

**May 19, 2014 School Board Work Session
(not formally approved)**

**FY15 School Operating Budget
Expenditure Adjustments as Compared to the
FY14 Approved Operating Budget**

EXPENDITURES	Increase (Decrease)
Operations	
Human Resources - Kronos - ACA Reporting Package	1,260
Human Resources - (employee devel., cont. services, etc.)	(15,000)
Electricity	(170,000)
Pest Control - hire outside contractors	23,000
IT - reduce supplies	(18,000)
Instruction	
Special Ed teachers - 1.5 FTEs	76,500
Special Ed para's - 1.5 FTEs (one FTE is to offset VIB pre-school)	25,500
Professional development for SPED para's - cost of substitutes	4,850
Interactive Achievement - math, reading and Writing	80,000
School Social worker - 1 FTE	53,000
Virtual High School - increase in staff/student enrolled in Moodle	7,500
Teacher professional development for new K-5 Literacy Model	16,000
Guidance Counselors - Guidance Audit - 2.5 FTEs, cuts .5 FTE)	102,400
English as a Second Language	84,920
Para-educator's - 2 FTE's (1 elem and 1 high)	
Materials, contractual services, and other costs	
Virginia Pre-school initiative	30,000
Zweibrucken exchange program	(3,000)
New Horizons Regional Education Center	53,082
Adult Ed - shift to regional program	(49,234)
Adult Ed	500
Additional Enrollment (190 students):	
Regular Ed. Teachers - 8 FTEs	408,000
Regular Ed. Para Educators - 2 FTEs	34,000
Materials and supplies per allocation	16,000
Health insurance - reduce rates by 3% - employer share savings	(318,000)
VRS Professional group rate increases	1,859,464

VRS Non-Professional group rate decrease	(67,546)
Employer cost of shifting 1% VRS to employees	150,000
Cover employee payroll cost for 1% VRS shift (0.1%)	76,000
Non-licensed staff (average 3% increase)	
One step for eligible staff (average 2%)	525,000
Across the board increase of 1%	262,500
Licensed staff on the teacher salary schedule (average 3% increase)	
Implement new pay scale - Career Cycle (average 0.79%)	418,207
One step on new pay plan for eligible staff (average 1.41%)	762,494
Across the board increase (0.8%)	430,227
Non-licensed staff annual reclassification	60,000
County shared service - grounds maintenance	13,285
County shared service - high school resource officers	37,650
County shared service - school res. officers	15,000
County shared service - video services	(37,710)
County shared service - radio maintenance	7,337
Excess liability insurance	27,700
Attrition savings	(717,648)
VRS early retiree debt paid off	(393,524)

File: FY15 budget est.xlsx
May 22, 2014