

Grayson County Board of Supervisors  
And Grayson County School Board  
Joint Budget Worksession  
March 16, 2015

Board of Supervisors in attendance: John K. Brewer, Brenda Sutherland, David M. Sexton, Glen E. Rosenbaum and Kenneth R. Belton.

School Board members in attendance: Hobert Bailey, Fred Weatherman and Wynn Combs. J. Shannon Holdaway arrived late.

David M. Sexton called the Board of Supervisors continued meeting to order.  
Hobert Bailey called the School Board meeting to order.

IN RE: ACTION ITEM(S)

RESOLUTION-ROUTE 704 ABANDONMENT OF A SEGMENT OF SECONDARY ROAD  
PER SEC. 33.2-909 FROM THE VIRGINIA SECONDARY SYSTEM OF STATE  
HIGHWAYS

Kenneth R. Belton made the motion to approve the Resolution ordering the abandonment (listed below); duly seconded by John K. Brewer. Roll call vote as follows: John K. Brewer – Aye; Glen E. Rosenbaum – Aye; Kenneth R. Belton – Aye; Brenda R. Sutherland – Aye; David M. Sexton – Aye. Motion carried 5-0.

## **RESOLUTION**

### **ROUTE 704-ABANDONMENT OF A SEGMENT OF A SECONDARY ROAD PER §33.2-909 FROM THE SECONDARY SYSTEM OF STATE HIGHWAYS**

**WHEREAS**, a public notice was posted as prescribed under §33.2-909, Code of Virginia, announcing a public hearing to receive comments concerning abandoning the section of road described below from the secondary system of state highways, and

**WHEREAS**, the Commissioner of the Virginia Department of Transportation was provided the prescribed notice of this Board's intent to abandon the subject section of road, and

**WHEREAS**, after considering all evidence available, this Board is satisfied that no public necessity exists for the continuance of the section of Secondary Route 704 from Route 703 to 0.17 mile West of Route US21, a distance of 0.63 mile, and hereby deems that section of road is no longer necessary as a part of the Secondary System of State Highways.

**NOW, THEREFORE, BE IT RESOLVED**, this Board abandons the above described section of road and removes it from the secondary system of state highways, pursuant to §33.2-909, Code of Virginia.

**NOW, THEREFORE, BE IT FURTHER RESOLVED**, that a certified copy of this resolution be forwarded to the Resident Administrator of the Virginia Department of Transportation.

*Adopted this 16th day of March, 201, in Grayson County, Virginia.*

Recorded Vote  
Moved By: Kenneth R. Belton  
Seconded By: John K. Brewer  
Yeas: 5  
Nays: 0

By:   
David M. Sexton, Chairman  
Grayson County Board of supervisors

Attest:   
Jonathan D. Sweet, Clerk  
Grayson County Board of Supervisors

#### IN RE: 2015-2016 SCHOOL BOARD BUDGET PRESENTATION

Kevin Chalfant, Superintendent of Grayson County Schools presented their presentation, referencing the packets that were handed out to all Board members. Mr. Chalfant presented the following budget highlights:

- Student achievement is the main priority
- Covered the Governor's 2016 budget proposal
- This is the fourth (4th) year of the five (5) year VRS Option – 1% has to be committed this year
- SOQ approved 1.5% increase plus 1% - locality will be asked to come up with one-half or \$30,000
- ADM will be reduced another 44 students this budget
- Need \$300,000 more for digital conversion
- Only routine maintenance will be done this budget year
- Will budget for one (1) bus and two (2) vehicles and see what final budget looks like

- FY-16 revenue summary (1,669 students); State - 8,514,184; Sales Tax – 2,076,350; Federal – 1,889,131.20; County 5,018,472.27; Total – 18,282,537.42.
- They are requesting level funding for next year and made note that they are cutting 1.7 million from their budget.

A discussion followed Mr. Chalfant’s presentation.

- David M. Sexton asked if they had a long range plan of 5-10 years. Mr. Chalfant stated they are looking at the whole umbrella – starting the process.
- David M. Sexton also asked about looking for more leadership and John K. Brewer stated that a quarterly report would help. Mr. Chalfant said he thought they (school) would like to sit down with the Board of Supervisors – they need a commitment to meet our need.
- Glen E. Rosenbaum asked how the school missed this years’ budget by one (1) million. Who is responsible for the budget? Mr. Chalfant explained that it’s a joint effort and a mistake was made on the projection of ADM.
- Kenneth R. Belton stated that we need to be talking about the positives and working together. School Board member Fred Weatherman agreed and stated we need to change how our school system is perceived. John K. Brewer stated we need to work together and keep each other in the loop.
- Mr. Chalfant said the school need a specific number to be held accountable to.
- Kenneth R. Belton asked how many teachers would be cut. **Mr. Chalfant noted 20 total - \$1 Million 9-10 teachers; 75% of budget is salary.**
- **Mr. Chalfant noted that we were 133 out of 135 on county support of school last year; this year we are 114 out of 135.**

GRAYSON COUNTY SCHOOL BOARD EXPENDITURE BUDGET 2015-2016						
FUND/ ACCT	FUNCTION/NAME	2013-14 BUDGET	2013-14 Actual Fiscal Year End	2014-15 BUDGET	2015-16 BUDGET	Change
61100	ELEM. CLASSROOM INSTRUCTION	1,783		1,763	1,669	
1120 (1)	INSTRUCTIONAL SALARIES & WAGES	3,921,027.00	3,482,063.28	4,029,928.00	2,407,958.00	(1,621,970.00)
1151 (2)	TECHNICAL SALARIES & WAGES	64,382.00	34,861.98	46,601.00	23,991.00	(22,610.00)
1520	SUBSTITUTE SALARIES & WAGES	77,000.00	73,539.50	69,300.00	88,346.00	19,046.00
1620	SUPPLEMENTAL SALARIES & WAGES		0.00		150,000.00	150,000.00
<b>EMPLOYEE BENEFITS:</b>						
2100	FICA BENEFITS	310,774.80	277,729.43	317,156.43	204,277.57	(112,878.86)
2210	VRS BENEFITS	696,577.61	470,846.76	712,687.63	392,030.18	(320,657.45)
2300	HSP & OTHER BENEFITS	279,072.00	297,450.13	307,008.00	271,349.40	(35,658.60)
2400	GLI BENEFITS	74,812.17	60,074.61	75,942.06	28,940.19	(47,001.87)
<b>PURCHASED SERVICES:</b>						
3000	PURCHASED SERVICES	151,544.59	177,454.00	151,544.59	92,844.22	(58,700.37)
<b>OTHER CHARGES:</b>						
5500	TRAVEL	55,000.00	39,181.40	49,500.00	5,000.00	(44,500.00)
5800	MISC. - Savings from Early Retirement	(27,500.00)	0.00	0.00	0.00	0.00
<b>MATERIALS &amp; SUPPLIES:</b>						
6000	MATERIALS & SUPPLIES	375,000.44	540,317.49	337,500.40	99,054.38	(238,446.02)
<b>CAPITAL OUTLAY:</b>						
8100	CAPITAL OUTLAY REPLACEMENT		73,586.00		0.00	0.00
8200	CAPITAL OUTLAY ADDITIONS		0.00		0.00	0.00
<b>OTHER USES OF FUNDS:</b>						
9000	TEXTBOOKS	42,571.00	2,176.41	42,571.00	42,571.00	0.00
	<b>TOTAL ELEM REG</b>	<b>6,020,261.61</b>	<b>5,529,280.99</b>	<b>6,139,739.11</b>	<b>3,806,361.94</b>	<b>(2,333,377.17)</b>
						0.00

<b>61100</b>	<b>SPED. ELEMENTARY</b>					0.00
1120 (3)	INSTRUCTIONAL SALARIES & WAGES	868,400.00	845,236.66	906,389.00	680,361.00	(226,028.00)
1151 (4)	TECHNICAL SALARIES & WAGES	265,200.00	237,412.37	278,460.00	132,718.00	(145,742.00)
1520	SUBSTITUTE SALARIES & WAGES	17,007.00	6,788.19	15,306.00	7,197.00	(8,109.00)
<b>EMPLOYEE BENEFITS:</b>						
2100	FICA BENEFITS	88,021.44	79,148.66	91,811.86	62,751.11	(29,060.75)
2210	VRS BENEFITS	183,784.21	151,866.20	192,845.03	131,068.33	(61,776.70)
2300	HSP & OTHER BENEFITS	125,582.40	120,377.15	138,153.60	112,635.60	(25,518.00)
2400	GLI BENEFITS	12,801.27	12,045.71	13,436.76	9,675.64	(3,761.12)
<b>PURCHASED SERVICES:</b>						
3000	PURCHASED SERVICES	101,070.00	138,976.30	101,070.00	101,000.00	(70.00)

FUND/ ACCT	FUNCTION/NAME	2013-14 BUDGET	2013-14 Actual Fiscal Year End	2014-15 BUDGET	2015-16 BUDGET	Change
3810	TUITION PAID		0.00			0.00
<b>OTHER CHARGES:</b>						
5500	TRAVEL	6,750.00	2,506.54	6,075.00	2,800.00	(3,275.00)
5800	MISC.		0.00			0.00
<b>MATERIALS &amp; SUPPLIES:</b>						
6000	MATERIALS & SUPPLIES	50,978.24	12,169.39	45,880.42	30,000.00	(15,880.42)
<b>CAPITAL OUTLAY:</b>						
8100	CAPITAL OUTLAY REPLACEMENT	0.00	0.00	0.00	0.00	0.00
8200	CAPITAL OUTLAY ADDITIONS		0.00		0.00	0.00
<b>OTHER USES OF FUNDS:</b>						
9000	TEXTBOOKS		0.00		0.00	0.00
	<b>TOTAL ELEM SPED</b>	<b>1,719,594.56</b>	<b>1,606,527.17</b>	<b>1,789,427.67</b>	<b>1,270,206.68</b>	<b>(519,220.99)</b>
<b>61100</b>	<b>TAG ELEMENTARY</b>					0.00
1120 (5)	INSTRUCTIONAL SALARIES & WAGES	52,304.00	50,964.40	54,919.00	49,463.00	(5,456.00)
1151	TECHNICAL SALARIES & WAGES		0.00		0.00	0.00
1520	SUBSTITUTE SALARIES & WAGES		0.00		0.00	0.00
<b>EMPLOYEE BENEFITS:</b>						
2100	FICA BENEFITS	4,001.26	3,799.60	4,201.30	3,783.92	(417.38)
2210	VRS BENEFITS	9,009.38	8,265.00	9,471.71	7,973.44	(1,498.27)
2300	HSP & OTHER BENEFITS	4,651.20	5,116.32	5,116.80	5,119.80	3.00
2400	GLI BENEFITS	630.61	623.60	663.04	588.61	(74.43)
<b>PURCHASED SERVICES:</b>						
3000	PURCHASED SERVICES		0.00		0.00	0.00
<b>OTHER CHARGES:</b>						
5500	TRAVEL	0.00	0.00	0.00	40.00	40.00
5800	MISC.		0.00		0.00	0.00
<b>MATERIALS &amp; SUPPLIES:</b>						
6000	MATERIALS & SUPPLIES	4,469.11	0.00	4,022.20	0.00	(4,022.20)
<b>CAPITAL OUTLAY:</b>						
8100	CAPITAL OUTLAY REPLACEMENT		0.00		0.00	0.00
8200	CAPITAL OUTLAY ADDITIONS		0.00		0.00	0.00
	<b>TOTAL ELEM TAG</b>	<b>75,065.56</b>	<b>68,768.92</b>	<b>78,394.05</b>	<b>66,968.77</b>	<b>(11,425.28)</b>
<b>61100</b>	<b>REG SEC. CLASSROOM INSTRUCTION (3)</b>					0.00
1120 (6)	INSTRUCTIONAL SALARIES & WAGES	1,834,243.00	2,022,746.49	1,987,859.00	1,508,236.00	(479,623.00)
1151 (7)	TECHNICAL SALARIES & WAGES	26,478.00	45,626.34	54,052.00	42,802.00	(11,250.00)
1520 (62)	SUBSTITUTE SALARIES & WAGES	42,047.00	41,445.53	37,842.30	40,000.00	2,157.70
1620 (44)	SUPPLEMENTAL SALARIES & WAGES	98,800.00	100,561.00	103,740.00	139,378.00	35,638.00

FUND/ ACCT	FUNCTION/NAME	2013-14 BUDGET	2013-14 Actual Fiscal Year End	2014-15 BUDGET	2015-16 BUDGET	Change
<b>EMPLOYEE BENEFITS:</b>						
						0.00
2100	FICA BENEFITS	153,119.95	150,559.14	167,037.24	132,376.82	(34,660.42)
2210	VRS BENEFITS	322,938.40	283,259.73	354,972.79	250,027.33	(104,945.46)
2300	HSP & OTHER BENEFITS	167,443.20	224,234.12	184,204.80	158,713.80	(25,491.00)
2400	GLI & Other BENEFITS	48,617.38	46,189.89	50,864.14	18,457.35	(32,406.79)
<b>PURCHASED SERVICES:</b>						
						0.00
3000	PURCHASED SERVICES	210,000.00	274,355.62	210,000.00	240,000.00	30,000.00
<b>OTHER CHARGES:</b>						
						0.00
5500	TRAVEL	8,000.00	6,700.56	7,200.00	7,200.00	0.00
5800	MISC. - Savings from Early Retirement	(27,007.98)	0.00	0.00	0.00	0.00
<b>MATERIALS &amp; SUPPLIES:</b>						
						0.00
6000	MATERIALS & SUPPLIES	50,771.70	43,131.88	45,694.53	55,000.00	9,305.47
<b>CAPITAL OUTLAY:</b>						
						0.00
8100	CAPITAL OUTLAY REPLACEMENT		0.00		0.00	0.00
8200	CAPITAL OUTLAY ADDITIONS		0.00		0.00	0.00
<b>OTHER USES OF FUNDS:</b>						
						0.00
9000	TEXTBOOKS	42,571.00	3,799.75	42,571.00	35,000.00	(7,571.00)
	<b>TOTAL</b>	<b>2,978,021.65</b>	<b>3,242,610.05</b>	<b>3,246,037.80</b>	<b>2,627,191.30</b>	<b>(618,846.50)</b>
						0.00
61100	<b>SECONDARY SPED</b>					0.00
1120 (8)	INSTRUCTIONAL SALARIES & WAGES	285,000.00	266,554.00	299,250.00	248,923.00	(50,327.00)
1151 (9)	TECHNICAL SALARIES & WAGES	50,204.00	42,242.48	52,714.00	40,614.00	(12,100.00)
1520	SUBSTITUTE SALARIES & WAGES	7,403.00	5,901.02	6,662.70	4,919.00	(1,743.70)
1620	SUPPLEMENTAL SALARIES & WAGES					0.00

<b>EMPLOYEE BENEFITS:</b>						
						0.00
2100	FICA BENEFITS	26,209.44	23,577.95	27,434.84	22,525.88	(4,909.06)
2210	VRS BENEFITS	54,074.64	49,273.30	57,037.81	46,673.36	(10,364.45)
2300	HSP & OTHER BENEFITS	37,209.80	37,968.80	40,934.40	40,958.40	24.00
2400	GLI BENEFITS	3,764.94	3,787.40	3,972.76	3,445.49	(527.27)
<b>PURCHASED SERVICES:</b>						
						0.00
3000	PURCHASED SERVICES	64,800.00	64,141.81	64,800.00	75,000.00	10,200.00
3810	TUITION PAID		0.00			0.00
<b>OTHER CHARGES:</b>						
						0.00
5500	TRAVEL	3,195.00	58.80	2,875.50	200.00	(2,675.50)
5800	MISC.		0.00			0.00
<b>MATERIALS &amp; SUPPLIES:</b>						
						0.00
6000	MATERIALS & SUPPLIES	2,700.00	10,308.43	2,430.00	8,000.00	5,570.00
<b>CAPITAL OUTLAY:</b>						
						0.00
8100	CAPITAL OUTLAY REPLACEMENT	0.00	0.00	0.00	0.00	0.00





61230	HOMEBOUND INSTRUCTION - ELEMENTARY					0.00
1120 (14)	INSTRUCTIONAL SALARIES & WAGES	18,720.00	7,020.00	18,720.00	7,175.00	(11,545.00)
<b>EMPLOYEE BENEFITS:</b>						
2100	FICA BENEFITS	1,432.08	537.00	1,432.08	548.89	(883.19)
2210	VRS BENEFITS		0.00		0.00	0.00
2300	HSP & OTHER BENEFITS	0.00	0.00	0.00	0.00	0.00
2400	GLI BENEFITS		0.00		0.00	0.00
<b>PURCHASED SERVICES:</b>						
3000	PURCHASED SERVICES		0.00		0.00	0.00
<b>OTHER CHARGES:</b>						
5500	TRAVEL	0.00	0.00	0.00	0.00	0.00
5800	MISC.		0.00		0.00	0.00
<b>MATERIALS &amp; SUPPLIES:</b>						
6000	MATERIALS & SUPPLIES		0.00		0.00	0.00
	<b>TOTAL HOMEBOUND - ELEM</b>	<b>20,152.08</b>	<b>7,557.00</b>	<b>20,152.08</b>	<b>7,723.89</b>	<b>(12,428.19)</b>
61230	HOMEBOUND INSTRUCTION - SECONDARY					0.00
1120 (15)	INSTRUCTIONAL SALARIES & WAGES	18,720.00	31,500.00	18,720.00	25,625.00	6,905.00
<b>EMPLOYEE BENEFITS:</b>						
2100	FICA BENEFITS	1,432.08	2,409.67	1,432.08	1,960.31	528.23
2210	VRS BENEFITS		0.00		0.00	0.00
2300	HSP & OTHER BENEFITS		0.00		0.00	0.00
2400	GLI BENEFITS		0.00		0.00	0.00
<b>PURCHASED SERVICES:</b>						
3000	PURCHASED SERVICES	0.00	0.00	0.00	0.00	0.00
<b>OTHER CHARGES:</b>						
5500	TRAVEL	0.00	0.00	0.00	0.00	0.00
5800	MISC.		0.00		0.00	0.00
<b>MATERIALS &amp; SUPPLIES:</b>						
						0.00

FUND/ ACCT	FUNCTION/NAME	2013-14 BUDGET	2013-14 Actual Fiscal Year End	2014-15 BUDGET	2015-16 BUDGET	Change
6000	MATERIALS & SUPPLIES		0.00		0.00	0.00
	<b>TOTAL HOMEBOUND - SECONDARY</b>	<b>20,152.08</b>	<b>33,909.67</b>	<b>20,152.08</b>	<b>27,585.31</b>	<b>7,433.23</b>
61310	Elem. IMPROVEMENT OF INSTRUCTION					0.00
1110 (21)	ADMINISTRATIVE SALARIES & WAGES	129,408.00	129,408.00	147,315.00	140,635.00	(6,680.00)
1120 (22)	INSTRUCTIONAL SALARIES & WAGES	86,509.00	85,525.00	90,834.00	108,033.00	17,199.00
1150 (23)	CLERICAL SALARIES & WAGES	29,120.00	28,956.13	30,576.00	32,037.00	1,461.00
<b>EMPLOYEE BENEFITS:</b>						
2100	FICA BENEFITS	18,189.10	18,483.12	20,557.46	21,473.93	916.47
2210	VRS BENEFITS	41,800.48	37,380.02	47,274.03	45,249.65	(2,024.38)
2300	HSP & OTHER BENEFITS	9,302.40	15,538.00	10,233.60	10,239.60	6.00
2400	GLI BENEFITS	9,710.45	9,085.04	10,094.34	3,340.39	(6,753.95)
<b>PURCHASED SERVICES:</b>						
3000	PURCHASED SERVICES	6,300.00	2,440.03	6,300.00	3,000.00	(3,300.00)
3120	PROFESSIONAL DEVELOPMENT	11,000.00	14,487.28	11,000.00	11,000.00	0.00
<b>OTHER CHARGES:</b>						
5500	TRAVEL	1,100.00	590.48	990.00	600.00	(390.00)
5800	MISC.	0.00	0.00	0.00	0.00	0.00
<b>MATERIALS &amp; SUPPLIES:</b>						
6000	MATERIALS & SUPPLIES	2,790.00	2,994.50	2,511.00	2,500.00	(11.00)
<b>CAPITAL OUTLAY:</b>						
8100	CAPITAL OUTLAY REPLACEMENT	675.00	0.00	0.00	0.00	0.00
8200	CAPITAL OUTLAY ADDITIONS		0.00		0.00	0.00
	<b>TOTAL SUPERVISOR ELEM REG</b>	<b>338,633.43</b>	<b>344,887.60</b>	<b>377,685.43</b>	<b>378,108.57</b>	<b>423.14</b>
61310	E. SPED IMPROVEMENT OF INSTRUCTION					0.00
1110	ADMINISTRATIVE SALARIES & WAGES					0.00
1120 (24)	INSTRUCTIONAL SALARIES & WAGES	66,354.00	67,389.60	69,672.00	73,567.00	3,895.00
1150 (25)	CLERICAL SALARIES & WAGES	26,000.00	23,079.64	27,300.00	21,499.00	(5,801.00)
<b>EMPLOYEE BENEFITS:</b>						
2100	FICA BENEFITS	7,065.08	6,629.78	7,418.36	7,272.55	(145.81)
2210	VRS BENEFITS	12,813.37	9,623.88	13,629.83	15,324.64	1,694.81
2300	HSP & OTHER BENEFITS	18,604.80	17,711.88	20,467.20	20,479.20	12.00
2400	GLI BENEFITS	879.96	726.24	937.22	1,131.29	194.07
<b>PURCHASED SERVICES:</b>						
3000	PURCHASED SERVICES	1,800.00	1,432.23	1,800.00	1,300.00	(500.00)
3120	PROFESSIONAL DEVELOPMENT	2,500.00	0.00	2,500.00	500.00	(2,000.00)
<b>OTHER CHARGES:</b>						
5500	TRAVEL	900.00	0.00	810.00	0.00	(810.00)

FUND/ ACCT	FUNCTION/NAME	2013-14 BUDGET	2013-14 Actual Fiscal Year End	2014-15 BUDGET	2015-16 BUDGET	Change
5800	MISC.		0.00		0.00	0.00
<b>MATERIALS &amp; SUPPLIES:</b>						
6000	MATERIALS & SUPPLIES	3,150.00	0.00	2,835.00	0.00	(2,835.00)
<b>CAPITAL OUTLAY:</b>						
8100	CAPITAL OUTLAY REPLACEMENT	0.00	0.00	0.00	0.00	0.00
8200	CAPITAL OUTLAY ADDITIONS		0.00		0.00	0.00
	<b>TOTAL SUPERVISOR ELEM SPED</b>	<b>140,067.21</b>	<b>126,593.25</b>	<b>147,369.61</b>	<b>141,073.68</b>	<b>(6,295.93)</b>

61310	SEC. REG. IMPROVEMENT OF INSTRUCTION					0.00
1110	ADMINISTRATIVE SALARIES & WAGES					0.00
1120 (28)	INSTRUCTIONAL SALARIES & WAGES	61,993.00	62,784.00	79,402.00	53,366.00	(26,036.00)
1150 (29)	CLERICAL SALARIES & WAGES	77,758.00	69,242.31	81,646.00	78,003.00	(3,643.00)
<b>EMPLOYEE BENEFITS:</b>						
2100	FICA BENEFITS	10,690.95	9,820.20	12,320.17	10,049.73	(2,270.44)
2210	VRS BENEFITS	15,133.70	17,557.08	18,899.01	21,176.68	2,277.67
2300	HSP & OTHER BENEFITS	18,604.80	19,279.20	20,467.20	10,239.60	(10,227.60)
2400	GLI BENEFITS	1,010.44	1,374.24	1,274.53	1,563.29	288.76
<b>PURCHASED SERVICES:</b>						
3000	PURCHASED SERVICES	6,750.00	2,584.53	6,750.00	3,000.00	(3,750.00)
3120	PROFESSIONAL DEVELOPMENT	7,500.00	3,303.67	7,500.00	3,000.00	(4,500.00)
<b>OTHER CHARGES:</b>						
5500	TRAVEL	1,350.00	554.42	1,215.00	500.00	(715.00)
5800	MISC.	0.00	0.00	0.00	0.00	0.00
<b>MATERIALS &amp; SUPPLIES:</b>						
6000	MATERIALS & SUPPLIES	1,710.00	2,778.43	1,539.00	2,800.00	1,261.00
<b>CAPITAL OUTLAY:</b>						
8100	CAPITAL OUTLAY REPLACEMENT	450.00	0.00	0.00	0.00	0.00
8200	CAPITAL OUTLAY ADDITIONS		0.00		0.00	0.00
<b>TOTAL SUPERVISOR SEC REG</b>		<b>202,950.89</b>	<b>189,278.08</b>	<b>231,012.91</b>	<b>183,698.30</b>	<b>(47,314.61)</b>
61310	S. SPED. IMPROVEMENT OF INSTRUCTION					0.00
1110	ADMINISTRATIVE SALARIES & WAGES		5,085.50		0.00	0.00
1120 (31)	INSTRUCTIONAL SALARIES & WAGES	59,736.00	55,940.50	64,077.00	65,627.00	1,550.00
1150 (30)	CLERICAL SALARIES & WAGES	9,008.00	7,743.09	9,458.00	13,302.00	3,844.00
<b>EMPLOYEE BENEFITS:</b>						
2100	FICA BENEFITS	5,258.92	4,969.44	5,625.43	6,038.07	412.64
2210	VRS BENEFITS	12,153.94	9,623.76	13,000.99	12,723.35	(277.64)
2300	HSP & OTHER BENEFITS	6,976.80	8,791.20	7,675.20	7,679.70	4.50

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FUND/ ACCT	FUNCTION/NAME	2013-14 BUDGET	2013-14 Actual Fiscal Year End	2014-15 BUDGET	2015-16 BUDGET	Change
2400	GLI BENEFITS	852.43	726.12	911.83	939.26	27.43
<b>PURCHASED SERVICES:</b>						
3000	PURCHASED SERVICES	2,700.00	1,742.76	2,700.00	1,300.00	(1,400.00)
3120	PROFESSIONAL DEVELOPMENT	3,375.00	0.00	3,375.00	220.00	(3,155.00)
<b>OTHER CHARGES:</b>						
5500	TRAVEL	450.00	150.00	405.00	0.00	(405.00)
5800	MISC.		0.00		0.00	0.00
<b>MATERIALS &amp; SUPPLIES:</b>						
6000	MATERIALS & SUPPLIES	2,250.00	0.00	2,025.00	0.00	(2,025.00)
<b>CAPITAL OUTLAY:</b>						
8100	CAPITAL OUTLAY REPLACEMENT	0.00	0.00	0.00	0.00	0.00
8200	CAPITAL OUTLAY ADDITIONS		0.00		0.00	0.00
<b>TOTAL SUPERVISOR SEC SPED</b>		<b>102,761.09</b>	<b>94,772.37</b>	<b>109,253.45</b>	<b>107,829.38</b>	<b>(1,424.07)</b>
61320	ELEM. MEDIA SERVICES					0.00
1110	ADMINISTRATIVE SALARIES & WAGES					0.00
1122 (34)	LIBRARIAN SALARIES & WAGES	144,674.00	156,181.60	174,618.00	122,671.00	(51,947.00)
1151 (35)	TECHNICAL SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
1520	SUBSTITUTE SALARIES & WAGES	3,315.00	1,619.50	3,315.00	1,448.00	(1,867.00)
<b>EMPLOYEE BENEFITS:</b>						
2100	FICA BENEFITS	11,321.16	11,717.77	13,611.87	9,495.10	(4,116.77)
2210	VRS BENEFITS	25,578.36	26,226.00	30,872.46	19,774.57	(11,097.89)
2300	HSP & OTHER BENEFITS	11,628.00	15,348.96	12,792.00	12,799.50	7.50
2400	GLI BENEFITS	1,793.96	1,979.10	2,165.26	1,459.78	(705.48)
<b>PURCHASED SERVICES:</b>						
3000	PURCHASED SERVICES	0.00	0.00	0.00	0.00	0.00
<b>OTHER CHARGES:</b>						
5500	TRAVEL	0.00	0.00	0.00	0.00	0.00
5800	MISC.	0.00	0.00	0.00	0.00	0.00
<b>MATERIALS &amp; SUPPLIES:</b>						
6000	MATERIALS & SUPPLIES	9,436.00	0.00	9,436.00	9,500.00	64.00
<b>CAPITAL OUTLAY:</b>						
8100	CAPITAL OUTLAY REPLACEMENT	0.00	0.00	0.00	0.00	0.00
8200	CAPITAL OUTLAY ADDITIONS		0.00		0.00	0.00
<b>TOTAL ELEMENTARY MEDIA</b>		<b>207,746.48</b>	<b>213,072.93</b>	<b>246,810.59</b>	<b>177,147.95</b>	<b>(69,662.64)</b>
61320	SEC. MEDIA SERVICES					0.00
1110	ADMINISTRATIVE SALARIES & WAGES					0.00

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FUND/ ACCT	FUNCTION/NAME	2013-14 BUDGET	2013-14 Actual Fiscal Year End	2014-15 BUDGET	2015-16 BUDGET	Change
1122 (36)	LIBRARIAN SALARIES & WAGES	66,138.00	52,799.00	47,086.00	33,579.00	(13,507.00)
1151 (37)	TECHNICAL SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
1520	SUBSTITUTE SALARIES & WAGES	1,639.00	1,736.16	1,721.00	0.00	(1,721.00)
<b>EMPLOYEE BENEFITS:</b>						
2100	FICA BENEFITS	5,184.94	3,705.98	3,733.74	2,568.79	(1,164.95)
2210	VRS BENEFITS	11,693.20	7,071.90	8,324.80	5,412.93	(2,911.87)
2300	HSP & OTHER BENEFITS	6,976.80	5,503.92	7,675.20	7,679.70	4.50
2400	GLI BENEFITS	820.11	533.60	583.87	399.59	(184.28)

<b>PURCHASED SERVICES:</b>						
3000	PURCHASED SERVICES	0.00	0.00	0.00	0.00	0.00
<b>OTHER CHARGES:</b>						
5500	TRAVEL	0.00	0.00	0.00	0.00	0.00
5800	MISC.		0.00		0.00	0.00
<b>MATERIALS &amp; SUPPLIES:</b>						
6000	MATERIALS & SUPPLIES	6,270.00	0.00	6,270.00	3,000.00	(3,270.00)
<b>CAPITAL OUTLAY:</b>						
8100	CAPITAL OUTLAY REPLACEMENT	0.00	0.00	0.00	0.00	0.00
8200	CAPITAL OUTLAY ADDITIONS		0.00		0.00	0.00
	<b>TOTAL SECONDARY MEDIA</b>	<b>98,722.05</b>	<b>71,350.56</b>	<b>75,394.61</b>	<b>52,640.01</b>	<b>(22,754.60)</b>
<b>61410 ELEM. OFFICE OF PRINCIPAL</b>						
1126 (38)	PRINCIPAL SALARIES & WAGES	335,242.00	356,419.20	374,240.00	327,302.00	(46,938.00)
1150 (39)	CLERICAL SALARIES & WAGES	138,095.00	128,713.19	148,325.00	116,810.00	(31,515.00)
<b>EMPLOYEE BENEFITS:</b>						
2100	FICA BENEFITS	36,210.28	35,083.78	39,976.22	33,974.57	(6,001.65)
2210	VRS BENEFITS	83,007.87	76,493.70	91,711.38	71,590.85	(20,120.53)
2300	HSP & OTHER BENEFITS	46,512.00	44,263.92	51,168.00	46,078.20	(5,089.80)
2400	GLI & Other BENEFITS	5,818.21	5,772.10	6,428.64	5,284.93	(1,143.71)
<b>PURCHASED SERVICES:</b>						
3000	PURCHASED SERVICES	0.00	25.00	0.00	0.00	0.00
<b>OTHER CHARGES:</b>						
5500	TRAVEL	2,700.00	4,880.40	2,430.00	5,000.00	2,570.00
5800	MISC.		0.00		0.00	0.00
<b>MATERIALS &amp; SUPPLIES:</b>						
6000	MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00
<b>CAPITAL OUTLAY:</b>						
8100	CAPITAL OUTLAY REPLACEMENT	0.00	0.00	0.00	0.00	0.00
8200	CAPITAL OUTLAY ADDITIONS		0.00		0.00	0.00
	<b>TOTAL ELEMENTARY PRINCIPAL</b>	<b>647,585.36</b>	<b>651,651.29</b>	<b>714,279.24</b>	<b>606,040.55</b>	<b>(108,238.69)</b>

FUND/ ACCT	FUNCTION/NAME	2013-14 BUDGET	2013-14 Actual Fiscal Year End	2014-15 BUDGET	2015-16 BUDGET	Change
<b>61410 SEC. OFFICE OF PRINCIPAL</b>						0.00
1126 (40)	PRINCIPAL SALARIES & WAGES	68,940.00	72,000.00	75,600.00	79,798.08	4,198.08
1127 (40)	ASST PRINCIPAL SALARIES & WAGES	53,776.00	56,004.00	58,804.00	62,624.04	3,820.04
1150 (41)	CLERICAL SALARIES & WAGES	75,310.00	69,970.63	79,076.00	79,191.00	115.00
<b>EMPLOYEE BENEFITS:</b>						0.00
2100	FICA BENEFITS	15,148.99	14,818.06	16,331.22	16,953.40	622.18
2210	VRS BENEFITS	34,011.18	29,283.24	36,743.44	35,724.03	(1,019.41)
2300	HSP & OTHER BENEFITS	18,604.80	18,198.84	20,467.20	20,479.20	12.00
2400	GLI BENEFITS	2,380.07	2,336.56	2,571.70	2,637.20	65.50
<b>PURCHASED SERVICES:</b>						0.00
3000	PURCHASED SERVICES	0.00	0.00	0.00	0.00	0.00
<b>OTHER CHARGES:</b>						0.00
5500	TRAVEL	4,500.00	262.05	4,050.00	1,500.00	(2,550.00)
5800	MISC.	0.00	0.00	0.00	0.00	0.00
<b>MATERIALS &amp; SUPPLIES:</b>						0.00
6000	MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00
<b>CAPITAL OUTLAY:</b>						0.00
8100	CAPITAL OUTLAY REPLACEMENT	0.00	0.00	0.00	0.00	0.00
8200	CAPITAL OUTLAY ADDITIONS		0.00		0.00	0.00
	<b>TOTAL SECONDARY PRINCIPAL</b>	<b>272,671.04</b>	<b>262,873.38</b>	<b>293,643.56</b>	<b>298,906.95</b>	<b>5,263.39</b>
<b>61410 Career &amp; Technical Education</b>						0.00
1127 (42)	PRINCIPAL SALARIES & WAGES	68,940.00	70,008.00	72,387.00	79,798.08	7,411.08
1150 (43)	CLERICAL SALARIES & WAGES	30,516.00	30,823.64	32,042.00	32,063.00	21.00
<b>EMPLOYEE BENEFITS:</b>						0.00
2100	FICA BENEFITS	7,608.38	7,519.53	7,988.82	8,557.37	568.55
2210	VRS BENEFITS	17,481.31	15,708.74	18,360.54	18,032.01	(328.53)
2300	HSP & OTHER BENEFITS	9,302.40	9,302.40	10,233.80	10,239.80	6.00
2400	GLI BENEFITS	1,225.51	1,185.36	1,287.18	1,331.15	43.97
<b>PURCHASED SERVICES:</b>						0.00
3000	PURCHASED SERVICES	0.00	0.00	0.00	0.00	0.00
<b>OTHER CHARGES:</b>						0.00
5500	TRAVEL	1,350.00	42.19	1,215.00	1,215.00	0.00
5800	MISC.	0.00	0.00	0.00	0.00	0.00
<b>MATERIALS &amp; SUPPLIES:</b>						0.00
6000	MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00
<b>CAPITAL OUTLAY:</b>						0.00
8100	CAPITAL OUTLAY REPLACEMENT	0.00	0.00	0.00	0.00	0.00

FUND/ ACCT	FUNCTION/NAME	2013-14 BUDGET	2013-14 Actual Fiscal Year End	2014-15 BUDGET	2015-16 BUDGET	Change
8200	CAPITAL OUTLAY ADDITIONS		0.00		0.00	0.00
	<b>TOTAL SECONDARY CTE PRINCIPAL</b>	<b>136,423.60</b>	<b>134,589.86</b>	<b>143,514.14</b>	<b>151,236.21</b>	<b>7,722.07</b>
<b>62110 Board Services: ADMINISTRATION</b>						0.00
1111	BOARD MEMBER SALARIES & WAGES	12,600.00	12,800.00	13,230.00	13,230.00	0.00

<b>EMPLOYEE BENEFITS:</b>						0.00
2100	FICA BENEFITS	10,266.30	823.26	10,314.50	1,012.10	(9,302.40)
	HSP		6,976.80		5,119.80	5,119.80
<b>PURCHASED SERVICES:</b>						0.00
3000	PURCHASED SERVICES	0.00	30.00	0.00	50.00	50.00
<b>OTHER CHARGES:</b>						0.00
5500	TRAVEL	1,500.00	625.98	1,350.00	1,676.90	326.90
5800	MISC.	0.00	0.00	0.00	0.00	0.00
<b>MATERIALS &amp; SUPPLIES:</b>						0.00
6000	MATERIALS & SUPPLIES	600.00	0.00	540.00	540.00	0.00
	<b>TOTAL SCHOOL BOARD</b>	<b>24,966.30</b>	<b>21,056.04</b>	<b>25,434.50</b>	<b>21,628.80</b>	<b>(3,805.70)</b>
<b>62121 EXEC. ADMINISTRATION</b>						0.00
1110	ADMINISTRATIVE SALARIES & WAGES					0.00
1112 (45)	SUPERINTENDENT SALARIES & WAGES	102,468.00	107,983.44	105,000.00	111,162.70	6,162.70
1130 (62)	OTHER PROFESS SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
1150 (46)	CLERICAL SALARIES & WAGES	44,762.00	45,695.00	47,000.00	47,825.52	825.52
<b>EMPLOYEE BENEFITS:</b>						0.00
2100	FICA BENEFITS	11,263.10	10,778.54	11,628.00	12,162.60	534.60
2210	VRS BENEFITS	25,714.86	20,163.97	26,558.20	25,628.90	(929.30)
2300	HSP & OTHER BENEFITS	9,302.40	13,551.24	10,233.60	17,919.30	7,685.70
2400	GLI BENEFITS	1,801.85	1,768.72	1,861.00	1,891.96	30.96
<b>PURCHASED SERVICES:</b>						0.00
3000	PURCHASED SERVICES	28,575.00	12,188.55	28,575.00	28,575.00	0.00
<b>OTHER CHARGES:</b>						0.00
5500	TRAVEL	4,950.00	5,332.77	4,455.00	4,455.00	0.00
5800	MISC.	5,760.00	0.00	5,760.00	5,760.00	0.00
<b>MATERIALS &amp; SUPPLIES:</b>						0.00
6000	MATERIALS & SUPPLIES	3,600.00	4,746.01	3,240.00	3,240.00	0.00
<b>CAPITAL OUTLAY:</b>						0.00
8100	CAPITAL OUTLAY REPLACEMENT	0.00	0.00	0.00	0.00	0.00
8200	CAPITAL OUTLAY ADDITIONS		0.00		0.00	0.00
	<b>TOTAL EXECUTIVE ADMINISTRATION</b>	<b>238,197.21</b>	<b>222,198.24</b>	<b>244,310.80</b>	<b>258,620.98</b>	<b>14,310.18</b>
						0.00

FUND/ ACCT	FUNCTION/NAME	2013-14 BUDGET	2013-14 Actual Fiscal Year End	2014-15 BUDGET	2015-16 BUDGET	Change
<b>62160 Fiscal Services: ADMINISTRATION</b>						0.00
1110	ADMINISTRATIVE SALARIES & WAGES	71,186.00	63,097.14	75,000.00	79,798.08	4,798.08
1130	OTHER PROFESS SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
1150 (48)	CLERICAL SALARIES & WAGES	67,908.00	68,276.66	71,303.00	66,199.44	(5,103.56)
<b>EMPLOYEE BENEFITS:</b>						0.00
2100	FICA BENEFITS	10,640.69	10,013.32	11,192.18	11,168.81	(23.37)
2210	VRS BENEFITS	24,055.64	16,810.19	25,330.19	23,534.80	(1,795.39)
2300	HSP & OTHER BENEFITS	9,302.40	8,602.66	10,233.60	15,359.40	5,125.80
2400	GLI BENEFITS	1,684.31	4,961.99	1,773.70	1,737.37	(36.33)
<b>PURCHASED SERVICES:</b>						0.00
3000	PURCHASED SERVICES	24,750.00	45,775.12	24,750.00	45,000.00	20,250.00
<b>OTHER CHARGES:</b>						0.00
5500	TRAVEL	1,350.00	331.26	1,215.00	1,000.00	(215.00)
5800	MISC.	0.00	0.00	0.00	0.00	0.00
<b>MATERIALS &amp; SUPPLIES:</b>						0.00
6000	MATERIALS & SUPPLIES	2,700.00	2,560.35	2,430.00	3,000.00	570.00
<b>CAPITAL OUTLAY:</b>						0.00
8100	CAPITAL OUTLAY REPLACEMENT	2,250.00	2,409.00	2,250.00	0.00	(2,250.00)
8200	CAPITAL OUTLAY ADDITIONS		0.00		0.00	0.00
	<b>TOTAL FISCAL SERVICES</b>	<b>215,827.04</b>	<b>222,837.69</b>	<b>225,477.67</b>	<b>246,797.90</b>	<b>21,320.23</b>
<b>62220 Health: ADMINISTRATION</b>						0.00
1110	ADMINISTRATIVE SALARIES & WAGES					0.00
1131 (49)	SCHOOL NURSE SALARIES & WAGES	216,415.00	209,361.00	221,490.00	172,170.00	(49,320.00)
1140	SCHOOL NURSE ASST.		0.00		0.00	0.00
<b>EMPLOYEE BENEFITS:</b>						0.00
2100	FICA BENEFITS	16,555.75	15,332.06	16,943.99	13,171.01	(3,772.98)
2210	VRS BENEFITS	37,215.83	31,384.30	38,113.09	27,753.80	(10,359.29)
2300	HSP & OTHER BENEFITS	18,604.80	18,604.80	20,467.20	15,359.40	(5,107.80)
2400	GLI BENEFITS	2,604.59	2,469.30	2,667.52	2,048.82	(618.70)
<b>PURCHASED SERVICES:</b>						0.00
3000	PURCHASED SERVICES	1,800.00	0.00	1,800.00	1,800.00	0.00
<b>OTHER CHARGES:</b>						0.00
5500	TRAVEL	1,350.00	130.03	1,215.00	400.00	(815.00)
5800	MISC.		0.00		0.00	0.00
<b>MATERIALS &amp; SUPPLIES:</b>						0.00
6000	MATERIALS & SUPPLIES	1,350.00	656.90	1,215.00	3,000.00	1,785.00
<b>CAPITAL OUTLAY:</b>						0.00

FUND/ ACCT	FUNCTION/NAME	2013-14 BUDGET	2013-14 Actual Fiscal Year End	2014-15 BUDGET	2015-16 BUDGET	Change
8100	CAPITAL OUTLAY REPLACEMENT	0.00	0.00	0.00	0.00	0.00
8200	CAPITAL OUTLAY ADDITIONS		0.00		0.00	0.00
	<b>TOTAL HEALTH</b>	<b>295,895.97</b>	<b>277,938.39</b>	<b>303,911.80</b>	<b>235,703.03</b>	<b>(68,208.77)</b>
						0.00

62230	Psychological: ADMINISTRATION					0.00
1110	ADMINISTRATIVE SALARIES & WAGES					0.00
1130 (50)	OTHER PROFESS SALARIES & WAGES	51,168.00	24,457.61	0.00	0.00	0.00
1150	CLERICAL SALARIES & WAGES					0.00
<b>EMPLOYEE BENEFITS:</b>						
2100	FICA BENEFITS	3,914.35	1,876.37	0.00	0.00	0.00
2210	VRS BENEFITS	9,046.50	3,856.97	0.00	0.00	0.00
2300	HSP & OTHER BENEFITS	0.00	0.00	0.00	0.00	0.00
2400	GLI BENEFITS	634.48	291.04	0.00	0.00	0.00
<b>PURCHASED SERVICES:</b>						
3000	PURCHASED SERVICES	270.00	10,235.00	35,000.00	20,000.00	(15,000.00)
<b>OTHER CHARGES:</b>						
5500	TRAVEL	1,170.00	237.13	1,053.00	0.00	(1,053.00)
5800	MISC.		0.00		0.00	0.00
<b>MATERIALS &amp; SUPPLIES:</b>						
6000	MATERIALS & SUPPLIES	2,700.00	6,050.52	2,430.00	500.00	(1,930.00)
<b>CAPITAL OUTLAY:</b>						
8100	CAPITAL OUTLAY REPLACEMENT		0.00		0.00	0.00
8200	CAPITAL OUTLAY ADDITIONS		0.00		0.00	0.00
	<b>TOTAL PSYCHOLOGICAL</b>	<b>68,903.33</b>	<b>47,004.64</b>	<b>38,483.00</b>	<b>20,500.00</b>	<b>(17,983.00)</b>
<b>62240 Speech: ADMINISTRATION</b>						
1120 (51)	INSTRUCTIONAL SALARIES & WAGES					0.00
1150	CLERICAL SALARIES & WAGES		0.00		0.00	0.00
<b>EMPLOYEE BENEFITS:</b>						
2100	FICA BENEFITS		0.00		0.00	0.00
2210	VRS BENEFITS		0.00		0.00	0.00
2300	HSP & OTHER BENEFITS		0.00		0.00	0.00
2400	GLI BENEFITS		0.00		0.00	0.00
<b>PURCHASED SERVICES:</b>						
3000	PURCHASED SERVICES	1,530.00	0.00	1,530.00	0.00	(1,530.00)
<b>OTHER CHARGES:</b>						
5500	TRAVEL	1,350.00	0.00	1,215.00	0.00	(1,215.00)
5800	MISC.	0.00	0.00	0.00	0.00	0.00
<b>MATERIALS &amp; SUPPLIES:</b>						
						0.00

FUND/ ACCT	FUNCTION/NAME	2013-14 BUDGET	2013-14 Actual Fiscal Year End	2014-15 BUDGET	2015-16 BUDGET	Change
6000	MATERIALS & SUPPLIES	900.00	666.70	810.00	0.00	(810.00)
<b>CAPITAL OUTLAY:</b>						
8100	CAPITAL OUTLAY REPLACEMENT	0.00	0.00	0.00	0.00	0.00
8200	CAPITAL OUTLAY ADDITIONS	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL SPEECH/AUDIOLOGY</b>	<b>3,780.00</b>	<b>666.70</b>	<b>3,555.00</b>	<b>0.00</b>	<b>(3,555.00)</b>
<b>63100 TRANSPORTATION</b>						
1110 (52)	ADMINISTRATIVE SALARIES & WAGES	52,266.00	56,004.00	54,879.00	61,666.56	6,787.56
1150 (53)	CLERICAL SALARIES & WAGES	12,960.00	9,873.99	12,558.00	12,602.00	44.00
<b>EMPLOYEE BENEFITS:</b>						
2100	FICA BENEFITS	4,989.79	4,866.83	5,158.93	5,681.54	522.61
2210	VRS BENEFITS	11,394.76	10,151.94	11,785.66	11,972.09	186.43
2300	HSP & OTHER BENEFITS	2,325.60	2,320.86	2,558.40	2,559.90	1.50
2400	GLI & Other BENEFITS	798.45	783.88	825.87	883.80	57.93
<b>PURCHASED SERVICES:</b>						
3000	PURCHASED SERVICES	1,000.00	533.75	1,000.00	600.00	(400.00)
<b>OTHER CHARGES:</b>						
5300	INSURANCE	45,598.50	0.00	45,598.50	46,000.00	401.50
5500	TRAVEL	0.00	0.00	0.00	0.00	0.00
5800	MISC.		0.00			0.00
<b>MATERIALS &amp; SUPPLIES:</b>						
6000	MATERIAL & SUPPLIES	1,498.50	0.00	1,348.65	500.00	(848.65)
	<b>TOTAL TRANS MGT &amp; DIRECTION</b>	<b>132,831.60</b>	<b>84,535.25</b>	<b>135,713.01</b>	<b>142,465.89</b>	<b>6,752.88</b>
<b>63200 TRANSPORTATION</b>						
1170 (54)	OPERATIVE SALARIES & WAGES	703,689.00	723,643.21	717,762.78	606,822.99	(110,939.79)
<b>EMPLOYEE BENEFITS:</b>						
2100	FICA BENEFITS	53,832.21	52,158.15	54,908.85	46,421.96	(8,486.89)
2210	VRS BENEFITS	61,117.12	56,369.04	62,721.53	66,568.48	3,846.95
2300	HSP & OTHER BENEFITS	120,931.20	122,481.60	133,036.80	153,594.00	20,557.20
2400	GLI BENEFITS	7,007.44	5,289.13	7,181.96	7,221.19	39.23
<b>PURCHASED SERVICES:</b>						
3000	PURCHASED SERVICES	10,893.17	5,327.00	10,893.17	8,000.00	(2,893.17)
	<b>TOTAL TRANS VEHICLE OPERATION</b>	<b>957,470.14</b>	<b>965,268.13</b>	<b>986,505.09</b>	<b>888,628.62</b>	<b>(97,876.47)</b>
<b>63400 TRANSPORTATION</b>						
1165 (55)	COMP OF MECHANICS	83,864.00	86,639.60	88,057.00	89,818.14	1,761.14
<b>EMPLOYEE BENEFITS:</b>						
2100	FICA BENEFITS	6,415.60	6,582.54	6,736.36	6,871.09	134.73

FUND/ ACCT	FUNCTION/NAME	2013-14 BUDGET	2013-14 Actual Fiscal Year End	2014-15 BUDGET	2015-16 BUDGET	Change
2210	VRS BENEFITS	9,174.18	10,656.72	9,652.18	9,853.05	200.87
2300	HSP & OTHER BENEFITS	13,953.60	11,724.12	15,350.40	15,359.40	9.00
2400	GLI BENEFITS	1,005.16	958.68	1,057.16	1,068.84	11.68

<b>PURCHASED SERVICES:</b>						0.00
3000	PURCHASED SERVICES	9,593.50	2,839.28	9,593.50	3,000.00	(6,593.50)
<b>OTHER CHARGES:</b>						0.00
5800	MISC.		0.00		0.00	0.00
<b>MATERIALS &amp; SUPPLIES:</b>						0.00
6008	VEHICLE & POWERED EQUIP FUELS	211,500.00	248,899.93	211,500.00	211,500.00	0.00
6009	VEHICLE & POWERED EQUIP SUPPLIES	66,901.50	139,073.26	66,901.50	125,000.00	58,098.50
6014	OTHER OPERATING SUPPLIES	1,800.00	135.09	1,800.00	600.00	(1,200.00)
<b>CAPITAL OUTLAY:</b>						0.00
8100	CAPITAL OUTLAY REPLACEMENT	41,000.00	0.00	110,000.00	90,000.00	(20,000.00)
8200	CAPITAL OUTLAY ADDITIONS		0.00		0.00	0.00
	<b>TOTAL TRANS VEHICLE MAINTANCE</b>	<b>445,207.54</b>	<b>507,509.22</b>	<b>520,648.10</b>	<b>553,070.52</b>	<b>32,422.42</b>
<b>64100 OPERATION &amp; MAINT</b>						0.00
1110 (56)	ADMINISTRATIVE SALARIES & WAGES	50,032.00	54,000.00	52,534.00	57,618.48	5,084.48
1150 (57)	CLERICAL SALARIES & WAGES	12,903.00	9,939.14	12,498.00	12,592.00	94.00
<b>EMPLOYEE BENEFITS:</b>						0.00
2100	FICA BENEFITS	4,814.53	4,653.22	4,974.95	5,371.10	396.15
2210	VRS BENEFITS	10,988.38	9,836.15	11,369.13	11,317.93	(51.20)
2300	HSP & OTHER BENEFITS	6,976.80	8,981.54	7,675.20	7,679.70	4.50
2400	GLI & Other BENEFITS	770.69	760.08	796.70	835.50	38.80
<b>PURCHASED SERVICES:</b>						0.00
3000	PURCHASED SERVICES	900.00	533.70	900.00	900.00	0.00
<b>OTHER CHARGES:</b>						0.00
5200	COMMUNICATIONS	85,330.80	165,117.11	85,768.14	165,000.00	79,231.86
5300	INSURANCE		0.00			0.00
5500	TRAVEL	180.00	0.00	180.00	100.00	(80.00)
5800	MISC.		0.00			0.00
<b>MATERIALS AND SUPPLIES</b>						0.00
6000	MATERIALS & SUPPLIES	1,080.00	0.00	972.00	500.00	(472.00)
	<b>TOTAL OPER. &amp; MAINT MGT &amp; DIRECTION</b>	<b>173,986.20</b>	<b>251,820.94</b>	<b>177,668.12</b>	<b>261,914.71</b>	<b>84,246.59</b>
<b>64200 OPERATION &amp; MAINT</b>						0.00
1160 (58)	MAINT PERSONNEL SAL & WAGES	150,800.00	145,605.73	158,340.00	125,681.00	(32,659.00)
1191 (59)	CUSTODIAL SALARIES & WAGES	342,301.00	328,506.00	359,416.05	297,850.00	(61,566.05)
<b>EMPLOYEE BENEFITS:</b>						0.00

FUND/ ACCT	FUNCTION/NAME	2013-14 BUDGET	2013-14 Actual Fiscal Year End	2014-15 BUDGET	2015-16 BUDGET	Change
2100	FICA BENEFITS	37,722.23	34,052.17	39,608.34	32,400.12	(7,208.22)
2210	VRS BENEFITS	50,263.26	57,979.34	53,063.94	46,461.35	(6,602.59)
2300	HSP & OTHER BENEFITS	83,721.60	83,721.60	92,102.40	81,916.80	(10,185.60)
2400	GLI BENEFITS	5,578.34	5,214.86	5,884.07	5,040.02	(844.05)
<b>PURCHASED SERVICES:</b>						0.00
3000	PURCHASED SERVICES	109,000.00	55,635.62	109,000.00	109,000.00	0.00
<b>OTHER CHARGES:</b>						0.00
5100	UTILITIES	492,063.00	706,380.10	492,063.00	710,000.00	217,937.00
5300	INSURANCE	71,579.70	1,097.00	71,579.70	112,000.00	40,420.30
5400	LEASES & RENTALS	0.00	0.00	0.00	0.00	0.00
5500	TRAVEL	450.00	0.00	450.00	100.00	(350.00)
5800	MISC.	0.00	0.00	0.00	0.00	0.00
<b>MATERIALS &amp; SUPPLIES:</b>						0.00
6000	MATERIALS AND SUPPLIES	156,589.20	347,836.85	156,589.20	200,000.00	43,410.80
<b>CAPITAL OUTLAY:</b>						0.00
8100	CAPITAL OUTLAY REPLACEMENT		0.00		0.00	0.00
8200	CAPITAL OUTLAY ADDITIONS		0.00		0.00	0.00
	<b>TOTAL OPERATION &amp; MAINT: BUILDING SERVICES</b>	<b>1,500,058.33</b>	<b>1,766,029.27</b>	<b>1,538,096.70</b>	<b>1,720,449.29</b>	<b>182,352.59</b>
<b>64300 OPERATION &amp; MAINT</b>						0.00
<b>PURCHASED SERVICES:</b>						0.00
3000	PURCHASED SERVICES	4,500.00	54,296.68	4,500.00	20,000.00	15,500.00
<b>OTHER CHARGES:</b>						0.00
5400	LEASES & RENTALS	0.00	0.00	0.00	0.00	0.00
5800	MISC.		0.00		0.00	0.00
<b>MATERIALS &amp; SUPPLIES:</b>						0.00
6000	MATERIALS AND SUPPLIES	18,450.00	28,906.38	18,450.00	18,000.00	(450.00)
<b>CAPITAL OUTLAY:</b>						0.00
8100	CAPITAL OUTLAY REPLACEMENT	0.00	0.00	0.00	0.00	0.00
8200	CAPITAL OUTLAY ADDITIONS		0.00		0.00	0.00
	<b>TOTAL OPERATION &amp; MAINT: GROUNDS SERVICES</b>	<b>22,950.00</b>	<b>83,203.06</b>	<b>22,950.00</b>	<b>38,000.00</b>	<b>15,050.00</b>
<b>64500 VEHICLE SERVICES</b>						0.00
1165	COMP OF MECHANICS	53,808.00	54,195.87	56,498.00	56,498.00	0.00
<b>EMPLOYEE BENEFITS:</b>						0.00
2100	FICA BENEFITS	4,116.31	3,994.47	4,322.10	4,322.10	0.00
2210	VRS BENEFITS	5,942.01	6,886.20	6,248.87	6,197.83	(50.84)
2300	HSP & OTHER BENEFITS	6,976.80	6,976.80	7,675.20	7,679.70	4.50
2400	GLI BENEFITS	649.94	619.32	683.30	672.33	(10.97)

FUND/ ACCT	FUNCTION/NAME	2013-14 BUDGET	2013-14 Actual Fiscal Year End	2014-15 BUDGET	2015-16 BUDGET	Change
<b>PURCHASED SERVICES:</b>						0.00
3000	PURCHASED SERVICES	270.00	324.95	270.00	270.00	0.00

<b>OTHER CHARGES:</b>						0.00
5200	COMMUNICATIONS		0.00		0.00	0.00
5300	INSURANCE		0.00		0.00	0.00
5400	LEASES & RENTALS		0.00		0.00	0.00
5800	MISC.					0.00
<b>MATERIALS &amp; SUPPLIES:</b>						0.00
6000	MATERIALS AND SUPPLIES	76,500.00	172,713.18	68,850.00	170,000.00	101,150.00
<b>CAPITAL OUTLAY:</b>						0.00
8100	CAPITAL OUTLAY REPLACEMENT	41,000.00	45,965.00	50,000.00	50,000.00	0.00
8200	CAPITAL OUTLAY ADDITIONS		0.00		0.00	0.00
	<b>TOTAL VEHICLE SERVICES</b>	<b>189,263.06</b>	<b>291,675.79</b>	<b>194,547.27</b>	<b>295,639.96</b>	<b>101,092.69</b>
						0.00
65100	<b>SCHOOL FOOD</b>					0.00
1110	ADMINISTRATIVE SALARIES & WAGES	51,156.00	55,008.00	55,008.00	59,642.52	4,634.52
1150 (60)	CLERICAL SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
1190 (61)	SERVICE SALARIES & WAGES	301,020.00	284,701.51	294,021.00	242,674.00	(51,347.00)
<b>EMPLOYEE BENEFITS:</b>						0.00
2100	FICA BENEFITS	26,941.46	24,119.24	26,700.72	23,127.21	(3,573.51)
2210	VRS BENEFITS	40,148.06	39,018.46	39,789.31	33,164.12	(6,625.19)
2300	HSP & OTHER BENEFITS	79,070.40	78,295.20	86,985.60	71,677.20	(15,308.40)
2400	GLI BENEFITS	4,366.98	3,421.94	4,327.96	3,597.57	(730.39)
<b>PURCHASED SERVICES:</b>						0.00
3000	PURCHASED SERVICES	500.00	825.55	500.00	700.00	200.00
<b>OTHER CHARGES:</b>						0.00
5400	LEASES & RENTALS					0.00
5500	TRAVEL					0.00
5800	MISC.					0.00
<b>MATERIALS &amp; SUPPLIES:</b>						0.00
6000	MATERIALS AND SUPPLIES	312,649.10	340,270.86	312,649.10	340,000.00	27,350.90
<b>CAPITAL OUTLAY:</b>						0.00
8100	CAPITAL OUTLAY REPLACEMENT		0.00		0.00	0.00
8200	CAPITAL OUTLAY ADDITIONS		0.00		0.00	0.00
	<b>TOTAL SCHOOL FOOD</b>	<b>815,852.00</b>	<b>825,660.76</b>	<b>819,981.69</b>	<b>774,582.62</b>	<b>(45,399.07)</b>
						0.00
66600	<b>FACILITIES</b>					0.00
<b>CAPITAL OUTLAY:</b>						0.00
8100	Building Improvements	0.00	0.00	0.00	0.00	0.00

FUND/ ACCT	FUNCTION/NAME	2013-14 BUDGET	2013-14 Actual Fiscal Year End	2014-15 BUDGET	2015-16 BUDGET	Change
8200	CAPITAL OUTLAY ADDITIONS	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BLDG IMPROVEMENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
						0.00
67100	<b>OTHER USES OF FUNDS</b>					0.00
<b>OTHER CHARGES:</b>						0.00
5800	MISC. CHARGES					0.00
<b>OTHER USES OF FUNDS:</b>						0.00
9100	REDEMPTION OF PRINCIPAL	77,081.00	77,081.00	77,081.00	78,337.00	1,256.00
9200	INTEREST	50,689.27	50,689.27	50,689.27	39,908.20	(10,781.07)
	<b>TOTAL DEBT SERVICE</b>	<b>127,770.27</b>	<b>127,770.27</b>	<b>127,770.27</b>	<b>118,245.20</b>	<b>(9,525.07)</b>
						0.00
68100	<b>TECHNOLOGY-CLASSROOM INSTRUCTION</b>					0.00
	PERSONAL SERVICES					0.00
1110	TECHNOLOGY, ADMINISTRATIVE				74,744.04	74,744.04
1120	TECHNOLOGY, INSTRUCTIONAL	94,598.00	94,404.00	99,328.00	83,185.00	(16,143.00)
1151	TECHNOLOGY, TECHNICAL SUPPORT		0.00		0.00	0.00
1150	TECHNOLOGY, CLERICAL		0.00		0.00	0.00
<b>EMPLOYEE BENEFITS:</b>						0.00
2100	FICA	7,236.75	7,217.70	7,598.59	12,081.57	4,482.98
2210	VRS	16,724.93	14,887.50	17,561.19	25,458.16	7,896.97
2300	HSP	0.00	0.00	7,875.20	12,799.50	5,124.30
2400	GLIP	1,173.02	1,123.50	1,231.67	1,879.36	647.69
<b>PURCHASED SERVICES:</b>						0.00
3000	PURCHASED SERVICES	88,200.00	294,085.59	90,846.00	200,000.00	109,154.00
3120	PROFESSIONAL DEVELOPMENT				5,100.00	5,100.00
<b>OTHER CHARGES:</b>						0.00
5500	TRAVEL	6,300.00	3,020.14	5,670.00	500.00	(5,170.00)
5001	COMMUNICATIONS	30,600.00	93,899.95	30,600.00	81,500.00	50,900.00
<b>MATERIALS &amp; SUPPLIES:</b>						0.00
6000	MATERIALS & SUPPLIES	55,241.60	160,020.30	55,241.60	55,000.00	(241.60)
<b>CAPITAL OUTLAY:</b>						0.00
8100	REPLACEMENT	0.00	0.00	0.00	0.00	0.00
8200	ADDITIONS		0.00		0.00	0.00
	<b>TOTAL TECH. INSTR.</b>	<b>300,074.30</b>	<b>668,658.68</b>	<b>315,752.25</b>	<b>552,247.63</b>	<b>236,495.38</b>
						0.00
68200	<b>TECHNOLOGY-INSTRUCTIONAL SUPPORT</b>					0.00



						0.00
	<b>TRANSPORTATION</b>					0.00
1110	ADMINISTRATIVE SALARIES & WAGES	52,266.00	56,004.00	54,879.00	61,666.56	6,787.56
	DRIVERS & MECHANICS SALARIES	787,553.00	810,282.81	805,819.78	696,641.13	(109,178.65)
1150	CLERICAL SALARIES & WAGES	12,960.00	9,873.99	12,558.00	12,602.00	44.00
	<b>EMPLOYEE BENEFITS:</b>					0.00

FUND/ ACCT	FUNCTION/NAME	2013-14 BUDGET	2013-14 Actual Fiscal Year End	2014-15 BUDGET	2015-16 BUDGET	Change
2100	FICA BENEFITS	65,237.60	63,607.52	66,804.14	58,974.59	(7,829.55)
2210	VRS BENEFITS	81,686.06	77,177.70	84,159.37	88,393.62	4,234.25
2300	HSP & OTHER BENEFITS	137,210.40	136,526.58	150,945.60	171,513.30	20,567.70
2400	GLI & Other BENEFITS	8,811.05	7,031.69	9,064.99	9,173.83	108.84
	<b>PURCHASED SERVICES:</b>					0.00
3000	PURCHASED SERVICES	21,486.67	8,700.03	21,486.67	11,600.00	(9,886.67)
	<b>OTHER CHARGES:</b>					0.00
5300	INSURANCE	45,598.50	0.00	45,598.50	46,000.00	401.50
5500	TRAVEL	0.00	0.00	0.00	0.00	0.00
5800	MISC.	0.00	0.00	0.00	0.00	0.00
	<b>MATERIALS &amp; SUPPLIES:</b>					0.00
6008	FUEL	211,500.00	248,899.93	211,500.00	211,500.00	0.00
6009	REPAIRS & PARTS	66,901.50	139,073.26	66,901.50	125,000.00	58,098.50
6014	OTHER MATERIALS & SUPPLIES	3,298.50	135.09	3,148.65	1,100.00	(2,048.65)
	<b>CAPITAL OUTLAY:</b>					0.00
8100	REPLACEMENT OF EQUIPMENT & BUSES	41,000.00	45,965.00	110,000.00	90,000.00	(20,000.00)
8200	ADDITIONS OF EQUIPMENT & BUSES	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL TRANSPORTATION</b>	<b>1,535,509.28</b>	<b>1,603,277.60</b>	<b>1,642,866.20</b>	<b>1,584,165.03</b>	<b>(58,701.17)</b>
	<b>OPERATION &amp; MAINTENANCE</b>					0.00
1110	ADMINISTRATIVE SALARIES & WAGES	50,032.00	54,000.00	52,534.00	57,618.48	5,084.48
1150	CLERICAL SALARIES & WAGES	12,903.00	9,939.14	12,498.00	12,592.00	94.00
1160	MAINT PERSONNEL SALARIES & WAGES	204,608.00	199,801.60	214,838.00	182,179.00	(32,659.00)
1191	CUSTODIAL SALARIES & WAGES	342,301.00	328,506.00	359,416.05	297,850.00	(61,566.05)
	<b>EMPLOYEE BENEFITS:</b>					0.00
2100	FICA BENEFITS	46,653.07	42,699.86	48,905.39	42,093.32	(6,812.07)
2210	VRS BENEFITS	67,193.65	74,701.69	70,681.74	63,977.11	(6,704.63)
2300	HSP & OTHER BENEFITS	97,675.20	97,679.94	107,452.80	97,276.20	(10,176.60)
2400	GLI & Other BENEFITS	6,998.97	6,594.26	7,364.07	6,547.85	(816.22)
	<b>PURCHASED SERVICES:</b>					0.00
3000	PURCHASED SERVICES	114,670.00	110,790.95	114,670.00	130,170.00	15,500.00
	<b>OTHER CHARGES:</b>					0.00
5100	UTILITIES	492,063.00	706,380.10	492,063.00	710,000.00	217,937.00
5200	COMMUNICATION	85,330.80	165,117.11	85,768.14	165,000.00	79,231.86
5300	INSURANCE	71,579.70	1,097.00	71,579.70	112,000.00	40,420.30
5400	LEASES & RENTALS	0.00	0.00	0.00	0.00	0.00
5500	TRAVEL	630.00	0.00	630.00	200.00	(430.00)
5800	MISC.	0.00	0.00	0.00	0.00	0.00
	<b>MATERIALS &amp; SUPPLIES:</b>					0.00

FUND/ ACCT	FUNCTION/NAME	2013-14 BUDGET	2013-14 Actual Fiscal Year End	2014-15 BUDGET	2015-16 BUDGET	Change
6000	MATERIALS & SUPPLIES	252,619.20	549,456.41	244,861.20	388,500.00	143,638.80
	<b>CAPITAL OUTLAY:</b>					0.00
8100	REPLACEMENT OF EQUIPMENT	41,000.00	0.00	50,000.00	50,000.00	0.00
8200	ADDITIONS OF EQUIPMENT	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL OPERATION &amp; MAINT</b>	<b>1,886,257.59</b>	<b>2,346,764.06</b>	<b>1,933,262.09</b>	<b>2,316,003.96</b>	<b>382,741.87</b>
	<b>SCHOOL FOOD</b>					0.00
1110	ADMINISTRATIVE SALARIES & WAGES	51,156.00	55,008.00	55,008.00	59,642.52	4,634.52
1150	CLERICAL SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
1190	SERVICE SALARIES & WAGES	301,020.00	284,701.51	294,021.00	242,674.00	(51,347.00)
	<b>EMPLOYEE BENEFITS:</b>					0.00
2100	FICA BENEFITS	26,941.46	24,119.24	26,700.72	23,127.21	(3,573.51)
2210	VRS BENEFITS	40,148.06	39,018.46	39,789.31	33,164.12	(6,625.19)
2300	HSP & OTHER BENEFITS	79,070.40	78,295.20	86,985.60	71,677.20	(15,308.40)
2400	GLI BENEFITS	4,366.98	3,421.94	4,327.96	3,597.57	(730.39)
	<b>PURCHASED SERVICES:</b>					0.00
3000	PURCHASED SERVICES	500.00	825.55	500.00	700.00	200.00
	<b>OTHER CHARGES:</b>					0.00
5400	LEASES & RENTALS	0.00	0.00	0.00	0.00	0.00
5500	TRAVEL	0.00	0.00	0.00	0.00	0.00
5800	MISC.	0.00	0.00	0.00	0.00	0.00

MATERIALS & SUPPLIES:						0.00
6000	MATERIALS AND SUPPLIES	312,649.10	340,270.86	312,649.10	340,000.00	27,350.90
<b>CAPITAL OUTLAY:</b>						0.00
8100	CAPITAL OUTLAY REPLACEMENT	0.00	0.00	0.00	0.00	0.00
8200	CAPITAL OUTLAY ADDITIONS	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL SCHOOL FOOD</b>	<b>815,852.00</b>	<b>825,660.76</b>	<b>819,981.69</b>	<b>774,582.62</b>	<b>(45,399.07)</b>
7100	<b>DEBT SERVICE &amp; OTHER USES OF FUNDS</b>					0.00
						0.00
						0.00
9100	REDEMPTION OF PRINCIPAL	77,081.00	77,081.00	77,081.00	78,337.00	1,256.00
9200	INTEREST	50,689.27	50,689.27	50,689.27	39,908.20	(10,781.07)
	<b>TOTAL DEBT SERVICE</b>	<b>127,770.27</b>	<b>127,770.27</b>	<b>127,770.27</b>	<b>118,245.20</b>	<b>(9,525.07)</b>
						0.00
						0.00
						0.00
						0.00

FUND/ ACCT	FUNCTION/NAME	2013-14 BUDGET	2013-14 Actual Fiscal Year End	2014-15 BUDGET	2015-16 BUDGET	Change
<b>GRAND TOTALS</b>						0.00
						0.00
	INSTRUCTION	15,598,749.14	15,216,171.78	16,379,161.99	12,641,308.75	(3,737,853.24)
	ADMINISTRATION/ATTND/HEALTH	847,569.85	791,701.70	841,172.77	778,130.91	(63,041.86)
	TRANSPORTATION	1,535,509.28	1,603,277.60	1,642,866.20	1,584,165.03	(58,701.17)
	MAINTENANCE/OPERATION	1,886,257.59	2,346,764.06	1,933,262.09	2,316,003.96	382,741.87
	SCHOOL FOOD	815,852.00	825,660.76	819,981.69	774,582.62	(45,399.07)
	FACILITIES	0.00	0.00	0.00	0.00	0.00
	DEBT SERVICE & OTHER USE	127,770.27	127,770.27	127,770.27	118,245.20	(9,525.07)
						0.00
	<b>TOTAL</b>	<b>20,811,708.13</b>	<b>20,911,346.17</b>	<b>21,744,215.01</b>	<b>18,212,436.47</b>	<b>(3,531,778.54)</b>

GRAYSON COUNTY SCHOOL BOARD REVENUE BUDGET 2015-2016						
FUNCTION NUMBER	FUND	2013-2014 BUDGET	2013-2014 ASR	2014-2015 BUDGET	2015-2016 Budget	Change
	<b>ADM</b>	<b>1783</b>		<b>1763</b>	<b>1669</b>	
<b>STATE FUNDS</b>						
2403080	SALES TAX RECEIPTS	2,098,190.00	2,017,869.56	2,050,821.00	2,096,805.00	45,984.00
2402020	BASIC SCHOOL AID	5,891,640.00	5,786,545.00	6,133,460.00	5,146,149.00	(987,311.00)
2402580	SALARY SUPPLEMENT	146,213.00	143,177.00	0.00	90,781.00	90,781.00
2402330	LOTTERY-SUPP SPT FOR SCH OPER COSTS	0.00		0.00	3,533.00	3,533.00
	FOSTER CARE					0.00
2402050	REGULAR FOSTER CHILD					0.00
2402590	SPECIAL EDUCATION CHILD					0.00
2402140	TEXTBOOK PAYMENTS	78,822.00		88,564.00	70,621.00	(17,943.00)
2402070	GIFTED & TALENTED	54,255.00	53,161.00	54,199.00	51,317.00	(2,882.00)
2402080	REMEDIAL EDUCATION	229,994.00	225,355.00	244,474.00	231,472.00	(13,002.00)
2402090	ENROLLMENT LOSS	0.00		0.00		0.00
2402810	VIRGINIA PRESCHOOL INITIATIVE	130,977.00	130,977.00	164,833.00	133,396.00	(31,437.00)
2402750	K-3 CLASS SIZE	139,681.00	145,962.00	108,900.00	112,411.00	3,511.00
4104050	TECHNOLOGY	258,000.00	722,000.00	232,000.00	232,000.00	0.00
	<b>FRINGE BENEFITS</b>	<b>1,062,689.00</b>	<b>1,041,256.00</b>	<b>1,222,369.00</b>	<b>989,215.00</b>	<b>(233,154.00)</b>
						0.00
2402210	SOCIAL SECURITY	389,220.00	381,370.00	392,081.00	325,371.00	(66,710.00)
2402340	RETIREE HEALTH CREDIT					0.00
2402230	TEACHER RETIREMENT	648,700.00	635,617.00	802,612.00	643,099.00	(159,513.00)
2402410	GROUP LIFE INS.	24,769.00	24,269.00	27,676.00	20,745.00	(6,931.00)
						0.00
	<b>SPECIAL EDUCATION</b>					0.00
2402120	SPED SOQ PROGRAMS	706,493.00	692,245.00	633,095.00	491,332.00	(141,763.00)
	<b>SPED CATEGORICAL</b>	<b>184,402.00</b>	<b>139,180.64</b>	<b>174,254.00</b>	<b>129,547.00</b>	<b>(44,707.00)</b>
2402460	Homebound	21,673.00	26,274.78	26,864.00	18,732.00	(8,132.00)
2402470	School Health Incentive					0.00
2402480	Regional Programs	154,870.00	104,151.86	139,531.00	102,956.00	(36,575.00)

GRAYSON COUNTY SCHOOL BOARD REVENUE BUDGET 2015-2016						
FUNCTION NUMBER	FUND	2013-2014 BUDGET	2013-2014 ASR	2014-2015 BUDGET	2015-2016 Budget	Change
2402030	ISAEP	7,859.00	8,754.00	7,859.00	7,859.00	0.00
	<b>TOTAL SPECIAL EDUCATION</b>	<b>890,895.00</b>	<b>831,425.64</b>	<b>807,349.00</b>	<b>620,879.00</b>	<b>(135,473.11)</b>
	<b>CTE EDUCATION</b>					0.00
2402170	SOQ FTE's - Additional Costs	195,789.00	191,841.00	261,771.00	250,034.00	(11,737.11)
	<b>CTE CATEGORICAL</b>					0.00
2402180	Adult		767.00			0.00
2402520	CTE Equip		5,136.55			0.00
2402530	Occup/Tech	28,962.00	24,353.00	28,647.00	30,257.00	1,610.00
	Other					0.00
	<b>Total CTE</b>	<b>224,751.00</b>	<b>222,097.55</b>	<b>290,418.00</b>	<b>280,291.00</b>	<b>(10,127.11)</b>
						0.00
	<b>OTHER STATE FUNDS</b>					0.00
2402150	SCHOOL LUNCH	12,363.00	12,323.35	12,363.00	12,323.00	(40.00)
2402040	REMEDIAL SUMMER	71,339.00	77,909.00	96,359.00	94,118.00	(2,241.00)
2402650	AT RISK	295,951.00	289,849.00	296,559.00	258,453.00	(38,106.00)
240347	SCHOOL BREAKFAST-STATE	6,642.00	5,337.20	6,167.00	2,748.00	(3,419.00)
	BREAKFAST AFTER THE BELL INITIATIVE				1,526.00	1,526.00
2403090	ESL	22,087.00	16,960.00	17,950.00	13,803.00	(4,147.00)
2402330	ADDTL SPT 4 SCHOOL CONST&OPERATING COST					0.00
2403060	CONSTRUCTION	0.00		0.00		0.00
2402570	SOL TEACHING MATERIALS					0.00
2402280	EARLY READING INTERVENTION	20,653.00	39,240.00	37,331.00	35,246.00	(2,085.00)
2402740	SOL REMEDIATION					0.00
2402160	SOL TEACHER TRAINING					0.00
2404050	SOL ALGEBRA READINESS	29,601.00	27,536.00	27,691.00	25,505.00	(2,186.00)
2404100	TECHNOLOGY RESOURCE ASSTS.					0.00
2403430	COMPOSITE INDEX TRANSITION/HOLD HARMLESS					0.00
2402670	ADDITIONAL TEACHERS					0.00
2402190	TRUANCY/SAFE SCHOOLS					0.00

GRAYSON COUNTY SCHOOL BOARD REVENUE BUDGET 2015-2016						
FUNCTION NUMBER	FUND	2013-2014 BUDGET	2013-2014 ASR	2014-2015 BUDGET	2015-2016 Budget	Change
2403490	INDUSTRY CERTIFICATION COSTS		4,019.00			0.00
240340	MENTOR TEACHER GRANT HARD-TO-STAFF SCH					0.00
2402910	MENTOR TEACHER PROGRAM		1,817.36		904.00	904.00
2404670	CAREER SWITCHER MENTORING GRANTS					0.00
2403070	JOBS FOR VIRGINIA GRADUATES	21,000.00	21,000.00	21,000.00	21,000.00	0.00
2404150	PROJECT GRADUATION	9,808.70		9,808.70	9,000.00	(808.70)
240399	NAT'L BOARD CERTIFICATION BONUS		12,500.00		12,500.00	12,500.00
2403480	TEXTBOOKS (LOTTERY)	27,010.00	103,698.00	22,395.00	34,437.00	12,042.00
2404000	Other STATE funds		740.00			0.00
240459	SUPP. SUPPORT FOR SCH OPERATING COSTS					0.00
240233	SUPP. SUPPORT FOR SCH OPERATING COSTS					0.00
	Stimulus Funds	0.00		0.00		0.00
2402850	ADD'L ASSISTANCE W/RETIREMENT,INFLATION&	102,767.00	102,767.10	0.00		0.00
2403620	EPIPEN GRANTS	0.00		0.00		0.00
240372	Math and Science Teacher Recruitment Pilot Initiative		20,000.00			0.00
	<b>SUBTOTAL STATE FUNDS,W/O FOSTER</b>					0.00
	<b>CARE CHILDREN (EXCLUDING SALES TAX)</b>	<b>9,727,138.70</b>	<b>10,037,652.20</b>	<b>9,894,189.70</b>	<b>8,483,628.00</b>	<b>(1,413,551.71)</b>
	<b>TOTAL STATE FUNDS, (excluding sales tax)</b>	<b>9,727,138.70</b>	<b>10,037,652.20</b>	<b>9,894,189.70</b>	<b>8,483,628.00</b>	<b>(1,410,561.70)</b>
	<b>TOTAL STATE FUNDS (including sales tax)</b>	<b>11,825,328.70</b>	<b>12,055,521.76</b>	<b>11,945,010.70</b>	<b>10,580,433.00</b>	<b>(1,364,577.70)</b>
						0.00
	<b>FROM FEDERAL FUNDS</b>					0.00
84.010	TITLE I (Chapter I)	649,910.49	808,168.11	649,910.49	543,388.00	(106,522.43)
84.010	TITLE I (CSR)					0.00
84.298	Title VI (Rural Education)					0.00
10.665	FEDERAL LAND USER (FOREST RESERVE)	0.00	64,315.20			0.00
84.276	GOALS 2000/LITERACY CHALLENGE					0.00
10.555	MEAL REIMBURSEMENT-OPERATIONS	756,742.00	698,165.59	756,742.00	688,165.00	(68,577.11)
10582	FRESH FRUITS AND VEGETABLES					0.00
84.287A	21st CENTURY	994,179.00	1,088,210.72	994,179.00	0.00	(94,990.72)
	<b>OTHER FEDERAL FUNDS</b>					0.00

GRAYSON COUNTY SCHOOL BOARD REVENUE BUDGET 2015-2016						
FUNCTION NUMBER	FUND	2013-2014 BUDGET	2013-2014 ASR	2014-2015 BUDGET	2015-2016 Budget	Change
84.027	TITLE VI-B (SPED)	463,938.00	537,659.51	463,938.00	447,302.00	(16,636.00)
	TITLE VI-B (PRESCHOOL)	22,008.00	23,040.08	22,008.00	21,296.00	(712.00)
84.0271	SLIVER					0.00
84.173	PRE-SCHOOL INCENTIVE GRANT (171-02-50)					0.00
84.048	FEDERAL VOC-PERKINS	50,000.00	80,766.04	50,000.00	49,500.00	(500.00)
	FEDERAL VOC-HSTW					0.00
84.338	READING EXCELLENCE PROGRAM (REA)					0.00
84.281	TITLE II-TEACHER QUALITY(PT A)	112,857.80		112,857.80	101,754.00	(11,103.80)
94.004	LEARN & SERVE	0.00		0.00		0.00
84.357	READING FIRST	0.00		0.00		0.00
84.1861	DRUG FREE-PRAISE					0.00
84.186	DRUG FREE-PREVENTION					0.00
84.1862	DRUG FREE-TITLE IV					0.00
84.318	TECH LIT CHAL FND GRNT - TITLE II, PT D	0.00		0.00		0.00
84.367	ESEA - TITLE II, PART A		124,014.84			0.00
84.334	GEAR UP	0.00		0.00		0.00
84.358	RURAL & LOW INCOME SCH TITLE VI, PT B	36,690.21	36,060.19	36,690.21	30,192.00	(6,498.21)
84.394	ARRA SFSF					0.00
84.377	1003G ARRA	0.00		0.00		0.00
84.386	ARRA EDUCATION TECHNOLOGY GRANT					0.00
84.388	ARRA SCHOOL IMPROVEMENT GRANTS		154,883.43			0.00
84.389	ARRA - TITLE I - GRANTS TO STATES					0.00
84.391	ARRA - SPEC ED GRANTS TO STATES					0.00
84.392	ARRA - SPEC ED PRESCHOOL GRANTS					0.00
	1003A SCHOOL IMPROVEMENT	0.00		0.00		0.00
	PROJECT GRADUATION	0.00		0.00		0.00
	VA FOUNDATION FOR HEALTHY YOUTH	0.00		0.00		0.00
84.365	TITLE III-A (ESL)-LANG ACQ STATE GRANT	3,564.78		3,564.78	3,202.12	(362.66)
84.011	TITLE I-C (MIGRANT)	4,209.76		4,209.76	4,332.08	122.32
84.410	FEDERAL EDUCATION JOBS FUND	0.00		0.00	0.00	0.00
						0.00

GRAYSON COUNTY SCHOOL BOARD REVENUE BUDGET 2015-2016						
FUNCTION NUMBER	FUND	2013-2014 BUDGET	2013-2014 ASR	2014-2015 BUDGET	2015-2016 Budget	Change
	<b>GRAND TOTAL FEDERAL FUNDS</b>	<b>3,094,100.04</b>	<b>3,615,283.71</b>	<b>3,094,100.04</b>	<b>1,889,131.20</b>	<b>(1,204,968.84)</b>
						0.00
	<b>FROM CITY-COUNTY FUNDS</b>					0.00
						0.00
	CITY-COUNTY LEVY					0.00
	APPROPRIATIONS (County Funds)					0.00
5105000	(a) Operation Above RLE	4,765,507.00	4,706,679.76	4,971,597.00	4,251,405.00	(720,192.00)
5105010	(b) Capital Outlay				721,692.07	721,692.07
5105020	(c) Debt Service	46,875.27	46,875.27	46,875.27	45,375.20	(1,500.07)
	<b>TOTAL COUNTY FUNDS</b>	<b>4,812,382.27</b>	<b>4,753,555.03</b>	<b>5,018,472.27</b>	<b>5,018,472.27</b>	<b>0.00</b>
						0.00
	<b>FROM OTHER FUNDS</b>					0.00
1502010	RENTS					0.00
						0.00
	TUITION FROM PRIVATE SOURCES					0.00
1612010	(a) DAY SCHOOL					0.00
1612060	(b) ADULT					0.00
1612070	(c) SUMMER SCHOOL					0.00
						0.00
1612020	SPECIAL FEES FROM PUPILS	12,000.00	18,785.00	12,000.00	11,400.00	(600.00)
1612030	SALE OF TEXTBOOKS	500.00		500.00	0.00	(500.00)
1612040	SCHOOL FOOD SERVICE	40,000.00	95,195.81	40,000.00	45,000.00	5,000.00
1612050	TRANSPORTATION OF PUPILS	5,000.00	1,142.42	5,000.00	1,000.00	(4,000.00)
1803010	REFUNDS - SCHOOL BUS OPERATION	500.00	41,904.49	500.00	38,000.00	37,500.00
1803020	REFUNDS - OTHER MOTOR VEHICLES				0.00	0.00
1803030	OTHER REBATES AND REFUNDS	130,000.00	396,250.72	614,000.00	80,000.00	(534,000.00)
18030301	REB. & REF.: DUAL CREDIT	328,000.00		328,000.00	280,000.00	(48,000.00)
3200100	ERATE	90,000.00	311,835.52	400,000.00	80,000.00	(320,000.00)

GRAYSON COUNTY SCHOOL BOARD REVENUE BUDGET 2015-2016						
FUNCTION NUMBER	FUND	2013-2014 BUDGET	2013-2014 ASR	2014-2015 BUDGET	2015-2016 Budget	Change
1899030	DONATIONS & SPECIAL GIFTS	500.00	17,961.49	500.00	15,000.00	14,500.00
1899050	SALE OF SUPPLIES		81.74			0.00
1899070	SALE OF REAL ESTATE					0.00
1899080	SALE OF SCHOOL BUSES	1,000.00	2,460.29	1,000.00	1,000.00	0.00
1899090	SALE OF OTHER EQUIPMENT		3,175.77		3,500.00	3,500.00
1899100	INSURANCE ADJUSTMENTS	7,500.00	9,389.32	7,500.00	7,500.00	0.00
1899120	OTHER FUNDS:REPAIR & MAINT.	55,000.00	117,928.93	55,000.00	100,000.00	45,000.00
1899121	MEDICAL ASSISTANCE PROGRAM	66,779.00		66,779.00	20,000.00	(46,779.00)
1899122	OTHER FUNDS: GENERAL					0.00
1901010	TUITION FROM ANOTHER CO. OR CITY				0.00	0.00
1901020	OTHER PAYMENTS FROM ANOTHER CO. OR CITY	145,853.00	41,689.66	145,853.00	42,000.00	(103,853.00)
250000	BENEFITS FROM OTHER STATE AGENCIES	10,000.00		10,000.00	0.00	(10,000.00)
						0.00
	<b>TOTAL FROM OTHER FUNDS</b>	<b>892,632.00</b>	<b>1,057,801.16</b>	<b>1,686,632.00</b>	<b>724,400.00</b>	<b>(962,232.00)</b>
						0.00
	<b>FROM LOANS, BONDS, &amp; INVESTMENTS</b>					0.00
						0.00
4104010	Local Bond Issue VPSA		207,201.19			0.00
4104020	LOANS FROM LITERARY FUND					0.00
4104030	PROCEEDS FROM BOND ISSUE ANTIC. NOTES					0.00
4104040	CONSTRUCTION LOANS	0.00		0.00	0.00	0.00
	<b>TOTAL FROM LOANS, BONDS, ETC.</b>	<b>0.00</b>	<b>207,201.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
						0.00
						0.00

GRAYSON COUNTY SCHOOL BOARD REVENUE BUDGET 2015-2016						
FUNCTION NUMBER	FUND	2013-2014 BUDGET	2013-2014 ASR	2014-2015 BUDGET	2015-2016 Budget	Change
	<b>RECAPITULATIONS-RECEIPTS</b>					0.00
						0.00
	SALES TAX RECEIPTS	2,098,190.00	2,017,869.56	2,050,821.00	2,096,805.00	45,984.00
	FROM STATE FUNDS	9,727,138.70	10,037,652.20	9,894,189.70	8,483,628.00	(1,410,561.70)
	FROM FEDERAL FUNDS	3,094,100.04	3,615,283.71	3,094,100.04	1,889,131.20	(1,204,968.84)
	FROM CITY-COUNTY FUNDS	4,812,382.27	4,753,555.03	5,018,472.27	5,018,472.27	0.00
	FROM OTHER FUNDS	892,632.00	1,057,801.16	1,686,632.00	724,400.00	(962,232.00)
	FROM LOANS, BONDS, ETC.	0.00	207,201.19	0.00	0.00	0.00
						0.00
	<b>TOTAL RECEIPTS</b>	<b>20,624,443.01</b>	<b>21,689,362.85</b>	<b>21,744,215.01</b>	<b>18,212,436.47</b>	<b>(3,531,778.54)</b>

John K. Brewer made the motion for the Board to take public comment; duly seconded by Glen E. Rosenbaum. Motion carried 5-0.

- Janet Mullins spoke for the teachers and rewarding them.
- Shannon Lawrence had signed up but opted not to comment.
- Denise McMillian stated that we need to look at what the real problem is – word on the street is not good.
- Marlin Campbell spoke stating that he graduated from Grayson, worked neighboring county and was told he was making a mistake coming to Grayson; he stated he didn't love it but budgets are complicated. He supports Mr. Chalfant and his due process and asked the Board to compare their office with other jurisdictions.
- Amy Donley spoke as a parent; she has two (2) children at Grayson Highlands. She also thanked the Board of Supervisors moving up in support ranks.
- Nathan Hall spoke as a parent and thanked the teachers for all they do. He also asked the following questions: (a) how often is state audit? (b) If there will be

positions cut, how many will be from central office? Mr. Hall also questions the \$300,000 on computers when printed copies are still being sent home with the students.

- Doug Carrico spoke asking what the capacity of Independence Elementary School is and also asked about the storage rooms and students being placed in them for class. Mr. Carrico would like to see phase 2 started soon.
- Jody Ray stated he moved here – we need to be good steward of the land. \$11,000 per student, but why is ADM down? Mr. Ray is confused on the restructure. Trust needs to be built between both Boards. He feels like his child is getting a good education but is worried about the future.

On a positive note for our students, Mr. Chalfant mentioned that Nick Brewer and Brant Hawks is representing Grayson County on the national level at the H.O.S.A. competition.

IN RE: ADJOURN

Hobert Bailey adjourned for the Grayson County School Board.

Brenda R. Sutherland made the motion to continue the meeting for the Grayson County Board of Supervisors to Thursday, March 19th, 2015 at 3:00 p.m.; duly seconded by Kenneth R. Belton. Motion carried 5-0.