



## **FY 2019 SUPERINTENDENT PROPOSED BUDGET**

### **School Operating Budget**

**Fiscal Year 2019**

**Proposed by the Superintendent**

February 8, 2018

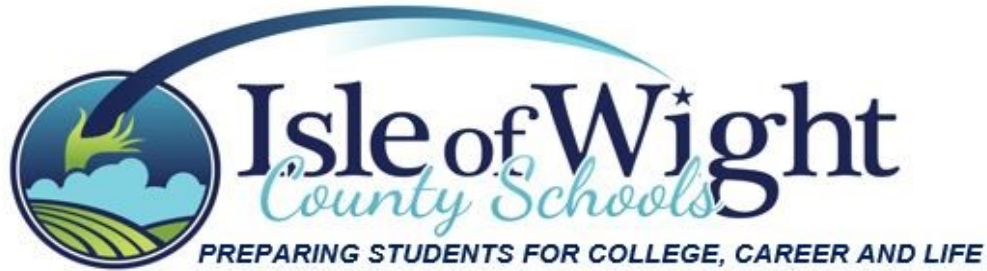


## Operating Budget Summary

### All Funds

Fiscal Year 2019

Description	FY2017 Actual	FY2018 Original Budget	FY2019 Proposed Budget	Inc(Dec) Amount	Inc(Dec) Percent
<b>REVENUE</b>					
Commonwealth of Virginia	28,808,329	29,551,029	31,236,880	1,685,851	5.7%
Isle of Wight County - General Operating/Textbook	25,894,264	25,178,434	26,118,418	939,984	3.7%
Federal	3,646,208	3,891,349	3,837,976	(53,373)	-1.4%
Fees and Other Sources	1,125,291	1,267,895	1,421,534	153,639	12.1%
<b>TOTAL REVENUE</b>	<b>59,474,092</b>	<b>59,888,707</b>	<b>62,614,808</b>	<b>2,726,101</b>	<b>4.6%</b>
<b>EXPENDITURES</b>					
Instructional Services	43,831,298	43,981,012	46,217,117	2,236,105	5.1%
Admin., Attendance & Health	2,160,169	2,383,755	2,430,583	46,828	2.0%
Pupil Transportation	3,512,858	3,651,382	4,078,171	426,789	11.7%
Operations & Maintenance	4,773,921	5,000,474	5,000,474	-	0.0%
Technology	2,374,254	2,335,523	2,335,523	-	0.0%
Child Nutrition Services	1,952,077	2,100,617	2,102,292	1,675	0.1%
Debt Services	420,393	435,944	450,648	14,704	3.4%
<b>TOTAL EXPENDITURES</b>	<b>59,024,969</b>	<b>59,888,707</b>	<b>62,614,808</b>	<b>2,726,101</b>	<b>4.6%</b>



## Operating Budget Summary

### General Fund

Fiscal Year 2019

Description	FY2017	FY2018	FY2019	Inc(Dec)	Inc(Dec)
	Actual	Original Budget	Proposed Budget	Amount	Percent
<b>REVENUE</b>					
Commonwealth of Virginia	27,987,557	28,830,832	30,535,459	1,704,627	5.9%
Isle of Wight County	25,662,440	24,946,610	25,904,410	957,800	3.8%
Federal	472,474	355,000	298,248	(56,752)	-16.0%
Fees and Other Sources	164,368	323,000	482,265	159,265	49.3%
<b>Total Revenue</b>	<b>54,286,838</b>	<b>54,455,442</b>	<b>57,220,382</b>	<b>2,764,940</b>	<b>5.1%</b>
<b>EXPENDITURES</b>					
Instructional Services	41,084,002	40,932,364	43,208,983	2,276,619	5.6%
Admin., Attendance & Health	2,158,397	2,383,755	2,430,583	46,828	2.0%
Pupil Transportation	3,512,858	3,651,382	4,078,171	426,789	11.7%
Operations & Maintenance	4,773,921	5,000,474	5,000,474	-	0.0%
Technology	1,942,195	2,051,523	2,051,523	-	0.0%
Debt Services	420,393	435,944	450,648	14,704	3.4%
<b>Total Expenditures</b>	<b>53,891,766</b>	<b>54,455,442</b>	<b>57,220,382</b>	<b>2,764,940</b>	<b>5.1%</b>



## Operating Budget Details

### General Fund

Fiscal Year 2019

Description	FY2017	FY2018	FY2019	Inc(Dec)	Inc(Dec)
	Actual	Original Budget	Proposed Budget	Amount	Percent
<b>INSTRUCTIONAL SERVICES</b>					
Administrator Salaries	431,077	461,695	512,185	50,490	10.9%
Assoc Superintendent Salaries	107,100	107,100	119,510	12,410	11.6%
Instructional Salaries	19,499,986	20,343,016	21,547,459	1,204,444	5.9%
Librarian Salaries	523,151	540,981	549,437	8,457	1.6%
Principal Salaries	850,791	850,583	762,205	(88,378)	-10.4%
Assistant Principal Salaries	707,242	658,453	808,893	150,440	22.8%
Other Professional Salaries	999,506	989,227	1,194,086	204,859	20.7%
School Nurse Salaries - Summer School	3,712	2,175	2,175	-	0.0%
Clerical Salaries	867,189	739,899	770,993	31,094	4.2%
Instructional Assist Salaries	1,569,490	1,646,164	1,967,087	320,923	19.5%
Substitutes: Teachers	28,276	2,250	2,250	-	0.0%
Supplemental Salaries	892,157	879,410	910,571	31,161	3.5%
National Board Certification	23,500	6,000	6,000	-	0.0%
FICA And Medicare Benefits	1,978,270	1,992,065	2,065,082	73,018	3.7%
VRS: Retirement Plan 1	3,417,808	3,974,397	3,732,563	(241,834)	-6.1%
VRS: Retirement Hybrid	368,700	376,620	705,420	328,800	87.3%
Hospital/Medical Plans	2,382,372	2,433,356	2,583,605	150,249	6.2%
Group Life Insurance	339,047	352,917	365,534	12,618	3.6%
Disability Insurance	7,796	8,186	14,054	5,868	71.7%
Unemployment Insurance	26,598	50,000	50,000	-	0.0%
Worker's Compensation	66,318	69,364	79,264	9,900	14.3%
Retiree Health Care Credit	286,712	329,724	334,872	5,148	1.6%
Sick Leave Payout (Retirement)	116,918	60,000	60,000	-	0.0%
ERIP Employer share	65,031	73,000	58,836	(14,164)	-19.4%
Purchased Services	271,571	149,388	236,073	86,685	58.0%
Substitute Services	492,060	450,000	450,000	-	0.0%
Occupational/physical	158,985	200,000	-	(200,000)	-100.0%
Staff Development Contracts	84,713	134,980	25,430	(109,550)	-81.2%
Staff Development VPSA	14,120	14,200	14,200	-	0.0%
Staff Development ARC	107,800	-	-	-	#DIV/0!
Contracts: Contracted	2,341	-	-	-	#DIV/0!
Equipment Repair & Maintenance	3,232	9,000	4,000	(5,000)	-55.6%
Tuition: Other Div In-State	-	24,000	24,000	-	0.0%



## Operating Budget Details

### General Fund

Fiscal Year 2019

Description	FY2017 Actual	FY2018 Original Budget	FY2019 Proposed Budget	Inc(Dec) Amount	Inc(Dec) Percent
Tuition: Private School	-	36,000	36,000	-	0.0%
Tuition: Dual Enrollment	-	150,000	150,000	-	0.0%
Postage And Messengers	13,390	19,477	19,280	(197)	-1.0%
Telecom and Cell Phone	8,267	10,680	10,617	(63)	-0.6%
Leases And Rentals	169,559	161,900	163,778	1,878	1.2%
Travel & Training	66,165	20,575	20,075	(500)	-2.4%
Travel: Food & Lodging	1,378	2,000	2,000	-	0.0%
Travel: Mileage	5,879	4,450	4,450	-	0.0%
Miscellaneous	500	-	-	-	#DIV/0!
Student Field Trips	5,279	5,300	105,000	99,700	1881.1%
Student Incentives	-	300	-	(300)	-100.0%
Dues And Memberships	13,401	15,600	9,000	(6,600)	-42.3%
Materials And Supplies	107,406	90,500	90,500	-	0.0%
Office Supplies	18,726	21,261	18,161	(3,100)	-14.6%
Food Purchases	13,714	2,400	8,600	6,200	258.3%
Books/Subscriptions	505	300	300	-	0.0%
Textbooks Replacement	50,197	59,522	26,006	(33,516)	-56.3%
Textbooks Replacement - ARC	131,297	-	-	-	#DIV/0!
Instructional Materials	495,517	537,038	772,261	235,223	43.8%
Tech Software/On-Line	180,346	142,199	121,078	(21,121)	-14.9%
Tech Software ARC	38,000	-	-	-	#DIV/0!
Tech Supplies	15,959	23,075	23,075	-	0.0%
Tuition for Joint Operations	2,632,483	1,682,205	1,673,018	(9,187)	-0.5%
Capital Outlay Replace	33,347	8,554	-	(8,554)	-100.0%
Cap Replace: Furniture	-	-	-	-	#DIV/0!
Local Match - Back-pack	-	10,880	-	(10,880)	-100.0%
Capital Outlay Additions	389,119	-	-	-	#DIV/0!
<b>TOTAL INSTUCTIONAL SERVICES</b>	<b>41,084,002</b>	<b>40,932,364</b>	<b>43,208,983</b>	<b>2,276,619</b>	<b>5.6%</b>
<b>ADMIN, ATTEN &amp; HEALTH</b>					
Administrator Salaries	261,926	271,145	271,145	-	0.0%
Board Members Salaries	25,792	26,000	26,000	-	0.0%
Superintendent Salarie	145,350	145,350	165,135	19,785	13.6%
Other Professional Salaries	75,404	78,420	78,420	-	0.0%



## Operating Budget Details

### General Fund

Fiscal Year 2019

Description	FY2017	FY2018	FY2019	Inc(Dec)	Inc(Dec)
	Actual	Original Budget	Proposed Budget	Amount	Percent
School Nurse Salaries	323,102	353,517	398,088	44,571	12.6%
Psychologist Salaries	123,566	125,777	124,990	(787)	-0.6%
Technical Salaries	48,443	40,001	40,001	-	0.0%
Clerical Salaries	361,519	365,497	347,244	(18,253)	-5.0%
Substitutes: Others	15,227	10,000	10,000	-	0.0%
Supplemental Salaries	10,500	10,500	18,000	7,500	71.4%
FICA And Medicare Benefits	102,490	104,343	102,573	(1,770)	-1.7%
VRS: Retirement Plan 1	165,130	212,014	183,232	(28,782)	-13.6%
VRS: Retirement Hybrid	32,765	38,738	55,165	16,427	42.4%
Hospital/Medical Plans	120,025	121,839	154,275	32,436	26.6%
Group Life Insurance	17,727	18,361	18,555	194	1.1%
Disability Insurance	693	823	1,102	279	33.9%
Unemployment Insurance	-	-	-	-	#DIV/0!
Worker's Compensation	3,485	3,579	4,048	469	13.1%
Retiree Health Care Credit	14,983	17,239	16,998	(241)	-1.4%
Sick Leave Payout (Retirement)	10,206	25,000	-	(25,000)	-100.0%
Purchased Services	55,246	93,600	93,600	-	0.0%
Legal Services	55,282	81,462	81,462	-	0.0%
Employee Events	12,376	6,000	6,000	-	0.0%
Professional Services	63,256	65,675	66,975	1,300	2.0%
Staff Development Contracts	10,581	11,375	11,095	(280)	-2.5%
Contract Services: Printing	1,214	2,500	2,500	-	0.0%
Advertising	1,784	4,950	4,950	-	0.0%
Equipment Repair & Maintenance	-	1,200	1,200	-	0.0%
Postage And Messengers	10,280	6,000	6,000	-	0.0%
Telecom and Cell Phone	1,958	3,000	3,000	-	0.0%
Travel & Training	14,852	21,025	21,225	200	1.0%
Board Training: Newport	3,640	3,500	3,500	-	0.0%
Board Training: Windsor	1,308	3,500	3,500	-	0.0%
Board Training: Carrsville	3,719	3,500	3,500	-	0.0%
Board Training: Smithfield	1,526	3,500	3,500	-	0.0%
Board Training: Hardy	1,932	3,500	3,500	-	0.0%
Travel: Conferences	159	600	600	-	0.0%
Miscellaneous	10	-	-	-	#DIV/0!



## Operating Budget Details

### General Fund

Fiscal Year 2019

Description	FY2017 Actual	FY2018 Original Budget	FY2019 Proposed Budget	Inc(Dec) Amount	Inc(Dec) Percent
Dues And Memberships	22,850	30,850	28,050	(2,800)	-9.1%
Materials And Supplies	27,076	33,575	34,875	1,300	3.9%
Office Supplies	7,172	9,200	8,700	(500)	-5.4%
Mentoring Teacher Supplies	1,906	2,100	2,100	-	0.0%
Food Purchases	1,790	1,300	2,080	780	60.0%
Books/Subscriptions	-	200	200	-	0.0%
Tech Software/On-Line	148	23,500	23,500	-	0.0%
<b>TOTAL ADMIN, ATTEND &amp; HEALTH</b>	<b>\$ 2,158,397</b>	<b>\$ 2,383,755</b>	<b>\$ 2,430,583</b>	<b>\$ 46,828</b>	<b>2.0%</b>

#### TRANSPORTATION

Administrator Salaries	24,830	31,200	31,200	-	0.0%
Other Professional Salaries	124,773	124,773	124,773	-	0.0%
Technical Salaries	282,358	271,670	271,670	-	0.0%
Trades Salaries	120,924	120,925	120,925	-	0.0%
Driver Wages: Regular	1,199,723	1,140,085	1,305,381	165,296	14.5%
Driver Wages: Extra Trips	68,447	65,000	65,000	-	0.0%
Driver Training Wages	3,746	6,000	6,000	-	0.0%
Substitutes: Others	76,597	110,000	110,000	-	0.0%
Supplemental Salaries	-	-	-	-	#DIV/0!
FICA And Medicare Benefits	139,774	118,261	123,898	5,637	4.8%
VRS: Retirement Plan 1	83,510	103,388	104,667	1,279	1.2%
VRS: Retirement Hybrid	15,402	18,616	21,974	3,358	18.0%
Hospital/Medical Plans	246,163	322,113	349,917	27,804	8.6%
Group Life Insurance	17,447	20,451	21,573	1,122	5.5%
Disability Insurance	1,247	2,104	2,392	288	13.7%
Unemployment Insurance	-	4,000	4,000	-	0.0%
Worker's Compensation	49,890	39,822	62,747	22,925	57.6%
Retiree Health Care Credit	2,130	2,459	2,399	(60)	-2.4%
Sick Leave Payout (Retirement)	653	4,000	3,140	(860)	-21.5%
Purchased Services	12,305	11,000	11,000	-	0.0%
Staff Development Contracts	5,878	5,000	5,000	-	0.0%
Contracts: Contracted	20,225	20,000	20,000	-	0.0%
Contracts: Other Repairs	5,208	8,000	8,000	-	0.0%
Equipment Repair & Maintenance	-	500	500	-	0.0%



## Operating Budget Details

### General Fund

Fiscal Year 2019

Description	FY2017 Actual	FY2018 Original Budget	FY2019 Proposed Budget	Inc(Dec) Amount	Inc(Dec) Percent
Water And Sewer Services	-	350	350	-	0.0%
Telecom and Cell Phone	3,730	3,500	3,500	-	0.0%
General Insurance	45,000	45,000	52,000	7,000	15.6%
Leases And Rentals	-	2,000	2,000	-	0.0%
Travel & Training	7,478	5,000	5,000	-	0.0%
Miscellaneous	600	-	-	-	#DIV/0!
Dues And Memberships	420	250	250	-	0.0%
Materials And Supplies	13,986	13,500	13,500	-	0.0%
Vehicle & Powered Equip Fuel	192,793	399,340	396,250	(3,090)	-0.8%
Vehicle & Powered Eq Parts	132,188	177,000	173,090	(3,910)	-2.2%
Tech Software/On-Line	33,118	9,200	9,200	-	0.0%
Uniforms	5,740	5,520	5,520	-	0.0%
Capital Outlay Additions	18,992	15,000	14,890	(110)	-0.7%
Cap Additions: Vehicle	37,032	-	-	-	#DIV/0!
Cap Additions: School Buses	94,086	-	-	-	#DIV/0!
Cap Additions: Other Equipment	-	-	-	-	#DIV/0!
Capitalized Lease Payments	426,465	426,355	626,465	200,110	46.9%
<b>TOTAL TRANSPORTATION</b>	<b>3,512,858</b>	<b>3,651,382</b>	<b>4,078,171</b>	<b>426,789</b>	<b>11.7%</b>
<b>OPERATIONS &amp; MAINTENANCE</b>					
Administrator Salaries	24,830	31,200	31,200	-	0.0%
Service Salaries	38,680	38,681	38,681	-	0.0%
Trades Salaries	-	-	625,300	625,300	#DIV/0!
FICA And Medicare Benefits	4,795	5,255	53,069	47,814	909.9%
VRS: Retirement Plan 1	2,437	2,437	2,437	-	0.0%
VRS: Retirement Hybrid	3,430	4,574	44,287	39,713	868.2%
Hospital/Medical Plans	6,117	6,153	48,153	42,000	682.6%
Group Life Insurance	813	916	916	-	0.0%
Disability Insurance	73	97	97	-	0.0%
Worker's Compensation	634	632	1,071	439	69.5%
Retiree Health Care Credit	260	384	375	(9)	-2.3%
Temporary Labor	5,586	10,000	9,400	(600)	-6.0%
Contracts: Custodial Supplies	1,033,117	1,033,117	1,097,695	64,578	6.3%
Contracts: Ops & Maint	819,835	819,835	-	(819,835)	-100.0%





## Operating Budget Details

### General Fund

Fiscal Year 2019

Description	FY2017 Actual	FY2018 Original Budget	FY2019 Proposed Budget	Inc(Dec) Amount	Inc(Dec) Percent
Contracts: Contracted	337,774	428,238	416,652	(11,586)	-2.7%
Contracts: Structural	-	-	-	-	#DIV/0!
Contracts: Grounds	215,137	215,184	232,342	17,158	8.0%
Contracts: CES Fire Damage	7,598	-	-	-	#DIV/0!
Contracts: Refuse Disposal	44,873	61,850	56,450	(5,400)	-8.7%
Contracts: Security	7,440	29,300	29,300	-	0.0%
Electricity	912,715	1,115,000	1,115,000	-	0.0%
Natural Gas And Fuel Oil	164,974	335,000	335,000	-	0.0%
Water And Sewer Services	93,934	93,200	98,600	5,400	5.8%
Telephone (Voice And Fax)	(517)	-	-	-	#DIV/0!
Telecom and Cell Phone	477	-	600	600	#DIV/0!
General Insurance	134,904	142,000	135,901	(6,099)	-4.3%
Leases And Rentals	144,715	146,688	144,715	(1,973)	-1.3%
Materials And Supplies	124,916	150,000	156,800	6,800	4.5%
Vehicle & Powered Equip Fuel	54,800	110,733	110,733	-	0.0%
Vehicle & Powered Eq Parts	23,665	25,000	25,000	-	0.0%
Capital Outlay Addition	399,810	60,000	55,700	(4,300)	-7.2%
Cap Additions: Furniture	166,100	135,000	135,000	-	0.0%
Cap Additions: Building	-	-	-	-	#DIV/0!
Capitalized Lease Payments	-	-	-	-	#DIV/0!
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>4,773,921</b>	<b>5,000,474</b>	<b>5,000,474</b>	<b>(0)</b>	<b>0.0%</b>
<b>DEBT SERVICES</b>					
Capitalized Lease Payment	420,393	435,944	450,648	14,704	3.4%
<b>TOTAL DEBT SERVICES</b>	<b>420,393</b>	<b>435,944</b>	<b>450,648</b>	<b>14,704</b>	<b>3.4%</b>
<b>TECHNOLOGY</b>					
Administrator Salaries	83,523	84,225	88,000	3,775	4.5%
Instructional Salaries	-	-	-	-	#DIV/0!
Other Professional Salaries	176,585	176,585	180,715	4,130	2.3%
Technical Support Salaries	195,006	209,782	212,568	2,786	1.3%
Tech Support Sal (IT)	2,597	-	-	-	#DIV/0!
Clerical Salaries	32,158	33,178	33,178	-	0.0%
Supplemental Salaries	-	-	-	-	#DIV/0!



## Operating Budget Details

### General Fund

Fiscal Year 2019

Description	FY2017 Actual	FY2018 Original Budget	FY2019 Proposed Budget	Inc(Dec) Amount	Inc(Dec) Percent
FICA And Medicare Benefits	35,819	36,491	37,488	997	2.7%
VRS: Retirement Plan 1	65,237	76,178	68,390	(7,788)	-10.2%
VRS: Retirement Hybrid	6,383	5,429	12,286	6,857	126.3%
Hospital/Medical Plans	61,430	57,156	55,500	(1,656)	-2.9%
Group Life Insurance	6,400	6,602	6,742	140	2.1%
Disability Insurance	135	115	244	129	112.2%
Worker's Compensation	1,587	1,886	2,550	664	35.2%
Retiree Health Care Credit	5,423	6,202	6,178	(24)	-0.4%
Sick Leave Payout (Retirement)	4,382	-	-	-	#DIV/0!
Purchased Services	134,965	118,904	123,802	4,898	4.1%
Staff Development Contracts	9,850	15,000	15,000	-	0.0%
Equipment Repair & Maint	79,882	162,490	161,162	(1,328)	-0.8%
Equipment Repairs SHS	3,182	-	-	-	#DIV/0!
Equipment Repairs WHS	1,314	-	-	-	#DIV/0!
Equipment Repairs SMS	356	-	-	-	#DIV/0!
Equipment Repairs GDT	-	-	-	-	#DIV/0!
Equipment Repairs CAES	-	-	-	-	#DIV/0!
Equipment Repairs HES	-	-	-	-	#DIV/0!
Equipment Repairs WSES	488	-	-	-	#DIV/0!
Equipment Repairs WES	189	-	-	-	#DIV/0!
Equipment Repairs CES	-	-	-	-	#DIV/0!
Telecom and Cell Phone	287,395	302,659	334,248	31,589	10.4%
Leases And Rentals	2,236	-	-	-	#DIV/0!
Travel & Training	2,321	-	-	-	#DIV/0!
Office Supplies	2,062	2,000	2,000	-	0.0%
Tech Software/On-Line	68,975	74,126	82,557	8,431	11.4%
Tech: Hardware Replace	217,376	228,000	232,595	4,595	2.0%
Technology: Hardware Additions	399,367	411,915	353,720	(58,195)	-14.1%
Technology-VPSSA Match	42,600	42,600	42,600	-	0.0%
School Security Local	-	-	-	-	#DIV/0!
Technology: Infrastructure	12,973	-	-	-	#DIV/0!
<b>TOTAL TECHNOLOGY</b>	<b>1,942,195</b>	<b>2,051,523</b>	<b>2,051,523</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 53,891,766</b>	<b>\$ 54,455,442</b>	<b>\$ 57,220,382</b>	<b>\$ 2,764,940</b>	<b>5.1%</b>



## Operating Budget Summary

### Textbook Fund

Fiscal Year 2019

Description	FY2017 Actual	FY2018 Original Budget	FY2019 Proposed Budget	Inc(Dec) Amount	Inc(Dec) Percent
<b>REVENUE</b>					
County Transfers- Local	231,824	231,824	214,008	(17,816)	-7.7%
State Revenue	348,943	345,778	325,327	(20,451)	-5.9%
<b>TOTAL REVENUE</b>	<b>580,767</b>	<b>577,602</b>	<b>539,335</b>	<b>(38,267)</b>	<b>-6.6%</b>
<b>EXPENDITURES</b>					
Textbook - ARC	-	-	320,576	320,576	#DIV/0!
Textbook Replacement Elementary	113,079	-	-	-	#DIV/0!
Textbook Replacement Secondary	464,891	577,602	218,759	(358,843)	-62.1%
<b>TOTAL EXPENDITURES</b>	<b>577,970</b>	<b>577,602</b>	<b>539,335</b>	<b>(38,267)</b>	<b>-6.6%</b>



## Operating Budget Summary

### Child Nutritional Services

Fiscal Year 2019

#### School Breakfast and Lunch Programs

Description	FY2017 Actual	FY2018 Original Budget	FY2019 Proposed Budget	Inc(Dec) Amount	Inc(Dec) Percent
<b>EXPENDITURES</b>					
Administration	66,300	66,300	66,300	-	0%
Other Salaries	553,027	540,210	549,026	8,816	2%
Clerical Salaries	33,387	32,510	32,510	-	0%
Trade Salaries	39,489	39,556	39,556	-	0%
Substitutes	11,098	15,500	15,500	-	0%
Employee Benefits	250,734	238,421	248,233	9,812	4%
<b>Total Compensation</b>	<b>954,035</b>	<b>932,497</b>	<b>951,125</b>	<b>18,628</b>	<b>2%</b>
<b>Purchased Services</b>					
Staff Development	657	5,450	2,725	(2,725)	-50%
Repairs and Maintenance	9,320	19,900	13,100	(6,800)	-34%
Fuel	-	1,880	-	(1,880)	-100%
Postage	1,170	2,250	2,250	-	0%
Telephone	997	800	800	-	0%
Travel	640	2,750	2,750	-	0%
Indirect Costs		-	-	-	#DIV/0!
Materials and Supplies	100,344	132,944	130,441	(2,503)	-2%
Food	873,695	991,146	988,101	(3,045)	0%
Equipment	720	11,000	11,000	-	0%
<b>Total Other</b>	<b>987,543</b>	<b>1,168,120</b>	<b>1,151,167</b>	<b>(16,953)</b>	<b>-1%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,941,577</b>	<b>2,100,617</b>	<b>2,102,292</b>	<b>1,675</b>	<b>0.1%</b>
<b>REVENUE</b>					
Sales to Students, staff, others	752,042	907,114	907,114	-	0%
State Reimbursements	63,778	35,619	37,294	1,675	5%
Federal Reimbursements	1,130,600	1,156,384	1,156,384	-	0%
Interest Earned	793	1,500	1,500	-	0%
<b>TOTAL REVENUE</b>	<b>1,947,213</b>	<b>2,100,617</b>	<b>2,102,292</b>	<b>1,675</b>	<b>0.1%</b>



**Operating Budget Summary**  
**Categorical Grants**  
 Fiscal Year 2019

**VPSA Technology Initiative**

Description	FY2017	FY2018	FY2019
	Actual	Original Budget	Proposed Budget
Technology: Hardware Addition	-	284,000	284,000
Technology: Hardware Replacement	369,056		
Technology: Infrastructure Addition	63,003		
Technology: Infrastructure Replacement	-		
<b>TOTAL VPSA TECHNOLOGY INITIATIVE</b>	<b>432,059</b>	<b>284,000</b>	<b>284,000</b>

This grant provides support for school divisions to develop and implement the Standards of Learning Web-based Technology Initiative.

**VA E-Learning Backpack Initiative**

Description	FY2017	FY2018	FY2019
	Actual	Original Budget	Proposed Budget
Technology: Hardware Addition	-	54,800	54,800
<b>TOTAL VA E-LEARNING BACKPACK INITIATIVE</b>	<b>-</b>	<b>54,800</b>	<b>54,800</b>

This grant supports schools with a ninth grade that administer SOL tests are not fully accredited. The grant must be used for the purchase of tablet computer devices for ninth graders and content creation packages for teachers at Windsor High School.



**Operating Budget Summary**  
**Categorical Grants**  
 Fiscal Year 2019

**Projection Graduation Academic Year**

Description	FY2017 Actual	FY2018 Original Budget	FY2019 Proposed Budget
Instructional Salaries	1,281	19,540	19,540
Driver Wages	-	540	540
Employee Benefits	97	1,556	1,556
Student Incentives	1,000	1,000	1,000
Purchased Services	-		
Instructional Materials	1,389		
Materials and Supplies	-	965	965
Food Purchases	-	399	399
Postage	-		
<b>PROJECT GRADUATION ACADEMIC YEAR</b>	<b>3,766</b>	<b>24,000</b>	<b>24,000</b>

The purpose of the Approved Project Graduation Academic Year is to supplement and support credit recovery for eligible students.

Standards of Learning end-of-course test in English, Reading, English, Writing, Algebra I, Geometry, Science, and/or History/Social Science. Students targeted for participation include current seniors who are unable to graduate with their class in June, rising high school seniors, rising juniors, and rising sophomores. Special attention will be given to students in subgroups where the graduation rate falls below that of the subgroup with the highest graduation rate.



**Operating Budget Summary**  
**Categorical Grants**  
 Fiscal Year 2019

**Projection Graduation Summer Academy**

Description	FY2017 Actual	FY2018 Original Budget	FY2019 Proposed Budget
Administrator Salaries	-		
Instructional Salaries	-	11,000	6,000
Employee Benefits	-	1,281	655
Purchased Services			
Instructional Materials	-		
Student Incentives	-		
<b>PROJECT GRADUATION SUMMER ACADEMY</b>	-	<b>12,281</b>	<b>6,655</b>

The purpose of the Approved Project Graduation Academic Year is to supplement and support credit recovery for eligible students.

Standards of Learning end-of-course test in English, Reading, English, Writing, Algebra I, Geometry, Science, and/or History/Social Science. Students targeted for participation include current seniors who are unable to graduate with their class in June, rising high school seniors, rising juniors, and rising sophomores. Special attention will be given to students in subgroups where the graduation rate falls below that of the subgroup with the highest graduation rate.



**Operating Budget Summary**  
**Categorical Grants**  
 Fiscal Year 2019

**Title 1 Part A NCLB**

Description	FY2017 Actual	FY2018 Original Budget	FY2019 Proposed Budget
Administrator Salaries	47,097	47,097	47,097
Instructional Salaries	265,561	254,561	254,561
Clerical Wages	16,402	17,086	17,086
Driver Wages			
Substitutes			
Employee Benefits	119,770	100,901	100,901
Purchased Services	142,687	30,000	30,000
Travel and Training	10,704	20,000	20,000
Staff Development			
Miscellaneous	5,835	15,000	15,000
Instructional Materials	41,299	251,862	251,862
Instructional Materials - Parental Involvement	9,018	25,000	25,000
<b>TOTAL TITLE 1 PART A NCLB</b>	<b>658,372</b>	<b>761,507</b>	<b>761,507</b>

Title I Part A of the Elementary and Secondary Education Act, as amended (ESEA) provides financial assistance to local educational agencies (LEAs) and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards. IOW uses the federal funds to pay reading teacher salaries and benefits, instructional materials, parental involvement support, and professional development.





**Operating Budget Summary**  
**Categorical Grants**  
 Fiscal Year 2019

**Title II Part A**

Description	FY2017	FY2018	FY2019
	Actual	Original Budget	Proposed Budget
Instructional Salaries	165,754	166,970	121,841
Employee Benefits	2,383	3,011	28,203
Staff Development	7,338	2,500	25,153
Travel/Training	1,248		1,526
<b>TOTAL TITLE 1 PART A</b>	<b>176,723</b>	<b>172,481</b>	<b>176,723</b>

Title II Part A funds are used to hire highly qualified teachers and to reduce class size in grades K-3. IOW uses the funds for salaries of one second grade teacher at Hardy Elementary, and two at Windsor Elementary Schools.

**Carl Perkins**

Description	FY2017	FY2018	FY2019
	Actual	Original Budget	Proposed Budget
Technical Support Salary			
Purchased Services	10,208	27,793	8,172
Travel: Conferences	3,466	7,000	628
Student Incentives		2,000	-
Capital Outlay Additions		22,000	-
Technology: Hardware Additions	48,797	10,000	59,130
<b>TOTAL CARL PERKINS</b>	<b>62,471</b>	<b>68,793</b>	<b>67,930</b>

The Carl D. Perkins Vocational and Technical Education Act was first authorized by the Federal Government in 1984 and reauthorized in 1998. In 2006, the Carl D. Perkins Career and Technical Education Improvement Act was passed by Congress with some revisions to the original law but with the same goal of increasing the quality of technical education across secondary and postsecondary education groups.



**Operating Budget Summary**  
**Categorical Grants**  
 Fiscal Year 2019

**IDEA Section 611**

Description	FY2017 Actual	FY2018 Original Budget	FY2019 Proposed Budget
Administrator Salaries	237,317	320,176	331,006
Instructional Salaries	340,176	321,473	392,571
Other Professional Salaries	12,053		
Technical Salaries	2,348		
Nurse Salaries	841		
Clerical Wages	19,378	19,267	24,084
Instructional Assistant Salaries	42,323	37,244	52,902
Driver Wages	3,459		7,978
Supplemental Pay	46,500	5,500	8,550
Substitutes			
Employee Benefits	196,819	230,971	272,867
Purchased Services	11,524	188,006	6,000
Occupational/Physical/Speech Therapy	129,318	231,372	-
Staff Development	8,250		7,525
Leases and Rentals			-
Travel & Training	84		10,000
Miscellaneous			
Materials and Supplies	177,599	11,022	251,548
Capital Outlay Additions	-		
<b>TOTAL IDEA SECTION 611</b>	<b>1,227,989</b>	<b>1,365,031</b>	<b>1,365,031</b>

Federal grant IDEA 611 is used to supplement the funds local school divisions are mandated to spend for the provision of special education services. These funds may not be used to reduce the division's obligation and must be spent in accordance with the annual grant plan.



**Operating Budget Summary**  
**Categorical Grants**  
 Fiscal Year 2019

**IDEA Section 619**

Description	FY2017 Actual	FY2018 Original Budget	FY2019 Proposed Budget
Instructional Assistant Salaries	5,455	8,955	7,565
Employee Benefits	1,412	2,324	4,588
Professional Services			
Occupational/Physical therapy			
Staff Development			
Materials and Supplies			
Instructional Materials	2,252	874	-
Capital Outlay Additions			
<b>TOTAL IDEA SECTION 619</b>	<b>9,120</b>	<b>12,153</b>	<b>12,153</b>

Federal grant IDEA 619 is used to supplement the funds local school divisions are mandated to spend for the provision of pre-school special education services.

<b>Total Grants</b>	<b>2,570,500</b>	<b>2,755,046</b>	<b>2,752,799</b>
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## School Health Insurance Fund

Fiscal Year 2019

Description	FY2017 Actual	FY2018 Original Budget	FY2019 Proposed Budget	Inc(Dec) Amount	Inc(Dec) Percent
<b>Net Assets, Beginning of year</b>	1,384,176				
Transfer from operating budget	3,033,790	3,250,033	3,250,033	-	0%
Premiums of Employees	1,423,876	1,324,060	1,324,060	-	0%
Premiums of Retirees & COBRA	161,125	200,000	200,000	-	0%
Interest Income	805			-	#DIV/0!
<b>Total Funds Available</b>	<b>4,619,596</b>	<b>4,774,093</b>	<b>4,774,093</b>	-	<b>0%</b>
Medical Claims and Expenses	4,674,986	4,774,093	4,774,093	-	0%
<b>Net Assets at End of Year</b>	<b>1,328,786</b>	-	-	-	#DIV/0!



**Operating Budget Summary**  
**Capital Maintenance Fund**  
 Fiscal Year 2019

Description	FY2017	FY2018	FY2019	Inc(Dec)	Inc(Dec)
	Actual	Original Budget	Proposed Budget	Amount	Percent
<b>REVENUE</b>					
County Transfers- Local	223,099	250,000	250,000	-	0.0%
Donations	1,000,000	1,000,000	1,000,000	-	0.0%
<b>TOTAL REVENUE</b>	<b>1,223,099</b>	<b>1,250,000</b>	<b>1,250,000</b>	-	0.0%
<b>EXPENDITURES</b>					
Capital Maintenance	223,099	250,000	250,000	-	0.0%
Smithfield Foods Legacy Project	-	1,000,000	1,000,000	-	0.0%
<b>TOTAL EXPENDITURES</b>	-	<b>1,250,000</b>	<b>1,250,000</b>	-	0.0%