District Services: Board of Ed (2311/2219), Exec Admin (2320/2357), Fiscal (2510), Personnel (2570)

Board of Ed: Activities concerned with directing and managing the general operations of the Board of Education and board meetings. Legal, liability and audit activities are also coded here.

Exec Admin, Fiscal, Personnel: Activities performed by the superintendent and any such deputies in directing and managing all affairs of the school district. Activities concerned with the fiscal operations of the school district. Activities concerned with maintaining efficient personnel for the school system including recruitment, placement, and management of personnel information.

Budget Notes: These functional areas are primarily addressed in the Chief Operations Officer's Operations presentation with a biannual deep dive on central office staffing. All changes to staffing will be reviewed in that presentation. Salaries are forecasted by person usually reflecting the current negotiated agreement. Healthcare and dental rates are escalated as forecasted by VEHI, other benefit rate assumptions are included in the budget "assumptions" document. Non-personnel expenses include the cost of short term borrowing, and the cost of outside management service for some employee benefits. These costs may be escalated at the rate of inflation, held flat, or addressed specifically.

Expense Objects:

Salary

Total salary is the product of **staffing** and **salary**.

Staffing includes district administration, Fiscal Services and bookkeepers, payroll and HR staff and central office administrative support. These positions are non-union.

Salary

Administrative salaries are based on a third-party compensation survey conducted periodically. Salaries for hourly employees are guided by those included in support staff negotiated agreements.

BENEFITS (SEE 1101 INSTRUCTIONAL FOR DETAILS)

ALL OTHER NON-PERSONNEL

This budget may be increased by the rate of inflation, as outlined in the budget assumptions document, or will be mentioned specifically.