Curricular Supplies	250	247	236	150	150	0
4010 Instructional Supplies	153,902	107,322	38,589	59,459	125,452	65,993
4011 Textbooks	57,510	42,160	11,731	41,650	99,234	57,584
4013 Testing Materials	4,941	2,528	5,204	2,500	2,500	0
4016 Library Books	7,069	10,012	3,116	5,000	5,000	0
4017 Library Periodicals	933	0	636	500	500	0
4018 Library Supplies	589	100	400	400	400	0
4310 Tech. Supp/Equip - Add'l	101,179	20,468	12,442	15,000	50,000	35,000
4350 Tech. Supp/Equip - Repl	0	0	4,290	0	0	0
4410 Software - Additional	508	0	0	0	0	0
4510 General Equipment - Add'l.	34,113	2,435	2,678	10,000	17,500	7,500
4550 General Equipment - Repl.	5,631	2,125	570	0	0	0
4999 Other Material/Supplies	46	315	0	0	0	0
Totals	5,513,903	5,192,129	5,248,418	5,715,157 74.80	5,971,028 73.80	255,871 (1.00)

WEST GATE ELEMENTARY SCHOOL

354

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	98,582	100,103	120,557	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	26,415	68,180	70,506	84,600 1.00	83,280 1.00	(1,320) 0.00
1115 Teacher, Admin. Assign.	55,874	0	0	0 0.00	0 0.00	0 0.00
1120 Teacher, Classroom	2,776,280	2,943,914	3,095,605	3,300,000 55.00	3,473,184 57.20	173,184 2.20
1121 Librarian	74,456	78,105	79,097	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	57,550	70,798	82,607	96,000 1.60	121,440 2.00	25,440 0.40
1140 Teacher Assistant	205,563	217,445	218,270	70,200 3.00	94,560 4.00	24,360 1.00
1142 Cafeteria Aide	12,864	13,325	13,635	15,360 0.80	15,648 0.80	288 0.00
1148 Specialist	0	33,455	34,562	35,520 1.00	35,880 1.00	360 0.00
1150 Secretarial / Bookkeeper	122,909	127,722	130,970	136,920 4.00	138,600 4.00	1,680 0.00
1180 Natl Board Certified Teacher Incentive Bonus	5,000	5,000	2,500	0 0.00	0 0.00	0 0.00
1190 Custodian	107,052	87,165	89,648	95,280 3.00	96,720 3.00	1,440 0.00
1200 Overtime	12,538	15,199	17,484	5,000	12,000	7,000
1300 Temporary Employee	65,986	112,043	41,089	32,000	25,000	(7,000)
1500 Substitute Teacher	58,513	78,592	69,381	50,000	50,000	0
1600 Instructional Supplement	1,129	3,403	18,011	0	0	0
1602 Extra-Curr. Supplement	1,104	0	0	0	0	0
2100 Social Security - FICA	270,120	293,549	302,672	313,132	330,656	17,524
2210 Retirement - VRS	299,152	462,107	570,801	625,954	717,969	92,016
2211 Retiree Health Care Credit	19,542	24,158	42,207	0	0	0
2220 Retirement - PWCS	19,711	18,090	18,919	30,330	34,172	3,841
2300 Health Insurance - HMP	306,892	307,058	350,714	416,244	457,734	41,490
2400 Life Insurance - GLI	9,335	11,448	46,064	47,615	55,685	8,071
3201 Telephone	5,245	6,905	3,270	7,000	5,000	(2,000)
3401 Travel Reimbursement	5,711	5,523	4,864	10,000	6,000	(4,000)
3402 Conference Expenses	1,972	503	2,116	2,000	3,000	1,000
3450 Field Trips	9,544	8,791	5,003	5,000	5,000	0
3501 Repair/Maint. - Building	6,985	289	2,249	2,000	2,000	0
3700 In-Service Expenses	532	0	0	1,000	1,000	0
3902 Printing Services	18,283	26,047	21,755	20,000	40,000	20,000
3913 Tuition - Other Divisions	0	0	275	0	0	0
4002 Medical Supplies	1,026	768	0	1,000	1,000	0
4003 Custodial Supplies	21,990	18,345	14,292	10,000	20,000	10,000
4007 Wearing Apparel	0	225	225	0	0	0
4010 Instructional Supplies	294,420	204,973	209,103	131,525	127,271	(4,254)
4011 Textbooks	875	0	0	5,000	20,000	15,000
4013 Testing Materials	45	0	0	0	0	0
4016 Library Books	9,607	10,110	7,412	0	5,000	5,000
4017 Library Periodicals	349	235	0	0	0	0
4018 Library Supplies	1,056	2,442	106	0	1,000	1,000
4150 Lease Agreement	554	181	639	0	0	0
4310 Tech. Supp/Equip - Add'l	36,235	18,650	13,934	10,000	10,000	0
4510 General Equipment - Add'l.	11,807	6,856	7,236	10,000	10,000	0
Totals	5,032,801	5,381,702	5,707,780	5,741,000 71.40	6,173,879 75.00	432,879 3.60

WESTRIDGE ELEMENTARY SCHOOL

374

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	104,227	106,687	110,326	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	79,534	72,333	74,800	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	2,104,751	2,140,307	2,332,389	2,265,000 37.75	2,398,440 39.50	133,440 1.75
1121 Librarian	90,751	92,892	64,083	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	59,322	66,267	70,308	96,000 1.60	97,152 1.60	1,152 0.00
1140 Teacher Assistant	130,963	156,073	152,536	154,908 6.62	183,683 7.77	28,775 1.15
1142 Cafeteria Aide	11,785	9,011	11,948	11,520 0.60	11,736 0.60	216 0.00
1150 Secretarial / Bookkeeper	129,038	139,203	144,248	133,200 4.00	134,760 4.00	1,560 0.00
1180 Natl Board Certified Teacher Incentive Bonus	2,500	2,500	2,500	0 0.00	0 0.00	0 0.00
1190 Custodian	94,762	99,121	103,305	99,960 3.00	101,520 3.00	1,560 0.00
1200 Overtime	3,366	1,965	1,170	2,000	2,250	250
1300 Temporary Employee	7,881	5,472	17,521	8,000	2,250	(5,750)
1500 Substitute Teacher	45,445	42,271	42,960	52,000	53,000	1,000
1502 Substitute, Other	660	2,325	3,241	2,000	2,000	0
1600 Instructional Supplement	5,320	5,558	6,601	8,000	0	(8,000)
1602 Extra-Curr. Supplement	1,472	1,472	1,498	0	0	0
2100 Social Security - FICA	215,214	219,525	234,700	236,348	248,254	11,906
2210 Retirement - VRS	244,682	349,689	450,845	470,476	538,002	67,527
2211 Retiree Health Care Credit	15,940	18,167	32,134	0	0	0
2220 Retirement - PWCS	24,401	26,044	28,698	22,846	25,709	2,863
2300 Health Insurance - HMP	163,753	170,492	177,644	313,525	344,370	30,845
2400 Life Insurance - GLI	7,607	8,645	35,388	35,901	41,896	5,994
2830 Admin. Assoc. Fees	0	500	444	500	500	0
3201 Telephone	616	691	565	700	1,550	850
3401 Travel Reimbursement	930	291	0	500	500	0
3402 Conference Expenses	1,547	5,738	1,490	500	500	0
3450 Field Trips	1,161	1,106	1,184	2,500	2,000	(500)
3504 Maint. Service Contract	617	685	243	1,000	800	(200)
3700 In-Service Expenses	155	0	506	800	1,000	200
3902 Printing Services	99	240	124	250	250	0
3903 Postage	30	23	153	800	800	0
3999 Other Contract Services	0	0	0	0	200	200
4001 Office Supplies	2,160	5,647	11,580	6,000	5,000	(1,000)
4002 Medical Supplies	423	269	958	300	300	0
4003 Custodial Supplies	12,467	19,724	10,149	9,000	9,000	0
4007 Wearing Apparel	75	150	0	225	225	0
4008 Reference Materials	0	0	59	0	1,000	1,000
4010 Instructional Supplies	67,425	78,041	75,607	61,416	55,765	(5,651)
4011 Textbooks	0	54,869	35,249	10,000	18,561	8,561
4016 Library Books	6,125	3,303	2,234	5,000	4,000	(1,000)
4017 Library Periodicals	384	0	417	800	800	0
4018 Library Supplies	126	937	1,868	800	800	0
4019 Food	0	0	0	0	2,000	2,000
4310 Tech. Supp/Equip - Add'l	27,501	3,141	48,327	10,000	10,000	0
4350 Tech. Supp/Equip - Repl	0	(165)	25,740	0	0	0
4450 Software - Replacement	0	0	0	0	500	500
4510 General Equipment - Add'l	454	508	11,397	500	500	0
5501 Equipment - Replacement	0	0	396	18,340	0	(18,340)
Totals	3,665,669	3,911,717	4,327,534	4,298,534 56.57	4,559,932 59.47	261,398 2.90

WILLIAMS ELEMENTARY SCHOOL

324

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	127,654	107,381	107,111	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	81,920	83,854	89,314	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	2,874,957	3,141,392	3,124,970	3,300,000 55.00	3,278,880 54.00	(21,120) (1.00)
1121 Librarian	49,783	50,957	52,818	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	126,364	98,506	100,078	120,000 2.00	109,296 1.80	(10,704) (0.20)
1140 Teacher Assistant	228,067	262,396	289,847	280,800 12.00	307,320 13.00	26,520 1.00
1142 Cafeteria Aide	14,675	22,511	23,410	27,072 1.41	36,773 1.88	9,701 0.47
1150 Secretarial / Bookkeeper	151,533	152,645	156,997	161,640 5.00	159,840 5.00	(1,800) 0.00
1180 Natl Board Certified Teacher Incentive Bonus	7,500	5,000	5,000	0 0.00	0 0.00	0 0.00
1190 Custodian	120,685	121,166	119,433	126,960 4.00	128,880 4.00	1,920 0.00
1200 Overtime	2,912	2,411	1,766	1,000	4,000	3,000
1300 Temporary Employee	33,521	29,134	39,636	16,000	35,000	19,000
1500 Substitute Teacher	62,811	57,719	62,339	87,000	63,500	(23,500)
1600 Instructional Supplement	20,017	32,318	13,034	2,500	6,000	3,500
1602 Extra-Curr. Supplement	1,426	1,472	1,498	0	0	0
2100 Social Security - FICA	284,337	306,409	307,887	335,060	335,060	609
2210 Retirement - VRS	330,932	506,622	614,078	665,112	719,659	54,547
2211 Retiree Health Care Credit	21,604	26,387	43,303	0	0	0
2220 Retirement - PWCS	20,508	22,299	21,780	32,272	34,365	2,093
2300 Health Insurance - HMP	283,628	322,728	350,461	442,891	460,320	17,428
2400 Life Insurance - GLI	10,355	12,512	47,505	50,696	56,002	5,306
2830 Admin. Assoc. Fees	365	0	385	350	800	450
3100 Professional Services	0	440	1,112	0	800	800
3201 Telephone	615	706	611	720	1,500	780
3401 Travel Reimbursement	0	106	0	500	500	0
3402 Conference Expenses	3,783	2,691	2,291	5,000	2,500	(2,500)
3450 Field Trips	9,452	10,062	4,053	7,200	0	(7,200)
3501 Repair/Maint. - Building	9,259	407	126	2,000	2,000	0
3700 In-Service Expenses	469	96	1,092	0	3,000	3,000
3902 Printing Services	1,999	303	832	500	1,400	900
3903 Postage	15	0	41	1,000	1,500	500
3913 Tuition - Other Divisions	0	2,925	0	0	0	0
3999 Other Contract Services	3,019	2,780	0	0	0	0
4001 Office Supplies	200	96	149	1,000	23,184	22,184
4002 Medical Supplies	957	928	1,107	1,000	1,000	0
4003 Custodial Supplies	17,588	16,407	21,425	15,000	14,465	(535)
4004 Repair/Maint. Supplies	0	0	1,357	0	0	0
4007 Wearing Apparel	300	300	150	300	300	0
4010 Instructional Supplies	134,472	121,114	106,046	81,736	70,883	(10,853)
4011 Textbooks	0	55,082	62,739	56,124	101,800	45,676
4016 Library Books	1,707	7,009	7,924	7,500	7,500	0
4017 Library Periodicals	715	0	660	1,000	1,000	0
4018 Library Supplies	844	1,507	232	300	300	0
4310 Tech. Supp/Equip - Add'l	20,426	6,869	6,019	33,500	29,000	(4,500)
4350 Tech. Supp/Equip - Repl	0	0	73,122	0	0	0
4410 Software - Additional	16,026	14,680	7,664	20,000	20,000	0
4450 Software - Replacement	0	0	0	0	500	500
4510 General Equipment - Add'l	2,744	6,194	1,593	20,000	17,000	(3,000)
4550 General Equipment - Repl.	0	0	0	20,000	16,000	(4,000)
5101 Equipment - Additional	0	12,739	0	30,000	55,000	25,000
8002 General Reserve	0	0	0	5,000	5,000	0
Totals	5,080,142	5,629,260	5,872,997	6,215,654 82.41	6,370,795 82.68	155,141 0.27

WOOD ELEMENTARY SCHOOL
347

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	52,530	106,687	112,826	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	0	70,227	72,620	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	0	2,785,811	2,995,707	3,300,000 55.00	2,944,920 48.50	(355,080) (6.50)
1121 Librarian	0	56,710	58,645	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	0	107,412	111,075	120,000 2.00	121,440 2.00	1,440 0.00
1140 Teacher Assistant	0	132,444	124,399	140,400 6.00	118,200 5.00	(22,200) (1.00)
1142 Cafeteria Aide	0	13,012	13,647	15,360 0.80	15,648 0.80	288 0.00
1150 Secretarial / Bookkeeper	36,185	167,376	180,737	157,920 5.00	159,840 5.00	1,920 0.00
1180 Natl Board Certified Teacher Incentive Bonus	0	0	7,500	0 0.00	0 0.00	0 0.00
1190 Custodian	9,775	106,034	117,117	126,960 4.00	133,680 4.00	6,720 0.00
1200 Overtime	151	5,643	916	4,000	3,000	(1,000)
1300 Temporary Employee	0	42,402	38,364	23,064	6,000	(17,064)
1500 Substitute Teacher	450	64,049	63,676	72,864	66,240	(6,624)
1502 Substitute, Other	63	699	1,447	2,000	2,000	0
1600 Instructional Supplement	0	6,232	7,371	0	0	0
1602 Extra-Curr. Supplement	0	0	0	2,418	3,288	870
2100 Social Security - FICA	7,199	278,716	287,395	322,976	293,196	(29,780)
2210 Retirement - VRS	8,712	409,285	583,349	642,384	632,295	(10,089)
2211 Retiree Health Care Credit	536	21,297	40,665	0	0	0
2220 Retirement - PWCS	1,356	19,511	25,072	31,177	30,265	(912)
2300 Health Insurance - HMP	3,355	341,447	429,047	427,859	405,404	(22,456)
2400 Life Insurance - GLI	265	10,112	44,651	48,981	49,321	340
2830 Admin. Assoc. Fees	0	(326)	(326)	350	444	94
3100 Professional Services	0	3,900	108	0	0	0
3105 Contractual Services	375	0	0	0	0	0
3201 Telephone	717	319	0	0	0	0
3401 Travel Reimbursement	110	1,267	3,197	0	0	0
3402 Conference Expenses	0	42	249	0	0	0
3450 Field Trips	0	3,011	3,900	1,000	0	(1,000)
3902 Printing Services	460	3,745	3,402	2,500	2,500	0
3903 Postage	0	0	0	1,000	1,000	0
3911 Rental Equipment	0	11,896	12,715	17,000	17,000	0
3999 Other Contract Services	0	0	2,415	0	0	0
4001 Office Supplies	731	10,583	5,065	10,000	6,204	(3,796)
4002 Medical Supplies	135	1,716	459	1,000	1,000	0
4003 Custodial Supplies	5,239	24,704	14,479	10,000	11,000	1,000
4010 Instructional Supplies	67,493	190,086	113,837	46,625	176,696	130,071
4011 Textbooks	50,577	68,428	42,240	21,675	184,368	162,693
4016 Library Books	0	7,351	5,392	5,000	0	(5,000)
4017 Library Periodicals	0	0	0	500	0	(500)
4018 Library Supplies	93	890	144	200	0	(200)
4310 Tech. Supp/Equip - Add'l	0	5,540	5,837	10,000	0	(10,000)
4350 Tech. Supp/Equip - Repl	0	0	572	0	0	0
4410 Software - Additional	0	423	0	0	0	0
4510 General Equipment - Add'l.	37	120	2,350	0	7,000	7,000
Totals	246,544	5,078,801	5,532,261	5,822,134 75.80	5,650,309 68.30	(171,825) (7.50)

YORKSHIRE ELEMENTARY SCHOOL

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	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	110,555	113,689	117,435	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	66,607	72,332	74,800	84,600 1.00	83,280 1.00	(1,320) 0.00
1115 Teacher, Admin. Assign.	44,688	0	0	0 0.00	62,280 1.00	62,280 1.00
1120 Teacher, Classroom	3,155,056	3,308,625	3,549,255	3,660,000 61.00	3,916,440 64.50	256,440 3.50
1121 Librarian	64,357	65,841	68,005	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	90,878	94,441	117,595	120,000 2.00	121,440 2.00	1,440 0.00
1140 Teacher Assistant	290,281	250,424	264,141	163,800 7.00	212,760 9.00	48,960 2.00
1142 Cafeteria Aide	12,209	12,674	12,868	12,672 0.66	17,017 0.87	4,345 0.21
1148 Specialist	31,762	32,512	33,588	35,520 1.00	35,880 1.00	360 0.00
1150 Secretarial / Bookkeeper	150,628	158,392	164,500	157,560 5.00	163,680 5.00	6,120 0.00
1180 Natl Board Certified Teacher Incentive Bonus	2,500	2,500	2,500	0 0.00	0 0.00	0 0.00
1190 Custodian	138,780	148,692	131,486	145,140 4.50	147,360 4.50	2,220 0.00
1200 Overtime	1,341	1,781	2,075	2,000	9,000	7,000
1300 Temporary Employee	20,270	21,641	25,607	500	0	(500)
1500 Substitute Teacher	88,943	78,264	80,215	82,500	68,000	(14,500)
1502 Substitute, Other	1,050	600	905	1,500	1,500	0
1600 Instructional Supplement	13,760	29,834	15,754	16,000	20,000	4,000
1602 Extra-Curr. Supplement	1,472	1,472	749	1,498	1,498	0
2100 Social Security - FICA	315,247	322,806	343,188	356,154	385,194	29,040
2210 Retirement - VRS	369,666	543,626	682,072	710,609	834,416	123,807
2211 Retiree Health Care Credit	24,192	28,310	48,534	0	0	0
2220 Retirement - PWCS	27,540	28,885	30,897	34,496	39,837	5,341
2300 Health Insurance - HMP	412,480	448,003	451,173	473,411	533,625	60,213
2400 Life Insurance - GLI	11,553	13,448	53,175	54,202	64,920	10,718
2830 Admin. Assoc. Fees	473	135	89	500	750	250
3100 Professional Services	0	850	0	0	0	0
3401 Travel Reimbursement	4,084	3,472	2,748	2,500	200	(2,300)
3402 Conference Expenses	4,240	3,406	1,483	4,000	1,000	(3,000)
3450 Field Trips	17,354	12,389	10,728	15,000	6,000	(9,000)
3502 Repair/Maint. - Equipment	0	2,203	0	2,500	1,000	(1,500)
3504 Maint. Service Contract	0	518	695	500	500	0
3700 In-Service Expenses	11,350	16,093	12,003	15,000	4,000	(11,000)
3902 Printing Services	635	110	6,604	16,500	6,000	(10,500)
3903 Postage	481	800	1,027	1,000	1,000	0
3905 Extra Curricular Expenses	0	2,275	0	0	0	0
3999 Other Contract Services	6,590	6,830	7,657	0	0	0
4001 Office Supplies	2,058	2,771	2,096	2,500	4,870	2,370
4002 Medical Supplies	596	404	1,367	750	1,000	250
4003 Custodial Supplies	21,975	20,573	19,965	22,000	22,000	0
4004 Repair/Maint. Supplies	482	0	0	0	0	0
4007 Wearing Apparel	56	680	72	300	775	475
4008 Reference Materials	2,537	5,396	2,080	2,000	4,000	2,000
4009 Extra Curricular Supplies	0	16,118	667	0	0	0
4010 Instructional Supplies	147,471	101,067	69,654	140,344	131,559	(8,785)
4011 Textbooks	5,820	30,955	29,114	30,000	40,000	10,000
4012 Emp. Training Supplies	3,450	0	2,100	0	0	0
4016 Library Books	27,440	20,044	18,735	10,000	10,000	0
4017 Library Periodicals	456	789	0	500	500	0
4018 Library Supplies	1,174	772	1,232	1,000	500	(500)
4150 Lease Agreement	11,940	0	0	0	0	0
4310 Tech. Supp/Equip - Add'l	54,971	11,290	43,681	25,500	15,500	(10,000)
4350 Tech. Supp/Equip - Repl	0	10,710	15,720	0	0	0
4410 Software - Additional	20,278	26,781	7,019	27,500	27,500	0
4450 Software - Replacement	0	0	8,300	0	0	0
4510 General Equipment - Add'l	8,346	6,169	3,421	5,500	6,750	1,250
4550 General Equipment - Repl.	55	7,576	0	0	0	0
5501 Equipment - Replacement	0	12,739	0	0	0	0
8002 General Reserve	0	0	0	0	5,000	5,000
Totals	5,800,125	6,102,707	6,538,771	6,609,877 84.16	7,183,612 90.87	573,735 6.71

MIDDLE SCHOOLS SUMMARY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget	Positions
1111 Principal	1,724,061	1,800,328	1,877,948	1,973,760	16.00	1,998,720	16.00	24,960	0.00
1112 Assistant Principal	2,730,066	2,748,729	2,853,744	2,906,880	32.00	2,880,000	32.00	(26,880)	0.00
1115 Teacher, Admin. Assign.	551,634	887,139	843,111	705,600	11.50	650,820	10.00	(54,780)	(1.50)
1120 Teacher, Classroom	62,347,343	64,808,514	66,211,792	66,767,940	1,110.31	68,795,491	1,130.71	2,027,551	20.40
1121 Librarian	1,446,747	1,481,186	1,416,194	1,785,240	29.00	1,868,400	30.00	83,160	1.00
1122 Counselor	2,982,886	3,128,981	3,186,437	2,969,664	46.40	3,198,060	49.50	228,396	3.10
1140 Teacher Assistant	1,898,120	1,792,865	1,703,982	1,825,200	78.00	1,867,560	79.00	42,360	1.00
1148 Specialist	827,767	842,860	869,659	941,760	19.00	996,000	20.00	54,240	1.00
1150 Secretarial / Bookkeeper	3,485,368	3,514,479	3,706,932	3,761,760	96.00	3,804,360	96.00	42,600	0.00
1180 Natl Board Certified Teacher Incentive Bonus	35,000	47,500	67,500	0	0.00	0	0.00	0	0.00
1190 Custodian	2,817,099	2,829,035	2,959,184	2,939,940	90.60	2,950,080	89.50	10,140	(1.10)
1200 Overtime	76,223	99,065	98,364	71,080		74,499		3,419	
1300 Temporary Employee	313,081	409,043	457,769	191,060		216,382		25,322	
1500 Substitute Teacher	1,315,289	1,302,864	1,265,136	1,204,943		1,133,435		(71,508)	
1502 Substitute, Other	58,549	39,780	26,535	23,200		36,700		13,500	
1600 Instructional Supplement	238,535	366,689	401,113	82,327		156,998		74,671	
1601 Coaching Supplement	447,655	429,901	461,565	602,082		611,084		9,002	
1602 Extra-Curr. Supplement	304,860	331,245	362,898	276,190		313,027		36,837	
1603 Homebound Tutoring	3,115	332	5,327	7,500		3,000		(4,500)	
1647 Coordinator Supplement	6,319	9,226	25,220	0		0		0	
2100 Social Security - FICA	6,179,626	6,403,435	6,565,478	6,811,006		7,003,844		192,838	
2210 Retirement - VRS	7,090,373	10,540,059	12,922,078	13,548,354		15,080,066		1,531,712	
2211 Retiree Health Care Credit	462,210	548,564	914,181	0		0		0	
2220 Retirement - PWCS	703,768	712,608	747,324	657,991		720,978		62,987	
2300 Health Insurance - HMP	6,696,582	7,403,645	7,671,112	9,030,060		9,658,030		627,971	
2400 Life Insurance - GLI	220,524	261,273	1,006,241	1,034,100		1,174,921		140,821	
2830 Admin. Assoc. Fees	13,272	20,721	26,301	25,725		21,864		(3,861)	
2850 Employee Recognition	1,069	1,607	1,599	3,000		3,000		0	
3100 Professional Services	103,772	71,078	59,909	23,168		76,000		52,832	
3105 Contractual Services	0	3,000	4,577	5,000		5,000		0	
3106 Sports Officials	68,794	70,767	69,851	67,638		71,840		4,202	
3107 Data Processing	0	0	0	0		518		518	
3201 Telephone	67,018	51,191	54,504	57,100		57,310		210	
3401 Travel Reimbursement	89,220	67,522	37,568	42,837		60,634		17,797	
3402 Conference Expenses	121,402	71,682	139,737	100,801		103,831		3,030	
3450 Field Trips	353,380	359,676	377,499	273,410		266,761		(6,649)	
3501 Repair/Maint. - Building	37,351	66,754	45,398	50,360		40,000		(10,360)	
3502 Repair/Maint. - Equipment	7,620	18,241	13,740	23,500		21,500		(2,000)	
3504 Maint. Service Contract	7,505	4,710	15,765	6,400		12,850		6,450	
3700 In-Service Expenses	43,685	72,480	72,758	73,500		77,269		3,769	
3901 Laundry/Dry Cleaning	457	5,727	121	250		250		0	
3902 Printing Services	189,932	199,485	195,454	224,950		198,268		(26,682)	
3903 Postage	42,970	45,985	44,981	53,322		57,322		4,000	
3905 Extra Curricular Expenses	593	516	290	0		0		0	
3908 Parent Activity	0	0	0	0		1,000		1,000	
3911 Rental Equipment	80,767	54,158	57,529	63,173		68,725		5,552	
3913 Tuition - Other Divisions	2,200	0	(572)	35,000		1,000		(34,000)	
3918 Permits & Fees	236	10	0	0		0		0	
3921 Tuition - PW	0	0	0	26,000		139,275		113,275	
3999 Other Contract Services	18,463	26,715	41,691	0		1,250		1,250	
4001 Office Supplies	129,217	100,762	125,708	151,289		176,607		25,318	
4002 Medical Supplies	13,197	12,780	16,162	18,900		27,500		8,600	
4003 Custodial Supplies	223,263	241,512	291,680	238,649		248,514		9,865	
4004 Repair/Maint. Supplies	25,409	9,892	13,350	10,000		27,509		17,509	
4007 Wearing Apparel	46,166	23,000	40,175	18,700		44,414		25,714	
4008 Reference Materials	14,013	17,354	10,867	15,000		21,000		6,000	
4009 Extra Curricular Supplies	16,925	5,235	30,328	71,700		28,500		(43,200)	
4010 Instructional Supplies	1,546,843	1,769,405	1,698,548	1,414,036		2,165,693		751,657	
4011 Textbooks	656,079	703,180	1,180,465	859,217		1,086,323		227,106	
4012 Emp. Training Supplies	15,311	17,641	14,240	13,000		29,000		16,000	
4013 Testing Materials	57,246	19,689	17,219	62,800		33,500		(29,300)	
4014 Food, Cafeteria	958	0	291	0		0		0	
4016 Library Books	112,844	55,479	94,033	102,100		110,000		7,900	
4017 Library Periodicals	12,637	16,205	15,550	26,875		28,475		1,600	
4018 Library Supplies	21,783	10,538	15,539	18,389		22,367		3,978	
4019 Food	0	0	0	0		56,500		56,500	
4020 Printing Supplies	30,907	15,639	14,849	24,000		8,000		(16,000)	
4150 Lease Agreement	43,279	38,036	32,782	60,000		44,784		(15,216)	
4310 Tech. Supp/Equip Add'l	752,577	417,634	218,550	381,136		412,562		31,426	
4350 Tech. Supp/Equip Repl	418,198	46,357	558,972	110,100		199,364		89,264	
4410 Software - Additional	245,766	131,420	144,093	125,132		113,135		(11,997)	
4450 Software - Replacement	29,613	47,379	54,981	55,000		135,000		80,000	
4510 General Equipment - Add'l	389,596	185,455	187,057	252,902		483,094		230,192	
4550 General Equipment - Repl	277,518	115,904	206,729	427,040		123,950		(303,090)	
5101 Equipment - Additional	74,930	110,026	5,213	325,611		263,562		(62,049)	
5103 DP Equipment - Additional	0	50,492	0	0		0		0	
5150 Lease/Purchase Agree.	27,119	34,581	29,893	36,000		25,000		(11,000)	
5501 Equipment - Replacement	36,138	39,967	52,169	74,366		69,319		(5,047)	
8002 General Reserve	0	0	0	20,896		31,907		11,011	
Totals	111,430,040	118,186,932	124,954,964	126,185,609	1,528.81	132,493,501	1,552.71	6,307,892	23.90

BENTON MIDDLE SCHOOL
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	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	102,833	105,784	105,460	123,360 1.00	124,920 1.00	1,560 0.00
1112 Assistant Principal	200,036	202,591	206,268	181,680 2.00	180,000 2.00	(1,680) 0.00
1115 Teacher, Admin. Assign.	64,228	67,634	69,883	61,560 1.00	62,280 1.00	720 0.00
1120 Teacher, Classroom	4,795,537	5,062,466	4,820,097	4,483,320 74.50	4,719,360 77.50	236,040 3.00
1121 Librarian	175,115	179,248	132,056	123,120 2.00	124,560 2.00	1,440 0.00
1122 Counselor	204,738	199,767	204,611	191,760 3.00	194,040 3.00	2,280 0.00
1140 Teacher Assistant	154,454	134,265	136,888	117,000 5.00	118,200 5.00	1,200 0.00
1148 Specialist	47,499	48,638	49,121	52,200 1.00	53,280 1.00	1,080 0.00
1150 Secretarial / Bookkeeper	243,559	244,612	234,021	234,000 6.00	236,760 6.00	2,760 0.00
1180 Natl Board Certified Teacher Incentive Bonus	5,000	5,000	10,000	0 0.00	0 0.00	0 0.00
1190 Custodian	235,390	197,504	187,825	198,000 6.00	200,760 6.00	2,760 0.00
1200 Overtime	952	4,843	8,349	1,000	1,000	0
1300 Temporary Employee	17,600	25,692	14,538	3,000	3,500	500
1500 Substitute Teacher	68,571	79,286	70,100	75,000	80,000	5,000
1502 Substitute, Other	2,755	2,175	528	2,000	0	(2,000)
1600 Instructional Supplement	17,735	17,879	13,014	8,500	9,500	1,000
1601 Coaching Supplement	30,899	29,429	29,943	38,873	38,771	(102)
1602 Extra-Curr. Supplement	22,281	22,282	21,480	14,264	16,293	2,029
2100 Social Security - FICA	471,680	491,445	467,426	452,003	471,486	19,482
2210 Retirement - VRS	540,755	801,002	938,703	902,230	1,018,817	116,588
2211 Retiree Health Care Credit	35,104	41,726	65,838	0	0	0
2220 Retirement - PWCS	76,989	80,538	76,673	43,822	48,715	4,893
2300 Health Insurance - HMP	481,682	546,020	530,171	601,394	652,536	51,143
2400 Life Insurance - GLI	16,794	19,790	72,293	68,873	79,387	10,514
2830 Admin. Assoc. Fees	1,161	280	369	525	666	141
3100 Professional Services	99	0	827	0	0	0
3105 Contractual Services	0	0	1,647	0	0	0
3106 Sports Officials	3,992	5,954	6,182	5,000	6,000	1,000
3201 Telephone	6,347	6,424	5,200	7,000	7,000	0
3401 Travel Reimbursement	3,958	5,534	5,090	2,000	3,000	1,000
3402 Conference Expenses	6,346	8,287	4,836	10,000	5,000	(5,000)
3450 Field Trips	11,303	14,019	9,914	8,125	8,000	(125)
3501 Repair/Maint. - Building	0	0	216	1,500	1,500	0
3502 Repair/Maint. - Equipment	3,598	4,000	4,188	8,000	8,500	500
3504 Maint. Service Contract	924	0	4,356	0	0	0
3700 In-Service Expenses	0	100	0	0	10,000	10,000
3901 Laundry/Dry Cleaning	327	367	0	0	0	0
3902 Printing Services	14,631	13,500	10,363	10,000	10,000	0
3903 Postage	5,531	6,676	5,959	6,000	6,000	0
3911 Rental Equipment	387	432	516	2,000	2,000	0
3999 Other Contract Services	5,569	6,363	0	0	0	0
4001 Office Supplies	111	464	0	0	3,000	3,000
4002 Medical Supplies	1,401	988	471	1,000	1,000	0
4003 Custodial Supplies	12,162	12,874	16,035	15,000	15,000	0
4007 Wearing Apparel	375	(2,350)	1,224	450	450	0
4008 Reference Materials	3,051	5,874	842	5,000	3,000	(2,000)
4009 Extra Curricular Supplies	0	0	486	0	0	0
4010 Instructional Supplies	77,743	70,715	56,742	88,083	100,700	12,617
4011 Textbooks	31,536	39,249	67,309	50,000	75,000	25,000
4016 Library Books	5,012	2,177	5,286	5,000	5,000	0
4017 Library Periodicals	0	992	656	1,500	1,500	0
4018 Library Supplies	2,232	1,160	148	1,000	500	(500)
4310 Tech. Supp/Equip Add'l	137,233	1,973	3,363	8,501	100,000	91,499
4350 Tech. Supp/Equip Repl	0	1,480	10,000	0	75,000	75,000
4410 Software - Additional	1,413	2,823	4,416	17,500	18,000	500
4450 Software - Replacement	0	489	0	0	0	0
4510 General Equipment - Add'l.	22,166	5,844	0	0	52,000	52,000
4550 General Equipment - Repl.	242	10,178	2,092	5,000	5,000	0
8002 General Reserve	0	0	0	5,000	5,000	0
Totals	8,371,034	8,836,482	8,694,022	8,240,142 101.50	8,961,981 104.50	721,839 3.00

BEVILLE MIDDLE SCHOOL
478

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved		FY 2015 Approved		Increase/(Decrease)	
				Budget	Positions	Budget	Positions	Budget	Positions
1111 Principal	122,534	125,426	111,883	123,360	1.00	124,920	1.00	1,560	0.00
1112 Assistant Principal	175,540	179,684	214,892	181,680	2.00	180,000	2.00	(1,680)	0.00
1115 Teacher, Admin. Assign.	88,904	81,219	94,105	30,780	0.50	31,140	0.50	360	0.00
1120 Teacher, Classroom	4,202,730	4,357,565	4,358,060	4,385,880	73.00	4,347,480	71.50	(38,400)	(1.50)
1121 Librarian	88,160	90,242	64,585	123,120	2.00	124,560	2.00	1,440	0.00
1122 Counselor	194,378	212,249	213,293	191,760	3.00	194,040	3.00	2,280	0.00
1140 Teacher Assistant	203,982	163,229	168,459	163,800	7.00	141,840	6.00	(21,960)	(1.00)
1148 Specialist	38,869	37,605	38,845	52,200	1.00	53,280	1.00	1,080	0.00
1150 Secretarial / Bookkeeper	234,347	237,775	245,646	234,600	6.00	237,480	6.00	2,880	0.00
1190 Custodian	190,693	197,924	204,350	193,320	6.00	200,760	6.00	7,440	0.00
1200 Overtime	6,571	3,326	1,099	1,000		1,000		0	
1300 Temporary Employee	31,965	23,692	41,064	3,000		3,000		0	
1500 Substitute Teacher	59,973	52,732	59,390	61,500		62,000		500	
1502 Substitute, Other	13,619	7,162	9,164	8,700		9,700		1,000	
1600 Instructional Supplement	12,256	16,546	20,357	9,239		6,020		(3,219)	
1601 Coaching Supplement	29,429	28,587	29,086	33,530		33,530		0	
1602 Extra-Curr. Supplement	24,612	26,885	26,427	19,606		19,606		0	
2100 Social Security - FICA	421,786	427,874	443,549	445,007		441,433		(3,574)	
2210 Retirement - VRS	487,484	718,393	878,940	888,913		953,726		64,812	
2211 Retiree Health Care Credit	31,785	37,342	62,280	0		0		0	
2220 Retirement - PWCS	49,922	48,429	47,462	43,172		45,648		2,476	
2300 Health Insurance - HMP	434,474	469,328	481,417	592,476		611,952		19,476	
2400 Life Insurance - GLI	15,167	17,827	69,080	67,849		74,388		6,539	
2830 Admin. Assoc. Fees	0	0	95	525		666		141	
3100 Professional Services	1,888	2,175	5,831	1,000		0		(1,000)	
3106 Sports Officials	4,773	0	0	3,160		3,000		(160)	
3201 Telephone	133	134	33	0		0		0	
3401 Travel Reimbursement	137	3,366	99	3,500		3,500		0	
3402 Conference Expenses	7,358	(156)	4,311	5,500		5,500		0	
3450 Field Trips	20,516	22,486	21,354	15,760		15,760		(10)	
3501 Repair/Maint. - Building	1,500	1,400	590	2,500		2,500		0	
3502 Repair/Maint. - Equipment	0	0	2,600	2,500		2,500		0	
3504 Maint. Service Contract	903	1,417	1,482	1,400		1,400		0	
3700 In-Service Expenses	0	80	0	0		0		0	
3902 Printing Services	1,236	1,219	1,070	2,500		2,500		0	
3903 Postage	5,936	1,969	528	4,000		4,000		0	
3905 Extra Curricular Expenses	494	516	175	0		0		0	
3911 Rental Equipment	29,937	3,931	0	0		0		0	
3918 Permits & Fees	236	10	0	0		0		0	
3921 Tuition - PW	0	0	0	3,000		10,000		7,000	
4001 Office Supplies	4,414	4,063	1,052	4,250		4,200		(50)	
4002 Medical Supplies	2,761	1,168	468	1,800		2,000		200	
4003 Custodial Supplies	18,054	13,834	17,928	15,000		15,000		0	
4004 Repair/Maint. Supplies	2,589	2,804	676	2,500		2,500		0	
4007 Wearing Apparel	6,823	1,360	2,807	2,450		2,450		0	
4008 Reference Materials	3,521	1,932	951	1,500		1,500		0	
4009 Extra Curricular Supplies	7,619	1,727	2,337	1,000		1,000		0	
4010 Instructional Supplies	51,565	75,280	52,628	28,700		41,600		12,900	
4011 Textbooks	2,428	54,803	66,870	29,251		70,000		40,749	
4012 Emp. Training Supplies	8,910	5,114	5,395	5,000		5,000		0	
4013 Testing Materials	0	0	0	1,000		1,000		0	
4016 Library Books	9,429	1,688	2,734	3,000		3,000		0	
4017 Library Periodicals	1,286	1,836	42	1,000		1,000		0	
4018 Library Supplies	118	328	816	500		500		0	
4019 Food	0	0	0	0		10,000		10,000	
4310 Tech. Supp/Equip Add'l	99,635	44,576	40,699	14,500		54,362		39,862	
4350 Tech. Supp/Equip Repl	1,589	15,128	65,596	47,155		43,040		(4,115)	
4410 Software - Additional	9,875	724	631	0		0		0	
4450 Software - Replacement	29,432	33,214	34,435	34,000		34,000		0	
4510 General Equipment - Add'l	16,862	34,871	4,651	2,500		2,500		0	
4550 General Equipment - Repl.	6,352	4,341	1,929	5,500		15,500		10,000	
5101 Equipment - Additional	0	38,171	0	0		0		0	
5501 Equipment - Replacement	26,510	0	0	0		0		0	
Totals	7,544,001	7,936,550	8,224,243	8,100,444	101.50	8,258,970	99.00	158,526	(2.50)

BULL RUN MIDDLE SCHOOL
492

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget Positions	
1111 Principal	99,930	108,639	122,257	123,360	1.00	124,920	1.00	1,560	0.00
1112 Assistant Principal	292,338	299,239	215,408	181,680	2.00	180,000	2.00	(1,680)	0.00
1115 Teacher, Admin. Assign.	0	69,848	72,174	60,000	1.00	60,720	0.50	720	(0.50)
1120 Teacher, Classroom	5,405,019	5,815,361	4,133,460	3,995,760	66.40	4,201,680	69.00	205,920	2.60
1121 Librarian	177,532	164,892	83,075	123,120	2.00	124,560	2.00	1,440	0.00
1122 Counselor	248,751	275,217	224,591	191,760	3.00	194,040	3.00	2,280	0.00
1140 Teacher Assistant	120,935	94,897	51,058	46,800	2.00	47,280	2.00	480	0.00
1148 Specialist	79,990	81,935	50,398	52,200	1.00	53,280	1.00	1,080	0.00
1150 Secretarial / Bookkeeper	287,005	290,381	235,665	222,840	6.00	229,560	7.00	6,720	1.00
1180 Natl Board Certified Teacher Incentive Bonus	2,500	2,500	2,500	0	0.00	0	0.00	0	0.00
1190 Custodian	178,640	192,411	149,572	166,320	5.00	168,600	5.00	2,280	0.00
1200 Overtime	399	2,987	797	1,000		1,869		869	
1300 Temporary Employee	3,535	18,241	36,935	5,000		2,885		(2,115)	
1500 Substitute Teacher	100,864	130,831	113,457	80,000		55,790		(24,210)	
1502 Substitute, Other	225	0	302	0		0		0	
1600 Instructional Supplement	24,075	22,494	11,051	0		4,483		4,483	
1601 Coaching Supplement	29,687	28,587	27,214	53,100		54,740		1,640	
1602 Extra-Curr. Supplement	19,855	22,157	19,575	0		0		0	
2100 Social Security - FICA	518,891	559,923	401,598	405,675		421,085		15,410	
2210 Retirement - VRS	611,102	938,179	831,514	808,400		913,008		104,608	
2211 Retiree Health Care Credit	40,134	49,000	57,979	0		0		0	
2220 Retirement - PWCS	63,469	69,773	63,752	39,245		43,616		4,371	
2300 Health Insurance - HMP	600,836	699,745	547,910	538,589		584,233		45,644	
2400 Life Insurance - GLI	19,041	23,211	63,492	61,666		71,077		9,411	
2830 Admin. Assoc. Fees	1,488	769	1,235	0		1,000		1,000	
3100 Professional Services	0	1,000	0	0		0		0	
3106 Sports Officials	5,680	6,177	6,210	3,160		0		(3,160)	
3201 Telephone	2,972	4,629	2,818	0		2,000		2,000	
3401 Travel Reimbursement	1,716	3,989	1,274	0		1,000		1,000	
3402 Conference Expenses	8,958	10,734	(65)	10,950		5,000		(5,950)	
3450 Field Trips	22,137	28,234	21,166	38,000		10,000		(28,000)	
3501 Repair/Maint. - Building	6,003	6,320	10,772	8,360		6,000		(2,360)	
3502 Repair/Maint. - Equipment	0	9,459	2,853	0		0		0	
3700 In-Service Expenses	12,229	33,165	14,627	0		10,000		10,000	
3902 Printing Services	37,107	39,681	30,338	20,000		15,000		(5,000)	
3903 Postage	2,166	2,342	1,774	0		2,000		2,000	
3908 Parent Activity	0	0	0	0		1,000		1,000	
3921 Tuition - PW	0	0	0	0		7,275		7,275	
3999 Other Contract Services	4,329	0	0	0		0		0	
4001 Office Supplies	15,343	6,813	5,026	8,025		9,000		975	
4002 Medical Supplies	1,018	574	96	0		500		500	
4003 Custodial Supplies	18,445	14,693	19,669	4,955		4,500		(455)	
4004 Repair/Maint. Supplies	0	0	90	0		0		0	
4007 Wearing Apparel	299	525	375	0		0		0	
4008 Reference Materials	3,042	480	30	0		1,000		1,000	
4010 Instructional Supplies	252,851	195,874	76,178	136,860		211,241		74,381	
4011 Textbooks	61,204	20,254	43,344	40,000		80,000		40,000	
4016 Library Books	3,922	331	2,433	7,600		20,000		12,400	
4017 Library Periodicals	689	588	137	0		1,000		1,000	
4018 Library Supplies	1,069	1,054	630	400		1,000		600	
4310 Tech. Supp/Equip Add'l	23,820	62,472	3,379	0		10,500		10,500	
4350 Tech. Supp/Equip Repl	0	0	29,744	0		0		0	
4410 Software - Additional	0	19,998	15,660	15,000		10,000		(5,000)	
4450 Software - Replacement	0	0	0	0		500		500	
4510 General Equipment - Add'l.	68,994	34,177	1,208	0		10,000		10,000	
5101 Equipment - Additional	0	12,739	0	0		0		0	
Totals	9,480,232	10,477,519	7,806,734	7,449,825	89.40	7,956,942	92.50	507,117	3.10

GAINESVILLE MIDDLE SCHOOL

496

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	108,870	111,440	115,239	123,360 1.00	124,920 1.00	1,560 0.00
1112 Assistant Principal	186,180	191,962	181,044	181,680 2.00	180,000 2.00	(1,680) 0.00
1115 Teacher, Admin. Assign.	0	60,166	70,026	61,560 1.00	62,280 1.00	720 0.00
1120 Teacher, Classroom	4,596,844	5,060,423	4,586,362	4,631,760 77.00	4,596,360 75.50	(35,400) (1.50)
1121 Librarian	99,921	120,778	124,840	123,120 2.00	124,560 2.00	1,440 0.00
1122 Counselor	209,203	228,679	237,987	253,320 4.00	256,320 4.00	3,000 0.00
1140 Teacher Assistant	85,383	60,900	71,894	93,600 4.00	94,560 4.00	960 0.00
1148 Specialist	43,613	44,642	38,848	52,200 1.00	53,280 1.00	1,080 0.00
1150 Secretarial / Bookkeeper	196,243	205,057	211,844	248,880 6.00	251,640 6.00	2,760 0.00
1180 Natl Board Certified Teacher Incentive Bonus	0	0	5,000	0 0.00	0 0.00	0 0.00
1190 Custodian	149,345	153,174	159,682	161,640 5.00	163,800 5.00	2,160 0.00
1200 Overtime	0	0	0	1,780	1,000	(780)
1300 Temporary Employee	32,239	31,645	33,320	12,000	12,000	0
1500 Substitute Teacher	71,812	71,042	68,293	75,000	75,000	0
1502 Substitute, Other	1,903	1,950	1,556	1,000	1,000	0
1600 Instructional Supplement	10,308	13,800	10,187	5,000	5,000	0
1601 Coaching Supplement	31,113	29,429	29,086	40,000	40,000	0
1602 Extra-Curr. Supplement	21,109	20,335	23,209	15,000	15,000	0
2100 Social Security - FICA	427,254	474,968	436,606	465,192	463,341	(1,850)
2210 Retirement - VRS	493,163	785,497	887,041	929,567	1,003,285	73,718
2211 Retiree Health Care Credit	32,356	41,055	62,515	0	0	0
2220 Retirement - PWCS	35,344	42,232	43,819	45,076	47,852	2,776
2300 Health Insurance - HMP	460,059	538,014	566,304	618,616	640,988	22,372
2400 Life Insurance - GLI	15,365	19,431	68,475	70,791	77,982	7,191
2830 Admin. Assoc. Fees	2,440	2,196	2,260	2,000	2,000	0
3100 Professional Services	1,812	2,364	982	2,000	0	(2,000)
3105 Contractual Services	0	3,000	0	0	0	0
3106 Sports Officials	6,147	6,166	4,884	8,000	8,000	0
3201 Telephone	3,203	1,324	4,793	3,700	3,600	(100)
3401 Travel Reimbursement	3,146	5,591	7,436	5,000	7,862	2,862
3402 Conference Expenses	8,502	1,745	9,536	5,000	5,000	0
3450 Field Trips	17,606	18,791	19,285	25,000	14,000	(11,000)
3504 Maint. Service Contract	489	924	489	0	1,000	1,000
3700 In-Service Expenses	2,799	4,104	888	5,000	5,000	0
3902 Printing Services	39,422	24,312	31,367	35,000	35,000	0
3903 Postage	1,774	2,061	2,408	1,022	2,000	978
4001 Office Supplies	3,552	4,881	2,016	2,000	2,000	0
4002 Medical Supplies	1,388	728	(183)	1,000	2,000	1,000
4003 Custodial Supplies	20,278	25,586	23,502	20,000	15,000	(5,000)
4004 Repair/Maint. Supplies	2,700	1,048	4,657	4,000	4,000	0
4007 Wearing Apparel	1,690	367	375	400	400	0
4008 Reference Materials	0	420	1,751	2,000	2,000	0
4010 Instructional Supplies	97,614	120,354	73,528	92,116	105,760	13,644
4011 Textbooks	104,455	47,647	85,676	50,000	40,000	(10,000)
4012 Emp. Training Supplies	0	0	(0)	1,000	1,000	0
4013 Testing Materials	3,384	3,256	0	50,000	3,000	(47,000)
4016 Library Books	27,132	833	8,058	5,000	5,000	0
4017 Library Periodicals	0	2,610	4,669	1,000	1,000	0
4018 Library Supplies	200	901	0	0	1,000	1,000
4310 Tech. Supp/Equip Add'l	89,197	18,135	53,831	60,000	30,000	(30,000)
4350 Tech. Supp/Equip Repl	0	0	43,186	0	0	0
4410 Software - Additional	30,112	37,554	54,447	41,732	30,000	(11,732)
4510 General Equipment - Add'l	80,561	29,858	22,419	56,000	33,500	(22,500)
4550 General Equipment - Repl.	0	122	498	0	10,000	10,000
8002 General Reserve	0	0	0	5,000	5,000	0
Totals	7,857,227	8,673,497	8,495,935	8,693,112 103.00	8,664,290 101.50	(28,822) (1.50)

GODWIN MIDDLE SCHOOL
464

		FY 2011	FY 2012	FY 2013	FY 2014 Approved		FY 2015 Approved		Increase/(Decrease)	
		Actual	Actual	Actual	Budget	Positions	Budget	Positions	Budget	Positions
1111	Principal	108,870	111,439	115,239	123,360	1.00	124,920	1.00	1,560	0.00
1112	Assistant Principal	165,752	169,665	175,450	181,680	2.00	180,000	2.00	(1,680)	0.00
1115	Teacher, Admin. Assign.	62,357	63,829	66,005	30,780	0.50	62,280	1.00	31,500	0.50
1120	Teacher, Classroom	3,494,199	3,768,324	3,723,879	3,785,880	63.00	4,134,960	68.00	349,080	5.00
1121	Librarian	67,661	69,606	74,025	123,120	2.00	124,560	2.00	1,440	0.00
1122	Counselor	135,436	194,641	184,733	191,760	3.00	194,040	3.00	2,280	0.00
1140	Teacher Assistant	83,584	85,557	87,370	70,200	3.00	94,560	4.00	24,360	1.00
1148	Specialist	37,782	38,695	40,167	52,200	1.00	53,280	1.00	1,080	0.00
1150	Secretarial / Bookkeeper	245,051	250,690	248,777	209,280	5.00	251,640	6.00	42,360	1.00
1190	Custodian	139,126	146,977	152,596	161,640	5.00	163,800	5.00	2,160	0.00
1200	Overtime	6,328	8,553	3,259	1,000		7,500		6,500	
1300	Temporary Employee	1,723	741	66,851	500		500		0	
1500	Substitute Teacher	77,879	96,095	69,286	60,000		85,000		25,000	
1502	Substitute, Other	15,498	10,485	1,067	1,000		3,000		2,000	
1600	Instructional Supplement	64,523	113,656	51,447	0		5,000		5,000	
1601	Coaching Supplement	28,587	28,587	29,086	30,209		34,540		4,331	
1602	Extra-Curr. Supplement	18,417	21,294	21,317	17,443		25,192		7,749	
1603	Homebound Tutoring	(30)	0	0	0		0		0	
1647	Coordinator Supplement	6,319	7,312	9,368	0		0		0	
2100	Social Security - FICA	353,836	381,173	375,097	385,554		424,176		38,622	
2210	Retirement - VRS	400,178	616,052	734,811	771,675		913,264		141,589	
2211	Retiree Health Care Credit	26,160	32,102	52,164	0		0		0	
2220	Retirement - PWCS	36,140	37,894	37,923	37,467		43,611		6,144	
2300	Health Insurance - HMP	396,064	435,960	451,590	514,189		584,169		69,980	
2400	Life Insurance - GLI	12,457	15,225	57,305	58,876		71,069		12,193	
2830	Admin. Assoc. Fees	0	0	409	0		1,500		1,500	
3100	Professional Services	33,693	3,432	0	0		0		0	
3106	Sports Officials	6,966	9,334	0	0		8,000		8,000	
3201	Telephone	3,431	1,242	790	600		2,500		1,900	
3401	Travel Reimbursement	1,707	2,164	2,224	1,900		5,500		3,600	
3402	Conference Expenses	17,042	11,091	10,375	700		6,600		5,900	
3450	Field Trips	18,969	20,090	20,891	10,500		21,000		10,500	
3501	Repair/Maint. - Building	0	849	14,077	0		1,500		1,500	
3502	Repair/Maint. - Equipment	489	0	0	0		500		500	
3504	Maint. Service Contract	0	0	489	500		1,000		500	
3700	In-Service Expenses	2,940	0	2,246	0		1,000		1,000	
3902	Printing Services	15,579	19,001	4,374	10,400		5,500		(4,900)	
3903	Postage	2,730	2,997	1,271	1,500		8,000		6,500	
3911	Rental Equipment	21,492	21,165	20,232	19,416		23,968		4,552	
3921	Tuition - PW	0	0	0	0		12,000		12,000	
3999	Other Contract Services	0	7,597	15,375	0		0		0	
4001	Office Supplies	5,046	2,022	3,614	2,000		9,241		7,241	
4002	Medical Supplies	567	1,102	1,054	900		2,500		1,600	
4003	Custodial Supplies	23,914	25,646	14,019	10,000		20,000		10,000	
4004	Repair/Maint. Supplies	2,867	0	914	0		1,000		1,000	
4007	Wearing Apparel	225	225	150	225		5,300		5,075	
4009	Extra Curricular Supplies	0	0	0	0		5,500		5,500	
4010	Instructional Supplies	100,682	177,455	111,967	45,709		102,913		57,204	
4011	Textbooks	28,525	95,804	86,498	51,139		10,000		(41,139)	
4012	Emp. Training Supplies	0	0	0	0		3,000		3,000	
4013	Testing Materials	471	(500)	209	200		5,000		4,800	
4016	Library Books	8,742	3,505	1,546	1,500		5,000		3,500	
4017	Library Periodicals	1,174	256	1,109	500		1,500		1,000	
4018	Library Supplies	0	0	0	0		2,500		2,500	
4019	Food	0	0	0	0		11,000		11,000	
4310	Tech. Supp/Equip Add'l	33,306	95,777	9,233	10,000		4,500		(5,500)	
4350	Tech. Supp/Equip Repl	0	0	29,585	0		8,500		8,500	
4410	Software - Additional	0	0	0	0		3,500		3,500	
4450	Software - Replacement	0	0	0	0		25,000		25,000	
4510	General Equipment - Add'l.	45,498	13,017	3,635	0		11,500		11,500	
4550	General Equipment - Repl.	0	7,043	3,814	0		17,650		17,650	
8002	General Reserve	0	0	0	0		995		995	
Totals		6,359,951	7,224,866	7,188,911	6,975,501	85.50	7,935,727	93.00	960,226	7.50

GRAHAM PARK MIDDLE SCHOOL
451

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions		FY 2015 Approved Budget Positions		Increase/(Decrease) Budget Positions	
1111 Principal	115,500	118,226	122,257	123,360	1.00	124,920	1.00	1,560	0.00
1112 Assistant Principal	190,017	194,502	197,903	181,680	2.00	180,000	2.00	(1,680)	0.00
1120 Teacher, Classroom	2,924,176	3,066,354	3,048,176	3,246,480	54.01	3,498,007	57.51	251,527	3.50
1121 Librarian	62,357	63,829	66,005	61,560	1.00	62,280	1.00	720	0.00
1122 Counselor	136,791	140,043	144,754	130,200	2.00	194,040	3.00	63,840	1.00
1140 Teacher Assistant	128,839	131,397	128,762	140,400	6.00	118,200	5.00	(22,200)	(1.00)
1148 Specialist	48,895	50,167	52,117	52,200	1.00	53,280	1.00	1,080	0.00
1150 Secretarial / Bookkeeper	220,635	230,823	238,335	244,800	6.00	247,560	6.00	2,760	0.00
1190 Custodian	189,848	177,676	180,470	161,640	5.00	163,800	5.00	2,160	0.00
1200 Overtime	1,677	1,628	4,537	4,500		1,500		(3,000)	
1300 Temporary Employee	3,708	4,741	3,624	3,300		3,500		200	
1500 Substitute Teacher	52,317	49,255	53,835	65,000		65,000		0	
1502 Substitute, Other	2,025	1,119	1,206	1,000		1,000		0	
1600 Instructional Supplement	4,483	11,948	6,194	6,000		2,000		(4,000)	
1601 Coaching Supplement	28,569	26,729	27,195	30,958		31,572		614	
1602 Extra-Curr. Supplement	24,161	24,161	24,663	22,713		23,263		550	
2100 Social Security - FICA	306,655	311,967	321,282	342,398		364,898		22,501	
2210 Retirement - VRS	355,048	517,363	636,845	679,013		785,722		106,709	
2211 Retiree Health Care Credit	22,908	26,793	44,154	0		0		0	
2220 Retirement - PWCS	37,816	34,508	37,409	33,002		37,601		4,599	
2300 Health Insurance - HMP	313,705	366,565	356,728	452,904		503,667		50,762	
2400 Life Insurance - GLI	11,015	12,794	48,954	51,884		61,275		9,391	
2830 Admin. Assoc. Fees	1,218	520	1,296	1,100		1,100		0	
3106 Sports Officials	6,973	5,190	9,228	7,152		7,200		48	
3107 Data Processing	0	0	0	0		518		518	
3201 Telephone	3,903	2,702	3,416	3,400		3,400		0	
3401 Travel Reimbursement	1,324	1,509	1,903	2,200		2,000		(200)	
3402 Conference Expenses	601	1,544	3,555	4,500		3,000		(1,500)	
3450 Field Trips	26,222	19,420	28,088	24,000		24,000		0	
3501 Repair/Maint. - Building	3,445	1,192	212	2,000		1,000		(1,000)	
3502 Repair/Maint. - Equipment	283	792	0	0		0		0	
3700 In-Service Expenses	8,544	316	4,180	6,000		2,000		(4,000)	
3902 Printing Services	12,651	13,589	18,788	19,000		1,500		(17,500)	
3903 Postage	3,298	1,462	3,419	3,300		3,500		200	
3911 Rental Equipment	14,100	12,225	13,704	17,757		17,757		0	
3921 Tuition - PW	0	0	0	15,000		15,000		0	
4001 Office Supplies	11,946	9,871	7,572	8,700		10,700		2,000	
4002 Medical Supplies	648	439	425	500		1,000		500	
4003 Custodial Supplies	13,795	15,379	16,383	18,000		15,000		(3,000)	
4004 Repair/Maint. Supplies	0	0	0	0		1,000		1,000	
4007 Wearing Apparel	4,488	2,741	6,783	1,500		4,150		2,650	
4009 Extra Curricular Supplies	2,776	273	3,570	3,000		500		(2,500)	
4010 Instructional Supplies	44,094	26,719	41,146	71,021		81,200		10,179	
4011 Textbooks	20,087	13,838	31,640	35,000		18,000		(17,000)	
4012 Emp. Training Supplies	228	0	0	0		0		0	
4013 Testing Materials	4,308	1,760	1,590	3,000		5,000		2,000	
4014 Food, Cafeteria	459	0	291	0		0		0	
4016 Library Books	105	0	3,755	6,000		2,000		(4,000)	
4018 Library Supplies	13,750	2,452	1,799	2,000		2,000		0	
4019 Food	0	0	0	0		7,500		7,500	
4310 Tech. Supp/Equip Add'l	69,572	6,936	7,437	5,500		2,000		(3,500)	
4350 Tech. Supp/Equip Repl	407	400	38,448	1,725		21,000		19,275	
4410 Software - Additional	20,200	12,963	100	900		750		(150)	
4450 Software - Replacement	181	11,475	20,546	21,000		20,500		(500)	
4510 General Equipment - Add'l	11,279	5,112	4,198	4,500		2,000		(2,500)	
4550 General Equipment - Repl.	12,976	2,792	6,786	2,500		3,500		1,000	
8002 General Reserve	0	0	0	896		912		16	
Totals	5,495,006	5,736,199	6,025,662	6,326,143	78.01	6,803,773	81.51	477,630	3.50

LAKE RIDGE MIDDLE SCHOOL

472

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	133,897	137,057	137,603	123,360 1.00	124,920 1.00	1,560 0.00
1112 Assistant Principal	160,714	164,508	170,117	181,680 2.00	180,000 2.00	(1,680) 0.00
1115 Teacher, Admin. Assign.	44,478	60,166	62,217	61,560 1.00	62,280 1.00	720 0.00
1120 Teacher, Classroom	4,433,039	4,379,909	4,442,432	4,361,760 72.50	4,414,200 72.50	52,440 0.00
1121 Librarian	169,435	139,712	144,421	123,120 2.00	124,560 2.00	1,440 0.00
1122 Counselor	212,444	168,381	172,493	191,760 3.00	194,040 3.00	2,280 0.00
1140 Teacher Assistant	93,423	96,173	73,650	70,200 3.00	70,920 3.00	720 0.00
1148 Specialist	32,445	42,160	43,555	52,200 1.00	53,280 1.00	1,080 0.00
1150 Secretarial / Bookkeeper	244,751	242,911	250,925	234,000 6.00	236,760 6.00	2,760 0.00
1180 Natl Board Certified Teacher Incentive Bonus	2,500	2,500	7,500	0 0.00	0 0.00	0 0.00
1190 Custodian	246,458	204,373	213,255	215,640 7.00	218,520 7.00	2,880 0.00
1200 Overtime	3,667	984	424	1,000	5,000	4,000
1300 Temporary Employee	33,353	25,068	22,452	35,000	20,000	(15,000)
1500 Substitute Teacher	84,358	73,883	63,090	50,000	92,900	42,900
1502 Substitute, Other	2,956	5,765	754	1,000	10,000	9,000
1600 Instructional Supplement	1,577	(150)	0	0	0	0
1601 Coaching Supplement	30,641	30,271	29,086	20,000	35,000	15,000
1602 Extra-Curr. Supplement	20,589	21,345	24,741	12,000	25,000	13,000
2100 Social Security - FICA	446,211	430,252	436,549	438,672	448,848	10,177
2210 Retirement - VRS	515,740	718,797	879,121	877,831	959,957	82,126
2211 Retiree Health Care Credit	33,370	37,346	61,307	0	0	0
2220 Retirement - PWCS	66,135	61,553	62,959	42,676	46,004	3,328
2300 Health Insurance - HMP	335,043	364,252	397,127	585,674	616,224	30,550
2400 Life Insurance - GLI	15,995	17,762	67,670	67,102	74,969	7,867
2830 Admin. Assoc. Fees	504	769	2,482	2,000	2,000	0
3100 Professional Services	490	2,631	1,224	1,000	6,000	5,000
3106 Sports Officials	5,841	5,225	5,517	5,000	6,000	1,000
3201 Telephone	0	(27)	0	0	0	0
3401 Travel Reimbursement	460	522	495	500	1,000	500
3402 Conference Expenses	1,291	12	0	0	1,000	1,000
3450 Field Trips	6,536	7,188	8,111	10,000	20,000	10,000
3501 Repair/Maint. - Building	426	2,456	772	0	5,000	5,000
3502 Repair/Maint. - Equipment	0	567	376	0	5,000	5,000
3504 Maint. Service Contract	704	703	2,778	0	5,000	5,000
3902 Printing Services	18,698	15,562	16,607	0	25,500	25,500
3903 Postage	1,987	353	3,668	3,000	5,000	2,000
3911 Rental Equipment	2,658	0	0	0	0	0
4001 Office Supplies	10,467	7,406	8,946	0	12,000	12,000
4002 Medical Supplies	343	365	234	500	1,500	1,000
4003 Custodial Supplies	18,161	18,792	18,579	5,000	20,000	15,000
4004 Repair/Maint. Supplies	1,726	187	1,312	0	5,000	5,000
4007 Wearing Apparel	3,786	1,564	375	0	700	700
4010 Instructional Supplies	132,712	73,301	131,428	57,500	118,319	60,819
4011 Textbooks	139,369	8,646	131,951	0	119,818	119,818
4014 Food, Cafeteria	500	0	0	0	0	0
4016 Library Books	11,207	5,970	11,174	4,000	4,000	0
4017 Library Periodicals	3,247	2,147	5,375	4,000	4,000	0
4018 Library Supplies	0	0	0	0	4,000	4,000
4310 Tech. Supp/Equip Add'l	27,785	3,910	11,490	0	5,000	5,000
4350 Tech. Supp/Equip Repl	305,603	2,073	58,429	0	5,000	5,000
4410 Software - Additional	29,555	20,036	21,030	0	25,000	25,000
4510 General Equipment - Add'l	19,486	5,996	20,129	1,000	16,000	15,000
4550 General Equipment - Repl.	21,244	1,862	13,527	6,984	15,000	8,016
5101 Equipment - Additional	0	22,189	0	0	20,000	20,000
5501 Equipment - Replacement	0	0	0	0	10,000	10,000
Totals	8,128,004	7,635,383	8,239,456	7,846,719 98.50	8,480,219 98.50	633,500 0.00

FRED LYNN MIDDLE SCHOOL

452

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	118,701	122,025	122,257	123,360 1.00	124,920 1.00	1,560 0.00
1112 Assistant Principal	150,984	167,779	123,724	181,680 2.00	180,000 2.00	(1,680) 0.00
1115 Teacher, Admin. Assign.	69,267	66,291	43,798	0 0.00	0 0.00	0 0.00
1120 Teacher, Classroom	3,301,494	3,456,783	3,522,609	3,695,880 61.50	4,110,672 67.60	414,792 6.10
1121 Librarian	52,223	53,455	55,278	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	126,848	205,762	128,624	130,200 2.00	162,900 2.50	32,700 0.50
1140 Teacher Assistant	39,657	36,620	39,005	46,800 2.00	70,920 3.00	24,120 1.00
1148 Specialist	48,207	49,108	82,040	52,200 1.00	89,160 2.00	36,960 1.00
1150 Secretarial / Bookkeeper	207,021	216,528	212,883	237,720 6.00	211,680 5.00	(26,040) (1.00)
1190 Custodian	192,914	200,094	204,862	182,160 5.50	184,680 5.50	2,520 0.00
1200 Overtime	10,021	22,054	3,743	1,500	0	(1,500)
1300 Temporary Employee	2,332	15,360	2,251	500	853	353
1500 Substitute Teacher	79,421	78,447	71,534	75,000	51,568	(23,432)
1502 Substitute, Other	1,881	0	0	0	0	0
1600 Instructional Supplement	27,282	25,145	11,674	0	0	0
1601 Coaching Supplement	28,587	28,587	29,086	38,016	38,771	755
1602 Extra-Curr. Supplement	8,015	13,711	17,121	30,200	26,715	(3,485)
2100 Social Security - FICA	330,543	348,398	338,802	371,543	406,606	35,063
2210 Retirement - VRS	356,299	561,482	639,794	736,510	879,587	143,077
2211 Retiree Health Care Credit	23,066	29,117	46,820	0	0	0
2220 Retirement - PWCS	15,256	18,447	21,819	35,808	42,097	6,290
2300 Health Insurance - HMP	356,364	437,266	452,420	491,416	563,898	72,482
2400 Life Insurance - GLI	11,077	14,493	51,778	56,304	68,603	12,299
2830 Admin. Assoc. Fees	314	10,220	10,325	525	666	141
3100 Professional Services	7,750	1,930	2,885	0	0	0
3106 Sports Officials	5,250	6,955	3,700	3,160	3,160	0
3201 Telephone	15,026	2,032	6,649	3,500	2,810	(690)
3401 Travel Reimbursement	37,957	7,953	(1,921)	10,000	3,057	(6,943)
3402 Conference Expenses	14,399	(5,623)	11,603	5,000	4,080	(920)
3450 Field Trips	25,090	26,150	25,228	11,625	4,261	(7,364)
3504 Maint. Service Contract	489	489	679	0	550	550
3700 In-Service Expenses	0	200	0	0	2,769	2,769
3902 Printing Services	14,550	18,638	9,998	5,800	8,768	2,968
3903 Postage	2,470	1,661	1,849	2,000	995	(1,005)
3913 Tuition - Other Divisions	2,200	0	(572)	35,000	0	(35,000)
3921 Tuition - PW	0	0	0	0	5,000	5,000
3999 Other Contract Services	4,500	4,458	0	0	750	750
4001 Office Supplies	24,575	8,366	3,644	15,500	2,079	(13,421)
4002 Medical Supplies	464	996	1,340	500	1,000	500
4003 Custodial Supplies	13,327	12,033	15,129	12,000	12,301	301
4004 Repair/Maint. Supplies	1,311	2,122	2,214	2,500	509	(1,991)
4007 Wearing Apparel	11,953	7,757	0	0	0	0
4008 Reference Materials	448	538	812	0	0	0
4009 Extra Curricular Supplies	1,561	61	0	0	0	0
4010 Instructional Supplies	63,966	40,692	49,255	82,040	45,832	(36,208)
4011 Textbooks	7,192	73,317	45,238	45,000	69,434	24,434
4013 Testing Materials	319	0	0	500	0	(500)
4016 Library Books	5,685	0	1,016	2,500	5,000	2,500
4018 Library Supplies	385	289	327	500	367	(133)
4019 Food	0	0	0	0	2,000	2,000
4020 Printing Supplies	0	685	0	3,000	2,000	(1,000)
4310 Tech. Supp/Equip Add'l	25,474	605	465	0	0	0
4350 Tech. Supp/Equip Repl	(636)	80	32,265	0	0	0
4410 Software - Additional	126,068	12,474	6,220	0	0	0
4450 Software - Replacement	0	0	0	0	20,000	20,000
4510 General Equipment - Add'l.	22,282	6,847	3,409	0	0	0
4550 General Equipment - Repl.	2,409	549	4,676	0	0	0
5101 Equipment - Additional	32,300	14,748	0	320,611	243,562	(77,049)
5501 Equipment - Replacement	7,897	0	40,669	64,366	49,319	(15,047)
Totals	6,034,435	6,424,174	6,499,023	7,173,984 82.00	7,766,179 89.60	592,195 7.60

MARSTELLER MIDDLE SCHOOL
421

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	108,870	111,440	115,239	123,360 1.00	124,920 1.00	1,560 0.00
1112 Assistant Principal	156,032	159,716	165,162	181,680 2.00	180,000 2.00	(1,680) 0.00
1115 Teacher, Admin. Assign.	0	122,275	129,547	91,560 1.50	31,140 0.50	(60,420) (1.00)
1120 Teacher, Classroom	5,465,437	5,709,152	5,556,757	5,134,980 85.40	4,656,300 76.50	(478,680) (8.90)
1121 Librarian	119,035	130,512	136,830	123,120 2.00	124,560 2.00	1,440 0.00
1122 Counselor	290,395	297,250	303,597	253,320 4.00	225,180 3.50	(28,140) (0.50)
1140 Teacher Assistant	151,467	187,806	170,785	163,800 7.00	141,840 6.00	(21,960) (1.00)
1148 Specialist	70,202	66,263	40,141	52,200 1.00	53,280 1.00	1,080 0.00
1150 Secretarial / Bookkeeper	264,590	272,588	278,964	283,440 8.00	261,840 7.00	(21,600) (1.00)
1180 Natl Board Certified Teacher Incentive Bonus	7,500	7,500	7,500	0 0.00	0 0.00	0 0.00
1190 Custodian	211,042	238,944	239,984	234,360 7.00	232,920 7.00	(1,440) 0.00
1200 Overtime	1,891	200	2,122	0	0	0
1300 Temporary Employee	34,720	49,986	60,905	0	0	0
1500 Substitute Teacher	96,963	95,213	90,135	68,443	4,177	(64,266)
1502 Substitute, Other	5,808	4,736	7,169	0	0	0
1600 Instructional Supplement	9,991	12,585	8,775	0	0	0
1601 Coaching Supplement	28,587	28,587	29,086	38,016	38,771	755
1602 Extra-Curr. Supplement	22,278	22,733	20,593	15,121	16,293	1,172
1603 Homebound Tutoring	2,309	332	3,715	0	0	0
2100 Social Security - FICA	513,919	555,968	543,967	517,382	465,978	(51,404)
2210 Retirement - VRS	601,797	922,907	1,078,016	1,039,048	1,019,475	(19,573)
2211 Retiree Health Care Credit	39,501	48,169	75,854	0	0	0
2220 Retirement - PWCS	59,138	61,090	66,488	50,478	48,859	(1,619)
2300 Health Insurance - HMP	668,091	719,763	657,248	692,742	654,470	(38,272)
2400 Life Insurance - GLI	18,774	22,819	83,099	79,342	79,622	280
2830 Admin. Assoc. Fees	1,552	0	560	666	666	0
3100 Professional Services	708	786	591	500	0	(500)
3106 Sports Officials	6,271	6,292	5,952	3,106	3,160	54
3201 Telephone	4,734	6,039	6,073	6,000	0	(6,000)
3401 Travel Reimbursement	3,375	684	(1,294)	2,487	1,965	(522)
3402 Conference Expenses	698	1,618	363	5,000	0	(5,000)
3450 Field Trips	40,168	37,579	39,840	12,125	3,125	(9,000)
3501 Repair/Maint. - Building	720	0	0	0	0	0
3502 Repair/Maint. - Equipment	532	0	0	0	0	0
3902 Printing Services	1,505	324	104	500	0	(500)
3903 Postage	1,006	7,483	4,636	4,000	827	(3,173)
3905 Extra Curricular Expenses	99	0	115	0	0	0
4001 Office Supplies	4,046	3,542	2,968	14,000	15,000	1,000
4002 Medical Supplies	895	726	744	3,000	0	(3,000)
4003 Custodial Supplies	9,631	21,364	20,794	18,000	0	(18,000)
4004 Repair/Maint. Supplies	4,916	3,731	660	1,000	0	(1,000)
4007 Wearing Apparel	368	430	692	600	0	(600)
4008 Reference Materials	1,204	169	0	0	0	0
4010 Instructional Supplies	177,343	161,051	134,070	115,314	50,000	(65,314)
4011 Textbooks	139,067	19,191	126,881	111,609	76,071	(35,538)
4012 Emp. Training Supplies	6,173	11,074	8,845	7,000	0	(7,000)
4013 Testing Materials	0	0	75	500	0	(500)
4016 Library Books	8,173	12,744	20,629	22,000	7,000	(15,000)
4017 Library Periodicals	0	0	0	2,600	0	(2,600)
4018 Library Supplies	0	550	1,232	2,089	0	(2,089)
4310 Tech. Supp/Equip Add'l	15,234	27,162	884	8,635	0	(8,635)
4350 Tech. Supp/Equip Repl	360	1,070	0	0	0	0
4410 Software - Additional	888	601	489	0	0	0
4510 General Equipment - Add'l.	16,335	7,038	3,998	8,630	0	(8,630)
5101 Equipment - Additional	0	16,690	0	0	0	0
Totals	9,394,337	10,196,472	10,251,580	9,491,753 118.90	8,517,439 106.50	(974,314) (12.40)

PARKSIDE MIDDLE SCHOOL
450

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	108,870	93,331	96,512	123,360 1.00	124,920 1.00	1,560 0.00
1112 Assistant Principal	189,189	190,960	166,245	181,680 2.00	180,000 2.00	(1,680) 0.00
1115 Teacher, Admin. Assign.	55,637	56,007	53,668	61,560 1.00	31,140 0.50	(30,420) (0.50)
1120 Teacher, Classroom	4,264,703	4,305,392	4,298,771	4,385,880 73.00	4,467,360 73.50	81,480 0.50
1121 Librarian	68,001	69,606	79,829	123,120 2.00	124,560 2.00	1,440 0.00
1122 Counselor	206,483	223,555	189,811	191,760 3.00	194,040 3.00	2,280 0.00
1140 Teacher Assistant	206,953	183,131	102,358	117,000 5.00	165,480 7.00	48,480 2.00
1148 Specialist	50,314	45,769	51,750	52,200 1.00	53,280 1.00	1,080 0.00
1150 Secretarial / Bookkeeper	196,650	219,411	251,409	234,000 6.00	251,640 6.00	17,640 0.00
1190 Custodian	223,537	228,576	236,913	198,000 6.00	200,760 6.00	2,760 0.00
1200 Overtime	7,135	20,420	32,738	32,000	27,430	(4,570)
1300 Temporary Employee	28,178	26,698	23,370	60,000	68,000	8,000
1500 Substitute Teacher	119,974	81,435	84,891	80,000	80,000	0
1502 Substitute, Other	1,286	242	788	0	0	0
1600 Instructional Supplement	1,156	5,289	68,722	13,000	0	(13,000)
1601 Coaching Supplement	29,833	26,747	27,612	48,000	44,344	(3,656)
1602 Extra-Curr. Supplement	15,731	17,850	24,510	20,000	21,191	1,191
1603 Homebound Tutoring	0	0	0	5,000	2,000	(3,000)
2100 Social Security - FICA	428,257	428,736	428,541	453,153	461,768	8,614
2210 Retirement - VRS	467,992	688,468	830,234	886,863	980,831	93,967
2211 Retiree Health Care Credit	30,320	35,646	58,019	0	0	0
2220 Retirement - PWCS	52,596	51,545	54,245	43,081	46,925	3,844
2300 Health Insurance - HMP	474,747	474,903	493,161	591,231	628,560	37,329
2400 Life Insurance - GLI	14,490	17,002	64,356	67,713	76,470	8,756
2830 Admin. Assoc. Fees	89	1,805	0	12,000	3,400	(8,600)
3100 Professional Services	0	2,000	0	0	0	0
3106 Sports Officials	0	0	3,082	3,000	3,160	160
3201 Telephone	5,399	4,482	958	2,000	6,000	4,000
3401 Travel Reimbursement	2,607	612	391	1,000	1,000	0
3402 Conference Expenses	6,306	4,434	20,145	15,000	20,000	5,000
3450 Field Trips	37,274	45,803	44,474	18,000	14,500	(3,500)
3501 Repair/Maint. - Building	720	617	239	25,000	15,000	(10,000)
3502 Repair/Maint. - Equipment	635	0	0	5,000	0	(5,000)
3700 In-Service Expenses	1,057	25,627	37,763	45,000	27,000	(18,000)
3902 Printing Services	0	9,258	3,027	50,000	1,300	(48,700)
3903 Postage	6,231	3,685	2,760	5,000	2,000	(3,000)
3999 Other Contract Services	0	0	7,304	0	0	0
4001 Office Supplies	8,107	12,901	46,975	42,000	29,005	(12,995)
4002 Medical Supplies	0	529	154	500	500	0
4003 Custodial Supplies	12,470	9,981	15,559	28,194	19,847	(8,347)
4007 Wearing Apparel	75	150	0	500	614	114
4008 Reference Materials	0	31	0	0	1,000	1,000
4009 Extra Curricular Supplies	0	0	0	50,000	500	(49,500)
4010 Instructional Supplies	155,362	96,221	154,727	163,600	123,639	(39,961)
4011 Textbooks	1,428	48,272	20,387	100,000	100,000	0
4016 Library Books	2,004	1,741	0	10,000	10,000	0
4017 Library Periodicals	851	0	489	5,000	5,000	0
4018 Library Supplies	44	643	0	5,000	1,000	(4,000)
4150 Lease Agreement	23,004	19,170	7,668	30,000	14,784	(15,216)
4310 Tech. Supp/Equip Add'l	37,464	4,248	17,254	30,000	5,000	(25,000)
4350 Tech. Supp/Equip Repl	0	19,998	48,585	20,000	0	(20,000)
4410 Software - Additional	471	16,623	22,535	40,000	14,100	(25,900)
4450 Software - Replacement	0	0	0	0	23,000	23,000
4510 General Equipment - Add'l.	5,026	4,075	10,828	12,873	278,184	265,311
5501 Equipment - Replacement	0	173	0	0	0	0
8002 General Reserve	0	0	0	5,000	5,000	0
Totals	7,548,656	7,823,798	8,183,759	8,692,269 100.00	8,955,231 102.00	262,962 2.00

POTOMAC MIDDLE SCHOOL
417

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	115,500	118,226	105,460	123,360 1.00	124,920 1.00	1,560 0.00
1112 Assistant Principal	149,215	152,738	153,480	181,680 2.00	180,000 2.00	(1,680) 0.00
1115 Teacher, Admin. Assign.	0	0	0	61,560 1.00	62,280 1.00	720 0.00
1120 Teacher, Classroom	4,094,764	3,797,949	3,926,655	4,121,760 68.50	4,013,520 66.00	(108,240) (2.50)
1121 Librarian	98,995	101,331	101,734	123,120 2.00	124,560 2.00	1,440 0.00
1122 Counselor	209,016	214,531	221,020	191,760 3.00	194,040 3.00	2,280 0.00
1140 Teacher Assistant	96,943	61,537	41,339	117,000 5.00	141,840 6.00	24,840 1.00
1148 Specialist	48,895	50,049	51,707	52,200 1.00	53,280 1.00	1,080 0.00
1150 Secretarial / Bookkeeper	225,215	221,739	253,141	258,720 7.00	261,840 7.00	3,120 0.00
1180 Natl Board Certified Teacher Incentive Bonus	2,500	7,500	5,000	0 0.00	0 0.00	0 0.00
1190 Custodian	186,615	191,329	199,237	214,200 6.60	200,760 6.00	(13,440) (0.60)
1200 Overtime	5,957	3,278	2,833	4,000	4,500	500
1300 Temporary Employee	29,705	21,574	29,364	18,000	31,000	13,000
1500 Substitute Teacher	100,737	134,873	127,775	115,000	110,000	(5,000)
1502 Substitute, Other	1,870	1,581	678	1,500	1,500	0
1600 Instructional Supplement	9,496	39,399	65,965	10,000	35,000	25,000
1601 Coaching Supplement	30,271	28,587	29,086	40,585	36,700	(3,885)
1602 Extra-Curr. Supplement	18,636	21,715	20,747	12,543	18,362	5,819
1603 Homebound Tutoring	0	0	78	500	0	(500)
1647 Coordinator Supplement	0	0	11,602	0	0	0
2100 Social Security - FICA	406,318	381,732	397,990	432,034	427,948	(4,086)
2210 Retirement - VRS	468,248	633,742	772,600	851,086	905,858	54,772
2211 Retiree Health Care Credit	30,487	32,882	53,916	0	0	0
2220 Retirement - PWCS	38,645	34,774	39,186	41,385	43,392	2,007
2300 Health Insurance - HMP	414,002	429,384	403,755	567,951	581,239	13,287
2400 Life Insurance - GLI	14,488	15,659	59,613	65,078	70,712	5,634
2830 Admin. Assoc. Fees	740	219	1,082	1,000	1,500	500
3100 Professional Services	5,618	4,915	5,723	3,668	5,000	1,332
3106 Sports Officials	1,744	2,551	5,392	5,000	3,160	(1,840)
3201 Telephone	6,876	8,664	7,848	10,000	10,000	0
3401 Travel Reimbursement	10,503	12,337	9,161	5,000	14,500	9,500
3402 Conference Expenses	326	562	9,340	500	3,000	2,500
3450 Field Trips	33,261	35,831	45,110	15,000	18,125	3,125
3501 Repair/Maint. - Building	2,212	1,870	2,254	2,000	1,000	(1,000)
3700 In-Service Expenses	8,673	1,375	4,513	3,500	5,000	1,500
3901 Laundry/Dry Cleaning	0	5,205	0	0	0	0
3902 Printing Services	13,899	26,010	27,797	29,000	39,000	10,000
3903 Postage	2,798	5,513	5,533	5,500	5,500	0
3911 Rental Equipment	0	0	1,959	0	0	0
3913 Tuition - Other Divisions	0	0	0	0	1,000	1,000
3921 Tuition - PW	0	0	0	0	20,000	20,000
3999 Other Contract Services	0	0	0	0	500	500
4001 Office Supplies	1,695	2,987	7,762	8,000	60,000	52,000
4002 Medical Supplies	444	704	798	1,500	5,500	4,000
4003 Custodial Supplies	4,712	11,912	16,091	10,000	20,000	10,000
4004 Repair/Maint. Supplies	9,300	0	0	0	0	0
4007 Wearing Apparel	4,418	225	75	300	10,300	10,000
4008 Reference Materials	982	0	0	2,500	7,000	4,500
4009 Extra Curricular Supplies	1,514	495	0	0	0	0
4010 Instructional Supplies	7,794	194,197	227,899	202,435	463,530	261,095
4011 Textbooks	8,865	10,739	58,227	50,000	85,000	35,000
4013 Testing Materials	8,856	0	14,850	0	3,500	3,500
4016 Library Books	1,115	2,906	4,443	3,000	3,000	0
4017 Library Periodicals	0	754	719	900	1,500	600
4018 Library Supplies	146	459	1,644	400	2,500	2,100
4020 Printing Supplies	19,713	5,861	2,717	6,000	6,000	0
4310 Tech. Supp/Equip - Add'l	14,174	17,826	14,074	36,000	18,000	(18,000)
4410 Software - Additional	539	0	0	0	500	500
4510 General Equipment - Add'l.	9,428	7,447	5,974	11,000	10,000	(1,000)
5101 Equipment - Additional	12,739	573	0	0	0	0
8002 General Reserve	0	0	0	0	5,000	5,000
Totals	6,989,602	7,058,246	7,554,946	8,017,226 97.10	8,456,867 95.00	434,641 (2.10)

RIPPON MIDDLE SCHOOL
459

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	126,210	129,190	133,595	123,360 1.00	124,920 1.00	1,560 0.00
1112 Assistant Principal	172,071	173,008	178,908	181,680 2.00	180,000 2.00	(1,680) 0.00
1115 Teacher, Admin. Assign.	0	62,056	66,005	61,560 1.00	62,280 1.00	720 0.00
1120 Teacher, Classroom	3,604,622	3,920,343	4,154,177	4,445,880 74.00	4,560,000 75.00	114,120 1.00
1121 Librarian	100,229	102,595	103,002	123,120 2.00	124,560 2.00	1,440 0.00
1122 Counselor	120,789	123,639	127,035	130,200 2.00	194,040 3.00	63,840 1.00
1140 Teacher Assistant	43,484	44,187	45,057	93,600 4.00	94,560 4.00	960 0.00
1148 Specialist	47,517	48,638	50,248	52,200 1.00	53,280 1.00	1,080 0.00
1150 Secretarial / Bookkeeper	231,717	227,416	232,138	233,640 6.00	236,520 6.00	2,880 0.00
1180 Natl Board Certified Teacher Incentive Bonus	2,500	2,500	10,000	0 0.00	0 0.00	0 0.00
1190 Custodian	142,182	144,461	142,606	151,920 5.00	153,960 5.00	2,040 0.00
1200 Overtime	1,901	701	461	800	1,000	200
1300 Temporary Employee	2,766	25,291	14,873	1,500	0	(1,500)
1500 Substitute Teacher	97,609	79,537	78,345	70,000	90,000	20,000
1502 Substitute, Other	0	0	151	0	2,500	2,500
1600 Instructional Supplement	13,172	17,711	13,560	8,663	9,570	907
1601 Coaching Supplement	30,113	29,429	29,086	38,016	29,663	(8,353)
1602 Extra-Curr. Supplement	23,477	25,087	26,483	15,121	25,400	10,279
2100 Social Security - FICA	349,638	379,869	400,880	438,441	454,583	16,142
2210 Retirement - VRS	408,470	632,381	800,947	877,249	982,774	105,526
2211 Retiree Health Care Credit	26,702	32,974	56,840	0	0	0
2220 Retirement - PWCS	43,222	40,461	44,146	42,539	46,851	4,313
2300 Health Insurance - HMP	402,534	464,603	477,619	583,784	627,577	43,793
2400 Life Insurance - GLI	12,727	15,621	62,173	66,804	76,350	9,547
2830 Admin. Assoc. Fees	504	393	438	0	500	500
3106 Sports Officials	4,466	5,581	2,601	4,200	2,000	(2,200)
3201 Telephone	5,069	3,496	3,146	3,900	5,000	1,100
3401 Travel Reimbursement	2,549	447	192	250	250	0
3402 Conference Expenses	12,950	8,485	2,807	500	2,500	2,000
3450 Field Trips	18,752	21,013	19,238	13,500	28,000	14,500
3501 Repair/Maint. - Building	5,300	288	663	0	500	500
3502 Repair/Maint. - Equipment	690	150	0	1,500	0	(1,500)
3504 Maint. Service Contract	0	0	0	0	400	400
3700 In-Service Expenses	0	0	0	0	2,500	2,500
3902 Printing Services	166	385	1,089	250	5,000	4,750
3903 Postage	3,315	1,883	1,499	2,000	1,500	(500)
3921 Tuition - PW	0	0	0	0	25,000	25,000
4001 Office Supplies	1,259	0	32	500	5,000	4,500
4002 Medical Supplies	756	735	388	1,000	3,000	2,000
4003 Custodial Supplies	25,148	13,218	26,461	7,500	35,366	27,866
4004 Repair/Maint. Supplies	0	0	0	0	2,500	2,500
4007 Wearing Apparel	7,077	9,388	15,174	2,875	10,400	7,525
4009 Extra Curricular Supplies	2,847	0	34	1,200	0	(1,200)
4010 Instructional Supplies	133,174	102,556	36,566	17,635	271,500	253,865
4011 Textbooks	90,927	45,240	100,041	80,000	100,000	20,000
4013 Testing Materials	31,633	15,173	20	5,600	10,000	4,400
4016 Library Books	12,735	3,815	1,821	500	10,000	9,500
4017 Library Periodicals	913	1,040	0	1,000	3,500	2,500
4310 Tech. Supp/Equip Add'l	54,932	74,350	9,284	0	10,000	10,000
4350 Tech. Supp/Equip Repl	110,875	4,045	36,961	0	11,000	11,000
4450 Software - Replacement	0	2,201	0	0	10,000	10,000
4510 General Equipment - Add'l	26,851	7,832	1,594	0	30,000	30,000
4550 General Equipment - Repl.	(2,581)	2,310	1,300	0	17,000	17,000
5150 Lease/Purchase Agree.	27,119	34,581	29,893	36,000	25,000	(11,000)
5501 Equipment - Replacement	1,731	27,055	0	0	0	0
8002 General Reserve	0	0	0	0	5,000	5,000
Totals	6,582,807	7,107,358	7,539,576	7,919,986 98.00	8,762,805 100.00	842,819 2.00

RONALD REAGAN MIDDLE SCHOOL
405

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	0	49,605	102,389	123,360 1.00	124,920 1.00	1,560 0.00
1112 Assistant Principal	0	0	180,477	181,680 2.00	180,000 2.00	(1,680) 0.00
1120 Teacher, Classroom	0	0	3,373,114	3,913,320 65.00	4,421,832 72.60	508,512 7.60
1121 Librarian	0	0	67,985	123,120 2.00	124,560 2.00	1,440 0.00
1122 Counselor	0	17,248	173,021	191,760 3.00	256,320 4.00	64,560 1.00
1140 Teacher Assistant	0	0	90,097	140,400 6.00	141,840 6.00	1,440 0.00
1148 Specialist	0	0	46,092	52,200 1.00	53,280 1.00	1,080 0.00
1150 Secretarial / Bookkeeper	0	26,289	223,566	237,720 6.00	240,600 6.00	2,880 0.00
1180 Natl Board Certified Teacher Incentive Bonus	0	0	5,000	0 0.00	0 0.00	0 0.00
1190 Custodian	0	8,007	126,158	156,960 5.00	159,000 5.00	2,040 0.00
1200 Overtime	0	835	2,704	6,000	6,000	0
1300 Temporary Employee	0	0	26,634	27,260	54,144	26,884
1500 Substitute Teacher	0	0	67,668	60,000	75,000	15,000
1502 Substitute, Other	0	0	980	3,000	3,000	0
1600 Instructional Supplement	0	0	1,934	5,000	49,500	44,500
1601 Coaching Supplement	0	0	29,086	33,573	33,573	0
1602 Extra-Curr. Supplement	0	0	24,051	19,564	19,564	0
1603 Homebound Tutoring	0	0	926	2,000	1,000	(1,000)
2100 Social Security - FICA	0	7,291	342,317	403,684	454,726	51,042
2210 Retirement - VRS	0	11,016	632,404	801,902	968,341	166,439
2211 Retiree Health Care Credit	0	557	47,003	0	0	0
2220 Retirement - PWCS	0	824	19,039	38,916	46,190	7,274
2300 Health Insurance - HMP	0	14,684	422,328	534,070	618,705	84,635
2400 Life Insurance - GLI	0	272	51,537	61,139	75,271	14,132
2830 Admin. Assoc. Fees	0	520	735	700	700	0
2850 Employee Recognition	0	112	293	1,000	0	(1,000)
3100 Professional Services	0	7,735	14,850	15,000	35,000	20,000
3106 Sports Officials	0	0	4,549	3,200	6,000	2,800
3201 Telephone	0	462	1,779	3,000	1,500	(1,500)
3401 Travel Reimbursement	0	155	753	1,000	1,000	0
3402 Conference Expenses	0	3,308	(1,366)	1,000	1,000	0
3450 Field Trips	0	375	18,322	22,775	24,000	1,225
3501 Repair/Maint. - Building	0	4,203	10,296	5,000	1,000	(4,000)
3502 Repair/Maint. - Equipment	0	0	1,469	2,500	1,000	(1,500)
3504 Maint. Service Contract	0	0	2,839	3,000	2,000	(1,000)
3700 In-Service Expenses	0	317	4,852	5,000	0	(5,000)
3902 Printing Services	0	1,035	10,856	9,500	15,000	5,500
3903 Postage	0	1,458	6,016	6,000	5,000	(1,000)
3911 Rental Equipment	0	0	10,192	12,000	13,000	1,000
4001 Office Supplies	0	11,254	12,493	10,000	5,000	(5,000)
4002 Medical Supplies	0	225	7,722	2,000	2,000	0
4003 Custodial Supplies	0	766	19,954	15,000	15,000	0
4004 Repair/Maint. Supplies	0	0	1,994	0	0	0
4007 Wearing Apparel	0	732	8,101	8,800	8,800	0
4008 Reference Materials	0	5,725	6,348	2,500	2,500	0
4009 Extra Curricular Supplies	0	2,679	23,901	16,000	16,000	0
4010 Instructional Supplies	0	122,015	258,969	94,000	68,728	(25,272)
4011 Textbooks	0	72,291	78,208	67,218	63,000	(4,218)
4013 Testing Materials	0	0	432	1,000	1,000	0
4016 Library Books	0	0	7,898	10,000	5,000	(5,000)
4017 Library Periodicals	0	1,458	0	775	775	0
4018 Library Supplies	0	746	7,266	1,500	1,500	0
4019 Food	0	0	0	0	2,000	2,000
4020 Printing Supplies	0	2,741	12,132	15,000	0	(15,000)
4310 Tech. Supp/Equip Add'l	0	5,154	25,072	25,000	36,000	11,000
4510 General Equipment - Add'l.	0	8,997	63,764	119,899	500	(119,399)
5101 Equipment - Additional	0	0	5,213	5,000	0	(5,000)
8002 General Reserve	0	0	0	5,000	0	(5,000)
Totals	0	391,091	6,682,411	7,605,995 91.00	8,441,368 99.60	835,373 8.60

SAUNDERS MIDDLE SCHOOL

438

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	99,632	101,984	105,460	123,360 1.00	124,920 1.00	1,560 0.00
1112 Assistant Principal	173,886	108,139	153,346	181,680 2.00	180,000 2.00	(1,680) 0.00
1115 Teacher, Admin. Assign.	69,615	78,489	55,278	61,560 1.00	0 0.00	(61,560) (1.00)
1120 Teacher, Classroom	3,983,736	4,126,735	4,204,789	3,731,760 62.00	3,837,360 63.00	105,600 1.00
1121 Librarian	64,228	65,744	49,038	61,560 1.00	124,560 2.00	63,000 1.00
1122 Counselor	199,911	196,819	200,270	154,824 2.40	162,900 2.50	8,076 0.10
1140 Teacher Assistant	148,774	126,370	107,063	117,000 5.00	118,200 5.00	1,200 0.00
1148 Specialist	83,501	85,472	76,257	87,720 2.00	89,160 2.00	1,440 0.00
1150 Secretarial / Bookkeeper	254,570	208,352	185,825	198,120 5.00	200,640 5.00	2,520 0.00
1180 Natl Board Certified Teacher Incentive Bonus	2,500	2,500	2,500	0 0.00	0 0.00	0 0.00
1190 Custodian	172,176	182,255	173,950	171,000 5.00	173,400 5.00	2,400 0.00
1200 Overtime	10,829	7,783	8,370	0	1,200	1,200
1300 Temporary Employee	41,837	64,137	36,082	5,000	0	(5,000)
1500 Substitute Teacher	131,003	101,039	74,735	120,000	65,000	(55,000)
1502 Substitute, Other	5,025	1,725	302	2,000	3,000	1,000
1600 Instructional Supplement	20,754	26,057	11,568	1,000	0	(1,000)
1601 Coaching Supplement	28,587	28,587	29,286	38,013	39,916	1,903
1602 Extra-Curr. Supplement	22,823	20,591	16,881	15,115	15,148	33
1603 Homebound Tutoring	0	0	608	0	0	0
2100 Social Security - FICA	410,535	409,312	406,711	387,834	392,860	5,026
2210 Retirement - VRS	470,537	668,672	800,912	764,825	848,445	83,620
2211 Retiree Health Care Credit	30,716	34,764	56,493	0	0	0
2220 Retirement - PWCS	54,960	54,289	54,091	37,153	40,590	3,437
2300 Health Insurance - HMP	464,107	494,665	452,963	509,879	543,709	33,830
2400 Life Insurance - GLI	14,694	16,537	62,139	58,396	66,147	7,750
2830 Admin. Assoc. Fees	1,104	269	200	684	1,500	816
2850 Employee Recognition	953	1,320	1,210	2,000	3,000	1,000
3100 Professional Services	51,715	37,542	22,307	0	0	0
3106 Sports Officials	4,068	4,446	792	2,000	0	(2,000)
3201 Telephone	6,118	4,062	3,982	6,000	4,000	(2,000)
3401 Travel Reimbursement	3,625	819	1,284	3,000	7,000	4,000
3402 Conference Expenses	3,252	972	724	5,000	5,000	0
3450 Field Trips	30,185	19,586	14,682	6,000	7,000	1,000
3501 Repair/Maint. - Building	13,292	42,618	(476)	4,000	4,000	0
3502 Repair/Maint. - Equipment	1,174	2,473	539	2,000	2,000	0
3504 Maint. Service Contract	2,711	181	621	0	0	0
3700 In-Service Expenses	481	696	141	4,000	2,000	(2,000)
3902 Printing Services	4,995	8,649	9,552	8,500	9,200	700
3903 Postage	0	364	268	2,500	2,000	(500)
3911 Rental Equipment	12,193	16,405	10,926	12,000	12,000	0
3921 Tuition - PW	0	0	0	8,000	20,000	12,000
4001 Office Supplies	36,101	20,145	19,409	30,314	3,382	(26,932)
4002 Medical Supplies	1,342	2,167	963	1,500	1,500	0
4003 Custodial Supplies	12,485	18,269	15,456	20,000	20,000	0
4004 Repair/Maint. Supplies	0	0	191	0	0	0
4007 Wearing Apparel	4,115	481	415	400	400	0
4008 Reference Materials	1,766	2,185	133	1,500	3,000	1,500
4009 Extra Curricular Supplies	607	0	0	0	0	0
4010 Instructional Supplies	68,878	42,244	41,384	54,750	45,900	(8,850)
4011 Textbooks	2,885	65,734	84,543	150,000	100,000	(50,000)
4013 Testing Materials	180	0	0	1,000	0	(1,000)
4016 Library Books	5,639	4,782	1,516	5,000	3,000	(2,000)
4017 Library Periodicals	604	1,090	1,077	1,200	1,200	0
4018 Library Supplies	1,132	1,066	415	1,000	1,000	0
4019 Food	0	0	0	0	3,000	3,000
4020 Printing Supplies	11,195	6,352	0	0	0	0
4310 Tech. Supp/Equip Add'l	38,180	9,207	2,991	150,000	47,200	(102,800)
4350 Tech. Supp/Equip Repl	0	480	0	41,220	35,824	(5,396)
4450 Software - Replacement	0	0	0	0	2,000	2,000
4510 General Equipment - Add'l	41,742	(527)	0	0	0	0
8002 General Reserve	0	0	0	0	5,000	5,000
Totals	7,321,655	7,525,094	7,560,160	7,351,368 86.40	7,378,260 87.50	26,892 1.10

STONEWALL MIDDLE SCHOOL
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	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	131,310	131,090	137,395	123,360 1.00	124,920 1.00	1,560 0.00
1112 Assistant Principal	192,573	197,119	200,609	181,680 2.00	180,000 2.00	(1,680) 0.00
1115 Teacher, Admin. Assign.	97,148	99,159	60,405	61,560 1.00	62,280 1.00	720 0.00
1120 Teacher, Classroom	4,210,056	4,239,685	4,287,192	4,511,760 75.00	4,438,560 73.00	(73,200) (2.00)
1121 Librarian	39,626	63,892	65,505	123,120 2.00	124,560 2.00	1,440 0.00
1122 Counselor	233,757	239,331	246,091	191,760 3.00	194,040 3.00	2,280 0.00
1140 Teacher Assistant	167,695	191,990	209,988	140,400 6.00	141,840 6.00	1,440 0.00
1148 Specialist	76,427	78,372	80,530	87,720 2.00	89,160 2.00	1,440 0.00
1150 Secretarial / Bookkeeper	199,357	208,570	203,723	240,720 6.00	236,520 6.00	(4,200) 0.00
1180 Natl Board Certified Teacher Incentive Bonus	5,000	2,500	7,500	0 0.00	0 0.00	0 0.00
1190 Custodian	187,804	196,083	202,571	198,000 6.00	200,760 6.00	2,760 0.00
1200 Overtime	12,030	10,827	21,572	11,000	11,000	0
1300 Temporary Employee	23,604	54,035	36,888	15,000	15,000	0
1500 Substitute Teacher	90,597	82,975	99,346	50,000	40,000	(10,000)
1502 Substitute, Other	3,698	75	151	0	0	0
1600 Instructional Supplement	16,562	33,391	95,377	925	925	0
1601 Coaching Supplement	31,639	30,271	29,086	41,193	41,193	0
1602 Extra-Curr. Supplement	24,538	30,413	28,103	16,000	16,000	0
1603 Homebound Tutoring	836	0	0	0	0	0
1647 Coordinator Supplement	0	1,914	4,250	0	0	0
2100 Social Security - FICA	422,020	430,071	440,931	458,557	452,552	(6,005)
2210 Retirement - VRS	483,267	697,506	828,271	917,066	980,738	63,672
2211 Retiree Health Care Credit	31,585	36,369	59,403	0	0	0
2220 Retirement - PWCS	40,278	39,576	40,133	44,537	46,920	2,384
2300 Health Insurance - HMP	495,885	541,662	555,219	611,206	628,501	17,295
2400 Life Insurance - GLI	15,077	17,273	65,254	69,992	76,462	6,470
2830 Admin. Assoc. Fees	1,259	1,285	2,729	2,000	2,000	0
2850 Employee Recognition	116	175	96	0	0	0
3100 Professional Services	0	4,568	4,690	0	0	0
3106 Sports Officials	2,229	0	5,609	5,000	5,000	0
3201 Telephone	1,594	3,504	5,979	5,000	5,000	0
3401 Travel Reimbursement	5,297	1,503	640	2,000	2,000	0
3402 Conference Expenses	20,831	12,891	37,701	12,151	12,151	0
3450 Field Trips	17,319	16,759	18,276	10,000	10,000	0
3501 Repair/Maint. - Building	3,734	1,190	3,515	0	0	0
3502 Repair/Maint. - Equipment	219	800	1,714	2,000	2,000	0
3504 Maint. Service Contract	1,285	996	2,031	1,500	1,500	0
3901 Laundry/Dry Cleaning	130	155	121	250	250	0
3902 Printing Services	8,227	975	1,052	1,000	1,000	0
3903 Postage	2,367	3,203	2,577	5,000	5,000	0
3999 Other Contract Services	4,066	3,658	4,775	0	0	0
4001 Office Supplies	1,466	1,911	2,826	2,000	2,000	0
4002 Medical Supplies	266	939	1,414	1,000	1,000	0
4003 Custodial Supplies	14,583	11,505	15,147	15,000	1,500	(13,500)
4007 Wearing Apparel	475	(740)	3,404	0	0	0
4010 Instructional Supplies	108,680	179,597	168,921	61,023	223,131	162,108
4011 Textbooks	4,614	53,332	79,840	0	40,000	40,000
4016 Library Books	10,412	4,239	8,953	12,000	12,000	0
4017 Library Periodicals	2,768	2,080	1,279	3,400	3,400	0
4018 Library Supplies	1,567	0	50	1,500	1,500	0
4150 Lease Agreement	20,275	18,866	25,114	30,000	30,000	0
4310 Tech. Supp/Equip Add'l	52,956	19,504	13,388	20,000	20,000	0
4350 Tech. Supp/Equip Repl	0	1,603	92,553	0	0	0
4410 Software - Additional	5,310	689	18,565	10,000	11,285	1,285
4510 General Equipment - Add'l.	1,772	352	31,768	25,000	25,000	0
Totals	7,526,186	7,999,688	8,560,218	8,322,380 104.00	8,518,649 102.00	196,269 (2.00)

WOODBRIIDGE MIDDLE SCHOOL

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	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved		FY 2015 Approved		Increase/(Decrease)	
				Budget	Positions	Budget	Positions	Budget	Positions
1111 Principal	122,534	125,426	129,703	123,360	1.00	124,920	1.00	1,560	0.00
1112 Assistant Principal	175,540	197,119	170,711	181,680	2.00	180,000	2.00	(1,680)	0.00
1115 Teacher, Admin. Assign.	0	0	0	0	0.00	60,720	1.00	60,720	1.00
1120 Teacher, Classroom	3,570,986	3,742,073	3,775,262	3,935,880	65.50	4,377,840	72.00	441,960	6.50
1121 Librarian	64,228	65,744	67,985	123,120	2.00	124,560	2.00	1,440	0.00
1122 Counselor	253,945	191,869	214,503	191,760	3.00	194,040	3.00	2,280	0.00
1140 Teacher Assistant	172,548	194,806	180,209	187,200	8.00	165,480	7.00	(21,720)	(1.00)
1148 Specialist	73,610	75,347	77,842	87,720	2.00	89,160	2.00	1,440	0.00
1150 Secretarial / Bookkeeper	234,658	211,337	200,071	209,280	5.00	211,680	5.00	2,400	0.00
1180 Natl Board Certified Teacher Incentive Bonus	5,000	15,000	5,000	0	0.00	0	0.00	0	0.00
1190 Custodian	171,330	169,247	185,155	175,140	5.50	163,800	5.00	(11,340)	(0.50)
1200 Overtime	6,864	10,646	5,354	4,500		4,500		0	
1300 Temporary Employee	25,816	22,142	8,619	2,000		2,000		0	
1500 Substitute Teacher	83,211	96,221	73,258	100,000		102,000		2,000	
1502 Substitute, Other	0	2,765	1,741	2,000		2,000		0	
1600 Instructional Supplement	5,167	10,939	11,288	15,000		30,000		15,000	
1601 Coaching Supplement	31,113	27,487	29,455	40,000		40,000		0	
1602 Extra-Curr. Supplement	18,336	20,686	22,998	31,500		30,000		(1,500)	
2100 Social Security - FICA	372,083	384,456	383,232	413,878		451,557		37,679	
2210 Retirement - VRS	430,291	628,602	751,924	816,175		966,237		150,062	
2211 Retiree Health Care Credit	28,015	32,722	53,598	0		0		0	
2220 Retirement - PWCS	33,858	36,675	38,180	39,635		46,107		6,472	
2300 Health Insurance - HMP	398,987	406,831	425,153	543,939		617,604		73,665	
2400 Life Insurance - GLI	13,362	15,557	59,025	62,289		75,137		12,848	
2830 Admin. Assoc. Fees	899	1,476	2,085	2,000		2,000		0	
3100 Professional Services	0	0	0	0		30,000		30,000	
3105 Contractual Services	0	0	2,930	5,000		5,000		0	
3106 Sports Officials	4,395	6,896	6,153	7,500		8,000		500	
3201 Telephone	2,212	2,022	1,039	3,000		4,500		1,500	
3401 Travel Reimbursement	10,860	20,337	9,840	3,000		6,000		3,000	
3402 Conference Expenses	12,543	11,778	25,872	20,000		25,000		5,000	
3450 Field Trips	28,043	26,352	23,521	33,000		45,000		12,000	
3501 Repair/Maint. - Building	0	3,751	2,267	0		1,000		1,000	
3700 In-Service Expenses	6,962	6,500	3,549	5,000		10,000		5,000	
3902 Printing Services	7,265	7,347	19,072	23,500		24,000		500	
3903 Postage	1,363	2,875	816	2,500		4,000		1,500	
3921 Tuition - PW	0	0	0	0		25,000		25,000	
3999 Other Contract Services	0	4,639	14,237	0		0		0	
4001 Office Supplies	1,090	4,136	1,374	4,000		5,000		1,000	
4002 Medical Supplies	904	395	76	2,200		2,500		300	
4003 Custodial Supplies	6,098	15,660	20,973	25,000		20,000		(5,000)	
4004 Repair/Maint. Supplies	0	0	642	0		11,000		11,000	
4007 Wearing Apparel	0	145	225	200		450		250	
4009 Extra Curricular Supplies	0	0	0	500		5,000		4,500	
4010 Instructional Supplies	74,385	91,134	83,141	103,250		111,700		8,450	
4011 Textbooks	13,498	34,823	73,814	0		40,000		40,000	
4012 Emp. Training Supplies	0	1,453	0	0		20,000		20,000	
4013 Testing Materials	8,096	0	42	0		5,000		5,000	
4016 Library Books	1,534	10,748	12,771	5,000		11,000		6,000	
4017 Library Periodicals	1,104	1,354	0	4,000		3,100		(900)	
4018 Library Supplies	1,140	890	1,212	2,500		3,000		500	
4019 Food	0	0	0	0		16,000		16,000	
4310 Tech. Supp/Equip Add'l	33,618	25,799	5,705	13,000		70,000		57,000	
4350 Tech. Supp/Equip Repl	0	0	73,620	0		0		0	
4410 Software - Additional	21,335	6,935	0	0		0		0	
4510 General Equipment - Add'l.	1,314	14,519	9,482	11,500		11,910		410	
4550 General Equipment - Repl.	236,876	86,707	172,108	407,056		40,300		(366,756)	
5101 Equipment - Additional	29,891	4,916	0	0		0		0	
5103 DP Equipment - Additional	0	50,492	0	0		0		0	
5501 Equipment - Replacement	0	12,739	11,500	10,000		10,000		0	
Totals	6,796,907	7,140,515	7,448,329	7,978,762	94.00	8,634,801	100.00	656,039	6.00

HIGH SCHOOLS SUMMARY

		FY 2011	FY 2012	FY 2013	FY 2014 Approved		FY 2015 Approved		Increase/(Decrease)	
		Actual	Actual	Actual	Budget	Positions	Budget	Positions	Budget	Positions
1107	Admin Coordinator	621,009	761,626	749,972	839,136	9.82	826,075	9.82	(13,061)	0.00
1111	Principal	1,313,934	1,329,852	1,359,028	1,407,120	11.00	1,432,200	11.00	25,080	0.00
1112	Assistant Principal	4,906,640	5,172,683	5,440,419	5,825,520	58.00	6,141,600	60.00	316,080	2.00
1115	Teacher, Admin. Assign.	939,889	936,050	856,356	705,600	11.50	712,320	11.50	6,720	0.00
1120	Teacher, Classroom	77,523,898	80,934,678	82,230,480	82,201,956	1,375.89	86,046,509	1,423.09	3,844,553	47.20
1121	Librarian	1,415,462	1,379,993	1,511,094	1,292,760	21.00	1,307,880	21.00	15,120	0.00
1122	Counselor	3,837,229	4,110,042	4,183,799	4,161,456	67.60	4,396,968	70.60	235,512	3.00
1138	Behavioral Specialist	64,148	0	0	0	0.00	0	0.00	0	0.00
1140	Teacher Assistant	1,210,380	1,286,364	1,233,077	1,310,400	56.00	1,465,680	62.00	155,280	6.00
1141	Attendant	39,826	40,396	41,991	45,240	2.00	46,080	2.00	840	0.00
1145	Computer Technologist	0	0	0	63,360	1.00	64,800	1.00	1,440	0.00
1148	Specialist	1,346,543	1,379,219	1,465,047	1,428,696	31.10	1,461,264	31.60	32,568	0.50
1150	Secretarial / Bookkeeper	4,824,618	5,149,513	5,156,481	5,321,760	136.50	5,517,540	140.50	195,780	4.00
1180	Natl Board Certified Teacher Incentive	125,000	122,500	133,000	0	0.00	0	0.00	0	0.00
1190	Custodian	4,404,402	4,597,043	4,679,178	4,667,160	144.00	4,762,440	145.00	95,280	1.00
1200	Overtime	139,849	153,161	75,540	64,000		77,500		13,500	
1300	Temporary Employee	433,271	418,338	360,195	151,327		188,643		37,316	
1500	Substitute Teacher	1,166,455	1,297,388	1,265,848	1,229,000		1,301,000		72,000	
1502	Substitute, Other	40,804	6,240	16,288	4,000		4,000		0	
1600	Instructional Supplement	244,413	279,024	276,596	158,000		156,500		(1,500)	
1601	Coaching Supplement	1,542,651	1,680,321	1,692,364	1,734,349		1,664,882		(69,467)	
1602	Extra-Curr. Supplement	625,740	721,272	747,119	661,137		551,349		(109,788)	
1603	Homebound Tutoring	3,287	2,708	11,970	10,500		10,500		0	
1647	Coordinator Supplement	0	18,500	21,482	0		0		0	
2100	Social Security - FICA	7,904,641	8,232,581	8,366,695	8,666,111		9,037,471		371,360	
2210	Retirement - VRS	9,100,656	13,331,888	16,416,962	17,065,287		19,271,545		2,206,258	
2211	Retiree Health Care Credit	588,685	689,811	1,152,407	0		0		0	
2220	Retirement - PWCS	861,878	883,555	928,684	830,453		924,869		94,416	
2300	Health Insurance - HMP	9,468,328	10,582,172	10,945,730	11,396,879		12,388,678		991,799	
2400	Life Insurance - GLI	281,595	329,607	1,278,650	1,306,383		1,507,189		200,806	
2820	Educ Tuition Assistance	23,162	20,695	12,462	0		0		0	
2830	Admin. Assoc. Fees	1,985	2,996	2,312	9,810		9,800		(10)	
3100	Professional Services	17,268	7,546	10,679	56,000		21,000		(35,000)	
3106	Sports Officials	89,639	51,821	92,103	50,000		88,302		38,302	
3107	Data Processing	0	0	0	2,000		2,000		0	
3201	Telephone	55,573	54,014	59,786	64,500		64,500		0	
3401	Travel Reimbursement	171,689	145,704	98,641	48,000		65,500		17,500	
3402	Conference Expenses	102,604	142,643	146,443	95,226		100,400		5,174	
3450	Field Trips	625,728	670,343	647,206	595,831		598,477		2,646	
3501	Repair/Maint. - Building	26,948	11,263	15,985	23,400		28,400		5,000	
3502	Repair/Maint. - Equipment	35,736	67,857	153,878	27,095		69,800		42,705	
3504	Maint. Service Contracts	1,868	1,010	858	1,500		1,500		0	
3700	In-Service Expenses	44,402	33,973	33,558	40,000		38,500		(1,500)	
3901	Laundry/Dry Cleaning	556	588	348	0		0		0	
3902	Printing Services	111,307	119,682	116,855	119,700		123,500		3,800	
3903	Postage	81,893	78,222	55,112	78,600		91,300		12,700	
3905	Extra Curricular Expenses	23,186	31,492	24,669	0		18,000		18,000	
3911	Rental Equipment	243,070	219,874	237,184	170,000		106,000		(64,000)	
3913	Tuition - Other Divisions	17,048	151,810	343,634	446,940		178,800		(268,140)	
3914	Tuition - Private Schools	4,265	6,562	2,498	52,000		49,000		(3,000)	
3918	Permits & Fees	0	50	0	0		0		0	
3919	Tuition - Annual Year Governor's School	141,770	11,184	0	16,679		16,679		0	
3921	Tuition - PW	0	0	0	0		505,505		505,505	
3999	Other Contract Services	596	7,628	14,635	0		64,000		64,000	
4001	Office Supplies	246,662	220,064	196,103	235,932		257,747		21,815	
4002	Medical Supplies	23,313	15,672	18,436	22,400		24,700		2,300	
4003	Custodial Supplies	371,916	341,196	417,195	311,026		329,000		17,974	
4004	Repair/Maint. Supplies	58,927	63,320	48,198	14,300		21,300		7,000	
4007	Wearing Apparel	55,088	53,596	28,820	11,575		15,525		3,950	
4008	Reference Materials	157	870	4,388	3,000		6,000		3,000	
4009	Extra Curricular Supplies	19,505	17,231	8,832	3,739		6,000		2,261	
4010	Instructional Supplies	2,314,619	2,423,185	1,696,802	1,966,457		2,404,090		437,633	
4011	Textbooks	1,021,717	1,181,906	1,006,660	1,411,258		1,346,016		(65,242)	
4012	Emp. Training Supplies	250	423	526	500		500		0	
4013	Testing Materials	685,863	722,567	806,366	20,500		168,000		147,500	
4015	Food Service Supplies	0	13,418	17,123	0		0		0	
4016	Library Books	112,089	130,612	116,917	134,166		142,430		8,264	
4017	Library Periodicals	31,970	20,994	35,451	48,250		50,250		2,000	
4018	Library Supplies	26,529	17,362	16,584	10,540		8,500		(2,040)	
4019	Food	0	0	0	0		5,000		5,000	
4020	Printing Supplies	0	0	0	8,000		8,000		0	
4150	Lease Agreement	323,848	399,941	413,358	485,000		396,665		(88,335)	
4310	Tech. Supp/Equip Add'l	943,061	819,519	418,982	474,127		475,000		873	
4350	Tech. Supp/Equip Repl	17,859	17,935	597,052	2,500		63,000		60,500	
4410	Software - Additional	52,445	67,634	132,513	64,500		67,100		2,600	
4450	Software - Replacement	2,155	2,225	8,566	0		8,000		8,000	
4510	General Equipment - Add'l	597,683	611,305	228,344	276,063		390,795		114,732	
4550	General Equipment - Repl.	468,373	156,046	128,260	453,502		367,147		(86,355)	
5101	Equipment - Additional	272,418	262,279	19,322	0		30,000		30,000	
5103	DP Equipment - Additional	8,780	0	0	0		0		0	
5150	Lease/Purchase Agree.	0	(243)	0	60,000		55,000		(5,000)	
5501	Equipment - Replacement	43,711	33,209	33,377	0		0		0	
5503	DP Equipment - Repl.	8,737	0	0	0		20,000		20,000	
8002	General Reserve	0	0	0	20,000		25,000		5,000	
Totals		144,503,200	155,255,748	161,063,471	160,482,206	1,925.41	170,197,210	1,989.11	9,715,004	63.70

BATTLEFIELD HIGH SCHOOL
529

	FY 2011	FY 2012	FY 2013	FY 2014 Approved		FY 2015 Approved		Increase/(Decrease)	
	Actual	Actual	Actual	Budget	Positions	Budget	Positions	Budget	Positions
1107 Admin Coordinator	80,673	88,961	91,993	84,600	1.00	83,280	1.00	(1,320)	0.00
1111 Principal	118,649	121,449	125,590	127,920	1.00	130,200	1.00	2,280	0.00
1112 Assistant Principal	522,239	534,724	553,493	602,640	6.00	614,160	6.00	11,520	0.00
1115 Teacher, Admin. Assign.	116,997	67,716	70,026	61,560	1.00	62,280	1.00	720	0.00
1120 Teacher, Classroom	9,066,379	8,038,784	7,822,099	7,726,464	129.50	8,091,240	134.00	364,776	4.50
1121 Librarian	124,770	123,942	128,166	123,120	2.00	124,560	2.00	1,440	0.00
1122 Counselor	484,181	429,631	447,608	430,920	7.00	435,960	7.00	5,040	0.00
1140 Teacher Assistant	119,408	125,316	101,338	117,000	5.00	118,200	5.00	1,200	0.00
1141 Attendant	115	0	0	0	0.00	0	0.00	0	0.00
1148 Specialist	118,399	120,861	123,019	136,680	3.00	137,880	3.00	1,200	0.00
1150 Secretarial / Bookkeeper	537,578	569,908	542,973	570,360	15.00	576,600	15.00	6,240	0.00
1180 Natl Board Certified Teacher Incentive	22,500	35,000	42,500	0	0.00	0	0.00	0	0.00
1190 Custodian	430,610	402,157	421,313	434,400	14.00	440,520	14.00	6,120	0.00
1200 Overtime	9,832	9,191	4,907	0	0	0	0	0	0
1300 Temporary Employee	45,952	31,602	24,766	3,000	0	3,000	0	0	0
1500 Substitute Teacher	114,881	111,314	93,220	80,000	0	160,000	0	80,000	0
1502 Substitute, Other	450	0	0	0	0	0	0	0	0
1600 Instructional Supplement	42,005	20,541	21,865	29,000	0	29,000	0	0	0
1601 Coaching Supplement	154,754	149,664	153,479	56,500	0	56,500	0	0	0
1602 Extra-Curr. Supplement	64,915	67,910	69,909	40,000	0	40,000	0	0	0
2100 Social Security - FICA	891,339	804,273	790,581	812,749	0	849,408	0	36,659	0
2210 Retirement - VRS	1,028,735	1,342,121	1,578,728	1,627,042	0	1,826,127	0	199,085	0
2211 Retiree Health Care Credit	66,896	69,693	110,501	0	0	0	0	0	0
2220 Retirement - PWCS	59,334	65,923	73,435	79,159	0	87,600	0	8,441	0
2300 Health Insurance - HMP	1,238,432	1,199,195	1,161,802	1,086,354	0	1,173,415	0	87,061	0
2400 Life Insurance - GLI	31,858	33,176	122,306	124,511	0	142,756	0	18,245	0
2830 Admin. Assoc. Fees	1,147	1,163	1,161	0	0	0	0	0	0
3201 Telephone	3,868	3,277	3,373	2,500	0	2,500	0	0	0
3401 Travel Reimbursement	14,238	11,538	6,006	4,000	0	4,000	0	0	0
3402 Conference Expenses	14,476	22,952	36,942	2,500	0	2,500	0	0	0
3450 Field Trips	67,679	67,023	58,850	59,000	0	59,000	0	0	0
3501 Repair/Maint. - Building	0	613	237	0	0	0	0	0	0
3502 Repair/Maint. - Equipment	2,834	1,596	185	0	0	0	0	0	0
3902 Printing Services	2,628	1,278	260	500	0	500	0	0	0
3903 Postage	337	3,081	1,942	500	0	500	0	0	0
3911 Rental Equipment	50,234	47,511	54,478	50,000	0	50,000	0	0	0
3913 Tuition - Other Divisions	2,645	46,711	44,039	45,000	0	45,000	0	0	0
3919 Tuition - Annual Year Governor's School	33,358	0	0	0	0	0	0	0	0
4001 Office Supplies	11,491	14,105	1,664	12,500	0	12,500	0	0	0
4002 Medical Supplies	1,019	255	1,193	1,000	0	1,000	0	0	0
4003 Custodial Supplies	38,403	41,725	54,404	35,000	0	35,000	0	0	0
4004 Repair/Maint. Supplies	7,255	0	1,303	0	0	0	0	0	0
4007 Wearing Apparel	967	1,031	511	0	0	0	0	0	0
4010 Instructional Supplies	221,586	223,648	110,697	472,254	0	547,492	0	75,238	0
4011 Textbooks	25,280	81,076	55,016	75,000	0	123,870	0	48,870	0
4013 Testing Materials	148,494	162,134	115,376	0	0	0	0	0	0
4016 Library Books	36,713	13,361	10,497	20,000	0	20,000	0	0	0
4017 Library Periodicals	3,377	550	0	5,000	0	5,000	0	0	0
4018 Library Supplies	7,910	5,536	531	0	0	0	0	0	0
4310 Tech. Supp/Equip Add'l	34,129	97,615	25,046	105,000	0	105,000	0	0	0
4350 Tech. Supp/Equip Repl	0	14,914	47,696	0	0	0	0	0	0
4410 Software - Additional	0	25,335	12,123	0	0	0	0	0	0
4510 General Equipment - Add'l.	18,340	796	0	0	0	0	0	0	0
4550 General Equipment - Repl.	18,812	26,803	23,590	50,000	0	50,000	0	0	0
5101 Equipment - Additional	11,410	25,344	0	0	0	0	0	0	0
Totals	16,270,511	15,504,023	15,342,737	15,293,733	184.50	16,246,548	189.00	952,815	4.50

BRENTSVILLE HIGH SCHOOL

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	FY 2011		FY 2012		FY 2013		FY 2014 Approved		FY 2015 Approved		Increase/(Decrease)	
	Actual		Actual		Actual		Budget	Positions	Budget	Positions	Budget	Positions
1107 Admin Coordinator	0		63,621		70,506		84,600	1.00	0	0.00	(84,600)	(1.00)
1111 Principal	118,649		107,906		111,585		127,920	1.00	130,200	1.00	2,280	0.00
1112 Assistant Principal	422,705		296,602		306,715		301,320	3.00	409,440	4.00	108,120	1.00
1115 Teacher, Admin. Assign.	85,805		0		0		0	0.00	0	0.00	0	0.00
1120 Teacher, Classroom	5,573,785		3,386,165		3,116,465		3,314,988	55.10	4,135,200	68.00	820,212	12.90
1121 Librarian	144,121		73,508		96,003		61,560	1.00	62,280	1.00	720	0.00
1122 Counselor	232,196		155,588		119,299		123,120	2.00	186,840	3.00	63,720	1.00
1140 Teacher Assistant	101,549		103,415		46,616		46,800	2.00	94,560	4.00	47,760	2.00
1148 Specialist	60,184		61,605		63,039		55,968	0.80	56,352	0.80	384	0.00
1150 Secretarial / Bookkeeper	335,387		275,258		290,968		316,200	8.00	348,840	9.00	32,640	1.00
1180 Natl Board Certified Teacher Incentive	12,500		0		2,500		0	0.00	0	0.00	0	0.00
1190 Custodian	336,685		276,837		249,612		235,680	7.00	266,520	8.00	30,840	1.00
1200 Overtime	7,669		1,446		1,498		0		4,000		4,000	
1300 Temporary Employee	77,768		38,496		29,768		14,000		22,000		8,000	
1500 Substitute Teacher	151,601		78,134		48,092		60,000		50,000		(10,000)	
1600 Instructional Supplement	700		0		0		0		0		0	
1601 Coaching Supplement	126,316		131,072		136,416		140,000		140,000		0	
1602 Extra-Curr. Supplement	45,790		45,625		56,079		40,000		40,000		0	
2100 Social Security - FICA	576,730		369,051		348,629		376,545		454,887		78,341	
2210 Retirement - VRS	650,236		613,061		669,406		727,754		958,215		230,461	
2211 Retiree Health Care Credit	41,929		31,484		46,568		0		0		0	
2220 Retirement - PWCS	58,776		43,215		39,043		35,478		46,091		10,613	
2300 Health Insurance - HMP	717,520		584,891		548,558		486,889		617,390		130,502	
2400 Life Insurance - GLI	20,063		15,220		52,691		55,857		75,111		19,253	
3106 Sports Officials	26,939		18,690		9,249		0		10,302		10,302	
3401 Travel Reimbursement	31,873		21,652		5,981		1,000		2,000		1,000	
3402 Conference Expenses	3,825		0		1,954		2,000		2,000		0	
3450 Field Trips	39,396		24,509		28,672		12,000		39,000		27,000	
3501 Repair/Maint. - Building	5,894		3,897		6,440		2,000		2,000		0	
3502 Repair/Maint. - Equipment	0		186		4,376		0		2,000		2,000	
3700 In-Service Expenses	0		23		613		1,000		2,000		1,000	
3902 Printing Services	21,566		13,577		12,007		12,000		13,000		1,000	
3903 Postage	2,990		3,560		2,200		2,000		4,000		2,000	
3905 Extra Curricular Expenses	4,477		19,981		9,066		0		8,000		8,000	
3911 Rental Equipment	42,845		30,684		33,838		0		30,000		30,000	
3913 Tuition - Other Divisions	4,385		10,845		412		21,835		22,000		165	
3919 Tuition - Annual Year Governor's School	8,339		0		0		0		0		0	
3921 Tuition - PWCS	0		0		0		0		15,000		15,000	
4001 Office Supplies	7,435		3,372		2,179		1,000		3,000		2,000	
4002 Medical Supplies	2,740		2,976		3,471		1,000		1,000		0	
4003 Custodial Supplies	24,921		14,626		14,294		15,000		15,000		0	
4007 Wearing Apparel	0		6,340		5,104		0		500		500	
4008 Reference Materials	0		0		250		0		1,000		1,000	
4009 Extra Curricular Supplies	0		204		586		0		2,000		2,000	
4010 Instructional Supplies	68,535		(68,874)		(48,517)		66,576		45,000		(21,576)	
4011 Textbooks	58,339		68,797		89,154		35,000		35,980		980	
4013 Testing Materials	57,305		21,092		5,508		0		15,000		15,000	
4016 Library Books	6,252		1,990		4,082		0		5,000		5,000	
4017 Library Periodicals	2,400		2,135		1,322		0		3,000		3,000	
4018 Library Supplies	1,667		142		966		0		1,000		1,000	
4310 Tech. Supp/Equip Add'l	45,440		33,580		21,195		15,000		10,000		(5,000)	
4350 Tech. Supp/Equip Repl	0		489		46,898		0		0		0	
4510 General Equipment - Add'l.	6,786		24,004		848		3,000		10,000		7,000	
4550 General Equipment - Repl.	2,899		6,589		5,762		2,000		10,000		8,000	
5501 Equipment - Replacement	0		0		11,387		0		0		0	
8002 General Reserve	0		0		0		5,000		5,000		0	
Totals	10,375,913		7,017,266		6,729,353		6,802,091	80.90	8,411,708	98.80	1,609,617	17.90

FOREST PARK HIGH SCHOOL
587

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1107 Admin Coordinator	97,817	100,125	103,540	84,600 1.00	83,280 1.00	(1,320) 0.00
1111 Principal	129,651	132,712	137,237	127,920 1.00	130,200 1.00	2,280 0.00
1112 Assistant Principal	556,148	584,489	600,846	602,640 6.00	614,160 6.00	11,520 0.00
1120 Teacher, Classroom	7,652,140	7,859,274	8,161,966	7,792,440 130.60	7,667,280 127.00	(125,160) (3.60)
1121 Librarian	146,676	150,140	155,201	123,120 2.00	124,560 2.00	1,440 0.00
1122 Counselor	423,981	401,233	440,648	430,920 7.00	435,960 7.00	5,040 0.00
1140 Teacher Assistant	91,939	85,301	156,919	140,400 6.00	141,840 6.00	1,440 0.00
1141 Attendant	17,876	18,293	18,902	22,620 1.00	23,040 1.00	420 0.00
1148 Specialist	157,249	117,928	157,613	170,040 4.00	171,600 4.00	1,560 0.00
1150 Secretarial / Bookkeeper	499,384	482,327	516,112	518,280 13.00	523,800 13.00	5,520 0.00
1190 Custodian	445,706	468,784	475,949	448,440 14.00	454,920 14.00	6,480 0.00
1200 Overtime	6,356	7,970	5,797	8,000	7,000	(1,000)
1300 Temporary Employee	24,454	21,221	58,971	21,934	19,000	(2,934)
1500 Substitute Teacher	84,396	124,089	107,095	110,000	90,000	(20,000)
1600 Instructional Supplement	18,539	437	2,694	9,000	5,500	(3,500)
1601 Coaching Supplement	169,911	169,512	159,347	184,278	184,278	0
1602 Extra-Curr. Supplement	61,938	61,791	73,038	61,363	62,000	637
1603 Homebound Tutoring	0	0	0	5,000	2,500	(2,500)
2100 Social Security - FICA	778,323	790,497	835,180	830,868	821,681	(9,187)
2210 Retirement - VRS	913,576	1,316,967	1,657,195	1,633,757	1,748,686	114,929
2211 Retiree Health Care Credit	58,922	68,057	117,042	0	0	0
2220 Retirement - PWCS	96,036	95,990	103,231	79,507	84,002	4,495
2300 Health Insurance - HMP	916,330	987,861	1,076,926	1,091,126	1,125,214	34,088
2400 Life Insurance - GLI	28,188	32,544	129,827	125,074	136,892	11,819
2830 Admin. Assoc. Fees	0	0	0	1,110	1,100	(10)
3100 Professional Services	3,105	6,206	2,789	50,000	15,000	(35,000)
3201 Telephone	9,792	8,091	9,394	7,000	7,000	0
3401 Travel Reimbursement	3,283	6,678	1,608	4,000	3,000	(1,000)
3402 Conference Expenses	2,578	16,023	4,336	7,376	5,000	(2,376)
3450 Field Trips	55,800	66,044	63,829	61,500	51,500	(10,000)
3502 Repair/Maint. - Equipment	0	0	209	0	0	0
3504 Maint. Service Contracts	1,868	1,010	858	1,500	1,500	0
3700 In-Service Expenses	2,770	3,103	996	5,000	3,000	(2,000)
3902 Printing Services	26,350	30,699	27,993	24,000	24,000	0
3903 Postage	4,795	6,098	5,619	5,500	5,000	(500)
3911 Rental Equipment	87,624	87,096	85,924	120,000	26,000	(94,000)
3913 Tuition - Other Divisions	0	0	16,606	0	0	0
3918 Permits & Fees	0	50	0	0	0	0
3921 Tuition - PWCS	0	0	0	0	15,000	15,000
3999 Other Contract Services	0	0	11,500	0	64,000	64,000
4001 Office Supplies	24,272	24,457	24,198	6,000	6,000	0
4002 Medical Supplies	1,979	1,287	1,897	2,000	2,000	0
4003 Custodial Supplies	30,770	33,895	29,536	35,000	28,000	(7,000)
4004 Repair/Maint. Supplies	1,245	13,950	1,929	2,000	2,000	0
4007 Wearing Apparel	912	1,009	3,782	0	0	0
4008 Reference Materials	157	870	1,087	0	0	0
4010 Instructional Supplies	109,382	173,659	106,808	109,950	101,471	(8,479)
4011 Textbooks	216,775	210,664	170,286	57,908	35,500	(22,408)
4012 Emp. Training Supplies	250	0	126	500	500	0
4013 Testing Materials	99,313	111,818	114,158	0	0	0
4016 Library Books	14,836	18,178	10,303	20,000	15,430	(4,570)
4017 Library Periodicals	1,098	77	676	0	0	0
4018 Library Supplies	5,316	1,986	8,811	0	0	0
4310 Tech. Supp/Equip Add'l	254,783	237,681	24,955	2,000	2,000	0
4350 Tech. Supp/Equip Repl	629	0	41,820	0	0	0
4410 Software - Additional	1,840	0	531	0	0	0
4510 General Equipment - Add'l.	83,752	24,240	41,089	0	0	0
4550 General Equipment - Repl.	8,105	1,147	6,216	0	0	0
5101 Equipment - Additional	26,248	17,975	0	0	0	0
5503 DP Equipment - Repl.	8,737	0	0	0	0	0
8002 General Reserve	0	0	0	5,000	5,000	0
Totals	14,463,900	15,181,533	16,071,144	15,148,670 185.60	15,076,394 182.00	(72,276) (3.60)

FREEDOM HIGH SCHOOL
530

	FY 2011	FY 2012	FY 2013	FY 2014 Approved		FY 2015 Approved		Increase/(Decrease)	
	Actual	Actual	Actual	Budget	Positions	Budget	Positions	Budget	Positions
1107 Admin Coordinator	47,979	74,503	77,044	84,600	1.00	83,280	1.00	(1,320)	0.00
1111 Principal	129,651	132,712	137,237	127,920	1.00	130,200	1.00	2,280	0.00
1112 Assistant Principal	441,395	455,347	468,887	502,200	5.00	614,160	6.00	111,960	1.00
1120 Teacher, Classroom	6,247,224	6,841,438	6,717,810	6,920,760	116.00	7,264,968	120.40	344,208	4.40
1121 Librarian	123,168	140,076	144,794	123,120	2.00	124,560	2.00	1,440	0.00
1122 Counselor	303,517	327,391	334,710	307,800	5.00	311,400	5.00	3,600	0.00
1140 Teacher Assistant	157,727	194,971	179,932	234,000	10.00	236,400	10.00	2,400	0.00
1148 Specialist	109,119	119,088	109,122	136,680	3.00	104,160	2.00	(32,520)	(1.00)
1150 Secretarial / Bookkeeper	472,705	496,067	518,275	538,560	14.00	544,560	14.00	6,000	0.00
1180 Natl Board Certified Teacher Incentive	7,500	5,000	0	0	0.00	0	0.00	0	0.00
1190 Custodian	384,422	383,297	391,348	403,800	12.00	409,800	12.00	6,000	0.00
1200 Overtime	675	2,893	3,405	4,000		4,000		0	
1300 Temporary Employee	24,381	39,393	27,577	0		0		0	
1500 Substitute Teacher	150,079	182,284	147,232	226,000		226,000		0	
1600 Instructional Supplement	(6,938)	61,762	92,120	3,000		3,000		0	
1601 Coaching Supplement	141,641	135,275	144,598	135,000		135,000		0	
1602 Extra-Curr. Supplement	54,531	60,103	54,158	63,000		63,000		0	
1603 Homebound Tutoring	1,957	190	0	0		0		0	
1647 Coordinator Supplement	0	18,500	21,482	0		0		0	
2100 Social Security - FICA	646,175	709,871	703,902	750,500		784,473		33,973	
2210 Retirement - VRS	752,692	1,134,841	1,363,934	1,464,722		1,658,005		193,283	
2211 Retiree Health Care Credit	48,563	58,737	96,447	0		0		0	
2220 Retirement - PWCS	45,393	50,460	50,480	71,284		79,570		8,286	
2300 Health Insurance - HMP	822,785	923,937	951,338	978,276		1,065,849		87,573	
2400 Life Insurance - GLI	23,311	28,054	106,965	112,141		129,670		17,529	
3100 Professional Services	0	0	360	0		0		0	
3106 Sports Officials	25,206	25,234	25,143	25,000		25,000		0	
3107 Data Processing	0	0	0	2,000		2,000		0	
3201 Telephone	5,183	4,399	5,486	9,000		9,000		0	
3401 Travel Reimbursement	1,434	2,182	478	3,000		3,000		0	
3402 Conference Expenses	12,007	7,987	5,261	2,000		2,000		0	
3450 Field Trips	47,896	55,229	43,978	50,500		50,500		0	
3501 Repair/Maint. - Building	931	0	0	3,400		3,400		0	
3502 Repair/Maint. - Equipment	0	5,259	0	5,300		5,300		0	
3700 In-Service Expenses	7,008	0	0	3,000		3,000		0	
3902 Printing Services	1,166	1,289	1,516	0		0		0	
3903 Postage	5,449	2,905	4,863	8,000		8,000		0	
3913 Tuition - Other Divisions	645	24,663	35,001	50,000		50,000		0	
3919 Tuition - Annual Year Governor's School	13,899	0	0	0		0		0	
3921 Tuition - PWCS	0	0	0	0		137,105		137,105	
3999 Other Contract Services	0	7,550	3,135	0		0		0	
4001 Office Supplies	54,272	39,102	24,235	59,932		59,932		0	
4002 Medical Supplies	1,616	0	220	300		300		0	
4003 Custodial Supplies	35,604	24,623	33,448	15,000		15,000		0	
4004 Repair/Maint. Supplies	0	285	163	300		300		0	
4007 Wearing Apparel	0	0	0	1,200		1,200		0	
4010 Instructional Supplies	168,582	166,814	123,770	146,680		146,680		0	
4011 Textbooks	199,571	154,580	79,082	125,891		133,173		7,282	
4013 Testing Materials	30,038	40,777	44,546	0		0		0	
4016 Library Books	19,611	20,110	14,196	0		0		0	
4017 Library Periodicals	1,529	1,161	945	0		0		0	
4018 Library Supplies	2,359	2,168	599	0		0		0	
4020 Printing Supplies	0	0	0	8,000		8,000		0	
4310 Tech. Supp/Equip Add'l	29,505	3,312	996	10,000		10,000		0	
4410 Software - Additional	27,723	24,985	86,795	25,000		25,000		0	
4510 General Equipment - Add'l.	14,377	95,948	0	0		0		0	
4550 General Equipment - Repl.	230,595	722	0	0		0		0	
5101 Equipment - Additional	44,367	0	0	0		0		0	
5501 Equipment - Replacement	0	5,213	0	0		0		0	
Totals	12,110,226	13,292,687	13,377,014	13,740,865	169.00	14,669,944	173.40	929,079	4.40

**GAR-FIELD HIGH SCHOOL
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	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1107 Admin Coordinator	81,920	83,854	86,713	84,600 1.00	83,280 1.00	(1,320) 0.00
1111 Principal	129,651	132,712	137,237	127,920 1.00	130,200 1.00	2,280 0.00
1112 Assistant Principal	568,900	497,763	525,305	602,640 6.00	614,160 6.00	11,520 0.00
1115 Teacher, Admin. Assign.	102,613	106,455	110,013	90,000 1.50	91,080 1.50	1,080 0.00
1120 Teacher, Classroom	8,379,371	8,374,404	8,409,326	8,171,640 136.79	8,331,809 137.79	160,169 1.00
1121 Librarian	144,464	104,919	106,887	123,120 2.00	124,560 2.00	1,440 0.00
1122 Counselor	516,881	492,712	448,273	430,920 7.00	435,960 7.00	5,040 0.00
1140 Teacher Assistant	43,716	59,598	28,770	70,200 3.00	118,200 5.00	48,000 2.00
1141 Attendant	21,835	22,103	23,089	22,620 1.00	0 0.00	(22,620) (1.00)
1148 Specialist	128,509	137,839	140,954	172,200 4.00	173,760 4.00	1,560 0.00
1150 Secretarial / Bookkeeper	465,443	465,062	449,033	453,960 11.00	494,640 12.00	40,680 1.00
1180 Natl Board Certified Teacher Incentive	27,500	17,500	20,000	0 0.00	0 0.00	0 0.00
1190 Custodian	543,636	519,251	541,461	498,840 15.00	506,280 15.00	7,440 0.00
1200 Overtime	52,975	71,181	26,724	20,000	25,000	5,000
1300 Temporary Employee	21,133	13,615	1,160	5,000	5,000	0
1500 Substitute Teacher	154,370	131,808	146,436	140,000	150,000	10,000
1502 Substitute, Other	30,931	2,690	1,658	4,000	4,000	0
1600 Instructional Supplement	32,156	60,008	40,989	35,000	37,000	2,000
1601 Coaching Supplement	162,083	155,271	161,001	189,809	190,394	585
1602 Extra-Curr. Supplement	65,332	70,097	70,705	55,911	61,406	5,495
1603 Homebound Tutoring	247	380	8,060	3,000	5,000	2,000
2100 Social Security - FICA	870,020	852,411	848,860	864,554	886,001	21,447
2210 Retirement - VRS	996,857	1,368,410	1,672,233	1,693,025	1,870,895	177,870
2211 Retiree Health Care Credit	64,137	70,627	115,613	0	0	0
2220 Retirement - PWCS	105,845	94,401	103,304	82,450	89,942	7,492
2300 Health Insurance - HMP	1,051,560	1,099,843	1,098,767	1,131,515	1,204,776	73,261
2400 Life Insurance - GLI	30,825	33,834	128,857	129,748	146,571	16,824
2820 Educ Tuition Assistance	23,162	20,695	12,462	0	0	0
2830 Admin. Assoc. Fees	0	520	0	4,500	4,500	0
3100 Professional Services	10,200	0	5,400	6,000	6,000	0
3201 Telephone	9,801	9,640	7,851	12,000	12,000	0
3401 Travel Reimbursement	25,476	35,262	28,686	15,500	18,000	2,500
3402 Conference Expenses	3,950	1,802	7,945	3,000	8,000	5,000
3450 Field Trips	76,941	95,861	89,957	65,231	67,500	2,269
3501 Repair/Maint. - Building	9,967	6,753	8,883	15,000	20,000	5,000
3502 Repair/Maint. - Equipment	32,902	59,815	132,951	19,295	60,000	40,705
3700 In-Service Expenses	268	549	3,044	3,000	5,000	2,000
3902 Printing Services	1,719	2,643	5,488	15,000	15,000	0
3903 Postage	24,146	25,375	10,311	12,500	17,500	5,000
3905 Extra Curricular Expenses	108	0	0	0	0	0
3911 Rental Equipment	1,483	0	0	0	0	0
3913 Tuition - Other Divisions	0	0	2,210	0	0	0
3914 Tuition - Private Schools	4,265	6,562	2,498	52,000	49,000	(3,000)
3919 Tuition - Annual Year Governor's School	2,780	0	0	0	0	0
3921 Tuition - PWCS	0	0	0	0	3,000	3,000
3999 Other Contract Services	596	78	0	0	0	0
4001 Office Supplies	28,306	14,175	14,416	17,500	19,465	1,965
4002 Medical Supplies	9,138	6,901	5,476	8,000	10,000	2,000
4003 Custodial Supplies	51,069	41,612	49,779	15,026	18,000	2,974
4007 Wearing Apparel	2,212	9,416	7,684	6,200	6,200	0
4008 Reference Materials	0	0	3,051	3,000	5,000	2,000
4009 Extra Curricular Supplies	0	0	0	3,739	4,000	261
4010 Instructional Supplies	412,306	427,219	207,316	130,529	221,259	90,730
4011 Textbooks	28,564	98,104	94,360	182,190	249,600	67,410
4013 Testing Materials	24,461	26,049	129,059	20,000	27,500	7,500
4016 Library Books	120	12,520	5,490	17,166	9,000	(8,166)
4017 Library Periodicals	4,296	1,512	4,461	0	0	0
4018 Library Supplies	670	46	0	0	0	0
4019 Food	0	0	0	0	5,000	5,000
4150 Lease Agreement	77,758	79,424	76,432	110,000	80,000	(30,000)
4310 Tech. Supp/Equip Add'l	186,511	124,816	92,040	175,127	75,000	(100,127)
4350 Tech. Supp/Equip Repl	17,195	2,024	120,601	2,500	13,000	10,500
4410 Software - Additional	1,591	210	2,759	4,500	7,100	2,600
4450 Software - Replacement	0	0	1,761	0	8,000	8,000
4510 General Equipment - Add'l.	208,387	124,293	62,382	76,612	106,956	30,344
5101 Equipment - Additional	88,529	14,578	19,322	0	30,000	30,000
5501 Equipment - Replacement	0	0	9,505	0	0	0
Totals	16,161,784	16,287,202	16,675,008	16,197,787 189.29	16,960,495 192.29	762,708 3.00

HYLTON HIGH SCHOOL
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	FY 2011	FY 2012	FY 2013	FY 2014 Approved		FY 2015 Approved		Increase/(Decrease)	
	Actual	Actual	Actual	Budget	Positions	Budget	Positions	Budget	Positions
1107 Admin Coordinator	166,030	169,973	172,811	162,336	1.82	159,835	1.82	(2,501)	0.00
1111 Principal	118,649	117,911	121,933	127,920	1.00	130,200	1.00	2,280	0.00
1112 Assistant Principal	559,433	560,308	591,187	602,640	6.00	614,160	6.00	11,520	0.00
1120 Teacher, Classroom	7,375,117	7,699,701	7,796,607	7,938,000	133.00	8,228,088	136.20	290,088	3.20
1121 Librarian	131,522	134,298	138,820	123,120	2.00	124,560	2.00	1,440	0.00
1122 Counselor	404,153	399,713	374,945	406,296	6.60	473,328	7.60	67,032	1.00
1140 Teacher Assistant	114,285	116,614	131,667	140,400	6.00	141,840	6.00	1,440	0.00
1148 Specialist	131,657	134,872	139,338	103,320	2.00	104,160	2.00	840	0.00
1150 Secretarial / Bookkeeper	495,405	490,853	480,904	520,680	14.00	534,000	14.00	13,320	0.00
1180 Natl Board Certified Teacher Incentive	7,500	2,500	10,000	0	0.00	0	0.00	0	0.00
1190 Custodian	429,002	439,130	467,623	462,480	14.00	437,160	13.00	(25,320)	(1.00)
1200 Overtime	15,059	13,976	14,005	18,000		18,000		0	
1300 Temporary Employee	74,540	83,036	70,807	18,393		18,393		0	
1500 Substitute Teacher	120,397	105,505	135,842	95,000		95,000		0	
1502 Substitute, Other	9,424	3,550	12,444	0		0		0	
1600 Instructional Supplement	5,804	6,916	10,942	7,000		7,000		0	
1601 Coaching Supplement	164,043	170,474	165,637	172,048		0		(172,048)	
1602 Extra-Curr. Supplement	62,556	62,069	65,813	73,670		1,816		(71,854)	
2100 Social Security - FICA	774,433	792,303	806,852	839,304		848,196		8,892	
2210 Retirement - VRS	864,880	1,283,689	1,561,056	1,653,090		1,849,147		196,057	
2211 Retiree Health Care Credit	55,869	66,420	109,464	0		0		0	
2220 Retirement - PWCS	84,405	83,653	91,691	80,463		88,674		8,211	
2300 Health Insurance - HMP	819,836	950,078	971,774	1,104,244		1,187,785		83,541	
2400 Life Insurance - GLI	26,764	31,709	121,610	126,589		144,504		17,915	
2830 Admin. Assoc. Fees	504	559	536	600		600		0	
3100 Professional Services	0	90	1,280	0		0		0	
3201 Telephone	8,233	11,177	11,937	10,000		10,000		0	
3401 Travel Reimbursement	879	1,977	2,450	500		500		0	
3402 Conference Expenses	21,725	23,196	25,886	19,350		21,400		2,050	
3450 Field Trips	61,799	59,959	61,225	61,850		63,727		1,877	
3901 Laundry/Dry Cleaning	556	588	348	0		0		0	
3902 Printing Services	1,929	2,653	801	1,700		3,500		1,800	
3903 Postage	9,383	5,698	4,783	7,600		7,800		200	
3911 Rental Equipment	640	727	363	0		0		0	
3913 Tuition - Other Divisions	3,128	6,769	15,899	60,000		0		(60,000)	
3919 Tuition - Annual Year Governor's School	2,780	0	0	0		0		0	
3921 Tuition - PWCS	0	0	0	0		60,000		60,000	
4001 Office Supplies	60,561	53,388	53,560	56,500		58,350		1,850	
4002 Medical Supplies	2,497	1,416	983	2,000		2,000		0	
4003 Custodial Supplies	37,830	33,658	37,987	34,000		35,000		1,000	
4004 Repair/Maint. Supplies	7,623	35,399	10,703	2,000		4,000		2,000	
4007 Wearing Apparel	872	22,230	3,715	0		0		0	
4010 Instructional Supplies	169,279	131,258	141,519	91,110		93,357		2,247	
4011 Textbooks	83,245	56,530	43,104	209,191		41,269		(167,922)	
4013 Testing Materials	91,960	83,530	96,104	0		0		0	
4016 Library Books	15,067	20,612	5,470	5,000		5,000		0	
4017 Library Periodicals	8,792	4,097	6,699	6,750		6,750		0	
4018 Library Supplies	529	395	489	940		1,000		60	
4150 Lease Agreement	57,266	54,240	57,327	64,000		44,665		(19,335)	
4310 Tech. Supp/Equip Add'l	94,381	71,371	82,937	23,000		0		(23,000)	
4350 Tech. Supp/Equip Repl	0	0	102,972	0		0		0	
4410 Software - Additional	12,216	10,776	0	0		0		0	
4450 Software - Replacement	0	0	4,500	0		0		0	
4510 General Equipment - Add'l.	75,527	138,104	64,997	29,351		40,640		11,289	
4550 General Equipment - Repl.	177,141	104,279	27,257	20,634		29,242		8,608	
5101 Equipment - Additional	30,525	70,257	0	0		0		0	
5103 DP Equipment - Additional	8,780	0	0	0		0		0	
5501 Equipment - Replacement	43,711	27,996	12,485	0		0		0	
Totals	14,100,122	14,952,180	15,442,089	15,481,068	186.42	15,734,646	189.62	253,578	3.20

OSBOURN PARK HIGH SCHOOL

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	FY 2011		FY 2012		FY 2013		FY 2014 Approved		FY 2015 Approved		Increase/(Decrease)	
	Actual	Actual	Actual	Actual	Budget	Positions	Budget	Positions	Budget	Positions	Budget	Positions
1107 Admin Coordinator	59,680	91,628	55,372	84,600	1.00		83,280	1.00	(1,320)	0.00		
1111 Principal	103,479	107,906	111,585	127,920	1.00		130,200	1.00	2,280	0.00		
1112 Assistant Principal	446,664	417,922	430,069	502,200	5.00		511,800	5.00	9,600	0.00		
1115 Teacher, Admin. Assign.	134,434	122,523	135,967	123,120	2.00		124,560	2.00	1,440	0.00		
1120 Teacher, Classroom	9,584,860	9,724,916	9,572,986	8,881,560	148.70		9,107,904	150.70	226,344	2.00		
1121 Librarian	118,828	121,633	125,000	123,120	2.00		124,560	2.00	1,440	0.00		
1122 Counselor	397,254	457,494	467,916	430,920	7.00		435,960	7.00	5,040	0.00		
1138 Behavioral Specialist	64,148	0	0	0	0.00		0	0.00	0	0.00		
1140 Teacher Assistant	145,114	148,267	146,006	140,400	6.00		141,840	6.00	1,440	0.00		
1148 Specialist	149,123	141,185	125,526	121,080	2.50		140,040	3.00	18,960	0.50		
1150 Secretarial / Bookkeeper	510,443	537,801	556,246	552,600	14.50		558,660	14.50	6,060	0.00		
1180 Natl Board Certified Teacher Incentive	7,500	17,500	13,000	0	0.00		0	0.00	0	0.00		
1190 Custodian	438,638	421,636	411,169	421,440	13.00		427,560	13.00	6,120	0.00		
1200 Overtime	12,197	6,140	9,115	8,500			8,500		0			
1300 Temporary Employee	32,286	2,866	4,657	3,000			3,000		0			
1500 Substitute Teacher	79,364	127,399	143,228	125,000			135,000		10,000			
1502 Substitute, Other	0	0	75	0			0		0			
1600 Instructional Supplement	44,090	43,414	59,653	34,000			34,000		0			
1601 Coaching Supplement	147,227	145,749	154,439	177,104			185,000		7,896			
1602 Extra-Curr. Supplement	71,334	66,789	71,271	62,058			70,100		8,042			
1603 Homebound Tutoring	675	0	663	1,500			2,000		500			
2100 Social Security - FICA	931,910	936,056	929,584	911,890			935,216		23,326			
2210 Retirement - VRS	1,079,632	1,539,626	1,824,419	1,799,918			1,994,094		194,177			
2211 Retiree Health Care Credit	70,356	80,083	127,869	0			0		0			
2220 Retirement - PWCS	106,809	109,089	113,990	87,468			95,470		8,001			
2300 Health Insurance - HMP	1,043,387	1,142,715	1,142,263	1,200,384			1,278,820		78,436			
2400 Life Insurance - GLI	33,516	38,080	140,773	137,504			155,579		18,075			
2830 Admin. Assoc. Fees	0	0	0	1,600			1,600		0			
3401 Travel Reimbursement	78,961	49,138	44,106	7,000			7,000		0			
3402 Conference Expenses	2,994	18,062	5,879	17,000			20,000		3,000			
3450 Field Trips	91,107	84,282	76,425	86,250			91,250		5,000			
3501 Repair/Maint. - Building	325	0	0	0			0		0			
3502 Repair/Maint. - Equipment	0	0	2,067	2,500			2,500		0			
3700 In-Service Expenses	9,103	2,438	15,998	18,000			18,000		0			
3902 Printing Services	28,379	36,126	36,238	40,500			41,500		1,000			
3903 Postage	3,656	6,510	4,190	7,500			7,500		0			
3913 Tuition - Other Divisions	0	23,360	57,713	116,400			0		(116,400)			
3919 Tuition - Annual Year Governor's School	41,697	0	0	0			0		0			
3921 Tuition - PWCS	0	0	0	0			122,400		122,400			
4001 Office Supplies	28,463	28,381	42,853	25,000			27,000		2,000			
4002 Medical Supplies	631	439	1,280	1,200			1,400		200			
4003 Custodial Supplies	45,549	30,553	48,911	37,000			38,000		1,000			
4004 Repair/Maint. Supplies	2,690	1,498	11,836	5,000			5,000		0			
4007 Wearing Apparel	1,390	9,733	3,382	2,175			5,175		3,000			
4010 Instructional Supplies	439,624	367,612	368,094	133,150			113,129		(20,021)			
4011 Textbooks	95,823	56,906	90,508	339,198			349,641		10,443			
4016 Library Books	0	0	3,234	8,000			8,000		0			
4017 Library Periodicals	0	0	0	500			500		0			
4018 Library Supplies	0	0	0	3,600			2,500		(1,100)			
4150 Lease Agreement	66,160	60,964	65,229	71,000			65,000		(6,000)			
4310 Tech. Supp/Equip Add'l	51,590	34,974	60,123	38,000			33,000		(5,000)			
4350 Tech. Supp/Equip Repl	0	0	74,368	0			0		0			
4410 Software - Additional	7,816	489	0	5,000			5,000		0			
4510 General Equipment - Add'l.	80,030	31,929	15,615	9,100			12,050		2,950			
4550 General Equipment - Repl.	27,666	15,942	62,005	380,868			239,293		(141,575)			
5101 Equipment - Additional	47,383	19,500	0	0			0		0			
5503 DP Equipment - Repl.	0	0	0	0			20,000		20,000			
8002 General Reserve	0	0	0	5,000			5,000		0			
Totals	16,963,981	17,427,253	17,962,899	17,417,828	202.70		17,924,582	205.20	506,754	2.50		

PATRIOT HIGH SCHOOL
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	FY 2011		FY 2012		FY 2013		FY 2014 Approved		FY 2015 Approved		Increase/(Decrease)	
	Actual		Actual		Actual		Budget	Positions	Budget	Positions	Budget	Positions
1107 Admin Coordinator	0		0		0		84,600	1.00	83,280	1.00	(1,320)	0.00
1111 Principal	111,838		114,478		118,380		127,920	1.00	130,200	1.00	2,280	0.00
1112 Assistant Principal	81,124		373,531		466,198		602,640	6.00	614,160	6.00	11,520	0.00
1115 Teacher, Admin. Assign.	0		127,448		122,002		61,560	1.00	123,000	2.00	61,440	1.00
1120 Teacher, Classroom	0		5,129,969		6,753,447		8,324,352	138.50	9,038,592	148.60	714,240	10.10
1121 Librarian	0		135,706		140,140		123,120	2.00	124,560	2.00	1,440	0.00
1122 Counselor	0		265,622		392,715		430,920	7.00	498,240	8.00	67,320	1.00
1140 Teacher Assistant	0		82,524		85,292		93,600	4.00	118,200	5.00	24,600	1.00
1141 Attendant	0		0		0		0	0.00	23,040	1.00	23,040	1.00
1148 Specialist	18,681		93,086		120,265		156,048	3.80	157,512	3.80	1,464	0.00
1150 Secretarial / Bookkeeper	88,783		402,974		445,839		488,520	13.00	534,000	14.00	45,480	1.00
1180 Natl Board Certified Teacher Incentive	0		12,500		15,000		0	0.00	0	0.00	0	0.00
1190 Custodian	23,920		291,879		340,511		447,360	15.00	485,640	16.00	38,280	1.00
1200 Overtime	1,045		881		779		0		0		0	
1300 Temporary Employee	280		38,688		28,688		10,000		0		(10,000)	
1500 Substitute Teacher	0		80,838		87,776		70,000		75,000		5,000	
1502 Substitute, Other	0		0		678		0		0		0	
1601 Coaching Supplement	0		150,886		152,253		170,718		251,800		81,082	
1602 Extra-Curr. Supplement	0		84,876		64,622		75,000		10,000		(65,000)	
2100 Social Security - FICA	23,366		556,321		691,333		861,875		938,442		76,568	
2210 Retirement - VRS	27,703		787,374		1,324,382		1,709,368		2,014,514		305,146	
2211 Retiree Health Care Credit	1,736		40,707		95,722		0		0		0	
2220 Retirement - PWCS	2,106		31,704		44,968		83,149		96,637		13,488	
2300 Health Insurance - HMP	41,190		614,606		894,046		1,141,109		1,294,451		153,342	
2400 Life Insurance - GLI	846		19,447		105,685		130,775		157,481		26,706	
2830 Admin. Assoc. Fees	0		520		536		0		0		0	
3106 Sports Officials	0		0		4,242		0		0		0	
3201 Telephone	1,699		6,113		5,912		5,000		5,000		0	
3401 Travel Reimbursement	2,699		3,693		2,506		3,000		3,000		0	
3402 Conference Expenses	0		16,366		32,463		12,000		12,000		0	
3450 Field Trips	0		45,618		47,332		44,500		44,500		0	
3501 Repair/Maint. - Building	0		0		425		0		0		0	
3502 Repair/Maint. - Equipment	0		1,001		14,090		0		0		0	
3902 Printing Services	202		1,869		106		2,000		2,000		0	
3903 Postage	0		267		1,940		4,000		4,000		0	
3911 Rental Equipment	0		0		629		0		0		0	
3913 Tuition - Other Divisions	0		400		17,600		6,000		0		(6,000)	
3921 Tuition - PWCS	0		0		0		0		30,000		30,000	
4001 Office Supplies	2,919		15,270		5,857		15,000		15,000		0	
4002 Medical Supplies	0		196		1,549		2,000		2,000		0	
4003 Custodial Supplies	(641)		17,705		27,051		30,000		35,000		5,000	
4004 Repair/Maint. Supplies	0		609		6,605		0		0		0	
4007 Wearing Apparel	0		441		0		0		0		0	
4010 Instructional Supplies	167,053		493,491		126,095		289,975		277,349		(12,626)	
4011 Textbooks	161,752		282,726		229,586		185,000		100,000		(85,000)	
4013 Testing Materials	0		28,399		111,644		0		0		0	
4015 Food Service Supplies	0		13,418		17,123		0		0		0	
4016 Library Books	0		15,248		40,376		54,000		54,000		0	
4017 Library Periodicals	0		3,161		12,776		25,000		25,000		0	
4018 Library Supplies	0		3,501		1,124		1,000		0		(1,000)	
4150 Lease Agreement	0		86,276		94,038		102,000		102,000		0	
4310 Tech. Supp/Equip Add'l	37,954		113,433		70,463		60,000		60,000		0	
4350 Tech. Supp/Equip Repl	0		0		2,009		0		0		0	
4410 Software - Additional	0		5,839		28,911		30,000		30,000		0	
4510 General Equipment - Add'l	5,978		121,421		28,508		155,000		155,000		0	
5101 Equipment - Additional	0		75,665		0		0		0		0	
8002 General Reserve	0		0		0		5,000		5,000		0	
Totals	802,233		10,788,691		13,422,216		16,223,109	192.30	17,729,598	208.40	1,506,489	16.10

POTOMAC HIGH SCHOOL
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	FY 2011	FY 2012	FY 2013	FY 2014 Approved		FY 2015 Approved		Increase/(Decrease)	
	Actual	Actual	Actual	Budget	Positions	Budget	Positions	Budget	Positions
1107 Admin Coordinator	0	0	0	0	0.00	83,280	1.00	83,280	1.00
1111 Principal	129,651	132,711	121,069	127,920	1.00	130,200	1.00	2,280	0.00
1112 Assistant Principal	329,084	412,752	437,575	401,760	4.00	409,440	4.00	7,680	0.00
1115 Teacher, Admin. Assign.	187,728	192,310	135,391	123,120	2.00	62,280	1.00	(60,840)	(1.00)
1120 Teacher, Classroom	5,969,361	5,769,206	5,636,345	5,436,072	91.10	5,800,080	96.00	364,008	4.90
1121 Librarian	167,055	79,922	143,170	123,120	2.00	124,560	2.00	1,440	0.00
1122 Counselor	263,083	296,574	251,201	246,240	4.00	249,120	4.00	2,880	0.00
1140 Teacher Assistant	138,891	100,516	110,462	117,000	5.00	94,560	4.00	(22,440)	(1.00)
1148 Specialist	132,599	135,728	139,806	103,320	2.00	104,160	2.00	840	0.00
1150 Secretarial / Bookkeeper	402,710	415,873	387,896	403,200	10.00	407,760	10.00	4,560	0.00
1180 Natl Board Certified Teacher Incentive	10,000	10,000	5,000	0	0.00	0	0.00	0	0.00
1190 Custodian	329,003	337,981	324,632	340,440	10.00	345,480	10.00	5,040	0.00
1200 Overtime	11,007	8,826	(1,658)	2,500		3,000		500	
1300 Temporary Employee	76,693	69,259	29,760	26,500		44,500		18,000	
1500 Substitute Teacher	48,476	71,448	92,804	100,000		100,000		0	
1502 Substitute, Other	0	0	1,432	0		0		0	
1600 Instructional Supplement	8,902	775	310	1,000		1,000		0	
1601 Coaching Supplement	156,091	155,666	155,919	166,281		180,143		13,862	
1602 Extra-Curr. Supplement	68,411	69,268	64,683	65,282		71,621		6,339	
2100 Social Security - FICA	627,997	606,974	594,339	595,458		628,156		32,698	
2210 Retirement - VRS	723,963	982,274	1,165,008	1,158,326		1,316,855		158,529	
2211 Retiree Health Care Credit	47,147	51,143	82,912	0		0		0	
2220 Retirement - PWCS	76,571	73,387	69,457	56,409		63,269		6,860	
2300 Health Insurance - HMP	814,769	877,265	816,074	774,135		847,485		73,350	
2400 Life Insurance - GLI	22,381	24,268	91,191	88,767		103,104		14,337	
3106 Sports Officials	0	0	26,706	25,000		28,000		3,000	
3201 Telephone	7,377	0	5,616	8,000		8,000		0	
3401 Travel Reimbursement	3,602	5,179	712	1,500		1,500		0	
3402 Conference Expenses	6,274	4,714	4,301	5,000		5,000		0	
3450 Field Trips	52,266	43,266	44,559	47,000		38,500		(8,500)	
3700 In-Service Expenses	1,818	0	0	0		0		0	
3902 Printing Services	0	0	2,874	0		0		0	
3903 Postage	4,839	0	2,089	4,000		5,000		1,000	
3905 Extra Curricular Expenses	0	(884)	0	0		0		0	
3911 Rental Equipment	60,244	53,856	61,953	0		0		0	
3913 Tuition - Other Divisions	960	13,799	9,242	41,800		41,800		0	
3919 Tuition - Annual Year Governor's School	19,459	11,184	0	0		0		0	
3921 Tuition - PWCS	0	0	0	0		3,000		3,000	
4001 Office Supplies	8,097	3,412	3,191	6,500		5,500		(1,000)	
4002 Medical Supplies	1,014	880	722	2,000		2,000		0	
4003 Custodial Supplies	27,909	23,401	26,132	30,000		35,000		5,000	
4004 Repair/Maint. Supplies	663	0	0	0		0		0	
4007 Wearing Apparel	0	1,972	0	0		0		0	
4009 Extra Curricular Supplies	(484)	0	0	0		0		0	
4010 Instructional Supplies	213,850	217,402	234,895	318,109		602,273		284,164	
4011 Textbooks	29,257	37,886	63,134	94,500		40,500		(54,000)	
4013 Testing Materials	0	0	24,009	0		0		0	
4016 Library Books	7,243	1,992	8,295	4,000		9,000		5,000	
4017 Library Periodicals	2,863	477	4,604	3,000		2,000		(1,000)	
4018 Library Supplies	3,464	154	3,585	3,000		1,000		(2,000)	
4310 Tech. Supp/Equip Add'l	40,903	5,518	13,032	27,000		27,000		0	
4410 Software - Additional	860	0	0	0		0		0	
4510 General Equipment - Add'l.	7,949	1,320	11,276	0		5,000		5,000	
5150 Lease/Purchase Agreee.	0	(243)	0	60,000		55,000		(5,000)	
Totals	11,241,996	11,299,411	11,405,703	11,137,258	131.10	12,085,126	135.00	947,868	3.90

STONEWALL JACKSON HIGH SCHOOL
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	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1107 Admin Coordinator	86,909	88,961	91,993	84,600 1.00	83,280 1.00	(1,320) 0.00
1111 Principal	105,417	107,906	111,585	127,920 1.00	130,200 1.00	2,280 0.00
1112 Assistant Principal	409,594	462,373	476,953	502,200 5.00	511,800 5.00	9,600 0.00
1115 Teacher, Admin. Assign.	217,994	223,054	183,121	184,680 3.00	186,840 3.00	2,160 0.00
1120 Teacher, Classroom	8,522,028	8,381,610	8,300,330	8,124,240 136.00	8,452,296 139.80	328,056 3.80
1121 Librarian	164,165	168,041	173,657	123,120 2.00	124,560 2.00	1,440 0.00
1122 Counselor	406,687	420,614	432,989	430,920 7.00	435,960 7.00	5,040 0.00
1140 Teacher Assistant	224,364	176,268	151,225	140,400 6.00	189,120 8.00	48,720 2.00
1145 Computer Technologist	0	0	0	63,360 1.00	64,800 1.00	1,440 0.00
1148 Specialist	201,013	170,349	183,835	136,680 3.00	173,760 4.00	37,080 1.00
1150 Secretarial / Bookkeeper	511,697	498,986	460,619	505,440 13.00	510,840 13.00	5,400 0.00
1180 Natl Board Certified Teacher Incentive	17,500	12,500	15,000	0 0.00	0 0.00	0 0.00
1190 Custodian	498,378	509,466	501,499	457,800 14.00	450,120 14.00	(7,680) 0.00
1200 Overtime	7,659	9,067	5,259	0	5,000	5,000
1300 Temporary Employee	42,602	64,347	69,020	38,000	33,000	(5,000)
1500 Substitute Teacher	138,554	131,194	133,012	110,000	110,000	0
1600 Instructional Supplement	42,262	22,951	27,210	20,000	20,000	0
1601 Coaching Supplement	157,253	155,158	148,422	172,611	171,767	(844)
1602 Extra-Curr. Supplement	64,868	70,274	89,743	54,853	61,406	6,553
1603 Homebound Tutoring	409	209	0	0	0	0
2100 Social Security - FICA	877,879	859,488	847,735	862,676	896,179	33,504
2210 Retirement - VRS	1,000,293	1,395,533	1,659,110	1,699,647	1,911,135	211,488
2211 Retiree Health Care Credit	64,608	71,735	114,201	0	0	0
2220 Retirement - PWCS	102,161	101,301	102,574	82,698	91,640	8,942
2300 Health Insurance - HMP	959,777	1,021,704	1,040,955	1,134,926	1,227,523	92,597
2400 Life Insurance - GLI	30,996	34,467	127,834	130,083	149,339	19,255
2830 Admin. Assoc. Fees	334	234	0	500	500	0
3100 Professional Services	800	0	0	0	0	0
3106 Sports Officials	25,918	0	26,763	0	25,000	25,000
3201 Telephone	5,595	6,821	5,776	6,000	6,000	0
3401 Travel Reimbursement	2,322	3,029	1,888	3,500	3,500	0
3402 Conference Expenses	11,591	14,524	11,406	15,000	15,000	0
3450 Field Trips	69,178	58,770	65,608	48,000	48,000	0
3700 In-Service Expenses	1,091	8,428	4,156	0	0	0
3902 Printing Services	25,890	29,189	29,402	23,000	23,000	0
3903 Postage	14,264	12,140	7,566	11,000	16,000	5,000
3905 Extra Curricular Expenses	18,601	12,395	15,603	0	10,000	10,000
3913 Tuition - Other Divisions	1,290	16,776	12,793	85,905	0	(85,905)
3919 Tuition - Annual Year Governor's School	16,679	0	0	16,679	16,679	0
3921 Tuition - PWCS	0	0	0	0	100,000	100,000
4001 Office Supplies	13,390	18,695	18,168	30,000	45,000	15,000
4002 Medical Supplies	852	1,015	1,124	900	1,000	100
4003 Custodial Supplies	38,779	35,953	51,012	25,000	30,000	5,000
4004 Repair/Maint. Supplies	16,539	6,507	6,520	5,000	10,000	5,000
4007 Wearing Apparel	48,287	1,482	4,193	2,000	2,000	0
4009 Extra Curricular Supplies	2,067	4,602	833	0	0	0
4010 Instructional Supplies	106,684	104,807	84,655	80,892	125,000	44,108
4011 Textbooks	57,280	10,854	100,411	37,000	96,000	59,000
4012 Emp. Training Supplies	0	423	400	0	0	0
4013 Testing Materials	139,264	147,999	165,963	500	125,500	125,000
4016 Library Books	4,091	8,035	8,836	5,000	5,000	0
4017 Library Periodicals	7,464	3,165	3,968	7,000	7,000	0
4018 Library Supplies	2,858	752	479	2,000	2,000	0
4150 Lease Agreement	67,614	62,189	58,499	65,000	65,000	0
4310 Tech. Supp/Equip Add'l	27,409	8,246	1,402	15,000	125,000	110,000
4350 Tech. Supp/Equip Repl	35	508	84,898	0	50,000	50,000
4410 Software - Additional	400	0	1,394	0	0	0
4510 General Equipment - Add'l.	9,160	7,373	1,010	0	58,149	58,149
4550 General Equipment - Repl.	813	564	3,430	0	38,612	38,612
5101 Equipment - Additional	0	10,580	0	0	0	0
8002 General Reserve	0	0	0	0	5,000	5,000
Totals	15,591,604	15,753,611	16,226,034	15,671,730 192.00	17,044,505 198.80	1,372,775 6.80

WOODBRIIDGE HIGH SCHOOL
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	FY 2011	FY 2012	FY 2013	FY 2014 Approved		FY 2015 Approved		Increase/(Decrease)	
	Actual	Actual	Actual	Budget	Positions	Budget	Positions	Budget	Positions
1111 Principal	118,649	121,449	125,590	127,920	1.00	130,200	1.00	2,280	0.00
1112 Assistant Principal	569,356	576,872	583,192	602,640	6.00	614,160	6.00	11,520	0.00
1115 Teacher, Admin. Assign.	94,318	96,544	99,836	61,560	1.00	62,280	1.00	720	0.00
1120 Teacher, Classroom	9,153,634	9,729,211	9,943,099	9,571,440	160.60	9,929,052	164.60	357,612	4.00
1121 Librarian	150,693	147,808	159,255	123,120	2.00	124,560	2.00	1,440	0.00
1122 Counselor	405,295	463,470	473,495	492,480	8.00	498,240	8.00	5,760	0.00
1140 Teacher Assistant	73,388	93,574	94,850	70,200	3.00	70,920	3.00	720	0.00
1148 Specialist	140,010	146,678	162,530	136,680	3.00	137,880	3.00	1,200	0.00
1150 Secretarial / Bookkeeper	505,083	514,404	507,617	453,960	11.00	483,840	12.00	29,880	1.00
1180 Natl Board Certified Teacher Incentive	12,500	10,000	10,000	0	0.00	0	0.00	0	0.00
1190 Custodian	544,402	546,625	554,061	516,480	16.00	538,440	16.00	21,960	0.00
1200 Overtime	15,374	21,590	5,708	3,000		3,000		0	
1300 Temporary Employee	13,183	15,815	15,021	11,500		40,750		29,250	
1500 Substitute Teacher	124,340	153,375	131,111	113,000		110,000		(3,000)	
1600 Instructional Supplement	56,895	62,220	20,812	20,000		20,000		0	
1601 Coaching Supplement	163,333	161,594	160,853	170,000		170,000		0	
1602 Extra-Curr. Supplement	66,065	62,470	67,096	70,000		70,000		0	
1603 Homebound Tutoring	0	1,929	3,247	1,000		1,000		0	
2100 Social Security - FICA	906,469	955,336	969,701	959,693		994,831		35,138	
2210 Retirement - VRS	1,062,091	1,567,992	1,941,493	1,898,638		2,123,872		225,234	
2211 Retiree Health Care Credit	68,521	81,125	136,069	0		0		0	
2220 Retirement - PWCS	124,441	134,432	136,510	92,389		101,976		9,586	
2300 Health Insurance - HMP	1,042,741	1,180,077	1,243,226	1,267,921		1,365,969		98,048	
2400 Life Insurance - GLI	32,849	38,808	150,911	145,334		166,182		20,848	
2830 Admin. Assoc. Fees	0	0	79	1,500		1,500		0	
3100 Professional Services	3,163	1,250	850	0		0		0	
3106 Sports Officials	11,575	7,897	0	0		0		0	
3201 Telephone	4,024	4,496	4,441	5,000		5,000		0	
3401 Travel Reimbursement	6,922	5,376	4,219	5,000		20,000		15,000	
3402 Conference Expenses	23,183	17,017	10,070	10,000		7,500		(2,500)	
3450 Field Trips	63,667	69,782	66,772	60,000		45,000		(15,000)	
3501 Repair/Maint. - Building	9,831	0	0	3,000		3,000		0	
3700 In-Service Expenses	22,345	19,432	8,750	10,000		7,500		(2,500)	
3902 Printing Services	1,478	359	170	1,000		1,000		0	
3903 Postage	12,036	12,588	9,608	16,000		16,000		0	
3913 Tuition - Other Divisions	3,995	8,487	132,119	20,000		20,000		0	
3919 Tuition - Annual Year Governor's School	2,780	0	0	0		0		0	
3921 Tuition - PWCS	0	0	0	0		20,000		20,000	
4001 Office Supplies	7,454	5,707	5,783	6,000		6,000		0	
4002 Medical Supplies	1,827	307	522	2,000		2,000		0	
4003 Custodial Supplies	41,723	43,445	44,640	40,000		45,000		5,000	
4004 Repair/Maint. Supplies	22,912	5,072	9,139	0		0		0	
4007 Wearing Apparel	449	(58)	450	0		450		450	
4009 Extra Curricular Supplies	17,922	12,425	7,413	0		0		0	
4010 Instructional Supplies	237,737	186,149	241,471	127,232		131,080		3,848	
4011 Textbooks	65,832	123,783	(7,981)	70,380		140,483		70,103	
4013 Testing Materials	95,027	100,769	0	0		0		0	
4016 Library Books	8,156	18,566	6,138	1,000		12,000		11,000	
4017 Library Periodicals	150	4,659	0	1,000		1,000		0	
4018 Library Supplies	1,756	2,682	0	0		1,000		1,000	
4150 Lease Agreement	55,050	56,848	61,833	73,000		40,000		(33,000)	
4310 Tech. Supp/Equip Add'l	140,457	88,973	26,792	4,000		28,000		24,000	
4350 Tech. Supp/Equip Repl	0	0	75,790	0		0		0	
4450 Software - Replacement	2,155	2,225	2,305	0		0		0	
4510 General Equipment - Add'l.	87,396	41,877	2,617	3,000		3,000		0	
4550 General Equipment - Repl.	2,343	0	0	0		0		0	
5101 Equipment - Additional	23,957	28,380	0	0		0		0	
Totals	16,420,931	17,751,891	18,409,273	17,368,067	211.60	18,313,664	216.60	945,597	5.00

SPECIAL SCHOOLS SUMMARY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	727,846	705,027	736,952	727,560 6.00	737,400 6.00	9,840 0.00
1112 Assistant Principal	320,521	241,444	254,110	338,400 4.00	249,840 3.00	(88,560) (1.00)
1115 Teacher, Admin. Assign.	284,409	310,288	256,345	190,680 3.10	192,912 3.10	2,232 0.00
1120 Teacher, Classroom	9,195,617	9,517,205	9,805,579	9,849,000 164.15	9,769,851 160.90	(79,149) (3.25)
1121 Librarian	124,770	129,644	133,966	123,120 2.00	124,560 2.00	1,440 0.00
1122 Counselor	356,564	358,010	375,231	373,560 6.20	378,024 6.20	4,464 0.00
1130 Social Worker	394,980	410,934	445,167	394,560 6.00	390,600 6.00	(3,960) 0.00
1133 Psychologist	265,325	263,475	262,590	241,920 3.60	244,872 3.60	2,952 0.00
1136 Diagnostician	22,927	33,032	0	0 0.00	0 0.00	0 0.00
1140 Teacher Assistant	1,710,772	1,908,009	1,920,380	1,881,828 80.42	1,806,569 76.42	(75,259) (4.00)
1142 Cafeteria Aide	22,783	23,718	22,617	23,040 1.20	23,472 1.20	432 0.00
1148 Specialist	183,316	187,966	223,231	206,640 4.00	208,320 4.00	1,680 0.00
1150 Secretarial / Bookkeeper	729,911	780,330	840,875	888,600 24.50	912,900 25.50	24,300 1.00
1180 Natl Board Certified Teacher Incentive Bonus	17,500	20,000	10,000	0 0.00	0 0.00	0 0.00
1190 Custodian	560,467	577,434	605,130	583,320 17.80	597,168 17.80	13,848 0.00
1200 Overtime	69,643	57,998	36,907	24,300	36,650	12,350
1300 Temporary Employee	210,144	205,356	200,422	87,845	136,258	48,413
1500 Substitute Teacher	132,072	82,675	97,829	79,800	83,800	4,000
1502 Substitute, Other	14,326	12,016	10,069	14,000	17,200	3,200
1600 Instructional Supplement	73,999	90,239	103,775	60,000	45,500	(14,500)
1602 Extra-Curr. Supplement	12,337	11,825	12,556	15,000	15,000	0
1603 Homebound Tutoring	418	0	380	0	0	0
2100 Social Security - FICA	1,127,877	1,163,670	1,199,207	1,231,855	1,221,771	(10,084)
2210 Retirement - VRS	1,263,818	1,882,654	2,332,632	2,470,745	2,639,208	168,463
2211 Retiree Health Care Credit	82,090	97,728	165,275	0	0	0
2220 Retirement - PWCS	114,638	126,256	132,085	120,074	126,464	6,390
2300 Health Insurance - HMP	1,454,575	1,601,893	1,632,448	1,647,855	1,694,011	46,156
2400 Life Insurance - GLI	39,389	46,570	182,400	188,768	206,091	17,323
2830 Admin. Assoc. Fees	1,988	1,994	1,570	3,922	3,922	0
3100 Professional Services	3,399	2,816	3,364	5,500	5,477	(23)
3105 Contractual Services	715	32	2,655	8,000	5,000	(3,000)
3201 Telephone	15,867	14,542	14,264	20,800	17,300	(3,500)
3401 Travel Reimbursement	51,048	38,648	47,997	28,400	26,354	(2,046)
3402 Conference Expenses	43,122	13,520	31,212	21,000	27,500	6,500
3450 Field Trips	16,595	19,048	23,611	26,800	47,200	20,400
3501 Repair/Maint. - Building	6,971	1,700	0	2,000	2,000	0
3502 Repair/Maint. - Equipment	0	450	140	1,000	1,000	0
3504 Maint. Service Contract	0	937	1,614	0	2,000	2,000
3700 In-Service Expenses	4,042	7,532	8,921	12,750	11,250	(1,500)
3902 Printing Services	37,566	43,370	45,550	69,848	43,200	(26,648)
3903 Postage	2,309	3,056	3,017	5,000	9,500	4,500
3912 Rental Space	4,980	(14,385)	60,215	0	0	0
3913 Tuition - Other Divisions	0	0	2,782	0	3,000	3,000
3921 Tuition - PW	0	0	0	0	5,000	5,000
3999 Other Contract Services	17,325	15,133	4,998	7,000	3,000	(4,000)
4001 Office Supplies	76,858	53,760	85,863	48,470	68,150	19,680
4002 Medical Supplies	1,294	3,013	1,657	6,100	8,100	2,000
4003 Custodial Supplies	63,083	52,847	49,402	57,146	60,452	3,306
4004 Repair/Maint. Supplies	63,024	35,084	8,689	8,500	42,473	33,973
4007 Wearing Apparel	2,676	5,691	1,465	6,150	4,575	(1,575)
4008 Reference Materials	515	874	305	1,500	1,500	0
4010 Instructional Supplies	515,565	470,186	353,613	229,266	229,470	204
4011 Textbooks	56,394	99,522	115,033	144,023	156,830	12,807
4013 Testing Materials	1,984	20,264	8,775	29,025	21,532	(7,493)
4014 Food, Cafeteria	0	0	21	4,000	29,000	25,000
4016 Library Books	6,109	6,930	1,759	12,500	12,000	(500)
4017 Library Periodicals	930	2,527	719	6,500	7,000	500
4018 Library Supplies	1,511	466	1,648	1,500	2,000	500
4019 Food	0	0	0	0	18,000	18,000
4310 Tech. Supp/Equip Add'l	194,155	499,063	312,952	103,500	109,000	5,500
4350 Tech. Supp/Equip Repl	0	(300)	57,282	0	35,000	35,000
4410 Software - Additional	241,483	96,634	46,423	30,200	56,200	26,000
4450 Software - Replacement	0	0	0	0	1,200	1,200
4510 General Equipment - Add'l.	90,576	82,241	136,598	31,000	19,257	(11,743)
4550 General Equipment - Repl.	7,955	11,161	563	2,000	15,000	13,000
5101 Equipment - Additional	22,177	20,852	0	0	10,000	10,000
5102 Technical Equipment, Add'l	0	8,780	0	0	0	0
5501 Equipment - Replacement	1,007	0	2,338	0	0	0
6900 Reimbursements	0	0	(19,585)	(110,000)	(105,449)	4,551
8002 General Reserve	0	0	0	0	5,000	5,000
	21,066,255	22,463,384	23,415,588	22,585,871 322.97	22,877,434 315.72	291,563 (7.25)

INDEPENDENT HILL SPECIAL SCHOOL

201		FY 2011	FY 2012	FY 2013	FY 2014 Approved		FY 2015 Approved		Increase/(Decrease)	
		Actual	Actual	Actual	Budget	Positions	Budget	Positions	Budget	Positions
1111	Principal	133,897	97,058	111,883	123,360	1.00	124,920	1.00	1,560	0.00
1112	Assistant Principal	0	0	0	84,600	1.00	83,280	1.00	(1,320)	0.00
1115	Teacher, Admin. Assign.	77,610	78,916	63,153	0	0.00	0	0.00	0	0.00
1120	Teacher, Classroom	1,538,312	1,582,483	1,670,441	1,692,000	28.20	1,530,145	25.20	(161,855)	(3.00)
1130	Social Worker	176,918	186,924	213,576	197,280	3.00	190,920	3.00	(6,360)	0.00
1133	Psychologist	203,290	199,976	196,989	173,280	2.60	175,392	2.60	2,112	0.00
1136	Diagnostician	22,927	33,032	0	0	0.00	0	0.00	0	0.00
1140	Teacher Assistant	959,229	957,944	965,487	936,000	40.00	874,680	37.00	(61,320)	(3.00)
1148	Specialist	34,137	35,090	35,451	33,360	1.00	33,720	1.00	360	0.00
1150	Secretarial / Bookkeeper	98,409	120,545	153,735	162,480	5.00	164,640	5.00	2,160	0.00
1180	Natl Board Certified Teacher Incentive Bonus	2,500	2,500	2,500	0	0.00	0	0.00	0	0.00
1190	Custodian	120,979	121,771	119,482	126,960	4.00	128,880	4.00	1,920	0.00
1200	Overtime	5,864	4,976	1,341	0		0		0	
1300	Temporary Employee	96,965	68,233	83,497	11,345		34,458		23,113	
1500	Substitute Teacher	960	1,541	230	0		0		0	
2100	Social Security - FICA	255,414	255,732	266,486	270,862		255,589		(15,273)	
2210	Retirement - VRS	285,883	413,906	523,120	552,041		558,760		6,719	
2211	Retiree Health Care Credit	18,612	21,507	37,238	0		0		0	
2220	Retirement - PWCS	27,608	28,050	27,364	26,823		26,783		(40)	
2300	Health Insurance - HMP	353,583	373,362	377,535	368,108		358,763		(9,345)	
2400	Life Insurance - GLI	8,948	10,233	41,003	42,164		43,647		1,483	
2830	Admin. Assoc. Fees	0	0	222	222		222		0	
3201	Telephone	3,852	2,568	2,485	2,000		2,100		100	
3401	Travel Reimbursement	3,438	787	1,133	1,500		1,000		(500)	
3402	Conference Expenses	250	0	722	0		0		0	
3450	Field Trips	5,782	5,951	6,518	8,500		30,000		21,500	
3502	Repair/Maint. - Equipment	0	450	140	0		0		0	
3700	In-Service Expenses	0	812	75	500		0		(500)	
3902	Printing Services	2,219	2,579	3,520	3,100		1,000		(2,100)	
3903	Postage	66	0	29	0		0		0	
4001	Office Supplies	44,360	56,054	47,959	22,470		38,486		16,016	
4002	Medical Supplies	368	2,117	892	5,000		5,000		0	
4003	Custodial Supplies	15,594	14,128	11,709	13,146		15,000		1,854	
4004	Repair/Maint. Supplies	1,620	9,745	2,477	0		20,000		20,000	
4007	Wearing Apparel	90	213	300	300		300		0	
4008	Reference Materials	61	0	275	1,000		1,000		0	
4010	Instructional Supplies	26,981	32,253	5,764	43,000		52,562		9,562	
4011	Textbooks	173	22,751	3,609	30,000		35,000		5,000	
4013	Testing Materials	0	713	0	500		0		(500)	
4019	Food	0	0	0	0		13,000		13,000	
4310	Tech. Supp/Equip Add'l	9,304	16,975	9,371	7,500		15,000		7,500	
4350	Tech. Supp/Equip Repl	0	0	12,012	0		35,000		35,000	
4410	Software - Additional	0	767	0	0		0		0	
4510	General Equipment - Add'l.	13,676	20,101	13,568	16,000		0		(16,000)	
4550	General Equipment - Repl.	2,887	0	0	0		0		0	
5101	Equipment - Additional	0	20,852	0	0		0		0	
Totals		4,552,768	4,803,595	5,013,291	4,955,401	85.80	4,849,247	79.80	(106,154)	(6.00)

NEW DIRECTIONS ALTERNATIVE SCHOOL

231

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	108,870	111,440	115,239	123,360 1.00	124,920 1.00	1,560 0.00
1112 Assistant Principal	92,202	94,816	97,595	84,600 1.00	83,280 1.00	(1,320) 0.00
1120 Teacher, Classroom	1,089,887	1,187,495	1,297,216	1,260,000 21.00	1,153,682 19.00	(106,318) (2.00)
1122 Counselor	176,971	181,148	185,924	180,000 3.00	182,160 3.00	2,160 0.00
1140 Teacher Assistant	62,065	106,219	119,122	117,000 5.00	118,200 5.00	1,200 0.00
1148 Specialist	117,737	120,516	150,703	173,280 3.00	174,600 3.00	1,320 0.00
1150 Secretarial / Bookkeeper	138,644	151,685	161,292	169,200 4.00	195,960 5.00	26,760 1.00
1190 Custodian	52,469	56,394	59,324	63,600 2.00	69,360 2.00	5,760 0.00
1200 Overtime	42,071	40,121	22,082	2,000	22,000	20,000
1300 Temporary Employee	7,264	7,573	9,063	15,000	15,000	0
1500 Substitute Teacher	9,315	4,230	7,515	4,000	10,000	6,000
1502 Substitute, Other	5,400	4,169	3,119	3,500	4,000	500
1600 Instructional Supplement	45,886	55,968	53,820	30,000	40,000	10,000
1603 Homebound Tutoring	418	0	0	0	0	0
2100 Social Security - FICA	142,340	157,529	169,106	170,253	167,776	(2,477)
2210 Retirement - VRS	152,173	239,028	317,934	340,103	356,173	16,070
2211 Retiree Health Care Credit	9,950	12,458	22,417	0	0	0
2220 Retirement - PWCS	12,179	14,908	18,165	16,500	17,027	527
2300 Health Insurance - HMP	176,695	212,353	225,629	226,439	228,084	1,645
2400 Life Insurance - GLI	4,737	5,933	24,571	25,918	27,748	1,830
2830 Admin. Assoc. Fees	966	750	318	2,000	2,000	0
3100 Professional Services	1,283	2,501	2,753	5,000	5,000	0
3201 Telephone	3,460	5,626	4,580	6,000	6,000	0
3401 Travel Reimbursement	30,793	16,896	27,703	15,000	15,000	0
3402 Conference Expenses	350	1,096	160	5,000	7,000	2,000
3450 Field Trips	3,385	5,322	9,667	7,000	7,000	0
3504 Maint. Service Contract	0	0	0	0	2,000	2,000
3902 Printing Services	1,658	2,040	2,597	3,000	4,000	1,000
3903 Postage	427	180	607	0	3,000	3,000
3913 Tuition - Other Divisions	0	0	2,782	0	3,000	3,000
3921 Tuition - PWCS	0	0	0	0	5,000	5,000
3999 Other Contract Services	17,325	15,133	4,998	7,000	0	(7,000)
4001 Office Supplies	2,970	4,230	1,482	3,000	3,000	0
4003 Custodial Supplies	4,862	4,381	4,462	4,000	4,000	0
4004 Repair/Maint. Supplies	60,632	20,786	4,736	4,000	2,000	(2,000)
4007 Wearing Apparel	1,964	5,143	574	4,400	3,000	(1,400)
4010 Instructional Supplies	116,891	175,380	104,648	49,826	77,794	27,968
4011 Textbooks	10,265	2,171	8,596	10,000	15,000	5,000
4014 Food, Cafeteria	0	0	0	0	25,000	25,000
4019 Food	0	0	0	0	5,000	5,000
4310 Tech. Supp/Equip Add'l	120,326	309,993	6,087	10,000	20,000	10,000
4350 Tech. Supp/Equip Repl	0	0	13,460	0	0	0
4410 Software - Additional	241,483	43,540	2,664	5,000	21,000	16,000
4510 General Equipment - Add'l.	51,359	51,533	2,649	5,000	5,457	457
5101 Equipment - Additional	9,581	0	0	0	0	0
Totals	3,127,252	3,430,684	3,265,355	3,149,979 40.00	3,230,221 39.00	80,242 (1.00)

**NEW DOMINION ALTERNATIVE SCHOOL
210**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	87,288	89,349	92,395	110,760 1.00	112,800 1.00	2,040 0.00
1112 Assistant Principal	99,633	0	0	0 0.00	0 0.00	0 0.00
1115 Teacher, Admin. Assign.	19,322	108,330	122,191	123,120 2.00	62,280 1.00	(60,840) (1.00)
1120 Teacher, Classroom	829,390	775,786	691,203	735,000 12.25	728,640 12.00	(6,360) (0.25)
1122 Counselor	57,309	58,662	60,662	60,000 1.00	60,720 1.00	720 0.00
1130 Social Worker	96,240	98,512	101,871	68,640 1.00	69,480 1.00	840 0.00
1140 Teacher Assistant	53,161	207,874	219,333	210,600 9.00	189,120 8.00	(21,480) (1.00)
1148 Specialist	31,442	32,360	37,077	0 0.00	0 0.00	0 0.00
1150 Secretarial / Bookkeeper	100,364	98,412	107,335	107,640 3.00	143,400 4.00	35,760 1.00
1180 Natl Board Certified Teacher Incentive Bonus	5,000	2,500	2,500	0 0.00	0 0.00	0 0.00
1190 Custodian	72,076	73,883	77,956	72,120 2.00	73,320 2.00	1,200 0.00
1200 Overtime	762	1,591	0	1,000	2,000	1,000
1300 Temporary Employee	11,957	32,097	2,393	0	25,000	25,000
1500 Substitute Teacher	29,732	90	0	0	0	0
1502 Substitute, Other	1,035	565	701	1,000	1,000	0
1603 Homebound Tutoring	0	0	380	0	0	0
2100 Social Security - FICA	110,509	115,908	110,320	113,976	112,283	(1,693)
2210 Retirement - VRS	129,083	190,033	224,056	232,064	242,010	9,946
2211 Retiree Health Care Credit	8,297	9,802	15,846	0	0	0
2220 Retirement - PWCS	13,773	13,862	11,517	11,308	11,662	354
2300 Health Insurance - HMP	145,433	171,608	181,785	155,186	156,214	1,028
2400 Life Insurance - GLI	3,999	4,697	17,717	17,799	19,005	1,206
2830 Admin. Assoc. Fees	0	0	0	500	500	0
3100 Professional Services	198	315	250	0	0	0
3105 Contractual Services	0	0	1,700	0	0	0
3201 Telephone	2,269	2,488	3,026	3,000	3,000	0
3401 Travel Reimbursement	6,595	10,864	9,861	4,000	4,000	0
3402 Conference Expenses	5,000	80	601	3,000	3,000	0
3450 Field Trips	705	1,234	1,592	4,000	4,000	0
3504 Maint. Service Contract	0	448	1,125	0	0	0
3700 In-Service Expenses	1,273	4,435	1,774	4,000	7,000	3,000
3902 Printing Services	2,590	3,883	3,888	5,000	5,000	0
3903 Postage	785	396	101	2,000	2,000	0
3912 Rental Space	4,980	(14,385)	60,215	0	0	0
4001 Office Supplies	699	6,082	10,948	5,000	7,500	2,500
4002 Medical Supplies	0	0	0	0	2,000	2,000
4003 Custodial Supplies	5,796	2,624	2,335	5,000	5,000	0
4004 Repair/Maint. Supplies	526	4,553	880	4,000	19,973	15,973
4007 Wearing Apparel	274	0	288	300	300	0
4010 Instructional Supplies	58,864	89,014	95,402	14,922	20,833	5,911
4011 Textbooks	(11)	10,995	9,004	7,548	20,000	12,452
4013 Testing Materials	1,984	0	0	5,025	5,025	0
4014 Food, Cafeteria	0	0	21	4,000	4,000	0
4016 Library Books	0	0	0	2,000	4,000	2,000
4017 Library Periodicals	0	0	0	1,500	2,000	500
4310 Tech. Supp/Equip Add'l	407	46,638	19,305	5,000	25,000	20,000
4350 Tech. Supp/Equip Repl	0	0	14,300	0	0	0
4410 Software - Additional	0	52,164	15,118	20,000	25,000	5,000
4510 General Equipment - Add'l.	9,852	2,542	45,339	0	0	0
4550 General Equipment - Repl.	0	2,387	0	0	10,000	10,000
5102 Technical Equipment, Add'l	0	8,780	0	0	0	0
5501 Equipment - Replacement	0	0	2,338	0	0	0
6900 Reimbursements	0	0	(19,585)	(110,000)	(105,449)	4,551
8002 General Reserve	0	0	0	0	5,000	5,000
Totals	2,008,594	2,321,458	2,357,062	2,010,007 31.25	2,087,616 30.00	77,609 (1.25)

PACE WEST SPECIAL SCHOOL
291

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	133,897	137,057	137,603	123,360 1.00	124,920 1.00	1,560 0.00
1120 Teacher, Classroom	930,798	940,942	1,044,397	1,080,000 18.00	1,092,960 18.00	12,960 0.00
1130 Social Worker	121,822	125,498	129,720	128,640 2.00	130,200 2.00	1,560 0.00
1133 Psychologist	62,035	63,499	65,601	68,640 1.00	69,480 1.00	840 0.00
1140 Teacher Assistant	462,396	483,346	460,666	444,600 19.00	449,160 19.00	4,560 0.00
1150 Secretarial / Bookkeeper	57,073	59,366	60,303	51,960 1.50	52,500 1.50	540 0.00
1190 Custodian	59,197	62,840	69,678	58,200 1.80	59,088 1.80	888 0.00
1200 Overtime	2,704	1,563	2,440	1,300	1,300	0
1300 Temporary Employee	2,079	4,592	849	1,500	6,800	5,300
1500 Substitute Teacher	3,031	5,806	3,424	1,800	1,800	0
1600 Instructional Supplement	0	0	0	0	5,000	5,000
2100 Social Security - FICA	130,348	134,396	141,447	149,940	152,481	2,541
2210 Retirement - VRS	159,240	230,804	297,800	306,289	335,651	29,363
2211 Retiree Health Care Credit	10,519	12,072	21,089	0	0	0
2220 Retirement - PWCS	12,221	13,967	16,557	14,861	16,024	1,163
2300 Health Insurance - HMP	245,362	252,266	262,943	203,948	214,646	10,698
2400 Life Insurance - GLI	4,993	5,711	23,009	23,345	26,114	2,769
3402 Conference Expenses	258	0	0	0	0	0
3450 Field Trips	2,065	1,580	1,329	1,300	1,700	400
3700 In-Service Expenses	0	0	0	250	250	0
3902 Printing Services	7,886	6,404	8,314	7,400	7,400	0
4001 Office Supplies	7,581	(26,672)	6,312	8,000	10,164	2,164
4003 Custodial Supplies	4,783	3,721	6,531	5,000	6,662	1,662
4007 Wearing Apparel	0	0	150	0	150	150
4010 Instructional Supplies	51,569	45,136	7,742	9,985	9,985	0
4011 Textbooks	1,263	23,991	14,717	16,475	16,238	(237)
4310 Tech. Supp/Equip Add'l	44	18,985	0	0	10,000	10,000
4350 Tech. Supp/Equip Repl	0	(300)	0	0	0	0
4550 General Equipment - Repl.	1,000	0	0	0	0	0
Totals	2,474,164	2,606,570	2,782,622	2,706,793 44.30	2,800,674 44.30	93,881 0.00

PENNINGTON TRADITIONAL SCHOOL
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	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved		FY 2015 Approved		Increase/(Decrease)	
				Budget	Positions	Budget	Positions	Budget	Positions
1111 Principal	129,997	133,066	137,603	123,360	1.00	124,920	1.00	1,560	0.00
1112 Assistant Principal	86,909	88,961	91,993	84,600	1.00	0	0.00	(84,600)	(1.00)
1115 Teacher, Admin. Assign.	0	0	0	0	0.00	62,280	1.00	62,280	1.00
1120 Teacher, Classroom	2,175,874	2,274,402	2,315,520	2,256,000	37.60	2,343,792	38.60	87,792	1.00
1121 Librarian	64,228	65,744	67,985	61,560	1.00	62,280	1.00	720	0.00
1122 Counselor	70,834	72,434	74,977	72,000	1.20	72,864	1.20	864	0.00
1142 Cafeteria Aide	6,880	7,160	7,287	7,680	0.40	7,824	0.40	144	0.00
1150 Secretarial / Bookkeeper	125,879	128,433	133,059	157,920	5.00	159,840	5.00	1,920	0.00
1180 Natl Board Certified Teacher Incentive Bonus	2,500	2,500	2,500	0	0.00	0	0.00	0	0.00
1190 Custodian	93,057	89,883	100,312	99,960	3.00	96,720	3.00	(3,240)	0.00
1200 Overtime	2,698	764	680	2,500		1,350		(1,150)	
1300 Temporary Employee	47,147	46,718	44,970	35,000		38,000		3,000	
1500 Substitute Teacher	48,851	32,126	36,826	25,000		29,000		4,000	
1502 Substitute, Other	3,053	3,825	1,734	3,500		2,000		(1,500)	
1600 Instructional Supplement	7,193	9,740	10,528	5,000		500		(4,500)	
1602 Extra-Curr. Supplement	12,337	11,825	12,556	15,000		15,000		0	
2100 Social Security - FICA	211,854	216,696	223,199	225,606		230,750		5,144	
2210 Retirement - VRS	233,165	342,513	423,020	446,728		495,177		48,449	
2211 Retiree Health Care Credit	15,085	17,805	29,591	0		0		0	
2220 Retirement - PWCS	17,417	20,091	24,152	21,701		23,674		1,973	
2300 Health Insurance - HMP	234,937	259,672	252,847	297,818		317,113		19,294	
2400 Life Insurance - GLI	7,258	8,464	32,635	34,109		38,579		4,470	
3401 Travel Reimbursement	901	1,333	905	0		454		454	
3402 Conference Expenses	13,861	2,420	3,828	0		4,500		4,500	
3450 Field Trips	0	137	1,266	1,500		0		(1,500)	
3902 Printing Services	538	631	243	1,500		500		(1,000)	
3903 Postage	824	1,223	1,435	1,000		1,500		500	
4003 Custodial Supplies	9,176	10,146	4,879	8,000		7,790		(210)	
4007 Wearing Apparel	199	150	75	250		225		(25)	
4010 Instructional Supplies	87,900	73,397	63,263	60,914		21,561		(39,353)	
4011 Textbooks	22,081	18,496	44,856	60,000		33,592		(26,408)	
4013 Testing Materials	0	0	0	3,000		10,000		7,000	
4016 Library Books	0	0	(363)	0		2,500		2,500	
4018 Library Supplies	0	0	489	0		500		500	
4310 Tech. Supp/Equip Add'l	1,796	30,577	24,382	50,000		20,000		(30,000)	
4350 Tech. Supp/Equip Repl	0	0	15,508	0		0		0	
4450 Software - Replacement	0	0	0	0		700		700	
4510 General Equipment - Add'l.	(1,594)	4,595	126	0		800		800	
5101 Equipment - Additional	12,596	0	0	0		10,000		10,000	
Totals	3,745,428	3,975,927	4,184,867	4,161,206	50.20	4,236,285	51.20	75,079	1.00

PORTER TRADITIONAL SCHOOL

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	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1111 Principal	133,897	137,057	137,603	123,360 1.00	124,920 1.00	1,560 0.00
1112 Assistant Principal	41,777	57,667	64,522	84,600 1.00	83,280 1.00	(1,320) 0.00
1115 Teacher, Admin. Assign.	79,714	6,688	6,885	6,000 0.10	6,072 0.10	72 0.00
1120 Teacher, Classroom	2,121,462	2,234,212	2,247,144	2,346,000 39.10	2,434,872 40.10	88,872 1.00
1121 Librarian	60,542	63,900	65,981	61,560 1.00	62,280 1.00	720 0.00
1122 Counselor	51,450	45,766	53,668	61,560 1.00	62,280 1.00	720 0.00
1140 Teacher Assistant	89,169	63,948	67,668	80,028 3.42	80,849 3.42	821 0.00
1142 Cafeteria Aide	15,903	16,558	15,331	15,360 0.80	15,648 0.80	288 0.00
1150 Secretarial / Bookkeeper	137,431	146,951	151,833	158,880 4.00	160,680 4.00	1,800 0.00
1180 Natl Board Certified Teacher Incentive Bonus	7,500	12,500	2,500	0 0.00	0 0.00	0 0.00
1190 Custodian	120,877	129,864	134,162	126,960 4.00	133,680 4.00	6,720 0.00
1200 Overtime	11,781	5,717	5,492	13,000	6,000	(7,000)
1300 Temporary Employee	26,123	23,999	34,473	0	7,000	7,000
1500 Substitute Teacher	32,434	29,853	35,291	40,000	33,000	(7,000)
1502 Substitute, Other	3,454	2,417	3,392	5,000	4,000	(1,000)
1600 Instructional Supplement	20,921	24,531	39,427	25,000	0	(25,000)
2100 Social Security - FICA	216,385	219,008	225,058	240,770	245,915	5,145
2210 Retirement - VRS	232,432	359,666	421,406	476,287	531,299	55,012
2211 Retiree Health Care Credit	15,019	18,585	30,462	0	0	0
2220 Retirement - PWCS	22,293	25,951	25,021	23,172	25,506	2,334
2300 Health Insurance - HMP	220,340	246,243	243,578	318,005	341,657	23,652
2400 Life Insurance - GLI	7,228	8,895	33,809	36,448	41,565	5,117
2830 Admin. Assoc. Fees	485	1,194	980	1,000	1,000	0
3105 Contractual Services	715	32	955	8,000	5,000	(3,000)
3201 Telephone	6,279	3,860	3,846	8,000	5,000	(3,000)
3402 Conference Expenses	6,947	5,385	25,747	10,000	10,000	0
3450 Field Trips	4,056	4,367	2,901	4,000	4,000	0
3501 Repair/Maint. - Building	0	720	0	0	0	0
3504 Maint. Service Contract	0	489	489	0	0	0
3700 In-Service Expenses	2,270	2,285	6,665	7,000	3,000	(4,000)
3902 Printing Services	22,562	27,666	26,964	49,548	25,000	(24,548)
3903 Postage	60	965	679	1,000	2,000	1,000
3999 Other Contract Services	0	0	0	0	3,000	3,000
4001 Office Supplies	12,359	8,371	10,939	8,000	7,000	(1,000)
4002 Medical Supplies	545	648	250	800	800	0
4003 Custodial Supplies	19,630	14,738	17,496	20,000	20,000	0
4007 Wearing Apparel	150	150	0	800	500	(300)
4010 Instructional Supplies	148,761	41,494	68,692	37,204	34,673	(2,531)
4011 Textbooks	22,622	21,118	34,251	20,000	37,000	17,000
4013 Testing Materials	0	17,550	8,775	20,000	6,007	(13,993)
4016 Library Books	5,875	6,872	2,092	10,000	5,000	(5,000)
4017 Library Periodicals	930	2,527	719	5,000	5,000	0
4018 Library Supplies	1,368	466	1,133	1,000	1,000	0
4310 Tech. Supp/Equip Add'l	55,261	68,666	252,127	30,000	18,000	(12,000)
4410 Software - Additional	0	163	28,640	5,000	10,000	5,000
4450 Software - Replacement	0	0	0	0	500	500
4510 General Equipment - Add'l	9,147	3,062	74,546	10,000	13,000	3,000
4550 General Equipment - Repl.	0	0	0	0	3,000	3,000
Totals	3,988,151	4,112,764	4,613,594	4,498,341 55.42	4,619,983 56.42	121,642 1.00

WOODBINE PRESCHOOL
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	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget Positions	
1111 Principal	0	0	4,626	0	0.00	0	0.00	0	0.00
1115 Teacher, Admin. Assign.	107,763	116,354	64,115	61,560	1.00	62,280	1.00	720	0.00
1120 Teacher, Classroom	509,894	521,885	539,657	480,000	8.00	485,760	8.00	5,760	0.00
1140 Teacher Assistant	84,752	88,678	88,105	93,600	4.00	94,560	4.00	960	0.00
1150 Secretarial / Bookkeeper	72,111	74,938	73,318	80,520	2.00	35,880	1.00	(44,640)	(1.00)
1190 Custodian	41,812	42,799	44,216	35,520	1.00	36,120	1.00	600	0.00
1200 Overtime	3,763	3,266	4,871	4,500		4,000		(500)	
1300 Temporary Employee	18,610	22,144	25,178	25,000		10,000		(15,000)	
1500 Substitute Teacher	7,749	9,029	14,544	9,000		10,000		1,000	
1502 Substitute, Other	1,384	1,040	1,123	1,000		6,200		5,200	
2100 Social Security - FICA	61,026	64,401	63,590	60,450		56,977		(3,473)	
2210 Retirement - VRS	71,842	106,704	125,297	117,234		120,138		2,904	
2211 Retiree Health Care Credit	4,608	5,499	8,631	0		0		0	
2220 Retirement - PWCS	9,147	9,427	9,308	5,709		5,788		79	
2300 Health Insurance - HMP	78,224	86,389	88,132	78,350		77,534		(816)	
2400 Life Insurance - GLI	2,225	2,637	9,656	8,985		9,433		447	
2830 Admin. Assoc. Fees	537	50	50	200		200		0	
3100 Professional Services	1,918	0	362	500		477		(23)	
3201 Telephone	7	0	327	1,800		1,200		(600)	
3401 Travel Reimbursement	9,321	8,768	8,394	7,900		5,900		(2,000)	
3402 Conference Expenses	16,457	4,539	154	3,000		3,000		0	
3450 Field Trips	603	457	339	500		500		0	
3501 Repair/Maint. - Building	6,971	980	0	2,000		2,000		0	
3502 Repair/Maint. - Equipment	0	0	0	1,000		1,000		0	
3700 In-Service Expenses	500	0	407	1,000		1,000		0	
3902 Printing Services	113	167	25	300		300		0	
3903 Postage	147	292	166	1,000		1,000		0	
4001 Office Supplies	8,889	5,695	8,224	2,000		2,000		0	
4002 Medical Supplies	380	248	514	300		300		0	
4003 Custodial Supplies	3,243	3,109	1,991	2,000		2,000		0	
4004 Repair/Maint. Supplies	245	0	596	500		500		0	
4007 Wearing Apparel	0	35	78	100		100		0	
4008 Reference Materials	454	874	30	500		500		0	
4010 Instructional Supplies	24,598	13,512	8,101	13,415		12,062		(1,353)	
4013 Testing Materials	0	2,001	0	500		500		0	
4016 Library Books	234	58	30	500		500		0	
4018 Library Supplies	143	0	26	500		500		0	
4310 Tech. Supp/Equip Add'l	7,017	7,229	1,680	1,000		1,000		0	
4350 Tech. Supp/Equip Repl	0	0	2,002	0		0		0	
4410 Software - Additional	0	0	0	200		200		0	
4510 General Equipment - Add'l.	8,136	408	370	0		0		0	
4550 General Equipment - Repl.	4,068	8,774	563	2,000		2,000		0	
5501 Equipment - Replacement	1,007	0	0	0		0		0	
Totals	1,169,899	1,212,386	1,198,798	1,104,144	16.00	1,053,409	15.00	(50,735)	(1.00)

DEBT SERVICE FUND

The School Division utilizes the Debt Service Fund as a separate governmental fund to account for the transfers of funds for and the payment of general long-term debt from the sale of bonds and loans from the state Literary Fund. Principal, interest and appropriate costs arising from the administration of bonds by outside agencies and principal and interest payments for Literary Fund loans are recorded within this fund.

Bonds for school construction are issued as either General Obligation Bonds or through the Virginia Public School Authority (VPSA). General Obligation Bonds are issued through the county's appropriating body, the Prince William Board of County Supervisors (BOCS). These bonds require approval by the voting public. VPSA bonds are sold to bonding agencies through state arranged sales.

FY 2015 revenue sources for the Debt Service Fund include the county General Fund Transfer \$75,585,679, federal tax credits for the Local Build America Bonds and Qualified School Construction Bonds \$1,378,802, and the capital accumulation reserve \$1,000,000. The total fund budget amount is \$77,964,481.

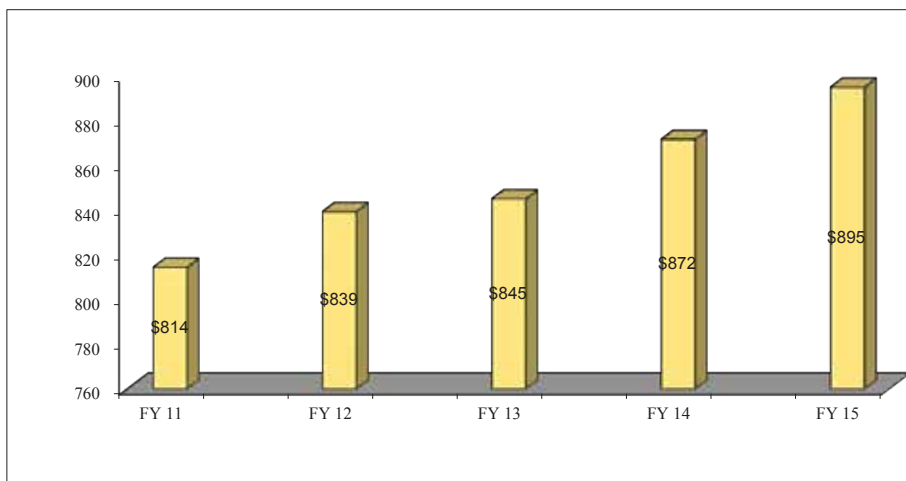
The Debt Service Section includes a narrative of the fund and major changes for FY 2015, the budget data for fiscal years 2011-2015, the Debt Service Fund Statement which includes projections for future years, a description of debt capacity, a summary of principal and interest payments to be paid during FY 2015, a comparison of payments for FY 2014 and 2015, and a summary of outstanding balances for current bond issues and Literary Fund loans.

Section Contents

- Budget Data
- Fund Statement and Description
- Debt Capacity
- Consolidated Statement of Outstanding Debt
- Summary of Scheduled Payments
- Comparison of Payments
- Bond Amortization Schedules

**DEBT SERVICE FUND 004
054**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
6101 Bond Principal	36,736,038	40,568,378	42,452,565	45,771,274	48,095,848	2,324,574
6103 Literary Loan Principal	373,885	250,000	250,000	250,000	250,000	0
6201 Bond Interest	26,929,992	27,159,282	27,075,970	28,209,729	29,029,636	819,907
6203 Literary Loan Interest	134,955	120,000	110,000	100,000	90,000	(10,000)
6300 Other Debt Service Costs	250,169	418,132	473,152	568,755	498,997	(69,758)
6301 Bond Issuance Costs	0	0	242,889	0	0	0
Totals	64,425,039	68,515,792	70,604,575	74,899,758 0.00	77,964,481 0.00	3,064,723 0.00

Debt Service Per Pupil Cost by Fiscal Year

The chart above relates the per pupil cost for debt service obligations in fiscal years 2011-2015. Fiscal years 2011-2013 are calculated with actual expenditures and September 30th student membership data. Fiscal years 2014 and 2015 per pupil costs are calculated with anticipated fiscal year expenditures and estimated student membership.

Description of Fund Statement

Debt Service Fund

The Debt Service Fund is utilized by the School Division to account for the transfers of funds for, and the payment of, general long-term debt principal and interest and appropriate costs arising from the administration of bonds by outside agencies, as well as principal and interest payments to the State Literary Fund for funds borrowed for school construction projects.

The fund statement for the Debt Service Fund details the funding sources, expenditures, transfers, and balances for prior fiscal years 2013 and 2014. The FY 2014 approved amounts are shown since the School Division budgets from one approved budget year to the next.

Projections for fiscal years 2016 through 2018 are displayed to provide the School Division and the community anticipated revenues and expenditures for these years. The projections for the Debt Service Fund are based on the five-year budget plan for the School Division (included in the budget development discussions within the Organizational Section of this document) which includes local government funding of the Debt Service Fund. These projections are also developed through use of the School Division's Capital Improvement Program (summarized in the Construction Fund Section of this document) since the amounts projected for payment of debt is determined by the amounts of bonds and loans used for school construction projects.

Assumptions for projections for the Debt Service Fund include the following:

- The interest rate on new construction bonds will be 4.1%.
- Bonds sold for construction/renovation will be financed over 20 years.
- Since bonds are sold in the spring of each year, payment of Debt Service is generally incurred in the following fiscal year.

FUND STATEMENT**Debt Service Fund**

Description	FY 2013 Actual	FY 2014 Approved	FY 2014 Revised	FY 2015 Approved	FY 2016 <i>Projected</i>	FY 2017 <i>Projected</i>	FY 2018 <i>Projected</i>
FUND SOURCES:							
Beginning Balance	314,314	985,797	985,797	4,810,055	4,810,055	1,960,055	260,055
Transfers In	1,942,784	1,000,000	1,469,656	1,000,000	1,000,000	1,000,000	1,000,000
State - Refunding	868,640	0	3,145,786	0	0	0	0
BABs and QSCBs credits	1,463,408	1,356,960	1,356,960	1,378,802	1,356,960	1,356,960	1,356,960
County General Fund Transfer	68,501,228	72,542,798	72,542,798	75,585,679	73,047,704	80,217,535	88,896,825
Total Funds Available:	73,090,374	75,885,555	79,500,997	82,774,536	80,214,719	84,534,550	91,513,840
EXPENDITURES:							
Principal:							
Bonds	42,452,565	45,771,274	45,771,273	48,095,848	48,458,848	52,902,132	57,390,056
Literary Loans	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Interest:							
Bonds	27,075,969	28,209,729	28,069,113	29,029,634	28,755,816	30,342,363	33,043,729
Literary Loans	110,000	100,000	100,000	90,000	90,000	80,000	70,000
Other Debt Costs, Fees:	2,216,043	568,755	500,556	498,999	700,000	700,000	700,000
Total Expenditures/Transfers	72,104,577	74,899,758	74,690,942	77,964,481	78,254,664	84,274,495	91,453,785
ENDING BALANCE*	985,797	985,797	4,810,055	4,810,055	1,960,055	260,055	60,055
*GASB 54 Fund Balance							
Unassigned:	985,797	985,797	4,810,055	4,810,055	1,960,055	260,055	60,055

FY 2014 Approved to FY 2014 Revised fund balance increased as a result of an unexpected bond refunding of the Division's VPSA 2006A Series Bond.

Debt Capacity

Debt provides current resources for public use that must be repaid (with interest) in the future, and borrowing thus commits future budgets. Long-term borrowing is appropriately done for long-life capital facilities since economic growth requires expanded public-capital infrastructure, often before an associated expansion of revenue.

Prince William County has AAA credit rating status from all three of the major credit ratings agencies (Fitch, Moody's and S&P) – a measure that less than 1% of local governments throughout the country have achieved.

The Commonwealth of Virginia imposes no legal debt limitation on counties. The limit of indebtedness for the School Division is dependent upon the county government's policies and regulations since the School Division is a component unit of the county. Based on the county government's Principles of Sound Financial Management publication, debt capacity is determined through use of two indicators: debt as a percentage of assessed value and debt as a percentage of operating revenues.

The County's Principles of Sound Financial Management states, "Total bonded indebtedness will not exceed three percent of the net assessed valuation of taxable real and personal property in the county." The total county debt is below this limitation; as of June 30, 2013, the County's Net Tax-Supported Debt as a Percent of Assessed Value was 1.9%*.

Debt service on long-term debt of ten percent of operating revenues is considered an acceptable benchmark according to the credit industry. The County government has adopted a 10 percent ratio as a limit in its Principles of Sound Financial Management. The County's Ratio of Debt Service to Revenues as of June 30, 2013, is 7.8%. This is below the county's adopted limit of 10 percent. Total Revenues include revenues in the General and Special revenue funds and revenues of the School Board and Adult Detention Center component units*.

The County's net tax-supported indebtedness incurred for capital purposes and outstanding for June 30, 2013 is \$880,598,000. The County, pursuant to its adopted debt management policy contained in the Principles of Sound Financial Management, defines net tax-supported debt as all general obligation debt plus (i) overlapping debt of the County's sanitary districts, (ii) debt of certain Authorities and Commissions in which the debt service is expected to be paid in whole or in part from appropriations of tax revenue by the Board, and (iii) long-term capital leases payable in whole or in part from appropriations of tax revenue by the Board. The majority of the County's outstanding bonds are general obligations of the County and are secured by its full faith and credit.

The schools portion of the County's indebtedness is \$579,969,000 or 65.86% of the total county net tax-supported debt. Source: PWCS Comprehensive Annual Financial Report for fiscal year ended June 30, 2013. In summary, the County's and, thus, the School Division's debt capacity are within the limits adopted by the County's appropriating body, the BOCS. To increase its debt spending, the School Division needs the approval of the BOCS.

* Source: PWCS Comprehensive Annual Financial Report

Summary of Outstanding Balances for Long-Term Debt Obligations
as of July 1, 2014

Bond Issues*	Principal	Interest	Total
VPSA 1995A	2,570,000	153,557	2,723,557
VPSA 1997A	3,980,000	445,760	4,425,760
VPSA 1998A	2,450,000	312,069	2,762,069
VPSA 1999A	3,570,000	552,531	4,122,531
VPSA 2000A	11,760,000	2,304,960	14,064,960
VPSA 2001A	19,255,000	3,926,108	23,181,108
VPSA 2002A	23,675,000	5,432,393	29,107,393
GOB 2003A	173,519	3,470	176,989
VPSA 2003A	40,325,000	9,775,763	50,100,763
GOB 2004B	6,894,574	483,137	7,377,711
VPSA 2004A	26,835,000	7,525,943	34,360,943
VPSA 2005A	37,380,000	10,998,286	48,378,286
VPSA 2006A	40,040,000	12,512,885	52,552,885
VPSA 2007A	45,475,000	15,396,576	60,871,576
VPSA 2008A	34,415,000	12,994,398	47,409,398
VPSA 2009A	40,800,000	15,492,106	56,292,106
GOB 2010A	4,000,000	715,068	4,715,068
VPSA 2010A	11,970,000	707,228	12,677,228
VPSA 2010B	56,445,000	29,243,604	85,688,604
VPSA 2010C	7,410,000	6,685,562	14,095,562
VPSA 2011A	41,795,000	13,795,944	55,590,944
GOB 2012B	10,590,240	554,265	11,144,505
VPSA 2012A	62,390,000	27,485,100	89,875,100
VPSA 2013A	59,990,000	28,663,950	88,653,950
L488	2,250,000	450,000	2,700,000
Totals	596,438,333	206,610,660	803,048,993

*Bond issues are listed as VPSA , those bonds issued by the Virginia Public School Authority;

GOB, those bonds issued through the county government as General Obligation Bonds;

“Refunded Series”, those bonds which have been reissued by the county government at a lower interest rate; or as Literary Loan, loans issued by the state Literary Fund.

Summary of FY 2015 Debt Service Payments

Bond Issues*	Principal	Interest	Total
VPSA 1995A	1,285,000	115,168	1,400,168
VPSA 1997A	995,000	195,020	1,190,020
VPSA 1998A	490,000	112,149	602,149
VPSA 1999A	595,000	167,269	762,269
VPSA 2000A	1,680,000	611,520	2,291,520
VPSA 2001A	2,410,000	920,550	3,330,550
VPSA 2002A	2,635,000	1,140,233	3,775,233
GOB 2003A	173,519	3,470	176,989
VPSA 2003A	4,035,000	1,873,033	5,908,033
GOB 2004B	3,131,895	260,875	3,392,770
VPSA 2004A	2,440,000	1,306,365	3,746,365
VPSA 2005A	3,115,000	1,772,435	4,887,435
VPSA 2006A	3,080,000	1,882,650	4,962,650
VPSA 2007A	3,250,000	2,144,629	5,394,629
VPSA 2008A	2,295,000	1,685,193	3,980,193
VPSA 2009A	2,550,000	1,879,625	4,429,625
GOB 2010A	500,000	162,306	662,306
VPSA 2010A	3,990,000	423,938	4,413,938
VPSA 2010B	0	2,803,951	2,803,951
VPSA 2010C	570,000	514,274	1,084,274
VPSA 2011A	2,325,000	1,500,613	3,825,613
GOB 2012B	265,434	146,199	411,633
VPSA 2012A	3,285,000	2,889,675	6,174,675
VPSA 2013A	3,000,000	2,834,550	5,834,550
VPSA 2014A	0	1,683,946	1,683,946
Bond Totals	48,095,848	29,029,636	77,125,484

Literary Fund Loans	Principal	Interest	Total
Benton MS	250,000	90,000	340,000
Literary Fund Loan Totals	250,000	90,000	340,000

*Bond issues are listed as VPSA , those bonds issued by the Virginia Public School Authority;
 GOB, those bonds issued through the county government as General Obligation Bonds;
 “Refunded Series”, those bonds which have been reissued by the county government at a lower interest rate; or as Literary Loan,
 loans issued by the state Literary Fund.

Debt Service Fund
FY 2014 – FY 2015 Comparison of Budgeted Payments

Bond Issues*	FY 14 Approved Principal	FY 14 Approved Interest	FY 15 Approved Principal	FY 15 Approved Interest	Increase/ (Decrease) Principal	Increase/ (Decrease) Interest	Increase/ (Decrease) Total
VPSA 1994A	675,000	21,263	0	0	(675,000)	(21,263)	(696,263)
VPSA 1995A	1,285,000	191,465	1,285,000	115,168	0	(76,297)	(76,297)
VPSA 1997A	995,000	250,740	995,000	195,020	0	(55,720)	(55,720)
VPSA 1998A	490,000	136,526	490,000	112,149	0	(24,377)	(24,377)
VPSA 1999A	595,000	195,383	595,000	167,269	0	(28,114)	(28,114)
VPSA 2000A	1,680,000	705,600	1,680,000	611,520	0	(94,080)	(94,080)
VPSA 2001A	2,410,000	1,043,460	2,410,000	920,550	0	(122,910)	(122,910)
VPSA 2002A	2,635,000	1,274,618	2,635,000	1,140,233	0	(134,385)	(134,385)
GOB 2003A	176,586	10,472	173,519	3,470	(3,067)	(7,002)	(10,069)
VPSA 2003A	4,035,000	2,078,818	4,035,000	1,873,033	0	(205,785)	(205,785)
GOB 2004B	3,127,657	417,364	3,131,895	260,875	4,238	(156,489)	(152,251)
VPSA 2004A	2,440,000	1,430,805	2,440,000	1,306,365	0	(124,440)	(124,440)
VPSA 2005A	3,115,000	1,931,300	3,115,000	1,772,435	0	(158,865)	(158,865)
VPSA 2006A	3,080,000	2,039,730	3,080,000	1,882,650	0	(157,080)	(157,080)
VPSA 2007A	3,250,000	2,310,379	3,250,000	2,144,629	0	(165,750)	(165,750)
VPSA 2008A	2,295,000	1,802,238	2,295,000	1,685,193	0	(117,045)	(117,045)
VPSA 2009A	2,555,000	1,992,901	2,550,000	1,879,625	(5,000)	(113,276)	(118,276)
GOB 2010A	500,000	182,704	500,000	162,306	0	(20,398)	(20,398)
VPSA 2010A	3,990,000	625,433	3,990,000	423,938	0	(201,495)	(201,495)
VPSA 2010B	0	2,803,951	0	2,803,951	0	(0)	(0)
VPSA 2010C	570,000	514,274	570,000	514,274	0	0	0
VPSA 2011A	2,325,000	1,581,988	2,325,000	1,500,613	0	(81,375)	(81,375)
GOB 2012B	262,031	147,110	265,434	146,199	3,403	(911)	2,492
VPSA 2012A	3,285,000	3,053,925	3,285,000	2,889,675	0	(164,250)	(164,250)
VPSA 2013A	0	1,467,282	3,000,000	2,834,550	3,000,000	1,367,268	4,367,268
VPSA 2014A	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,683,946</u>	<u>0</u>	<u>1,683,946</u>	<u>1,683,946</u>
Bond Totals	45,771,273	28,209,727	48,095,848	29,029,636	2,324,574	819,909	3,144,483
Literary Loans	Principal	Interest	Principal	Interest	Principal	Interest	Total
Benton MS	<u>250,000</u>	<u>100,000</u>	<u>250,000</u>	<u>90,000</u>	<u>0</u>	<u>(10,000)</u>	<u>(10,000)</u>
Literary Loan Totals	250,000	100,000	250,000	90,000	0	(10,000)	(10,000)

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 “Refunded Series”, those bonds which have been reissued by the county government at a lower interest rate;
 or as Literary Loan, loans issued by the state Literary Fund.

Bond Amortization Schedule

Virginia Public School Authority Bonds 1995
Original Bond Amount \$25,760,000

Payment	Fiscal Year	Interest Rate	Principal Payment	Interest Payment	Total Payment	Outstanding Principal
1	1996		0	948,137	948,137	25,760,000
2	1997	5.40	1,290,000	1,405,377	2,695,377	24,470,000
3	1998	5.40	1,290,000	1,335,717	2,625,717	23,180,000
4	1999	5.40	1,290,000	1,266,056	2,556,056	21,890,000
5	2000	5.40	1,290,000	1,196,396	2,486,396	20,600,000
6	2001	5.40	1,290,000	1,126,736	2,416,736	19,310,000
7	2002	5.40	1,290,000	1,057,076	2,347,076	18,020,000
8	2003	5.40	1,290,000	987,416	2,277,416	16,730,000
9	2004	5.40	1,290,000	917,756	2,207,756	15,440,000
10	2005	5.40	1,290,000	848,096	2,138,096	14,150,000
11	2006	5.40	1,290,000	778,436	2,068,436	12,860,000
12	2007	5.50	1,290,000	708,131	1,998,131	11,570,000
13	2008	5.60	1,290,000	636,536	1,926,536	10,280,000
14	2009	5.60	1,285,000	564,436	1,849,436	8,995,000
15	2010	5.73	1,285,000	491,673	1,776,673	7,710,000
16	2011	5.80	1,285,000	417,625	1,702,625	6,425,000
17	2012	5.85	1,285,000	342,774	1,627,774	5,140,000
18	2013	5.90	1,285,000	267,280	1,552,280	3,855,000
19	2014	5.90	1,285,000	191,465	1,476,465	2,570,000
20	2015	5.98	1,285,000	115,168	1,400,168	1,285,000
21	2016	5.98	1,285,000	38,389	1,323,389	0
Totals			25,760,000	15,640,676	41,400,676	

Bond Amortization Schedule

Virginia Public School Authority Bonds 1997
Original Bond Amount \$19,900,000

Payment	Fiscal Year	Interest Rate	Principal Payment	Interest Payment	Total Payment	Outstanding Principal
1	1998		0	784,867	784,867	19,900,000
2	1999	5.60	995,000	1,084,550	2,079,550	18,905,000
3	2000	5.60	995,000	1,028,830	2,023,830	17,910,000
4	2001	5.60	995,000	973,110	1,968,110	16,915,000
5	2002	5.10	995,000	919,877	1,914,877	15,920,000
6	2003	5.10	995,000	869,132	1,864,132	14,925,000
7	2004	5.10	995,000	818,387	1,813,387	13,930,000
8	2005	6.10	995,000	762,667	1,757,667	12,935,000
9	2006	6.10	995,000	701,973	1,696,973	11,940,000
10	2007	6.10	995,000	641,278	1,636,278	10,945,000
11	2008	6.10	995,000	580,583	1,575,583	9,950,000
12	2009	5.35	995,000	523,619	1,518,619	8,955,000
13	2010	5.40	995,000	470,138	1,465,138	7,960,000
14	2011	5.48	995,000	416,034	1,411,034	6,965,000
15	2012	5.48	995,000	361,558	1,356,558	5,970,000
16	2013	5.60	995,000	306,460	1,301,460	4,975,000
17	2014	5.60	995,000	250,740	1,245,740	3,980,000
18	2015	5.60	995,000	195,020	1,190,020	2,985,000
19	2016	5.60	995,000	139,300	1,134,300	1,990,000
20	2017	5.60	995,000	83,580	1,078,580	995,000
21	2018	5.60	995,000	27,860	1,022,860	0
Totals			19,900,000	11,939,563	31,839,563	

Bond Amortization Schedule

Virginia Public School Authority Bonds 1998
Original Bond Amount \$9,850,000

Payment	Fiscal Year	Interest Rate	Principal Payment	Interest Payment	Total Payment	Outstanding Principal
1	1999		0	330,928	330,928	9,850,000
2	2000	4.10	495,000	457,045	952,045	9,355,000
3	2001	4.10	495,000	436,750	931,750	8,860,000
4	2002	4.10	495,000	416,455	911,455	8,365,000
5	2003	4.20	495,000	395,913	890,913	7,870,000
6	2004	4.30	495,000	374,875	869,875	7,375,000
7	2005	4.35	495,000	353,466	848,466	6,880,000
8	2006	4.40	495,000	331,810	826,810	6,385,000
9	2007	4.50	495,000	309,783	804,783	5,890,000
10	2008	4.50	495,000	287,507	782,507	5,395,000
11	2009	5.10	495,000	263,748	758,748	4,900,000
12	2010	5.35	490,000	238,017	728,017	4,410,000
13	2011	5.23	490,000	212,109	702,109	3,920,000
14	2012	5.10	490,000	186,812	676,812	3,430,000
15	2013	5.23	490,000	161,516	651,516	2,940,000
16	2014	4.98	490,000	136,526	626,526	2,450,000
17	2015	4.98	490,000	112,149	602,149	1,960,000
18	2016	5.10	490,000	87,465	577,465	1,470,000
19	2017	5.10	490,000	62,475	552,475	980,000
20	2018	5.10	490,000	37,485	527,485	490,000
21	2019	5.10	490,000	12,495	502,495	0
Totals			9,850,000	5,205,329	15,055,329	

Bond Amortization Schedule

Virginia Public School Authority Bonds 1999A
Original Bond Amount \$12,032,311

Payment	Fiscal Year	Interest Rate	Principal Payment	Interest Payment	Total Payment	Outstanding Principal
1	2000		0	376,293	376,293	11,930,000
2	2001	4.60	600,000	546,725	1,146,725	11,330,000
3	2002	5.10	600,000	519,875	1,119,875	10,730,000
4	2003	4.60	600,000	490,775	1,090,775	10,130,000
5	2004	4.60	600,000	461,675	1,061,675	9,530,000
6	2005	4.10	600,000	434,075	1,034,075	8,930,000
7	2006	4.10	600,000	407,975	1,007,975	8,330,000
8	2007	4.10	595,000	383,478	978,478	7,735,000
9	2008	4.20	595,000	358,785	953,785	7,140,000
10	2009	4.23	595,000	333,721	928,721	6,545,000
11	2010	5.10	595,000	305,979	900,979	5,950,000
12	2011	4.48	595,000	277,493	872,493	5,355,000
13	2012	4.60	595,000	250,495	845,495	4,760,000
14	2013	4.60	595,000	223,125	818,125	4,165,000
15	2014	4.73	595,000	195,383	790,383	3,570,000
16	2015	4.73	595,000	167,269	762,269	2,975,000
17	2016	5.10	595,000	138,040	733,040	2,380,000
18	2017	5.10	595,000	107,695	702,695	1,785,000
19	2018	5.10	595,000	77,350	672,350	1,190,000
20	2019	5.23	595,000	46,633	641,633	595,000
21	2020	5.23	595,000	15,544	610,544	0

Totals		11,930,000	6,118,382	18,048,382
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Debt Total	11,930,000
Premium/(Discount)	<u>102,311</u>
Grand Total	12,032,311

Bond Amortization Schedule

Virginia Public School Authority Bonds 2000A
Original Bond Amount \$33,650,000

Payment	Fiscal Year	Interest Rate	Principal Payment	Interest Payment	Total Payment	Outstanding Principal
1	2001		0	1,217,003	1,217,003	33,650,000
2	2002	6.35	1,685,000	1,795,114	3,480,114	31,965,000
3	2003	5.60	1,685,000	1,694,435	3,379,435	30,280,000
4	2004	5.60	1,685,000	1,600,075	3,285,075	28,595,000
5	2005	5.60	1,685,000	1,505,715	3,190,715	26,910,000
6	2006	5.10	1,685,000	1,415,568	3,100,568	25,225,000
7	2007	5.10	1,685,000	1,329,633	3,014,633	23,540,000
8	2008	5.10	1,685,000	1,243,698	2,928,698	21,855,000
9	2009	5.10	1,685,000	1,157,763	2,842,763	20,170,000
10	2010	5.10	1,685,000	1,071,828	2,756,828	18,485,000
11	2011	5.60	1,685,000	981,680	2,666,680	16,800,000
12	2012	5.23	1,680,000	890,610	2,570,610	15,120,000
13	2013	5.60	1,680,000	799,680	2,479,680	13,440,000
14	2014	5.60	1,680,000	705,600	2,385,600	11,760,000
15	2015	5.60	1,680,000	611,520	2,291,520	10,080,000
16	2016	5.60	1,680,000	517,440	2,197,440	8,400,000
17	2017	5.60	1,680,000	423,360	2,103,360	6,720,000
18	2018	5.60	1,680,000	329,280	2,009,280	5,040,000
19	2019	5.60	1,680,000	235,200	1,915,200	3,360,000
20	2020	5.60	1,680,000	141,120	1,821,120	1,680,000
21	2021	5.60	1,680,000	47,040	1,727,040	0
Totals			33,650,000	19,713,359	53,363,359	

Bond Amortization Schedule

Virginia Public School Authority Bonds 2001A
Original Bond Amount \$48,175,000

Payment	Fiscal Year	Interest Rate	Principal Payment	Interest Payment	Total Payment	Outstanding Principal
1	2002		0	1,648,200	1,648,200	48,175,000
2	2003	4.10	2,410,000	2,443,670	4,853,670	45,765,000
3	2004	5.10	2,410,000	2,332,810	4,742,810	43,355,000
4	2005	5.10	2,410,000	2,209,900	4,619,900	40,945,000
5	2006	5.35	2,410,000	2,083,978	4,493,978	38,535,000
6	2007	5.35	2,410,000	1,955,043	4,365,043	36,125,000
7	2008	5.35	2,410,000	1,826,108	4,236,108	33,715,000
8	2009	5.60	2,410,000	1,694,160	4,104,160	31,305,000
9	2010	5.60	2,410,000	1,559,200	3,969,200	28,895,000
10	2011	5.60	2,410,000	1,424,240	3,834,240	26,485,000
11	2012	5.60	2,410,000	1,289,280	3,699,280	24,075,000
12	2013	4.85	2,410,000	1,163,358	3,573,358	21,665,000
13	2014	5.10	2,410,000	1,043,460	3,453,460	19,255,000
14	2015	5.10	2,410,000	920,550	3,330,550	16,845,000
15	2016	5.10	2,410,000	797,640	3,207,640	14,435,000
16	2017	5.10	2,410,000	674,730	3,084,730	12,025,000
17	2018	5.10	2,405,000	551,948	2,956,948	9,620,000
18	2019	5.10	2,405,000	429,293	2,834,293	7,215,000
19	2020	5.10	2,405,000	306,638	2,711,638	4,810,000
20	2021	5.10	2,405,000	183,983	2,588,983	2,405,000
21	2022	5.10	2,405,000	61,328	2,466,328	0
Totals			48,175,000	26,599,512	74,774,512	

Bond Amortization Schedule

Virginia Public School Authority Bonds 2002A
Original Bond Amount \$52,660,000

Payment	Fiscal Year	Interest Rate	Principal Payment	Interest Payment	Total Payment	Outstanding Principal
1	2003		0	1,804,847	1,804,847	52,660,000
2	2004	3.60	2,635,000	2,671,168	5,306,168	50,025,000
3	2005	5.10	2,635,000	2,556,545	5,191,545	47,390,000
4	2006	5.10	2,635,000	2,422,160	5,057,160	44,755,000
5	2007	5.35	2,635,000	2,284,481	4,919,481	42,120,000
6	2008	5.35	2,635,000	2,143,509	4,778,509	39,485,000
7	2009	5.35	2,635,000	2,002,536	4,637,536	36,850,000
8	2010	5.60	2,635,000	1,858,270	4,493,270	34,215,000
9	2011	5.60	2,635,000	1,710,710	4,345,710	31,580,000
10	2012	5.60	2,635,000	1,563,150	4,198,150	28,945,000
11	2013	5.60	2,635,000	1,415,590	4,050,590	26,310,000
12	2014	5.10	2,635,000	1,274,618	3,909,618	23,675,000
13	2015	5.10	2,635,000	1,140,233	3,775,233	21,040,000
14	2016	5.10	2,630,000	1,005,975	3,635,975	18,410,000
15	2017	5.10	2,630,000	871,845	3,501,845	15,780,000
16	2018	5.10	2,630,000	737,715	3,367,715	13,150,000
17	2019	5.10	2,630,000	603,585	3,233,585	10,520,000
18	2020	5.10	2,630,000	469,455	3,099,455	7,890,000
19	2021	5.10	2,630,000	335,325	2,965,325	5,260,000
20	2022	5.10	2,630,000	201,195	2,831,195	2,630,000
21	2023	5.10	2,630,000	67,065	2,697,065	0
Totals			52,660,000	29,139,975	81,799,975	

Bond Amortization Schedule

ReFunded General Obligation Bond 2003

Original Bond Amount \$17,707,303

Payment	Fiscal Year	Interest Rate	Principal Payment	Interest Payment	Total Payment	Outstanding Principal
1	2004	2.50	135,088	710,282	845,370	17,572,215
2	2005	5.25	3,563,755	799,261	4,363,016	14,008,460
3	2006	5.50	3,512,389	609,122	4,121,511	10,496,071
4	2007	5.00	3,459,594	426,041	3,885,635	7,036,477
5	2008	5.00	3,386,393	254,891	3,641,284	3,650,084
6	2009	4.50	2,022,432	124,727	2,147,159	1,627,652
7	2010	4.25	880,948	60,502	941,450	746,704
8	2011	3.50	216,692	37,990	254,682	530,013
9	2012		0	34,198	34,198	530,013
10	2013	4.00	179,908	16,928	196,835	350,105
11	2014	1.21	176,586	10,472	187,058	173,519
12	2015	3.00	173,519	3,470	176,989	0
Totals			17,707,303	3,087,884	20,795,187	

Note: Gap in Principal payment represents defeased amount.

Bond Amortization Schedule

Virginia Public School Authority Bonds 2003A
Original Bond Amount \$86,615,204

Payment	Fiscal Year	Interest Rate	Principal Payment	Interest Payment	Total Payment	Outstanding Principal
1	2004		0	2,669,008	2,669,008	80,675,000
2	2005	3.10	4,035,000	3,940,970	7,975,970	76,640,000
3	2006	5.10	4,035,000	3,775,535	7,810,535	72,605,000
4	2007	5.35	4,035,000	3,564,706	7,599,706	68,570,000
5	2008	5.35	4,035,000	3,348,834	7,383,834	64,535,000
6	2009	5.35	4,035,000	3,132,961	7,167,961	60,500,000
7	2010	5.35	4,035,000	2,917,089	6,952,089	56,465,000
8	2011	5.10	4,035,000	2,701,217	6,736,217	52,430,000
9	2012	5.10	4,035,000	2,490,388	6,525,388	48,395,000
10	2013	5.10	4,035,000	2,284,603	6,319,603	44,360,000
11	2014	5.10	4,035,000	2,078,818	6,113,818	40,325,000
12	2015	5.10	4,035,000	1,873,033	5,908,033	36,290,000
13	2016	5.10	4,035,000	1,667,248	5,702,248	32,255,000
14	2017	4.10	4,035,000	1,461,463	5,496,463	28,220,000
15	2018	5.10	4,035,000	1,275,853	5,310,853	24,185,000
16	2019	5.10	4,035,000	1,090,243	5,125,243	20,150,000
17	2020	5.10	4,030,000	884,585	4,914,585	16,120,000
18	2021	5.10	4,030,000	679,055	4,709,055	12,090,000
19	2022	4.60	4,030,000	473,525	4,503,525	8,060,000
20	2023	4.60	4,030,000	278,070	4,308,070	4,030,000
21	2024	4.60	4,030,000	92,690	4,122,690	0

Totals			80,675,000	42,679,890	123,354,890	
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Debt Total	80,675,000
Premium/(Discount)	<u>5,940,204</u>
Grand Total	86,615,204

Bond Amortization Schedule

ReFunded General Obligation Bonds 2004B
Original Bond Amount \$27,301,457

Payment	Fiscal Year	Interest Rate	Principal Payment	Interest Payment	Total Payment	Outstanding Principal
1	2005		0	678,943	678,943	27,301,457
2	2006	2.00	28,070	1,627,894	1,655,964	27,273,387
3	2007	2.00	236,842	1,625,245	1,862,087	27,036,545
4	2008	2.50	1,674,526	1,601,945	3,276,471	25,362,019
5	2009	2.75	2,477,605	1,546,946	4,024,551	22,884,414
6	2010	3.00	3,161,561	1,465,456	4,627,016	19,722,854
7	2011	5.00	3,249,273	1,336,801	4,586,074	16,473,580
8	2012	5.00	3,323,694	1,172,476	4,496,170	13,149,887
9	2013	5.00	3,127,657	573,747	3,701,403	10,022,230
10	2014	5.00	3,127,657	417,364	3,545,020	6,894,573
11	2015	5.00	3,131,895	260,875	3,392,770	3,762,679
12	2016	5.00	3,127,657	104,386	3,232,043	635,022
13	2017		0	26,195	26,195	635,022
14	2018		0	26,195	26,195	635,022
15	2019		0	26,195	26,195	635,022
16	2020		0	26,195	26,195	635,022
17	2021	4.125	635,022	13,097	648,120	0
Totals			27,301,457	12,529,953	39,831,411	

Note: Gap in Principal payment represents defeased amount.

Bond Amortization Schedule

Virginia Public School Authority Bonds 2004A
Original Bond Amount \$52,320,418

Payment	Fiscal Year	Interest Rate	Principal Payment	Interest Payment	Total Payment	Outstanding Principal
1	2005		0	1,672,855	1,672,855	48,795,000
2	2006	5.10	2,440,000	2,426,325	4,866,325	46,355,000
3	2007	5.10	2,440,000	2,301,885	4,741,885	43,915,000
4	2008	5.10	2,440,000	2,177,445	4,617,445	41,475,000
5	2009	5.10	2,440,000	2,053,005	4,493,005	39,035,000
6	2010	5.10	2,440,000	1,928,565	4,368,565	36,595,000
7	2011	5.10	2,440,000	1,804,125	4,244,125	34,155,000
8	2012	5.10	2,440,000	1,679,685	4,119,685	31,715,000
9	2013	5.10	2,440,000	1,555,245	3,995,245	29,275,000
10	2014	5.10	2,440,000	1,430,805	3,870,805	26,835,000
11	2015	5.10	2,440,000	1,306,365	3,746,365	24,395,000
12	2016	5.10	2,440,000	1,181,925	3,621,925	21,955,000
13	2017	5.10	2,440,000	1,057,485	3,497,485	19,515,000
14	2018	5.10	2,440,000	933,045	3,373,045	17,075,000
15	2019	5.10	2,440,000	808,605	3,248,605	14,635,000
16	2020	5.10	2,440,000	684,165	3,124,165	12,195,000
17	2021	5.10	2,440,000	559,725	2,999,725	9,755,000
18	2022	5.10	2,440,000	435,285	2,875,285	7,315,000
19	2023	5.10	2,440,000	310,845	2,750,845	4,875,000
20	2024	5.10	2,440,000	186,405	2,626,405	2,435,000
21	2025	5.10	2,435,000	62,093	2,497,093	0

Totals		48,795,000	26,555,883	75,350,883
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Debt Total	48,795,000
Premium/(Discount)	<u>3,525,418</u>
Grand Total	52,320,418

Bond Amortization Schedule

Virginia Public School Authority Bonds 2005A
Original Bond Amount \$66,160,735

Payment	Fiscal Year	Interest Rate	Principal Payment	Interest Payment	Total Payment	Outstanding Principal
1	2006		0	2,066,518	2,066,518	62,320,000
2	2007	5.10	3,120,000	2,981,948	6,101,948	59,200,000
3	2008	5.10	3,120,000	2,822,828	5,942,828	56,080,000
4	2009	5.10	3,120,000	2,663,708	5,783,708	52,960,000
5	2010	5.10	3,120,000	2,504,588	5,624,588	49,840,000
6	2011	3.10	3,115,000	2,376,745	5,491,745	46,725,000
7	2012	5.10	3,115,000	2,249,030	5,364,030	43,610,000
8	2013	5.10	3,115,000	2,090,165	5,205,165	40,495,000
9	2014	5.10	3,115,000	1,931,300	5,046,300	37,380,000
10	2015	5.10	3,115,000	1,772,435	4,887,435	34,265,000
11	2016	5.10	3,115,000	1,613,570	4,728,570	31,150,000
12	2017	5.10	3,115,000	1,454,705	4,569,705	28,035,000
13	2018	5.10	3,115,000	1,295,840	4,410,840	24,920,000
14	2019	5.10	3,115,000	1,136,975	4,251,975	21,805,000
15	2020	4.10	3,115,000	993,685	4,108,685	18,690,000
16	2021	5.10	3,115,000	850,395	3,965,395	15,575,000
17	2022	5.10	3,115,000	691,530	3,806,530	12,460,000
18	2023	5.10	3,115,000	532,665	3,647,665	9,345,000
19	2024	5.10	3,115,000	373,800	3,488,800	6,230,000
20	2025	5.10	3,115,000	214,935	3,329,935	3,115,000
21	2026	4.35	3,115,000	67,751	3,182,751	0

Totals		62,320,000	32,685,114	95,005,114
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Debt Total	62,320,000
Premium/(Discount)	<u>3,840,735</u>
Grand Total	66,160,735

Bond Amortization Schedule

Virginia Public School Authority Bonds 2006A
Original Bond Amount \$63,835,000

Payment	Fiscal Year	Interest Rate	Principal Payment	Interest Payment	Total Payment	Outstanding Principal
1	2007		0	2,053,806	2,053,806	61,605,000
2	2008	5.10	3,085,000	2,951,538	6,036,538	58,520,000
3	2009	5.10	3,080,000	2,794,330	5,874,330	55,440,000
4	2010	4.10	3,080,000	2,652,650	5,732,650	52,360,000
5	2011	5.10	3,080,000	2,510,970	5,590,970	49,280,000
6	2012	5.10	3,080,000	2,353,890	5,433,890	46,200,000
7	2013	5.10	3,080,000	2,196,810	5,276,810	43,120,000
8	2014	5.10	3,080,000	2,039,730	5,119,730	40,040,000
9	2015	5.10	3,080,000	1,882,650	4,962,650	36,960,000
10	2016	5.10	3,080,000	1,725,570	4,805,570	33,880,000
11	2017	5.10	3,080,000	1,568,490	4,648,490	30,800,000
12	2018	5.10	3,080,000	1,411,410	4,491,410	27,720,000
13	2019	5.10	3,080,000	1,254,330	4,334,330	24,640,000
14	2020	5.10	3,080,000	1,097,250	4,177,250	21,560,000
15	2021	5.10	3,080,000	940,170	4,020,170	18,480,000
16	2022	4.475	3,080,000	792,715	3,872,715	15,400,000
17	2023	4.60	3,080,000	652,960	3,732,960	12,320,000
18	2024	4.60	3,080,000	511,280	3,591,280	9,240,000
19	2025	4.60	3,080,000	369,600	3,449,600	6,160,000
20	2026	4.60	3,080,000	227,920	3,307,920	3,080,000
21	2027	5.10	3,080,000	78,540	3,158,540	0

Totals		61,605,000	32,066,608	93,671,608
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Debt Total	61,605,000
Premium/(Discount)	<u>2,230,000</u>
Grand Total	63,835,000

Bond Amortization Schedule

Virginia Public School Authority Bonds 2007A
Original Bond Amount \$68,111,632

Payment	Fiscal Year	Interest Rate	Principal Payment	Interest Payment	Total Payment	Outstanding Principal
1	2008		0	2,192,753	2,192,753	64,975,000
2	2009	5.10	3,250,000	3,139,129	6,389,129	61,725,000
3	2010	5.10	3,250,000	2,973,379	6,223,379	58,475,000
4	2011	5.10	3,250,000	2,807,629	6,057,629	55,225,000
5	2012	5.10	3,250,000	2,641,879	5,891,879	51,975,000
6	2013	5.10	3,250,000	2,476,129	5,726,129	48,725,000
7	2014	5.10	3,250,000	2,310,379	5,560,379	45,475,000
8	2015	5.10	3,250,000	2,144,629	5,394,629	42,225,000
9	2016	5.10	3,250,000	1,978,879	5,228,879	38,975,000
10	2017	5.10	3,250,000	1,813,129	5,063,129	35,725,000
11	2018	5.10	3,250,000	1,647,379	4,897,379	32,475,000
12	2019	5.10	3,250,000	1,481,629	4,731,629	29,225,000
13	2020	5.10	3,250,000	1,315,879	4,565,879	25,975,000
14	2021	4.10	3,250,000	1,166,379	4,416,379	22,725,000
15	2022	5.10	3,250,000	1,016,879	4,266,879	19,475,000
16	2023	5.10	3,250,000	851,129	4,101,129	16,225,000
17	2024	4.475	3,245,000	695,647	3,940,647	12,980,000
18	2025	4.50	3,245,000	550,028	3,795,028	9,735,000
19	2026	4.50	3,245,000	404,003	3,649,003	6,490,000
20	2027	5.10	3,245,000	248,243	3,493,243	3,245,000
21	2028	5.10	3,245,000	82,748	3,327,748	0
Totals			64,975,000	33,937,851	98,912,851	
Debt Total		64,975,000				
Premium/(Discount)		<u>3,136,632</u>				
Grand Total		68,111,632				

Bond Amortization Schedule

Virginia Public School Authority Bonds 2008A
Original Bond Amount \$49,144,225

Payment	Fiscal Year	Interest Rate	Principal Payment	Interest Payment	Total Payment	Outstanding Principal
1	2009		0	1,537,327	1,537,327	45,890,000
2	2010	5.10	2,295,000	2,247,468	4,542,468	43,595,000
3	2011	4.10	2,295,000	2,141,898	4,436,898	41,300,000
4	2012	5.10	2,295,000	2,036,328	4,331,328	39,005,000
5	2013	5.10	2,295,000	1,919,283	4,214,283	36,710,000
6	2014	5.10	2,295,000	1,802,238	4,097,238	34,415,000
7	2015	5.10	2,295,000	1,685,193	3,980,193	32,120,000
8	2016	5.10	2,295,000	1,568,148	3,863,148	29,825,000
9	2017	5.10	2,295,000	1,451,103	3,746,103	27,530,000
10	2018	5.10	2,295,000	1,334,058	3,629,058	25,235,000
11	2019	5.10	2,295,000	1,217,013	3,512,013	22,940,000
12	2020	5.10	2,295,000	1,099,968	3,394,968	20,645,000
13	2021	5.10	2,295,000	982,923	3,277,923	18,350,000
14	2022	5.10	2,295,000	865,878	3,160,878	16,055,000
15	2023	5.10	2,295,000	748,833	3,043,833	13,760,000
16	2024	5.10	2,295,000	631,788	2,926,788	11,465,000
17	2025	5.10	2,295,000	514,743	2,809,743	9,170,000
18	2026	5.10	2,295,000	397,698	2,692,698	6,875,000
19	2027	5.10	2,295,000	280,653	2,575,653	4,580,000
20	2028	5.10	2,290,000	163,735	2,453,735	2,290,000
21	2029	4.60	2,290,000	52,670	2,342,670	0

Totals		45,890,000	24,678,937	70,568,937
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Debt Total	45,890,000
Premium	3,342,793
Discount	(88,568)
Grand Total	49,144,225

Bond Amortization Schedule

Virginia Public School Authority Bonds 2009A
Original Bond Amount \$55,528,217

Payment	Fiscal Year	Interest Rate	Principal Payment	Interest Payment	Total Payment	Outstanding Principal
1	2010		0	1,648,785	1,648,785	51,020,000
2	2011	5.05	2,555,000	2,328,884	4,883,884	48,465,000
3	2012	4.05	2,555,000	2,212,631	4,767,631	45,910,000
4	2013	4.05	2,555,000	2,109,154	4,664,154	43,355,000
5	2014	5.05	2,555,000	1,992,901	4,547,901	40,800,000
6	2015	5.05	2,550,000	1,879,625	4,429,625	38,250,000
7	2016	5.05	2,550,000	1,766,475	4,316,475	35,700,000
8	2017	5.05	2,550,000	1,645,050	4,195,050	33,150,000
9	2018	5.05	2,550,000	1,523,625	4,073,625	30,600,000
10	2019	5.05	2,550,000	1,394,850	3,944,850	28,050,000
11	2020	4.05	2,550,000	1,278,825	3,828,825	25,500,000
12	2021	5.05	2,550,000	1,162,800	3,712,800	22,950,000
13	2022	5.05	2,550,000	1,034,025	3,584,025	20,400,000
14	2023	5.05	2,550,000	905,250	3,455,250	17,850,000
15	2024	5.05	2,550,000	776,475	3,326,475	15,300,000
16	2025	5.05	2,550,000	647,700	3,197,700	12,750,000
17	2026	4.05	2,550,000	531,675	3,081,675	10,200,000
18	2027	5.05	2,550,000	415,650	2,965,650	7,650,000
19	2028	4.30	2,550,000	296,438	2,846,438	5,100,000
20	2029	5.05	2,550,000	177,225	2,727,225	2,550,000
21	2030	4.25	2,550,000	56,419	2,606,419	0

Totals		51,020,000	25,784,461	76,804,461
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Debt Total	51,020,000
Premium	4,752,863
Discount	(244,647)
Grand Total	55,528,217

Bond Amortization Schedule

General Obligation Bonds 2010A
Original Bond Amount \$5,000,000

Payment	Fiscal Year	Interest Rate	Principal Payment	Interest Payment	Total Payment	Outstanding Principal
1	2011		0	55,441	55,441	5,000,000
2	2012		0	214,166	214,166	5,000,000
3	2013	4.00	500,000	204,306	704,306	4,500,000
4	2014	1.20	500,000	182,704	682,704	4,000,000
5	2015	3.00	500,000	162,306	662,306	3,500,000
6	2016	4.00	500,000	140,630	640,630	3,000,000
7	2017	3.00 & 5.00	500,000	118,292	618,292	2,500,000
8	2018	3.00 & 5.00	500,000	96,821	596,821	2,000,000
9	2019	5.00	500,000	86,538	586,538	1,500,000
10	2020	3.00 & 4.00	500,000	53,434	553,434	1,000,000
11	2021	2.75	500,000	34,559	534,559	500,000
12	2022	4.00 & 5.00	500,000	22,488	522,488	0
Totals			5,000,000	1,371,684	6,371,684	

Bond Amortization Schedule

Virginia Public School Authority Bonds 2010A
Original Bond Amount \$23,935,000

Payment	Fiscal Year	Interest Rate	Principal Payment	Interest Payment	Total Payment	Outstanding Principal
1	2011		0	678,486	678,486	23,935,000
2	2012	3.05	3,985,000	948,546	4,933,546	19,950,000
3	2013	4.05	3,990,000	806,978	4,796,978	15,960,000
4	2014	5.05	3,990,000	625,433	4,615,433	11,970,000
5	2015	5.05	3,990,000	423,938	4,413,938	7,980,000
6	2016	5.05	3,990,000	222,443	4,212,443	3,990,000
7	2017	3.05	3,990,000	60,848	4,050,848	0
Totals			23,935,000	3,766,669	27,701,669	

Bond Amortization Schedule

Virginia Public School Authority Bonds 2010B
Original Bond Amount \$56,445,000
Local Build America Bonds

Payment	Fiscal Year	Interest Rate	Principal Payment	Interest Payment	Total Payment	Outstanding Principal
1	2011		0	1,884,878	1,884,878	56,445,000
2	2012		0	2,803,951	2,803,951	56,445,000
3	2013		0	2,803,951	2,803,951	56,445,000
4	2014		0	2,803,951	2,803,951	56,445,000
5	2015		0	2,803,951	2,803,951	56,445,000
6	2016		0	2,803,951	2,803,951	56,445,000
7	2017		0	2,803,951	2,803,951	56,445,000
8	2018	3.854	4,035,000	2,726,197	6,761,197	52,410,000
9	2019	4.217	4,035,000	2,563,364	6,598,364	48,375,000
10	2020	4.417	4,035,000	2,389,173	6,424,173	44,340,000
11	2021	4.517	4,035,000	2,208,930	6,243,930	40,305,000
12	2022	4.717	4,035,000	2,022,634	6,057,634	36,270,000
13	2023	4.817	4,030,000	1,830,406	5,860,406	32,240,000
14	2024	4.967	4,030,000	1,633,258	5,663,258	28,210,000
15	2025	5.067	4,030,000	1,431,073	5,461,073	24,180,000
16	2026	5.167	4,030,000	1,224,858	5,254,858	20,150,000
17	2027	5.562	4,030,000	1,008,669	5,038,669	16,120,000
18	2028	5.562	4,030,000	784,520	4,814,520	12,090,000
19	2029	5.562	4,030,000	560,372	4,590,372	8,060,000
20	2030	5.562	4,030,000	336,223	4,366,223	4,030,000
21	2031	5.562	4,030,000	112,074	4,142,074	0
Totals			56,445,000	39,540,335	95,985,335	

Note: Gap in Principal payment represents defeased amount.

Bond Amortization Schedule

Virginia Public School Authority Bonds 2010C
Original Bond Amount \$9,685,000
Qualified School Construction Bonds (QSCB)

Payment	Fiscal Year	Interest Rate	Principal Payment	Interest Payment	Total Payment	Outstanding Principal
1	2011		565,000	461,418	1,026,418	9,120,000
2	2012		570,000	514,274	1,084,274	8,550,000
3	2013		570,000	514,274	1,084,274	7,980,000
4	2014		570,000	514,274	1,084,274	7,410,000
5	2015		570,000	514,274	1,084,274	6,840,000
6	2016		570,000	514,274	1,084,274	6,270,000
7	2017		570,000	514,274	1,084,274	5,700,000
8	2018		570,000	514,274	1,084,274	5,130,000
9	2019		570,000	514,274	1,084,274	4,560,000
10	2020		570,000	514,274	1,084,274	3,990,000
11	2021		570,000	514,274	1,084,274	3,420,000
12	2022		570,000	514,274	1,084,274	2,850,000
13	2023		570,000	514,274	1,084,274	2,280,000
14	2024		570,000	514,274	1,084,274	1,710,000
15	2025		570,000	514,274	1,084,274	1,140,000
16	2026		570,000	514,274	1,084,274	570,000
17	2027		570,000	514,274	1,084,274	0
Totals			9,685,000	8,689,802	18,374,802	

Note: Qualified School Construction Bonds (QSCB) are authorized by the federal government through the American Recovery and Reinvestment Act (ARRA) of 2009. The bonds provide reimbursement of interest paid by a credit from the US Treasury via VPSA.

Bond Amortization Schedule

Virginia Public School Authority Bonds 2011A
Original Bond Amount \$48,680,742

Payment	Fiscal Year	Interest Rate	Principal Payment	Interest Payment	Total Payment	Outstanding Principal
1	2012		0	775,086	775,086	46,445,000
2	2013	5.00	2,325,000.00	1,674,988	3,999,988	44,120,000
3	2014	3.00	2,325,000.00	1,581,988	3,906,988	41,795,000
4	2015	4.00	2,325,000.00	1,500,613	3,825,613	39,470,000
5	2016	4.00	2,325,000.00	1,407,613	3,732,613	37,145,000
6	2017	5.00	2,325,000.00	1,302,988	3,627,988	34,820,000
7	2018	2.25	2,325,000.00	1,218,706	3,543,706	32,495,000
8	2019	5.00	2,325,000.00	1,134,425	3,459,425	30,170,000
9	2020	3.00	2,325,000.00	1,041,425	3,366,425	27,845,000
10	2021	5.00	2,325,000.00	948,425	3,273,425	25,520,000
11	2022	2.75	2,320,000.00	858,400	3,178,400	23,200,000
12	2023	3.00	2,320,000.00	791,700	3,111,700	20,880,000
13	2024	3.00	2,320,000.00	722,100	3,042,100	18,560,000
14	2025	3.25	2,320,000.00	649,600	2,969,600	16,240,000
15	2026	3.375	2,320,000.00	572,750	2,892,750	13,920,000
16	2027	3.50	2,320,000.00	493,000	2,813,000	11,600,000
17	2028	3.50	2,320,000.00	411,800	2,731,800	9,280,000
18	2029	4.00	2,320,000.00	324,800	2,644,800	6,960,000
19	2030	4.00	2,320,000.00	232,000	2,552,000	4,640,000
20	2031	4.00	2,320,000.00	139,200	2,459,200	2,320,000
21	2032	4.00	2,320,000.00	46,400	2,366,400	0
Totals			46,445,000	17,828,005	64,273,005	

Debt Total 46,445,000
Premium/(Discount) 2,235,742
Grand Total 48,680,742

Bond Amortization Schedule

General Obligation Bonds 2012B
Original Bond Amount \$10,852,271

Payment	Fiscal Year	Interest Rate	Principal Payment	Interest Payment	Total Payment	Outstanding Principal
1	2013		0	135,995	135,995	10,852,271
2	2014	1.20	262,031	147,110	409,141	10,590,240
3	2015	3.00	265,434	146,199	411,633	10,324,806
4	2016	4.00	400,000	144,582	544,582	9,924,806
5	2017	4.67	3,409,806	124,427	3,534,233	6,515,000
6	2018	4.67	3,325,000	81,725	3,406,725	3,190,000
7	2019	5.00	1,725,000	43,196	1,768,196	1,465,000
8	2020	3.20	1,465,000	14,137	1,479,137	0
Totals			10,852,271	837,371	11,689,642	

Bond Amortization Schedule

Virginia Public School Authority Bonds 2012A
Original Bond Amount \$77,975,857

Payment	Fiscal Year	Interest Rate	Principal Payment	Interest Payment	Total Payment	Outstanding Principal
1	2013		0	1,306,687	1,306,687	65,675,000
2	2014	5.00	3,285,000.00	3,053,925	6,338,925	62,390,000
3	2015	5.00	3,285,000.00	2,889,675	6,174,675	59,105,000
4	2016	5.00	3,285,000.00	2,725,425	6,010,425	55,820,000
5	2017	5.00	3,285,000.00	2,561,175	5,846,175	52,535,000
6	2018	5.00	3,285,000.00	2,396,925	5,681,925	49,250,000
7	2019	5.00	3,285,000.00	2,232,675	5,517,675	45,965,000
8	2020	5.00	3,285,000.00	2,068,425	5,353,425	42,680,000
9	2021	5.00	3,285,000.00	1,904,175	5,189,175	39,395,000
10	2022	5.00	3,285,000.00	1,739,925	5,024,925	36,110,000
11	2023	5.00	3,285,000.00	1,575,675	4,860,675	32,825,000
12	2024	5.00	3,285,000.00	1,411,425	4,696,425	29,540,000
13	2025	4.50	3,285,000.00	1,255,388	4,540,388	26,255,000
14	2026	4.50	3,285,000.00	1,107,563	4,392,563	22,970,000
15	2027	4.50	3,285,000.00	959,737	4,244,737	19,685,000
16	2028	4.50	3,285,000.00	811,912	4,096,912	16,400,000
17	2029	4.50	3,280,000.00	664,200	3,944,200	13,120,000
18	2030	4.50	3,280,000.00	516,600	3,796,600	9,840,000
19	2031	4.50	3,280,000.00	369,000	3,649,000	6,560,000
20	2032	4.50	3,280,000.00	221,400	3,501,400	3,280,000
21	2033	4.50	3,280,000.00	73,800	3,353,800	0
Totals			65,675,000	31,845,712	97,520,712	

Debt Total 65,675,000
Premium/(Discount) 12,300,857
Grand Total 77,975,857

Bond Amortization Schedule

Virginia Public School Authority Bonds 2013A
Original Bond Amount \$67,775,731

Payment	Fiscal Year	Interest Rate	Principal Payment	Interest Payment	Total Payment	Outstanding Principal
1	2014		0	1,326,669	1,326,669	59,990,000
2	2015	4.00	3,000,000	2,834,550	5,834,550	56,990,000
3	2016	5.00	3,000,000	2,699,550	5,699,550	53,990,000
4	2017	5.00	3,000,000	2,549,550	5,549,550	50,990,000
5	2018	5.00	3,000,000	2,399,550	5,399,550	47,990,000
6	2019	5.00	3,000,000	2,249,550	5,249,550	44,990,000
7	2020	5.00	3,000,000	2,099,550	5,099,550	41,990,000
8	2021	5.00	3,000,000	1,949,550	4,949,550	38,990,000
9	2022	5.00	3,000,000	1,799,550	4,799,550	35,990,000
10	2023	5.00	3,000,000	1,649,550	4,649,550	32,990,000
11	2024	5.00	3,000,000	1,499,550	4,499,550	29,990,000
12	2025	5.00	3,000,000	1,349,550	4,349,550	26,990,000
13	2026	5.00	3,000,000	1,199,550	4,199,550	23,990,000
14	2027	5.00	3,000,000	1,049,550	4,049,550	20,990,000
15	2028	5.00	3,000,000	899,550	3,899,550	17,990,000
16	2029	5.00	3,000,000	749,550	3,749,550	14,990,000
17	2030	4.50	3,000,000	607,050	3,607,050	11,990,000
18	2031	4.50	3,000,000	472,050	3,472,050	8,990,000
19	2032	4.50	3,000,000	337,050	3,337,050	5,990,000
20	2033	4.50	2,995,000	202,163	3,197,163	2,995,000
21	2034	4.50	2,995,000	67,387	3,062,387	0

Totals		59,990,000	29,990,619	89,980,619
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Debt Total	59,990,000
Premium/(Discount)	<u>7,785,731</u>
Grand Total	67,775,731

Literary Fund Loan Amortization Schedule

Benton Middle School
Original Loan Amount: \$5,000,000

Payment	Fiscal Year	Interest Rate	Principal Payment	Interest Payment	Total Payment	Outstanding Principal
1	2003		0	233,814	233,814	5,000,000
2	2004	4.00	250,000	200,000	450,000	4,750,000
3	2005	4.00	250,000	190,000	440,000	4,500,000
4	2006	4.00	250,000	180,000	430,000	4,250,000
5	2007	4.00	250,000	170,000	420,000	4,000,000
6	2008	4.00	250,000	160,000	410,000	3,750,000
7	2009	4.00	250,000	150,000	400,000	3,500,000
8	2010	4.00	250,000	140,000	390,000	3,250,000
9	2011	4.00	250,000	130,000	380,000	3,000,000
10	2012	4.00	250,000	120,000	370,000	2,750,000
11	2013	4.00	250,000	110,000	360,000	2,500,000
12	2014	4.00	250,000	100,000	350,000	2,250,000
13	2015	4.00	250,000	90,000	340,000	2,000,000
14	2016	4.00	250,000	80,000	330,000	1,750,000
15	2017	4.00	250,000	70,000	320,000	1,500,000
16	2018	4.00	250,000	60,000	310,000	1,250,000
17	2019	4.00	250,000	50,000	300,000	1,000,000
18	2020	4.00	250,000	40,000	290,000	750,000
19	2021	4.00	250,000	30,000	280,000	500,000
20	2022	4.00	250,000	20,000	270,000	250,000
21	2023	4.00	250,000	10,000	260,000	0
Totals			5,000,000	2,333,814	7,333,814	

CONSTRUCTION FUND

The School Division utilizes the Construction Fund as a separate governmental fund to account for the resources used for the acquisition or construction of major capital facilities. Revenues for this fund include funds from state (Virginia Public School Authority) or local (General Obligation) bond sales, Literary Fund loans, and, to a much lesser degree, proffered monies from outside agencies or corporations.

Bonds for school construction are issued as either General Obligation Bonds or through the Virginia Public School Authority (VPSA). VPSA bonds are sold to bonding agencies through state arranged sales. General Obligation Bonds are issued through the county's appropriating body, the Prince William Board of County Supervisors (BOCS). These bonds require approval by the voting public.

Construction Fund expenditures for FY 2015 are determined by the costs of projects begun or continued in FY 2014 and by the costs of new projects to be started in FY 2015. These new projects are based on the Capital Improvements Program (CIP), the School Division's planning document for all major construction projects. The CIP is a long-range planning document and is updated annually to ensure that all capital project requirements are included. The CIP is developed by school division staff and approved by the School Board.

The Construction Fund Section includes a narrative of the fund and major changes for FY 2015, the budget data for fiscal years 2011-2015, the Construction Fund Statement, and a summary of the Capital Improvements Program.

Section Contents

Budget Data

Fund Statement

Summary of the Capital Improvements Program

**CONSTRUCTION FUND 007
037**

	FY 2011	FY 2012	FY 2013	FY 2014 Approved		FY 2015 Approved		Increase/(Decrease)	
	Actual	Actual	Actual	Budget	Positions	Budget	Positions	Budget	Positions
1107 Admin. Coordinator	302,745	311,146	384,321	390,000	4.00	373,440	4.00	(16,560)	0.00
1200 Overtime	24,537	102,820	69,694	0		0		0	
1300 Temporary Employee	687,168	596,172	522,659	0		0		0	
2100 Social Security - FICA	77,293	76,320	72,947	30,000		28,568		(1,432)	
2210 Retirement - VRS	27,089	35,007	56,048	62,000		64,194		2,194	
2211 Retiree Health Care Credit	1,820	1,854	4,257	0		0		0	
2220 Retirement - PWCS	2,650	1,815	1,224	3,000		3,025		25	
2300 Health Insurance - HMP	14,305	11,658	15,380	41,000		40,518		(482)	
2400 Life Insurance - GLI	849	865	4,564	5,000		4,929		(71)	
3104 Engineering Services	5,370,038	6,588,267	6,248,481	14,856,500		18,056,000		3,199,500	
3201 Telephone	4,369	5,560	8,847	0		0		0	
3500 Miscellaneous Projects	151,549	1,291,791	1,019,643	0		0		0	
4310 Tech. Supply Equip. Addnl.	1,286,850	1,884,560	1,649,271	0		0		0	
4350 Techn Supply/Equip Repl.	0	0	169,722	0		0		0	
4410 Software Additional	25,297	14,572	5,031	0		0		0	
4510 General Equipment - Add'l.	3,047,495	4,096,817	1,749,116	0		0		0	
5101 Equipment - Additional	559,750	606,045	318,560	7,200,000		4,028,325		(3,171,675)	
5103 DP Equipment - Add'l	942,409	42,395	255,287	0		0		0	
5140 Site Acquisition	218,350	3,540,581	214,836	0		0		0	
5142 Building, New	69,587,191	13,442,661	18,637,484	120,874,417		61,260,000		(59,614,417)	
5143 Building, Additions	3,832,637	23,211,754	33,239,648	5,081,000		6,460,000		1,379,000	
5144 Building, Alteration	16,587,888	18,468,336	17,485,748	61,077,500		17,059,000		(44,018,500)	
5145 Asbestos Removal	487,685	430,077	487,547	0		0		0	
5146 Trailers/Modulars, New	329,043	804,776	611,277	0		0		0	
6201 Bond Interest	742,138	76,916	0	0		0		0	
6400 Arbitrage	(625,192)	(76,173)	39	0		0		0	
8606 Transfer Out	1,000,000	1,000,000	1,942,785	0		0		0	
Totals	104,685,954	76,566,592	85,174,415	209,620,417	4.00	107,378,000	4.00	(102,242,417)	0.00

Description of Fund Statement

Construction Fund

The Construction Fund is utilized to account for the financial resources to be used for the acquisition, construction, or repair of school division major capital facilities. This fund receives its revenue from the sale of bonds or loans from the State Literary Fund or the transfer of monies from the Operating Fund.

The fund statement for the Construction Fund details the funding sources, expenditures, transfers, and balances for prior fiscal years 2013 and 2014. The FY 2014 Approved amounts are shown since the School Division budgets from one approved budget year to the next.

Projections for fiscal years 2016 through 2018 are displayed to provide the school division and the community anticipated revenues and expenditures for these years. The projections for the Construction Fund are based on the School Division's Capital Improvement Program (included within the Construction Fund Section of this document) which details the planned construction projects for the next five years determined by increased student membership and needed building improvements.

Assumptions for projections for the Construction Fund include the following:

- Construction costs are based on the Approved CIP.

Notes to fund statement:

- Amounts for "Undelivered Orders/Commitments" for each year are the amounts for encumbered orders for goods and services not received prior to the close of a fiscal year, and thus, are "carry forward" expenses in the following fiscal year.
- The negative ending balances reflect contracts that have been issued, an incurred contractual commitment, but both the payment and the sale of bonds to make payment will not occur until a later fiscal year.

FUND STATEMENT**Construction Fund**

Description	FY 2013 Actual	FY 2014 Approved	FY 2014 Revised	FY 2015 Approved	FY 2016 <i>Projected</i>	FY 2017 <i>Projected</i>	FY 2018 <i>Projected</i>
FUND SOURCES:							
Beginning Balance	(53,148,750)	(17,507,671)	(137,928,927)	(204,215,686)	(107,248,873)	(85,601,584)	(32,393,084)
Undelivered Orders & Commitments	81,910,360	67,629,789	67,629,789	164,596,602	67,629,789	93,000,000	95,000,000
Bond Sales	77,975,857	67,260,000	67,775,731	88,746,000	114,641,500	149,368,500	143,195,000
Miscellaneous	16,975	0	2,414,597	0	0	0	0
Proffers	10,954,217	6,000,000	0	6,000,000	6,000,000	6,000,000	6,000,000
Transfers from Operating	17,587,836	15,939,161	44,297,460	12,632,000	21,376,000	22,840,000	52,003,000
County General Fund Transfer	0	0	2,500,000	0	0	0	0
Total Fund Sources	135,296,495	139,321,279	46,688,650	67,758,916	102,398,416	185,606,916	263,804,916
EXPENDITURES	85,174,377	209,620,417	86,307,734	107,378,000	95,000,000	123,000,000	122,095,000
ENDING BALANCE*	50,122,118	(70,299,138)	(39,619,084)	(39,619,084)	7,398,416	62,606,916	141,709,916
*GASB 54 Fund Balance							
Restricted:	19,418,090	10,073,895	28,784,919	12,350,050	10,073,895	10,073,895	10,073,895
Assigned:	30,704,028	(80,373,033)	(68,404,003)	(51,969,134)	(2,675,479)	52,533,021	131,636,021
	50,122,118	(70,299,138)	(39,619,084)	(39,619,084)	7,398,416	62,606,916	141,709,916

Fund balance fluctuates due to the scheduling of projects in the Capital Improvements Program (CIP) and the timing of the issuance of the debt for the projects.

PRINCE WILLIAM COUNTY PUBLIC SCHOOLS

Capital Improvements Program Summary

FISCAL YEARS 2015-2024

Summary Contents

Overview

New Schools, Additions, and other Bond Funded Projects

Site Acquisition

Renovations and Renewals

Major Maintenance

Schedule of Renovations and Renewals

Technology Improvements Program

Energy Management

Education

Utilities

Capital Improvement Costs

Summary

OVERVIEW

The Capital Improvements Program (CIP) is a management tool for planning the capital improvements projects needed to house students adequately. It is a comprehensive plan designed to address the need for new construction, renewals of existing facilities and the upgrading and maintenance of the School Division's infrastructure. The CIP is a blueprint of work to be performed over the next ten-year period as determined in assessments of building needs, capacity and utilization. It is developed to provide facilities and future school sites necessary to sustain "World-Class" Educational programs at a reasonable cost.

The CIP enables the School Division to address changing enrollment patterns and utilize facilities in ways that are consistent with sound educational practices. Short- and long-range student enrollment projections are produced and updated annually. Based on these projections, the CIP provides general guidance for the next ten years. This ten-year plan helps better focus staff efforts.

To address future facility needs, the CIP process evaluates requirements for new facilities and renewals of existing facilities and infrastructure. It is a "cumulative" process that builds upon the prior year's plan and is updated annually based on enrollment projections. The plan identifies short- and long-range building projects and establishes priorities. The projects designated for the first two years of the plan are the highest priority needs.

The Capital Improvements Program must meet the following objective of the Strategic Plan:

Objective 2.3: *Enhance the appearance, condition, and capacity of physical plants, facilities, and equipment.*

Each year:

- 2.3.1 All division facilities will pass compliance audits and meet building code regulations.
- 2.3.2 Each year, the number of trailers will be reduced so that students are housed in permanent facilities.

This objective is addressed in two general program areas:

- New Construction – projects under construction and planned construction projects to include additions
- Renovations/Renewals/Maintenance - managing existing school building conditions

School Board Priorities:

Provide a reasonable, feasible, and equitable facilities renovation and new construction schedule, and study site acquisition strategies.

Recent Accomplishments

In the past five years eight new schools and thirteen additions have been constructed, costing \$331 million and adding 9,805 student seats.

Additions at nine schools were recently completed and opened in September 2013. Elementary school additions include Loch Lomond (4 classrooms), Mullen (6 classrooms), Penn (7 classrooms), Sinclair (11 classrooms), Sudley (10 classrooms), and West Gate (4 classrooms). Middle school additions include Benton (11 classrooms) and Potomac (11 classrooms), and a 30-classroom addition was completed at Potomac High School.

Major renewals of 10 schools were completed in the last five years at a cost of nearly \$72 million.

Additionally, we continue to assess and improve school safety, including multimillion dollar enhancements in new school design and upgrades to existing buildings by providing controlled access entryways.

Major Changes

Major changes from the 2014-2023 CIP include:

- New Dominion 10-classroom addition delayed from 2016-2019
- Western Bus Facility delayed one year from 2016-2017
- Belmont ES 4-classroom addition increased to 10-classroom addition
- Neabsco ES 8-classroom addition moved forward from 2019 to 2017
- Elementary School (Lake Ridge Area) added to 2020
- Springwoods ES 5-classroom addition removed from 2017
- Lake Ridge ES 7-classroom addition and Antietam ES 13-classroom addition removed from 2020
- 2020 Middle School designated as Potomac Shores
- 2021 Elementary School TBD designated as Cherry Hill Area
- 2022 Elementary School TBD designated as Haymarket Area
- Elementary School (Linton Hall Area) added to 2022
- Elementary School (Stonewall Area) added to 2023

Planning

Planning for capital improvements is an ongoing process. Priorities shift as conditions change at individual facilities, as programs change, and as the student population totals change. The official student enrollment count for PWCS, as of September 30, 2013, is 85,055 students. From 2012 to 2013, total enrollment grew by 1,504 students, or 1.8 percent growth rate. This is compared to growth from 2011 to 2012 of 1,876 students, or 2.3 percent.

2014-15 enrollment is projected to be 87,108 students, an increase of 2,053 students overall. Examining student enrollment growth within school attendance areas, "Geographic Areas," and school program capacities, guides the identification of the need for additional space for students. Possible solutions to overcrowding conditions include portable classrooms, relocation of special

programs, changes in attendance area boundaries, additions, and the construction of new facilities.

Student enrollment projections are utilized for a variety of planning and decision-making functions, among which operational and capital budgeting needs are most prominent. The functional objectives of the Student Housing program are to ensure the accurate preparation of information to enable decision-making with respect to the housing of Prince William County students. Individual school forecasts provide a snapshot of the anticipated changes that Prince William County's public schools will encounter in the course of the current planning period.

Annually, the status of student housing is assessed for the next ten (10) years. This assessment includes determining the current availability of space for students, assessing current student enrollment, projecting future student enrollment, and preparing recommendations for current and future housing of students. During the next five years, student enrollment is projected to increase by an average annual rate of about 2.5 percent. This will result in almost 10,560 additional students during this period.

Building new school facilities and additions to existing school facilities addresses the overwhelming need for additional classrooms; where possible, additions are utilized as cost-effective alternatives to the construction of new facilities.

The School Division is committed to re-evaluate the current facilities now housing the students at Independent Hill School and PACE East. A plan to disburse Independent Hill students to existing schools and replace PACE East School in 2018 is proposed with this CIP. This involves adding classrooms to new elementary construction, increasing classroom additions at east and west middle schools, and adding space to construction plans for the 12th High School. This will allow the students of Independent Hill School to be educated in the least restrictive environment.

Funding

This CIP is presented by the Superintendent as part of the budget and reviewed and adopted by the PWCS Board after a public hearing. The CIP is then presented to the BOCS as part of the School Division's budget for funding appropriation.

Prioritizing the work within the available funding to address the most critical needs is an ever-present challenge. Funds are included in the approved budget to support the CIP. The funding formula developed by the Associate Superintendent for Finance and Support Services provides targets for construction and maintenance expenditures.

It is impossible to address all School Division needs in a single year; therefore, a long-term approach is needed to balance expenditures with anticipated revenues. Funding for long-range plans is adjusted for Prince William County's overall bonding capacity to maintain a Triple A bond rating, as directed by the BOCS.

"Proffered" funds also provide revenue. Proffers are residential rezoning applicant's monetary or in-kind contribution to the School Division to help mitigate the capital costs associated with residential development.

Proffer Funds Received by PWCS

<i>Fiscal Year Received</i>	<i>Amount</i>	<i>Purpose</i>
2014*	\$6,631,723	Construction projects, Portable classroom relocation
2013	\$5,527,008	Construction and renewal projects, Portable classroom relocation/maintenance
2012	\$5,427,209	Construction and renewal projects, Portable classroom relocation/maintenance
2011	\$3,223,771	Construction and renewal projects, Portable classroom relocation/maintenance
2010	\$7,363,382	Construction and renewal projects, Portable classroom relocation/maintenance
2009	\$8,018,018	Construction and site acquisition, Renewal projects
2008	\$7,054,482	Construction and site acquisition, Renewal projects
2007	\$10,686,615	PACE West / Yorkshire replacement / various construction, Renewal projects
2006	\$9,799,063	Tyler addition construction, Various construction projects
2005	\$9,600,000	East and West sites, Administration Building, Construction
2003	\$2,200,000	Acquisition of the Williams ES site, Additions to Sudley ES and Bristow Run ES
2002	\$4,265,554	New construction/renewals, Land acquisition for Transportation Center Central, Middle school site at Four Year Trail
2001	\$1,000,000	Acquisition of 10th high school site
2000	\$876,680	New Marsteller MS clearing and grading, Improvement of the Gar-Field HS athletic fields
1999	\$980,000	Improvement of the Brentsville HS parking lot, tennis court and the bus loop
1998	\$1,600,000	Acquisition of Ashland ES site
1996	\$450,000	Acquisition of additional land for the Kingsbrooke ES site
1995	\$671,955	Acquisition of land for the Kingsbrooke ES site
1994	\$793,055	Lightner Road and Old Bridge Schools, Site Acquisition
1992	\$231,845	Lightner Road School Site
Total	\$86,400,360	

*Proffer amount as of 1/2014

**NEW SCHOOLS, ADDITIONS, AND OTHER BOND-FUNDED PROJECTS
(FY 2015-2024)**

<i>Scheduled Completion</i>	<i>Project</i>	<i>Cost</i>
<i>September 2015</i>	Devlin Rd. Elementary School/IHS	\$25,987,000
	Featherstone Elementary Addition (6 rooms)	\$8,831,000
	Total - 2015	\$34,818,000
<i>September 2016</i>	Ferlazzo Elementary School/IHS	\$28,534,000
	12th High School/IHS (Mid-County)	\$110,943,000
	Rippon Middle Addition/IHS (8 rooms + 1 IHS)	\$7,410,000
	Maintenance Facility (Independent Hill site)	\$11,444,000
	Total - 2016	\$158,331,000
<i>September 2017</i>	Elementary School at Potomac Shores	\$29,374,000
	Elementary School (East - Neabsco Mills Area) ¹	\$29,374,000
	Kilby Elementary School Replacement	\$31,476,000
	Belmont Elementary Addition (10 rooms)	\$8,667,000
	Henderson Elementary Addition (10 rooms)	\$9,318,000
	Neabsco Elementary School Addition (8 rooms)	\$7,904,000
	Western Bus Facility	\$4,826,000
	Total - 2017	\$120,939,000
<i>September 2018</i>	Elementary School at Vint Hill Rd.	\$30,847,000
	Middle School (West - Linton Hall Area) (1464 capacity)	\$55,911,000
	PACE East Replacement/Multi-Space	\$32,227,000
	Total - 2018	\$118,985,000
<i>September 2019</i>	13th High School (West) ¹	\$118,331,000
	Leesylvania Elementary School Addition (4 rooms)	\$6,900,000
	New Dominion Addition (10 rooms)	\$5,623,000
	Elementary School Addition Haymarket Area (6 rooms)	\$6,901,000
	Total - 2019	\$137,755,000

<i>Scheduled Completion</i>	<i>Project</i>	<i>Cost</i>
<i>September 2020</i>	Elementary School (Lake Ridge Area) ¹	\$34,016,000
	Middle School at Potomac Shores (1464 capacity)	\$61,651,000
	Pattie Elementary School Addition (10 rooms)	\$10,787,000
	Total - 2020	\$106,454,000
<i>September 2021</i>	Elementary School (Cherry Hill Area) ¹	\$35,721,000
	14th High School (Mid-County) ¹	\$127,561,000
	Total - 2021	\$163,282,000
<i>September 2022</i>	Elementary School (Haymarket Area) ¹	\$37,511,000
	Elementary School (Linton Hall Area) ¹	\$37,511,000
	Middle School (TBD) ¹	\$67,976,000
	Total - 2022	\$142,998,000
<i>September 2023</i>	Elementary School (Stonewall Area)	\$39,389,000
	Total - 2023	\$39,389,000
TOTAL (FY 2015-2024)		\$1,022,951,000

*Note 1 Sites needed by proffer or purchase
(Current CIP does not include acquisition funds)*

Site Acquisition

School staff reviews county residential development plans and maintains a database containing number of anticipated housing units and stage of development. This information is used in making enrollment projections. The projected enrollments by geographic area determine future school locations and attendance areas. School sites acquired must be located and sized in accordance with the adopted Prince William County Comprehensive Plan.

The County's level of development has made school site land acquisitions challenging as prime undeveloped land has been purchased or optioned by developers for future residential, commercial, and industrial development. Even with purchased and proffered sites, there are still nine school sites and one bus facility needed by 2023. If proffered school sites are not used, an additional number of sites would need to be acquired.

Land acquisition will continue to figure prominently in this and future capital improvement budgets. Funding for school site acquisition comes from a combination of "proffered" funds or sites, bond funds, and the operating budget. "Proffered" funds are monetary and/or in-kind contributions to the School Division in order to offset the impact of new residential development on schools.

In making efforts to acquire proffered sites, staff works cooperatively with developers of land to secure the best possible land or monetary contribution. Actual monetary amounts received

by PWCS vary depending on the year a development was first proposed and the number and type of residential units to be constructed. Funds are received when individual units are permitted/built within the development and not in one lump sum.

The location, character, and extent of all proposed public facilities must be consistent with Prince William County's Comprehensive Plan as determined by the Prince William County Planning Commission and the Prince William Board of County Supervisors.

SITE ACQUISITION FUNDING

Year To Open	Year Acquired / To Acquire	New School	Property Status	Existing Funds	Funds Required
2015	2011	Devlin Road ES	Purchased/PWCS Owned	N/A	N/A
2016	2010	Ferlazzo ES	Proffered	N/A	N/A
	2006-09	12th High School	PWCS Owned – 110 acres	N/A	N/A
	N/A	Maintenance Facility	PWC Owned – Independent Hill Site	N/A	N/A
2017	2014	Western Bus Facility	Site Needed - Rt. 15 Area	\$0	\$3,000,000
	2002	ES @ Potomac Shores	Proffered	N/A	\$0
	2013	Kilby ES Replacement	PWCS Owned	N/A	N/A
	2014	ES East	Site Needed – Neabsco Mills Area	\$0	\$4,000,000
2018	2011	ES West (Vint Hill Rd.)	Proffered – Vint Hill Rd	N/A	N/A
	N/A	PACE East Replacement – Multi -Space	PWCS Owned – Independent Hill	N/A	N/A
	2011	MS West (Linton Hall Area)	Proffered – Vint Hill Rd	N/A	\$0
	2014		Otherwise Site Needed	\$0	\$7,500,000
2019	2014-15	13th High School (West)	Potential Proffer @ Stone Haven	N/A	\$0
			Otherwise Site Needed	\$0	\$17,000,000
2020	2015-16	ES (Lake Ridge Area)	Site Needed	\$0	\$4,500,000
	2015	MS East @ Potomac Shores	Proffer	\$0	\$0
2021	2015-16	ES (Cherry Hill Area)	Site Needed	\$0	\$5,000,000
	2015	14th High School (Mid-County)	Site Needed	\$0	\$17,500,000
2022	2016	ES (Haymarket Area)	Site Needed	\$0	\$5,500,000
	2016	ES (Linton Hall Area)	Site Needed	\$0	\$5,500,000
	2015-16	MS TBD	Site Needed	\$0	\$12,500,000
2023	2016	ES (Stonewall Area)	Site Needed	\$0	\$5,500,000
Total Amount of Unfunded Sites					\$87,500,000

RENOVATIONS / RENEWALS

New construction projects are only part of the CIP picture. Renovations/renewals are programmed to assure that all schools are safe, functional, and provide the facilities necessary to support the current educational programs regardless of the age of the building. School renewals are infrastructure improvements that are important to improve capacity, provide adequate activity spaces, and to meet current instructional needs, such as technology and computer laboratories.

Forty-five of the Division's 91 school facilities are over 25 years old. The goal of the school renewal program is to renovate schools prior to 25 years of age since last renewal. The older buildings are well-maintained but are in constant need of repair. They must be renewed to provide quality space, continuity, and stability for a *World-Class Education*.

The Office of Facilities Services continues to meet these challenges head-on and to make dramatic improvements to the physical condition of schools. School building conditions are assessed annually and consideration of critical needs and prior facility upgrades are evaluated. Recent renewals allow for changing the emphasis from systems replacements to maintenance in areas such as roofing and paving repairs.

This CIP addresses the reduction of the backlog of renewal projects at older buildings, with age of each school building the first consideration. The order of renewals may be altered when major components are addressed with previous projects, accelerated deterioration conditions warrant, and with funding constraints. The Schedule of Renovations and Renewals includes annual dollars for kitchen upgrades, roof replacement/repairs, upgrades for HVAC equipment and controls, energy infrastructure improvements, Title IX improvements, and technology improvements.

The projects contained in this plan are based on the planning, design review, and input from a team of in-house facility maintenance professionals, administration, school principals, and facility-condition evaluations conducted by architect and engineer consultants. The list of capital projects identified provides a clear statement of school facility requirements that have been categorized within the limitation of projected funding.

The FY 2015 budget includes funds for renewals at Dumfries, Henderson, King, Lake Ridge, Loch Lomond, and Springwoods Elementary Schools; roof replacements for Graham Park Middle School and Saunders Middle School; HVAC repair at Osbourn Park High School and Stonewall Jackson High School; Transportation Bus Parking; window wall replacement at Woodbridge Middle School; and various kitchen upgrades, energy infrastructure improvements, HVAC upgrades, and Title IX improvements.

<i>School Renewals / Major Infrastructure Renovations may include:</i>	
HVAC Systems	Lockers
Lighting	Roof Replacement
Electrical System	Flooring
Plumbing	Painting
Fire Alarm System	Technology
Security System	Casework
Telephone and Intercom Systems	Doors / Hardware
American Disability Act (ADA)	Site Improvements
Bleachers	Title IX Improvements
Elementary School P.E. Space	Clinic Improvements
Secure Access Improvements	

Budget – Renovations / Renewals

The School Division budgets for repairs and renewals using the National Building Research Board recommendations. This Board recommends that 2 to 4 % of current replacement value of facilities be budgeted annually for repairs and renewals. The current replacement value of schools is approximately \$2,215,671,000. Prince William County Schools has established an average annual renewal and repair target of 3% of the current replacement value of facilities with 1.5% for preventive maintenance and 1.5% for repairs and renewals. The amount targeted to be budgeted each year varies from approximately 2.2% to 3.4%, dependent upon the year of the Commonwealth of Virginia's biennium funding. The target to be budgeted in FY 2015 for repairs, renovations, and maintenance is \$75,844,000 (3.4% value), with the estimated budget for renovations, renewals, technology, and energy improvements in FY 2015 at \$52,269,000.

MAJOR MAINTENANCE

To improve and maintain current facilities, each school is evaluated at seven year intervals and major maintenance repairs are scheduled. Major maintenance may include:

Typical Major Maintenance Activities

<i>7-Year Cycle</i>	<i>14-Year Cycle</i>
Carpeting (Partial)	Paint Exterior and Interior (Partial)
Paint Hallways, Offices, Exterior Doors, Kitchens (Partial)	Repave / Seal Coat Parking Lot, Paved Areas, and Tennis Courts
*Seal Coat Paved Areas and Repaint	Re-key Interior and Exterior Doors
*Minor HVAC Repairs	*Repair / Replace Fencing and Backstops
*Repair Concrete Sidewalks and Curbs	*Carpeting (Partial)
*Clean and Repair Storm Drains	*Update Food Service Equipment (Partial)
*Repair Fencing	*Minor Roof Repairs
*Electrical System Preventive Maintenance	*Update Plumbing Fixtures
*Trim Trees / Landscaping	*Update Electrical Service
*Re-Lamp Interior and Exterior Light Fixtures	*Update HVAC Controls
	*Minor Chiller Rebuilding
	*Stage Lighting / Curtain

**Based on restricted funding levels, many of these items are not addressed on a regular basis. Repairs are made on an "as-needed" basis until other funding sources become available*

FIVE YEAR SCHEDULE OF RENOVATIONS AND RENEWALS
(For Ten Year Schedule see Capital Improvements Plan on www.pwcs.edu)

<i>Fiscal Year</i>	<i>Year Opened</i>	<i>Project</i>	<i>Proposed Funding</i>
2015	1953	Dumfries Elementary School - Renewal (Partial Funding)	\$3,000,000
	1985	Henderson Elementary School - Renewal (Funding Phase 1)	\$6,365,000
	1981	King Elementary School - Renewal (Funding Phase 1)	\$6,365,000
	1983	Lake Ridge Elementary School - Renewal (Funding Phase 1)	\$6,365,000
	1962	Loch Lomond Elementary School - Renewal Phase 2 (Funding Phase 1)	\$3,365,000
	1985	Springwoods Elementary School - Renewal (Funding Phase 1)	\$6,365,000
		Woodbridge MS - Window Wall Replacement (Funding Phase 2)	\$800,000
		Osborn Park High School - HVAC Repair	\$2,000,000
		Stonewall Jackson High School - HVAC Repair	\$1,700,000
		Kitchen HVAC Upgrades - Phase 1 of 2	\$1,000,000
		Graham Park Middle School - Roof Replacement	\$2,900,000
		Saunders Middle School - Roof Replacement	\$2,800,000
		Transportation Bus Parking (TBD)	\$1,001,000
		Kitchen - Upgrades	\$1,200,000
		Energy Infrastructure Improvements	\$1,000,000
		HVAC Equipment and Controls - Upgrades	\$1,303,000
		Title IX Improvements	\$240,000
		Technology Improvement Program - Upgrades	\$4,500,000
Total - Fiscal Year 2015			\$52,269,000

<i>Fiscal Year</i>	<i>Year Opened</i>	<i>Project</i>	<i>Proposed Funding</i>
2016		Henderson Elementary School - Renewal (Funding Phase 2)	\$2,241,000
		King Elementary School - Renewal (Funding Phase 2)	\$2,241,000
		Lake Ridge Elementary School - Renewal (Funding Phase 2)	\$2,241,000
		Loch Lomond Elementary School - Renewal Phase 2 (Funding Phase 2)	\$2,241,000
		Springwoods Elementary School - Renewal (Funding Phase 2)	\$2,241,000
		Kitchen HVAC Upgrades - Phase 2 of 2	\$1,116,000
		Hylton High School - Roof Replacement (Funding Phase 1)	\$2,800,000
		Lake Ridge Middle School - Roof Replacement	\$2,800,000
		Kitchen - Upgrades	\$750,000
		Energy Infrastructure Improvements	\$1,000,000
		HVAC Equipment and Controls - Upgrades	\$1,832,000
		Roof Replacements/Repairs (TBD)	\$1,000,000
		Title IX Improvements	\$250,000
		Technology Improvement Program - Upgrades	\$4,500,000
		Total - Fiscal Year 2016	\$27,253,000
2017	1990	Antietam Elementary School - Renewal (Funding Phase 1)	\$7,360,000
	1989	McAuliffe Elementary School - Renewal (Funding Phase 1)	\$7,360,000
	1990	Mullen Elementary School - Renewal (Funding Phase 1)	\$7,360,000
	1989	Westridge Elementary School - Renewal (Funding Phase 1)	\$7,360,000
	1989	Lake Ridge Middle School - Renewal (Funding Phase 1)	\$8,000,000
	1988	Saunders Middle School - Renewal (Funding Phase 1)	\$8,000,000
		Rippon Middle School - Fenestration Improvements - Phase 1	\$1,100,000
		Gar-Field High School - Roof Replacement (Partial)	\$1,500,000
		Hylton High School - Roof Replacement (Funding Phase 2)	\$2,200,000
		Kitchen - Upgrades	\$830,000
		Energy Infrastructure Improvements	\$1,000,000
		HVAC Equipment and Controls - Upgrades	\$1,648,000
		Roof Replacements/Repairs (TBD)	\$1,200,000
		Title IX Improvements	\$260,000
		Technology Improvement Program - Upgrades	\$4,500,000
		Total - Fiscal Year 2017	\$59,678,000

<i>Fiscal Year</i>	<i>Year Opened</i>	<i>Project</i>	<i>Proposed Funding</i>
<i>2018</i>	<i>1990</i>	Antietam Elementary School - Renewal (Funding Phase 2)	\$2,128,000
		McAuliffe Elementary School - Renewal (Funding Phase 2)	\$2,128,000
		Mullen Elementary School - Renewal (Funding Phase 2)	\$2,128,000
		Westridge Elementary School - Renewal (Funding Phase 2)	\$2,128,000
		Lake Ridge Middle School - Renewal (Funding Phase 2)	\$2,603,000
		Saunders Middle School - Renewal (Funding Phase 2)	\$2,603,000
		River Oaks Elementary School - Renewal (Funding Phase 1)	\$6,353,000
		Beville Middle School - Roof Replacement	\$2,700,000
		Kitchen - Upgrades	\$391,000
		Energy Infrastructure Improvements	\$1,000,000
		HVAC Equipment and Controls - Upgrades	\$1,000,000
		Roof Replacements/Repairs (TBD)	\$605,000
		Title IX Improvements	\$270,000
		Technology Improvement Program - Upgrades	\$4,500,000
		Total - Fiscal Year 2018	\$30,537,000
<i>2019</i>	<i>1996</i>	River Oaks Elementary School - Renewal (Funding Phase 2)	\$3,609,000
	<i>1996</i>	Bennett Elementary School - Renewal (Funding Phase 1)	\$7,000,000
	<i>1996</i>	Leesylvania Elementary School - Renewal (Funding Phase 1)	\$7,000,000
	<i>1994</i>	Marshall Elementary School - Renewal (Funding Phase 1)	\$7,000,000
	<i>1991</i>	Montclair Elementary School - Renewal (Funding Phase 1)	\$7,000,000
	<i>1995</i>	Mountain View Elementary School - Renewal (Funding Phase 1)	\$7,000,000
	<i>1995</i>	Old Bridge Elementary School - Renewal (Funding Phase 1)	\$7,000,000
	<i>1998</i>	Penn Elementary School - Renewal (Funding Phase 1)	\$7,000,000
		Benton Middle School - Roof Replacement (Funding Phase 1)	\$2,500,000
		Forest Park High School - Roof Replacement (Funding Phase 1)	\$2,500,000
		Rippon Middle School - Fenestration Improvements - Phase 2	\$1,210,000
		Kitchen - Upgrades	\$600,000
		Energy Infrastructure Improvements	\$1,000,000
		HVAC Equipment and Controls - Upgrades	\$1,368,000
		Roof Replacements/Repairs (TBD)	\$1,293,000
		Title IX Improvements	\$280,000
		Technology Improvement Program - Upgrades	\$4,500,000
		Total - Fiscal Year 2019	\$67,860,000

TECHNOLOGY IMPROVEMENTS PROGRAM

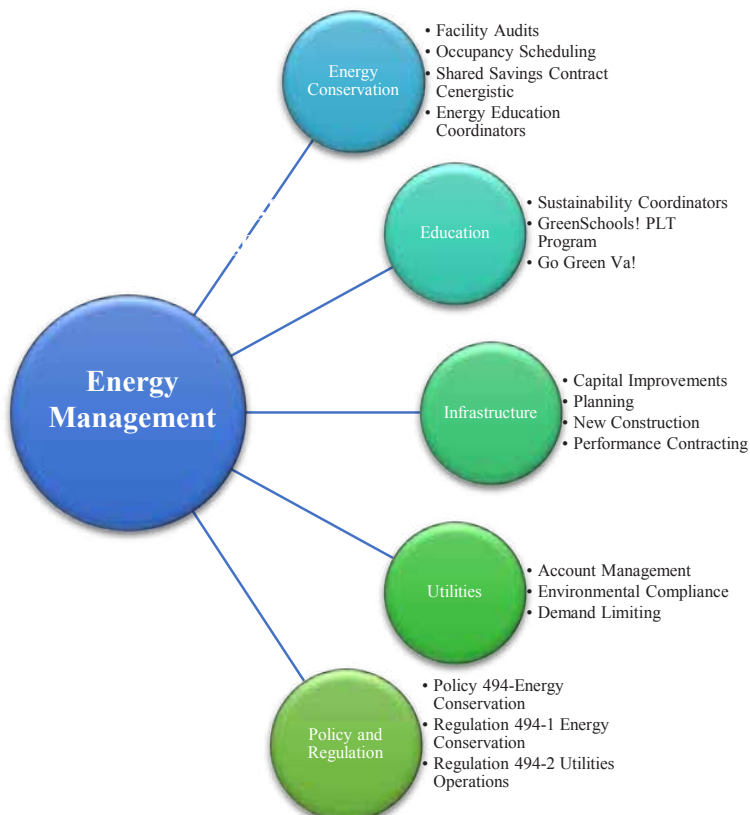
Technology	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
VoIP phones 9 HS	2,215,609				
VoIP phones 10 MS	1,039,440				
VoIP phones 6 MS		623,664			
VoIP phones 51 ES		2,876,336			
VoIP Upgrades					700,000
VoIP Legacy Maint					
Network/Perimeter Upgrade	615,000				615,000
CO Server Upgrade				673,419	1,000,000
School Server Upgrade					500,000
Firewall/Proxy Upgrade		1,000,000			
Wireless Legacy Maint	87,935		50,869		54,000
Wireless 3 AYP HS	542,016				
Wireless 8 HS			1,445,376		
Wireless 16 MS			2,028,352		
Wireless 13 ES			975,403		
Wireless 51 ES				3,826,581	
Radios					600,000
Interactive Projectors					1,031,000
TOTAL	\$4,500,000	\$4,500,000	\$4,500,000	\$4,500,000	\$4,500,000

ENERGY MANAGEMENT

Energy Management in Prince William County Public Schools (PWCS) utilizes a multifaceted approach to stewardship and conservation. Policy 494 states that the School Board will embrace energy conservation and believes it to be the responsibility of the School Board to conserve energy and natural resources. Support and program oversight are the responsibility of the Office of Facilities Services, however, each school or facility shall designate a site administrator who will be accountable for energy conservation.

Implementation of the energy conservation program shall be through a team led by the Office of Facilities Services' Administrative Coordinator, Energy Management, and Energy Education Coordinator(s), in accordance with Regulation 494-1. All decisions related to the implementation of this policy shall be firmly grounded in common sense.

Accurate records of energy consumption and cost will be maintained by the Office of Facilities Services for each site to provide verifiable performance results on the goals and progress of the energy conservation program.



ENERGY CONSERVATION

Energy Education Coordinators

Energy Education Coordinators work to establish accountability for energy consumption at every level in the organization. These individuals are responsible for developing and monitoring the organization's energy management program, under School Board approved policies and regulations, for the purpose of reducing utility consumption.

Basic areas of responsibility include: administration and recordkeeping, accountability, reporting, program implementation, promoting organizational employee involvement, and validating energy management system compliance to the energy policy and guidelines. Energy Education Coordinators use EnergyCAP software to monitor energy usage trends.

The role of the Energy Education Coordinators is instrumental in the success of the energy conservation program and helping retain funds where they are most important – in the classroom.

Facility Audits

Sites within PWCS will be visited by an Energy Education Coordinator regularly. Audits conducted during the normal school week will assess the ability of staff to interpret and apply Policy 494 and Regulation 494-1. Audits will primarily be conducted after hours and during periods of low occupancy. Each site will also be reviewed during holiday periods, Code Red, and Code Green closings as well as extended shutdown periods such as the winter break, spring break, and summer vacation.

Facility Occupancy Scheduling

Facility use and scheduling is a critical component of energy management in PWCS. Each facility is assessed for its occupancy and use patterns in order to identify periods of inactivity and low usage.

Mechanical systems are then programmed through automated building control systems to reduce mechanical operation and therefore energy consumption during periods of low usage. Schedules are reviewed regularly with site-based administrators and adjusted for seasonal patterns and system performance.

School locations conducting events scheduled before or after normal school hours are required to enter these activities into FacilityDirect.

Energy Conservation Program Savings Generated by Month Fiscal Years 2012-14

Period	Month	Savings		Period Total
		\$	%	
Fast Track 2012	July	\$106,459	6.6%	\$339,491
	August	\$116,376	6.8%	
	September	\$116,656	6.4%	
	October	\$202,144	11.7%	\$629,244
	November	\$227,067	12.0%	
	December	\$200,033	11.1%	
1st Performance Quarter 2013	January	\$248,560	12.9%	\$914,251
	February	\$254,623	13.5%	
	March	\$411,068	22.2%	
2nd Performance Quarter 2013	April	\$296,018	17.3%	\$853,226
	May	\$293,188	15.8%	
	June	\$264,020	15.6%	
3rd Performance Quarter 2013	July	\$422,693	24.1%	\$1,094,909
	August	\$385,422	20.9%	
	September	\$286,794	15.0%	
4th Performance Quarter 2013	October	\$292,397	16.2%	\$1,222,514
	November	\$440,301	22.2%	
	December	\$489,816	22.9%	
5 th Performance Quarter 2014	January	\$428,175	19.3%	\$428,175
	February			
	March			
Total Program Savings		\$5,481,810	15.6%	

Per Regulation 494-1, “Energy Conservation,” HVAC settings will revert to those designated for an unoccupied state after hours, during weekends and on holidays. If heating or air conditioning is needed for a scheduled activity, staff is required to check the HVAC box to indicate as such in the request. Failure to do so will result in no available HVAC service. Events are entered no later than a week in advance, so that the service can be scheduled in a timely manner.

Cenergistic, Inc.

In June 2012, PWCS entered into a shared savings contract with Cenergistic, Inc. to generate savings based on behavioral changes and operational strategic planning. The contractor has assisted with staffing recommendations, EnergyCAP software integration, and program methodology. The term of this contract is five years and will expire in 2017. Savings shared through this agreement are compared to a baseline of utility expenses from the 2011-12 school year. PWCS retains 65% of the savings attributable to this program.

EDUCATION

Sustainability Coordinators

Sustainability is the dedicated effort of an organization, working together, to reduce the use of finite resources. By evaluating everything from the materials used in the construction of our new schools and renovations, to enhanced storm water management, sustainable purchasing, energy efficiency and environmental literacy in the classroom, we as a group can decrease the negative impact our activities have on our world, starting today.

The role of a Sustainability Coordinator is not an intense one, but it is very important. Sustainability Coordinators function as ambassadors on behalf of the Energy Management division, conveying our collective message of environmental leadership to each individual site. Each coordinator will be encouraged to create opportunities for discussions about sustainability and energy conservation. The Office of Facilities Services will provide tools for the development of a sustainable culture within each school. Volunteers requiring recertification points could potentially earn up to 5 hours for participation as a site based Sustainability Coordinator.

Project Learning Tree

The Office of Facilities Services incorporates education into the overall strategic plan for the School Division. Energy Management staff support the development and implementation of GreenSchools! modules that focus on Energy, Water, Waste and Recycling, and Environmental Quality. Modules are registered with the Office of Student Learning and the Professional Learning Catalog under SCI 706. Participants requiring recertification points receive 5 hours for participation in the annual training workshop.

GreenSchools! investigations bolster science, technology, engineering, and math (STEM) education while promoting sustainable schools. They provide students with opportunities to actively engage in scientific inquiry as they solve real-world environmental issues at their school. PLT GreenSchools! is a program of the American Forest Foundation, in partnership with the 50-state PLT network, the U.S. Forest Service, the Corporation for National and Community Service, and many other national, state, and local partners.

Go Green Va.!

The Go Green Va.! program is sponsored by the Virginia School Board Association. The program requires annual documentation and planning for issues relating to environmental stewardship, energy management, indoor air quality, and education of students in the classroom regarding sustainable strategies. PWCS has participated since 2009 earning both the Certified Green School Division award and the Silver Green School certification.

UTILITIES

Account Management

Regulation 494-2 establishes responsibilities and operating procedures for the management of utilities by the Office of Facilities Services. It is the responsibility of staff to provide operating utilities and technical services supporting the proper maintenance and operation of school facilities. All utility invoices are processed using customized software called UtilityDirect. The Administrative Coordinator, Energy Management functions as the liaison for third party contracts and utilities provided by private corporations and companies.

Utilities covered by this provision include:

- Heating Fuels
- Electrical Services
- Water and Sewer Services
- Motorized Fuels

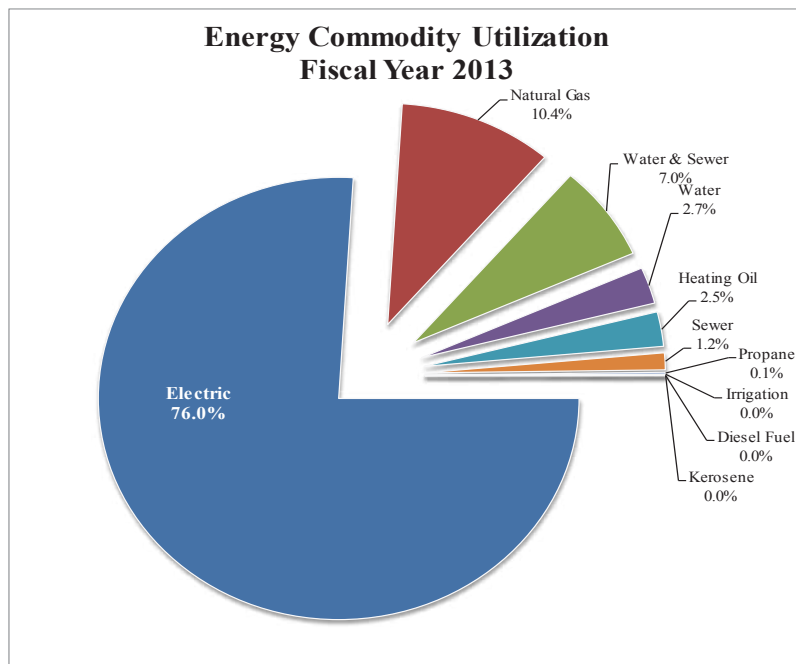
Environmental Compliance

Prior to procurement, delivery or payment of any heating and/or motorized fuels, the Administrative Coordinator, Energy Management ensures coordination with the Administrative Coordinator, Environmental Services, to verify proper delivery techniques, inspect spill control methods, and verify quantity delivered.

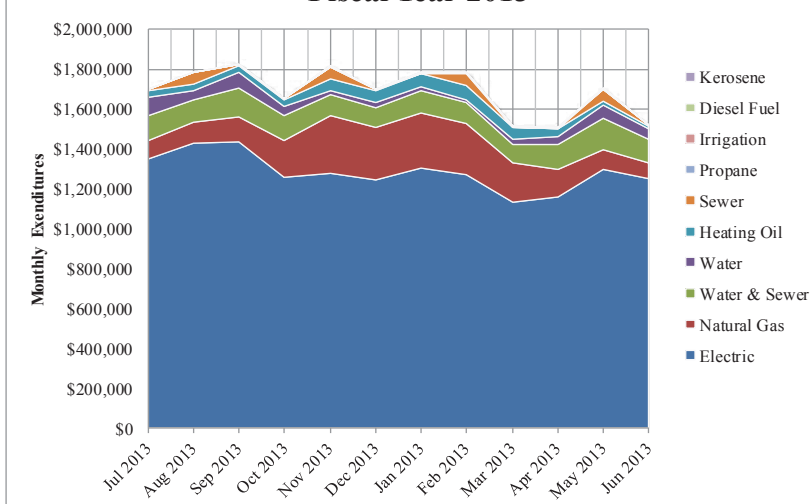
Demand Limiting

Due to the constraints of available electrical utility capacity and required demand, it has become essential for utility providers at times to control the distribution of electricity. Demand limiting

Energy Utilization Charts Fiscal Year 2013



Monthly Utility Expenditures by Commodity Fiscal Year 2013



engages customers to reduce their personal or corporate consumption when possible, during critical times, so as not to overload the electrical grid. Utilities sub-contract the administration of demand limiting programs. Enrollment in such programs means utility customers may be notified of a critical period and subsequently, voluntarily, curtail usage where possible. A rebate is provided based on the extent of curtailment pursued. These peak periods are generally during the summer.

Over summer break, demand limiting presents a great opportunity for PWCS to pursue the benefits of demand limiting as a potential revenue source. Our facilities currently operate on a reduced schedule during these times.

Energy Infrastructure Improvements Funds

The PWCS Capital Improvements Program calls for a portion of the anticipated energy conservation savings to be directed towards continued investment in infrastructure improvements capable of generating additional

Anticipated Energy Infrastructure Funding Priorities Fiscal Years 2015-19

Energy Infrastructure Improvement Project	Fiscal Year				
	2015	2016	2017	2018	2019
Building Automation Improvements	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Boiler Fuel Conversions	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Lighting Control Systems	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 50,000
Mechanical Infrastructure (Supplemental Heating, Cooling, Dehumidification)	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 400,000
Building Envelope/Thermal Insulation	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 100,000
Third-Party Energy Audits					\$ 100,000
Total	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000

savings and greater efficiency. Utilizing Energy Infrastructure Improvement funding allocated in the CIP creates sustainable facility improvements that serve a wide range of priorities within the Office of Facilities Services while creating measureable Return on Investment (ROI).

The Energy Management division has endeavored to work with a variety of stakeholders from throughout the School Division to identify priorities.

Applicable infrastructure improvements include:

- Conversion of heating systems from fuel oil to natural gas to reduce point of use cost.
- Building management control system installation, upgrades, and modernization.
- Lighting control systems.
- Lifecycle modernization/replacement of inefficient and poorly performing mechanical systems.
- Building envelope improvements for better insulated entry points, windows, and exterior cladding.

- Sustainability focused enhancements designed to maximize educational opportunities derived directly from school facility sites (e.g. activity trails, ecological studies, civil engineering/ land survey training, renewable energy).

Performance Contracting

PWCS has endeavored to utilize all available tools at our disposal in our efforts to reduce facility operating costs. Executive Order 48, issued by the Governor of Virginia in 2008, created a contract that all state and public bodies may use for the assessment and improvement of energy consuming infrastructure. This arrangement aids in the reduction of lengthy competition as the contractors on the approved contract have been pre-qualified at the state level. Performance Contracting is specifically appropriate for aiding jurisdictions in lifecycle cost analysis, and payback analysis. These two formulary tools are used in the study of a construction project's anticipated financial performance. Performance Contractors can thereby propose to provide financing on behalf of Owners by allocating future savings toward the cost of the project.

In 2008, PWCS began utilizing the state Performance Contract through the use of federal ARRA funding. Currently, Hylton High School is still under a performance agreement whereby stipulated future savings may be shared between the Owner and the contractor.

New Construction

The Office of Facilities Services is committed to the

construction of energy efficient, highly performing facilities. Energy Management team members regularly review all energy consuming systems during the design and development of any building construction, renovation or alteration.

Energy Infrastructure Improvement Projects Fiscal Years 2014 and 2015

FY2014 Energy Infrastructure Improvement Projects	
Site	Scope
All Sites	Commission and calibrate BAS systems, sensors and scheduling; upgrade programmable thermostats
Server Based Software Systems	Upgrade Apogee Operating System for Siemens OS
Central Transportation	Replace Electric Reflective Heating System with Landfill Gas Based System
Occoquan Elementary	DX Based Cooling system with Variable Flow Refrigerant System
Brentsville HS	Evaluate and replace failed pipe insulation on cooling plant (Phase 1 of 2)
All Sites where required	Rain Gauges for all Irrigation systems currently lacking
All Sites with Refrigerated Food Storage	Convert freezer to Demand Defrost as opposed to Timed Defrost
All Sites where required	Building Envelope Maintenance, to include weather-stripping, doors and hardware
Replace Remaining Wink-o-Matics	Flashing Speed sign retrofit with solar/battery power

FY2015 Energy Infrastructure Improvement Projects	
Site	Scope
All Sites	Commission and Calibrate BAS systems, sensors and scheduling; upgrade programmable thermostats
Central Transportation	Veeder Root upgrades for tracking Transportation Fuels
Mountain View ES and Marshall ES	Design upgraded HVAC System
Brentsville HS	Evaluate and replace failed pipe insulation on cooling plant (Phase 2 of 2)
All Sites where required	Replace "256" School Building Automation Systems to bring up to current standards
Hooe Rd Transport	T-12 lighting conversion to T-8
All Sites where required	Building Envelope Maintenance, to include weather-stripping, doors and hardware
Gar-Field HS, Woodbridge HS, and Rippon MS	Water tanks at Gar-Field HS, Woodbridge HS, and Rippon MS require a combined electrical demand of 1,200,000 watts/4,092,000 BTUs. They would be replaced with heaters equaling a combined 360,000 watts max/1,227,600 BTUs. The sizing of the new heaters is based on actual usage recorded at each location.

The Administrative Coordinator, Energy Management provides final coordination with the Supervisor of Construction for energy management related specifications and construction details.

CAPITAL IMPROVEMENT COSTS

Financial Impact on Operating Fund

Capital infrastructure expansion is financed primarily through the Construction Fund from long-term liabilities such as bonds. The Operating Fund supplements capital funding in order to meet demands. This impacts the Operating Fund in several ways. For example, an estimate of the Operating Fund's additional recurring fixed cost when a new school is opened is as follows:

High School	\$ 1,766,598
Middle School	\$ 990,076
Elementary School	\$ 755,441

The above fixed costs are primarily for administrative, clerical, and custodial positions that are required regardless of student enrollment when a new school opens. It does not include the classroom instructional staff or the utility and/or maintenance costs.

Principal and interest due on the bonds sold for the Construction Fund are paid by the Debt Service Fund. Since the Debt Service Fund is 100% funded from the County General Fund Transfer to Schools, it has a direct financial impact on the Schools Operating Fund.

The chart below shows the new bonds and Operating Fund expenditures projected each year of this CIP. The associated debt service costs to the Operating Fund for each bond sold is not included in this chart. The bond column shows the principal amount borrowed for the Construction Fund. The Operating Fund Portion column shows the impact on the Operating Fund each year for facilities maintenance, repair and major maintenance. When Operating Funds must be used for capital improvement costs and/or debt service it means less cash for school operating expenditures in the classroom.

<i>Year</i>	<i>Bond</i>	<i>Operating Fund Portion</i>
FY 2015	\$88,746,000	\$29,315,000
FY 2016	\$114,641,500	\$31,611,000
FY 2017	\$149,368,500	\$33,970,000
FY 2018	\$143,195,000	\$36,410,000
FY 2019	\$111,415,000	\$39,112,000
FY 2020	\$134,909,000	\$41,886,000
FY 2021	\$128,489,500	\$45,036,000
FY 2022	\$104,010,000	\$48,680,000

It is harder to quantify, but capital improvements also impact the Operating Fund in a positive way. For example, a roof, HVAC, or floor, replacement means less money spent on labor and repairs for the first few years after the replacement or improvement.

SUMMARY

➤ Projected Growth in Students, (FY 2015 - FY 2024)	22,986
➤ Total Additional School Facilities	18
New Elementary Schools	10
New Middle Schools	3
New High Schools	3
Replacement Schools (Pace East, Kilby Elementary)	2
➤ Total Additional Classrooms (9 Schools)	72
Elementary School Classrooms (7 Schools)	54
Middle School Classrooms (1 School)	8
Special Education Classrooms	10
➤ Total Additional Capacity	19,509
➤ Construction of New Facilities and Additions	\$ 1,023,906,000
➤ Renewals	\$ 463,415,000
Total New Construction / Renewals	\$ 1,487,321,000

***Capital Projects Funded
Fiscal Year 2015***

- ***Construct Devlin Road Elementary School***
- ***Construct 12th High School***
- ***Construct addition to Featherstone Elementary School***
- ***Renewal of Dumfries, Henderson, King, Lake Ridge, Loch Lomond, and Springwoods Elementary Schools***
- ***Continue Title IX Improvements***
- ***Energy Infrastructure Improvements***
- ***Technology Improvements Plan***

OTHER FUNDS

The Prince William County Public School Division utilizes separate funds for the appropriate and accurate tracking of revenues and expenditures that are not directly linked to classroom instruction. The funds included within this section include the Food Services Fund, the Warehouse Fund, the Facilities Use Fund which includes both the Facilities Use and Administration Building Cafeteria budgets (which are presented separately in this document), the Self-Insurance Fund, the Health Insurance Fund, the School Age Child Care Program Fund, the Special Education Regional School Fund and the Governor's School @ Innovation Park Fund.

Each fund is represented with a narrative that includes a description of the fund and any major changes, the budget data, and a fund statement.

Section Contents

- Food Services Fund
- Warehouse Fund
- Facilities Use Fund
- Administrative Cafeteria Fund
- Self-Insurance Fund
- Health Insurance Fund
- School Age Child Care Program Fund
- Special Education Regional School Fund
- Governor's School @ Innovation Park Fund

Description of Fund Statement

Food Services Fund

The Food Services Fund is utilized to account for all revenues and expenditures to the operation of cafeteria services to schools. This fund is financed and operated in a manner similar to a private business enterprise in that its costs are financed through user charges. Some federal and state revenues are received in addition to receipts from the sale of meals to students.

The fund statement for the Food Services Fund details the funding sources, expenditures, transfers, and balances for prior fiscal years 2013 and 2014. The FY 2014 Approved amounts are shown since the School Division budgets from one approved budget year to the next.

Projections for fiscal year 2016 through 2018 are displayed to provide the School Division and the community anticipated revenues and expenditures for these years. The projections for the Food Services Fund are based on the anticipated growth in sales in meals due to the increased growth in student membership and participation.

Assumptions for projections for the Food Services Fund include the following:

- Salary costs will increase by a step increase each year as funding permits.
- No adjustment for inflation cost.
- Lunch prices will be increased as necessary to meet rising expenses. Actual changes in lunch prices will be addressed, if needed, in the annual budget process.

Notes to fund statement:

- Amounts for “Undelivered Orders/Commitments” for each year are the amounts for encumbered orders for goods and services not received prior to the close of a fiscal year, and thus, are “carry forward” expenses in the following fiscal year.

FUND STATEMENT**Food Services Fund**

Description	FY 2013 Actual	FY 2014 Approved	FY 2014 Revised	FY 2015 Approved	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
FUND SOURCES:							
Beginning Balance	17,181,363	17,510,025	17,510,025	20,780,957	20,832,401	21,384,397	22,861,103
Undelivered Orders & Commitments	168,013	655,018	655,018	1,112,458	400,000	400,000	400,000
Inventory	1,148,707	1,533,941	1,533,941	1,705,879	1,000,000	1,000,000	1,705,879
Food Sales	18,067,850	18,677,716	18,244,013	19,239,413	20,393,777	21,209,528	22,057,909
State Aid	684,516	587,510	722,112	683,942	724,978	753,977	784,136
Federal Aid	21,114,968	21,359,735	21,975,247	22,974,296	24,352,753	25,326,863	26,339,937
Other Revenue & Interest	(122,510)	200,000	414,011	200,000	212,000	220,480	229,299
Total Fund Available	58,242,907	60,523,945	61,054,367	66,696,945	67,915,909	70,295,245	74,378,263
EXPENDITURES	38,543,923	42,866,062	37,455,073	44,464,544	45,131,512	46,034,142	47,875,507
ENDING BALANCE*	19,698,984	17,657,883	23,599,294	22,232,401	22,784,397	24,261,103	26,502,756
*GASB 54 Fund Balance							
Nonspendable:	1,533,941	1,000,000	1,705,879	1,000,000	1,000,000	1,000,000	1,000,000
Restricted:	18,165,043	16,657,883	21,893,415	21,232,401	21,784,397	23,261,103	25,502,756
	19,698,984	17,657,883	23,599,294	22,232,401	22,784,397	24,261,103	26,502,756

School Food and Nutrition Services

Description

The School Food and Nutrition Services Office provide meal service to students and staff using the National School Lunch and Breakfast Programs. In addition to funding from the federal and state government the Food Services program must generate revenue in the form of customer meal and food sales to support the operation. No local tax dollars are allocated to the program with the exception of shared overhead.

Critical Functions and Activities

- Student lunch and breakfast program
- Catered meals for special functions

Budget Changes for Fiscal Year 2015

- Five cent increase in lunch prices as required by the Equity in School Lunch Pricing Provision of the Healthy, Hunger Free Kids Act;
- Increase in positions to cover increased participation; and
- Increase in benefits, food, and supply cost.

Major Accomplishments (Past Five Years)

- Implemented an automated food production planning system;
- Wellness initiatives continue to increase the use and portion sizes of fruits, vegetables, and whole grains in meals;
- Wellness initiatives reduced ala carte sales and profit margins;
- Implemented the nutrition standards recommended in the “Healthy Hunger, Free Kids Act of 2010;” the “Governor’s Scorecard for Nutrition” and the “Healthier US School Challenge;”
- Provided parents the option of paying for meals online via credit card;
- Provided parents the option of applying for meal benefits online;

- Provided parents/students with nutrition information via a monthly newsletter, web site, and a virtual cafeteria;
- Developed professional development plans for all employees and the “Professional Performance Process” for Food Service Managers; and
- Implemented a “Farm to School” Program.

Significant Challenges (Next Five Years)

- Recruiting and retaining qualified staff;
- Maintaining and improving student participation;
- Addressing increases in food and supply costs;
- Insuring the food services program produces sufficient revenue to cover expenditures;
- Automating the payroll process;
- Implementing a “Point of Sale” program with an identification component;
- Meeting new meal pattern requirements for reducing sodium;
- Covering the cost of the additional quantities of fruit and vegetables as required by the new meal patterns; and
- Operating growing food service programs within our available work and storage space.

SCHOOL FOOD & NUTRITION FUND 010

058

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget	Positions
1104 Director	133,739	137,057	137,615	141,660	1.00	149,961	1.00	8,301	0.00
1107 Admin. Coordinator	326,869	335,683	344,457	349,171	3.00	274,707	3.00	(74,464)	0.00
1145 Computer Technologist	0	0	0	0		84,939	1.00	84,939	1.00
1150 Secretarial/Bookkeeper	356,807	365,153	394,406	390,184	9.00	424,899	9.00	34,715	0.00
1192 Cafeteria Manager	3,012,710	3,151,268	3,395,244	3,580,460	92.00	3,722,519	93.00	142,059	1.00
1193 Cafeteria Staff	7,931,615	8,695,633	8,763,981	9,760,172	505.27	10,378,569	525.86	618,397	20.59
1200 Overtime	184,150	254,678	162,700	277,385		285,707		8,322	
1300 Temporary Employee	23,538	22,614	53,642	50,000		50,000		0	
1502 Substitute, Other	504,173	542,052	512,618	516,690		532,191		15,501	
2100 Social Security - FICA	900,123	971,860	995,235	1,152,528		1,216,617		64,089	
2210 Retirement - VRS	651,074	765,516	1,010,177	1,155,789		1,213,125		57,336	
2211 Retiree Health Care Credit	28,130	28,891	51,029	0		65,746		65,746	
2220 Retirement - PWCS	57,916	62,725	66,585	108,260		114,271		6,011	
2300 Health Insurance - HMP	1,247,049	1,383,972	1,403,445	1,485,730		1,646,397		160,667	
2400 Life Insurance - GLI	18,016	18,438	84,440	95,027		108,817		13,790	
2820 Tuition Assistance	0	0	0	1,500		1,500		0	
2830 Admin. Assoc. Fees	655	1,307	800	1,000		1,000		0	
3107 Data Processing	0	0	0	4,000		4,000		0	
3401 Travel Reimbursement	27,505	30,730	40,036	55,000		48,000		(7,000)	
3402 Conference Expenses	8,060	21,573	18,604	15,000		15,000		0	
3501 Repair/Maint. - Building	0	0	0	0		250,000		250,000	
3504 Maint. Service Contract	83,721	3,999	77,004	70,000		90,000		20,000	
3700 In-Service Expenses	15,235	13,613	10,838	32,250		32,250		0	
3902 Printing Services	50,054	45,805	45,059	52,500		56,000		3,500	
3904 Freight/Shipping	29,855	45,762	61,430	165,000		165,000		0	
3999 Other Contract Expenses	7,619	6,877	6,089	18,600		5,000		(13,600)	
4001 Office Supplies	136,068	121,738	118,544	145,400		145,400		0	
4007 Wearing Apparel	77,552	198,639	94,107	82,200		82,200		0	
4014 Food, Cafeteria	14,033,236	16,095,527	17,266,731	18,956,574		19,325,247		368,673	
4015 Food Service Supplies	1,125,393	1,589,270	1,478,485	1,912,732		1,662,732		(250,000)	
4019 Food	0	0	0	0		1,500		0	
4310 Tech. Supply Equip. Add.	0	5,918	3,347	15,000		15,000		0	
4350 Techn Supply/Equip Repl.	51,843	65,488	16,154	65,250		65,250		0	
4410 Software Additional	0	0	13,868	10,000		10,000		0	
4510 General Equipment - Add'l.	6,934	41,275	125,145	25,000		25,000		0	
4550 General Equipment - Repl.	137,340	42,259	206,854	76,000		76,000		0	
4999 Other Materials/Supplies	1,624,884	1,416,223	1,599,766	1,700,000		1,700,000		0	
5101 Equipment - Additional	0	13,001	40,375	15,000		15,000		0	
5501 Equipment - Replacement	40,530	428,805	80,269	475,000		475,000		0	
6900 Reimbursement Account	(381,862)	(341,148)	(135,154)	(90,000)		(70,000)		20,000	
Totals	32,450,529	36,582,201	38,543,924	42,866,062	610.27	44,464,544	632.86	1,596,982	22.59

Description of Fund Statement

Warehouse Fund

The Warehouse Fund is utilized to account for the purchase of warehouse stock items from vendors and the sale of issued items to schools and departments. The fund serves as the accounting mechanism for the warehouse function.

The fund statement for the Warehouse Fund details the funding sources, expenditures, transfers, and balances for prior fiscal years 2013 and 2014. The FY 2014 Approved amounts are shown since the School Division budgets from one approved budget year to the next.

Projections for fiscal years 2016 through 2018 are displayed to provide the School Division and the community anticipated revenues and expenditures for these years.

FUND STATEMENT**Warehouse Fund**

Description	FY 2013 Actual	FY 2014 Approved	FY 2014 Revised	FY 2015 Approved	FY 2016 <i>Proposed</i>	FY 2017 <i>Projected</i>	FY 2018 <i>Projected</i>
FUND SOURCES:							
Beginning Balance	517,101	489,269	489,269	490,651	490,651	490,551	490,249
Sales to Schools & Departments	4,408,802	5,490,000	4,226,163	5,490,000	5,544,900	5,655,798	5,768,913
Sales to External Agencies	4,977	10,000	856	10,000	10,000	10,000	10,000
Total Funds Available	4,930,880	5,989,269	4,716,288	5,990,651	6,045,551	6,156,349	6,269,162
EXPENDITURES							
Purchase for Resale	4,441,611	5,500,000	4,225,637	5,500,000	5,555,000	5,666,100	5,779,422
ENDING BALANCE	489,269	489,269	490,651	490,651	490,551	490,249	489,740

WAREHOUSE FUND 015**056**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Approved Positions	FY 2015 Approved Budget	FY 2015 Approved Positions	Increase/(Decrease) Budget	Increase/(Decrease) Positions
4997 External Sales	5,382	3,340	4,669	0		0		0	
4999 Other Materials/Supplies	0	0	0	5,500,000		5,500,000		0	
6810/6815 Obsolete/Excess-Price/Change	4,435	(2,856)	29,194	0		0		0	
Totals	<u>9,817</u>	<u>484</u>	<u>33,864</u>	<u>5,500,000</u>	<u>0.00</u>	<u>5,500,000</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>

Description of Fund Statement

Facilities Use Fund

The Facilities Use Fund is utilized to account for the revenues and expenditures pertaining to the operation of the School Division's facilities rental program by approved non-school organizations. The revenues are used to fund the positions for managing the program.

The fund statement for the Facilities Use Fund details the funding sources, expenditures, transfers, and balances for prior fiscal years 2013 and 2014. The FY 2014 Approved amounts are shown since the School Division budgets from one approved budget year to the next.

Projections for fiscal years 2016 through 2018 are displayed to provide the School Division and the community anticipated revenues and expenditures for these years. The projections for the Facilities Use Fund remain constant due to the anticipated stability of the program in the future.

Notes to fund statement:

- Amounts for "Undelivered Orders/Commitments" for each year are the amounts for encumbered orders for goods and services not received prior to the close of a fiscal year, and thus, are "carry forward" expenses in the following fiscal year.

FUND STATEMENT**Facilities Use Fund**

Description	FY 2013 Actual	FY 2014 Approved	FY 2014 Revised	FY 2015 Approved	FY 2016 <i>Projected</i>	FY 2017 <i>Projected</i>	FY 2018 <i>Projected</i>
FUND SOURCES:							
Beginning Balance	2,796,787	2,793,231	2,783,231	2,885,665	2,885,665	2,880,665	2,849,165
Facilities Rental Fees	1,026,275	1,047,748	970,503	999,974	1,009,973	1,020,072	1,030,272
Interest	(18,502)	20,000	55,785	0	25,000	30,000	30,000
Total Funds Available	3,804,560	3,860,979	3,809,519	3,885,639	3,920,638	3,930,737	3,909,437
EXPENDITURES & TRANSFERS	1,011,329	1,077,748	923,854	999,974	1,039,973	1,081,572	1,124,835
ENDING BALANCE*	2,793,231	2,783,231	2,885,665	2,885,665	2,880,665	2,849,165	2,784,602
*GASB 54 Fund Balance							
Committed:	2,793,231	2,783,231	2,885,665	2,885,665	2,880,665	2,849,165	2,784,602

FACILITIES USE FUND 018

062

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget Positions	
1148 Specialist	52,449	40,971	42,326	43,595	1.00	44,903	1.00	1,308	0.00
1190 Custodian	339,202	366,000	415,209	401,700	0.00	382,430	0.00	(19,270)	0.00
1200 Overtime	64	228	296	3,090		4,000		910	
1900 Other Salary / Wages	195,903	159,228	153,205	206,000		164,836		(41,164)	
2100 Social Security - FICA	42,511	41,500	44,641	50,060		46,398		(3,662)	
2210 Retirement - VRS	4,688	4,614	6,628	5,091		6,000		909	
2211 Retiree Health Care Credit	315	244	470	0		0		0	
2220 Retirement - PWCS	0	0	0	450		450		0	
2300 Health Insurance - HMP	6,298	5,292	5,342	6,175		6,175		0	
2400 Life Insurance - GLI	147	114	504	782		782		0	
3401 Travel Reimbursement	0	0	0	3,000		3,000		0	
3700 In-Service Expenses	0	2,258	0	2,000		2,000		0	
3999 Other Contract Expenses	0	13,924	13,924	10,000		10,000		0	
4001 Office Supplies	0	0	0	4,000		4,000		0	
4999 Other Materials/Supplies	13,924	(1,962)	0	41,805		25,000		(16,805)	
5501 Equipment - Replacement	0	316,601	328,784	300,000		300,000		0	
Totals	655,500	949,012	1,011,329	1,077,748	1.00	999,974	1.00	(77,774)	0.00

Description of Fund Statement

Administration Building Cafeteria Fund

The Administration Building Cafeteria Fund is utilized to account for the revenues and expenditures related to the operation of the cafeteria located within the School Division's Administration building. The cafeteria's costs, including the payment of required sales tax, are wholly funded through the sale of meals.

The fund statement for the Administration Building Cafeteria Fund details the funding sources, expenditures, transfers, and balances for prior fiscal years 2013 and 2014. The FY 2014 Approved amounts are shown since the School Division budgets from one approved budget year to the next.

Projections for fiscal years 2016 through 2018 are displayed to provide the School Division and the community anticipated revenues and expenditures for these years. The projections for the Administration Building Cafeteria Fund are based on anticipated participation by users and increases in the cost of food.

Assumptions for projections for the Administration Building Cafeteria Fund include the following:

- Salary costs will increase by a step increase each year as funding permits.
- No adjustment for inflation cost.

Notes to fund statement:

- Amounts for "Undelivered Orders/Commitments" for each year are the amounts for encumbered orders for goods and services not received prior to the close of a fiscal year, and thus, are "carry forward" expenses in the following fiscal year.

FUND STATEMENT**Administration Building Cafeteria Fund**

Description	FY 2013 Actual	FY 2014 Approved	FY 2014 Revised	FY 2015 Approved	FY 2016 <i>Projected</i>	FY 2017 <i>Projected</i>	FY 2018 <i>Projected</i>
FUND SOURCES:							
Beginning Balance	(9,706)	54,530	54,530	59,577	59,577	0	0
Sales of Meals	319,989	310,910	281,041	365,259	368,912	372,600	376,326
Total Funds Available	310,283	365,440	335,571	424,836	428,489	372,600	376,326
EXPENDITURES	255,753	310,910	275,994	365,259	428,489	372,600	376,326
ENDING BALANCE*	54,530	54,530	59,577	59,577	0	0	0
*GASB 54 Fund Balance Committed:	54,530	54,530	59,577	59,577	0	0	0

Deficit balances are offset by Fund Balance in Facilities Use as both departments are in the Fund. Each department is presented separately for informational purposes.

Administration Building Cafeteria Fund

Description

The Administration Building Cafeteria provides meal service to School Division employees and guests. The major source of revenue for the dining room is in the form of customer meal and food sales, which support the operation.

Critical Functions and Activities

- Employee lunch and breakfast programs; and
- Catered meals for special functions.

Budget Changes for Fiscal Year 2015

- Increase in the expenditures for labor, benefits, food, and supplies.

Major Accomplishments (Past Five Years)

- Increased food sales to generate the necessary funds to cover expenses; and
- Designed the menu with a focus on staff wellness.

Significant Challenges (Next Five Years)

- Addressing increases in labor, benefits, food and supply cost.

ADMINISTRATION BUILDING CAFETERIA FUND 18
060

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1192 Cafeteria Manager	5,658	0	64,205	60,617 1.00	62,436 1.00	1,819 0.00
1193 Cafeteria Staff	81,616	83,195	100,883	114,541 4.00	117,977 4.00	3,436 0.00
1200 Overtime	584	67	9,991	25,750	26,523	773
1502 Substitute, Other	4,322	2,276	246	6,978	7,187	209
2100 Social Security - FICA	7,094	6,432	13,279	15,903	16,380	477
2210 Retirement - VRS	6,811	5,172	15,067	21,313	21,119	(194)
2211 Retiree Health Care Credit	154	115	892	0	897	897
2220 Retirement - PWCS	0	0	1,104	1,382	1,422	40
2300 Health Insurance - HMP	4,359	5,292	1,330	18,269	19,755	1,486
2400 Life Insurance - GLI	165	124	1,201	1,640	1,788	148
3401 Travel Reimbursement	1,146	1,434	467	1,700	500	(1,200)
3904 Freight/Shipping	0	0	75	0	0	0
4007 Wearing Apparel	0	22	0	1,260	1,260	0
4014 Food, Cafeteria	111,408	129,048	172,013	218,201	220,399	2,198
4015 Food Service Supplies	15,053	12,818	14,831	14,393	19,032	4,639
4510 General Equipment - Add'l.	0	0	1,448	0	2,000	2,000
4998 Sales Tax	10,396	12,492	11,713	12,425	13,584	1,159
5501 Equipment - Replacement	0	0	0	2,000	0	(2,000)
6900 Reimbursement Account	(6,895)	(2,463)	(152,992)	(205,462)	(167,000)	38,462
Totals	241,871	256,024	255,752	310,910 5.00	365,259 5.00	54,349 0.00

Description of Fund Statement

Self Insurance Fund

The Self Insurance Fund is utilized to account for the financial resources to be used for the payment of claims and related expenses for workers' compensation and general liability losses for which the School Division is self insured. The fund is supported by transfers from the Operating Fund and interest earned on the fund balance.

The fund statement for the Self Insurance Fund details the funding sources, expenditures, transfers, and balances for prior fiscal years 2013 and 2014. The FY 2014 Approved amounts are shown since the School Division budgets from one approved year to the next.

Projections for fiscal years 2016 through 2018 are displayed to provide the School Division and the community anticipated revenues and expenditures for these years. The projections for the Self Insurance Fund are based on an anticipated increase of 1.0% each year due to expected increases in liability insurance costs which are dependent upon the growth of the School Division and increases in workers' compensation which are dependent upon the number of employees, salary increases, and medical inflation rates.

Notes to fund statement:

- Amounts for "Undelivered Orders/Commitments" for each year are the amounts for encumbered orders for goods and services not received prior to the close of a fiscal year, and thus, are "carry forward" expenses in the following fiscal year.

FUND STATEMENT**Self-Insurance Fund**

Description	FY 2013 Actual	FY 2014 Approved	FY 2014 Revised	FY 2015 Approved	FY 2016 <i>Projected</i>	FY 2017 <i>Projected</i>	FY 2018 <i>Projected</i>
FUND SOURCES:							
Beginning Balance	5,218,506	1,863,362	1,863,362	1,475,603	(19,163)	56,601	258,559
Interest and Miscellaneous	(64,180)	100,000	173,481	100,000	200,000	250,000	300,000
Operating Fund Transfer	3,289,997	3,407,868	3,407,868	3,474,840	3,996,066	4,195,869	4,405,663
Total Funds Available	8,444,323	5,371,230	5,444,711	5,050,443	4,176,903	4,502,470	4,964,222
EXPENDITURES	6,580,961	4,531,035	3,969,108	5,069,606	4,120,302	4,243,911	4,371,228
ENDING BALANCE	1,863,362	840,195	1,475,603	(19,163)	56,601	258,559	592,994

In prior years, a high fund balance resulting from several low claim years provides the School Division the opportunity to determine a lower premium charge. The fund balance is decreasing in the out years, yet provides a comfortable margin safety.

SELF-INSURANCE FUND 022

064

065

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget Positions	FY 2015 Approved Budget Positions	Increase/(Decrease) Budget Positions
1107 Admin. Coordinator	81,598	83,524	86,372	89,334 1.00	93,360 1.00	4,026 0.00
1148 Specialist	73,728	75,468	59,614	71,693 1.00	70,440 1.00	(1,253) 0.00
1150 Secretarial/Bookkeeper	139,502	142,795	129,297	151,944 3.00	162,020 3.00	10,076 0.00
1200 Overtime	1,138	1,257	504	5,000	5,000	0
1901 Worker's Compensation	0	38,798	217,163	225,000	300,000	75,000
2100 Social Security - FICA	21,972	22,481	20,195	24,015	25,308	1,293
2210 Retirement - VRS	26,328	33,989	40,518	46,046	47,000	954
2211 Retiree Health Care Credit	1,769	1,800	3,011	0	0	0
2220 Retirement - PWCS	4,100	4,516	3,279	2,461	3,500	1,039
2300 Health Insurance - HMP	19,282	19,818	24,416	33,769	35,677	1,908
2400 Life Insurance - GLI	826	840	3,229	4,273	4,301	28
2700 Worker's Compensation	0	0	0	50,000	50,000	0
3100 Professional Services	206,834	77,181	118,789	120,000	135,000	15,000
3102 Health Services	1,413,993	1,373,125	1,297,710	1,100,000	1,350,000	250,000
3103 Legal Services	0	18,286	152,266	100,000	135,000	35,000
3105 Consultant	0	0	0	20,000	20,000	0
3301 Insurance, General	7,577	91,031	135,565	95,000	145,000	50,000
3302 Liability Insurance	265,642	289,223	245,952	300,000	325,000	25,000
3303 Liability, Transportation	373,647	350,363	343,032	390,000	390,000	0
3304 Fire Insurance	628,544	605,507	587,118	650,000	650,000	0
3305 Worker's Compensation	291,117	316,294	326,979	280,000	350,000	70,000
3306 Unemployment Comp.	255,430	145,971	126,828	165,000	165,000	0
3308 Safety Patrol Insurance	2,550	2,550	2,550	3,000	3,500	500
3309 IBNR	425,989	(138,822)	2,697,213	0	0	0
3401 Travel Reimbursement	1,025	253	154	1,000	1,000	0
3402 Conference Expenses	100	300	300	500	500	0
3502 Repair/Maint. - Equipment	0	175	0	0	0	0
3503 Rep/Maint. - Vehicles	69	0	0	30,000	30,000	0
3700 In-Service Expenses	11,110	9,954	4,121	10,000	10,000	0
3999 Other Contract Expenses	0	0	0	3,000	3,000	0
4310 Tech. Supply Equip. Addnl.	0	736	0	0	0	0
4500 Self Insurance Replacement	14,565	(6,949)	(18,250)	25,000	25,000	0
5101 Equipment - Additional	0	0	0	10,000	10,000	0
8003 Gen. Insurance Reserve	0	0	(26,963)	450,000	450,000	0
8004 Emergency Reserve	0	0	0	75,000	75,000	0
Totals	4,268,434	3,560,464	6,580,961	4,531,035 5.00	5,069,606 5.00	538,571 0.00

Description of Fund Statement

Health Insurance Fund

The Health Insurance Fund is utilized to account for the financial resources to be used for the payment of claims and related expenses for the self insured health care insurance program. The fund is supported by transfers from the Operating Fund and employee-paid health insurance premiums.

The fund statement for the Health Insurance Fund details the funding sources, expenditures, transfers, and balances for prior fiscal year 2013 and 2014. The FY 2014 Approved amounts are shown since the School Division budgets from one approved budget year to the next.

Projections for fiscal years 2016 through 2018 are displayed to provide the school division and the community anticipated revenues and expenditures for these years. The projections for the Health Insurance Fund are based on anticipated increases in costs of claims and increased participation by employees.

Assumptions for projections for the Health Insurance Fund include the following:

- The premium rates and Operating Fund transfers are expected to generate the required revenue to cover projected health insurance costs.
- Health insurance costs will increase by 4 percent each following year.

FUND STATEMENT**Health Insurance Fund**

Description	FY 2013 Actual	FY 2014 Approved	FY 2014 Revised	FY 2015 Approved	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
FUND SOURCES:							
Beginning Balance	19,138,586	17,385,008	17,385,008	23,599,895	21,428,860	19,585,193	17,711,342
Employee Contributions	19,328,777	23,122,140	25,543,139	24,180,067	25,872,671	27,683,757	29,621,619
Employer Contributions	50,097,556	53,326,493	58,040,224	55,443,430	59,324,470	63,477,182	67,920,584
Interest	(221,060)	300,000	547,851	300,000	300,000	500,000	500,000
Miscellaneous	2,100,027	134,000	191,485	134,000	0	0	0
Operating Transfer	1,800,000	1,800,000	3,600,000	1,800,000	2,000,000	2,250,000	2,250,000
Total Funds Available	92,243,886	96,067,641	105,307,707	105,457,392	108,926,001	113,496,132	118,003,545
EXPENDITURES							
Benefits Function	634,535	710,778	589,111	693,899	707,776	721,931	736,369
Administrative Costs	3,794,669	5,255,268	3,469,429	7,088,628	7,230,400	7,375,008	7,522,508
Premiums	4,452,043	4,679,467	4,792,734	4,983,500	5,083,170	5,184,833	5,288,530
Claims	62,050,090	66,503,120	69,140,358	69,317,255	74,169,462	80,103,018	86,511,259
OPEB Expense	3,800,000	1,800,000	3,600,000	1,800,000	2,000,000	2,250,000	2,250,000
Other	127,541	534,000	116,180	145,250	150,000	150,000	150,000
Total Expenditures	74,858,878	79,482,633	81,707,812	84,028,532	89,340,808	95,784,790	102,458,666
ENDING BALANCE	17,385,008	16,585,008	23,599,895	21,428,860	19,585,193	17,711,342	15,544,879

Office of Benefits & Retirement Services

Description

The Office of Benefits & Retirement Services is part of the Department of Human Resources (DHR) and is responsible for the administration of all employee benefits and retirement plans.

Critical Functions and Activities

- Administration of PWCS Health, Dental, and Vision Plan. This includes enrollments, change of status, audits, and terminations and COBRA processing;
- Administration and processing of the PWCS Supplemental Retirement Plans (403(b) and 457(b));
- Administration of enrollments and balancing for the Flexible Benefits Plan (Health Care Reimbursement Plan and Dependent Care Reimbursement Plan);
- Tuition Reimbursement Program for Certified and Classified Employees;
- Administration of Leave Programs (including Short and Long Term Disability) for all employees of PWCS; and
- Administration of the Virginia Retirement System (VRS) which includes three different levels of plan and the Retirement Opportunity Program.

Budget Changes for Fiscal Year 2015

- 4% increase in Health and 0% Dental;
 - No Health benefit changes;
 - Dental changes include: increase in fluoride treatments to 2 per year, sealants to age 16, periodontal cleanings to 2 per year in addition to regular cleanings.
- Short Term and Long Term disability plans for VRS Hybrid covered employees' premiums at \$.33 per \$100 of compensation.
- Addition of 1.0 FTE Administrative Coordinator for the Office of Benefits to meet demands of new federal and state mandates.

Major Accomplishments (Past Five Years)

- Implementation VRS Hybrid plan which includes intricate review to determine which VRS plan a new hire should be enrolled into;
- VRS Modernization has pushed processes out to VRS covered employers requiring more time consuming review. VRS functions now require two employees to solely work full-time on the plan needs;
- Implementation of the Sick Leave accruals for all employees effective July 1, 2013. This helps eliminate overpayments made to employees for over use of sick leave. This has been a learning experience and does require additional processing of leaves;

- Lincoln chose PWCS as the Plan Sponsor of the 2013 year and awarded the elementary schools with crates of art supplies;
- Renewed the Lincoln Financial Group contract to handle PWCS Supplemental Retirement Plans (403(b) and 457(b)) (January 2014);
- Dependent audit 2012/13 held and eliminated approx. 300 ineligible dependents for an estimated savings of \$1.2 million to be recognized in first year;
- Implementation of on line processing for the Supplemental Retirement Benefit Programs (i.e., enrollment, loan processing, distributions, etc.) completed October 2011;
- Continue to hold annual Retirement Seminars in November with approximately 300 individuals attending each year; Continue to hold maternity meetings as well as annual wellness fair;
- Early Retiree Reinsurance Program (ERRP) approval received and funds in the amount of \$874,046.70 (July 1, 2009 through December 31, 2012); and
- Implementation of a standalone FMLA reg. which runs concurrently with all types of Leave of Absences. Allow for continuity for teaching of the students, completed July 2011.

Significant Challenges (Next Five Years)

- Development of an annual Total Compensation/ Benefit Statement for each employee required by State code;
- Holding Health and Welfare Benefits costs to a minimum and implementing more Wellness programs, able to hold to lower than national average of 9%, this year is 4%;
- Providing Professional Development for Central Office Administrators and employees through various training meetings (Benefits Training);
- Implementation of a Short Term and Long Term Disability Program for all employees, to provide an aggressive medical review and return to work;
- Implementation of the VRS Hybrid Plan for current employees occurring now;
- Introduce a more robust Wellness Program; and
- Implementation of the Affordable Care Act 30 hour rule and the processing of all the required fees and Federal Government Forms.

HEALTH INSURANCE FUND 023

066 068	FY 2011	FY 2012	FY 2013	FY 2014 Approved		FY 2015 Approved		Increase/(Decrease)	
	Actual	Actual	Actual	Budget	Positions	Budget	Positions	Budget	Positions
1104 Director	133,897	137,057	137,603	141,731	1.00	145,983	1.00	4,252	0.00
1148 Specialist	225,910	225,911	231,881	238,090	4.00	241,169	4.00	3,079	0.00
1150 Secretarial/Bookkeeper	29,440	30,721	38,879	39,904	1.00	41,101	1.00	1,197	0.00
1200 Overtime	272	142	622	6,650		6,650		0	
1300 Temporary Employee	4,290	2,805	1,618	5,000		6,000		1,000	
2100 Social Security - FICA	27,225	27,362	28,490	33,000		33,729		729	
2210 Retirement - VRS	34,760	44,332	63,814	66,191		75,715		9,524	
2211 Retiree Health Care Credit	2,335	2,347	4,529	0		0		0	
2220 Retirement - PWCS	4,392	4,353	5,236	3,190		3,255		65	
2300 Health Insurance - HMP	23,674	25,167	29,310	43,777		46,894		3,117	
2350 Health Insurance Claims	54,537,050	60,996,653	61,999,721	66,503,120		69,317,255		2,814,135	
2351 Dental Premium	3,641,456	4,042,941	4,452,043	4,679,467		4,983,500		304,033	
2352 Health Ins Admin Expense	3,174,043	3,639,133	3,764,429	5,255,268		7,044,423		1,789,155	
2353 Health Ins Admin Fees	0	0	0	0		14,205		14,205	
2356 Flexible Admin Exp	28,924	29,523	30,240	30,000		30,000		0	
2400 Life Insurance - GLI	1,090	1,096	4,849	4,995		5,653		658	
2830 Admin. Assoc. Fees	0	0	0	250		250		0	
3100 Professional Services	0	0	0	40,000		40,000		0	
3105 Consultant	16,115	5,000	67,562	0		0		0	
3107 Data Processing	0	0	0	1,000		1,000		0	
3309 IBNR	168,137	712,530	50,369	400,000		0		(400,000)	
3310 OPEB Trust	4,000,000	2,000,000	3,800,000	1,800,000		1,800,000		0	
3401 Travel Reimbursement	0	37	40	2,000		1,000		(1,000)	
3402 Conference Expenses	2,617	2,785	5,236	4,000		4,000		0	
3502 Repair/Maint. - Equipment	6,408	115,796	127,541	134,000		134,000		0	
3700 In-Service Expenses	681	241	303	1,500		1,500		0	
3902 Printing Services	2,679	6,295	4,733	15,000		15,000		0	
4001 Office Supplies	3,903	9,060	3,624	15,000		15,000		0	
4008 Reference Materials	2,343	2,472	0	10,000		10,000		0	
4019 Food	0	0	0	0		1,750		1,750	
4510 General Equipment - Add'l.	265	0	2,663	500		500		0	
4550 General Equipment - Repl.	0	0	832	1,500		1,500		0	
5101 Equipment - Additional	0	0	2,711	7,500		7,500		0	
Totals	66,071,904	72,063,759	74,858,878	79,482,633	6.00	84,028,532	6.00	4,545,899	0.00

Description of Fund Statement

School Age Child Care Program Fund

This fund provide adult supervised, high quality, affordable, before and after school care at participating schools as well as vacation camps for students K-5. The fund is supported by application and slot fees.

The fund statement for the School Age Child Program Fund details the funding sources, expenditures, transfers, and balances for prior fiscal year 2013 and 2014. The FY 2014 Approved amounts are shown since the School Division budgets from one approved budget year to the next.

Projections for fiscal years 2016 through 2018 are displayed to provide the school division and the community anticipated revenues and expenditures for these years. The projections are based on estimated enrollment and the associated costs of increased participation.

Assumptions for projections for the School Age Child Care Program Fund include the following:

- Expenditures will be based on projected enrollment in the program.

FUND STATEMENT**School Age Child Care Fund (SACC)**

Description	FY 2013 Actual	FY 2014 Approved	FY 2014 Revised	FY 2015 Approved	FY 2016 <i>Projected</i>	FY 2017 <i>Projected</i>	FY 2018 <i>Projected</i>
FUND SOURCES:							
Beginning Balance	838,240	663,883	663,883	547,539	417,539	281,239	168,576
Fees	425,000	500,000	475,000	500,000	500,000	500,000	500,000
Interest	(4,900)	0	0	0	0	0	0
Total Funds Available	1,258,340	1,163,883	1,138,883	1,047,539	917,539	781,239	668,576
EXPENDITURES	594,457	630,000	591,344	630,000	636,300	612,663	588,790
ENDING BALANCE	663,883	533,883	547,539	417,539	281,239	168,576	79,786

SCHOOL AGE CHILD CARE PROGRAM FUND 024
059

		FY 2011	FY 2012	FY 2013	FY 2014 Approved		FY 2015 Approved		Increase/(Decrease)	
		Actual	Actual	Actual	Budget	Positions	Budget	Positions	Budget	Positions
1106	Supervisor	86,861	108,358	112,054	115,467	1.00	120,120	1.00	4,653	0.00
1107	Admin. Coordinator	59,284	80,910	104,552	104,502	1.00	105,547	1.00	1,045	0.00
1130	Social Worker	0	0	0	0	0.00	7,885	0.10	7,885	0.10
1148	Specialist	46,549	64,549	53,316	54,952	0.80	55,501	0.80	549	0.00
1150	Secretarial/Bookkeeper	32,472	44,279	0	0	0.00	0		0	0.00
1200	Overtime	0	53	0	0		0		0	
1300	Temporary Employee	790	0	0	0		0		0	
1600	Supplemental Pay	7,729	2,163	2,694	2,200		0		(2,200)	
2100	Social Security - FICA	16,391	22,396	19,917	21,201		22,113		912	
2210	Retirement - VRS	20,107	33,626	41,791	43,355		45,584		2,229	
2211	Retiree Health Care Credit	1,351	1,781	2,962	0		0		0	
2220	Retirement - PWCS	0	1,239	1,858	2,089		2,197		108	
2300	Health Insurance - HMP	21,481	26,975	22,577	28,674		30,148		1,474	
2400	Life Insurance - GLI	647	831	3,176	3,272		3,440		168	
2840	Conf. Expenses-Admin	0	0	20,000	20,000		0		(20,000)	
3100	Professional Services	0	0	17,810	32,000		32,677		677	
3105	Consultant	17,948	53,768	28,267	30,000		30,000		0	
3201	Telephone	237	0	233	2,000		2,000		0	
3401	Travel Reimbursement	575	857	1,281	2,500		5,000		2,500	
3504	Maint. Service Contract	0	0	4,187	4,500		4,500		0	
3902	Printing Services	1,580	1,128	1,038	8,000		8,000		0	
3903	Postage	0	0	0	500		500		0	
3912	Rental Space	0	0	130,000	130,000		130,000		0	
4001	Office Supplies	1,819	10,409	4,084	4,000		4,000		0	
4010	Instructional Supplies	0	40,717	22,658	4,288		1,288		(3,000)	
4012	Emp. Training Supplies	1,200	1,259	0	5,500		8,500		3,000	
4510	General Equipment - Add'l.	16,617	13,127	0	11,000		11,000		0	
Totals		<u>333,639</u>	<u>508,425</u>	<u>594,457</u>	<u>630,000</u>	<u>2.80</u>	<u>630,000</u>	<u>2.90</u>	<u>0</u>	<u>0.10</u>

Description of Fund Statement

Regional School Fund

The Regional School Fund is utilized to account for the revenues and expenditures for the regional special education school. This fund receives tuition payments from Prince William County Public Schools, Manassas City Public Schools, and Manassas Park Public Schools, which are used to offset the costs of certain special education classes serving students of these school divisions.

The fund statement for the Regional School Fund details the funding sources, expenditures, transfers, and balances for prior fiscal years 2013 and 2014. The FY 2014 Approved amounts are shown since the School Division budgets from one approved budget year to the next.

Projections for fiscal years 2016 through 2018 are displayed to provide the school division and the community anticipated revenues and expenditures for these years. The projections for the Regional School Fund are based on anticipated increases in participation by students of the school divisions and on anticipated increases in the costs of the regional school.

Assumptions for projections for the Regional School Fund include the following:

- Expenditures will increase by 5.0% each year.

FUND STATEMENT**Regional School Fund**

Description	FY 2013 Actual	FY 2014 Approved	FY 2014 Revised	FY 2015 Approved	FY 2016 <i>Projected</i>	FY 2017 <i>Projected</i>	FY 2018 <i>Projected</i>
FUND SOURCES:							
Beginning Balance	3,640,819	3,690,036	3,690,036	3,654,019	3,654,019	3,680,019	3,706,018
Prince William County Schools Transfer	32,644,562	35,623,027	33,945,618	40,947,446	42,994,818	45,144,558	47,401,785
Manassas City Schools Transfer	3,922,586	2,854,586	3,902,933	3,529,973	3,706,471	3,891,794	4,086,383
Manassas Park City Schools Transfer	1,944,358	1,502,431	2,091,178	1,793,527	1,883,203	1,977,363	2,076,231
Spotsylvania County Public Schools	923,616	813,540	1,360,179	1,107,916	1,163,311	1,221,476	1,282,549
Other School Systems Transfer	46,778	247	38,707	38,952	40,899	42,943	45,090
State Technology Grant	26,000	0	25,573	0	26,000	26,000	26,000
Total Funds Available	43,148,719	44,483,867	45,054,224	51,071,833	53,468,721	55,984,153	58,624,056
EXPENDITURES							
Administration	344,686	425,929	405,527	442,311	464,426	487,647	512,029
Prince William County Schools	33,809,159	35,258,687	34,826,533	40,609,697	42,640,181	44,772,190	47,010,799
Manassas City Schools	2,911,133	2,821,936	3,318,085	3,493,360	3,668,028	3,851,429	4,044,000
Manassas Park City Schools	1,476,995	1,481,901	1,496,835	1,772,394	1,861,013	1,954,063	2,051,766
Spotsylvania County Public Schools	916,710	805,378	1,353,225	1,100,052	1,155,054	1,212,806	1,273,446
Total Expenditures	39,458,683	40,793,831	41,400,205	47,417,814	49,788,702	52,278,135	54,892,040
ENDING BALANCE	3,690,036	3,690,036	3,654,019	3,654,019	3,680,019	3,706,018	3,732,016

REGIONAL SCHOOL PROGRAM FUND 025

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	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved Budget	Positions	FY 2015 Approved Budget	Positions	Increase/(Decrease) Budget	Positions
1106 Supervisor	104,227	106,687	110,326	113,636	1.00	117,045	1.00	3,409	0.00
1150 Secretarial/Bookkeeper	143,756	129,675	124,385	145,765	3.50	165,444	3.50	19,679	0.00
1200 Overtime	108	342	0	0		0		0	
1300 Temporary Employee	13,371	4,797	0	20,626		0		(20,626)	
2100 Social Security - FICA	18,469	17,113	16,978	21,422		21,610		188	
2210 Retirement - VRS	22,138	26,728	37,246	40,907		49,944		9,037	
2211 Retiree Health Care Credit	1,488	1,415	2,661	0		0		0	
2220 Retirement - PWCS	2,046	1,999	1,457	1,971		2,147		176	
2300 Health Insurance - HMP	34,133	28,088	29,270	27,056		30,933		3,877	
2400 Life Insurance - GLI	694	661	2,852	3,087		3,729		642	
3401 Travel Reimbursement	0	16	253	500		500		0	
3502 Repair/Maint. - Equipment	0	0	5,272	24,000		24,000		0	
3903 Postage	8	11	40	50		50		0	
3999 Other Contract Expenses	29,789,151	35,901,129	39,113,997	40,367,902		46,975,504		6,607,602	
4001 Office Supplies	16,006	5,935	12,395	14,909		14,909		0	
4310 Tech. Supply Equip. Addnl.	0	2,990	0	4,000		4,000		0	
4350 Techn Supply/Equip Repl.	20,132	3,338	0	4,000		4,000		0	
4510 General Equipment - Add'l.	1,813	0	0	4,000		4,000		0	
4550 General Equipment - Repl.	0	0	1,550	0		0		0	
Totals	<u>30,167,540</u>	<u>36,230,924</u>	<u>39,458,683</u>	<u>40,793,831</u>	<u>4.50</u>	<u>47,417,814</u>	<u>4.50</u>	<u>6,623,983</u>	<u>0.00</u>

Description of Fund Statement

Governor's School @ Innovation Park Fund

This fund provides for the operation of the Governor's School jointly operated by Prince William County Public Schools, Manassas City Public Schools, and Manassas Park Public Schools. The school is supported by tuition from the three school divisions.

The school offers selected juniors and seniors an advanced and intensive program in science, technology, engineering, and mathematics (STEM).

The fund statement for the Governor's School @ Innovation Park Fund details the funding sources, expenditures, transfers, and balances for prior fiscal years 2013 and 2014. The FY 2014 Approved amounts are shown since the School Division budgets from one approved budget year to the next.

Projections for fiscal years 2016 through 2018 are displayed to provide the school division and the community anticipated revenues and expenditures for these years. The projections for the Governor's School @ Innovation Park Fund are based on anticipated increases in participation by students of the school divisions and on anticipated increases in the costs of the Governor's School.

Assumptions for projections for the Governor's School Fund include the following:

- Expenditures will increase by 3.0% each year.

FUND STATEMENT**Governor's School @ Innovation Park Fund**

Description	FY 2013 Actual	FY 2014 Approved	FY 2014 Revised	FY 2015 Approved	FY 2016 <i>Projected</i>	FY 2017 <i>Projected</i>	FY 2018 <i>Projected</i>
FUND SOURCES:							
Beginning Balance	128,835	175,849	175,849	157,326	157,326	97,326	43,438
State Revenue	238,386	272,602	282,935	296,762	305,665	317,892	356,608
Prince William County Education Foundation	15,149	0	20,000	0	0	0	0
Prince William County Schools Tuition	412,598	380,405	390,486	397,665	364,538	379,120	394,285
Manassas City Schools Tuition	80,361	85,087	98,141	89,570	82,108	85,392	88,808
Manassas Park City Schools Tuition	20,235	38,906	39,986	42,313	38,788	40,340	41,954
Miscellaneous	5,625	0	4,195	0	0	0	0
Total Funds Available	901,189	952,849	1,011,592	983,636	948,425	920,070	925,093
Expenditures	725,340	777,000	854,266	826,310	851,099	876,632	902,931
ENDING BALANCE	175,849	175,849	157,326	157,326	97,326	43,438	22,162

GOVERNOR'S SCHOOL@INNOVATION PARK FUND 027
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	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved		FY 2015 Approved		Increase/(Decrease)	
				Budget	Positions	Budget	Positions	Budget	Positions
1111 Principal	82,276	84,218	87,090	89,703	1.00	89,703	1.00	0	0.00
1120 Teacher, Classroom	248,837	331,139	363,393	371,036	6.00	390,476	6.00	19,440	0.00
1150 Secretarial/Bookkeeper	34,971	33,792	38,748	39,910	1.00	39,910	1.00	0	0.00
1200 Overtime	3,139	727	0	0		0		0	
1600 Supplemental Pay	1,520	3,003	4,335	2,500		2,500		0	
2100 Social Security - FICA	27,926	34,201	36,814	37,708		39,436		1,728	
2210 Retirement - VRS	31,041	50,004	69,270	79,662		88,185		8,523	
2211 Retiree Health Care Credit	2,086	2,592	5,429	0		0		0	
2220 Retirement - PWCS	823	1,208	1,851	3,805		4,155		350	
2300 Health Insurance - HMP	23,623	32,930	40,468	52,218		55,661		3,443	
2400 Life Insurance - GLI	974	1,209	5,820	5,958		6,772		814	
3105 Consultant	100	0	0	0		0		0	
3201 Telephone	1,400	0	0	2,000		2,000		0	
3401 Travel Reimbursement	1,783	3,401	1,822	5,000		2,000		(3,000)	
3402 Conference Expenses	3,346	10,293	1,156	15,000		2,000		(13,000)	
3450 Field Trips	1,346	1,790	0	5,000		7,000		2,000	
3700 In-Service Expenses	41	0	0	0		0		0	
3902 Printing Services	1,031	2,687	12,202	5,000		5,000		0	
3906 Advertising	496	0	0	0		0		0	
3999 Other Contract Expenses	1,500	495	0	4,000		5,000		1,000	
4001 Office Supplies	6,555	31,334	17,061	16,000		26,550		10,550	
4010 Instructional Supplies	41,328	52,400	37,341	32,500		25,963		(6,537)	
4011 Textbooks	38,868	11,688	2,511	4,000		24,000		20,000	
4310 Tech. Supply Equip. Addnl.	12,600	10,353	29	6,000		10,000		4,000	
Totals	567,608	699,464	725,340	777,000	8.00	826,310	8.00	49,310	0.00

Informational Section

The Informational Section of the Approved Budget document contains information of interest to School Division employees and the community at large.

History

Captain John Smith first discovered Prince William County during an expedition up the Potomac River in 1608. Smith found the region inhabited by Anacostan, Doeg, Iroquois, and Piscataway Indians. The first known colonial settlement was founded in 1722. In 1730, the Virginia General Assembly carved out an area approximately 2,000 square miles in size and named it Prince William County, after the second son of England's King George II. At that time Prince William County comprised all of "Northern Virginia" but by 1759, the General Assembly substantially reduced the County's size. Fairfax County was formed in 1742 and Fauquier County was formed in 1759, both from the original Prince William County area.

In 1730, the Dumfries area was prominent in the County and may have been the location of an official Tobacco Inspection Station due to its close proximity to the Potomac River. This is important because the Potomac River was a major regional route used to export tobacco to England, which was profitable for the southern colonial regions. The Tobacco Inspection law, passed in Virginia in 1730, required all exported tobacco shipments to bear an inspection certificate. Dumfries officially became a town in 1749 and in 1763 it reached an economic milestone by exporting more tobacco tonnage than the colony of New York.

Economic and political displeasure with the British government reached the breaking point for Prince William colonists in 1773. Pro-colony groups such as the Prince William Resolvers voiced protest against the erosion of colonial liberties. As England had ordered all colonial governors to cease granting lands, except to veterans of the French and Indian War, further financial strains were wrought against the colonies through taxation, including the infamous Tea Act and Stamp Act. In 1774, under ever-mounting pressure, the Virginia Convention adopted resolves against the importation of British goods and the importation of slaves. The Virginia Convention also required each county to form a volunteer company of cavalry or infantry. Prince William had already formed a volunteer unit a year before. The Independent Company of Prince William, under the leadership of Captains William Grayson and Philip Richard Francis Lee, was a volunteer unit comprised of 40 plus infantrymen. Many troops from the Independent Company of Prince William joined others from around the state to form two Colony regiments sanctioned by the third Virginia Convention in 1775. After the start of the Revolutionary War in 1776, the remaining troops of the "Company" became known as the Prince William District Battalion. In June of that year, Captain Grayson was appointed Assistant Secretary to General George Washington.

The war ended and news of the ratification of the Treaty of Paris between the United States and Great Britain reached Virginia on February 3, 1784. Prince William County soldiers from the Virginia regiments returned home to their families. Although there was heavy troop movement through the County from all sides, it escaped the massive destruction leveled against Richmond. The County wasn't as fortunate, however, during the Civil War.

Before the Civil War, the population of Prince William County reached 11,000 and the African American population was 43.4 percent. Many African Americans in Virginia at this time were free from slavery and indentured servitude. Virginia legislators passed a law in 1782 permitting the freeing of slaves; however, colonies further south did not participate in similar legislation. Haymarket emerged as a large population center in 1799, with Occoquan following in 1804 and Brentsville in 1822. The County thrived through the early and mid-1800's. The railroad era began in Virginia around 1811 and in 1851 the railroad reached Manassas. Manassas Junction brought a new form of shipping and travel to the area. It also became a crucial stratagem for cutting off supplies to either side throughout the War. The first threat to the railroad junction was the Battle at Blackburn's Ford after Virginia seceded from the Union in 1861. Although the Battle at Blackburn's Ford was short-lived, it was a prelude to the First Manassas battle three days later. First Manassas at Bull Run was the first major land battle of Union and Confederate armies in Virginia after the Confederate takeover of Fort Sumter in South Carolina. The Union objective was to seize the Manassas Junction Railroad. Thomas J. Jackson earned his very famous nickname "Stonewall" Jackson towards the end of this battle.

Many lesser-known battles were also fought in the County; they include Cockpit Point, Manassas Station, Chapman's Mill, and Bristoe Station. Cockpit Point, a stretch of shoreline along the Occoquan River, is where the Confederate army formed a blockade at the Potomac River to cut off supplies to Washington. The Battle at Manassas Station was a Confederate victory where the Union supply depot at Manassas Junction was destroyed. The skirmish near Chapman's Mill ensured another Union defeat at the Second Battle of Bull Run; a swift Union retreat allowed two Confederate battalions to join together. This single seemingly inconsequential action virtually ensured the defeat of the Union Army during the Second Battle at Bull Run. The last battle fought in Prince William County was at Bristoe Station in 1863. A Confederate corps happened upon a retreating Union army at Bristoe Station and attacked. Other Union soldiers in the area countered the small corps and captured the Confederate battery of artillery.

Manassas became a town in 1873. In 1892 Manassas became the County Seat for Prince William. Rebuilding the area to its former glory was almost an impossible task for locals. Grand manors and local businesses blighted during the War were replaced by modern inventions and post war architecture. The railroad was reconstructed and expanded westward. Education became more important and schools sprung up almost overnight. Ironically, a former Union Army Officer, George Carr Round, relocated to Manassas and helped to build its first public school. He later served on the Town Council and was a member of the Virginia General Assembly. Many schools and colleges opened in the County including the Manassas Industrial School for Colored Youth and Eastern College. The Manassas Industrial School for Colored Youth was founded by Jennie Dean in 1894. The purpose of the school was to improve the moral and intellectual condition of the youth placed under its care. Eastern College attracted students from over 22 states and 2 foreign countries. Eastern was transformed into a military academy and later closed in 1935. Other academies and military schools opened in the area in the early 1900's.

The ultimate military training academy was founded on a peninsula southwest of the Town of Occoquan, on the Quantico River in 1917. The Quantico Marine Base became an official training facility for the Navy before World War I, and was one of the first Marine training centers not housed on a naval base. The Town of Quantico, surrounded by the Marine base, was incorporated in 1927.

The County has a population of 430,289 people and boasts a median household income of \$96,160 as indicated by the Census Bureau's 2012 American Community Survey (2012 ACS). It is also a "young" County with 30.6% of the population 19 years of age or under as of the 2012 ACS. Prince William County was the birthplace or home of many notable personalities including George Mason II, Henry Lee III (the father of General Robert E. Lee), William Grayson, John Ballendine, Parson Mason Locke Weems, Benita Fitzgerald, the Chinn Family, Simon Kenton, Jennie Dean, James Robinson, Wilmer McLean, and many more. From pre-colonial times to modern day, Prince William County was and continues to be a dynamic community.

School Board Members



Milton C. Johns, Chairman at Large

Milton C. Johns began his second term as Chairman At-Large on January 1, 2012.

Mr. Johns is an attorney in private practice and has spent over 20 years in the national defense industry as a program and contracts manager, as well as corporate counsel. He is

also a former adjunct professor of business law at Strayer University in Woodbridge, Virginia and of legal research and writing at George Mason University School of Law.

A graduate of George Washington University with a B.A. in Political Science, he earned a master's degree from that school in Security Policy Studies. His Juris Doctorate was awarded by the George Mason University School of Law with high honors.

Before taking office as Chairman at Large in January 2008, Mr. Johns served as the Brentsville District Representative to the Prince William County School Board from January 2004 through December 2007. Mr. Johns served as Vice Chairman of the Prince William County School Board from January 2004 through December 2004.

Mr. Johns has served as the Vice Chairman of The Governor's School @ Innovation Park Joint School Board since June 2009. He is also a member of the Radford University Board of Visitors, appointed to a four-year term by Governor Bob McDonnell in July 2010. Mr. Johns served on Governor McDonnell's K-12 Education Transition team from November 2009 to January 2010. In September 2011, he was appointed by the Rector of Radford University to chair the Academic Affairs Committee. Mr. Johns has been elected by unanimous acclamation as Vice Rector of Radford University effective July 1, 2012 through June 30, 2013.

Mr. Johns was awarded the Aeronautical Merit Cross, second class, by the government of Spain in 1995. He is published in fiction and nonfiction.



Gil Trenum Jr., Vice Chairman, Brentsville District

Gil Trenum Jr. is the School Board's Vice Chairman for 2014, and is serving his second term on the School Board as the representative from the Brentsville Magisterial District. He previously served as Vice Chairman in 2010.

Mr. Trenum graduated with a Bachelor of Science and Master of Science in mechanical engineering from Texas Tech University and earned a graduate certificate in systems engineering from George Mason University. He served as an active duty US Navy officer for 12 years and continues to serve his country as a Navy Reserve Commander supporting the Space and Naval Warfare Systems Command.

Before serving his first term in 2007, Mr. Trenum served as the Brentsville District representative to the Prince William County 2006 Citizens Bond Committee. He and his family are members of Manassas Assembly of God Church in Bristow where he taught Sunday school classes for 4-year-olds for many years.

Mr. Trenum is currently a senior systems engineer and technical manager with Leidos, Inc. and has worked in national security, the field of intelligence, and information systems for over 20 years.



Lisa Bell, Neabsco District

Lisa E. Bell will begin her first full four-year term on the Prince William County School Board on January 1, 2012, having been elected in November 2011. A volunteer and advocate for children with disabilities, she was appointed to fill the vacant Neabsco

District School Board seat on February 2, 2010 as an interim School Board member. She was subsequently elected on November 2, 2010 to complete the term as the Neabsco District representative.

Mrs. Bell serves on the PTO and Principal's Advisory Council at Minnieville Elementary School and on the Parents Advisory Council at New Directions Alternative Education Center. She is a lifelong member of Dale City Civic Association, a Charter and Board member of the Optimist International Club of Woodbridge/Occoquan, and member of the Board of Directors for NOVA BMX.

Mrs. Bell was the Neabsco District representative on the School Division's Special Education Advisory Committee from 2006 to 2010, serving as vice chair from 2007 to 2008 and as secretary from 2008 to 2010. She also serves on the Northern Virginia Regional Special Education Board and, for 2012, as alternate to the Prince William County Park Authority Audit Committee and the Prince William County Schools Internal Audit Committee.

She previously was a consultant providing educational services for students with learning disabilities. She also taught second grade at Calvary Christian School in Triangle, VA. Before moving to Northern Virginia, Mrs. Bell was employed in the social services field of elder care as director of social services for nursing homes in Norfolk and Chesapeake, VA. In 1992, she was an intern for the Juvenile and Domestic Relations Court in Norfolk.

A graduate of Virginia Wesleyan College with a Bachelor of Arts degree in human services, Mrs. Bell earned graduate credit at both Old Dominion University and Mid-America Nazarene University. She earned certificates from SEARCH & TEACH and the National Institute for Learning Disabilities, Level I. In addition, she served in the U.S. Army from 1984–89 under USAMEDDAC.



Betty D. Covington, Potomac District

Betty D. Covington represents the Potomac Magisterial District. She first served on the Prince William County School Board from 1996 to 1997. On January 1, 2012, she began her third consecutive four-year term on the School Board, having been elected in 2003, 2007, and 2011. In 2011, Mrs.

Covington celebrated her 50th year with Prince William County Public Schools, where she has served in the role of a classroom teacher, assistant principal, principal, and School Board member.

Mrs. Covington retired from Kilby Elementary School in 1995 after 19 years as its principal. In 1997 she returned to the School Division as Principal of Dumfries Elementary

School, where she remained until her second retirement in 2003.

From 1974-1976, Mrs. Covington served as principal of the Saunders Kindergarten Center, the first public kindergarten in Prince William County. Earlier, she spent three years as assistant principal of Dale City Elementary School, as it served as a pilot school for implementation of year-round school. She was a classroom teacher for 11 years, nine of which she spent at Dumfries Elementary School. Her three children are all graduates of Prince William County Public Schools.

Mrs. Covington has been a mentor and guide to many during her years in the School Division, including several who have gone on to become administrators in their own right. Diana Aikens, one of her protégés, was the 2005-06 Prince William County Principal of the Year, an award Mrs. Covington was nominated for in 1991. She was a nominee for The Washington Post Distinguished Educational Leadership Award and Prince William County Principal of the Year in 1991.

In 2003, Mrs. Covington received the Educator of the Year Award from the Boys and Girls Club. In the future, the award will be named and presented annually as the Betty Covington Educator of the Year Award. She received the Star Award for Endless Dedication to Youth from the Boys and Girls Club in 2001. Mrs. Covington has also been recognized by Reading is Fundamental and named the Distinguished Woman of the Year at various times by the Soroptimist Club, the Zontas Club, and the Commission for Women.

In 2009, Mrs. Covington received the Human Rights Award from the Prince William County Human Rights Commission. The Human Rights Commission award recognizes Mrs. Covington for her many contributions to the Town of Dumfries and her advocacy for the students of Prince William County. During her time as a teacher, assistant principal, and principal in Prince William County Public Schools, she focused her efforts on the needs of her students to ensure that they all achieved at a high level regardless of economic status or ethnicity. She has continued that focus as a member of the Prince William County School Board during her nine years representing the Dumfries community. In 2010, Mrs. Covington was elected and sworn in as a Member At-Large for the Board of Directors of the Virginia School Boards Association.

Mrs. Covington received her Bachelor of Science from East Carolina University and a Master of Arts from the University of Virginia.



Lillie G. Jessie, Occoquan District

Lillie G. Jessie was elected on November 6, 2012 to fill the remaining term of the Occoquan District seat which was vacated in the spring of 2012. The seat had been filled on an interim basis until the election. Mrs. Jessie was sworn in on November 13. Jessie, a former teacher and administrator in Prince

William County Public Schools, retired in the 2010-11 school year after a 35-year career, 20 years of which were served as principal of Vaughan Elementary School.

Mrs. Jessie is a nationally recognized author, mentor, master teacher, and innovative administrator in the educational field. During her tenure with Prince William County Public Schools, she served as supervisor of the Title 1 reading program, a diagnostician, a reading teacher, assistant principal, and principal.

For 18 years, she worked in conjunction with the Delta Sigma Theta sorority to lead the annual community celebration in honor of Dr. Martin Luther King Jr., and the Youth Oratorical Contest.

Mrs. Jessie has received numerous awards for her contributions to the educational community. In 1996, she received The Washington Post Distinguished Educational Leadership Award and was named the Prince William County Principal of the Year. She received the Unsung Hero Award from Channel 50, Educator of the Year from Dale City Christian Church, NAACP Community Service Award, Eboné Image Leadership Award from the National Coalition of Black Women, Prince William County Kathleen Seefeldt Community Service Award, and a Prince William Board of County Supervisors Commendation. She received the 2010 Universal Human Rights Day Award from the Prince William County Human Rights Commission. A new wing added to Vaughan Elementary School in 2009 is named for Mrs. Jessie.

She earned a master's degree in communication disorders from Northwestern University and bachelor's degree in speech pathology from South Carolina State University. Jessie has co-authored two anthologies, "The Collaborative Principal" and "The Collaborative Teacher," published by Solution Tree. She was selected as one of six principals to write an entry in Dr. Richard DuFour's book, "Revisiting Professional Learning Communities at Work...New Insights for Improving Schools."



Alyson A. Satterwhite, Gainesville District

Alyson A. Satterwhite is serving her first term on the School Board. She begins her service to the School Board having twice established strong roots in the community. As a Navy family, the Satterwhites were stationed in the Washington, DC area and

lived in Gainesville from 1995 to 1998, returning in 2004. After Mrs. Satterwhite's husband Doug retired from the Navy in 2005, they decided to stay in Gainesville because they loved the community and the quality of the schools. The family has been active with the Gainesville District Little League for the past six years.

Mrs. Satterwhite has been a volunteer for the Battlefield High School orchestra and marching band. She has served on the Advisory Council at Gravely Elementary and in other capacities as a volunteer at Tyler and Mountain View Elementary Schools and Bull Run Middle School. Mrs. Satterwhite was appointed by the School Board to the Social Studies Textbook Adoption Committee. She serves with her husband on the Parents Council at Virginia Wesleyan College.

Mrs. Satterwhite is a graduate of George Mason University with a Bachelor of Science in Education.



Dr. Michael I Otaigbe, Coles District

Dr. Michael I. Otaigbe is in his third consecutive term of service on the Board. He served as Vice Chairman of the School Board in 2013. Elected as the representative from the Coles Magisterial District, he recently retired as Dean of the

Woodbridge campus of Strayer University, after more than 23 years of leadership.

Dr. Otaigbe is an artful storyteller and is well known for bringing colorful tales to children at school events. His stories teach, support, and inspire listeners to always work hard with a goal in mind; to believe that they can be whatever they want; and to never put limits on their aspirations.

Dr. Otaigbe is the chairman of the Joint Board of The Governor's School @ Innovation Park. The program is a collaboration with George Mason University and the Manassas City, Manassas Park, and Prince William County school divisions. He was also appointed as a member of the Virginia General Assembly's Joint Subcommittee Studying Science, Math, and Technical Education.

He is past chair of the Northern Virginia Community College Technical Program; past vice president of the Citizens Police Academy; and a member of the Prince William Chamber of Commerce. He also received the Prince William County Human Rights Award.

A graduate of Strayer University with a Bachelor of Science in business administration, Dr. Otaigbe earned a Master of Arts in economics from The Catholic University and a doctoral degree in sociology from The American University.



Loree Y. Williams, Woodbridge District

Loree Y. Williams was elected in November 2013 to fill the remaining two years of the term for the Woodbridge seat. She is an advocate for early childhood intervention programs and for enhancing the skills of under-performing students.

An active and involved parent at Rippon Middle, and former Rockledge Elementary School PTA president, Ms. Williams has served for three years on the Prince William County Public Schools Gifted Education Advisory Council. As a lifelong resident of the area, she attended Prince William County Public Schools. She has a long history of volunteer service to the county, as a youth volunteer during her teenage years, and as an adult with many programs ranging from sports groups to the Boy Scouts.

Ms. Williams is a graduate of George Mason University with a B.A. in Integrative Studies with Specialization in Conflict Resolution and Peace Studies. She has more than a decade of service in corporate-level executive administration, amassing extensive experience in organizational management, office management and operations, public affairs administration, facilities management planning, purchasing/inventory control, conflict resolution, and mediation.

Ms. Williams is employed by a capital management firm in Washington, D.C., providing administrative support to the Executive Vice President. She is focused on using her longstanding management and policy skills to help Prince William County Public Schools to deliver on the commitment to Providing a World-Class Education.

2014-2015 SCHOOL YEAR CALENDAR

			Teaching Days	Workday/ InService	Total Days
2014					
August	21-22	New Teacher Induction Program			
	25	All Teachers Report			
	25-29	Teacher Professional Development/Workday			
		August Totals	0	7	7
September	1	Labor Day Holiday			
	2	School Begins			
		September Totals	21	0	21
October	13	Divisionwide Professional Learning Day - ES/MS/HS Closed			
		October Totals	22	1	23
November	3	Teacher Professional Development/Workday - ES			
	4	Elementary Parent/Teacher Conferences (ES Closed)			
	4	Teacher Professional Development/Workday- MS/HS			
	11	Veteran's Day Holiday (Observed)			
	26	Thanksgiving Break Begins (Half-Day)			
	27-28	Thanksgiving Break			
		Nov. Totals for Elementary Schools	15	2	17
		Nov. Totals for Middle & High Schools	16	1	17
December	22-31	Winter Break for Students/Teachers			
		December Totals	15	0	15
2015					
January	1-2	Winter Break for Students/Teachers			
	5	School Reopens			
	19	Martin L. King Holiday			
	23	Elementary Parent/Teacher Conference Day (1/2 day)			
	26	Teacher Professional Development/Workday- ES/MS/HS			
		January Totals	18	1	19
February	16	President's Day Holiday			
		February Totals	19	0	19
March	30-31	Spring Break for Students/Teachers			
		March Totals	20	0	20
April	1-3	Spring Break for Students/Teachers			
	6	Teacher Professional Development/Workday- ES/MS/HS			
		April Totals	18	1	19
May	25	Memorial Day Holiday			
		May Totals	20	0	20
June	18	Last Day of School			
	19	Teacher Professional Development/Workday- ES/MS/HS			
		June Totals	14	1	15
		YEAR TOTALS ES	182	13	195
		YEAR TOTALS MS/HS	183	12	195

Enrollment Statistics

School	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budgeted FY 2015	Projected FY 2016	Projected FY 2017
<i>Elementary Schools</i>						
Alvey Elementary	796	793	796	764	699	713
Antietam Elementary	589	641	622	616	648	659
Ashland Elementary	942	935	955	982	1,019	1,053
Bel Air Elementary	547	598	594	602	615	626
Belmont Elementary	469	457	471	474	485	499
Bennett Elementary	831	843	807	823	727	742
Bristow Run Elementary	757	714	706	706	727	741
Buckland Mills Elementary	1,022	1,068	1,083	1,117	686	710
Cedar Point Elementary	760	736	705	673	708	725
Coles Elementary	488	491	496	508	524	536
Dale City Elementary	443	454	473	485	486	497
Dumfries Elementary	518	556	555	582	584	600
Ellis Elementary	575	602	559	572	591	621
Enterprise Elementary	525	530	526	523	548	559
Featherstone Elementary	516	527	534	572	566	584
Fitzgerald Elementary	805	821	860	930	959	996
Glenkirk Elementary	805	856	893	945	948	974
Gravelly Elementary	806	795	796	802	847	875
Haymarket Elementary	0	0	0	0	751	768
Henderson Elementary	562	573	558	554	566	577
Kerrydale Elementary	445	441	462	477	487	495
Kilby Elementary	373	407	420	429	430	442
King Elementary	525	516	491	501	513	530
Lake Ridge Elementary	550	607	639	646	664	676
Leesylvania Elementary	763	774	771	785	775	791
Loch Lomond Elementary	361	402	467	493	513	531
Marshall Elementary	653	640	629	592	597	613
Marumsco Hills Elementary	718	734	749	827	880	919
McAuliffe Elementary	450	479	467	471	507	515
Minnieville Elementary	544	576	598	638	665	686
Montclair Elementary	719	704	651	650	678	690
Mountain View Elementary	757	720	674	629	656	672
Mullen Elementary	966	958	695	721	730	742
Neabsco Elementary	491	527	570	574	586	597
The Nokesville School	385	399	378	392	570	615
Occoquan Elementary	611	548	579	583	606	621
Old Bridge Elementary	703	692	695	688	712	727
Parks Elementary	737	766	817	855	817	834

Enrollment Statistics

School	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Actual FY 2014</u>	<u>Budgeted FY 2015</u>	<u>Projected FY 2016</u>	<u>Projected FY 2017</u>
Pattie Elementary	689	714	698	712	733	760
Penn Elementary	664	651	723	757	743	756
Pennington School	400	404	402	405	405	405
Piney Branch Elementary	686	728	730	775	804	851
Porter Traditional	412	422	417	420	420	420
Potomac View Elementary	726	753	766	819	816	833
River Oaks Elementary	591	608	680	714	748	777
Rockledge Elementary	515	626	614	625	637	652
Signal Hill Elementary	618	612	558	546	584	598
Sinclair Elementary	700	754	796	801	818	830
Springwoods Elementary	695	679	711	721	712	726
Sudley Elementary	480	503	800	840	866	883
T. Clay Wood Elementary	645	984	981	948	994	1,014
Swans Creek Elementary	953	668	643	652	715	751
Triangle Elementary	767	766	761	777	783	798
Tyler Elementary	609	637	680	683	532	543
Vaughan Elementary	814	813	798	793	825	860
Victory Elementary	959	942	929	953	964	991
West Gate Elementary	658	704	675	709	722	733
Westridge Elementary	660	707	702	679	694	705
Williams Elementary	868	867	857	886	915	949
Yorkshire Elementary	820	847	876	945	995	1,048
Total Elementary	38,436	39,269	39,538	40,341	41,495	42,634
<i>Middle Schools</i>						
Benton Middle School	1,299	1,275	1,327	1,345	1,366	1,379
Beville Middle School	1,152	1,171	1,135	1,128	1,145	1,157
Bull Run Middle School	1,745	1,116	1,134	1,182	1,199	1,208
Gainesville Middle	1,451	1,305	1,329	1,311	1,339	1,376
Godwin Middle School	1,058	1,028	1,107	1,096	1,113	1,129
Graham Park Middle School	837	884	922	989	1,005	1,023
Lake Ridge Middle School	1,212	1,254	1,218	1,273	1,288	1,297
Lynn Middle School	939	950	992	1,016	1,038	1,056
Marsteller Middle School	1,596	1,595	1,472	1,262	1,278	1,289
The Nokesville School	0	0	80	331	357	382
Parkside Middle School	1,166	1,159	1,234	1,256	1,284	1,317
Pennington School	240	239	235	243	243	243
Porter Traditional	251	265	257	252	252	252
Potomac Middle	1,093	1,106	1,152	1,218	1,262	1,298

Enrollment Statistics

School	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budgeted FY 2015	Projected FY 2016	Projected FY 2017
Reagan Middle School	0	1,123	1,257	1,307	1,340	1,363
Rippon Middle School	1,016	1,082	1,166	1,234	1,281	1,315
Saunders Middle School	1,077	1,066	1,051	1,079	1,097	1,111
Stonewall Middle School	1,117	1,164	1,231	1,177	1,188	1,197
Woodbridge Middle School	1,102	1,120	1,174	1,249	1,263	1,281
Total Middle	18,351	18,902	19,473	19,948	20,338	20,673
<i>High Schools</i>						
Battlefield High School	2,592	2,490	2,461	2,567	2,656	2,733
Brentsville High School	928	817	922	1,134	1,279	1,374
Forest Park High School	2,370	2,440	2,348	2,255	2,241	2,237
Freedom High School	1,857	1,846	1,920	1,935	1,972	1,996
Gar-Field High School	2,492	2,407	2,454	2,524	2,585	2,666
Hylton High School	2,209	2,295	2,394	2,346	2,423	2,448
Osborn Park High School	2,744	2,758	2,762	2,778	2,890	2,944
Patriot High School	1,652	2,277	2,614	2,878	2,872	2,850
Potomac High School	1,598	1,525	1,624	1,724	1,887	2,038
Stonewall Jackson High School	2,332	2,346	2,318	2,439	2,500	2,590
Woodbridge High School	2,726	2,814	2,848	2,837	2,898	2,933
Total High	23,500	24,015	24,665	25,417	26,203	26,809
<i>Special Schools</i>						
Child-Find	74	79	99	132	132	135
Independent Hill Special	173	169	159	169	172	176
New Directions Alternative	457	470	466	470	474	476
New Dominion Alternative	115	106	84	106	108	110
PACE (West)	103	99	103	94	100	105
School-based Preschool	297	316	339	290	295	298
TJHS Regional Magnet	53	61	61	61	61	61
Woodbine Preschool	76	65	68	80	80	80
Total Special	1,348	1,365	1,379	1,402	1,422	1,441
Division Total	81,635	83,551	85,055	87,108	89,458	91,557

ENROLLMENT FORECAST METHODOLOGY

All forecasts have several things in common; all are an extrapolation of the past, all involve some level of judgment, and all forecasts are wrong. This is why judgment is so important when creating and evaluating the forecast. The real goal in the forecasting process is to reduce the range of error and monitor the process over time so it can continually be improved.

The forecasting methodology used to predict the number of students who will be enrolling in Prince William County Schools for the next 10 years is a combination of cohort progression method and student generation factors method, along with judgmental adjustment to fine-tune the forecasts. This combination of methods was chosen because it provides for very accurate forecasts and at the same time is relatively inexpensive to produce. The process is data intensive and involves the extensive use of Geographic Information System (GIS) to analyze the many geographic data involved.

The accuracy of this forecasting method has been very good in the past, with an average error of approximately 0.5% countywide. Success at the school level has not been as good but the forecasts have been well within the acceptable range. Countywide forecasts have been more successful than the school level forecasts because the population being forecasted is much larger. This phenomenon is common to all forecasting methodologies and is therefore expected.

Student Generation Factors

The enrollment forecasts are created using the **student generation factors method** combined with the **cohort progression method**. Together, these two means produce additional students using the current year's housing unit totals as a baseline. The process is detailed in the preceding flow charts. This is an effective method that can, with accurate data, provide highly accurate forecasts of future enrollments.

Generation factors are created types for each geographically small "Planning Zone" by dividing the number of students residing in the Planning Zone by the number of existing housing units. The ratio of students per housing unit is then projected and applied to the number of predicted housing units by year to produce the forecasts of total students in Prince William County Schools.

Year-by-year housing unit forecasts are created, with student generation factors then applied on a grade-by-grade level to create the overall enrollment forecasts. These forecasts have been historically very accurate.

Cohort Progression

The cohort progression method is, in basic terms, the application of an average growth rate over time to the current year's enrollment by grade level cohort. This growth rate can be taken from the previous year, or from an average of several previous years. The resulting ratio or growth rate is then applied to the current year's enrollment by grade level cohort to project the next year's enrollment.

The cohort ratio calculation in the following example describes the progression of sixth graders to seventh grade on average over 3 years. The same could be done over 2, 5, or any desired number of years. A greater number of years in the cohort calculation lessens the effects of any given year on the forecast, effectively "smoothing out" the historical data. Keeping this in mind, the forecaster can adjust the number of years used to calculate the cohort ratio to adjust for current and expected economic conditions and produce more accurate forecast results.

<u>Grade</u>	<u>Year (-3)</u>	<u>Year (-2)</u>	<u>Year (-1)</u>	<u>Year (0)</u>	<u>Cohort Ratio</u>	<u>Forecasted Year (+1)</u>
6 th	3,888	4,066	4,348	4,581		
7 th	N/A	4,024	4,184	4,525	1.0350	4,741

1. **Cohort Ratio** = $(7^{\text{th}} \text{ Year}(-2) + 7^{\text{th}} \text{ Year}(-1) + 7^{\text{th}} \text{ Year}(0)) / (6^{\text{th}} \text{ Year}(-3) + 6^{\text{th}} \text{ Year}(-2) + 6^{\text{th}} \text{ Year}(-1))$
 $7^{\text{th}} \text{ Year}(0)$ indicates the 7th grade cohort of Current Year.

2. **Cohort Ratio** = $(4,024 + 4,184 + 4,525) / (3,888 + 4,066 + 4,348) = 1.0350$

3. **Forecasted 7th Year(+1) Grade Cohort** = $4,581 \times 1.035 = 4,741$

The number of years used to calculate the cohort ratio has changed several times over the period starting with 1980 in Prince William County. These changes were made to help adjust for the increasing growth rates in the late 80's and in the 2000's. The three-year cohort had been used up until 2001 to project the one-year growth in student enrollment by grade. However, due to the high growth rates experienced in Prince William County in the 2000's, a two-year cohort, or combination of the two- and three-year cohort, has been used to calculate the forecasts for 2012-13. This is because it is believed that the growth pattern over the last two years is a better representation of the short-term future. In the future the use of mixed cohorts may also be employed to adjust for differing growth rates within the county.

After each of these forecasts is calculated there is a reconciliation of the two using the judgment of the forecasters. The result is a forecast that is used as a baseline for the out-year forecasts.

BUDGET BY STATE CATEGORY AND FUND

Fund	State Category								Fund Totals
	Instruction	Administration Health & Attendance	Transportation	Operations & Maintenance	Food Services & Other Non- Instructional	Facilities	Educational Technology	Debt Service	
001	701,823,877	28,161,072	56,987,723	84,155,282	2,752,868	14,801,000	30,704,846		919,386,668
004								77,964,481	77,964,481
007						107,378,000			107,378,000
010					44,464,544				44,464,544
015					5,500,000				5,500,000
018					1,365,233				1,365,233
022					5,069,606				5,069,606
023					84,028,532				84,028,532
024					630,000				630,000
025	47,417,814								47,417,814
027	826,310								826,310
Total	750,068,001	28,161,072	56,987,723	84,155,282	143,810,783	122,179,000	30,704,846	77,964,481	1,294,031,188

The Virginia General Assembly approved these state categories for expenditure budgeting and reporting.

The total budget amount as shown above of \$1,294,031,188 includes interfund transfers of \$21,842,325. Interfund transfers include budgeted amounts that appear in more than one fund for the same purpose.

Budget by State Category

	<u>FY 2015</u>	<u>FY 2014</u>	<u>FY 2013</u>
Instruction	58%	53%	58%
Admin/Health/Attend.	2%	2%	2%
Transportation	4%	4%	5%
Operations/Maintenance	7%	6%	7%
Food Serv/Non-Instr.	11%	10%	11%
Facilities	10%	17%	9%
Educational Technology	2%	2%	2%
Debt Service	<u>6%</u>	<u>6%</u>	<u>6%</u>
	100%	100%	100%

Budget by Fund Total

	<u>FY 2015</u>	<u>FY 2014</u>	<u>FY 2013</u>
001 Operating Fund	71%	66%	73%
004 Debt Service Fund	6%	6%	6%
007 Construction Fund	8%	16%	9%
010 Food Services Fund	4%	3%	3%
015 Warehouse Fund	0%	0%	0%
018 Facilities Use Fund	0%	0%	0%
022 Self Insurance Fund	0%	0%	0%
023 Health Insurance Fund	7%	6%	6%
024 SACC Program Fund	0%	0%	0%
025 Special Education Regional Fund	4%	3%	3%
027 Governors School @ Innovation Park Fund	<u>0%</u>	<u>0%</u>	<u>0%</u>
	100%	100%	100%

CLERK'S CORRECTION**MOTION: NOHE****April 29, 2014
Regular Meeting
Res. No. 14-261****SECOND: PRINCIPI****RE: BUDGET AND APPROPRIATE SCHOOL BUDGET FOR FISCAL
YEAR 2015****ACTION: APPROVED**

WHEREAS, the Prince William County School Board has requested approval and budget and appropriation of the FY2015 School Division Budget; and

WHEREAS, the Prince William Board of County Supervisors has considered the agency budget requests and the County Executive's recommendations for FY2015; and

WHEREAS, a duly advertised public hearing was held on April 8, 2014 on the FY2015 Budget in accordance with Section 15.2-2506 VA Code Ann.; and

WHEREAS, the School Board has adopted a budget of \$1,294,031,188 on March 19, 2014; and

WHEREAS, the school division budget is supported by a general fund transfer of \$486,673,956 and a capital fund (Cable TV) transfer of \$766,882; and

WHEREAS, the school division budget is supported by an additional general fund transfer of \$1,378,802 to provide reimbursements from the federal government for costs associated with Build America Bonds and Qualified School Construction Bonds that are paid by the school division from the Debt Service Fund;

NOW, THEREFORE, BE IT RESOLVED that the Prince William Board of County Supervisors does hereby adopt, budget and appropriate the Fiscal Year 2015 School Division budget in its entirety effective July 1, 2015, in the amount of \$1,294,031,188;

BE IT FURTHER RESOLVED that upon adoption of the State budget and receipt of the estimate of State funds, the School Board will provide the Board of County Supervisors with the fund and category detail;

BE IT FURTHER RESOLVED that some adjustment between amounts budgeted within the specific categories of funding outlined by the Commonwealth may be required at a later date provided that said adjustments do not exceed the total of funds budgeted and appropriated herein;

Clerk's Correction – To Correct School Board Budget Adoption Date from
April 23, 2014 to March 19, 2014

Dated: May 12, 2014


Philip J. Campbell

April 29, 2014
Regular Meeting
Res. No. 14-261
Page Two

BE IT FURTHER RESOLVED that the Prince William Board of County Supervisors authorizes the School Division to retain unexpended Fiscal Year 2014 funds to support the Fiscal Year 2015 school budget.

Votes:

Ayes: Caddigan, Jenkins, May, Nohe, Principi, Stewart

Nays: Candland, Covington

Absent from Vote: None

Absent from Meeting: None

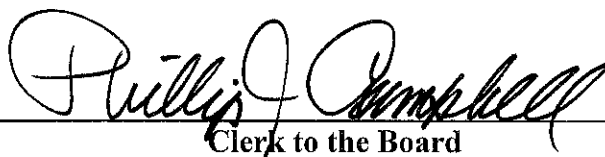
For Information:

School Superintendent

Management and Budget Director

Finance Director

ATTEST: _____


Clerk to the Board

TUITION RATES FOR THE 2014-2015 SCHOOL YEAR

Regular School Rates

The School Board on an annual basis uses anticipated costs for the school year to establish tuition rates for non-residents of Prince William County. Daily rates are based on the number of instructional days per year. Tuition rates for the school year are:

	<u>In-State</u>	<u>Out-of-State</u>
Annual Rate	\$5,364.00*	\$10,587.00

* This rate is charged if Prince William County Schools receives state funding for the student.

Special Education In-State Tuition Rates

Total Tuition = Basic Program Costs + Transportation + Additional Programs

Each student must have one of the Basic Program Costs, may have a Transportation Cost and may have one or more Additional Program Costs. These costs include both the direct and indirect costs of each of the various services.

Basic Program Costs for disabilities not listed here (e.g., Autism, Severe & Profound, Hearing, etc.) apply to students in the Northern Virginia Regional Special Education Program and are determined by that office.

BASIC (Self-Contained) PROGRAMS	Annual Costs
PreSchool	\$21,265
Moderate Cognitive Impairment (MOCI)	\$16,505
Mild Cognitive Impairment (MICI)	\$16,505
Orthopedically Impaired	\$16,505
Seriously Emotionally Disturbed	\$16,168
Learning Disabled	\$16,168
Regular Education (85%) (county funding)	\$ 4,559

TRANSPORTATION COSTS

Regular	\$ 456
Special	\$10,144

ADDITIONAL (Resource) PROGRAMS

Emotionally Disturbed	\$10,260
Learning Disabled	\$ 7,650
Visually Impaired	\$17,707
Speech	\$ 3,358
Occupational Therapy	\$ 6,200
Physical Therapy	\$ 5,925
Attendant Required	\$ 7,314
Adapted Physical Education	\$ 1,328

Special Education Out-of-State Tuition Rates

If the student is to be claimed for average daily membership (state funding) by a school division other than Prince William County Schools, or if the student is from out-of-state, the tuition charge will be \$5,223 higher than indicated in the Special Education Basic Programs listed above.

Department Performance Measures

Introduction

The Prince William County Schools Strategic Plan unifies all schools and departments and establishes a shared direction by establishing Divisionwide goals, objectives, and measures that are used to direct and to monitor the effectiveness of school levels and central office departments. The Strategic Plan for FY 2011-2015 can be found in the Organizational Section of this budget document and is also available on the School Division's Internet web site at www.pwcs.edu. The Strategic Plan is designed to set resource priorities by establishing goals and directing scarce resources based on achieving those goals. Divisionwide student and instruction-related performance measure results are included in the Organizational Section of this budget document. Central Office Support performance measurement results by department are included in this section of this budget document.

Prince William County Public Schools are managed by *site-based management*. Division funds are allocated to schools and central departments. Essentially, site-based management is decentralization. Schools and departments are responsible for strategic planning, stakeholder participation, budget management, and performance measurement. Each school and department is assigned to an associate superintendent. Schools and departments submit their plans to their associate superintendent where it is reviewed, approved, and/or amended to insure alignment and compliance with the goals of the Division's Strategic Plan. This integrated planning approach promotes continuous improvement by integrating planning and budgeting in a decentralized process where stakeholder participation and performance measures influence operations. Schools and departments are required to use best practices based on scientific research. For example, the **Plan, Do, Study, Act**, (PDSA) planning process to identify the needs and demands of their individual responsibilities, prioritize programs, establish clear measurable objectives, maintain a formal system of accountability, and use the information in budget development. The fully integrated process will help schools and departments become more creative, flexible, and entrepreneurial in responding to their responsibilities.

What is Strategic Planning?

Strategic planning is a powerful tool for setting priorities and making informed decisions about the future. It helps guide schools and departments in the same direction. It illustrates employees how their jobs support the Division's goals.

Why Measure Results?

While the private sector has profits as a key measure of performance, the public sector lacks a similar "bottom line." However, more and more taxpayers want to know how well their tax dollars are being spent. Citizen demands for accountability compel public managers to systematically monitor agency results. An effective accountability system examines each program and precisely describes desired accomplishments for it.

Management Process

Prince William County Public Schools is a multifaceted system consisting of separate functions, cross functional processes, management layers, individual performers, specific programs, products or services, and a variety of other ways in which all of these can be (and are) interrelated. With site-based management of schools and central office departments, separate planning is performed by each school and department. However, the planning activities must be consistent with and support the goals in the Prince William County Schools Strategic Plan. The Strategic Plan unifies all schools and departments by establishing a shared direction. Associate superintendents insure school plans are aligned with the Strategic Plan and that central department plans support school plans. High performing schools and central office departments can demonstrate how individual actions come together to collectively move the entire School Division in its preferred direction.

Continuous Improvement

- Strategic Planning
- Stakeholder Participation
- Budget Management
- Performance Measurement

Strategic Planning

Identify critical issues. Examine mission, mandates, responsibilities, stakeholder feedback, strengths and weaknesses, external opportunities, and student enrollment. With, advisory council participation and stakeholders input, develop strategies from issue assessment to manage the array of critical issues. Document the goals, objectives, and strategies per Division guidelines. Those strategies requiring additional resource allocations must be addressed during budget development.

Budget Management

From strategies identify those that require changes in resources and budget for them in the budget submission. This directly links the Strategic Plan and requests for funding. Submissions include a breakdown itemized by unit, activity, and object code, required to set into operation each goal, objective, and strategy. Any low priority items should be analyzed to determine whether resources going to them are cost-justified.

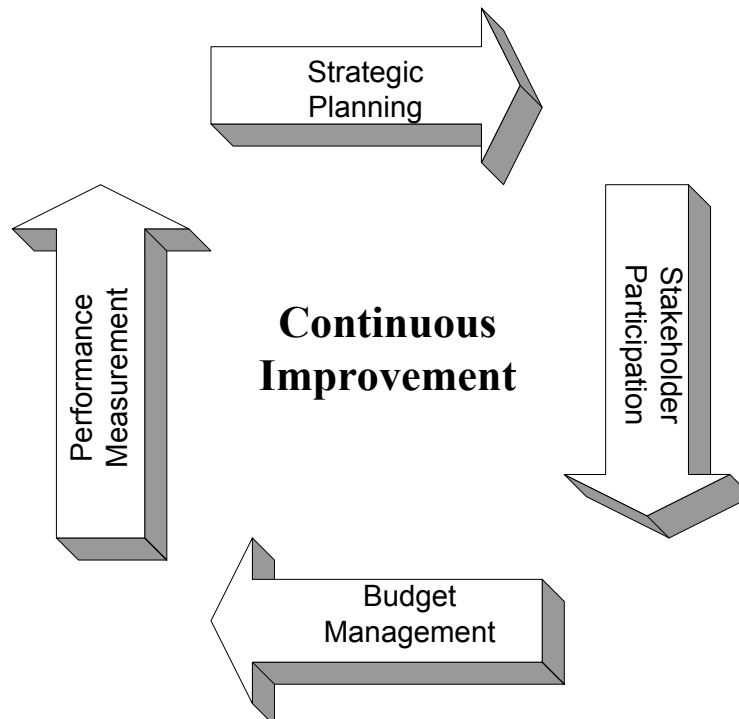
Performance Measurement

School and central office department plans and budgets and the School Division's budget shall reflect the Strategic Plan. Divisionwide goals, objectives and performance measures are included in the Strategic Plan. Associate superintendents review plans and budgets to insure alignment and compliance with the Strategic Plan, however, performance measures for each school and central office department are necessary to show the degree to which conformance to the Strategic Plan is met. The Prince William County Public Schools Strategic Plan is the School Division's long-range plan.

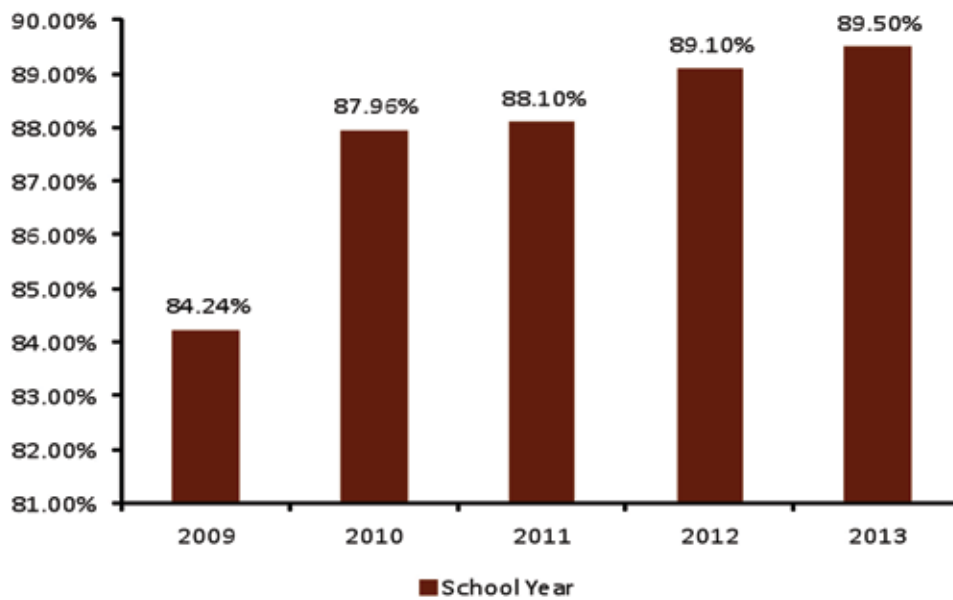
- Schools and central office departments may develop additional performance measurements to better monitor the effectiveness of particular activities and progress toward specific goals.

Conclusion

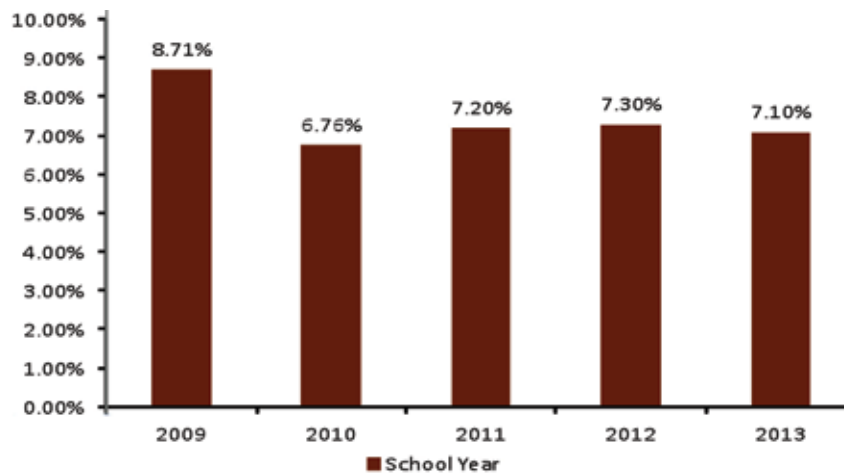
Integrating strategic planning and performance measurement with the budget process helps the School Division set resource priorities, ensure accountability to taxpayers, and eliminate waste. The process will evolve with use. As schools and departments become more adept at planning and developing measures, they will become more results-oriented. Departments will learn to sharpen their capability to build budgets that reflect strategic priorities and support a desired set of results.



On-Time Graduation Rate



Drop Out Rate



SCHOOL-BASED PERFORMANCE RESULTS

Year	Indicator	2011-2012		2012-2013		2013-2014	
		Actual	Target	Actual	Target	Actual	Target
1.1.02a.01	All student reading scores will meet or exceed all VDOE AMO targets.	89	85	77	66	77	69
1.1.02a.02	Gap Group 1 student (SPED, LEP, Economically Disadvantaged; unduplicated) reading scores will meet or exceed all VDOE AMO targets.	81	76	63	52	63	59
1.1.02a.03	Gap Group 2 student (black) reading scores will meet or exceed all VDOE AMO targets.	85	76	69	49	71	57
1.1.02a.04	Gap Group 3 student (hispanic) reading scores will meet or exceed all VDOE AMO targets.	83	80	66	53	66	60
1.1.02a.05	All asian student reading scores will meet or exceed all VDOE AMO targets.	93	92	86	80	86	81
1.1.02a.06	All economically disadvantaged student reading scores will meet or exceed all VDOE AMO targets.	81	76	64	52	64	59
1.1.02a.07	All limited English proficient student reading scores will meet or exceed all VDOE AMO targets.	79	76	56	44	54	52
1.1.02a.08	All special education student reading scores will meet or exceed all VDOE AMO targets.	70	59	48	30	49	42
1.1.02a.09	All white student reading scores will meet or exceed all VDOE AMO targets.	95	90	88	74	87	75
1.1.02a.10	All student math scores will meet or exceed all VDOE AMO targets.	71	61	74	64	77	66
1.1.02a.11	Gap Group 1 student (SPED, LEP, Economically Disadvantaged; unduplicated) math scores will meet or exceed all VDOE AMO targets.	59	47	62	52	65	57
1.1.02a.12	Gap Group 2 student (black) math scores will meet or exceed all VDOE AMO targets.	60	45	64	51	69	56
1.1.02a.13	Gap Group 3 student (hispanic) math scores will meet or exceed all VDOE AMO targets.	62	52	65	56	69	60
1.1.02a.14	All asian student math scores will meet or exceed all VDOE AMO targets.	86	82	88	83	89	84
1.1.02a.15	All economically disadvantaged student math scores will meet or exceed all VDOE AMO targets.	59	47	62	52	66	57
1.1.02a.16	All limited English proficient student math scores will meet or exceed all VDOE AMO targets.	60	39	60	46	63	53
1.1.02a.17	All special education student math scores will meet or exceed all VDOE AMO targets.	44	33	45	41	47	49
1.1.02a.18	All white student math scores will meet or exceed all VDOE AMO targets.	80	68	83	69	85	70
1.1.02b.01	Each year, pass rates on state assessment reading tests for all students will increase over the previous year.	89	90	77	90	77	78
1.1.02b.02	Each year, pass rates on state assessment reading tests for Gap Group 1 (SPED, LEP, Economically Disadvantaged; unduplicated) students will increase over the previous year.	81		63	82	63	64
1.1.02b.03	Each year, pass rates on state assessment reading tests for Gap Group 2 (black) students will increase over the previous year.	85	86	69	86	71	70
1.1.02b.04	Each year, pass rates on state assessment reading tests for Gap Group 3 (hispanic) students will increase over the previous year.	83	84	66	84	66	67
1.1.02b.05	Each year, pass rates on state assessment reading tests for asian students will increase over the previous year.	93		86	94	86	87
1.1.02b.06	Each year, pass rates on state assessment reading tests for economically disadvantaged students will increase over the previous year.	81	82	64	82	64	65
1.1.02b.07	Each year, pass rates on state assessment reading tests for limited English proficient students will increase over the previous year.	79	79	56	80	54	57
1.1.02b.08	Each year, pass rates on state assessment reading tests for special education students will increase over the previous year.	70	72	48	71	49	49
1.1.02b.09	Each year, pass rates on state assessment reading tests for white students will increase over the previous year.	95	96	88	96	87	89
1.1.02b.10	Each year, pass rates on state assessment math tests for all students will increase over the previous year.	71	88	74	72	77	75
1.1.02b.11	Each year, pass rates on state assessment math tests for Gap Group 1 (SPED, LEP, Economically Disadvantaged; unduplicated) students will increase over the previous year.	59		62	60	65	63
1.1.02b.12	Each year, pass rates on state assessment math tests for Gap Group 2 (black) students will increase over the previous year.	60	81	64	61	69	65
1.1.02b.13	Each year, pass rates on state assessment math tests for Gap Group 3 (hispanic) students will increase over the previous year.	62	83	65	63	69	66
1.1.02b.14	Each year, pass rates on state assessment math tests for asian students will increase over the previous year.	86		88	87	89	89
1.1.02b.15	Each year, pass rates on state assessment math tests for economically disadvantaged students will increase over the previous year.	59	81	62	60	66	63
1.1.02b.16	Each year, pass rates on state assessment math tests for limited English proficient students will increase over the previous year.	60	81	60	61	63	61
1.1.02b.17	Each year, pass rates on state assessment math tests for special education students will increase over the previous year.	44	68	45	45	47	46
1.1.02b.18	Each year, pass rates on state assessment math tests for white students will increase over the previous year.	80	94	83	81	85	84
1.1.03a	Each year, the percent of students scoring at the pass advanced level on the SOL reading test will increase over the previous year, with a goal of 50%.			18		17	19
1.1.03b	Each year, the percent of students scoring at the pass advanced level on the SOL math test will increase over the previous year, with a goal of 50%.			16		18	17
1.1.03c	Each year, the percent of students scoring at the pass advanced level on the SOL history test will increase over the previous year, with a goal of 50%.			29		31	30
1.1.03d	Each year, the percent of students scoring at the pass advanced level on the SOL science test will increase over the previous year, with a goal of 50%.			17		16	18
1.1.04a	Each year, 95% of all students in English 11 will pass the research paper.	89	95	93	95	**	95
1.1.05a	Each year, at least 40% of all graduates will have received a qualifying score on one or more advanced exams. (AP, IB, or Cambridge).	32	40	31	40	**	40
1.1.06a	Each year, SAT scores will meet or exceed national average scores.	1,490	1,498	1,498	1,498	1,498	1,498
1.1.06b	Each year, SAT scores will meet or exceed state average scores.	1,490	1,517	1,498	1,528	1,498	1,528
1.1.06c	Each year, ACT scores will meet or exceed national average scores.	22	21	22	22	23	21
1.1.06d	Each year, ACT scores will meet or exceed state average scores.	22	22	22	23	23	23

*Preliminary

**Data unavailable at time of publication

SCHOOL-BASED PERFORMANCE RESULTS

Year	Indicator	2011-2012		2012-2013		2013-2014	
		Actual	Target	Actual	Target	Actual	Target
12.01a	Each year, the achievement gap in reading between black and white students will be reduced in elementary schools.	9	8	16	8	16	15
12.01b	Each year, the achievement gap in reading between hispanic and white students will be reduced in elementary schools.	11	10	19	10	20	18
12.01c	Each year, the achievement gap in reading between economically disadvantaged and non-economically disadvantaged students will be reduced in elementary schools.	12	10	19	11	20	18
12.01d	Each year, the achievement gap in reading between limited English proficient and non-limited English proficient students will be reduced in elementary schools.	11	10	19	10	21	18
12.01e	Each year, the achievement gap in reading between special education and non-special education students will be reduced in elementary schools.	16	13	26	15	22	25
12.01f	Each year, the achievement gap in math between black and white students will be reduced in elementary schools.	20	8	18	19	16	17
12.01g	Each year, the achievement gap in math between hispanic and white students will be reduced in elementary schools.	17	5	16	16	13	15
12.01h	Each year, the achievement gap in math between economically disadvantaged and non-economically disadvantaged students will be reduced in elementary schools.	18	7	17	17	15	16
12.01i	Each year, the achievement gap in math between limited English proficient and non-limited English proficient students will be reduced in elementary schools.	13	3	13	12	12	12
12.01j	Each year, the achievement gap in math between special education and non-special education students will be reduced in elementary schools.	26	16	29	25	27	28
12.02a	Each year, the percent of 3rd grade students who pass the grade 3 SOL test in reading will increase over the previous year.			77		74	78
12.03a	Each year, the percent of 5th grade students who score at the advanced level on the grade 5 SOL test in math will increase over the prior year.			28		30	29
12.04a	Each year the % of economically disadvantaged students participating in the gifted program will increase over the previous year in elementary schools.	48	48	49	49	49	50
12.04b	Each year the % of limited English proficient students participating in the gifted program will increase over the previous year in elementary schools.	16	16	17	17	16	18
12.04c	Each year the % of limited English proficient students participating in the gifted program will increase over the previous year in elementary schools.	11	11	10	12	9	11
12.04d	Each year the % of special education students participating in the gifted program will increase over the previous year in elementary schools.	4	5	3	5	4	4
12.05a	The disproportional identification in special education: each year the % of black students who are identified for special education services in Gr K-5 shall be less than or equal to the % of black students in Gr K-5.	9	19	9	19	9	19
12.05b	The disproportional identification in special education: each year the % of hispanic students who are identified for special education services in Gr K-5 shall be less than or equal to the % of hispanic students in Gr K-5.	7	30	7	31	7	32
12.05c	The disproportional identification in special education: each year the % of white students who are identified for special education services in Gr K-5 shall be less than or equal to the % of white students in Gr K-5.	7	34	8	33	8	32
12.05d	The disproportional identification in special education: each year the % of economically disadvantaged students who are identified for special education services in Gr K-5 shall be less than or equal to the % of economically disadvantaged students in Gr K-5.	9	40	8	42	8	42
12.05e	The disproportional identification in special education: each year the % of limited English proficient students who are identified for special education services in Gr K-5 shall be less than or equal to the % of limited English proficient students in Gr K-5.	6	24	6	23	7	24
12.07a	Each year, the achievement gap in reading between black and white students will be reduced in middle schools.	9	9	21	8	17	20
12.07b	Each year, the achievement gap in reading between hispanic and white students will be reduced in middle schools.	12	10	24	11	22	23
12.07c	Each year, the achievement gap in reading between economically disadvantaged and non-economically disadvantaged students will be reduced in middle schools.	13	11	23	12	23	22
12.07d	Each year, the achievement gap in reading between limited English proficient and non-limited English proficient students will be reduced in middle schools.	13	13	33	12	37	32
12.07e	Each year, the achievement gap in reading between special education and non-special education students will be reduced in middle schools.	26	24	40	25	39	39
12.07f	Each year, the achievement gap in math between black and white students will be reduced in middle schools.	19	14	18	18	15	17
12.07g	Each year, the achievement gap in math between hispanic and white students will be reduced in middle schools.	19	13	20	18	19	19
12.07h	Each year, the achievement gap in math between economically disadvantaged and non-economically disadvantaged students will be reduced in middle schools.	21	15	20	20	20	19
12.07i	Each year, the achievement gap in math between limited English proficient and non-limited English proficient students will be reduced in middle schools.	19	16	25	18	29	24
12.07j	Each year, the achievement gap in math between special education and non-special education students will be reduced in middle schools.	34	30	38	33	36	37
12.08a	Each year, the percent of 6th grade students enrolled in 6th grade extended language arts will increase over the preceding year.	36	38	37	37	35	38
12.08b	Each year, the percent of 6th grade students enrolled in 6th grade extended math or higher will increase over the preceding year.	42	42	36	43	42	37
12.09a	By 2015, 40% of 8th grade students will have taken Algebra I and received a verified credit by the end of their 8th grade year.	33	34	32	36	32	38
12.10a	By 2015, 40% of 8th grade students will have received HS credit for completing a world language course by the end of their 8th grade year.	42	42	42	42	45	42
12.11a	Each year, the percent of 8th grade students who have passed the grade 8 SOL test in reading by the end of their eighth grade year will increase over the previous year.	89	91	73	90	73	74
12.11b	Each year, the percent of 8th grade students who have passed the grade 8 SOL test in math by the end of their eighth grade year will increase over the previous year.	76	88	75	77	76	76
12.12a	Each year the % of minority students participating in specialty and gifted programs will be greater than the previous year in middle schools.	55	55	59	56	60	60
12.12b	Each year the % of economically disadvantaged students participating in specialty and gifted programs will be greater than the previous year in middle schools.	25	24	32	26	32	33
12.12c	Each year the % of limited English proficient students participating in specialty and gifted programs will be greater than the previous year in middle schools.	12	11	11	13	9	12
12.12d	Each year the % of special education students participating in specialty and gifted programs will be greater than the previous year in middle schools.	2	3	4	3	4	5
12.13a	The disproportional identification in special education: each year the % of black students who are identified for special education services in Gr 6-8 shall be less than or equal to the % of black students in Gr 6-8.	14	21	15	21	15	20

**Preliminary

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SCHOOL-BASED PERFORMANCE RESULTS

Year	Indicator	2011-2012		2012-2013		2013-2014	
		Actual	Target	Actual	Target	Actual	Target
	1.2.13b The disproportional identification in special education: each year the % of hispanic students who are identified for special education services in Gr 6-8 shall be less than or equal to the % of hispanic students in Gr 6-8.	11	26	11	27	11	29
	1.2.13c The disproportional identification in special education: each year the % of white students who are identified for special education services in Gr 6-8 shall be less than or equal to the % of white students in Gr 6-8.	10	35	10	34	11	33
	1.2.13d The disproportional identification in special education: each year the % of economically disadvantaged students who are identified for special education services in Gr 6-8 shall be less than or equal to the % of economically disadvantaged students in Gr 6-8.	13	37	14	39	14	40
	1.2.13e The disproportional identification in special education: each year the % of limited English proficient students who are identified for special education services in Gr 6-8 shall be less than or equal to the % of limited English proficient students in Gr 6-8.	11	12	13	11	15	10
	1.2.15a Each year, the achievement gap in reading between black and white students will be reduced in high schools.	5	5	13	4	9	12
	1.2.15b Each year, the achievement gap in reading between economically disadvantaged and non-economically disadvantaged students will be reduced in high schools.	8	7	15	7	12	14
	1.2.15c Each year, the achievement gap in reading between economically disadvantaged and non-economically disadvantaged students will be reduced in high schools.	9	7	14	8	11	13
	1.2.15d Each year, the achievement gap in reading between limited English proficient and non-limited English proficient students will be reduced in high schools.	22	23	33	21	28	32
	1.2.15e Each year, the achievement gap in reading between special education and non-special education students will be reduced in high schools.	16	15	30	15	27	29
	1.2.15f Each year, the achievement gap in math between black and white students will be reduced in high schools.	18	9	18	17	16	17
	1.2.15g Each year, the achievement gap in math between hispanic and white students will be reduced in high schools.	18	9	18	17	17	17
	1.2.15h Each year, the achievement gap in math between economically disadvantaged and non-economically disadvantaged students will be reduced in high schools.	17	7	18	16	15	17
	1.2.15i Each year, the achievement gap in math between limited English proficient and non-limited English proficient students will be reduced in high schools.	14	7	17	13	19	16
	1.2.15j Each year, the achievement gap in math between special education and non-special education students will be reduced in high schools.	24	13	28	23	36	27
	1.2.16a Each year the % of minority students participating in a specialty or gifted program, or enrolled in an AP, IB, or AICE course will be greater than the previous year in high schools.	64	64	64	65	64	65
	1.2.16b Each year the % of economically disadvantaged students participating in a specialty or gifted program, or enrolled in an AP, IB, or AICE course will be greater than the previous year in high schools.	33	33	34	34	35	35
	1.2.16c Each year the % of limited English proficient students participating in a specialty or gifted program, or enrolled in an AP, IB, or AICE course will be greater than the previous year in high schools.	33	33	34	34	35	35
	1.2.16d Each year the % of special education students participating in a specialty or gifted program, or enrolled in an AP, IB, or AICE course will be greater than the previous year in high schools.	1	2	1	2	0	2
	1.2.17a The disproportional identification in special education: each year the % of black students who are identified for special education services in Gr 9-12 shall be less than or equal to the % of black students in Gr 9-12.	13	20	14	20	14	20
	1.2.17b The disproportional identification in special education: each year the % of hispanic students who are identified for special education services in Gr 9-12 shall be less than or equal to the % of hispanic students in Gr 9-12.	10	26	9	26	9	27
	1.2.17c The disproportional identification in special education: each year the % of white students who are identified for special education services in Gr 9-12 shall be less than or equal to the % of white students in Gr 9-12.	9	35	9	35	10	35
	1.2.17d The disproportional identification in special education: each year the % of economically disadvantaged students who are identified for special education services in Gr 9-12 shall be less than or equal to the % of economically disadvantaged students in Gr 9-12.	13	32	13	33	13	34
	1.2.17e The disproportional identification in special education: each year the % of limited English proficient students who are identified for special education services in Gr 9-12 shall be less than or equal to the % of limited English proficient students in Gr 9-12.	8	8	9	8	11	8
	1.2.19a Each year, the percent of first time 9th grade students passing four or more core courses will increase over the previous year.	86	86	81	87	85	82
	1.2.20a By 2015, 60% of graduates will have taken at least one AP, IB, or AICE course or a CTE course with certification or licensing in a recognized industry, trade, or profession.	87	83	90	83	**	83
	1.2.21a Each year, at least 90% of graduates will pursue continuing education.	88	90	90	90	90*	90
	1.2.22a Each year at least 60% of all graduates will earn an Advanced Studies diploma.	49	60	48	60	51*	60
	1.2.22b Each year the % of black graduates earning an Advanced Studies diploma will increase over the prior year.	38	40	40	39	39*	41
	1.2.22c Each year the % of Hispanic graduates earning an Advanced Studies diploma will increase over the prior year.	38	38	33	39	32*	35
	1.2.22d Each year the % of white graduates earning an Advanced Studies diploma will increase over the prior year.	58	61	59	60	61*	60
	1.2.22e Each year the % of economically disadvantaged graduates earning an Advanced Studies diploma will increase over the prior year.	33	32	31	34	36*	33
	1.2.22f Each year the % of limited English proficient graduates earning an Advanced Studies diploma will increase over the prior year.	6	7	7	7	9*	8
	1.2.22g Each year the % of special education graduates earning an Advanced Studies diploma will increase over the prior year.	4	6	7	5	4*	8
	1.2.23a By 2015, 65% of graduates will earn a Governor's Seal, a Career & Technical Ed. Seal, or an Adv. Math & Technology Seal or a Civics Seal.	56	65	56	65	59*	65
	1.3.01a Each year, the Average Daily Attendance (ADA/ADM) for schools and the Division will be 95%.	96	95	95	95	95	95
	1.3.02a By 2015, 90% of HS students will graduate within four years of beginning 9th grade, according to VDOE rules for graduates.	89	90	90	90	91*	90
	1.4.01a Each year, at least 85% of students will report being satisfied with the quality of instructional programs, services and opportunities.	87	85	88	85	87	85
	1.4.01b Each year, at least 85% of teachers/teacher assistants will report being satisfied with the quality of instructional programs, services and opportunities.	93	85	94	85	94	85
	1.4.01c Each year, at least 85% of parents will report being satisfied with the quality of instructional programs, services and opportunities.	91	85	92	85	91	85
	2.2.01a Each year, at least 98% of students will have fewer than 10 Code of Behavior violations.	99	98	99	98	99	98

**Preliminary

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SCHOOL-BASED PERFORMANCE RESULTS

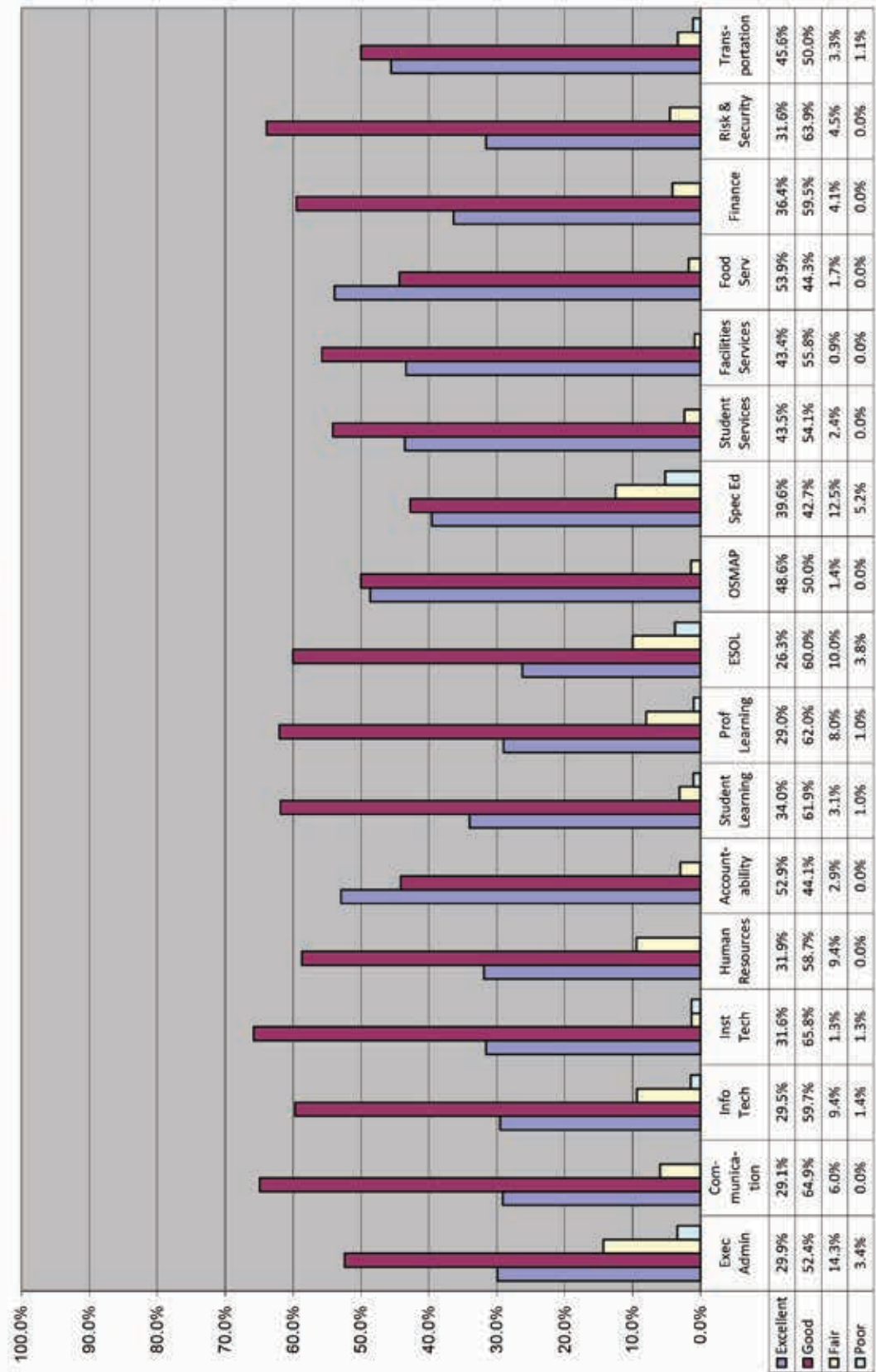
Year	Indicator	2011-2012		2012-2013		2013-2014	
		Actual	Target	Actual	Target	Actual	Target
22.02a	Disproportional discipline referrals: each year, the % of black students who receive a discipline referral will be less than or equal to the % of black students in the division.	23	20	21	20	19	20
22.02b	Disproportional discipline referrals: each year, the % of hispanic students who receive a discipline referral will be less than or equal to the % of hispanic students in the division.	16	28	15	29	13	30
22.02c	Disproportional discipline referrals: each year, the % of white students who receive a discipline referral will be less than or equal to the % of white students in the division.	11	34	11	34	9	33
22.02d	Disproportional discipline referrals: each year, the % of economically disadvantaged students who receive a discipline referral will be less than or equal to the % of economically disadvantaged students in the division.	18	37	18	39	16	39
22.02e	Disproportional discipline referrals: each year, the % of limited English proficient students who receive a discipline referral will be less than or equal to the % of limited English proficient students in the division.	12	16	12	16	11	16
22.02f	Disproportional discipline referrals: each year, the % of special education students who receive a discipline referral will be less than or equal to the % of special education students in the division.	25	8	24	8	21	9
22.03a	Each year, at least 85% of students will meet the aerobic capacity standard as measured by the VA. Wellness Tests.	83	85	82	85	81	85
22.03b	Each year, at least 85% of students will meet the upper body strength requirement as measured by the VA. Wellness Tests.	87	85	89	85	86	85
22.03c	Each year, at least 85% of students will meet the abdominal strength and endurance requirement as measured by the VA. Wellness Tests.	96	85	96	85	94	85
22.03d	Each year, at least 85% of students will meet the flexibility requirement as measured by the VA. Wellness Tests.	89	85	90	85	88	85
24.01a	By 2015, 80% of students will report being satisfied overall with the teaching, learning, and working environment.	78	79	80	79	81	80
24.01b	By 2015, 80% of students will report being satisfied as measured by the construct: caring environment.	83	80	85	80	86	80
24.01c	By 2015, 80% of students will report being satisfied as measured by the construct: effective communication.	87	80	89	80	88	80
24.01d	By 2015, 80% of students will report being satisfied as measured by the construct: orderly environment, conducive to learning.	69	73	71	75	71	78
24.01e	By 2015, 80% of students will report being satisfied as measured by the construct: safe and healthy environment.	80	79	81	80	82	80
24.02a	Each year, 85% of teachers/teacher assistants will report being satisfied overall with the teaching, learning, and working environment.	91	85	92	85	92	85
24.02b	Each year, 85% of teachers/teacher assistants will report being satisfied as measured by the construct: caring environment.	92	85	93	85	93	85
24.02c	Each year, 85% of teachers/teacher assistants will report being satisfied as measured by the construct: effective communication.	89	85	90	85	90	85
24.02d	Each year, 85% of teachers/teacher assistants will report being satisfied as measured by the construct: orderly environment, conducive to learning.	89	85	89	85	89	85
24.02e	Each year, 85% of teachers/teacher assistants will report being satisfied as measured by the construct: safe and healthy environment.	96	85	94	85	96	85
24.02f	Each year, 85% of parents will report being satisfied overall with the teaching, learning, and working environment.	93	85	93	85	93	85
24.02g	Each year, 85% of parents will report being satisfied as measured by the construct: caring environment.	95	85	95	85	95	85
24.02h	Each year, 85% of parents will report being satisfied as measured by the construct: effective communication.	89	85	90	85	89	85
24.02i	Each year, 85% of parents will report being satisfied as measured by the construct: orderly environment, conducive to learning.	91	85	92	85	91	85
24.02j	Each year, 85% of parents will report being satisfied as measured by the construct: safe and healthy environment.	93	85	92	85	93	85
3.1.03a	Each year, 85% of parents will report being satisfied with family involvement in decision-making.	89	85	90	85	89	85
4.1.03a	Each year, 85% of parents will report being satisfied with the quality of instructional staff.	94	95	94	85	94	85
4.5.02a	Each year, 85% of employees will report being satisfied with the quality of recruitment, training, recognition and reward opportunities, and work systems.	87	85	86	85	86	85
5.4.01a	Each year, at least 85% of customers will report being satisfied with the quality of department (supplier) services.	82	85	80	85	81	85
5.4.02a	Each year, at least 85% of all students will report being satisfied with the overall quality of the Division.	93	85	94	85	93	85
5.4.02b	Each year, at least 85% of all teachers/teacher assistants will report being satisfied with the overall quality of the Division.	92	85	93	85	92	85
5.4.02c	Each year, at least 85% of all parents will report being satisfied with the overall quality of the Division.	92	85	92	85	92	85

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2013-14 Customer Satisfaction Survey

Central Office Satisfaction



EXECUTIVE MANAGEMENT

School Board Requests – Strategic Plan Goal 5					
Objective:	To respond to at least 90 percent of School Board concerns and requests for information within 14 days.				
Output:	Completion of To Do requests, School Board items, and correspondences.				
Efficiency:	Calculate the days from receipt of requests for information to completion date.				
Quality:	Level of satisfaction with responses.				
Outcome:	Report the percentage achieved with standard set in the objective.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	93%	90%	92%	92%	92%

Direction and Leadership – Strategic Plan Goal 5					
Objective:	To provide clear direction, leadership, and strategic management necessary to accomplish school division goals and deliver services efficiently and effectively by achieving at least 80 percent of performance targets.				
Output:	Performance targets established for departments.				
Efficiency:	Determine the number of performance targets successfully met.				
Quality:	Overall satisfaction with the school division will improve.				
Outcome:	Report the percentage achieved with standard set in the objective.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	91%	83%	90%	83%	89%

COMMUNICATIONS AND TECHNOLOGY SERVICES

School Division Publications/Recognition – Strategic Plan Goal 4 & 5					
Objective:	To develop, produce, and disseminate all Community Relations publications, invitations, and board flow sheets 97 percent of the time according to the following schedule: School/departments will receive “Communicator” on Mondays; “The Division Leader” will be published on the second and fourth Thursday of each month; “Board Briefs” will be completed two days after each School Board meeting; the “Information Guide” will be published by September 30 each year; reception invitations will be mailed two weeks in advance of events; and board flow sheets will be completed according to the School Board calendar.				
Output:	Maintain a record of scheduled completion dates and actual completion dates.				
Efficiency:	Calculate the average time required to complete the development of each publication and prioritize tasks associated with production to accomplish objective.				
Quality:	Monitor revision process and verify accuracy during proof and blue line stages.				
Outcome:	Report percentile compliance with standard set in objective.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	100%	100%	99%	99%	97%

COMMUNICATIONS AND TECHNOLOGY SERVICES

School Division Web Site Communication - Strategic Plan Goals 3 & 5					
Objective:	<p>To manage and coordinate the PWCS Web site and department and school Web sites, and ensure that the PWCS Web site is up-to-date with new content added each school day in the form of an announcement, event, and/or other news content; and to post additions and revisions as requested by departments, offices, or administrators within three business days of approved request and/or content received.</p> <p>To coordinate tasks with department and school Web managers, provide training in Web site development, perform troubleshooting, and monitor the maintenance of Web site standards for department and school Web sites.</p>				
Output:	Maintain a record of request dates and completion dates for creating or updating Web site content including new web pages/Web sites, inserting news and announcements, additions and revisions. Also recorded are other tasks such as coordination and management, training, and troubleshooting tasks.				
Efficiency:	Tabulate dates of news and announcement Web postings and the total number of requests for Web site tasks and dates of completion.				
Quality:	Review and monitor monthly reports of news-related items; chart the timeliness of each completed Web site additions/revisions from the approval/receipt date.				
Outcome:	Review monthly report to measure that we are meeting our objective of daily postings of news-related items; to report percentage completed of the three-day standard set in the objective.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	100%	100%	100%	100%	100%

COMMUNICATIONS AND TECHNOLOGY SERVICES

Graphic, Photographic, Duplication, and Video Services — Strategic Plan Goals 3 & 4					
Objective:	To complete 95 percent of all approved graphic, photographic, duplication, audio/visual, and video projects within the agreed upon time frame.				
Output:	Maintain a log of projects with due dates.				
Efficiency:	Calculate the total number of projects not completed on time.				
Quality:	Log request by date, department, and project as they are received and record the date completed.				
Outcome:	To report percentage achieved in objective.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	100%	100%	100%	100%	99%

PWCS-TV, Channel 18 — Strategic Goals 1 & 4					
Objective:	To input text for all electronic bulletin board announcements using approved template with 95 percent accuracy in terms of proper spelling, font size, etc.; To ensure that bulletin board submissions air in the time-frame requested and expire on the appropriate date and time with 95 percent accuracy.				
Output:	Maintain a log of bulletin board requests, in-house generated frames; maintain bulletin board text errors, air-date errors and expiration errors.				
Efficiency:	Calculate number of bulletin board errors related to both text input and air and expiration dates.				
Quality:	Monitor logs for trends in discrepancies to determine possible causes and solutions.				
Outcome:	Report percent of errors for bulletin board items.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	99%	100%	99%	100%	100%

COMMUNICATIONS AND TECHNOLOGY SERVICES

Prince William Network — Distance Learning — Strategic Goal 1					
Objective:	To operate and manage all distance learning projects within budget, on schedule and with a 90-percent positive satisfaction rate from the various partnering agencies.				
Output:	Collaborate on scheduled events, courses, projects, and evaluation methodology with partnering agencies.				
Efficiency:	Develop concept, budget and timeline for all projects. Utilize the formal evaluations created in conjunction with the various partnering agencies to assess customer satisfaction.				
Quality:	Provide outside evaluation and statistical data. A common component of each evaluation would include a satisfaction rating from Distance Learning participants (i.e. students and teachers) and/or the partnering agency.				
Outcome:	Report to partners on project completion and evaluation results.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	100%	100%	100%	100%	100%

Data Processing Services — Strategic Plan Goal 5					
Objective:	To complete all local, state, and federal, reporting requirements associated with the financial, student information and other supported applications at 99.9% accuracy.				
Output:	Generate paychecks, expense checks, student report cards, student interims and other reports.				
Efficiency:	Calculate the cost associated with each reporting requirement.				
Quality:	Initiate quality control procedures using pre-edit and reconciliation reporting.				
Outcome:	Report the percentage of completed reporting requirements indicated in the objective.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	99.8%	99.9%	99.9%	99.9%	99.9%

HUMAN RESOURCES

Highly Qualified Teachers –Strategic Plan Goal 4					
Objective:	All students will be taught by fully certified and endorsed teachers.				
Output:	Qualifications of current instructional positions.				
Efficiency:	Number of instructional positions meeting standard in objective compared to total number of instructional positions.				
Quality:	No Child Left Behind (NCLB) requirement.				
Outcome:	Report percentage compliance with objective for all instructional positions.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	99.06%	99.00%	98.00%	98.37% ¹	98.07%

¹ Data reported September 30, 2012

Employee Diversity -Strategic Plan Goal 4					
Objective:	Promote diversity and equal opportunity for all Prince William County Schools employees.				
Output:	The School Division shall continue to use non-preferential programs and strategies to provide equal opportunity.				
Efficiency:	Workforce diversity will reflect the Prince William County community.				
Quality:	Prince William County Public Schools Strategic Plan Goal 4, Objective 4.3.1.				
Outcome:	Report percentage in accordance with objective.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome:					
Percentage Minority Employees	29.0%	33.0%	31.6% ¹	31.9% ²	32.3% ³
Percentage Minority in Community*	51.5%	51.3%	51.7%	52.5% ⁴	53.3% ⁵
Percentage Compliance	56.3%	64.3%	61.1%	60.8%	60.6%

¹ Data reported September 20, 2011

² Data reported by Office of Accountability, July 2, 2013

³ Data reported by Office of Accountability, June 30, 2014 for FY 2014

⁴ U.S. Census Bureau: State and County QuickFacts (2012-Released June 2013)

⁵ U.S. Census Bureau: State and County QuickFacts (2013-Updated July 8, 2014)

***Source:** U.S. Census Bureau, American Community Survey (2008-2010)
U.S. Census Bureau (FY 2011-12).

COMMUNICATIONS AND TECHNOLOGY SERVICES

Computer Support Services — Strategic Plan Goal 5					
Objective:	To complete 75% of user requests for technical services within 10 working days at 100% accuracy.				
Output:	Utilize Helpdesk software to generate the total number of requests opened and closed within a 10 working day period.				
Efficiency:	Calculate the cost associated with each reporting requirement.				
Quality:	Evaluate written responses from closed requests to determine user satisfaction.				
Outcome:	Report the percentage of completed requests indicated in the objective.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	90.0%	90.0%	89.5%	89.0%	82.0%

Printing Services — Strategic Plan Goal 5					
Objective:	To maintain 90% error free rate for all printing jobs.				
Output:	List of all completed printing jobs.				
Efficiency:	Calculate the number of errors per printing job.				
Quality:	Determine the aggregate number of printing errors due to Imaging Center employee performance.				
Outcome:	Report printing error free rate percentage with standard set in objective.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	99.9%	99.9%	99.9%	99.9%	99.8%

FINANCIAL SERVICES

Payroll Services — Strategic Plan Goal 5					
Objective:	To maintain the standard of 99.9 percent accuracy and timeliness of payroll actions.				
Output:	Payments (physical checks and electronic transfers), Payroll related information (Earnings Statements and W2 forms).				
Efficiency:	13,500 checks/advices per payroll run with 1 Supervisor, 1 Coordinator, and 5 Specialists.				
Quality:	99.9% of all payments will be correct and paid on time. School Division payroll activities will be in compliance with Federal and State laws. Payroll activities will be in compliance with School Board policies and regulations.				
Outcome:	Report percentage of compliance with standard set in objective.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	99.987%	99.984%	99.983%	99.967%	99.948%

Audit — Strategic Plan Goal 5					
Objective:	To maintain the level of control necessary to have successful (unqualified) annual audits.				
Output:	CAFR (Comprehensive Annual Financial Report)				
Efficiency:	Track number of vendor invoices, payment vouchers, journal vouchers completed and calculate per unit cost.				
Quality:	Unqualified audit report. No material weaknesses, No management suggestions that carry from audit to audit on the unqualified auditor’s report. A successful Single Audit. Submit a Comprehensive Annual Financial Report (CAFR) for both the Government Finance Officers Association’s (GFOA) and Association of School Business Officials’ (ASBO) financial reporting award programs.				
Outcome:	Report compliance with standard set in objective.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	100%	100%	100%	100%	Not Available

FINANCIAL SERVICES

Purchasing Services — Strategic Plan Goal 5					
Objective:	To award all purchase orders and contracts exceeding \$50,000 utilizing competitive sealed bidding procedures not later than an average of 45 days after receipt of requisition (RX) from the budget holder.				
Output:	Award centralized purchase orders (PC's) and contracts utilizing competitive sealed bidding procedures.				
Efficiency:	Calculate days accumulated from receipt of requisition (RX) to contract award.				
Quality:	Determine the number of purchase orders and contracts awarded under competitive sealed bid procedures that exceeded 45 days.				
Outcome:	Report percentage compliance with standard set in objective.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	98%	98%	97%	99%	98%

Purchasing Services — Strategic Plan Goal 5					
Objective:	To award at least 80% of purchase orders and contracts in full compliance with applicable laws, regulations and policies.				
Output:	Award contract for spot purchases, requirements contracts, and centralized purchase orders.				
Efficiency:	Determine the number of purchase orders and contract awards not in full compliance with applicable laws, regulations, and policies.				
Quality:	Find the number of purchase orders and contracts amended due to noncompliance with laws, regulations and policies.				
Outcome:	Report percentage compliance with standard set in objective.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	100%	100%	100%	100%	100%

FINANCIAL SERVICES

Supply Services — Strategic Plan Goal 5					
Objective:	To fill 75% of customer requisitions immediately upon receipt.				
Output:	Staff pulls customer requisition from warehouse stock.				
Efficiency:	Determine reasons for warehouse denials or backorder status.				
Quality:	Increase customer satisfaction.				
Outcome:	Report percentage achieved for standard set in objective.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	92%	93%	92%	91%	90%

Warehouse Inventory — Strategic Plan Goal 5					
Objective:	Maintain warehouse physical count of stock levels at a level consistent with automated calculations of procurements, shrinkage and issues. Overall difference shall not exceed 2%.				
Output:	Conduct physical count and obtain automated calculations report.				
Efficiency:	Calculate difference in output and compare with previous years.				
Quality:	Random check of physical counts in comparison with computer and validate shrinkage justification.				
Outcome:	Report percentage achieved for standard set in objective.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	.52%	.41%	.58%	.61%	.64%

ACCOUNTABILITY

Records Services — Strategic Plan Goal 5

Objective:	To respond to 90 percent of requests for archived records within 24 hours of the request.
Input:	Personnel Cost (1 fte).
Output:	Log date request received and date response provided.
Efficiency:	Calculate cost per request.
Quality:	Establish errors or missing records in student files.
Outcome:	Report contrasting actual response rate versus response rate in objective.

Fiscal Year	2010	2011	2012	2013	2014
Outcome:					
Number of Calls	8,356	8,792	9,843	9,924	9,875
Responses<24 hrs	8,342	8,772	9,802	9,916	9,875
Response Rate	99.83%	99.84%	99.58%	99.91%	99.949%
% Compliance	100%	100%	100%	100%	100%

Reporting Services — Strategic Plan Goal 5

Objective:	To complete on time 95 percent of local, state, and federal reporting requirements associated with student assessment, student membership, and accreditation at 99 percent accuracy.
Input:	Personnel Cost (3 fte).
Output:	Log date report completed.
Efficiency:	Calculate cost per student.
Quality:	Establish error rate by report.
Outcome:	Reports completed on time with a 99% accuracy rate.

Fiscal Year	2010	2011	2012	2013	2014
Outcome:					
Number of reports	101	101	92	92	96
Completed	101	101	92	92	96
Accuracy	100%	100%	100%	100%	100%
% Compliance	100%	100%	100%	100%	100%

RISK MANAGEMENT AND SECURITY SERVICES

Workers' Compensation Claims - Strategic Plan Goal 2

Objective:	To control workers' compensation claims' frequency to within 75 claims per million hours worked and costs to within \$100,000 per million hours worked through effective risk management services.				
Output:	Provide preventive safety programs and training, site inspections and accident investigations. Provide cost containment by monitoring medical expenses to include negotiated provider rates and invoice adjustments.				
Efficiency:	Calculate frequency rate and costs of salary and medical expenses.				
Outcome:	Report percentage compliance with standard set in objective.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome:					
Claim Freq.	770	769	779	815	795
Claims Cost	\$1,442,045	\$1,619,150	\$1,597,957	\$1,891,436	\$1,796,947
% Compliance	100%	100%	100%	100%	100%

General Liability and Property Claims - Strategic Plan Goal 2

Objective:	To control general liability and property claims’ frequency to within 1.0 per million dollars Operating Fund Budget, and paid losses to within \$1,000 per million dollars Operating Fund Budget through effective risk management services.				
Output:	Provide preventive safety programs and training, site inspections, accident and claims’ investigations, and risk analyses.				
Efficiency:	Calculate claims’ frequency and paid-to-date losses.				
Quality:	Monitor claims’ frequency and severity.				
Outcome:	Report percentage compliance with standard set in objective.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome					
Claims Freq.	40	44	50	46	40
Claims Cost	\$172,075	\$57,128	\$84,763	\$48,213	\$71,501
% Compliance	100%	100%	100%	100%	100%

TRANSPORTATION SERVICES

Pupil Transportation — Strategic Plan Goal 1					
Objective:	To achieve a 95% on-time student delivery to and from school for those runs supporting in-boundary students.				
Output:	Identification of incidents of late service.				
Efficiency:	Determine the number of buses failing to report to school sites at the scheduled times for delivery and pick-up of students. Examine the cause for lateness.				
Quality:	Implement programs developed to provide effective solutions to correct the causes of late arrivals at the schools. Improve service support to the schools in meeting their mission of educating the student population by meeting the objective.				
Outcome:	Report percentage achieved for standard set in objective.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	98%	98%	98%	98%	98%

Economic Efficiency- Strategic Plan Goal 5					
Objective:	To achieve a 60% load factor on all regular school bus routes, based on the capacity of the bus.				
Output:	Identification of all routes serving students going to and from schools.				
Efficiency:	Determine the number of routes for which the 60% load factor is not achieved.				
Quality:	Determine the causes and develop solutions, where possible, to eliminate light loads. Increase efficiency in the utilization of transportation resources.				
Outcome:	Report percentage achieved for standard set in objective.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	70%	69%	71%	70%	70%

FACILITIES SERVICES

Custodial Substitutes — Strategic Plan Goal 2					
Objective:	To fill a minimum of 90% of the custodial substitute requests with at least 3½ hours of custodial support.				
Output:	Number of schools supported by at least half-day custodian substitute.				
Efficiency:	Cost per man-hour.				
Quality:	Cleaner and safer learning environment.				
Outcome:	Report percentage achieved for standard set in objective.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	97.0%	90.0%	91.0%	87.7%	92.0%

Maintenance Services — Strategic Plan Goal 2					
Objective:	To complete 80% of the maintenance work orders within the priority guidelines of regulation 414-02.1.				
Output:	List the number of work orders completed.				
Efficiency:	80% of all work orders received will be completed within published priority timelines (85% is exceptional).				
Quality:	Calculate number of work orders received for each priority and determine number completed within the timeline.				
Outcome:	Report percentage achieved of total work orders received and completed within the priority guidelines.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	72.8%	74.5%	81.0%	85.6%	83.7%

FACILITIES SERVICES

Maintenance Training — Strategic Plan Goal 4					
Objective:	To provide technical and management training for 20% of Maintenance staff and safety training for 90% of Maintenance staff.				
Output:	Number of Maintenance workers trained during the fiscal year.				
Efficiency:	20% of assigned technicians will receive technical training, 20% of foreman and supervisors will receive management level training, and 90% of all personnel will receive safety training during the year (33%, 33%, and 100% is exceptional).				
Quality:	Personnel will receive formal training by certified professionals in the respective technical area. Training records will be maintained on all personnel trained.				
Outcome:	Report percentage achieved of Maintenance work force completing technical training, management level training, and safety training by the end of the fiscal year.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome:					
Technical	77.8%	29.2%	72.0%	73.4%	5.6%
Management	46.1%	9.7%	91.7%	100.0%	1.1%
Safety	64.7%	100.0%	100.0%	55.6%	93.3%

Controlling Project Costs — Strategic Plan Goal 2					
Objective:	To maintain change orders on 95 percent of construction projects not to exceed 2.0 percent of the project cost.				
Output:	List completed projects.				
Efficiency:	For each completed project calculate change order cost percentile of the total project cost.				
Quality:	Identify percentage of projects where change orders have not exceeded 2.0 percent of the project cost.				
Outcome:	Report percentage compliance with objective goals.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	100%	100%	100%	100%	100%

FACILITIES SERVICES

Project Completion — Strategic Plan Goal 2					
Objective:	To complete 99 percent of projects on time.				
Output:	List completed projects.				
Efficiency:	Identify projects completed on time.				
Quality:	Identify percentage of projects completed on time.				
Outcome:	Percentage of projects completed on time will be reported.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	100%	100%	100%	100%	100%

FOOD SERVICES

Food Sales — Strategic Plan Goal 2					
Objective:	To increase program sales including student breakfast, student lunch, adult lunch, a la carte and catering in at least 50% of all schools.				
Output:	Sales data for all school locations will be tabulated.				
Efficiency:	Increased sales will improve the program’s profit margin.				
Quality:	The quality of the cafeteria food and service will have a direct correlation to sales.				
Outcome:	Report percentage increase achieved for standard set in objective.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome:					
Breakfast	56%	65%	54%	53%	61%
A la Carte	4%	27%	51%	44%	60%
Lunch	28%	55%	29%	25%	48%
Adult	12%	39%	35%	28%	93%
Catering	61%	50%	50%	44%	31%

Financial Plan — Strategic Plan Goal 5					
Objective:	To operate the Food Service Program in at least 50% of all schools on a self-supporting basis.				
Output:	Profit/Loss data will be maintained by school and Division.				
Efficiency:	Calculate the cost of food, labor, and other expenditures by site.				
Quality:	Financial position will improve.				
Outcome:	Report percentage achieved for standard set in objective.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	79%	88%	88%	35%	81%

STUDENT LEARNING

Elementary Strings Program- Strategic Plan Goal 1					
Objective:	To achieve an 80% satisfaction rating on student participation in the elementary strings program offered in the fifth grade.				
Output:	Number of students participating, number of instructors for the program, and the number of schools providing the program.				
Efficiency:	Calculate the cost of the program, including but not limited to, travel, salaries and instrument repair.				
Quality:	Survey and find the percentage of fifth grade students that will continue string instruction in middle school. Survey to determine the percentage of parents satisfied with the strings program’s accomplishments.				
Outcome:	Report the percentage achieved for stated objective.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	92.8%	91.0%	93.7%	94.0%	96.0%

ENGLISH FOR SPEAKERS OF OTHER LANGUAGES (ESOL)*

Workshops/Courses- Strategic Plan Goal 4					
Objective:	To achieve an 85% satisfaction rating on professional development workshop and/or course offering.				
Output:	Deliver well organized, appropriate, timely, and informative professional development sessions.				
Efficiency:	Utilize evaluation instrument for all professional development offerings.				
Quality:	Distribute evaluation results to ESOL Leadership Team and Associate Superintendent for Student Learning and Accountability. Follow through on suggestions for improvement on evaluations.				
Outcome:	Report percentage achieved for standard set in objective.				
Fiscal Year	2012	2013	2014		
Outcome	84.24%	84.03%	86%		

*FY 2012 is the first year ESOL is a separate department from Student Learning.

Note: Despite the stagnation of satisfaction rate noted between 2012 and 2013, please note that the data in 2011-12 show there were 114 professional learning sessions recorded in ERO's Professional Learning Catalog. In 2012-13, there were 182. This represented a 60% increase in ESOL Program offerings. The percent satisfaction rate in 2014 represents a compilation of feedback from each of 305 workshop offerings listed in the Division's ERO Professional Learning Catalog. FY14 offerings totaling 3,015, when compared to FY 13 offerings totaling 182, represents a 67.58% percent increase in offerings.

STUDENT SERVICES

Attendance Services — Strategic Plan Goal 1					
Objective:	To satisfactorily resolve 80% of the student attendance referrals prior to court involvement.				
Output:	Develop action plans, utilize appropriate interventions, and facilitate agency referrals to address student attendance problems.				
Efficiency:	Maintain records of attendance referrals, interventions, and actions taken to resolve attendance problems.				
Quality:	Determine the number of student attendance referrals that proceed to court.				
Outcome:	Report percentage achieved for standard set in objective.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	98.7%	98.0%	95.0%	97.0%	97.0%

Substance Abuse Prevention Support Groups — Strategic Plan Goal 2					
Objective:	To achieve a 90% satisfaction rating and completion level of assigned activities in at least 18 support groups operating throughout the school year.				
Output:	Documentation will be maintained for the provision of at least 18 support groups at the middle and high school levels.				
Efficiency:	Each support group will be conducted for one hour weekly, averaging approximately \$30 per group session. Duration of groups range from six weeks to the entire school year. Additional costs are incurred for instructional supplies.				
Quality:	Student evaluation surveys will indicate an average of 90% satisfaction with support groups. Post-tests and focus groups results will indicate that at least 80% of the students who participate in support groups will become more knowledgeable about chemical dependency and anger management, will demonstrate constructive coping techniques, and will develop strategies for future support and personal achievement.				
Outcome:	Report percentage achieved for standard set in objective.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	95.0%	98.0%	95.0%	90.0%	90.0%

SPECIAL EDUCATION

Dispute Resolution — Strategic Plan Goal 3					
Objective:	To achieve 90% resolution of disputes between schools and parents through the Central Office Review process.				
Output:	Provide appropriate and acceptable recommendations to parents and schools as a result of the Central Office Review process. Reduce the use of due process, state mediation, and state complaint as means of dispute resolution.				
Efficiency:	Maintain records of initial requests for Central Office Review, requests for due process and state mediation diverted through Central Office Review process, and parent initiated due process or state complaints.				
Quality:	Determine the number of unresolved Central Office Reviews, which move to due process, state mediation, and/or state complaint.				
Outcome:	Report percentage achieved for standard set in objective.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome:					
Referred	16	23	24	30	21
Reviewed	16	22	24	29	21
Resolution	100%	96%	100%	97%	100%

Adequate Yearly Progress — Strategic Goal 1					
Objective:	To reduce the reading and math achievement gap between regular and special education students in grades three and five.				
Outcome:	80% of students receiving special education services will pass the Reading and Math SOL's. Report percentage achieved for standard set in objective.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome:					
1.2.1c					
3 rd Gr Reading	76.41%	71.09%	72.98%	58.32%	54.67%
5 th Gr Reading	84.72%	75.36%	68.44%	48.41%	52.04%
3 rd Gr Math	80.19%	79.03%	45.88%	47.31%	52.60%
5 th Gr Math	78.99%	70.66%	40.78%	41.30%	45.95%

OFFICE OF STUDENT MANAGEMENT AND ALTERNATIVE PROGRAMS (OSMAP)

Suspensions and Expulsions - Strategic Plan Goal 2					
Objective:	To make available an appropriate alternative education placement for 90% of the students who receive disciplinary actions as a result of long-term suspension or expulsion.				
Output:	Provide timely and appropriate resolutions for disciplinary issues through due process.				
Efficiency:	Maintain records of the number of long-term suspension and expulsion hearings and their dispositions.				
Quality:	Determine the number of long-term suspension and expulsion hearings where there is no alternative education placement decision.				
Outcome:	To provide a safe school environment conducive to teaching and learning and free from violence, conflict and unnecessary disruptions. Report percentage of cases where the standard in the objective is met.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	82%	96%	96%	97%	100%

Alternative Education Placements – Strategic Plan Goal 1					
Objective:	Increase the percentage of students served in alternative placements (New Directions/New Dominion) by 50% of its current enrollment.				
Output:	Offer an appropriate alternative education option to meet the needs of students referred for placement.				
Efficiency:	Maintain accurate placement records of all Tier I, II, and III students.				
Quality:	Monitor the number of students placed in alternative education placements through OSMAP (long-term suspension and expulsion) and base school referrals.				
Outcome:	To provide a range of alternative education options that meet the educational and behavioral needs of chronically disaffected students. Report percentage increase achieved versus target of 50% set in the objective.				
Fiscal Year	2010	2011	2012	2013	2014
Outcome	63%	67%	96%	97%	98%

Prince William County Public Schools
Fiscal Year 2015 Approved Budget Salary Scale
250-Day Contract Length (Except 1st-195-Day)

Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	Step	16	17	18	19	20	21	22	23	24	25	26	27	28
1	20,877	21,501	22,125	22,749	23,373	23,997	24,621	25,245	25,869	26,493	27,117	27,741	28,365	28,989	29,613	30,237	30,861	31,485	32,109	32,733	33,357	33,981	34,605	35,229	35,853	36,477	37,101	37,725	38,349
2	22,811	23,435	24,059	24,683	25,307	25,931	26,555	27,179	27,803	28,427	29,051	29,675	30,299	30,923	31,547	32,171	32,795	33,419	34,043	34,667	35,291	35,915	36,539	37,163	37,787	38,411	39,035	39,659	40,283
3	24,913	25,537	26,161	26,785	27,409	28,033	28,657	29,281	29,905	30,529	31,153	31,777	32,401	33,025	33,649	34,273	34,897	35,521	36,145	36,769	37,393	38,017	38,641	39,265	39,889	40,513	41,137	41,761	42,385
4	27,228	27,852	28,476	29,100	29,724	30,348	30,972	31,596	32,220	32,844	33,468	34,092	34,716	35,340	35,964	36,588	37,212	37,836	38,460	39,084	39,708	40,332	40,956	41,580	42,204	42,828	43,452	44,076	44,700
5	29,747	30,371	30,995	31,619	32,243	32,867	33,491	34,115	34,739	35,363	35,987	36,611	37,235	37,859	38,483	39,107	39,731	40,355	40,979	41,603	42,227	42,851	43,475	44,099	44,723	45,347	45,971	46,595	47,219
6	32,499	33,123	33,747	34,371	34,995	35,619	36,243	36,867	37,491	38,115	38,739	39,363	39,987	40,611	41,235	41,859	42,483	43,107	43,731	44,355	44,979	45,603	46,227	46,851	47,475	48,099	48,723	49,347	49,971
7	35,504	36,128	36,752	37,376	37,999	38,623	39,247	39,871	40,495	41,119	41,743	42,367	42,991	43,615	44,239	44,863	45,487	46,111	46,735	47,359	47,983	48,607	49,231	49,855	50,479	51,103	51,727	52,351	52,975
8	38,784	39,408	40,032	40,656	41,280	41,904	42,528	43,152	43,776	44,400	45,024	45,648	46,272	46,896	47,520	48,144	48,768	49,392	50,016	50,640	51,264	51,888	52,512	53,136	53,760	54,384	55,008	55,632	56,256
9	42,376	43,000	43,624	44,248	44,872	45,496	46,120	46,744	47,368	47,992	48,616	49,240	49,864	50,488	51,112	51,736	52,360	52,984	53,608	54,232	54,856	55,480	56,104	56,728	57,352	57,976	58,600	59,224	59,848
10	46,526	47,150	47,774	48,398	49,022	49,646	50,270	50,894	51,518	52,142	52,766	53,390	54,014	54,638	55,262	55,886	56,510	57,134	57,758	58,382	59,006	59,630	60,254	60,878	61,502	62,126	62,750	63,374	63,998
11	50,828	51,452	52,076	52,700	53,324	53,948	54,572	55,196	55,820	56,444	57,068	57,692	58,316	58,940	59,564	60,188	60,812	61,436	62,060	62,684	63,308	63,932	64,556	65,180	65,804	66,428	67,052	67,676	68,300
12	55,116	55,740	56,364	56,988	57,612	58,236	58,860	59,484	60,108	60,732	61,356	61,980	62,604	63,228	63,852	64,476	65,100	65,724	66,348	66,972	67,596	68,220	68,844	69,468	70,092	70,716	71,340	71,964	72,588
13	56,127	56,751	57,375	57,999	58,623	59,247	59,871	60,495	61,119	61,743	62,367	62,991	63,615	64,239	64,863	65,487	66,111	66,735	67,359	67,983	68,607	69,231	69,855	70,479	71,103	71,727	72,351	72,975	73,599
14	61,315	61,939	62,563	63,187	63,811	64,435	65,059	65,683	66,307	66,931	67,555	68,179	68,803	69,427	70,051	70,675	71,299	71,923	72,547	73,171	73,795	74,419	75,043	75,667	76,291	76,915	77,539	78,163	78,787
15	72,269	72,893	73,517	74,141	74,765	75,389	76,013	76,637	77,261	77,885	78,509	79,133	79,757	80,381	81,005	81,629	82,253	82,877	83,501	84,125	84,749	85,373	85,997	86,621	87,245	87,869	88,493	89,117	89,741
16	79,752	80,376	80,999	81,623	82,247	82,871	83,495	84,119	84,743	85,367	85,991	86,615	87,239	87,863	88,487	89,111	89,735	90,359	90,983	91,607	92,231	92,855	93,479	94,103	94,727	95,351	95,975	96,599	97,223
17	83,302	83,926	84,550	85,174	85,798	86,422	87,046	87,670	88,294	88,918	89,542	90,166	90,790	91,414	92,038	92,662	93,286	93,910	94,534	95,158	95,782	96,406	97,030	97,654	98,278	98,902	99,526	100,150	100,774
18	87,012	87,636	88,260	88,884	89,508	90,132	90,756	91,380	91,999	92,623	93,247	93,871	94,495	95,119	95,743	96,367	96,991	97,615	98,239	98,863	99,487	100,111	100,735	101,359	101,983	102,607	103,231	103,855	104,479
19	90,888	91,512	92,136	92,760	93,384	94,008	94,632	95,256	95,880	96,504	97,128	97,752	98,376	98,999	99,623	100,247	100,871	101,495	102,119	102,743	103,367	103,991	104,615	105,239	105,863	106,487	107,111	107,735	108,359
20	99,055	99,679	100,303	100,927	101,551	102,175	102,799	103,423	104,047	104,671	105,295	105,919	106,543	107,167	107,791	108,415	109,039	109,663	110,287	110,911	111,535	112,159	112,783	113,407	114,031	114,655	115,279	115,903	116,527
21	111,128	111,752	112,376	112,999	113,623	114,247	114,871	115,495	116,119	116,743	117,367	117,991	118,615	119,239	119,863	120,487	121,111	121,735	122,359	122,983	123,607	124,231	124,855	125,479	126,103	126,727	127,351	127,975	128,599
22	166,531	167,155	167,779	168,403	169,027	169,651	170,275	170,899	171,523	172,147	172,771	173,395	174,019	174,643	175,267	175,891	176,515	177,139	177,763	178,387	179,011	179,635	180,259	180,883	181,507	182,131	182,755	183,379	184,003
23	183,182	183,806	184,430	185,054	185,678	186,302	186,926	187,550	188,174	188,798	189,422	190,046	190,670	191,294	191,918	192,542	193,166	193,790	194,414	195,038	195,662	196,286	196,910	197,534	198,158	198,782	199,406	200,030	200,654

Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	Step	16	17	18	19	20	21	22	23	24	25	26	27	28
BA	\$4,598	\$4,783	\$4,968	\$5,153	\$5,338	\$5,523	\$5,708	\$5,893	\$6,078	\$6,263	\$6,448	\$6,633	\$6,818	\$7,003	\$7,188	\$7,373	\$7,558	\$7,743	\$7,928	\$8,113	\$8,298	\$8,483	\$8,668	\$8,853	\$9,038	\$9,223	\$9,408	\$9,593	\$9,778
BA + 15	\$4,726	\$4,911	\$5,096	\$5,281	\$5,466	\$5,651	\$5,836	\$6,021	\$6,206	\$6,391	\$6,576	\$6,761	\$6,946	\$7,131	\$7,316	\$7,501	\$7,686	\$7,871	\$8,056	\$8,241	\$8,426	\$8,611	\$8,796	\$8,981	\$9,166	\$9,351	\$9,536	\$9,721	\$9,906
MA	\$5,151	\$5,336	\$5,521	\$5,706	\$5,891	\$6,076	\$6,261	\$6,446	\$6,631	\$6,816	\$7,001	\$7,186	\$7,371	\$7,556	\$7,741	\$7,926	\$8,111	\$8,296	\$8,481	\$8,666	\$8,851	\$9,036	\$9,221	\$9,406	\$9,591	\$9,776	\$9,961	\$10,146	\$10,331
MA + 30	\$5,341	\$5,526	\$5,711	\$5,896	\$6,081	\$6,266	\$6,451	\$6,636	\$6,821	\$7,006	\$7,191	\$7,376	\$7,561	\$7,746	\$7,931	\$8,116	\$8,301	\$8,486	\$8,671	\$8,856	\$9,041	\$9,226	\$9,411	\$9,596	\$9,781	\$9,966	\$10,151	\$10,336	\$10,521
Ed	\$5,478	\$5,663	\$5,848	\$6,033	\$6,218	\$6,403	\$6,588	\$6,773	\$6,958	\$7,143	\$7,328	\$7,513	\$7,698	\$7,883	\$8,068	\$8,253	\$8,438	\$8,623	\$8,808	\$8,993	\$9,178	\$9,363	\$9,548	\$9,733	\$9,918	\$10,103	\$10,288	\$10,473	\$10,658

SUPPLEMENTAL PAY POSITIONS

	Positions	Supplement	FICA	Total		Positions	Supplement	FICA	Total
HIGH SCHOOLS					HIGH SCHOOLS (cont'd)				
Academic Club, Level 1	3	788	60	2,544	Softball, Assistant	1	2,234	171	2,405
Academic Club, Level 2	4	1,185	91	5,104	Swimming, Head	1	3,807	291	4,098
Academic Club, Level 3	4	1,579	121	6,800	Swimming, Assistant	1	2,479	190	2,669
Activities Director	0	6,780	519	0	Tennis	2	2,819	216	6,070
Activity Supervision	1	5,455	417	5,872	Track, Head	2	3,156	241	6,794
Athletic Trainer	1	6,867	525	7,392	Track, Assistant	2	2,051	157	4,416
Band	1	2,286	175	2,461	Volleyball, Head	1	3,400	260	3,660
Band Assistant	1	1,338	102	1,440	Volleyball, Assistant	2	2,286	175	4,922
Baseball, Head	1	3,419	262	3,681	Wrestling, Head	1	3,807	291	4,098
Baseball, J.V.	1	2,234	171	2,405	Wrestling, Assistant	1	2,478	190	2,668
Basketball, Head	2	4,614	353	9,934	Yearbook	1	3,816	292	4,108
Basketball, Assistant	6	3,003	230	19,398	To Be Assigned	<u>2</u>	<u>1,145</u>	<u>88</u>	<u>2,466</u>
Cheerleader	3	3,816	292	12,324	Total High School:	89	\$154,882	\$11,853	\$271,062
Choral Director	1	2,286	175	2,461					
Choral Assistant	1	1,338	102	1,440	MIDDLE SCHOOLS				
Crew, Head	2	3,153	241	6,788	Academic Club, Level 1	9	686	52	6,642
Crew, Assistant	6	2,052	157	13,254	Academic Club, Level 2	6	913	70	5,898
Cross Country	2	3,150	241	6,782	Athletic Coordinator	1	4,577	350	4,927
Debate	1	1,906	146	2,052	Baseball, Head	1	1,909	146	2,055
Dramatics	1	2,289	175	2,464	Basketball, Head	2	1,909	146	4,110
Drill Team	1	2,289	175	2,464	Basketball, Assistant	2	1,909	146	4,110
Field Hockey, Head	1	3,419	262	3,681	Cheerleader	1	1,909	146	2,055
Field Hockey, Assistant	1	2,223	170	2,393	Football, Head	1	2,177	167	2,344
Football, Head	1	6,780	519	7,299	Football, Assistant	1	1,526	117	1,643
Football, Assistant	6	4,820	369	31,134	Intramurals	3	874	67	2,823
Forensics	1	1,906	146	2,052	Robotics	1	874	67	941
Golf	1	2,148	164	2,312	Soccer, Head	2	1,909	146	4,110
Gymnastics	1	3,067	235	3,302	Softball	1	1,909	146	2,055
Indoor Track	2	3,156	241	6,794	Track, Head	2	1,909	146	4,110
Lacrosse, Head	2	3,419	262	7,362	Track, Assistant	2	1,526	117	3,286
Lacrosse, Assistant	2	2,223	170	4,786	Volleyball	1	1,909	146	2,055
Literary Magazine	1	1,906	146	2,052	Wrestling	1	1,909	146	2,055
Marching Band	1	2,860	219	3,079	Yearbook	1	1,145	88	1,233
Marching Band, Assistant	1	1,526	117	1,643	To Be Assigned	<u>3</u>	<u>874</u>	<u>67</u>	<u>2,823</u>
Newspaper	1	3,816	292	4,108	Total Middle School:	41	\$32,353	\$2,476	\$59,275
Orchestra	1	2,286	175	2,461					
Robotics	1	1,145	88	1,233	ELEMENTARY SCHOOLS				
SCA	1	3,816	292	4,108	SCA	1	764	58	822
Soccer, Head	2	3,419	262	7,362	Robotics	1	764	58	822
Soccer, Assistant	2	2,223	170	4,786	To Be Assigned	<u>2</u>	<u>764</u>	<u>58</u>	<u>1,644</u>

PRINCE WILLIAM COUNTY PUBLIC SCHOOLS

Scholastic Aptitude Test (SAT): 2008-09 Thru 2012-13
College Bound Seniors/Mean Scores by Year and School

School	Year	No. Tested	Verbal/Critical Reading	Math	Writing
Prince William County	08-09	2,609	507	499	493
	09-10	2,795	509	505	494
	10-11	3,206	502	501	487
	11-12	3,173	503	500	487
	12-13	3,131	507	503	488
Battlefield High School	08-09	407	515	520	503
	09-10	450	520	529	510
	10-11	519	517	529	512
	11-12	527	523	529	517
	12-13	515	526	528	516
Brentsville High School	08-09	227	540	539	520
	09-10	211	537	536	523
	10-11	286	518	513	503
	11-12	269	521	520	507
	12-13	138	543	535	522
Forest Park High School	08-09	344	522	503	503
	09-10	380	526	509	502
	10-11	375	513	511	493
	11-12	357	511	503	487
	12-13	377	506	498	477
Freedom High School	08-09	136	430	422	431
	09-10	156	444	441	425
	10-11	139	426	427	418
	11-12	154	448	450	440
	12-13	155	451	437	432
Gar-Field High School	08-09	198	492	495	484
	09-10	225	489	479	472
	10-11	288	494	492	479
	11-12	301	479	471	456
	12-13	212	464	469	449
Hyton High School	08-09	244	503	481	485
	09-10	255	506	490	491
	10-11	301	504	492	485
	11-12	283	496	486	483
	12-13	280	498	487	479
Osborn Park High School	08-09	329	528	525	514
	09-10	396	535	532	520
	10-11	425	524	525	513
	11-12	427	528	527	511
	12-13	437	530	527	513
Patriot High School	12-13	216	513	516	500
Potomac High School	08-09	193	476	460	453
	09-10	205	471	471	466
	10-11	277	461	457	443
	11-12	253	473	478	461
	12-13	211	472	482	461
Stonewall Jackson High School	08-09	221	495	489	490
	09-10	180	496	493	478
	10-11	249	488	487	467
	11-12	233	501	495	483
	12-13	243	501	494	479
Woodbridge High School	08-09	310	508	495	492
	09-10	337	506	500	491
	10-11	347	504	501	483
	11-12	369	495	488	474
	12-13	347	512	500	487

Scores provided by College Board

Prince William County Public Schools Office of Accountability

September 2013

PRINCE WILLIAM COUNTY PUBLIC SCHOOLS
Scholastic Aptitude Test (SAT): 2012-13
College Bound Seniors
National, State, and Prince William Co. Summary

	Year	National		Virginia		Prince William Co.	
		No. Tested	Mean	No. Tested	Mean	No. Tested	Mean
CRITICAL READING	08-09	1,530,128	501	59,612	511	2,609	507
	09-10	1,547,990	501	59,031	512	2,795	509
	10-11	1,647,123	497	61,398	512	3,206	502
	11-12	1,664,479	496	61,665	510	3,173	503
	12-13	1,660,047	496	60,640	516	3,131	507
MATH	08-09	1,530,128	515	59,612	512	2,609	499
	09-10	1,547,990	516	59,031	512	2,795	505
	10-11	1,647,123	514	61,398	509	3,206	501
	11-12	1,664,479	514	61,665	512	3,173	500
	12-13	1,660,047	514	60,640	514	3,131	503
WRITING	08-09	1,530,128	493	59,612	498	2,609	493
	09-10	1,547,990	492	59,031	497	2,795	494
	10-11	1,647,123	489	61,398	495	3,206	487
	11-12	1,664,479	488	61,665	495	3,173	487
	12-13	1,660,047	488	60,640	498	3,131	488
CRITICAL READING + MATH+ WRITING	08-09	1,530,128	1509	59,612	1521	2,609	1499
	09-10	1,547,990	1509	59,031	1521	2,795	1508
	10-11	1,647,123	1500	61,398	1516	3,206	1490
	11-12	1,664,479	1498	61,665	1517	3,173	1490
	12-13	1,660,047	1498	60,640	1528	3,131	1498

Operating Fund

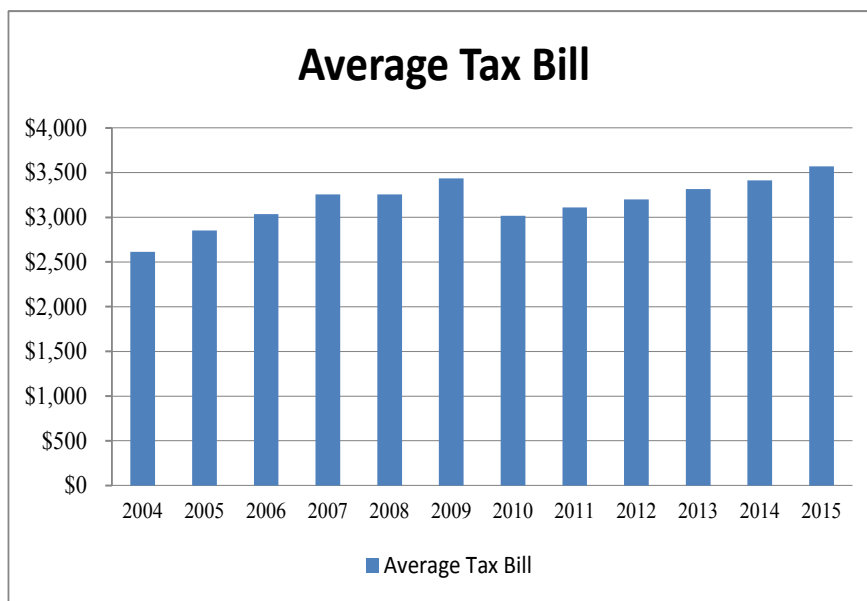
PERSONNEL POSITION HISTORY

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
1101 School Board Members	8.0	8.0	8.0	8.0	8.0	8.0
1102 Superintendent	1.0	1.0	1.0	1.0	1.0	1.0
1103 Associate Superintendent	10.0	10.0	10.0	10.0	10.0	10.0
1104 Director	11.9	12.3	13.8	13.8	14.0	13.8
1106 Supervisor	51.9	51.6	51.8	51.8	56.8	57.0
1107 Admin. Coordinator	84.2	78.4	88.0	97.0	97.2	104.0
1108 Legal Counsel	0.0	0.0	1.0	1.0	1.0	1.0
1111 Principal	88.0	89.0	92.0	91.0	91.5	93.0
1112 Assistant Principal	124.4	124.4	135.0	136.0	143.0	148.0
1115 Teacher, Admin. Assignment	62.9	67.0	73.4	69.9	65.1	63.9
1120 Teacher, Classroom	5,016.6	5,085.1	5,317.7	5,419.7	5,480.3	5,603.1
1121 Librarian	97.0	97.0	100.0	100.0	109.0	111.0
1122 Counselor	185.7	181.3	190.8	197.8	204.8	213.5
1130 Social Worker	43.9	47.0	48.0	48.4	48.9	49.4
1133 Psychologist	42.7	42.7	44.7	44.7	44.7	44.7
1134 School Nurse	72.5	76.0	78.5	80.5	83.5	85.0
1136 Diagnostician	12.0	13.0	14.6	14.0	14.0	14.0
1138 Support Professional	16.5	16.5	20.0	24.0	26.7	28.0
1140 Teacher Assistant	689.1	644.0	656.0	655.6	642.2	639.7
1141 Student Attendant	4.0	3.0	2.0	2.0	2.0	2.0
1142 Cafeteria Aide	37.1	36.4	39.9	39.1	41.4	43.0
1143 Aide, Bus	133.8	135.3	142.5	150.3	151.9	155.7
1144 Attendance Personnel	10.0	10.0	11.0	11.0	11.0	11.0
1145 Technician	52.0	51.0	51.0	53.0	54.0	55.0
1146 Home-School Coordinator	7.7	9.7	7.7	9.7	7.7	7.7
1147 Coordinator	2.0	2.0	2.0	2.0	1.0	1.0
1148 Specialist	216.9	205.4	216.4	219.6	240.9	246.4
1150 Secretarial/Clerical	621.6	613.6	643.6	651.3	635.8	644.3
1160 Maintenance Personnel	180.0	169.0	175.0	177.0	172.0	171.0
1170 Bus Drivers	667.5	664.1	680.3	696.4	713.8	717.0
1171 Garage Employees	47.0	45.0	46.0	46.0	49.0	48.0
1172 Bus Service Attendant	13.0	13.0	13.0	13.0	11.0	11.0
1190 Custodian	466.8	452.1	468.4	471.9	472.6	473.8
1191 Warehousemen	28.0	26.0	28.0	29.0	29.0	29.0
Total	9,105.6	9,079.8	9,471.0	9,635.5	9,734.8	9,904.0

LOCAL TAX INFORMATION

ANALYSIS OF AVERAGE TAX BILL

Tax Year	Fiscal Year	Average Tax Bill	Real Estate Tax Rate	Average Assessed Value of a Residence	Percentage increase or decrease for		
					Tax Bill	Tax Rate	Assessed Value
2003	2004	\$2,612	\$1.160	\$225,149	11.82%	-5.69%	18.53%
2004	2005	\$2,852	\$1.070	\$266,502	9.19%	-7.76%	18.37%
2005	2006	\$3,035	\$0.910	\$333,510	6.42%	-14.95%	25.14%
2006	2007	\$3,257	\$0.758	\$429,745	7.31%	-16.70%	28.86%
2007	2008	\$3,257	\$0.787	\$413,898	0.00%	3.83%	-3.69%
2008	2009	\$3,437	\$0.970	\$354,333	5.53%	23.25%	-14.39%
2009	2010	\$3,017	\$1.212	\$248,946	-12.22%	24.95%	-29.74%
2010	2011	\$3,110	\$1.236	\$251,241	3.08%	1.98%	0.92%
2011	2012	\$3,201	\$1.204	\$265,841	2.93%	-2.59%	5.81%
2012	2013	\$3,316	\$1.209	\$274,283	3.59%	0.42%	3.18%
2013	2014	\$3,414	\$1.181	\$289,095	2.96%	-2.32%	5.40%
2014	2015	\$3,568	\$1.148	\$310,777	4.51%	-2.79%	7.50%



Residence includes single family, townhouse, and condominium homes. Fiscal year values represent the assessed value for the prior January 1.

Real estate tax rate does not include the Prince William County's fire and rescue levy and gypsy moth/mosquito control levy. The Fiscal Year 2015 fire levy rate is \$0.0707 and the gypsy moth/mosquito control levy rate is \$0.0025 per \$100 of assessed value.

Analysis of Average Tax Bill

The above table and chart illustrate the tax bill upon the average assessed value of a single residence in Prince William County. Prince William, like other jurisdictions in Northern Virginia, assesses residential properties every year at a rate based on what houses in a given neighborhood are selling for in the real estate market. In fiscal year 2015, the tax rate was decreased by \$0.033. As the chart shows, there will be slight increase in the average tax bill.

PROPERTY TAX RATES AND COLLECTIONS

Prince William County Government collects tax revenue from local sources (i.e. property taxes, personal property taxes, etc.) and then transfers a percentage of the revenue to Prince William County Public Schools. Prince William County Public Schools is, therefore, fiscally dependent on the county. Working cooperatively, the School Board and the Board of County Supervisors agreed to develop a five-year budget plan. Under this agreement, the School Division receives 57.23 percent of general revenues available to the county each year.

General revenues primarily include real estate taxes, personal property taxes, other local taxes and investment income less the recordation tax. Real estate taxes are collected on taxable residential and commercial property. Personal property taxes are collected on vehicles and from the business personal property. The largest other local taxes include sales tax, business professional and occupational license (BPOL) taxes, consumer utility taxes, and vehicle decals.

Agency revenues, which are not shared with the School Division, consist of various revenues that are collected by individual county agencies. These include intergovernmental revenues from the federal, state and other local governments, permits and fees, charges for services, and miscellaneous revenues.

Prince William County Property Tax Rates and Revenues (Collections)

Fiscal Year	Real Property Tax Rate	Personal Property Tax Rate	Revenues - Collections (amounts in thousands)		
	Per \$100 Value	Per \$100 Value	Real Property	Personal Property	Total Property
2002	\$1.300	\$3.70	\$245,094	\$79,513	\$324,607
2003	\$1.230	\$3.70	\$280,442	\$91,039	\$371,481
2004	\$1.160	\$3.70	\$318,145	\$98,868	\$417,013
2005	\$1.070	\$3.70	\$364,068	\$101,869	\$465,937
2006	\$0.910	\$3.70	\$393,760	\$118,944	\$512,704
2007	\$0.758	\$3.70	\$431,589	\$125,439	\$557,028
2008	\$0.787	\$3.70	\$452,884	\$127,473	\$580,357
2009	\$0.970	\$3.70	\$509,153	\$130,148	\$639,301
2010	\$1.212	\$3.70	\$478,280	\$117,703	\$595,983
2011	\$1.236	\$3.70	\$478,698	\$122,828	\$601,526
2012	\$1.204	\$3.70	\$494,349	\$128,573	\$622,922
2013	\$1.209	\$3.70	\$516,404	\$135,785	\$652,189
(1) 2014	\$1.181	\$3.70	\$535,098	\$146,371	\$681,469 <i>Estimate</i>
(2) 2015	\$1.148	\$3.70	\$560,992	\$150,180	\$711,172 <i>Estimate</i>

(1) Fiscal Year 2014, Fourth Quarter General Revenue Update (Pre-Audit).

(2) Source: Prince William County Adopted FY 2014-2018 Estimate of General County Revenue.

Beginning with fiscal year 2000, the state reimbursed the county for personal property tax for non-business use vehicles under the Personal Property Tax Relief Act (PPTRA). The percentage of tax relief for qualifying vehicles in fiscal year 2014 (tax year 2013) is expected to be 52%.

Real estate tax rate does not include special district levies or the Prince William County's fire and rescue levy and gypsy moth/mosquito control levy; \$0.0727 and \$0.0025 per \$100 assessed value respectively.

VALUES OF TAXABLE PROPERTIES

Prince William County Taxable Real Estate Property Values

<u>Tax Year</u>	<u>Fiscal Year</u>	<u>Assessed Value</u>	<u>Estimated Market Value</u>
1997	1998	\$14,049,460,437	\$14,925,538,660
1998	1999	14,730,459,379	15,737,732,428
1999	2000	15,546,056,615	16,793,518,070
2000	2001	16,874,716,569	18,984,250,303
2001	2002	19,031,879,805	23,422,263,854
2002	2003	23,031,295,422	28,546,060,683
2003	2004	27,912,811,759	33,941,300,383
2004	2005	34,523,037,869	45,520,807,957
2005	2006	44,251,503,308	60,203,452,773
2006	2007	58,282,255,162	64,002,473,623
2007	2008	59,013,160,604	61,439,875,268
2008	2009	53,917,168,959	51,665,113,129
2009	2010	40,488,448,705	47,228,010,253
2010	2011	39,703,356,632	48,535,035,382
2011	2012	42,058,154,582	49,533,872,343
2012	2013	43,981,233,136	47,844,804,682
(1) 2013	2014	44,793,685,300	50,469,793,783
(1) 2014	2015	48,434,799,200	54,852,702,434
2015	2016	51,538,441,300	
2016	2017	54,095,704,800	
2017	2018	56,669,312,900	

(1) The Estimated Value is calculated using the Assessment-to-Ratio from the Virginia Department of Taxation Sales Ratio Study. Since the ratios for the two most current years (2013 and 2014) are not available, estimates from the PWC Real Estate Assessments Office are reported. Assessment values include landbook values plus all supplements. Supplements for 2014 are estimated. Previous years were updated.

Fiscal year values represent the assessed value for the prior January 1.

County staff monitors revenues monthly and reports revised estimates to the Board of County Supervisors quarterly.

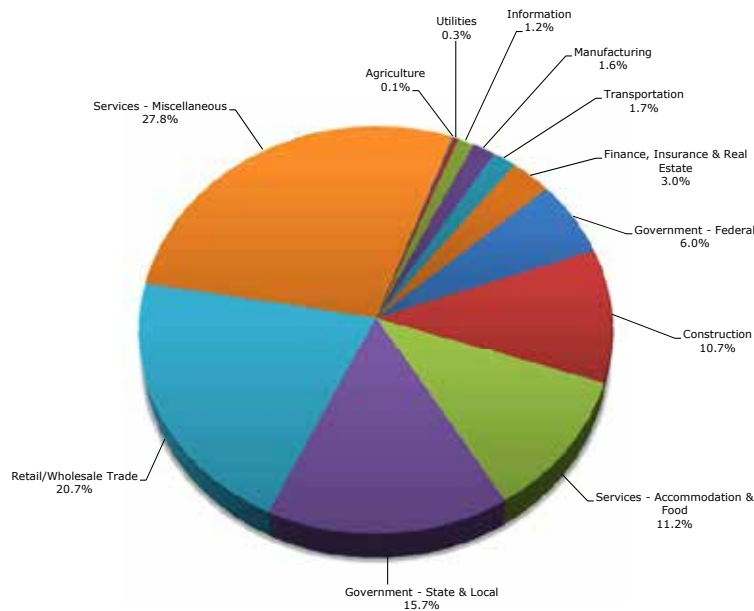
Sources: 2014 Prince William County Annual Report, Real Estate Assessment Office, Table 7.
Prince William County Adopted Fiscal Year 2015 – 2019 General County Revenue Projections

Statistical Information

Employment

Prince William County's February 2014 unemployment rate was 4.8%. The unemployment rate continues to remain below national and state averages. The February 2014 unemployment rate in Virginia was 4.9%, and in the United States, the national rate was 6.7%.

The services, government and retail sectors reflect the greatest sources of employment within Prince William County.



Unemployment Rates			
Year	Prince William County	Virginia	United States
2004	2.9%	3.7%	5.5%
2005	2.7%	3.5%	5.1%
2006	2.4%	3.0%	4.6%
2007	2.4%	3.1%	4.6%
2008	3.3%	4.0%	5.8%
2009	5.7%	6.9%	9.3%
2010	5.8%	7.1%	9.6%
2011	5.3%	6.4%	8.9%
2012	4.9%	5.9%	8.1%
2013	4.9%	5.5%	7.4%

Employment by Industry										
Industries	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Agriculture	0.13%	0.14%	0.12%	0.12%	0.12%	0.10%	0.10%	0.15%	0.17%	0.20%
Construction	10.66%	10.23%	9.71%	9.81%	9.62%	11.40%	12.88%	14.78%	15.11%	14.00%
Finance, Insurance & Real Estate	2.99%	3.03%	2.93%	3.00%	2.95%	2.98%	3.13%	3.39%	3.46%	3.40%
Government - Federal	5.99%	21.62%	23.53%	23.71%	23.45%	21.35%	20.45%	21.57%	No Data	21.30%
Government - State & Local	15.69%	-	-	-	-	-	-	-	-	-
Information	1.17%	1.16%	1.10%	1.21%	1.28%	1.33%	1.45%	1.39%	1.55%	1.30%
Manufacturing	1.64%	1.89%	1.94%	1.67%	1.68%	1.92%	2.05%	2.27%	2.24%	2.40%
Retail/Wholesale Trade	20.68%	20.64%	21.23%	21.43%	21.70%	21.59%	20.78%	19.64%	20.93%	20.50%
Services - Miscellaneous	27.83%	39.19%	37.19%	36.61%	36.81%	37.01%	36.83%	34.47%	35.54%	34.70%
Services - Accommodation & Food	11.17%	-	-	-	-	-	-	-	-	-
Transportation	1.72%	1.77%	1.87%	2.06%	2.00%	1.81%	1.84%	1.92%	2.32%	1.70%
Unclassified	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.11%	0.08%	No Data	0.10%
Utilities	0.32%	0.33%	0.36%	0.38%	0.40%	0.41%	0.37%	0.34%	0.63%	0.40%
Total Employment	100.00%	100.00%	99.98%	100.00%	100.00%	100.00%	100.00%	100.00%	81.95%	100.00%

Source (2013): Virginia Employment Commission, *Economic Information Services Division, Prince William County Community Profile*. May 17, 2013.

Quarterly Census of Employment and Wages (QCEW), 3rd Quarter (July, August, September) 2013.

Note (2013): Services category includes: Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Educational Services; Health Care and Social Assistance; Arts, Entertainment, and Recreation; Other Services (except Public Administration).

Note (2005): Educational Employment was undisclosed in the 2005 QCEW data resulting in no data for Government and Unclassified.

Principal Employers			
Rank	Taxpayer	Ownership	Number of Employees
1	Prince William County School Board	Local Government	1,000 and over
2	U.S. Department of Defense	Federal Government	1,000 and over
3	County of Prince William	Local Government	1,000 and over
4	Wal Mart	Private	1,000 and over
5	Morale Welfare and Recreation	Federal Government	1,000 and over
6	Sentara Healthcare/Potomac Hospital Corporation	Private	1,000 and over
7	Wegmans Store #07	Private	500 to 999
8	Minnieland Private Day School	Private	500 to 999
9	Northern Virginia Community College	State Government	500 to 999
10	Target Corp	Private	500 to 999

Source: Prince William County CAFR, 2013, p. 192.

Real Estate Tax Base

- Total real estate assessments - \$49.9 billion in Tax Year 2014, an increase of 8.2% from the prior year
- New housing units constructed in 2013, 79.9% were assessed at over \$300,000
- In 2013, the top ten principal real property tax payers constituted 4.3% of the total County taxable assessed value
- Adopted FY 15 real estate rate per \$100 of assessed value real estate tax, adopted by the Board of County Supervisors, is 2.79% less than the prior year rate
- Each penny on the rate generates approximately \$4.9 million in real estate revenue in FY 15

Source: Department of Finance, Real Estate Assessments and 2013 CAFR.

2011 - 2013 Tax Year Comparisons			
	2011	2012	2013
	FY 2012	FY 2013	FY 2014
Commercial Property as a % of Total Real Estate Tax Base	14.10%	14.28%	14.25%
Average Assessed Value of All Residential Property	\$265,841	\$274,283	\$289,095
Tax Rate per \$100 of assessed value	\$1.204	\$1.209	\$1.181
Change in Residential Property Value	5.24%	2.76%	4.72%
Change in Commercial Property Value	0.34%	3.76%	4.45%
Tax Exempt Property as Percentage of Total Assessed Value	7.03%	7.01%	7.25%

Source: 2013 Annual Report, Prince William County Real Estate Assessments Office.

Top Ten Principal Real Property Taxpayers			
Rank	Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
1	VA Electric & Power Company	\$ 755,920,000	1.74%
2	Northern Virginia Electric Co-op	\$ 271,275,000	0.62%
3	Verizon South, Inc.	\$ 156,121,000	0.36%
4	Woodbridge Station Apartments LLC	\$ 136,075,000	0.31%
5	Washington Gas Light Company	\$ 100,812,000	0.23%
6	Mall at Potomac Mills, LLC	\$ 97,162,000	0.22%
7	Stellar Chatsworth LLC	\$ 96,449,000	0.22%
8	TR Rollings Brook Corp.	\$ 94,942,000	0.22%
9	Prince William Square Investors LLC	\$ 93,924,000	0.22%
10	Manassas Owner LLC	\$ 74,880,000	0.17%

Source: Prince William County CAFR, 2013, p. 182.

Housing Characteristics

- 140,822 housing units in Prince William County:
 - 76,818 (54.6%) are single family detached
 - 38,796 (27.6%) are townhouses/attached
 - 24,221 (17.2%) are units in multi-family structures
 - 986 (.07%) are reported as mobile home, boat, RV, van, etc.
- Median value of owner occupied housing units:
 - Prince William County, \$316,500
 - Virginia, \$237,800
 - United States, \$171,900

Source: 2012 American Community Survey, US Census Bureau

Housing Units		
Year	Housing Unit	Growth Over Past Decade
1950	5,755	62.3%
1960	13,207	129.5%
1970	29,885	126.3%
1980	46,490	55.6%
1990	74,759	60.8%
2000	98,052	31.2%
2010	137,115	83.4%

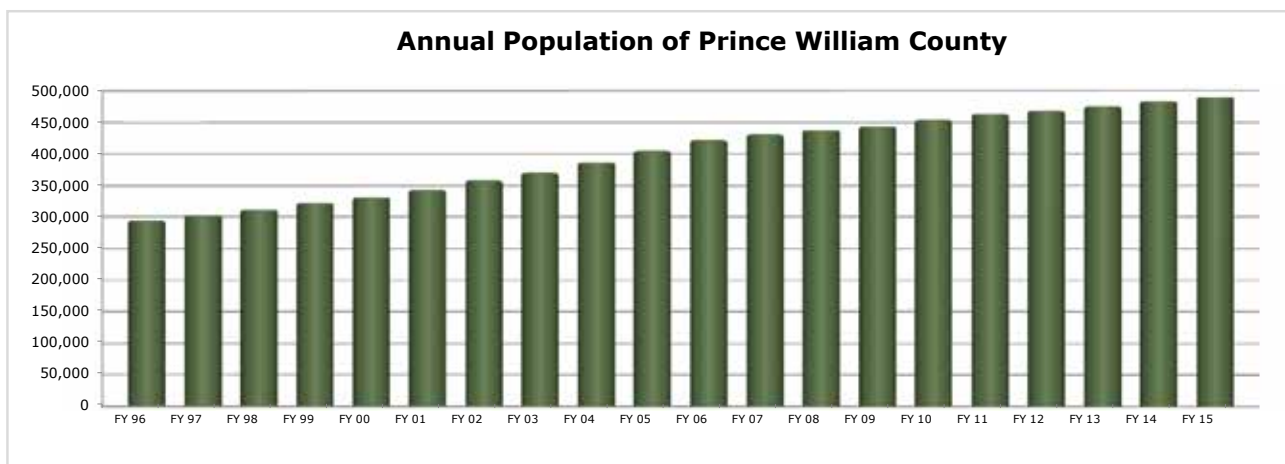
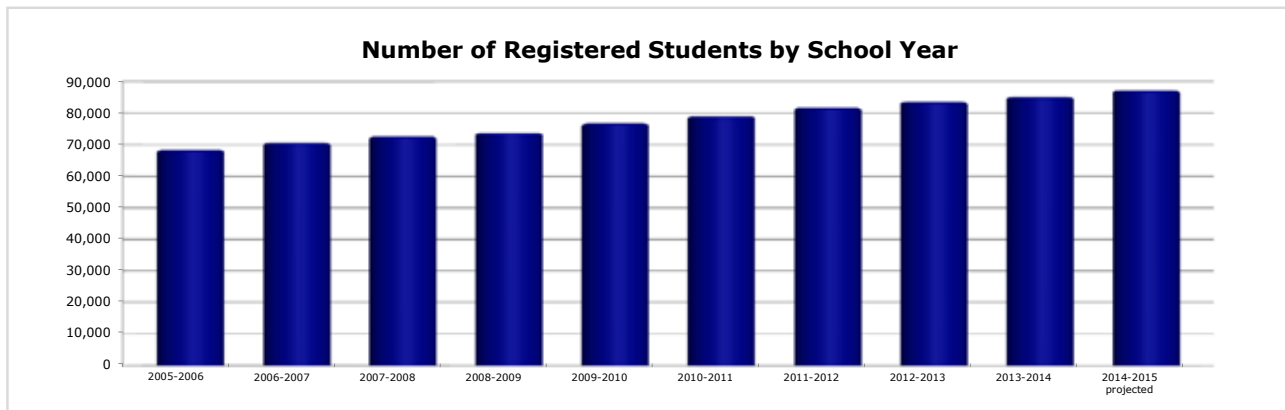
Source: U.S. Department of Commerce, Bureau of the Census, Census 1950 - Census 2010

Population Growth

The County has experienced one of the most rapid population growths in the nation for the last quarter century.

- Demographic facts about the population in Prince William County:
 - Population distribution, 49.7% male and 50.3% female
 - 30.6% of population is 19 years of age or under
 - 52.7% of population is Hispanic, Black or other race
- Education of County residents 25 years or older:
 - 15.8% hold a graduate or professional degree
 - 22.0% hold a Bachelor's degree
 - 7.1% hold an Associate's degree
 - 22.4% have some college but no degree
- Students registered in Prince William County Schools
 - 87,108 students are projected to be enrolled in the 2014-2015 school year
 - School registration has grown 27.6% since the 2005-2006 school year

Sources: 2012 American Community Survey, US Census Bureau, 1-Year Estimate; Prince William County School system



Population By Jurisdiction					
		Prince William (including towns)	Manassas	Manassas Park	Total
1	Fiscal Year 1996	253,487	32,557	8,616	294,660
2	Fiscal Year 1997	260,313	33,043	8,954	302,310
3	Fiscal Year 1998	268,894	33,656	9,546	312,096
4	Fiscal Year 1999	277,359	34,577	10,002	321,938
5	Fiscal Year 2000 ^(1,2)	285,871	35,388	10,472	331,731
6	Fiscal Year 2001	294,798	36,400	11,200	342,398
7	Fiscal Year 2002	309,351	36,600	11,900	357,851
8	Fiscal Year 2003	321,570	36,600	12,300	370,470
9	Fiscal Year 2004	336,820	37,000	12,700	386,520
10	Fiscal Year 2005	354,383	36,510	13,369	404,262
11	Fiscal Year 2006	371,178	36,228	13,845	421,251
12	Fiscal Year 2007	381,221	36,197	13,861	431,279
13	Fiscal Year 2008 ⁽³⁾	388,269	35,604	13,884	437,757
14	Fiscal Year 2009	392,900	36,213	14,026	443,139
15	Fiscal Year 2010 ⁽⁴⁾	402,002	37,821	14,273	454,096
16	Fiscal Year 2011 ⁽⁵⁾	409,345	39,060	14,540	462,945
17	Fiscal Year 2012 ⁽⁵⁾	413,396	39,902	14,838	468,136
18	Fiscal Year 2013 ⁽⁶⁾	418,395	40,977	15,077	474,448
19	Fiscal Year 2014 ⁽⁷⁾	424,677	42,051	15,315	482,043
20	Fiscal Year 2015 ⁽⁷⁾	430,959	43,126	15,554	489,638

Source PWC population figures:

- (1) The FY 2000 (June 15, 2000) County population estimate is from the OIT Policy presentation on 8/30/2004 (page 18 of the handout, dated 8/27/2004).
- (3) FY 2008 for PWC: PWC population revised 2nd Quarter 2008 from 390,844 to 388,269 in PWC Demographic Fact Sheet.
- (4) FY2010: PWC and Cities: U.S. Census Bureau, Census 2010 for population as of April 1, 2010
- (5) FY 2011-12: PWC population based on estimate from the Prince William County Finance Department - Prince William County Standard Data Set; cities population estimates based on Weldon Cooper Center (University of Virginia) population estimates as of June 30 of each fiscal year
- (6) FY 2013: PWC population based on estimate from the Prince William County Finance Department - Prince William County Standard Data Set; cities population estimates based on Weldon Cooper Center (University of Virginia) population estimates as of June 30 of that fiscal year
- (7) FY 2014-15 for PWC and cities: Based on the average annual change during the previous 4 years (from 2009 - 2013).

Source city population figures:

FY 1993 - FY 1999: *Table CO-EST2001-12-51 - Time Series of Virginia Intercensal Population Estimates by County: April 1, 1990 to April 1, 2000*; Source: Population Division, U.S. Census Bureau; Release Date: April 17, 2002

- (2) FY 2000 (July 1, 2000): Interpolated from the Census 2000 figure for April 1, 2000, and the Weldon Cooper Center figure for July 1, 2001.

FY 2001 - FY 2009: Weldon Cooper Center for Public Service, University of Virginia, Final Population Estimates Tables 2009.

- (4) FY2010: PWC and Cities: U.S. Census Bureau, Census 2010 for population as of April 1, 2010
- (5) FY 2011-12: PWC population based on estimate from the Prince William County Finance Department - Prince William County Standard Data Set; cities population estimates based on Weldon Cooper Center (University of Virginia) population estimates as of June 30 of each fiscal year
- (6) FY 2013: PWC population based on estimate from the Prince William County Finance Department - Prince William County Standard Data Set; cities population estimates based on Weldon Cooper Center (University of Virginia) population estimates as of June 30 of that fiscal year
- (7) FY 2014-15 for PWC and cities: Based on the average annual change during the previous 4 years (from 2009 - 2013).

Note: County figures are as of June 15 through 2011; starting 2012, County figures are as of June 30 (Example: June 15, 2001 population used for FY 2001)

Note: City figures are as of July 1 (Example: July 1, 2001 population used for FY 2001).

Median Income

The median household income in the County continues to grow.

- The County median household income has increased 45.8% since 2000
 - Prince William County, \$96,160
 - Virginia, \$63,636

Source: 2012 American Community Survey, US Census Bureau, 1-Year Estimate.

Median Household Income		
Year	Housing Units	Growth Over Past Decade
1990	\$49,370	-
2000	\$65,960	33.6%
2012	\$96,160	45.8%

Source: PWC Standard Data Set; 2012 American Community Survey, 1-Year Estimate.

Trends in Selected Financial Indicators

- **Debt Service Ratio:** County policies require that the amount of debt service not exceed 10.0% of annual savings
- **Unassigned Fund Balance:** Unexpended funds available to finance future operating or to provide for unforeseen expenditures.
- **Actual Revenues as Percent of Estimates:** Highlights the accuracy of the County revenue estimates, accurate estimates enable better planning of expenditure es and service delivery.
- **Bond Rating:** The rating is a reflection of the commercial financial marketplace's perception of the economic, administrative and character strengths of the County.

More detailed financial information is available in the Comprehensive Annual Financial Report (CAFR) and the FITNIS, or Financial Trends Report, available online at the County's website, www.pwcgov.org/finance.

Trends in Selected Financial Indicators				
Fiscal Year	Ratio of Debt Service to Revenues ¹	Unassigned Fund Balances as a Percent of Revenue ²	Actual Revenues as a Percent of Revenue Estimate ³	Bond Rating (Fitch and S&P / Moody's) ⁴
FY 04	6.30%	7.00%	103.00%	AA+/Aa1
FY 05	6.40%	7.30%	104.80%	AAA/Aa1
FY 06	6.80%	7.50%	101.60%	AAA/Aa1
FY 07	6.60%	7.50%	98.90%	AAA/Aa1
FY 08	7.30%	7.50%	98.40%	AAA/Aa1
FY 09	7.10%	7.50%	102.20%	AAA/Aa1
FY 10	9.70%	7.50%	100.50%	AAA/Aaa
FY 11	7.60%	7.50%	102.50%	AAA/Aaa
FY 12	8.10%	7.50%	99.70%	AAA/Aaa
FY 13	7.50%	7.50%	98.91%	AAA/Aaa

Source: Department of Finance, Fiscal Year 2013 CAFR (1) Table 14; (2) Exhibit 3 & 5; (3) Schedule 1; (4) Bond Ratings, page 34.

OBJECT CODE DEFINITIONS

Object codes are used to specify the actual service or item procured by the School Division. This level of detail provides accurate accounting of expenditures within the various school and central office budgets. The codes listed are those available for use by budget holders.

1000 Series – Personnel

Codes 1101 – 1190 include salaries and wages for employees of the School Division. The title of each of these codes is sufficient description for its use except as noted.

1101 School Board Members

1145 Technician

1102 Superintendent

1146 Home/School Coordinator

1103 Associate Superintendent

1147 Coordinator

1104 Director

1148 Specialist

1106 Supervisor

1150 Secretary/Clerical

1107 Administrative Coordinator

1160 Maintenance Personnel

1108 Attorney

1170 Bus Driver

1111 Principal

1171 Garage Employee

1112 Assistant Principal

1172 Bus Service Attendant

1115 Teacher, Admin. Assignment: Salaries of teachers permanently assigned duties not directly involving students in a classroom setting.

1190 Custodian

1191 Warehouseman

1120 Teacher, Classroom

1192 Cafeteria Manager

1121 Librarian

1193 Cafeteria Staff

1122 Counselor: Salaries of guidance counselors.

1200 Overtime: Pay for overtime work by school employees.

1130 Visiting Teacher/Social Worker

1201 Straight Time: Pay for work in excess of scheduled work hours up to 40 hours per week at regular rate of pay

1133 Psychologist

1300 Temporary Employee: Additional employee hired for a limited amount of time.

1134 School Nurse

1500 Substitute Teacher: Substitute teacher cost for classroom duty.

1136 Diagnostician

1502 Substitute, Other: Substitutes for employees other than classroom teachers.

1138 Student Behavior Specialist

1600 Supplemental Pay: Pay for duties above contractual obligations.

OBJECT CODE DEFINITIONS

1000 Series – Personnel (continued)

1140 Teacher Assistant: Salaries of school-based teacher assistants who are assigned duties directly involving students in a classroom setting.

1141 Aide/Attendant: Salaries of school-based employees assigned to non-instructional duties.

1142 Aide, Cafeteria

1143 Aide, Bus

1144 Attendance Personnel

1601 Coaching Supplement

1602 ExtraCurricular Supplement

1603 Homebound Tutoring

1647 Coordinator Supplement

1900 Other Salaries/Wages: Areas of compensation not described by other codes.

2000 Series – Benefits and Fixed Charges

The 2000 series object classification codes are used for payment of benefits and fixed charges applicable to salaries and wages of School Division employees.

2100 Social Security (FICA): Employer contributions to Social Security.

2210 Retirement – VRS: Contributions to the Virginia Retirement System. Both the employer and employee portions are paid by the School Division.

2220 Retirement – PWC: Employer contributions to the School Division's local retirement plan.

2300 Hospitalization Insurance: Employer contributions to provide medical insurance coverage for employees.

2400 Group Life Insurance (GLI): Employer contributions to provide Group Life Insurance for employees.

2810 Separation Leave: Elective employer paid benefit for terminating employees.

2820 Education-Tuition Assistance: Employer paid benefit to partially offset tuition costs for employees.

2830 Association Fees-Administrators: Professional association fees which are a part of the administrative benefits package.

2840 Conference Expenses-Administration: Professional conference expenses which are a part of the administrative benefits package.

2999 Other Benefits: Benefits not included in other codes.

OBJECT CODE DEFINITIONS

3000 Series – Contractual Services

The 3000 series of object classification codes are used for contractual services to institutions and to individuals. Contracts with individuals for services based on a time rate must be paid from the 1000 series. Institutional contracts may be for time of personnel only when the institution assumes the tax withholding responsibility. Contracts with individuals for a product, supplies, or materials are permitted from these object codes as long as the payments are not based on time expenditure by the individual.

3100 Professional Services: Services of a professional nature performed by an outside agency. Specific services costs are to be expended using the 3100 series codes:

3101 Audit Services

3102 Health Services

3103 Legal Services

3104 Engineering Services

3105 Consultant Services

3106 Sports Officials Services

3107 Data Processing Services

3200 Utilities: Costs for utilities consumed by the School Division are to be expended using the following 3200 series codes:

3201 Telephone Services

3202 Electricity Services

3203 Heating Fuel Services

3204 Water Services

3205 Sewer Services

3206 Trash Removal Services

3300 Insurances: Costs for the various types of insurances procured by the School Division are to be expended using the following 3300 series codes:

3301 General Insurance

3302 Liability Insurance: Liability insurance expenses other than transportation liability insurance.

3303 Transportation Liability Insurance

3304 Fire Insurance

3305 Workmen's Compensation Insurance

3306 Unemployment Insurance

3307 Surety Bond Insurance

3308 Safety Patrol Insurance

3401 Travel Reimbursement: Reimbursement for travel related expenses over and above the normal to and from work schedule. These funds compensate employees for the use of their privately-owned vehicles in the performance of their duties.

3402 Conference Expenses: All costs related to attendance at work-related conferences.

3450 Field Trips: Expenses for transportation costs beyond normal to and from school transportation.

3500 Miscellaneous Projects: Expenses for repair or maintenance projects necessary during the year.

3501 Repair and Maintenance Services-Building
Costs of services for the repair and maintenance of School Division buildings.

3502 Repair and Maintenance Services-Equipment: Costs of services for the repair and maintenance of School Division equipment.

3503 Repair and Maintenance Services-Vehicles:
Costs of services for the repair and maintenance of vehicles.

OBJECT CODE DEFINITIONS**3000 Series – Contractual Services (continued)**

3504 Maintenance Service Contracts: Costs of all maintenance service contracts.

3700 InService Expenses: Costs of contractual services of an inservice nature with outside agencies.

3750 Curriculum Development: Costs of contractual services for curriculum development and evaluation.

3901 Laundry / Dry Cleaning: Expenses for laundry or dry cleaning of school owned or rented clothing, materials, or supplies.

3902 Printing / Duplicating: Expenses related to printing or duplicating services.

3903 Postage: Postage of school business mail.

3904 Shipping Charges: Costs of major shipping expenses.

3905 ExtraCurricular Expenses: Expenses of the various extracurricular programs of a non-athletic nature.

3906 Advertising: Advertising of bids, legal notices, hearings, etc. except employment (see code 3916).

3907 School Board Dues: Dues of various organizations to which the School Board belongs.

3908 Parent Activity Expense: Expenses for federal grant funded activities for parents.

3909 Accreditation Expenses: All expenses related to state, regional, or federal accreditation.

3910 Educational Television: Expenses for educational television.

3911 Rental Equipment: Rental or lease of equipment.

3912 Rental Storage Space: Rental or lease of warehouse space.

3913 Tuition-Other Divisions: Tuition payments for Prince William County students attending schools in other school divisions. Currently, tuition for students attending Thomas Jefferson High School for Science and Technology is budgeted in this code.

3914 Tuition-Private Schools: Tuition payments for Prince William County students attending private schools regardless of location.

3916 Recruiting Expenses: All expenses related to the recruiting of personnel including travel, lodging, meals, advertising, etc.

3917 Employment Expenses: Expenses for required information for employment.

3920 Tuition-Regional School: Tuition payments paid by Prince William County Schools to the Regional School.

3921 Tuition-PWCS: Tuition payments paid by Prince William County Schools to other schools within the Division.

3999 Other Contractual Services: Contractual Service expenses that cannot be properly classified into one of the other codes.

OBJECT CODE DEFINITIONS

4000 Series – Materials and Supplies

The 4000 series object classification codes are used for the procurement of general use materials and supplies with a per-item cost up to \$4,999.

4001 Office Supplies: Supplies and materials for the office. Does not include computer software, instructional, custodial, maintenance, or construction materials of any kind.

4002 Medical Supplies: Medical, dental, and first aid supplies.

4003 Custodial Supplies: All materials and supplies required for custodial services. Includes such items as cleaning supplies, light bulbs, paper products, entrance mats, plastic liners, rags, towels, etc.

4004 Repair and Maintenance Supplies: Materials and supplies directly related to upkeep and maintenance of building, equipment and sites by School Division employees.

4005 Vehicle Fuels: Gasoline, diesel, and other forms of fuel for vehicles.

4006 Vehicle Supplies: Materials and supplies used in the maintenance and operation of School Division owned vehicles excluding pupil transportation buses and vehicles.

4007 Wearing Apparel: Any article of clothing, protective materials, or uniform.

4008 Reference Materials: Books, periodicals, and other materials for professional library and staff use. Does not include books, periodicals, reference books or supplies used in school libraries (see codes 4016, 4017, and 4018).

4009 Extra Curricular Materials: Materials and supplies used in various non-athletic extra curricular programs at the schools.

4010 Instructional Supplies: Instructional materials and supplies of a consumable nature. Includes items such as pens, paper, pencils, crayons, chalk, maps, instructional kits, tapes, cassettes, and audiovisual

materials. Does not include instructional software for computers (see 4410).

4011 Textbooks: Textbooks for use by students.

4012 Employee Training Supplies: All materials and supplies used by School Division employees for training of any kind, including in-service programs.

4013 Testing Materials: Materials and supplies used in testing programs such as basic learning skills, minimum competency tests, SRA achievement ability tests, career interest inventories and differential aptitude tests. Not to be used for course testing material as part of the regular classroom instructional program.

4014 Food, Cafeteria: All food items purchased by the Food Services program.

4015 Food Services Supplies: All materials and supplies necessary for the performance of the Food Services program. Includes items such as aprons, detergents, cooking utensils, pots, pans, linen, wrapping materials, plastic ware, etc.

4016 Library Books: Books (including reference books such as encyclopedias) for student use in school libraries. Does not include books for professional libraries.

4017 Library Periodicals: Periodicals including newspapers and magazines for student use in school libraries.

4018 Library Supplies: Materials and supplies used in all libraries. Includes such items as paste, jacket covers, check out cards, etc.

4019 Food: Food items purchased for meetings and inservices.

4020 Printing Supplies: Materials and supplies for use by the School Division's print shop.

OBJECT CODE DEFINITIONS

4000 Series – Materials and Supplies (continued)

4022 Transportation Vehicle Supplies: Materials and supplies directly related to pupil transportation and transportation support vehicles. Includes all parts used in the maintenance and operation of pupil transportation vehicles.

4310 Technology Supplies and Equipment, Additional: New computer supplies and equipment such as personal computers, desktops and laptops, pre-loaded software, printers, modems, monitors, cables, mouse, etc. with a per-item cost of up to \$4,999. Does not include software purchased separately from a personal computer purchase.

4350 Technology Supplies and Equipment, Replacement: Replacement supplies and equipment with a per-item cost of up to \$4,999.

4410 Software, Additional: All computer software for instructional or administrative use with a per-item

cost of up to \$4,999. Does not include pre-loaded software when purchasing a new computer.

4450 Software, Replacement: Replacement computer software with a per-item cost of up to \$4,999.

4510 General Equipment/Furniture, Additional: Any additional equipment or furniture item with less than a \$5,000 per item cost.

4550 General Equipment/Furniture, Replacement: Any replacement equipment or furniture with less than a \$5,000 per item cost.

4998 Sales Tax: Sales tax collected by the Administration Building Cafeteria.

4999 Other Materials and Supplies: Materials and supplies not properly classified within another 4000 series code.

5000 Series – Capital Outlay

The 5000 series of object classification codes are used for the procurement of all additional and replacement items of a capital outlay nature. As a general rule, capital outlay items are those that have a useful life of several years, are relatively permanent in nature, contribute to the continued productivity of the organization, and have a per-item cost of at least \$5,000.

5100 Additional Capital Outlay: The 5100 series of codes are used for the purchase of additional capital items. The following codes specify the particular new item being purchased.

5101 Equipment/Furniture, Additional

5102 Technical Equipment, Additional

5103 Data Processing Equipment, Additional

5104 Software, Additional: Software cost must be at least \$5,000 per item. Software licenses of \$5,000 or more are included. Software for PC use under \$5,000 per item is purchased from the 4410 Software, Additional code.

5110 Autos/Trucks, Additional

5111 Buses, Additional

5140 Land Purchase

5141 Site Improvement

5142 Building, New

5143 Building, Addition

5144 Building, Alteration

5500 Replacement Capital Outlay: The 5500 series of codes are used for the purchase of replacement capital outlay items with a cost of at least \$5,000 per item. The following codes specify the particular replacement item purchased.

5501 Equipment/Furniture, Replacement

5502 Technical Equipment, Replacement

OBJECT CODE DEFINITIONS**5000 Series – Capital Outlay (continued)****5503 Data Processing Equipment, Replacement****5510 Auto/Trucks, Replacement****5504 Software, Replacement****5511 Buses, Replacement****8000 Series – Reserves and Contingency Funds**

The 8000 series of object classification codes are used for reserves of all types.

8001 Salary Reserve: Undistributed salary funds.**8002 General Reserve:** Contingency reserve funds.**8003 General Insurance Reserve:** These funds are budgeted in the Operating Fund and transferred to the Self-Insurance Fund to provide adequate funds for self-insured exposures which include property and liability losses.**8004 Emergency Reserve:** These funds replace supplies and equipment that have been stolen or vandalized when no other school division funds are available. Funds are also used when additional personnel or security measures are required.**8010 Revenue Rescission:** Control account to preclude the expenditure of funds equal to an amount required to offset anticipated revenue decreases.

GLOSSARY

This Glossary includes definitions of terms used in this budget document and other terms as seem necessary for an understanding of financial accounting procedures for the Prince William County School Division.

Accrual Basis – The basis of accounting which indicates revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at the time or not).

Advertised Budget – This is the second phase of the budget process and reflects the School Board's changes to the Superintendent's proposed budget. This budget is submitted by the School Board to the Prince William County Board of Supervisors detailing proposed revenues, expenditures, and transfers for the coming fiscal year.

Agency – An individual school, centrally administered instructional program, or central office department for which an individual budget is presented.

Allocation – The amount of funding appropriated to an agency. Types of allocations include per pupil allocations, fixed allocations, and replacement equipment allocations.

Amortization – The process of decreasing, or accounting for, an amount over a period of time.

Appropriation – An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

Approved Budget - The third and final phase of the budget process. The approved budget reflects all adjustments approved by the School Board in May/June resulting from revised revenue, expenditures, membership, and other projections and is the budget implemented on the following July 1.

ASBO – Association of School Business Officials.

Average Daily Membership (ADM) – The average daily membership for grades K-12 is the enrollment figure used to distribute state per pupil funding. It includes students with disabilities ages 5-21, and students for whom English is a second language who entered school for the first time after reaching their 12th birthday, and who have not reached their 22nd birthday. Preschool and post-graduate students are not included in the ADM.

BAB – The Build America Bonds (BAB) program was included in the American Recovery and Reinvestment Act (AARA) of 2009, which was created to stimulate the national economy out of economic recession. The BAB program was intended to help state and local agencies regain access to bond markets after the financial collapse made it difficult to borrow and construct infrastructure improvements. It provided access to a larger pool of investors through taxable bond markets, which allowed them to lock in lower rates for long-term debt compared to the high interest rates demanded by investors in tax-exempt debt markets. The BAB program also allowed municipalities to issue taxable bonds with the federal government subsidizing 35% of the interest payments.

Baldrige in the Classroom – Also known as Baldrige in Education. It is a knowledge-based approach to performance excellence where data drives decision making and progress results influence direction of classroom instruction.

Balance Sheet – A summarized statement, as of a given date, of the financial position of an entity by fund type presenting assets, liabilities, reserves, and fund balance.

Balanced Budget – A budget for which expenditures are equal to income. Sometimes a budget for which expenditures are less than income is also considered balanced.

Beginning Balance – The unexpended funds from a prior fiscal year that may be used to finance expenditures during the current or upcoming fiscal year.

BOCS – Board of County Supervisors.

Bonds – A written promise to pay a specific amount of money (face value) and interest over a specific period of time. Bonds for school purposes are either General Obligation Bonds or Virginia Public School Authority Bonds.

BPOL – Business Professional and Occupational License Tax is a tax that is levied upon the privilege of doing business or engaging in a profession, trade, or occupation in the County.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

Capital Budget – A plan of proposed capital outlays and the means of financing them for the current fiscal period.

Capital Improvement Plan (CIP) – The five-year plan for School Division construction projects.

Capital Equipment – Fixed assets valued above \$5,000, such as automobiles, furniture, or instruments.

Carryover – The process by which certain funds for previously approved School Board commitments to pay for goods and services at the end of one fiscal year are re-appropriated in the next fiscal year.

Cash Basis – The basis of accounting which indicates transactions are recognized only when cash is increased or decreased.

Categorical Aid – Funding targeted toward a specific student population or that fulfills a particular state or federal regulation.

Co-Curricular – Programs offered as an extension of the instructional program. Activities such as field trips, clubs, student organizations, assemblies and performances, interscholastic activities, and publication productions.

Composite Index – Article VIII, Section 2, of the Constitution of Virginia authorizes the General Assembly to determine the cost of education as prescribed by the Standards of Quality and to apportion those costs between the state and local governments.

Local governments are required to pay their respective shares of this prescribed cost from local taxes and other sources of local revenue. The composite index of local ability-to-pay is the measure used to determine the state and local shares of education costs, and it is based on local sources of revenue.

The composite index is expressed as a ratio, indicating the local percentage share of the cost of education programs. For example, if a given locality has a composite index of 0.5000, then it would pay 50 percent of the costs and the state would pay 50 percent of the applicable program costs. If a locality's index is 0.3000, then it must pay 30 percent of the cost of education and the state will pay 70 percent.

Contracted Services – Labor, material, and other costs for services rendered by personnel who are not on the payroll of the school division.

Cost of Competing Adjustment (COCA) – A factor in the state funding formula that provides additional funding to Northern Virginia school divisions to recognize the higher costs to recruit and retain staff in the more competitive Northern Virginia labor market.

Cost-of-Living Adjustment (COLA) – An annual adjustment in wages to offset a change (usually a loss) in purchasing power (also known as a market scale adjustment or MSA).

County General Fund Transfer – The amount transferred from the County General Fund to PWCS. It is a major source of operating funds for PWCS.

Current Assets – Those assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities. Some examples are cash and temporary investments that will be collected within 60 days from the balance sheet date.

Current Liabilities – Liabilities payable within a relatively short period of time, usually no longer than a year.

Debt Service – Expenditures for the retirement of debt and expenditures for interest on debt.

Direct Aid – Direct Aid to public education – funding appropriated for the operation of the Commonwealth’s public schools – is generally divided among categorical payments, funding for school employee benefits, funding of the Standards of Quality, incentive-based programs, allotment of sales tax and lottery revenues, and specific appropriations for programs such as Governor’s Schools and adult literacy initiatives. Both state and federal funds are appropriated in direct aid. All lottery proceeds are earmarked for public education.

English for Speakers of Other Languages (ESOL, ESL) – This program helps limited English proficient students learn literacy and content concepts in order to be successful in the general education program.

Expenditures – Total charges incurred, whether paid or unpaid, for current costs.

Extra-Curricular - Programs offered as an extension of the instructional program. Activities such as field trips, clubs, student organizations, assemblies and performances, interscholastic activities, and publication productions.

Fiduciary Fund – A fund held by a governmental unit in a fiduciary capacity or as an agent for an external party, ordinarily as agent or trustee.

The Regional School Fund provides for the operation of the Northern Virginia Regional Program jointly operated by PWCS, Manassas City Schools, and Manassas Park City Schools. The school provides certain special education services and is supported by transfers from the three school divisions.

Fiscal Year – Any period of time at which the entity determines its financial position and the results of its operations. PWCS has a fiscal year of July 1 to June 30.

Fixed Allocation – An allocation to an agency for costs of personnel, services, and supplies common to agencies regardless of size or student enrollment.

Fixed Costs – Costs for personnel and resources that remain constant regardless of student enrollment. Examples include salaries, interest expense, depreciation, and insurance expenses.

Flexible Appropriation or Flex Funds – In PWCS these are funds that are available for non-salary expenditures such as: contracts, supplies, materials, and equipment.

(For Budgetary Purposes Only) – This statement when found on financial statements, indicates that the information for the approved and estimated amounts is based on budget and not actual.

Full-Time Equivalent (FTE) – Method of calculating hourly or part-time employees on a full-time position basis.

Fund – A fiscal and accounting entity with a self-balancing set of accounts recording assets and liabilities for specific activities of the School Division.

Fund Balance – The excess of assets of a fund over its liabilities and reserves.

Fund Statement – A financial accounting statement that shows all the financial sources available and their uses with beginning and ending balances within a fund for a given fiscal year.

General Long-Term Debt – Long-term debt legally payable from general revenues and backed by the full faith and credit of a government unit.

General Obligation Bonds (GOB) – Bonds for school construction issued through the county’s appropriating body, the Prince William Board of County Supervisors (BOCS).

General Reserve – Contains funds set aside for unanticipated expenses, emergencies, and possible revenue shortfalls.

GFOA – Government Finance Officers Association.

Governmental Funds –PWCS Governmental Funds are comprised of Special Revenue Funds, Capital Projects Funds, Debt Service Fund, and the School Operating Fund.

HoldBack Allocation Reserve – Contains funds for increases in enrollments and special placements.

IDEA – Individuals with Disabilities Act – Federal legislation that guarantees the rights of disabled children to an individualized and appropriate education.

Indirect Costs - Costs necessary for the functioning of the organization as a whole, but which cannot be specifically associated with a given service, program, or department and thus, cannot be clearly associated with a particular category.

Impact Aid – A federal education program administered by the Department of Education designed to provide funds local school districts that have lost property tax revenue due to the presence of tax-exempt Federal property, or that have experienced increased expenditures due to the enrollment of federally connected children.

Instruction – The activities dealing directly with the teaching of students or improving the quality of teaching.

Internal Service Funds – PWCS Internal Service Funds are comprised of the Warehouse Fund, Self-Insurance Fund, and Health Insurance Fund.

International Baccalaureate Program - A rigorous four-year academic program authorized by the International Baccalaureate Organization (IBO) of Geneva, Switzerland. The integrated and sequenced program begins with freshmen and sophomores in Pre-IB classes offered in all academic areas. Junior and senior programs are externally moderated and assessed by the IBO. The full IB diploma program includes the unique characteristics of a 4,000 word extended essay, documentation of 150 hours of community involvement, and a seminar course entitled Theory of Knowledge.

Linear Weighted Average – The linear weighted average is a calculation that approximates what most school divisions spend to operate their schools. The formula incorporates the costs for every school division, but is not unduly influenced by divisions with unusually high or low expenditures. The formula weights division costs at the median at five and the most extreme costs (high and low) at one. It is used to establish the funded cost of many components of the Standards of Quality, such as instructional salaries.

Line Item - A detailed item (expenditure/revenue) classified by object within each organizational unit which details the purpose for which the items are planned and lists them individually on separate lines.

Literary Fund – The Literary Fund is established in the Constitution of Virginia (Article VIII, Section 8) as a permanent and perpetual school fund. The Literary Fund provides low-interest loans to school divisions for capital expenditures, such as construction of new buildings, or remodeling of existing buildings.

Local Composite Index (LCI) – The relative wealth index used by the State to equalize state aid to localities.

Membership – Another term for student enrollment.

Modified Accrual Basis – Basis of accounting which indicates expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred, and revenues are recorded when received in cash

except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

No Child Left Behind (NCLB) – A 2001 federal law designed to improve student achievement and change the culture of America's schools.

Object Code – The line item description that denotes the purpose of expenditure.

Operating Fund – This fund provides for the day-to-day operations and maintenance of the schools and is funded primarily through county, state, and federal funds.

OSMAP – Office of Student Management and Alternative Programs.

Performance Measure - A collection of data regarding the results of the services provided by an agency.

Per Pupil Allocation – An allocation to an agency based on the type and/or number of students enrolled.

Proposed Budget – The initial phase of the budget cycle. A plan of financial operations submitted by the Superintendent to the School Board detailing proposed revenues, appropriations, expenditures, and transfers for the coming fiscal year.

Proprietary Funds – Internal service funds account for health insurance, self-insurance, and warehouse services provided to departments of PWCS on a cost reimbursement basis.

The Self-Insurance Fund pays claims and related expenses for workers' compensation and self-insured losses.

The Health Insurance Fund pays claims and related expenses for the health care program.

PWCS – Prince William County Public Schools

QSCB – The Qualified School Construction Bond (QSCB) program was included in the American Recovery and Reinvestment Act (AARA) of 2009, which was created to stimulate the national economy out of economic recession. The program provides tax credits, in lieu of interest, to lenders who issue bonds to eligible school districts. The federal government provides 100% of the interest payment through a reimbursement to the locality. Therefore, the locality is only responsible for repayment of the bond principal. QSCB bond proceeds may be used to finance new school construction or rehabilitate and repair public school facilities.

Replacement Equipment Allocation – A school's replacement equipment allocation is based upon the age of the school building; a central support agency's replacement equipment allocation is based on the value of its current equipment.

Reserve – An account used to set aside funds for future use.

Revenue – The income of a government agency from taxation and other sources.

Revised Budget – The current year budget revised with the most recent data available.

School Age Child Care (SACC) – SACC provides school-based day care facilities for elementary school children before and after school.

School Other Post-Employment Benefits Trust Fund (OPEB) – PWCS transfers funds for the cost of post-employment health care (implicit subsidy) in this Trust as required by the Governmental Accounting Standards Board (GASB) Statement No. 45.

Salary and Benefit Appropriation – In PWCS these are funds available for salary and benefits expenditures.

SBM – Site Based Management.

SOA – Standards of Accreditation.

SOL – Standards of Learning.

Special Education Programs – Services provided for eligible students in preschool through grade 12 countywide. Specific programs include autism, deaf/hard-of-hearing, emotional disabilities, learning disabilities, physical and occupational therapy, speech and language, and visual impairment.

Standards of Quality (SOQ) – The Standards of Quality prescribe the minimum program that all public school divisions in Virginia must meet. The Standards are established in the Constitution of Virginia (Article VIII, Section 2) and defined in the Code of Virginia (Sections 22.1-253.13:1 through 22.1-253.13:8). The Board of Education prescribes the Standards of Quality, subject to revision only by the General Assembly. A major portion of state funding for direct aid to public education is based on the Standards of Quality.

The Standards of Quality address basic skills, programs, and personnel; support services; accreditation and assessment; graduation requirements; training and professional development; planning and public involvement; policy manual; and compliance and enforcement.

Standards of Accreditation (SOA) – As authorized in the SOQ (Sections 22.1-253.13:3 of the Code of Virginia), Standards of Accreditation are the Board of Education's regulations that establish criteria for approving public schools in Virginia.

Standards of Learning (SOL) – As specified by the SOQ (Sections 22.1-253.13:1 of the Code of Virginia), the Standards of Learning are the minimum grade level and subject matter educational objectives that students are expected to meet in Virginia public schools. The educational objectives describe the knowledge and skills "necessary for success in school and for preparation for life."

State Category – The broad expenditure categories for school divisions determined by the State Board of Education. Current state categories are as follows:

Administration, Health and Attendance	Pupil Transportation
Instruction	Food Services & Other Non-Instruction
Debt Service	Educational Technology
Operations & Maintenance	Facilities

State Funding Formula – Through the Commonwealth's direct aid to public education budget, Virginia provides funding for 136 public school divisions that serve approximately 1.1 million students. General fund support for direct aid to public education totals approximately \$8.0 billion over the 2000-2002 biennium, which equals approximately 32 percent of the state's general fund budget.

The three types of education programs funded in Virginia are:

- Standards of Quality (SOQ)
- Incentive-Based Programs
- Categorical Program.

SOQ funding is prescribed by statute and includes basic aid, special education, vocational education, remedial education, gifted education, and related fringe benefits for each of these programs. It also includes the cent state sales tax dedicated to public education.

Incentive-based programs provide additional education funding that goes beyond the levels required to meet the Standards of Quality. The programs are voluntary but, in order to receive state funds, school divisions must certify that they will offer the program and provide a local match of funds for the program. Incentive-based programs include the following: at-risk, primary class size reduction, at-risk four year olds, early reading intervention, maintenance supplements, and distribution of lottery profits.

Categorical funding also provides for additional education programs that go beyond the Standards of Quality. These programs focus on particular needs of special populations or fulfill particular state obligations. State and federal statutes and regulations mandate much of this funding. Examples of categorical funding include alternative education, funding for limited-English proficient students, school nutrition, adult education, and various regional programs such as Project Discovery.

Step – One of a series of incremental pay levels on a pay scale.

Vacancy – Savings generated in the employee compensation accounts due to positions being unfilled for some period of time.

Virginia Retirement System (VRS) – Funded by the participating public entities and their employees, VRS provides a pension for retired public employees of localities and school divisions in Virginia.

Washington Area Boards of Education (WABE) Guide – An annual statistical report comparing area school division's salaries, budget, cost per pupil, and class size.