

The York County School Division

Yorktown, Virginia



Proposed Annual Budget Fiscal Year 2014

School Board
Proposed

York County School Division
FY 2014 BUDGET
(Fiscal Year July 1, 2013– June 30, 2014)

School Board Members

Barbara S. Haywood, Chair
District I

Mark A. Medford, Vice Chair
District III

Cindy Kirschke
District II

R. Page Minter
District IV

Robert W. George, DDS
District V

Eric Williams, Ed.D.
Division Superintendent

Stephanie L. Guy, Ed.D.
Chief Academic Officer

Dennis R. Jarrett, CPA, CPFO, SFO
Chief Financial Officer

Carl L. James, Ed.D.
Chief Operations Officer

Karen L. Fowler
Budget and Financial Supervisor

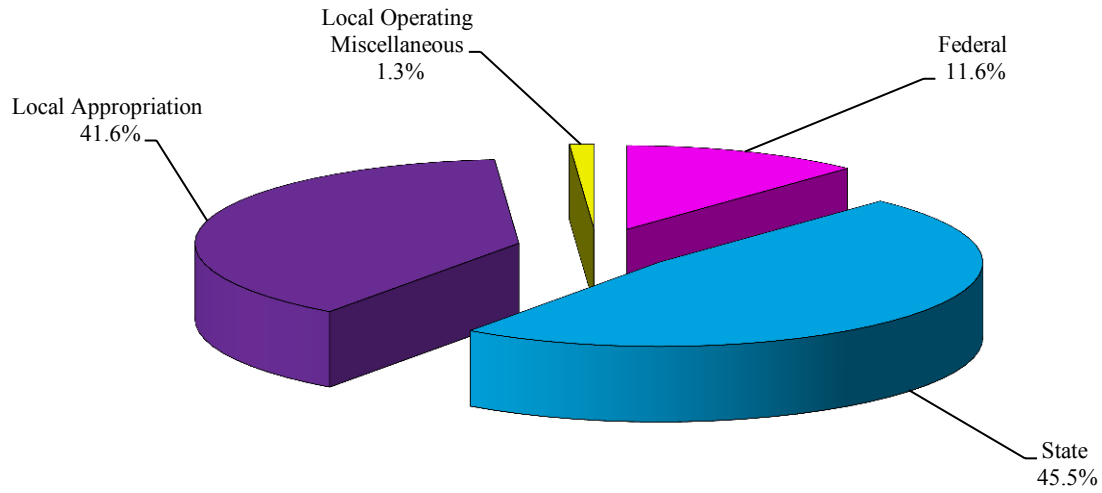
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302 Dare Road
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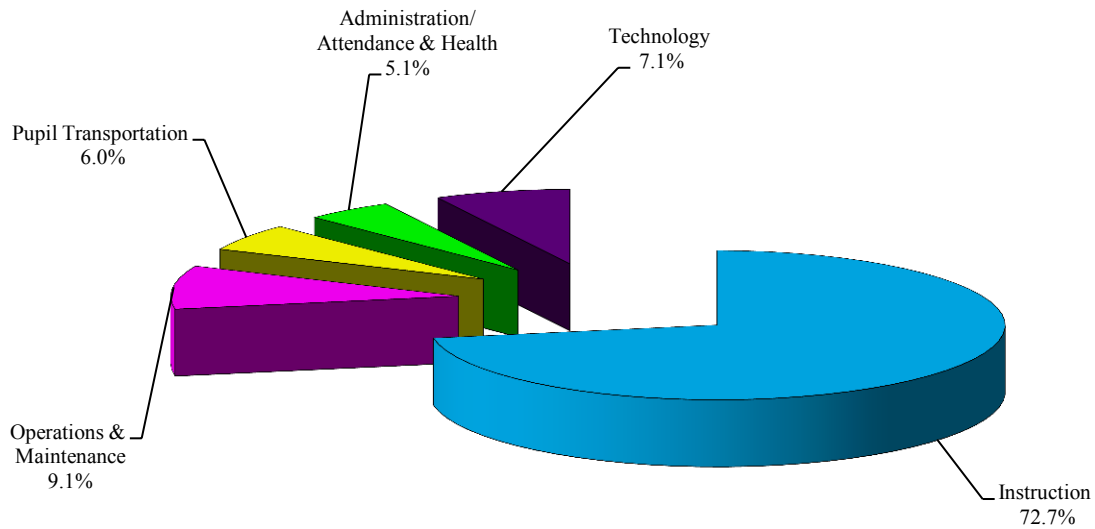
FINANCIAL

York County School Division School Operating Fund FY 2014 School Board Proposed

Revenues by Source



Expenditures by Major Category



YORK COUNTY SCHOOL DIVISION

SCHOOL OPERATING FUND

REVENUE SUMMARY

| REVENUE SOURCE | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--------------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| STATE | 43,259,183 | 44,018,176 | 44,018,176 | 44,136,980 |
| STATE SALES TAX | 12,272,494 | 12,160,235 | 12,160,235 | 12,375,009 |
| FEDERAL | 14,113,544 | 13,903,556 | 14,750,907 | 14,412,585 |
| LOCAL APPROPRIATION-OPERATIONS | 43,877,950 | 47,739,586 | 47,739,586 | 50,658,579 |
| LOCAL APPROPRIATION-GROUNDS | 1,121,365 | 1,121,365 | 1,121,365 | 1,121,365 |
| LOCAL OPERATION MISC. | 1,435,892 | 1,542,381 | 1,542,381 | 1,588,216 |
| TOTAL | 116,080,428 | 120,485,299 | 121,332,650 | 124,292,734 |

SCHOOL FOOD SERVICE FUND

REVENUE SUMMARY

| REVENUE SOURCE | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|-----------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| STATE | 59,770 | 62,258 | 62,258 | 58,996 |
| FEDERAL | 1,323,875 | 1,371,000 | 1,371,000 | 1,408,000 |
| CAFETERIA SALES | 2,535,282 | 3,523,726 | 3,523,726 | 3,489,988 |
| MISCELLANEOUS | 1,362 | 5,000 | 5,000 | 5,000 |
| TOTAL | 3,920,289 | 4,961,984 | 4,961,984 | 4,961,984 |

SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2014

| | | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|------------------------------|----------------------------|-------------------|-------------------|---------------------|-------------------|
| INSTRUCTION | | | | | |
| CLASSROOM INSTRUCTION | | | | | |
| REGULAR EDUCATION | | | | | |
| ELEMENTARY | | | | | |
| 50-611011-010 | KINDERGARTEN | 3,631,663 | 3,881,045 | 3,848,781 | 3,847,573 |
| 50-611011-020 | 1ST GRADE | 2,690,276 | 2,798,726 | 2,818,390 | 2,874,792 |
| 50-611011-030 | 2ND GRADE | 2,825,850 | 3,029,482 | 2,889,271 | 3,004,891 |
| 50-611011-040 | 3RD GRADE | 2,495,383 | 2,650,533 | 2,800,003 | 2,850,252 |
| 50-611011-050 | 4TH GRADE | 2,496,527 | 2,638,563 | 2,650,447 | 2,691,324 |
| 50-611011-060 | 5TH GRADE | 2,255,985 | 2,466,110 | 2,642,552 | 2,718,974 |
| 50-611011-070 | ART | 669,350 | 683,155 | 679,692 | 684,957 |
| 50-611011-080 | MUSIC | 631,215 | 638,401 | 710,961 | 712,707 |
| 50-611011-090 | PE | 780,267 | 789,068 | 844,068 | 885,338 |
| 50-611011-100 | LEP | 112,764 | 137,961 | 187,961 | 192,101 |
| 50-611011-110 | READING | 1,467,775 | 1,543,856 | 1,536,803 | 1,521,117 |
| 50-611011-125 | SCHOOL OF THE ARTS | 21,502 | 15,184 | 15,184 | 15,184 |
| 50-611011-130 | CONTRACTED SERVICES | 5,000 | 4,200 | 4,200 | 5,000 |
| 50-611011-140 | OTHER | 3,046,904 | 3,121,442 | 3,087,270 | 3,054,726 |
| | SUBTOTAL | 23,130,461 | 24,397,726 | 24,715,583 | 25,058,936 |
| MIDDLE | | | | | |
| 50-611012-150 | ENCORE | 1,671,354 | 1,843,901 | 1,840,317 | 1,880,396 |
| 50-611012-160 | CORE/TEAMING/ACAD COACHING | 7,750,814 | 8,304,806 | 8,164,397 | 8,493,780 |
| 50-611012-170 | ALTERNATIVE EDUCATION | 129,796 | 133,553 | 134,794 | 142,125 |
| 50-611012-190 | LEP | 8,951 | 34,681 | 34,681 | 34,681 |
| 50-611012-205 | SCHOOL OF ARTS | 64,464 | 67,456 | 67,497 | 69,808 |
| 50-611012-210 | CONTRACTED SERVICES | 4,040 | 3,800 | 3,800 | 3,800 |
| 50-611012-220 | OTHER | 1,166,235 | 1,227,212 | 1,230,301 | 1,250,929 |
| | SUBTOTAL | 10,795,654 | 11,615,409 | 11,475,787 | 11,875,519 |
| HIGH | | | | | |
| 50-611013-230 | ART | 591,626 | 640,557 | 649,200 | 674,350 |
| 50-611013-240 | MUSIC | 654,573 | 681,368 | 697,208 | 746,824 |
| 50-611013-250 | ENGLISH | 2,509,611 | 2,736,111 | 2,701,802 | 2,796,867 |
| 50-611013-260 | LEP | 83,130 | 78,443 | 28,737 | 28,737 |
| 50-611013-270 | MATH | 2,328,081 | 2,498,832 | 2,440,970 | 2,517,385 |
| 50-611013-280 | SCIENCE | 2,346,590 | 2,502,643 | 2,552,738 | 2,651,831 |
| 50-611013-290 | SOCIAL STUDIES | 2,508,190 | 2,717,424 | 2,748,340 | 2,793,899 |
| 50-611013-300 | HEALTH | 987,222 | 1,062,559 | 1,046,989 | 1,086,070 |
| 50-611013-310 | DRIVER EDUCATION | 718 | 2,946 | 2,946 | 2,946 |
| 50-611013-320 | FOREIGN LANGUAGE | 1,546,279 | 1,684,590 | 1,582,994 | 1,635,774 |
| 50-611013-330 | YORK RIVER ACADEMY | 440,959 | 444,655 | 445,691 | 432,080 |

SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2014

| | | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--------------------------|-----------------------------------|-------------------|-------------------|---------------------|-------------------|
| 50-611013-335 | VIRTUAL HIGH SCHOOL | 289,723 | 291,790 | 390,475 | 417,450 |
| 50-611013-345 | DRAMA | 263,859 | 297,134 | 295,829 | 291,966 |
| 50-611013-350 | SCHOOL OF THE ARTS | 398,726 | 405,292 | 407,021 | 419,248 |
| 50-611013-360 | VHSL/INTERSCHOLASTIC ACTIVITY | 475,904 | 505,301 | 517,179 | 526,561 |
| 50-611013-370 | CONTRACTED SERVICES | 311,549 | 326,235 | 326,235 | 363,601 |
| 50-611013-380 | OTHER | 2,313,498 | 2,010,698 | 2,004,572 | 1,965,791 |
| | SUBTOTAL | 18,050,238 | 18,886,578 | 18,838,926 | 19,351,380 |
| | REGULAR EDUCATION TOTAL | 51,976,353 | 54,899,713 | 55,030,296 | 56,285,835 |
| SPECIAL EDUCATION | | | | | |
| ELEMENTARY | | | | | |
| 50-611021-390 | CLASSROOM TEACHERS | 3,319,725 | 3,492,133 | 3,740,615 | 3,995,254 |
| 50-611021-400 | OTHER | 46,296 | 40,000 | 40,000 | 61,910 |
| | SUBTOTAL | 3,366,021 | 3,532,133 | 3,780,615 | 4,057,164 |
| MIDDLE | | | | | |
| 50-611022-410 | CLASSROOM TEACHERS | 1,642,871 | 1,785,291 | 1,806,037 | 1,915,238 |
| 50-611022-420 | OTHER | 12,348 | 24,000 | 24,000 | 24,910 |
| | SUBTOTAL | 1,655,219 | 1,809,291 | 1,830,037 | 1,940,148 |
| HIGH | | | | | |
| 50-611023-430 | CLASSROOM TEACHERS | 2,537,782 | 2,757,203 | 2,555,536 | 2,872,617 |
| 50-611023-440 | OTHER | 1,170,273 | 1,181,622 | 1,181,622 | 1,202,654 |
| | SUBTOTAL | 3,708,055 | 3,938,825 | 3,737,158 | 4,075,271 |
| | SPECIAL EDUCATION TOTAL | 8,729,295 | 9,280,249 | 9,347,810 | 10,072,583 |
| CAREER/TECHNICAL | | | | | |
| SECONDARY | | | | | |
| 50-611034-450 | FAMILY & CONSUMER SCIENCE | 268,976 | 305,696 | 306,236 | 305,639 |
| 50-611034-460 | BUSINESS & INFORMATION TECH | 941,159 | 988,807 | 923,569 | 883,238 |
| 50-611034-470 | MARKETING EDUCATION | 317,209 | 333,209 | 335,137 | 355,824 |
| 50-611034-500 | TV COMMUNICATION | 157,736 | 46,146 | 45,422 | 0 |
| 50-611034-510 | CONTRACTED SERVICES | 678,322 | 678,322 | 678,322 | 689,701 |
| 50-611034-520 | MILITARY SCIENCE (NJROTC & NNDCC) | 305,677 | 324,096 | 273,045 | 239,321 |
| 50-611034-530 | OTHER | 29,284 | 30,052 | 34,752 | 36,362 |
| | SUBTOTAL | 2,698,363 | 2,706,328 | 2,596,483 | 2,510,085 |
| | CAREER/TECHNICAL TOTAL | 2,698,363 | 2,706,328 | 2,596,483 | 2,510,085 |

SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2014

| | | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|-------------------------|------------------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| GIFTED EDUCATION | | | | | |
| ELEMENTARY | | | | | |
| 50-611041-540 | EXTEND | 311,623 | 322,782 | 323,819 | 338,167 |
| | SUBTOTAL | 311,623 | 322,782 | 323,819 | 338,167 |
| SECONDARY | | | | | |
| 50-611044-560 | EXTEND | 58,985 | 71,740 | 71,740 | 68,534 |
| | SUBTOTAL | 58,985 | 71,740 | 71,740 | 68,534 |
| | GIFTED EDUCATION TOTAL | 370,608 | 394,522 | 395,559 | 406,701 |
| OTHER PROGRAMS | | | | | |
| 50-611050-580 | TITLE I - PART A | 389,699 | 368,600 | 385,600 | 346,484 |
| 50-611050-582 | TITLE II - PART A | 234,278 | 252,987 | 252,987 | 237,808 |
| 50-611050-584 | TITLE II - PART D | 2,066 | 0 | 0 | 0 |
| 50-611050-585 | TITLE III - PART A | 35,035 | 19,158 | 19,585 | 16,680 |
| 50-611050-586 | TITLE IV - PART A | 6,392 | 0 | 0 | 0 |
| 50-611050-600 | TITLE VIB | 2,227,725 | 2,158,076 | 2,154,667 | 1,981,851 |
| 50-611050-603 | TITLE VIB LOCAL SPECIAL ED (MOE) | 1,918 | 0 | 0 | 0 |
| 50-611050-610 | DEPT. OF DEFENSE ED ACTIVITY GRANT | 0 | 0 | 833,333 | 783,334 |
| 50-611050-611 | FEDERAL SFSF STIMULUS GRANT | 532,764 | 0 | 0 | 0 |
| 50-611050-614 | FEDERAL STIMULUS JOBS BILL | 1,317,243 | 0 | 0 | 0 |
| 50-611050-620 | SUMMER SCHOOL | 250,111 | 192,917 | 192,917 | 192,917 |
| 50-611050-630 | ADULT EDUCATION | 62,563 | 49,234 | 49,234 | 49,234 |
| 50-611050-640 | MISCELLANEOUS | 275,058 | 1,227,431 | 1,227,431 | 1,224,674 |
| 50-611050-650 | CONTINGENCY | 112,081 | 824,352 | 824,352 | 1,271,981 |
| | SUBTOTAL | 5,446,933 | 5,092,755 | 5,940,106 | 6,104,963 |
| | OTHER PROGRAMS TOTAL | 5,446,933 | 5,092,755 | 5,940,106 | 6,104,963 |

SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2014

| | | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|--------------------------------|-------------------|-------------------|---------------------|-------------------|
| INSTRUCTION | | | | | |
| INSTRUCTIONAL SUPPORT - STUDENT | | | | | |
| 50-612121-000 | ELEMENTARY GUIDANCE | 602,075 | 661,173 | 666,573 | 658,352 |
| 50-612124-000 | SECONDARY GUIDANCE | 2,022,620 | 2,095,700 | 2,103,139 | 2,126,558 |
| 50-612300-000 | HOMEBOUND | 69,483 | 60,194 | 60,194 | 60,194 |
| | SUBTOTAL | 2,694,178 | 2,817,067 | 2,829,906 | 2,845,104 |
| INSTRUCTION | | | | | |
| INSTRUCTIONAL SUPPORT - STAFF | | | | | |
| 50-613110-000 | MANAGEMENT | 557,038 | 588,392 | 590,137 | 617,371 |
| 50-613120-000 | REG. ED. | 1,602,606 | 1,539,433 | 1,544,806 | 1,432,117 |
| 50-613121-000 | SPEC. ED. | 638,693 | 675,972 | 672,802 | 711,887 |
| 50-613130-000 | STAFF DEVELOPMENT | 237,635 | 258,959 | 259,459 | 258,039 |
| 50-613201-000 | ELEMENTARY MEDIA | 944,639 | 995,878 | 953,186 | 939,073 |
| 50-613204-000 | SECONDARY MEDIA | 824,243 | 850,713 | 839,864 | 837,435 |
| | SUBTOTAL | 4,804,854 | 4,909,347 | 4,860,254 | 4,795,922 |
| INSTRUCTION | | | | | |
| INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION | | | | | |
| 50-614101-000 | ELEMENTARY PRINCIPALS' OFFICES | 3,182,790 | 3,291,226 | 3,304,450 | 3,402,322 |
| 50-614104-000 | SECONDARY PRINCIPALS' OFFICES | 3,707,441 | 3,833,822 | 3,842,516 | 3,937,475 |
| | SUBTOTAL | 6,890,231 | 7,125,048 | 7,146,966 | 7,339,797 |

SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2014

| | | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|------------------------------|--------------------|--------------------|---------------------|--------------------|
| ADMINISTRATION, ATTENDANCE & HEALTH | | | | | |
| 50-621100-000 | BOARD SERVICES | 122,171 | 134,001 | 138,833 | 144,998 |
| 50-621200-000 | EXECUTIVE SERVICES | 559,909 | 550,822 | 563,079 | 571,663 |
| 50-621300-000 | COMMUNICATION SERVICES | 319,634 | 395,382 | 371,623 | 411,288 |
| 50-621400-000 | HUMAN RESOURCES | 996,061 | 1,040,466 | 1,029,628 | 1,020,005 |
| 50-621600-000 | FISCAL SERVICES | 976,954 | 1,070,549 | 1,074,145 | 1,194,785 |
| 50-622200-000 | HEALTH SERVICES | 1,393,543 | 1,526,073 | 1,514,793 | 1,433,034 |
| 50-622300-000 | PSYCHOLOGICAL SERVICES | 636,997 | 709,039 | 710,962 | 733,132 |
| 50-622400-000 | SPEECH/AUDIOLOGY SERVICES | 777,986 | 838,744 | 862,013 | 874,548 |
| | SUBTOTAL | 5,783,255 | 6,265,076 | 6,265,076 | 6,383,453 |
| PUPIL TRANSPORTATION | | | | | |
| 50-632000-000 | VEHICLE OPERATION SERVICES | 5,834,502 | 6,186,502 | 6,186,502 | 6,541,394 |
| 50-634000-000 | VEHICLE MAINTENANCE SERVICES | 1,058,754 | 931,197 | 931,197 | 954,404 |
| | SUBTOTAL | 6,893,256 | 7,117,699 | 7,117,699 | 7,495,798 |
| OPERATIONS & MAINTENANCE | | | | | |
| 50-641000-000 | MANAGEMENT & DIRECTION | 177,079 | 189,885 | 189,885 | 194,537 |
| 50-642000-000 | BUILDING SERVICES | 9,370,078 | 9,138,040 | 9,138,040 | 9,345,812 |
| 50-643000-000 | GROUNDS SERVICES | 1,121,365 | 1,121,365 | 1,121,365 | 1,121,365 |
| 50-645000-000 | VEHICLE SERVICES | 290,024 | 290,517 | 290,517 | 294,985 |
| 50-647000-000 | WAREHOUSE/DISTRIBUTION SVCS | 330,823 | 361,886 | 361,886 | 315,847 |
| | SUBTOTAL | 11,289,369 | 11,101,693 | 11,101,693 | 11,272,546 |
| TECHNOLOGY | | | | | |
| 50-681000-000 | CLASSROOM INSTRUCTION | 4,408,736 | 4,165,938 | 4,099,405 | 4,121,976 |
| 50-682000-000 | INSTRUCTIONAL SUPPORT | 1,650,741 | 1,745,810 | 1,737,343 | 1,780,445 |
| 50-683000-000 | ADMINISTRATION | 842,837 | 1,037,227 | 1,037,227 | 1,061,065 |
| 50-686000-000 | OPERATIONS & MAINTENANCE | 1,142,848 | 1,729,311 | 1,729,311 | 1,718,945 |
| 50-689050-000 | OTHER PROGRAMS - GRANTS | 99,046 | 97,516 | 97,516 | 97,516 |
| | SUBTOTAL | 8,144,208 | 8,775,802 | 8,700,802 | 8,779,947 |
| TOTAL SCHOOL OPERATING FUND: | | 115,720,903 | 120,485,299 | 121,332,650 | 124,292,734 |

SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2014

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|-----------------------------|--------------------|--------------------|---------------------|--------------------|
| FOOD SERVICES | | | | |
| SCHOOL FOOD SERVICES | | | | |
| 53-651000-000 FOOD SERVICES | 3,922,593 | 4,961,984 | 4,961,984 | 4,961,984 |
| SUBTOTAL | 3,922,593 | 4,961,984 | 4,961,984 | 4,961,984 |
| TOTAL ALL FUNDS: | 119,643,496 | 125,447,283 | 126,294,634 | 129,254,718 |

OPERATING FUND REVENUE

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2014**

REVENUE

Local Revenue

Interest On Deposits

Income from the investment of school division cash on hand in the operating fund. The investment function is handled by the County Treasurer.

Rental of Land/Building

This revenue source provides reimbursement for the use of school facilities by outside groups. It includes reimbursement for such items as parks & recreation, youth football leagues, church groups, and community events.

Use of Vehicles/Buses

This revenue source provides reimbursement for the use of school vehicles by programs or groups such as Headstart, Parent Child Development Center and field trips off the Peninsula.

Property Lease

This revenue is derived from the lease of school property for cellular towers.

Sale of Equipment/Tools

Proceeds from the auction of used school equipment.

Debt Services Reimbursement – New Horizons

Revenue from New Horizons Regional Education Center for their share of the addition at Yorktown Middle School.

Pupil Fees

In FY06 the School Board eliminated the general supply fee (\$22 elementary, \$27 middle and \$32 high). The pupil fee revenue account now only includes the student's parking fee and music instrument rental fee.

Tuition/Day School

This account provides tuition reimbursement for students residing outside this district but attending York County Schools.

Tuition/Summer School

This account reflects tuition from summer school students. A breakdown of the summer school rates is shown in the informational section of the budget.

Insurance Recovery

Proceeds from insurance companies for damage or loss to school division owned buildings and personal property.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2014**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 50**

SCHOOL OPERATING FUND

| ACCT # | DESCRIPTION | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|----------------------------------|-----------------------------------|-------------------|-------------------|---------------------|-------------------|
| REVENUE-LOCAL SOURCES | | | | | |
| USE OF MONEY AND PROPERTY | | | | | |
| 30315-1010 | INTEREST ON DEPOSITS | 2,471 | 15,000 | 15,000 | 15,000 |
| 30315-2010 | RENTAL OF LAND/BUILDINGS | 106,579 | 100,000 | 100,000 | 110,000 |
| 30315-2015 | BOYS AND GIRLS CLUB FACILITY USE | 16,884 | 20,000 | 20,000 | 20,000 |
| 30315-2020 | USE OF VEHICLES/BUSES | 47,193 | 52,000 | 52,000 | 52,000 |
| 30315-2021 | CONTRACTED BUS SERVICE/ACT FUNDS | 45,454 | 70,000 | 70,000 | 70,000 |
| 30315-2024 | USE OF LLLC LAB | 4,794 | 5,000 | 5,000 | 5,000 |
| 30315-2025 | VHSL | 42,978 | 0 | 0 | 0 |
| 30315-2026 | PROPERTY LEASE | 213,223 | 215,000 | 215,000 | 215,000 |
| 30315-2030 | PRINTING REVENUE | 3,711 | 0 | 0 | 0 |
| 30315-2061 | DISPOSAL-SURPLUS PROPERTY | 0 | 10,000 | 10,000 | 10,000 |
| 30315-2065 | SALE OF BUSES | 0 | 5,988 | 5,988 | 6,000 |
| 30315-3075 | DEBT SERVICE REIMB-NEW HORIZONS | 112,081 | 111,893 | 111,893 | 112,216 |
| | SUBTOTAL | 595,368 | 604,881 | 604,881 | 615,216 |
| CHARGES FOR SERVICES | | | | | |
| 30316-7410 | PUPIL FEES | 77,410 | 58,000 | 58,000 | 58,000 |
| 30316-7420 | TUITION/DAY SCHOOL | 416,712 | 425,000 | 425,000 | 425,000 |
| 30316-7440 | TUITION/SUMMER SCHOOL | 141,475 | 160,000 | 160,000 | 150,000 |
| 30316-7460 | PRESCHOOL TUITION | 49,288 | 42,000 | 42,000 | 50,000 |
| 30316-7470 | ATHLETIC USER FEE - MIDDLE | 0 | 24,400 | 24,400 | 24,400 |
| 30316-7471 | ATHLETIC USER FEE - HIGH | 0 | 126,000 | 126,000 | 126,000 |
| | SUBTOTAL | 684,885 | 835,400 | 835,400 | 833,400 |
| LOCAL MISCELLANEOUS | | | | | |
| 30318-2155 | SUBSTITUTE REFUNDS | 450 | 0 | 0 | 0 |
| 30318-2525 | PROJECT GRADUATION | 13,605 | 0 | 0 | 0 |
| 30318-2530 | BAY ELECTRIC/PTA | 19,000 | 0 | 0 | 0 |
| 3018-2535 | YORK FOUNDATION-SCOREBOARD | 11,491 | 0 | 0 | 0 |
| 30318-2990 | LOCAL, MISCELLANEOUS GRANTS | 9,867 | 0 | 0 | 0 |
| 30318-3010 | PRIOR YEAR EXPENDITURE REFUND | 14,299 | 2,500 | 2,500 | 15,000 |
| 30318-3015 | INSURANCE RECOVERY | 21,563 | 61,100 | 61,100 | 61,100 |
| 30318-3020 | MISCELLANEOUS REVENUE | 37,949 | 25,000 | 25,000 | 38,000 |
| 30318-3030 | COURT RESTITUTION | 2,143 | 0 | 0 | 0 |
| 30318-3040 | YORK FOUNDATION-REIMBURSEMENT | 13,592 | 13,500 | 13,500 | 13,500 |
| 30318-3060 | VIRTUAL HIGH SCHOOL | 11,650 | 0 | 0 | 12,000 |
| 30318-3080 | LOCAL DONATIONS | 30 | 0 | 0 | 0 |
| | SUBTOTAL | 155,639 | 102,100 | 102,100 | 139,600 |
| | TOTAL REVENUE-LOCAL SOURCE | 1,435,892 | 1,542,381 | 1,542,381 | 1,588,216 |

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2014**

REVENUE

State Revenue

Basis of State Revenue

The revenue from the Commonwealth as presented in this budget is based on the General Assembly Proposed Budget.

State Sales Tax

A portion of net revenue from the state sales and use tax dedicated to public education is distributed to school divisions in support of the Standards of Quality. The distributions are based on each locality's pro-rata share of school age population as based on projections provided by the Weldon Cooper Center. The formula used for distribution of sales tax is (School division's projected count / Statewide total school age population) x Total state 1-1/8% sales tax estimate) = Local Distribution.

State Basic Aid

State Basic Aid payments are calculated by the state according to the locality's Composite Index; projected adjusted average daily membership; and an established per pupil cost.

Lottery Funds

The school division receives a share of the lottery funds collected by the State. Prior to FY10 at least fifty percent of the total lottery funds received was required to be spent on non-recurring costs. The amount in the School Operating Budget did not include the non-recurring portion. For FY11 and beyond, the General Assembly approved shifting lottery proceeds to cover a portion of designated K-12 educational programs.

Gifted Education - SOQ

This state payment is used to help defray the cost of providing gifted education. The payment is based on the average daily membership, an established per pupil amount, and the locality's Composite Index.

Remedial Programs

This state payment helps offset the cost of remedial education. The payment is based on the average daily membership, an established per pupil amount, and the locality's Composite Index.

Special Education - SOQ

Special Education payments are made to support the number of Special Education positions required by the Standards of Quality. The payment is based on average daily membership in accordance with the locality's Composite Index.

Vocational Education - SOQ

This account reflects payments for full time equivalent (FTE) students in support of the number of instructional positions required to meet the Standards of Quality.

Employer Share Benefits

These accounts reflect the state's share of the cost for teacher retirement, social security and group life insurance based on the state's calculation of the number of instructional positions required to meet the Standards of Quality. The State Department of Education provided this budget estimate.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2014**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 50**

SCHOOL OPERATING FUND

| ACCT # | DESCRIPTION | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|-----------------------------------|-----------------------------------|-------------------|-------------------|---------------------|-------------------|
| REVENUE-COMMONWEALTH | | | | | |
| 30324-2010 | STATE SALES TAX | 12,272,494 | 12,160,235 | 12,160,235 | 12,375,009 |
| 30324-2020 | BASIC AID | 32,894,123 | 31,524,628 | 31,524,628 | 31,027,467 |
| 30324-2021 | COMPENSATION SUPPLEMENT | 0 | 0 | 0 | 695,711 |
| 30324-2022 | SUPP. SUPPORT FOR OPERATING COSTS | 1,008,556 | 0 | 0 | 0 |
| 30324-2024 | ADDITIONAL ASSISTANCE FROM STATE | 0 | 532,993 | 532,993 | 532,416 |
| 30324-2040 | ADULT EDUCATION | 4,213 | 3,712 | 3,712 | 3,712 |
| 30324-2050 | FOSTER HOME CHILDREN | 48,667 | 49,222 | 49,222 | 39,250 |
| 30324-2070 | GIFTED EDUCATION - SOQ | 350,139 | 338,076 | 338,076 | 334,791 |
| 30324-2080 | REMEDIAL PROGRAMS | 233,426 | 271,931 | 271,931 | 269,289 |
| 30324-2081 | REMEDIAL SUMMER SCHOOL | 107,164 | 106,400 | 106,400 | 102,178 |
| 30324-2083 | READING INTERVENTION | 60,992 | 89,182 | 89,182 | 55,739 |
| 30324-2120 | SPECIAL EDUCATION-SOQ | 3,081,223 | 3,064,735 | 3,064,735 | 3,042,235 |
| 30324-2123 | HOMEBOUND | 36,986 | 35,334 | 35,334 | 39,142 |
| 30324-2125 | COMPREHENSIVE SERVICES ACT | 144,816 | 200,000 | 200,000 | 200,000 |
| 30324-2140 | FREE TEXTBOOKS | 0 | 499,985 | 499,985 | 485,447 |
| 30324-2170 | VOC ED-SOQ | 435,729 | 330,727 | 330,727 | 327,513 |
| 30324-2200 | SPECIAL ED SUPPORT | 435,780 | 440,243 | 440,243 | 454,566 |
| 30324-2230 | SOCIAL SECURITY | 1,859,627 | 1,800,624 | 1,800,624 | 1,783,128 |
| 30324-2231 | VRS RETIREMENT BENEFITS | 1,680,667 | 2,998,590 | 2,998,590 | 2,969,454 |
| 30324-2232 | VRS GROUP LIFE BENEFITS | 70,028 | 110,242 | 110,242 | 109,171 |
| 30324-2530 | OTHER CATEGORY/VOC ED | 33,421 | 22,099 | 22,099 | 22,300 |
| 30324-2540 | CAREER SWITCHERS PROGRAM | 4,000 | 0 | 0 | 0 |
| 30324-2650 | AT RISK | 73,202 | 106,963 | 106,963 | 105,899 |
| 30324-2660 | NATIONAL BOARD CERTIFICATION | 42,500 | 0 | 0 | 32,500 |
| 30324-2750 | K-3 INITIATIVE | 0 | 139,178 | 139,178 | 141,160 |
| 30324-2751 | SOL ALGEBRA READINESS | 35,161 | 45,651 | 45,651 | 47,509 |
| 30324-2755 | EPIPEN GRANTS | 0 | 1,871 | 1,871 | 0 |
| 30324-2768 | TECHNOLOGY INITIATIVE | 0 | 544,000 | 544,000 | 544,000 |
| 30324-2810 | PRE-SCHOOL INITIATIVE | 18,819 | 30,000 | 30,000 | 30,000 |
| 30324-2900 | TEXTBOOKS - LOTTERY FUNDS | 315,592 | 159,484 | 159,484 | 167,614 |
| 30324-2990 | MISCELLANEOUS GRANTS, STATE | 179,355 | 457,696 | 457,696 | 457,696 |
| 30324-2991 | LEP (LIMITED ENGLISH PROFICIENCY) | 104,997 | 114,610 | 114,610 | 117,093 |
| TOTAL REVENUE-COMMONWEALTH | | 55,531,677 | 56,178,411 | 56,178,411 | 56,511,989 |

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2014**

REVENUE

Federal Revenues

Title I – Part A

The Title I program provides payments to meet the educational needs of educationally deprived children.

Title II – Part A

Title II, Part A provides funds to support programs that reduce class size; offer professional development; provide teacher and administrator mentoring programs; enhance the preparation, training and recruiting of high-quality teachers and paraprofessionals; and involve parents and the community in programs and activities that support student academic achievement.

Title III – Part A

Title III, Part A supports services to limited English proficient (LEP) students, provides instructional resources and activities that focus on increasing English language proficiency and academic achievement and funds professional development for teachers of LEP students. This is a federal No Child Left Behind program.

Title IV – Part A

Title IV, Part A provides funds to support programs that prevent violence in schools; prevent illegal use of alcohol, tobacco, and drugs; involve parents and the community in safe and drug-free programs; and foster safe and drug-free learning environments that support student achievement.

DODEA Grant

Department of Defense Education Activity Grant will fund efforts to improve student achievement in Science, Technology, Engineering, Math (STEM) and Reading.

ARRA – Stimulus Grant

One-time funds provided by the federal government under the American Recovery and Reinvestment Act of 2009. The stimulus funds are “passed through” the Virginia Department of Education to local school divisions in the Commonwealth of Virginia.

Impact Aid

Impact Aid is designed to provide financial assistance to local school divisions for the cost of educating students who are in the district due to the presence of federal government activity.

Heavily Impacted Funds

These funds flow to the school division due to a federal student military impaction of 20% or greater.

Title VIB

Title VIB allocates federal funds to the school division to offset some of the cost of special education services for students with disabilities.

Transfers-Other Funds

This line item represents the local appropriation from the County of York in support of the school-operating fund.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2014**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 50**

SCHOOL OPERATING FUND

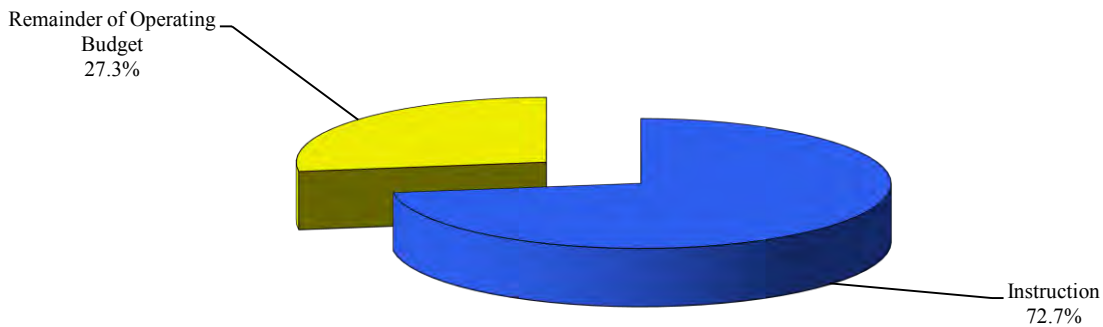
| ACCT # | DESCRIPTION | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|------------------------------|------------------------------------|--------------------|--------------------|---------------------|--------------------|
| REVENUE-FEDERAL | | | | | |
| 30333-2020 | TITLE I - PART A | 418,295 | 368,600 | 385,600 | 346,484 |
| 30333-2040 | ADULT EDUCATION | 28,886 | 32,000 | 32,000 | 32,000 |
| 30333-2050 | TITLE II - PART A | 252,987 | 252,987 | 252,987 | 237,808 |
| 30333-2065 | TITLE III - PART A | 40,073 | 19,158 | 19,585 | 18,410 |
| 30333-2070 | TITLE IV - PART A | 5,914 | 0 | 0 | 0 |
| 30333-2085 | FEDERAL SFSF STIMULUS GRANT | 493,272 | 0 | 0 | 0 |
| 30333-2088 | FEDERAL JOBS BILL | 1,302,393 | 0 | 0 | 0 |
| 30333-2110 | ERRP REIMBURSEMENT | 146,503 | 0 | 0 | 0 |
| 30333-2120 | IMPACT AID | 8,166,244 | 9,450,000 | 9,450,000 | 9,450,000 |
| 30333-2135 | DOD-HEAVILY IMPACTED | 708,661 | 708,000 | 708,000 | 627,450 |
| 30333-2140 | FOREST RESERVE | 2,390 | 0 | 0 | 0 |
| 30333-2150 | MEDICAID REIMBURSEMENT | 48,645 | 25,000 | 25,000 | 50,000 |
| 30333-2165 | DODEA GRANT | 0 | 0 | 833,333 | 783,334 |
| 30333-2190 | TITLE VIB | 2,227,461 | 2,158,076 | 2,154,667 | 1,981,851 |
| 30333-2290 | NJROTC | 124,451 | 120,000 | 120,000 | 120,000 |
| 30333-2990 | MISCELLANEOUS GRANTS, FEDERAL | 147,369 | 769,735 | 769,735 | 765,248 |
| | TOTAL REVENUE-FEDERAL | 14,113,544 | 13,903,556 | 14,750,907 | 14,412,585 |
| TRANSFERS-OTHER FUNDS | | | | | |
| 30351-1010 | TRANSFERS/LOCAL APPN-OPERATIONS | 43,877,950 | 47,739,586 | 47,739,586 | 50,658,579 |
| 30351-1012 | TRANSFERS/LOCAL APPN-GROUNDS | 1,121,365 | 1,121,365 | 1,121,365 | 1,121,365 |
| | TOTAL TRANSFERS-OTHER FUNDS | 44,999,315 | 48,860,951 | 48,860,951 | 51,779,944 |
| | TOTAL SCHOOL OPERATING FUND | 116,080,428 | 120,485,299 | 121,332,650 | 124,292,734 |

INSTRUCTION

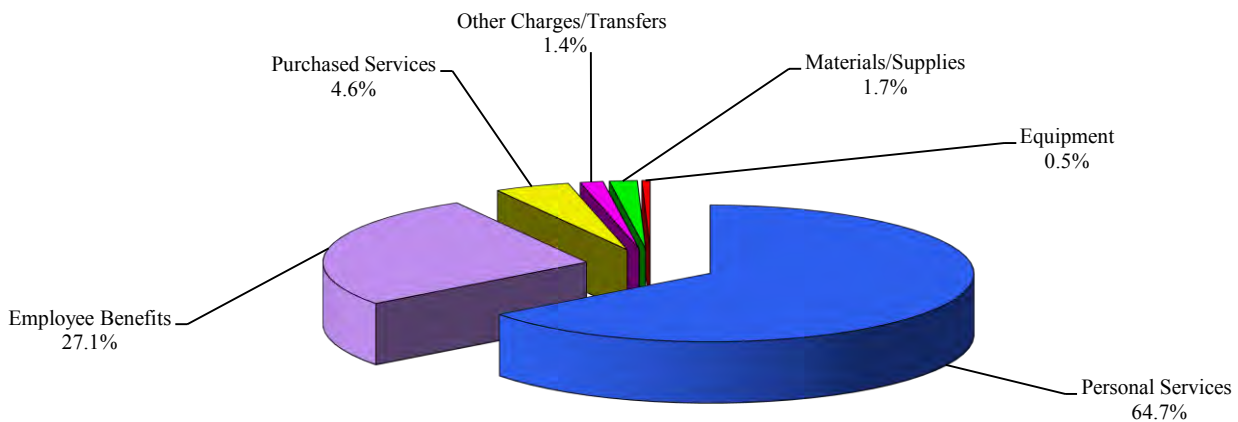
The Instruction category of the budget provides for programs and services dealing directly with the interaction between teachers and students. This category also includes activities associated with the principal’s office, curriculum development, and instructional staff training.

The Instruction category comprises 72.7% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 92% of the Instruction category budget is directed towards compensation of staff (Personal Services 64.7% plus Employee Benefits 27.1%). The remaining 8.2% covers such items as instructional supplies, equipment and purchased services. The Instruction category budget reflects an increase of \$2,213,610 or 2.5% (from \$88,147,380 in FY13E to \$90,360,990 in FY14). The charts below and on the next page depict this information.

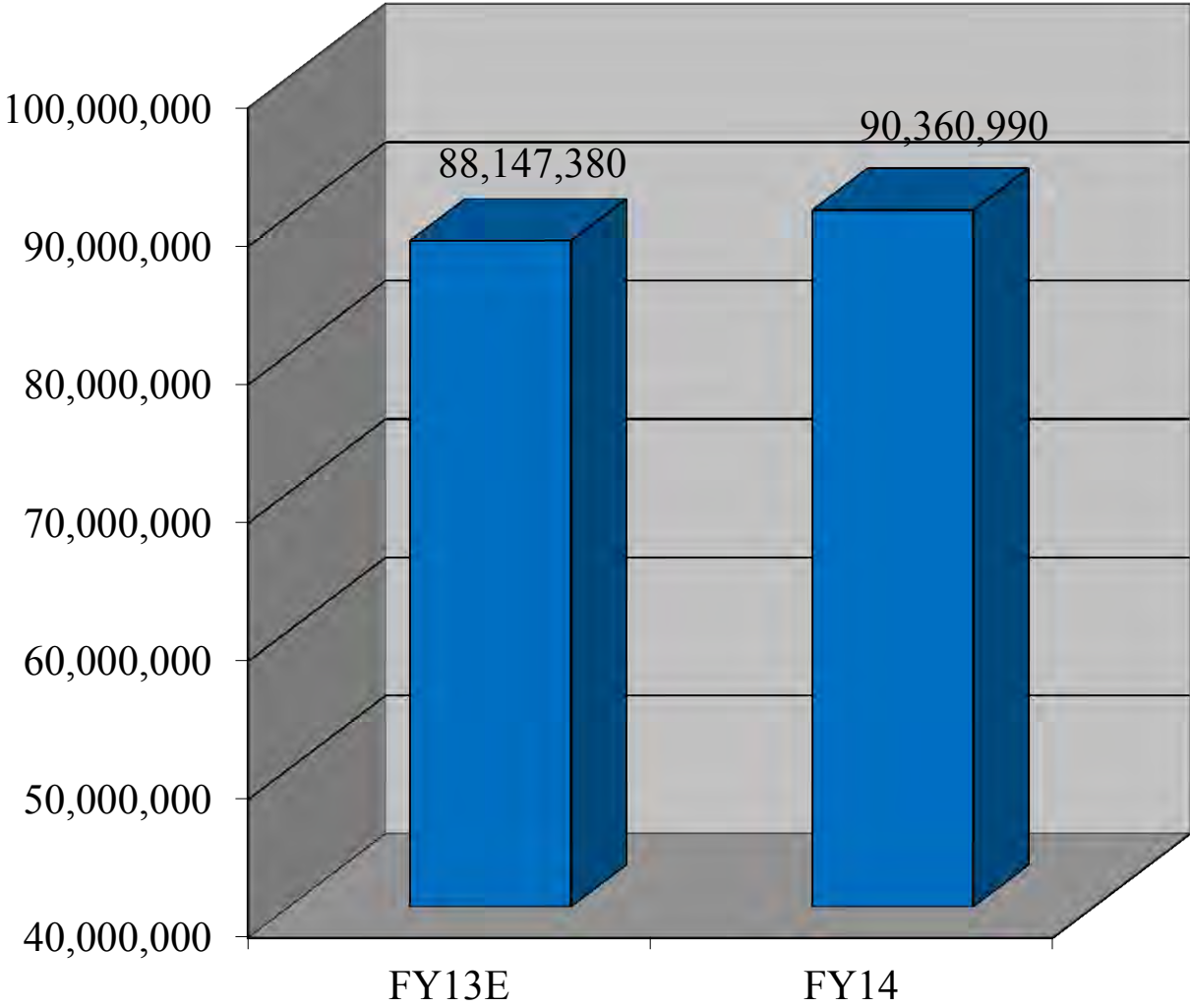
Instruction Category as a Percent of Operating Budget for FY2014



Instruction Category by Major Object for FY2014



Budget Comparison of Instruction Category



REGULAR EDUCATION - ELEMENTARY - KINDERGARTEN

Kindergarten provides full day programs for five-year olds with a focus on the development of concepts and skills using an integrated, thematic approach and active learning.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|----|----|----|----|
| Teachers | 42 | 41 | 41 | 41 |
| Para-Educators | 43 | 43 | 40 | 40 |

ADDITIONAL INFORMATION:

FY 11 student enrollment 793

FY 12 student enrollment 807

FY 13 student enrollment 760

CODE: 50-611011-010**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| 1121 | Teacher Salaries | 1,992,116 | 2,008,492 | 2,008,492 | 1,985,480 |
| 1141 | Para-Educator Salaries | 733,822 | 750,727 | 717,682 | 673,144 |
| 1595 | Overtime | 746 | 0 | 0 | 0 |
| | Subtotal | 2,726,684 | 2,759,219 | 2,726,174 | 2,658,624 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 197,811 | 210,549 | 208,020 | 203,385 |
| 2200 | VRS Retirement | 321,362 | 467,575 | 461,704 | 445,851 |
| 2300 | Health Insurance | 326,175 | 358,200 | 367,936 | 457,933 |
| 2400 | Group Life Insurance | 8,142 | 32,770 | 32,377 | 31,638 |
| 2800 | Other Benefits | 13,555 | 11,991 | 11,829 | 8,561 |
| | Subtotal | 867,045 | 1,081,085 | 1,081,866 | 1,147,368 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 11,745 | 11,250 | 11,250 | 11,250 |
| 6900 | Other Educational Supplies | 19,315 | 25,008 | 25,008 | 25,008 |
| | Subtotal | 31,060 | 36,258 | 36,258 | 36,258 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 371 | 125 | 125 | 965 |
| 8921 | Furniture/Equipment-Replacement | 6,503 | 4,358 | 4,358 | 4,358 |
| | Subtotal | 6,874 | 4,483 | 4,483 | 5,323 |
| | TOTAL | 3,631,663 | 3,881,045 | 3,848,781 | 3,847,573 |

REGULAR EDUCATION - ELEMENTARY - 1ST GRADE

In the first grade, students attend a full day program focused on the development of concepts and skills in reading and language arts, mathematics, social studies and science. Reading from the rich language of literature and "hands-on" learning is emphasized.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|----|----|----|----|
| Teachers | 41 | 40 | 40 | 39 |
|----------|----|----|----|----|

ADDITIONAL INFORMATION:

FY 11 student enrollment 876

FY 12 student enrollment 842

FY 13 student enrollment 851

In FY 14 enrollment loss reduction of 1 teacher FTE.

CODE: 50-611011-020

ACCT# DESCRIPTION

| | | | | | |
|------|---------------------------------|------------------|------------------|------------------|------------------|
| | PERSONAL SERVICES | | | | |
| 1121 | Teacher Salaries | 2,021,491 | 1,978,599 | 1,978,599 | 1,976,613 |
| | Subtotal | 2,021,491 | 1,978,599 | 1,978,599 | 1,976,613 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 150,024 | 150,981 | 150,981 | 151,210 |
| 2200 | VRS Retirement | 241,945 | 335,291 | 335,291 | 331,478 |
| 2300 | Health Insurance | 219,457 | 255,000 | 274,664 | 338,847 |
| 2400 | Group Life Insurance | 5,678 | 23,499 | 23,499 | 23,521 |
| 2800 | Other Benefits | 9,760 | 8,598 | 8,598 | 6,365 |
| | Subtotal | 626,864 | 773,369 | 793,033 | 851,421 |
| | MATERIALS/SUPPLIES | | | | |
| 6030 | Textbooks | 20,780 | 18,750 | 18,750 | 18,750 |
| 6900 | Other Educational Supplies | 15,947 | 23,349 | 23,349 | 23,349 |
| | Subtotal | 36,727 | 42,099 | 42,099 | 42,099 |
| | EQUIPMENT | | | | |
| 8911 | Furniture/Equipment-Additional | 682 | 550 | 550 | 550 |
| 8921 | Furniture/Equipment-Replacement | 4,512 | 4,109 | 4,109 | 4,109 |
| | Subtotal | 5,194 | 4,659 | 4,659 | 4,659 |
| | TOTAL | 2,690,276 | 2,798,726 | 2,818,390 | 2,874,792 |

REGULAR EDUCATION - ELEMENTARY - 2ND GRADE

The second grade program continues the development of concepts and skills in all areas of the curriculum. Concepts, problem solving and computation are all part of the mathematics program.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|----|----|----|----|
| Teachers | 46 | 45 | 43 | 43 |
|----------|----|----|----|----|

ADDITIONAL INFORMATION:

FY 11 student enrollment 863

FY 12 student enrollment 902

FY 13 student enrollment 843

CODE: 50-611011-030**ACCT# DESCRIPTION**

| | | | | | |
|---------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| PERSONAL SERVICES | | | | | |
| 1121 | Teacher Salaries | 2,090,183 | 2,103,152 | 2,029,194 | 2,069,778 |
| | Subtotal | 2,090,183 | 2,103,152 | 2,029,194 | 2,069,778 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 154,131 | 160,486 | 154,828 | 158,338 |
| 2200 | VRS Retirement | 250,612 | 356,398 | 343,256 | 347,102 |
| 2300 | Health Insurance | 265,299 | 329,903 | 283,692 | 353,083 |
| 2400 | Group Life Insurance | 5,882 | 24,978 | 24,098 | 24,630 |
| 2800 | Other Benefits | 10,460 | 9,140 | 8,778 | 6,665 |
| | Subtotal | 686,384 | 880,905 | 814,652 | 889,818 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 27,736 | 18,750 | 18,750 | 18,750 |
| 6900 | Other Educational Supplies | 16,754 | 22,723 | 22,723 | 22,723 |
| | Subtotal | 44,490 | 41,473 | 41,473 | 41,473 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 596 | 400 | 400 | 550 |
| 8921 | Furniture/Equipment-Replacement | 4,197 | 3,552 | 3,552 | 3,272 |
| | Subtotal | 4,793 | 3,952 | 3,952 | 3,822 |
| TOTAL | | 2,825,850 | 3,029,482 | 2,889,271 | 3,004,891 |

REGULAR EDUCATION - ELEMENTARY - 3RD GRADE

The third grade program continues the development of concepts and skills in all areas of the curriculum. Computer technology is used throughout the elementary grades to enhance this development.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|----|----|----|----|
| Teachers | 40 | 38 | 41 | 41 |
|----------|----|----|----|----|

ADDITIONAL INFORMATION:

FY 11 student enrollment 913

FY 12 student enrollment 909

FY 13 student enrollment 887

CODE: 50-611011-040**ACCT# DESCRIPTION**

| | | | | | |
|---------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| PERSONAL SERVICES | | | | | |
| 1121 | Teacher Salaries | 1,829,520 | 1,818,056 | 1,928,993 | 1,912,070 |
| | Subtotal | 1,829,520 | 1,818,056 | 1,928,993 | 1,912,070 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 134,778 | 138,732 | 147,219 | 146,273 |
| 2200 | VRS Retirement | 216,960 | 308,086 | 327,799 | 320,654 |
| 2300 | Health Insurance | 261,576 | 309,220 | 317,690 | 395,397 |
| 2400 | Group Life Insurance | 5,092 | 21,592 | 22,912 | 22,754 |
| 2800 | Other Benefits | 9,408 | 7,900 | 8,443 | 6,157 |
| | Subtotal | 627,814 | 785,530 | 824,063 | 891,235 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 17,626 | 19,500 | 19,500 | 19,500 |
| 6900 | Other Educational Supplies | 18,298 | 24,503 | 24,503 | 24,503 |
| | Subtotal | 35,924 | 44,003 | 44,003 | 44,003 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 382 | 400 | 400 | 400 |
| 8921 | Furniture/Equipment-Replacement | 1,743 | 2,544 | 2,544 | 2,544 |
| | Subtotal | 2,125 | 2,944 | 2,944 | 2,944 |
| TOTAL | | 2,495,383 | 2,650,533 | 2,800,003 | 2,850,252 |

REGULAR EDUCATION - ELEMENTARY - 4TH GRADE

The fourth grade program continues the development of concepts and skills in all areas of the curriculum. The reading of novels and more complex writing expand the vocabulary and encourage literacy.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|----|----|----|----|
| Teachers | 42 | 41 | 41 | 40 |
|----------|----|----|----|----|

ADDITIONAL INFORMATION:

FY 11 student enrollment 883

FY 12 student enrollment 933

FY 13 student enrollment 919

In FY 14 enrollment loss reduction of 1 teacher FTE.

CODE: 50-611011-050

ACCT# DESCRIPTION

| | | | | | |
|---------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| PERSONAL SERVICES | | | | | |
| 1121 | Teacher Salaries | 1,886,299 | 1,882,388 | 1,882,388 | 1,875,495 |
| | Subtotal | 1,886,299 | 1,882,388 | 1,882,388 | 1,875,495 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 140,002 | 143,640 | 143,640 | 143,475 |
| 2200 | VRS Retirement | 219,983 | 318,988 | 318,988 | 314,521 |
| 2300 | Health Insurance | 201,033 | 223,523 | 235,407 | 289,988 |
| 2400 | Group Life Insurance | 5,163 | 22,356 | 22,356 | 22,318 |
| 2800 | Other Benefits | 9,292 | 8,180 | 8,180 | 6,039 |
| | Subtotal | 575,473 | 716,687 | 728,571 | 776,341 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 15,151 | 15,375 | 15,375 | 15,375 |
| 6900 | Other Educational Supplies | 16,029 | 21,048 | 21,048 | 21,048 |
| | Subtotal | 31,180 | 36,423 | 36,423 | 36,423 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 300 | 400 | 400 | 400 |
| 8921 | Furniture/Equipment-Replacement | 3,275 | 2,665 | 2,665 | 2,665 |
| | Subtotal | 3,575 | 3,065 | 3,065 | 3,065 |
| TOTAL | | 2,496,527 | 2,638,563 | 2,650,447 | 2,691,324 |

REGULAR EDUCATION - ELEMENTARY - 5TH GRADE

The fifth grade program continues to guide students toward becoming independent learners as they expand their knowledge and skills in all areas of the curriculum.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|-------|-------|----|----|
| Teachers | 37.59 | 37.59 | 41 | 41 |
|----------|-------|-------|----|----|

ADDITIONAL INFORMATION:

FY 11 student enrollment 964

FY 12 student enrollment 898

FY 13 student enrollment 947

CODE: 50-611011-060**ACCT# DESCRIPTION**

| | | | | | |
|---------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| PERSONAL SERVICES | | | | | |
| 1121 | Teacher Salaries | 1,695,008 | 1,765,555 | 1,891,653 | 1,915,603 |
| 1141 | Para-Educator Salaries | 22,729 | 0 | 0 | 0 |
| | Subtotal | 1,717,737 | 1,765,555 | 1,891,653 | 1,915,603 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 127,473 | 134,724 | 144,371 | 146,544 |
| 2200 | VRS Retirement | 207,062 | 299,189 | 321,596 | 321,247 |
| 2300 | Health Insurance | 148,995 | 198,000 | 214,172 | 266,558 |
| 2400 | Group Life Insurance | 4,869 | 20,969 | 22,469 | 22,796 |
| 2800 | Other Benefits | 8,548 | 7,673 | 8,291 | 6,169 |
| | Subtotal | 496,947 | 660,555 | 710,899 | 763,314 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 11,865 | 15,000 | 15,000 | 15,000 |
| 6900 | Other Educational Supplies | 20,365 | 22,129 | 22,129 | 22,129 |
| | Subtotal | 32,230 | 37,129 | 37,129 | 37,129 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 7,474 | 443 | 443 | 500 |
| 8921 | Furniture/Equipment-Replacement | 1,597 | 2,428 | 2,428 | 2,428 |
| | Subtotal | 9,071 | 2,871 | 2,871 | 2,928 |
| | TOTAL | 2,255,985 | 2,466,110 | 2,642,552 | 2,718,974 |

REGULAR EDUCATION - ELEMENTARY - ART

The elementary art program provides instruction using visual arts media. Certified art teachers meet with classes for approximately one 45 minute period per week.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|----|---|---|---|
| Teachers | 10 | 9 | 9 | 9 |
|----------|----|---|---|---|

ADDITIONAL INFORMATION:

All elementary students receive instruction in art, music, physical education, and library science from the resource personnel assigned to each school. The usual schedule for each of these subjects is once per week for 45 minutes, although older students may have somewhat longer periods than younger students.

In FY 11 the number of students receiving this instruction on a weekly basis is 5,292.

In FY 12 the number of students receiving this instruction on a weekly basis is 5,325.

In FY 13 the number of students receiving this instruction on a weekly basis is 5,236.

CODE: 50-611011-070

ACCT# DESCRIPTION

| | | | | | |
|------|----------------------------|----------------|----------------|----------------|----------------|
| | PERSONAL SERVICES | | | | |
| 1121 | Teacher Salaries | 478,756 | 452,618 | 452,618 | 444,564 |
| | Subtotal | 478,756 | 452,618 | 452,618 | 444,564 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 35,497 | 34,538 | 34,538 | 34,009 |
| 2200 | VRS Retirement | 57,010 | 76,700 | 76,700 | 74,553 |
| 2300 | Health Insurance | 59,697 | 71,400 | 67,937 | 84,554 |
| 2400 | Group Life Insurance | 1,338 | 5,376 | 5,376 | 5,290 |
| 2800 | Other Benefits | 2,371 | 1,967 | 1,967 | 1,431 |
| | Subtotal | 155,913 | 189,981 | 186,518 | 199,837 |
| | MATERIALS/SUPPLIES | | | | |
| 6050 | Art Supplies | 26,239 | 34,390 | 34,390 | 34,390 |
| 6900 | Other Educational Supplies | 8,442 | 6,166 | 6,166 | 6,166 |
| | Subtotal | 34,681 | 40,556 | 40,556 | 40,556 |
| | TOTAL | 669,350 | 683,155 | 679,692 | 684,957 |

REGULAR EDUCATION - ELEMENTARY - MUSIC

The elementary music program provides music instruction one class period per week. Additionally, the music teachers support performances for parents and the community and direct the chorus and recorder groups at each school.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|----|---|----|----|
| Teachers | 10 | 9 | 10 | 10 |
|----------|----|---|----|----|

ADDITIONAL INFORMATION:

All elementary students receive instruction in art, music, physical education, and library science from the resource personnel assigned to each school. The usual schedule for each of these subjects is once per week for 45 minutes, although older students may have somewhat longer periods than younger students.

In FY 11 the number of students receiving this instruction on a weekly basis is 5,292.

In FY 12 the number of students receiving this instruction on a weekly basis is 5,325.

In FY 13 the number of students receiving this instruction on a weekly basis is 5,236

CODE: 50-611011-080

ACCT# DESCRIPTION

| | | | | | |
|------|---------------------------|----------------|----------------|----------------|----------------|
| | PERSONAL SERVICES | | | | |
| 1121 | Teacher Salaries | 459,559 | 429,987 | 480,739 | 465,595 |
| | Subtotal | 459,559 | 429,987 | 480,739 | 465,595 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 33,480 | 32,811 | 36,694 | 35,618 |
| 2200 | VRS Retirement | 54,906 | 72,865 | 81,883 | 78,080 |
| 2300 | Health Insurance | 71,996 | 84,163 | 92,217 | 114,773 |
| 2400 | Group Life Insurance | 1,289 | 5,107 | 5,711 | 5,541 |
| 2800 | Other Benefits | 2,242 | 1,868 | 2,117 | 1,500 |
| | Subtotal | 163,913 | 196,814 | 218,622 | 235,512 |
| | MATERIALS/SUPPLIES | | | | |
| 6040 | Music Supplies | 7,743 | 11,600 | 11,600 | 11,600 |
| | Subtotal | 7,743 | 11,600 | 11,600 | 11,600 |
| | TOTAL | 631,215 | 638,401 | 710,961 | 712,707 |

REGULAR EDUCATION - ELEMENTARY - PE

The elementary physical education program provides for weekly physical education instruction. Fitness, exercise, games, and cooperation are included in the curriculum.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|----|---|----|----|
| Teachers | 10 | 9 | 10 | 10 |
| Para-Educators | 3 | 3 | 3 | 3 |

ADDITIONAL INFORMATION:

All elementary students receive instruction in art, music, physical education, and library science from the resource personnel assigned to each school. The usual schedule for each of these subjects is once per week for 45 minutes, although older students may have somewhat longer periods than younger students.

In FY 11 the number of students receiving this instruction on a weekly basis is 5,292.

In FY 12 the number of students receiving this instruction on a weekly basis is 5,325.

In FY 13 the number of students receiving this instruction on a weekly basis is 5,236.

CODE: 50-611011-090

ACCT# DESCRIPTION

| | | | | | |
|------|---------------------------|----------------|----------------|----------------|----------------|
| | PERSONAL SERVICES | | | | |
| 1121 | Teacher Salaries | 502,207 | 469,498 | 506,477 | 516,607 |
| 1141 | Para-Educator Salaries | 60,375 | 59,243 | 59,243 | 60,428 |
| | Subtotal | 562,582 | 528,741 | 565,720 | 577,035 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 41,663 | 40,347 | 43,176 | 44,143 |
| 2200 | VRS Retirement | 67,381 | 89,600 | 96,171 | 96,769 |
| 2300 | Health Insurance | 97,662 | 110,002 | 118,002 | 146,866 |
| 2400 | Group Life Insurance | 1,604 | 6,280 | 6,720 | 6,867 |
| 2800 | Other Benefits | 2,671 | 2,298 | 2,479 | 1,858 |
| | Subtotal | 210,981 | 248,527 | 266,548 | 296,503 |
| | MATERIALS/SUPPLIES | | | | |
| 6060 | Physical Ed Supplies | 6,704 | 11,800 | 11,800 | 11,800 |
| | Subtotal | 6,704 | 11,800 | 11,800 | 11,800 |
| | TOTAL | 780,267 | 789,068 | 844,068 | 885,338 |

REGULAR EDUCATION - ELEMENTARY - LEP

The LEP (Limited English Proficiency) program provides individual tutoring in English by native speaking instructors employed on an hourly basis. There has been an increase in the number of students needing services as the population reflects world-wide native languages.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|---|-----|-----|-----|-----|
| Teachers | 0 | 0 | 1 | 1 |
| Tutors/Technicians (FTE's are hourly based) | 1.5 | 1.5 | 1.5 | 1.5 |

ADDITIONAL INFORMATION:

FY 11 student enrollment 134

FY 12 student enrollment 110

FY 13 student enrollment 142

FTE's are hourly based and calculated using an average teacher salary base with the following formula: hourly rate x 8 hours per day x 260 days per year.

CODE: 50-611011-100

ACCT# DESCRIPTION

| PERSONAL SERVICES | | | | | |
|---------------------------|----------------------------|----------------|----------------|----------------|----------------|
| 1121 | Teacher Salaries | 0 | 0 | 36,979 | 37,719 |
| 1143 | Technical Salaries | 104,874 | 127,008 | 127,008 | 127,008 |
| | Subtotal | 104,874 | 127,008 | 163,987 | 164,727 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 7,765 | 4,328 | 7,157 | 7,214 |
| 2200 | VRS Retirement | 0 | 0 | 6,571 | 6,325 |
| 2300 | Health Insurance | 0 | 0 | 3,000 | 3,734 |
| 2400 | Group Life Insurance | 0 | 0 | 440 | 449 |
| 2800 | Other Benefits | 125 | 125 | 306 | 247 |
| | Subtotal | 7,890 | 4,453 | 17,474 | 17,969 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 0 | 3,000 | 3,000 | 3,000 |
| | Subtotal | 0 | 3,000 | 3,000 | 3,000 |
| MATERIALS/SUPPLIES | | | | | |
| 6900 | Other Educational Supplies | 0 | 3,500 | 3,500 | 6,405 |
| | Subtotal | 0 | 3,500 | 3,500 | 6,405 |
| | TOTAL | 112,764 | 137,961 | 187,961 | 192,101 |

REGULAR EDUCATION - ELEMENTARY - READING

The reading program provides a reading specialist assigned to each elementary school on the basis of need. The reading teacher provides staff development, consults with classroom teachers, works directly with students needing additional assistance in reading, and provides for diagnosis and remediation strategies.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|------|------|------|------|
| Teachers | 16 | 15 | 15 | 15 |
| Para-Educators | 13.5 | 13.5 | 13.5 | 13.5 |

CODE: 50-611011-110**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|----------------------------|------------------|------------------|------------------|------------------|
| 1121 | Teacher Salaries | 834,601 | 827,951 | 827,951 | 787,480 |
| 1141 | Para-Educator Salaries | 231,021 | 229,339 | 229,339 | 233,926 |
| | Subtotal | 1,065,622 | 1,057,290 | 1,057,290 | 1,021,406 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 79,094 | 80,679 | 80,679 | 78,138 |
| 2200 | VRS Retirement | 128,390 | 179,167 | 179,167 | 171,290 |
| 2300 | Health Insurance | 115,723 | 139,200 | 132,147 | 164,470 |
| 2400 | Group Life Insurance | 3,092 | 12,557 | 12,557 | 12,155 |
| 2800 | Other Benefits | 5,447 | 4,594 | 4,594 | 3,289 |
| | Subtotal | 331,746 | 416,197 | 409,144 | 429,342 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 505 | 1,000 | 1,000 | 1,000 |
| 5506 | Employee Development | 2,739 | 3,000 | 3,000 | 3,000 |
| 5902 | Curriculum Development | 571 | 0 | 0 | 0 |
| | Subtotal | 3,815 | 4,000 | 4,000 | 4,000 |
| MATERIALS/SUPPLIES | | | | | |
| 6080 | Remedial Reading Supplies | 18,848 | 28,000 | 28,000 | 28,000 |
| 6900 | Other Educational Supplies | 47,744 | 38,369 | 38,369 | 38,369 |
| | Subtotal | 66,592 | 66,369 | 66,369 | 66,369 |
| | TOTAL | 1,467,775 | 1,543,856 | 1,536,803 | 1,521,117 |

REGULAR EDUCATION - ELEMENTARY - SCHOOL OF THE ARTS

This program provides instruction in a magnet school setting for students in elementary school.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|-----|---------------------------|---------------------------|-----------------------------|---------------------------|
| N/A | 0 | 0 | 0 | 0 |

CODE: 50-611011-125

ACCT# DESCRIPTION

| | | | | | |
|------|------------------------------------|---------------|---------------|---------------|---------------|
| | PERSONAL SERVICES | | | | |
| 1625 | Stipends | 2,000 | 1,000 | 1,000 | 1,000 |
| | Subtotal | 2,000 | 1,000 | 1,000 | 1,000 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 153 | 184 | 184 | 184 |
| | Subtotal | 153 | 184 | 184 | 184 |
| | PURCHASED SERVICES | | | | |
| 3900 | Miscellaneous Contractual Services | 19,349 | 14,000 | 14,000 | 14,000 |
| | Subtotal | 19,349 | 14,000 | 14,000 | 14,000 |
| | TOTAL | 21,502 | 15,184 | 15,184 | 15,184 |

REGULAR EDUCATION - ELEMENTARY - CONTRACTED SERVICES

Contracted services provide opportunities for elementary students to engage in field experiences at the Jamestown-Yorktown Foundation. Contracted services for printing and training are included in this category.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|-----|---------------------------|---------------------------|-----------------------------|---------------------------|
| N/A | 0 | 0 | 0 | 0 |

CODE: 50-611011-130

ACCT# DESCRIPTION

| PURCHASED SERVICES | | | | | |
|---------------------------|-------------------|--------------|--------------|--------------|--------------|
| 3881 | Fees For Services | 5,000 | 4,200 | 4,200 | 5,000 |
| | Subtotal | 5,000 | 4,200 | 4,200 | 5,000 |
| | TOTAL | 5,000 | 4,200 | 4,200 | 5,000 |

REGULAR EDUCATION - ELEMENTARY - OTHER

This program provides services for students in grades K-5 that are not included in other program budgets. Substitutes, testing materials, supplies, and equipment are also contained in this budget category. State mandates exist to administer standardized tests to elementary school students at certain grade levels.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|------|------|------|------|
| Teachers | 7.5 | 5.5 | 4.5 | 4.5 |
| Para-Educators | 36.5 | 30.5 | 34.5 | 32.5 |
| Technical | 1 | 1 | 1 | 1 |

ADDITIONAL INFORMATION:

In FY 14 enrollment loss reduction of 2 para-educator FTE's.

CODE: 50-611011-140

ACCT# DESCRIPTION

| PERSONAL SERVICES | | | | | |
|---------------------------|--------------------------------------|------------------|------------------|------------------|------------------|
| 1121 | Teacher Salaries | 303,780 | 316,839 | 279,860 | 285,457 |
| 1141 | Para-Educator Salaries | 703,082 | 679,751 | 723,811 | 675,873 |
| 1143 | Technical Salaries | 42,246 | 42,753 | 42,753 | 43,608 |
| 1152 | Cafeteria Monitor | 5,782 | 0 | 0 | 5,800 |
| 1500 | Substitute Salaries | 494,396 | 555,920 | 555,920 | 538,359 |
| 1595 | Overtime | 442 | 0 | 0 | 0 |
| 1600 | Supplements | 120,306 | 118,950 | 118,950 | 118,950 |
| 1625 | Stipends | 18,310 | 14,000 | 14,000 | 14,000 |
| 1660 | One-Time Bonus | 264 | 0 | 0 | 0 |
| | Subtotal | 1,688,608 | 1,728,213 | 1,735,294 | 1,682,047 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 125,574 | 132,481 | 133,024 | 128,331 |
| 2200 | VRS Retirement | 121,000 | 176,126 | 177,383 | 169,500 |
| 2300 | Health Insurance | 267,533 | 227,238 | 184,066 | 223,089 |
| 2400 | Group Life Insurance | 3,047 | 12,344 | 12,428 | 12,028 |
| 2700 | Retiree Health Insurance | 179,882 | 337,556 | 337,556 | 337,556 |
| 2705 | Early Retirement Reinsurance Program | 146,503 | 0 | 0 | 0 |
| 2800 | Other Benefits | 9,562 | 7,494 | 7,529 | 5,401 |
| | Subtotal | 853,101 | 893,239 | 851,986 | 875,905 |
| PURCHASED SERVICES | | | | | |
| 3500 | Printing | 30,078 | 30,000 | 30,000 | 30,000 |
| 3900 | Miscellaneous Contractual Services | 22,828 | 25,410 | 25,410 | 19,500 |
| | Subtotal | 52,906 | 55,410 | 55,410 | 49,500 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 4,061 | 0 | 0 | 0 |
| | Subtotal | 4,061 | 0 | 0 | 0 |

| | | | | | |
|---------------------------|-------------------------------------|------------------|------------------|------------------|------------------|
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 5,148 | 0 | 0 | 0 |
| 6070 | Testing Materials | 43,683 | 40,300 | 40,300 | 43,000 |
| 6900 | Other Educational Supplies | 5,869 | 9,950 | 9,950 | 9,950 |
| | Subtotal | 54,700 | 50,250 | 50,250 | 52,950 |
| EQUIPMENT | | | | | |
| 8921 | Furniture/Equipment-Replacement | 0 | 800 | 800 | 800 |
| | Subtotal | 0 | 800 | 800 | 800 |
| TRANSFERS | | | | | |
| 9306 | Transfer to County-VRS Retiree Debt | 393,528 | 393,530 | 393,530 | 393,524 |
| | Subtotal | 393,528 | 393,530 | 393,530 | 393,524 |
| TOTAL | | 3,046,904 | 3,121,442 | 3,087,270 | 3,054,726 |

REGULAR EDUCATION - MIDDLE - ENCORE

This category consists of the exploratory/encore classes (art, chorus, drama, foreign language, career exploration, conflict resolution, and forensic science).

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|------|------|------|------|
| Teachers | 25.6 | 25.6 | 25.5 | 25.5 |
|----------|------|------|------|------|

ADDITIONAL INFORMATION:

FY 11 student enrollment 4,366

FY 12 student enrollment 4,064

FY 13 student enrollment 4,280

CODE: 50-611012-150**ACCT# DESCRIPTION**

| | | | | | |
|---------------------------|----------------------------------|------------------|------------------|------------------|------------------|
| PERSONAL SERVICES | | | | | |
| 1121 | Teacher Salaries | 1,239,790 | 1,254,816 | 1,251,118 | 1,255,222 |
| | Subtotal | 1,239,790 | 1,254,816 | 1,251,118 | 1,255,222 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 92,007 | 95,751 | 95,468 | 96,024 |
| 2200 | VRS Retirement | 142,836 | 212,640 | 211,983 | 210,501 |
| 2300 | Health Insurance | 143,028 | 185,165 | 186,281 | 231,846 |
| 2400 | Group Life Insurance | 3,353 | 14,903 | 14,859 | 14,937 |
| 2800 | Other Benefits | 6,077 | 5,453 | 5,435 | 4,043 |
| | Subtotal | 387,301 | 513,912 | 514,026 | 557,351 |
| PURCHASED SERVICES | | | | | |
| 3370 | Contract Maint/Music Instruments | 6,669 | 8,200 | 8,200 | 8,200 |
| | Subtotal | 6,669 | 8,200 | 8,200 | 8,200 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 0 | 11,250 | 11,250 | 11,250 |
| 6040 | Music Supplies | 6,618 | 16,800 | 16,800 | 12,300 |
| 6050 | Art Supplies | 8,714 | 12,558 | 12,558 | 9,708 |
| 6900 | Other Educational Supplies | 7,388 | 11,365 | 11,365 | 11,365 |
| | Subtotal | 22,720 | 51,973 | 51,973 | 44,623 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 14,874 | 15,000 | 15,000 | 15,000 |
| | Subtotal | 14,874 | 15,000 | 15,000 | 15,000 |
| | TOTAL | 1,671,354 | 1,843,901 | 1,840,317 | 1,880,396 |

REGULAR EDUCATION - MIDDLE - CORE/TEAMING/ACADEMIC COACHING

This category consists of English, math, science, social studies, and physical education services.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|-------|-------|-----|-----|
| Teachers | 123.5 | 123.4 | 120 | 118 |
|----------|-------|-------|-----|-----|

ADDITIONAL INFORMATION:

FY 11 student enrollment:

Grade 6: 920

Grade 7: 964

Grade 8: 993

Total: 2,877

FY 12 student enrollment:

Grade 6: 994

Grade 7: 916

Grade 8: 972

Total: 2,882

FY 13 student enrollment:

Grade 6: 906

Grade 7: 1,031

Grade 8: 935

Total: 2,872

In FY 14 enrollment loss reduction of 2 teacher FTE's.

CODE: 50-611012-160

ACCT# DESCRIPTION

| | | | | | |
|------|----------------------------|------------------|------------------|------------------|------------------|
| | PERSONAL SERVICES | | | | |
| 1121 | Teacher Salaries | 5,680,868 | 5,768,080 | 5,659,351 | 5,712,953 |
| 1625 | Stipends | 1,400 | 1,400 | 1,400 | 1,400 |
| | Subtotal | 5,682,268 | 5,769,480 | 5,660,751 | 5,714,353 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 419,059 | 439,961 | 430,342 | 437,716 |
| 2200 | VRS Retirement | 686,912 | 977,593 | 955,252 | 959,311 |
| 2300 | Health Insurance | 810,798 | 882,558 | 884,949 | 1,154,618 |
| 2400 | Group Life Insurance | 16,396 | 68,503 | 67,007 | 68,072 |
| 2800 | Other Benefits | 28,750 | 25,422 | 24,807 | 18,421 |
| | Subtotal | 1,961,915 | 2,394,037 | 2,362,357 | 2,638,138 |
| | MATERIALS/SUPPLIES | | | | |
| 6020 | Laboratory Supplies | 16,764 | 19,808 | 19,808 | 19,808 |
| 6030 | Textbooks | 10,148 | 30,000 | 30,000 | 30,000 |
| 6060 | Physical Ed Supplies | 5,080 | 7,344 | 7,344 | 7,344 |
| 6900 | Other Educational Supplies | 74,639 | 84,137 | 84,137 | 84,137 |
| | Subtotal | 106,631 | 141,289 | 141,289 | 141,289 |
| | TOTAL | 7,750,814 | 8,304,806 | 8,164,397 | 8,493,780 |

REGULAR EDUCATION - MIDDLE - ALTERNATIVE EDUCATION

This category consists of the para-educators for the alternative to suspension program. This program provides an option for students who require either short-term or long-term alternative instruction and behavioral intervention not available in the traditional program in order to experience success in school.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|---|---|---|---|
| Para-Educators | 4 | 4 | 4 | 4 |
|----------------|---|---|---|---|

CODE: 50-611012-170**ACCT# DESCRIPTION**

| | | | | | |
|------|------------------------------------|----------------|----------------|----------------|----------------|
| | PERSONAL SERVICES | | | | |
| 1141 | Para-Educator Salaries | 68,577 | 67,971 | 67,971 | 69,959 |
| 1595 | Overtime | 165 | 0 | 0 | 0 |
| 1660 | One-Time Bonus | 1,600 | 0 | 0 | 0 |
| | Subtotal | 70,342 | 67,971 | 67,971 | 69,959 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 5,032 | 5,187 | 5,187 | 5,352 |
| 2200 | VRS Retirement | 8,449 | 11,518 | 11,518 | 11,732 |
| 2300 | Health Insurance | 16,880 | 19,231 | 20,472 | 25,479 |
| 2400 | Group Life Insurance | 218 | 807 | 807 | 833 |
| 2800 | Other Benefits | 329 | 295 | 295 | 226 |
| | Subtotal | 30,908 | 37,038 | 38,279 | 43,622 |
| | PURCHASED SERVICES | | | | |
| 3900 | Miscellaneous Contractual Services | 28,546 | 28,544 | 28,544 | 28,544 |
| | Subtotal | 28,546 | 28,544 | 28,544 | 28,544 |
| | TOTAL | 129,796 | 133,553 | 134,794 | 142,125 |

REGULAR EDUCATION - MIDDLE - LEP

The LEP (Limited English Proficiency) program provides individual tutoring in English by native speaking instructors employed on an hourly basis. There has been an increase in the number of students needing services as the population reflects world-wide native languages.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

Tutors/Technicians (FTE's are hourly based)

| | | | |
|---|---|---|---|
| 1 | 1 | 1 | 1 |
|---|---|---|---|

ADDITIONAL INFORMATION:

FY 11 student enrollment 22

FY 12 student enrollment 27

FY 13 student enrollment 47

FTE is hourly based and calculated using an average teacher salary base with the following formula: hourly rate x 8 hours per day x 260 days per year.

CODE: 50-611012-190

ACCT# DESCRIPTION

| PERSONAL SERVICES | | | | | |
|---------------------------|----------------------------|--------------|---------------|---------------|---------------|
| 1143 | Technical Salaries | 8,226 | 31,104 | 31,104 | 31,104 |
| | Subtotal | 8,226 | 31,104 | 31,104 | 31,104 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 629 | 1,981 | 1,981 | 1,981 |
| 2800 | Other Benefits | 96 | 96 | 96 | 96 |
| | Subtotal | 725 | 2,077 | 2,077 | 2,077 |
| MATERIALS/SUPPLIES | | | | | |
| 6900 | Other Educational Supplies | 0 | 1,500 | 1,500 | 1,500 |
| | Subtotal | 0 | 1,500 | 1,500 | 1,500 |
| | TOTAL | 8,951 | 34,681 | 34,681 | 34,681 |

REGULAR EDUCATION - MIDDLE - SCHOOL OF ARTS

This program provides instruction in a magnet school setting for students in middle school.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|---|---|---|---|
| Teachers | 1 | 1 | 1 | 1 |
|----------|---|---|---|---|

ADDITIONAL INFORMATION:

FY 11 student enrollment 57

FY 12 student enrollment 60

FY 13 student enrollment 60

CODE: 50-611012-205

ACCT# DESCRIPTION

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|---------------|---------------|---------------|---------------|
| 1121 | Teacher Salaries | 36,663 | 41,227 | 41,227 | 42,052 |
| 1625 | Stipends | 3,717 | 3,717 | 3,717 | 3,717 |
| 1660 | One-Time Bonus | 684 | 0 | 0 | 0 |
| | Subtotal | 41,064 | 44,944 | 44,944 | 45,769 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 3,108 | 3,453 | 3,453 | 3,525 |
| 2200 | VRS Retirement | 4,374 | 6,986 | 6,986 | 7,052 |
| 2300 | Health Insurance | 4,212 | 5,611 | 5,652 | 7,034 |
| 2400 | Group Life Insurance | 103 | 490 | 490 | 500 |
| 2800 | Other Benefits | 0 | 180 | 180 | 136 |
| | Subtotal | 11,797 | 16,720 | 16,761 | 18,247 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 8,034 | 2,896 | 2,896 | 2,896 |
| | Subtotal | 8,034 | 2,896 | 2,896 | 2,896 |
| MATERIALS/SUPPLIES | | | | | |
| 6900 | Other Educational Supplies | 3,569 | 2,896 | 2,896 | 2,896 |
| | Subtotal | 3,569 | 2,896 | 2,896 | 2,896 |
| TOTAL | | 64,464 | 67,456 | 67,497 | 69,808 |

REGULAR EDUCATION - MIDDLE - CONTRACTED SERVICES

This budget item provides funds to support middle school contractual services such as officials for sporting activities.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|-----|---------------------------|---------------------------|-----------------------------|---------------------------|
| N/A | 0 | 0 | 0 | 0 |

CODE: 50-611012-210

ACCT# DESCRIPTION

| PURCHASED SERVICES | | | | | |
|---------------------------|------------------------------------|--------------|--------------|--------------|--------------|
| 3900 | Miscellaneous Contractual Services | 4,040 | 3,800 | 3,800 | 3,800 |
| | Subtotal | 4,040 | 3,800 | 3,800 | 3,800 |
| | TOTAL | 4,040 | 3,800 | 3,800 | 3,800 |

REGULAR EDUCATION - MIDDLE - OTHER

Programs and services for Regular Education - Middle Schools that are not included in other program budgets.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|--------------------|------|------|-----|-----|
| Teachers | 8.56 | 8.56 | 8.5 | 8.5 |
| Para-Educators | 2 | 2 | 2 | 2 |
| Cafeteria Monitors | 3 | 3 | 3 | 3 |

CODE: 50-611012-220**ACCT# DESCRIPTION****PERSONAL SERVICES**

| | | | | | |
|------|------------------------|----------------|----------------|----------------|----------------|
| 1121 | Teacher Salaries | 414,796 | 451,718 | 449,499 | 458,489 |
| 1141 | Para-Educator Salaries | 33,499 | 39,897 | 39,897 | 35,298 |
| 1152 | Cafeteria Monitor | 27,800 | 17,182 | 17,182 | 20,844 |
| 1500 | Substitute Salaries | 227,946 | 267,570 | 267,570 | 267,570 |
| 1595 | Overtime | 168 | 0 | 0 | 0 |
| 1600 | Supplements | 128,036 | 139,851 | 139,851 | 139,851 |
| 1625 | Stipends | 5,893 | 6,718 | 6,718 | 6,718 |
| 1660 | One-Time Bonus | 896 | 0 | 0 | 0 |
| | Subtotal | 839,034 | 922,936 | 920,717 | 928,770 |

EMPLOYEE BENEFITS

| | | | | | |
|------|----------------------|----------------|----------------|----------------|----------------|
| 2100 | FICA | 63,589 | 70,802 | 70,632 | 71,052 |
| 2200 | VRS Retirement | 53,462 | 86,221 | 85,827 | 86,304 |
| 2300 | Health Insurance | 123,059 | 45,600 | 51,509 | 64,108 |
| 2400 | Group Life Insurance | 1,263 | 6,043 | 6,017 | 6,124 |
| 2800 | Other Benefits | 4,466 | 4,009 | 3,998 | 2,970 |
| | Subtotal | 245,839 | 212,675 | 217,983 | 230,558 |

PURCHASED SERVICES

| | | | | | |
|------|------------------------------------|---------------|---------------|---------------|---------------|
| 3500 | Printing | 29,908 | 30,000 | 30,000 | 30,000 |
| 3900 | Miscellaneous Contractual Services | 14,697 | 15,000 | 15,000 | 15,000 |
| | Subtotal | 44,605 | 45,000 | 45,000 | 45,000 |

MATERIALS/SUPPLIES

| | | | | | |
|------|----------------------------------|---------------|---------------|---------------|---------------|
| 6001 | Stationery/Forms/Office Supplies | 5,085 | 5,200 | 5,200 | 5,200 |
| 6030 | Textbooks | 1,995 | 0 | 0 | 0 |
| 6900 | Other Educational Supplies | 8,052 | 8,993 | 8,993 | 8,993 |
| | Subtotal | 15,132 | 14,193 | 14,193 | 14,193 |

EQUIPMENT

| | | | | | |
|------|---------------------------------|---------------|---------------|---------------|---------------|
| 8911 | Furniture/Equipment-Additional | 9,732 | 12,678 | 12,678 | 12,678 |
| 8921 | Furniture/Equipment-Replacement | 11,893 | 19,730 | 19,730 | 19,730 |
| | Subtotal | 21,625 | 32,408 | 32,408 | 32,408 |

TOTAL

| | | | | |
|--|------------------|------------------|------------------|------------------|
| | 1,166,235 | 1,227,212 | 1,230,301 | 1,250,929 |
|--|------------------|------------------|------------------|------------------|

REGULAR EDUCATION - HIGH - ART

This program provides art instruction for students in grades 9-12 and satisfies the fine arts requirement for graduation.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|----------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Teachers | 10.34 | 10.34 | 10.4 | 10.4 |

ADDITIONAL INFORMATION:

FY 11 student enrollment 1,619

FY 12 student enrollment 1,539

FY 13 student enrollment 1,473

CODE: 50-611013-230

ACCT# DESCRIPTION

| | | | | | |
|------|---------------------------|----------------|----------------|----------------|----------------|
| | PERSONAL SERVICES | | | | |
| 1121 | Teacher Salaries | 443,821 | 453,093 | 455,312 | 464,418 |
| | Subtotal | 443,821 | 453,093 | 455,312 | 464,418 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 33,323 | 34,575 | 34,745 | 35,528 |
| 2200 | VRS Retirement | 51,452 | 76,780 | 77,174 | 77,883 |
| 2300 | Health Insurance | 47,249 | 55,159 | 60,982 | 75,898 |
| 2400 | Group Life Insurance | 1,208 | 5,381 | 5,407 | 5,527 |
| 2800 | Other Benefits | 2,243 | 1,969 | 1,980 | 1,496 |
| | Subtotal | 135,475 | 173,864 | 180,288 | 196,332 |
| | MATERIALS/SUPPLIES | | | | |
| 6050 | Art Supplies | 12,330 | 13,600 | 13,600 | 13,600 |
| | Subtotal | 12,330 | 13,600 | 13,600 | 13,600 |
| | TOTAL | 591,626 | 640,557 | 649,200 | 674,350 |

REGULAR EDUCATION - HIGH - MUSIC

This program provides instrumental and vocal music instruction for students in grades 9-12 and satisfies the fine arts requirement for graduation.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|-----|-----|-----|-----|
| Teachers | 8.4 | 8.4 | 8.5 | 8.5 |
|----------|-----|-----|-----|-----|

ADDITIONAL INFORMATION:

FY 11 student enrollment 917
 FY 12 student enrollment 1,030
 FY 13 student enrollment 995

CODE: 50-611013-240**ACCT# DESCRIPTION**

| | | | | | |
|------|----------------------------------|----------------|----------------|----------------|----------------|
| | PERSONAL SERVICES | | | | |
| 1121 | Teacher Salaries | 473,628 | 458,973 | 462,671 | 488,753 |
| | Subtotal | 473,628 | 458,973 | 462,671 | 488,753 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 35,356 | 35,023 | 35,306 | 37,390 |
| 2200 | VRS Retirement | 56,523 | 77,777 | 78,434 | 81,964 |
| 2300 | Health Insurance | 51,672 | 62,600 | 73,740 | 91,777 |
| 2400 | Group Life Insurance | 1,327 | 5,451 | 5,495 | 5,816 |
| 2800 | Other Benefits | 2,221 | 1,994 | 2,012 | 1,574 |
| | Subtotal | 147,099 | 182,845 | 194,987 | 218,521 |
| | PURCHASED SERVICES | | | | |
| 3370 | Contract Maint/Music Instruments | 5,783 | 10,000 | 10,000 | 10,000 |
| | Subtotal | 5,783 | 10,000 | 10,000 | 10,000 |
| | MATERIALS/SUPPLIES | | | | |
| 6040 | Music Supplies | 11,081 | 12,550 | 12,550 | 12,550 |
| | Subtotal | 11,081 | 12,550 | 12,550 | 12,550 |
| | EQUIPMENT | | | | |
| 8911 | Furniture/Equipment-Additional | 16,982 | 17,000 | 17,000 | 17,000 |
| | Subtotal | 16,982 | 17,000 | 17,000 | 17,000 |
| | TOTAL | 654,573 | 681,368 | 697,208 | 746,824 |

REGULAR EDUCATION - HIGH - ENGLISH

This program provides instruction for students in grades 9-12 in English composition, grammar, and literature. State criteria requires four English credits for graduation.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|-------|-------|------|------|
| Teachers | 39.67 | 39.67 | 40.4 | 40.4 |
|----------|-------|-------|------|------|

ADDITIONAL INFORMATION:

FY 11 student enrollment 4,228

FY 12 student enrollment 4,774

FY 13 student enrollment 4,336

CODE: 50-611013-250**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|----------------------------|------------------|------------------|------------------|------------------|
| 1121 | Teacher Salaries | 1,820,547 | 1,912,398 | 1,939,393 | 1,978,181 |
| 1660 | One-Time Bonus | 17,586 | 0 | 0 | 0 |
| | Subtotal | 1,838,133 | 1,912,398 | 1,939,393 | 1,978,181 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 137,714 | 145,930 | 147,995 | 151,331 |
| 2200 | VRS Retirement | 213,923 | 324,073 | 328,870 | 331,741 |
| 2300 | Health Insurance | 274,916 | 279,726 | 211,107 | 262,744 |
| 2400 | Group Life Insurance | 5,021 | 22,713 | 23,034 | 23,540 |
| 2800 | Other Benefits | 9,636 | 8,311 | 8,443 | 6,370 |
| | Subtotal | 641,210 | 780,753 | 719,449 | 775,726 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 15,659 | 23,250 | 23,250 | 23,250 |
| 6900 | Other Educational Supplies | 14,609 | 19,710 | 19,710 | 19,710 |
| | Subtotal | 30,268 | 42,960 | 42,960 | 42,960 |
| TOTAL | | 2,509,611 | 2,736,111 | 2,701,802 | 2,796,867 |

REGULAR EDUCATION - HIGH - LEP

The LEP (Limited English Proficiency) program provides individual tutoring in English by native speaking instructors employed on an hourly basis. There has been an increase in the number of students needing services as the population reflects world-wide native languages.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|--|-----|-----|-----|-----|
| Teachers | 1 | 1 | 0 | 0 |
| Tutors/Technicians (FTE is hourly based) | 0.5 | 0.5 | 0.5 | 0.5 |

ADDITIONAL INFORMATION:

FY 11 student enrollment 41

FY 12 student enrollment 32

FY 13 student enrollment 44

FTE is hourly based and calculated using an average teacher salary base with the following formula: hourly rate x 8 hours per day x 260 days per year.

CODE: 50-611013-260

ACCT# DESCRIPTION

| PERSONAL SERVICES | | | | | |
|---------------------------|----------------------------|---------------|---------------|---------------|---------------|
| 1121 | Teacher Salaries | 67,798 | 39,422 | 0 | 0 |
| 1143 | Technical Salaries | 0 | 20,673 | 20,673 | 20,673 |
| 1660 | One-Time Bonus | 1,139 | 0 | 0 | 0 |
| | Subtotal | 68,937 | 60,095 | 20,673 | 20,673 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 5,402 | 5,354 | 2,346 | 2,346 |
| 2200 | VRS Retirement | 8,088 | 6,680 | 0 | 0 |
| 2300 | Health Insurance | 276 | 0 | 0 | 0 |
| 2400 | Group Life Insurance | 190 | 468 | 0 | 0 |
| 2800 | Other Benefits | 237 | 176 | 48 | 48 |
| | Subtotal | 14,193 | 12,678 | 2,394 | 2,394 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 0 | 2,250 | 2,250 | 2,250 |
| 6900 | Other Educational Supplies | 0 | 3,420 | 3,420 | 3,420 |
| | Subtotal | 0 | 5,670 | 5,670 | 5,670 |
| TOTAL | | 83,130 | 78,443 | 28,737 | 28,737 |

REGULAR EDUCATION - HIGH - MATH

This program provides instruction in mathematics for students in grades 9-12. State graduation requirements for credits in math are met through this program.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|----|----|------|------|
| Teachers | 36 | 36 | 35.6 | 35.6 |
|----------|----|----|------|------|

ADDITIONAL INFORMATION:

FY 11 student enrollment 4,299

FY 12 student enrollment 5,959

FY 13 student enrollment 6,206

CODE: 50-611013-270**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|----------------------------|------------------|------------------|------------------|------------------|
| 1121 | Teacher Salaries | 1,692,671 | 1,721,061 | 1,706,269 | 1,719,525 |
| 1660 | One-Time Bonus | 28,439 | 0 | 0 | 0 |
| | Subtotal | 1,721,110 | 1,721,061 | 1,706,269 | 1,719,525 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 126,693 | 131,329 | 130,197 | 131,544 |
| 2200 | VRS Retirement | 195,917 | 291,650 | 289,022 | 288,364 |
| 2300 | Health Insurance | 233,364 | 301,292 | 262,230 | 326,371 |
| 2400 | Group Life Insurance | 4,598 | 20,440 | 20,264 | 20,462 |
| 2800 | Other Benefits | 8,333 | 7,479 | 7,407 | 5,538 |
| | Subtotal | 568,905 | 752,190 | 709,120 | 772,279 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 26,070 | 13,000 | 13,000 | 13,000 |
| 6900 | Other Educational Supplies | 11,996 | 12,581 | 12,581 | 12,581 |
| | Subtotal | 38,066 | 25,581 | 25,581 | 25,581 |
| | TOTAL | 2,328,081 | 2,498,832 | 2,440,970 | 2,517,385 |

REGULAR EDUCATION - HIGH - SCIENCE

This program provides instruction in science for students in grades 9-12 and satisfies state requirements for credits in science for graduation.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|----|----|----|----|
| Teachers | 36 | 36 | 37 | 37 |
|----------|----|----|----|----|

ADDITIONAL INFORMATION:

FY 11 student enrollment 4,099

FY 12 student enrollment 4,292

FY 13 student enrollment 4,131

CODE: 50-611013-280

ACCT# DESCRIPTION

| PERSONAL SERVICES | | | | | |
|---------------------------|----------------------------|------------------|------------------|------------------|------------------|
| 1121 | Teacher Salaries | 1,684,354 | 1,714,580 | 1,751,559 | 1,780,731 |
| 1625 | Stipends | 1,750 | 1,750 | 1,750 | 1,750 |
| 1660 | One-Time Bonus | 28,349 | 0 | 0 | 0 |
| | Subtotal | 1,714,453 | 1,716,330 | 1,753,309 | 1,782,481 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 126,588 | 130,969 | 133,798 | 136,360 |
| 2200 | VRS Retirement | 200,879 | 290,551 | 297,122 | 298,629 |
| 2300 | Health Insurance | 225,866 | 272,300 | 275,395 | 342,757 |
| 2400 | Group Life Insurance | 4,715 | 20,363 | 20,803 | 21,191 |
| 2800 | Other Benefits | 8,302 | 7,451 | 7,632 | 5,734 |
| | Subtotal | 566,350 | 721,634 | 734,750 | 804,671 |
| MATERIALS/SUPPLIES | | | | | |
| 6020 | Laboratory Supplies | 36,887 | 43,883 | 43,883 | 43,883 |
| 6030 | Textbooks | 27,800 | 16,000 | 16,000 | 16,000 |
| 6900 | Other Educational Supplies | 1,100 | 4,796 | 4,796 | 4,796 |
| | Subtotal | 65,787 | 64,679 | 64,679 | 64,679 |
| TOTAL | | 2,346,590 | 2,502,643 | 2,552,738 | 2,651,831 |

REGULAR EDUCATION - HIGH - SOCIAL STUDIES

This program provides instruction in social studies for students in grades 9-12 and meets state requirements for social studies credits required for graduation.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|----|----|----|----|
| Teachers | 41 | 41 | 41 | 40 |
|----------|----|----|----|----|

ADDITIONAL INFORMATION:

FY 11 student enrollment 4,279

FY 12 student enrollment 5,545

FY 13 student enrollment 4,971

In FY 14 enrollment loss reduction of 1 teacher FTE.

CODE: 50-611013-290

ACCT# DESCRIPTION

| | | | | | |
|---------------------------|----------------------------|------------------|------------------|------------------|------------------|
| PERSONAL SERVICES | | | | | |
| 1121 | Teacher Salaries | 1,833,331 | 1,913,460 | 1,913,460 | 1,871,281 |
| 1660 | One-Time Bonus | 31,170 | 0 | 0 | 0 |
| | Subtotal | 1,864,501 | 1,913,460 | 1,913,460 | 1,871,281 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 138,674 | 146,011 | 146,011 | 143,153 |
| 2200 | VRS Retirement | 220,085 | 324,253 | 324,253 | 313,814 |
| 2300 | Health Insurance | 244,973 | 278,414 | 309,330 | 413,107 |
| 2400 | Group Life Insurance | 5,042 | 22,725 | 22,725 | 22,268 |
| 2800 | Other Benefits | 9,314 | 8,311 | 8,311 | 6,026 |
| | Subtotal | 618,088 | 779,714 | 810,630 | 898,368 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 16,678 | 12,400 | 12,400 | 12,400 |
| 6900 | Other Educational Supplies | 8,923 | 11,850 | 11,850 | 11,850 |
| | Subtotal | 25,601 | 24,250 | 24,250 | 24,250 |
| | TOTAL | 2,508,190 | 2,717,424 | 2,748,340 | 2,793,899 |

REGULAR EDUCATION - HIGH - HEALTH

This program provides instruction in health and physical education for students in grades 9-12 as required for graduation.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|-------|-------|------|------|
| Teachers | 14.34 | 14.34 | 13.8 | 13.8 |
|----------|-------|-------|------|------|

ADDITIONAL INFORMATION:

FY 11 student enrollment 2,642

FY 12 student enrollment 2,495

FY 13 student enrollment 2,446

CODE: 50-611013-300

ACCT# DESCRIPTION

| PERSONAL SERVICES | | | | | |
|---------------------------|----------------------|----------------|------------------|------------------|------------------|
| 1121 | Teacher Salaries | 734,939 | 741,457 | 721,488 | 730,330 |
| 1660 | One-Time Bonus | 12,332 | 0 | 0 | 0 |
| | Subtotal | 747,271 | 741,457 | 721,488 | 730,330 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 55,486 | 56,579 | 55,051 | 55,870 |
| 2200 | VRS Retirement | 78,105 | 125,647 | 122,099 | 122,476 |
| 2300 | Health Insurance | 95,116 | 111,584 | 121,394 | 151,087 |
| 2400 | Group Life Insurance | 1,833 | 8,806 | 8,568 | 8,691 |
| 2800 | Other Benefits | 3,589 | 3,222 | 3,125 | 2,352 |
| | Subtotal | 234,129 | 305,838 | 310,237 | 340,476 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 52 | 7,500 | 7,500 | 7,500 |
| 6060 | Physical Ed Supplies | 5,770 | 7,764 | 7,764 | 7,764 |
| | Subtotal | 5,822 | 15,264 | 15,264 | 15,264 |
| | TOTAL | 987,222 | 1,062,559 | 1,046,989 | 1,086,070 |

REGULAR EDUCATION - HIGH - DRIVER EDUCATION

This program provides instruction in the classroom portion of driver's education.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| N/A | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

CODE: 50-611013-310

ACCT# DESCRIPTION

| MATERIALS/SUPPLIES | | | | | |
|---------------------------|--------------|------------|--------------|--------------|--------------|
| 6030 | Textbooks | 718 | 2,946 | 2,946 | 2,946 |
| | Subtotal | 718 | 2,946 | 2,946 | 2,946 |
| | TOTAL | 718 | 2,946 | 2,946 | 2,946 |

REGULAR EDUCATION - HIGH - FOREIGN LANGUAGE

This program provides instruction in several foreign languages at several different levels for students in grades 9-12. Courses in foreign language satisfy the state graduation requirement for the advanced studies diploma.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|------|------|------|------|
| Teachers | 24.2 | 24.2 | 21.9 | 21.9 |
|----------|------|------|------|------|

ADDITIONAL INFORMATION:

FY 11 student enrollment 2,463

FY 12 student enrollment 2,679

FY 13 student enrollment 2,420

CODE: 50-611013-320**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|----------------------------|------------------|------------------|------------------|------------------|
| 1121 | Teacher Salaries | 1,090,973 | 1,210,304 | 1,125,252 | 1,130,757 |
| 1660 | One-Time Bonus | 18,289 | 0 | 0 | 0 |
| | Subtotal | 1,109,262 | 1,210,304 | 1,125,252 | 1,130,757 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 82,480 | 92,355 | 85,848 | 86,503 |
| 2200 | VRS Retirement | 124,889 | 205,097 | 189,984 | 189,628 |
| 2300 | Health Insurance | 214,478 | 139,200 | 145,704 | 193,789 |
| 2400 | Group Life Insurance | 2,931 | 14,374 | 13,362 | 13,456 |
| 2800 | Other Benefits | 5,860 | 5,260 | 4,844 | 3,641 |
| | Subtotal | 430,638 | 456,286 | 439,742 | 487,017 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 3,536 | 12,750 | 12,750 | 12,750 |
| 6900 | Other Educational Supplies | 2,843 | 5,250 | 5,250 | 5,250 |
| | Subtotal | 6,379 | 18,000 | 18,000 | 18,000 |
| TOTAL | | 1,546,279 | 1,684,590 | 1,582,994 | 1,635,774 |

REGULAR EDUCATION - HIGH - YORK RIVER ACADEMY

York River Academy is a charter school designed to provide an academic, social, and career preparatory education in computer and web-based technology for students in grades 9 through 12 at risk of not graduating or graduating below potential.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|------|------|------|------|
| Teachers | 6.75 | 5.75 | 5.75 | 5.75 |
|----------|------|------|------|------|

ADDITIONAL INFORMATION:

FY 11 student enrollment 67

FY 12 student enrollment 65

FY 13 student enrollment 77

CODE: 50-611013-330**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| 1121 | Teacher Salaries | 280,872 | 277,942 | 277,942 | 257,800 |
| 1500 | Substitute Salaries | 273 | 0 | 0 | 0 |
| 1625 | Stipends | 750 | 0 | 0 | 0 |
| 1660 | One-Time Bonus | 5,192 | 0 | 0 | 0 |
| | Subtotal | 287,087 | 277,942 | 277,942 | 257,800 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 20,855 | 21,209 | 21,209 | 19,722 |
| 2200 | VRS Retirement | 35,664 | 47,100 | 47,100 | 43,233 |
| 2300 | Health Insurance | 50,954 | 50,051 | 51,087 | 63,583 |
| 2400 | Group Life Insurance | 837 | 3,301 | 3,301 | 3,068 |
| 2800 | Other Benefits | 1,530 | 1,208 | 1,208 | 830 |
| | Subtotal | 109,840 | 122,869 | 123,905 | 130,436 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 38,918 | 38,844 | 38,844 | 38,844 |
| | Subtotal | 38,918 | 38,844 | 38,844 | 38,844 |
| MATERIALS/SUPPLIES | | | | | |
| 6990 | Miscellaneous Materials & Supplies | 4,114 | 4,000 | 4,000 | 4,000 |
| | Subtotal | 4,114 | 4,000 | 4,000 | 4,000 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 1,000 | 1,000 | 1,000 | 1,000 |
| | Subtotal | 1,000 | 1,000 | 1,000 | 1,000 |
| | TOTAL | 440,959 | 444,655 | 445,691 | 432,080 |

REGULAR EDUCATION - HIGH - VIRTUAL HIGH SCHOOL

The Virtual High School is an initiative designed to provide students with access to specific courses through a virtual learning environment. Both academic and elective courses from the York County School Division Program of Studies are posted on Blackboard.com by teachers, and the virtual courses are taught by qualified instructional staff. Students enrolled in Virtual High School courses may access the courses through any computer with an Internet connection.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Teachers | 0 | 0 | 0.4 | 0.4 |
| Para-Educators | 0 | 0 | 4 | 4 |
| Technical | 1 | 1 | 1 | 1 |

CODE: 50-611013-335**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| 1121 | Teacher Salaries | 0 | 0 | 14,792 | 15,088 |
| 1141 | Para-Educator Salaries | 0 | 0 | 44,060 | 49,781 |
| 1143 | Technical Salaries | 66,174 | 66,968 | 66,968 | 68,307 |
| 1500 | Substitute Salaries | 0 | 2,500 | 2,500 | 2,500 |
| 1625 | Stipends | 159,783 | 148,636 | 148,636 | 148,636 |
| 1660 | One-Time Bonus | 1,112 | 0 | 0 | 0 |
| | Subtotal | 227,069 | 218,104 | 276,956 | 284,312 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 17,388 | 16,860 | 21,364 | 21,938 |
| 2200 | VRS Retirement | 7,895 | 11,348 | 21,804 | 22,334 |
| 2300 | Health Insurance | 312 | 1,174 | 25,059 | 43,634 |
| 2400 | Group Life Insurance | 185 | 795 | 1,495 | 1,585 |
| 2800 | Other Benefits | 324 | 291 | 579 | 429 |
| | Subtotal | 26,104 | 30,468 | 70,301 | 89,920 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 29,463 | 30,442 | 30,442 | 30,442 |
| | Subtotal | 29,463 | 30,442 | 30,442 | 30,442 |
| OTHER CHARGES | | | | | |
| 5506 | Employee Development | 1,502 | 3,000 | 3,000 | 3,000 |
| | Subtotal | 1,502 | 3,000 | 3,000 | 3,000 |
| MATERIALS/SUPPLIES | | | | | |
| 6900 | Other Educational Supplies | 5,585 | 9,776 | 9,776 | 9,776 |
| | Subtotal | 5,585 | 9,776 | 9,776 | 9,776 |
| TOTAL | | 289,723 | 291,790 | 390,475 | 417,450 |

REGULAR EDUCATION - HIGH - DRAMA

This program provides for instruction in drama for students in grades 9-12. High school credit drama courses satisfy the fine arts requirement for graduation.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|-----|-----|-----|-----|
| Teachers | 3.5 | 3.5 | 3.6 | 3.6 |
|----------|-----|-----|-----|-----|

CODE: 50-611013-345**ACCT# DESCRIPTION**

| | | | | | |
|------|------------------------------------|----------------|----------------|----------------|----------------|
| | PERSONAL SERVICES | | | | |
| 1121 | Teacher Salaries | 192,836 | 202,595 | 206,293 | 199,716 |
| 1660 | One-Time Bonus | 3,107 | 0 | 0 | 0 |
| | Subtotal | 195,943 | 202,595 | 206,293 | 199,716 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 14,759 | 15,460 | 15,743 | 15,278 |
| 2200 | VRS Retirement | 20,632 | 34,332 | 34,989 | 33,492 |
| 2300 | Health Insurance | 17,605 | 26,461 | 20,456 | 25,460 |
| 2400 | Group Life Insurance | 484 | 2,406 | 2,450 | 2,377 |
| 2800 | Other Benefits | 1,030 | 880 | 898 | 643 |
| | Subtotal | 54,510 | 79,539 | 74,536 | 77,250 |
| | PURCHASED SERVICES | | | | |
| 3900 | Miscellaneous Contractual Services | 13,406 | 15,000 | 15,000 | 15,000 |
| | Subtotal | 13,406 | 15,000 | 15,000 | 15,000 |
| | TOTAL | 263,859 | 297,134 | 295,829 | 291,966 |

REGULAR EDUCATION - HIGH - SCHOOL OF THE ARTS

This program provides instruction in a magnet school setting for students in grades 9-12 in advanced literary arts which satisfies graduation requirements in English for the advanced studies diploma. The advanced theatre arts courses satisfy the fine arts requirement for graduation.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|---|---|---|---|
| Teachers | 6 | 6 | 6 | 6 |
|----------|---|---|---|---|

ADDITIONAL INFORMATION:

FY 11 student enrollment 149

FY 12 student enrollment 183

FY 13 student enrollment 211

CODE: 50-611013-350**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| 1121 | Teacher Salaries | 265,271 | 277,762 | 277,762 | 283,317 |
| 1625 | Stipends | 13,850 | 1,100 | 1,100 | 1,100 |
| 1660 | One-Time Bonus | 5,522 | 0 | 0 | 0 |
| | Subtotal | 284,643 | 278,862 | 278,862 | 284,417 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 21,595 | 21,326 | 21,326 | 21,805 |
| 2200 | VRS Retirement | 32,248 | 47,070 | 47,070 | 47,512 |
| 2300 | Health Insurance | 19,706 | 22,691 | 24,420 | 30,393 |
| 2400 | Group Life Insurance | 757 | 3,299 | 3,299 | 3,371 |
| 2800 | Other Benefits | 1,345 | 1,207 | 1,207 | 913 |
| | Subtotal | 75,651 | 95,593 | 97,322 | 103,994 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 28,642 | 22,132 | 22,132 | 22,132 |
| | Subtotal | 28,642 | 22,132 | 22,132 | 22,132 |
| OTHER CHARGES | | | | | |
| 5506 | Employee Development | 598 | 400 | 400 | 400 |
| | Subtotal | 598 | 400 | 400 | 400 |
| MATERIALS/SUPPLIES | | | | | |
| 6900 | Other Educational Supplies | 9,192 | 8,305 | 8,305 | 8,305 |
| | Subtotal | 9,192 | 8,305 | 8,305 | 8,305 |
| | TOTAL | 398,726 | 405,292 | 407,021 | 419,248 |

REGULAR EDUCATION - HIGH - VHSL/INTERSCHOLASTIC ACTIVITY

This program provides for interscholastic athletic competition through the Virginia High School League.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|--------------------|---|---|---|---|
| Athletic Directors | 4 | 4 | 4 | 4 |
|--------------------|---|---|---|---|

CODE: 50-611013-360**ACCT# DESCRIPTION**

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|---|---------------------------|---------------------------|-----------------------------|---------------------------|
| PERSONAL SERVICES | | | | |
| 1128 Athletic Directors | 214,589 | 226,304 | 226,304 | 224,826 |
| 1625 Stipends | 41,337 | 43,000 | 43,000 | 43,860 |
| 1660 One-Time Bonus | 3,605 | 0 | 0 | 0 |
| Subtotal | 259,531 | 269,304 | 269,304 | 268,686 |
| EMPLOYEE BENEFITS | | | | |
| 2100 FICA | 20,818 | 20,590 | 20,590 | 20,554 |
| 2200 VRS Retirement | 25,600 | 38,349 | 38,349 | 37,703 |
| 2300 Health Insurance | 29,001 | 33,102 | 44,980 | 55,982 |
| 2400 Group Life Insurance | 601 | 2,688 | 2,688 | 2,675 |
| 2800 Other Benefits | 1,404 | 1,172 | 1,172 | 865 |
| Subtotal | 77,424 | 95,901 | 107,779 | 117,779 |
| PURCHASED SERVICES | | | | |
| 3900 Miscellaneous Contractual Services | 102,078 | 104,096 | 104,096 | 104,096 |
| Subtotal | 102,078 | 104,096 | 104,096 | 104,096 |
| EQUIPMENT | | | | |
| 8911 Furniture/Equipment-Additional | 17,989 | 17,000 | 17,000 | 17,000 |
| 8921 Furniture/Equipment-Replacement | 18,882 | 19,000 | 19,000 | 19,000 |
| Subtotal | 36,871 | 36,000 | 36,000 | 36,000 |
| TOTAL | 475,904 | 505,301 | 517,179 | 526,561 |

REGULAR EDUCATION - HIGH - CONTRACTED SERVICES

This budget item provides tuition for YCSD students who attend the Governor's School for Science and Technology, a regional program available through the New Horizons Regional Education Center.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| N/A | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

ADDITIONAL INFORMATION:

FY 11 student enrollment in Governor's School 59

FY 12 student enrollment in Governor's School 47

FY 13 student enrollment in Governor's School 55

CODE: 50-611013-370

ACCT# DESCRIPTION

PURCHASED SERVICES

| | | | | | |
|------|------------------------------------|----------------|----------------|----------------|----------------|
| 3860 | Contractual-New Horizons | 272,680 | 286,314 | 286,314 | 325,101 |
| 3900 | Miscellaneous Contractual Services | 38,869 | 39,921 | 39,921 | 38,500 |
| | Subtotal | 311,549 | 326,235 | 326,235 | 363,601 |
| | TOTAL | 311,549 | 326,235 | 326,235 | 363,601 |

REGULAR EDUCATION - HIGH - OTHER

Programs and services for Regular Education - High Schools that are not included in other program budgets.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Teachers | 6.69 | 6.69 | 6.45 | 6.45 |
| Para-Educators | 4 | 4 | 4 | 4 |

CODE: 50-611013-380**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|------------------|------------------|------------------|------------------|
| 1121 | Teacher Salaries | 228,649 | 318,659 | 309,784 | 261,826 |
| 1141 | Para-Educator Salaries | 57,894 | 62,094 | 62,094 | 61,830 |
| 1151 | Co-op Students | 132,438 | 0 | 0 | 0 |
| 1500 | Substitute Salaries | 352,968 | 329,939 | 329,939 | 352,000 |
| 1595 | Overtime | 122 | 0 | 0 | 0 |
| 1600 | Supplements | 726,615 | 748,935 | 748,935 | 748,935 |
| 1625 | Stipends | 25,829 | 15,000 | 15,000 | 15,000 |
| 1630 | NBCT Stipend | 42,500 | 42,000 | 42,000 | 32,500 |
| 1660 | One-Time Bonus | 5,757 | 0 | 0 | 0 |
| | Subtotal | 1,572,772 | 1,516,627 | 1,507,752 | 1,472,091 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 119,153 | 120,396 | 119,717 | 113,959 |
| 2200 | VRS Retirement | 33,887 | 64,522 | 62,945 | 54,277 |
| 2300 | Health Insurance | 145,136 | 50,400 | 55,554 | 69,142 |
| 2400 | Group Life Insurance | 818 | 4,522 | 4,416 | 3,852 |
| 2800 | Other Benefits | 7,829 | 6,784 | 6,741 | 4,723 |
| | Subtotal | 306,823 | 246,624 | 249,373 | 245,953 |
| PURCHASED SERVICES | | | | | |
| 3500 | Printing | 29,983 | 30,000 | 30,000 | 30,000 |
| 3900 | Miscellaneous Contractual Services | 238,759 | 12,300 | 12,300 | 12,300 |
| | Subtotal | 268,742 | 42,300 | 42,300 | 42,300 |
| OTHER CHARGES | | | | | |
| 5201 | Postage | 31 | 4,000 | 4,000 | 4,000 |
| 5504 | Travel | 162 | 125 | 125 | 125 |
| 5506 | Employee Development | 7,508 | 3,450 | 3,450 | 3,450 |
| | Subtotal | 7,701 | 7,575 | 7,575 | 7,575 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 44,116 | 88,162 | 88,162 | 88,162 |
| 6070 | Testing Materials | 18,750 | 7,000 | 7,000 | 4,300 |
| 6900 | Other Educational Supplies | 66,067 | 71,611 | 71,611 | 71,611 |
| 6990 | Miscellaneous Materials & Supplies | 6,553 | 10,500 | 10,500 | 13,500 |
| | Subtotal | 135,486 | 177,273 | 177,273 | 177,573 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 7,395 | 5,000 | 5,000 | 5,000 |
| 8921 | Furniture/Equipment-Replacement | 14,579 | 15,299 | 15,299 | 15,299 |
| | Subtotal | 21,974 | 20,299 | 20,299 | 20,299 |
| TOTAL | | 2,313,498 | 2,010,698 | 2,004,572 | 1,965,791 |

SPECIAL EDUCATION - ELEMENTARY - CLASSROOM TEACHERS

Teachers provide instruction for students with disabilities as required by the student's individual education plans.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|----|------|------|------|
| Teachers | 38 | 38 | 41.5 | 42.5 |
| Para-Educators | 40 | 39.5 | 41.5 | 41.5 |
| Technical | 1 | 1 | 1.5 | 1.5 |

ADDITIONAL INFORMATION:

FY 11 student enrollment 625

FY 12 student enrollment 632

FY 13 student enrollment 615

In FY 14 added 1 Special Education teacher FTE.

CODE: 50-611021-390

ACCT# DESCRIPTION

PERSONAL SERVICES

| | | | | | |
|------|------------------------|------------------|------------------|------------------|------------------|
| 1121 | Teacher Salaries | 1,617,173 | 1,667,706 | 1,797,132 | 1,889,796 |
| 1141 | Para-Educator Salaries | 609,694 | 619,516 | 641,546 | 651,377 |
| 1143 | Technical Salaries | 0 | 46,476 | 63,785 | 65,061 |
| 1500 | Substitute Salaries | 1,339 | 0 | 0 | 0 |
| 1595 | Overtime | 460 | 0 | 0 | 0 |
| 1625 | Stipends | 40,578 | 44,200 | 44,200 | 44,200 |
| 1660 | One-Time Bonus | 44,338 | 0 | 0 | 0 |
| | Subtotal | 2,313,582 | 2,377,898 | 2,546,663 | 2,650,434 |

EMPLOYEE BENEFITS

| | | | | | |
|------|----------------------|----------------|------------------|------------------|------------------|
| 2100 | FICA | 168,727 | 181,441 | 194,353 | 202,743 |
| 2200 | VRS Retirement | 269,669 | 395,508 | 425,497 | 437,065 |
| 2300 | Health Insurance | 510,361 | 483,363 | 517,345 | 649,645 |
| 2400 | Group Life Insurance | 6,534 | 27,717 | 29,725 | 31,014 |
| 2800 | Other Benefits | 12,342 | 10,246 | 11,072 | 8,393 |
| | Subtotal | 967,633 | 1,098,275 | 1,177,992 | 1,328,860 |

OTHER CHARGES

| | | | | | |
|------|----------|---------------|---------------|---------------|---------------|
| 5504 | Travel | 38,510 | 15,960 | 15,960 | 15,960 |
| | Subtotal | 38,510 | 15,960 | 15,960 | 15,960 |

TOTAL

| | | | | | |
|--|--|------------------|------------------|------------------|------------------|
| | | 3,319,725 | 3,492,133 | 3,740,615 | 3,995,254 |
|--|--|------------------|------------------|------------------|------------------|

SPECIAL EDUCATION - ELEMENTARY - OTHER

Programs and services for Special Education - Elementary Schools that are not included in other program budgets.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| N/A | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

CODE: 50-611021-400**ACCT# DESCRIPTION**

| | | | | | |
|---------------------------|------------------------------------|---------------|---------------|---------------|---------------|
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 23,819 | 30,000 | 30,000 | 32,210 |
| | Subtotal | 23,819 | 30,000 | 30,000 | 32,210 |
| OTHER CHARGES | | | | | |
| 5506 | Employee Development | 1,979 | 0 | 0 | 3,000 |
| 5580 | Pupil Transportation | 1,711 | 0 | 0 | 1,300 |
| | Subtotal | 3,690 | 0 | 0 | 4,300 |
| MATERIALS/SUPPLIES | | | | | |
| 6070 | Testing Materials | 317 | 5,000 | 5,000 | 4,000 |
| 6900 | Other Educational Supplies | 3,915 | 3,000 | 3,000 | 4,000 |
| 6990 | Miscellaneous Materials & Supplies | 13,198 | 0 | 0 | 8,800 |
| | Subtotal | 17,430 | 8,000 | 8,000 | 16,800 |
| EQUIPMENT | | | | | |
| 8805 | Technology-Hardware Additions | 0 | 0 | 0 | 1,400 |
| 8911 | Furniture/Equipment-Additional | 1,357 | 1,000 | 1,000 | 6,200 |
| 8921 | Furniture/Equipment-Replacement | 0 | 1,000 | 1,000 | 1,000 |
| | Subtotal | 1,357 | 2,000 | 2,000 | 8,600 |
| | TOTAL | 46,296 | 40,000 | 40,000 | 61,910 |

SPECIAL EDUCATION - MIDDLE - CLASSROOM TEACHERS

Teachers provide instruction for students with disabilities as required by the student's individual education plans.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|----|----|------|------|
| Teachers | 18 | 18 | 19.5 | 19.5 |
| Para-Educators | 23 | 23 | 20 | 20 |

ADDITIONAL INFORMATION:

FY 11 student enrollment 229

FY 12 student enrollment 238

FY 13 student enrollment 257

CODE: 50-611022-410

ACCT# DESCRIPTION

PERSONAL SERVICES

| | | | | | |
|------|------------------------|------------------|------------------|------------------|------------------|
| 1121 | Teacher Salaries | 831,644 | 853,316 | 908,784 | 948,346 |
| 1141 | Para-Educator Salaries | 369,850 | 373,174 | 340,129 | 346,932 |
| 1500 | Substitute Salaries | 1,131 | 0 | 0 | 0 |
| 1595 | Overtime | 410 | 0 | 0 | 0 |
| 1625 | Stipends | 10,011 | 7,000 | 7,000 | 7,000 |
| 1660 | One-Time Bonus | 22,453 | 0 | 0 | 0 |
| | Subtotal | 1,235,499 | 1,233,490 | 1,255,913 | 1,302,278 |

EMPLOYEE BENEFITS

| | | | | | |
|------|----------------------|----------------|----------------|----------------|----------------|
| 2100 | FICA | 91,314 | 94,126 | 95,841 | 99,625 |
| 2200 | VRS Retirement | 146,739 | 207,840 | 211,825 | 217,218 |
| 2300 | Health Insurance | 159,470 | 229,939 | 222,185 | 276,531 |
| 2400 | Group Life Insurance | 3,576 | 14,566 | 14,833 | 15,414 |
| 2800 | Other Benefits | 6,273 | 5,330 | 5,440 | 4,172 |
| | Subtotal | 407,372 | 551,801 | 550,124 | 612,960 |

TOTAL

| | | | | | |
|--|--|------------------|------------------|------------------|------------------|
| | | 1,642,871 | 1,785,291 | 1,806,037 | 1,915,238 |
|--|--|------------------|------------------|------------------|------------------|

SPECIAL EDUCATION - MIDDLE - OTHER

Programs and services for Special Education - Middle Schools that are not included in other program budgets.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| N/A | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

CODE: 50-611022-420**ACCT# DESCRIPTION**

| | | | | | |
|---------------------------|------------------------------------|---------------|---------------|---------------|---------------|
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 10,675 | 12,000 | 12,000 | 13,410 |
| | Subtotal | 10,675 | 12,000 | 12,000 | 13,410 |
| OTHER CHARGES | | | | | |
| 5580 | Pupil Transportation | 0 | 0 | 0 | 500 |
| | Subtotal | 0 | 0 | 0 | 500 |
| MATERIALS/SUPPLIES | | | | | |
| 6070 | Testing Materials | 317 | 5,000 | 5,000 | 4,000 |
| 6900 | Other Educational Supplies | 1,205 | 5,000 | 5,000 | 5,000 |
| | Subtotal | 1,522 | 10,000 | 10,000 | 9,000 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 151 | 1,000 | 1,000 | 1,000 |
| 8921 | Furniture/Equipment-Replacement | 0 | 1,000 | 1,000 | 1,000 |
| | Subtotal | 151 | 2,000 | 2,000 | 2,000 |
| | TOTAL | 12,348 | 24,000 | 24,000 | 24,910 |

SPECIAL EDUCATION - HIGH - CLASSROOM TEACHERS

Teachers provide instruction for students with disabilities as required by the student's individual education plans.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Teachers | 28.6 | 28.6 | 24.6 | 28.6 |
| Para-Educators | 35 | 35 | 35 | 37 |

ADDITIONAL INFORMATION:

FY 11 student enrollment 360

FY 12 student enrollment 386

FY 13 student enrollment 353

In FY 14 added 2 teacher and 2 para-educator FTE's to replace the loss of funds in Title VIB (Special Education - School Age).

In FY 14 eliminated 1 FTE for Special Education Title VIB teacher and added 1 FTE for Special Education teacher to local funds expenditures - (not related to sequestration).

CODE: 50-611023-430

ACCT# DESCRIPTION

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|------------------|------------------|------------------|------------------|
| 1121 | Teacher Salaries | 1,314,549 | 1,359,683 | 1,211,767 | 1,373,520 |
| 1141 | Para-Educator Salaries | 496,361 | 535,281 | 535,281 | 550,111 |
| 1500 | Substitute Salaries | 1,939 | 0 | 0 | 0 |
| 1595 | Overtime | 517 | 0 | 0 | 0 |
| 1625 | Stipends | 17,683 | 11,500 | 11,500 | 11,500 |
| 1660 | One-Time Bonus | 34,988 | 0 | 0 | 0 |
| | Subtotal | 1,866,037 | 1,906,464 | 1,758,548 | 1,935,131 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 136,023 | 145,480 | 134,164 | 151,496 |
| 2200 | VRS Retirement | 215,939 | 321,118 | 294,834 | 330,173 |
| 2300 | Health Insurance | 303,746 | 348,400 | 334,733 | 419,609 |
| 2400 | Group Life Insurance | 5,237 | 22,506 | 20,746 | 23,429 |
| 2800 | Other Benefits | 10,800 | 8,235 | 7,511 | 7,779 |
| | Subtotal | 671,745 | 845,739 | 791,988 | 932,486 |
| MATERIALS/SUPPLIES | | | | | |
| 6990 | Miscellaneous Materials & Supplies | 0 | 5,000 | 5,000 | 5,000 |
| | Subtotal | 0 | 5,000 | 5,000 | 5,000 |
| TOTAL | | 2,537,782 | 2,757,203 | 2,555,536 | 2,872,617 |

SPECIAL EDUCATION - HIGH - OTHER

Programs and services for Special Education - High Schools that are not included in other program budgets.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|-----|---------------------------|---------------------------|-----------------------------|---------------------------|
| N/A | 0 | 0 | 0 | 0 |

CODE: 50-611023-440

ACCT# DESCRIPTION

| | | | | | |
|---------------------------|------------------------------------|------------------|------------------|------------------|------------------|
| PURCHASED SERVICES | | | | | |
| 3850 | Contractual-New Horizons | 733,085 | 733,085 | 733,085 | 747,787 |
| 3855 | Private Res Placement | 317,000 | 317,000 | 317,000 | 317,000 |
| 3900 | Miscellaneous Contractual Services | 117,787 | 119,000 | 119,000 | 120,330 |
| | Subtotal | 1,167,872 | 1,169,085 | 1,169,085 | 1,185,117 |
| OTHER CHARGES | | | | | |
| 5580 | Pupil Transportation | 464 | 0 | 0 | 5,500 |
| | Subtotal | 464 | 0 | 0 | 5,500 |
| MATERIALS/SUPPLIES | | | | | |
| 6070 | Testing Materials | 1,144 | 2,200 | 2,200 | 1,700 |
| 6900 | Other Educational Supplies | 793 | 2,500 | 2,500 | 2,500 |
| | Subtotal | 1,937 | 4,700 | 4,700 | 4,200 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 0 | 5,837 | 5,837 | 5,837 |
| 8921 | Furniture/Equipment-Replacement | 0 | 2,000 | 2,000 | 2,000 |
| | Subtotal | 0 | 7,837 | 7,837 | 7,837 |
| | TOTAL | 1,170,273 | 1,181,622 | 1,181,622 | 1,202,654 |

CAREER/TECHNICAL - SECONDARY - FAMILY & CONSUMER SCIENCE

This program provides for career/technical courses for students in grades 6-8.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|---|---|---|---|
| Teachers | 5 | 5 | 5 | 5 |
|----------|---|---|---|---|

ADDITIONAL INFORMATION:

FY 11 student enrollment 999

FY 12 student enrollment 1,126

FY 13 student enrollment 1,075

CODE: 50-611034-450

ACCT# DESCRIPTION

| | | | | | |
|---------------------------|----------------------------|----------------|----------------|----------------|----------------|
| PERSONAL SERVICES | | | | | |
| 1121 | Teacher Salaries | 211,425 | 220,891 | 220,891 | 218,380 |
| 1660 | One-Time Bonus | 3,651 | 0 | 0 | 0 |
| | Subtotal | 215,076 | 220,891 | 220,891 | 218,380 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 16,450 | 16,856 | 16,856 | 16,706 |
| 2200 | VRS Retirement | 25,925 | 37,432 | 37,432 | 36,622 |
| 2300 | Health Insurance | 4,680 | 12,360 | 12,900 | 16,055 |
| 2400 | Group Life Insurance | 608 | 2,623 | 2,623 | 2,599 |
| 2800 | Other Benefits | 1,168 | 960 | 960 | 703 |
| | Subtotal | 48,831 | 70,231 | 70,771 | 72,685 |
| OTHER CHARGES | | | | | |
| 5506 | Employee Development | 53 | 200 | 200 | 200 |
| | Subtotal | 53 | 200 | 200 | 200 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 0 | 375 | 375 | 375 |
| 6910 | Other Educational/Supplies | 5,016 | 13,999 | 13,999 | 13,999 |
| | Subtotal | 5,016 | 14,374 | 14,374 | 14,374 |
| | TOTAL | 268,976 | 305,696 | 306,236 | 305,639 |

CAREER/TECHNICAL - SECONDARY - BUSINESS & INFORMATION TECHNOLOGY

This program provides for career/technical instruction in business in grades 6-12. A cooperative occupational component is provided in grades 11-12. Courses in high school satisfy the practical arts requirement for graduation.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|----|----|------|------|
| Teachers | 13 | 13 | 11.4 | 11.4 |
|----------|----|----|------|------|

ADDITIONAL INFORMATION:

FY 11 student enrollment 1,681

FY 12 student enrollment 2,183

FY 13 student enrollment 1,600

CODE: 50-611034-460**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|----------------------------|----------------|----------------|----------------|----------------|
| 1121 | Teacher Salaries | 638,523 | 703,859 | 644,693 | 593,004 |
| 1660 | One-Time Bonus | 10,655 | 0 | 0 | 0 |
| | Subtotal | 649,178 | 703,859 | 644,693 | 593,004 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 48,107 | 53,710 | 49,184 | 45,365 |
| 2200 | VRS Retirement | 75,663 | 119,275 | 108,761 | 99,447 |
| 2300 | Health Insurance | 146,170 | 71,545 | 81,507 | 113,890 |
| 2400 | Group Life Insurance | 1,776 | 8,359 | 7,655 | 7,057 |
| 2800 | Other Benefits | 3,506 | 3,059 | 2,769 | 1,910 |
| | Subtotal | 275,222 | 255,948 | 249,876 | 267,669 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 4,208 | 2,235 | 2,235 | 1,200 |
| 5506 | Employee Development | 210 | 1,500 | 1,500 | 1,500 |
| | Subtotal | 4,418 | 3,735 | 3,735 | 2,700 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 1,961 | 3,150 | 3,150 | 3,150 |
| 6910 | Other Educational/Supplies | 10,380 | 22,115 | 22,115 | 16,715 |
| | Subtotal | 12,341 | 25,265 | 25,265 | 19,865 |
| TOTAL | | 941,159 | 988,807 | 923,569 | 883,238 |

CAREER/TECHNICAL - SECONDARY - MARKETING EDUCATION

This program provides for career/technical instruction in marketing in grades 9-12. Occupational components include cooperative education and occupational experiences. Courses satisfy the practical arts requirement for graduation.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|---|---|---|---|
| Teachers | 4 | 4 | 4 | 4 |
|----------|---|---|---|---|

ADDITIONAL INFORMATION:

FY 11 student enrollment 255

FY 12 student enrollment 264

FY 13 student enrollment 245

CODE: 50-611034-470**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|----------------------------|----------------|----------------|----------------|----------------|
| 1121 | Teacher Salaries | 217,342 | 217,623 | 217,623 | 224,302 |
| 1660 | One-Time Bonus | 3,651 | 0 | 0 | 0 |
| | Subtotal | 220,993 | 217,623 | 217,623 | 224,302 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 16,176 | 16,606 | 16,606 | 17,159 |
| 2200 | VRS Retirement | 25,929 | 36,878 | 36,878 | 37,615 |
| 2300 | Health Insurance | 42,228 | 50,639 | 52,567 | 65,425 |
| 2400 | Group Life Insurance | 609 | 2,585 | 2,585 | 2,669 |
| 2800 | Other Benefits | 1,054 | 946 | 946 | 722 |
| | Subtotal | 85,996 | 107,654 | 109,582 | 123,590 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 7,096 | 2,956 | 2,956 | 2,956 |
| 5506 | Employee Development | 639 | 720 | 720 | 720 |
| | Subtotal | 7,735 | 3,676 | 3,676 | 3,676 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 0 | 1,962 | 1,962 | 1,962 |
| 6910 | Other Educational/Supplies | 2,485 | 2,294 | 2,294 | 2,294 |
| | Subtotal | 2,485 | 4,256 | 4,256 | 4,256 |
| TOTAL | | 317,209 | 333,209 | 335,137 | 355,824 |

CAREER/TECHNICAL - SECONDARY - TV COMMUNICATION

This program provides for career/technical instruction in television production in grades 10-12. Courses satisfy the practical arts requirement for graduation.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|---|---|---|---|
| Teachers | 1 | 0 | 0 | 0 |
| Para-Educators | 1 | 1 | 1 | 0 |

ADDITIONAL INFORMATION:

FY 11 student enrollment 19

FY 12 student enrollment 8

FY 13 student enrollment 0

In FY 14 eliminated 1 para-educator (Video Production Assistant). The funds for this position were moved to Communication Services - Transfers to County - Video Services.

CODE: 50-611034-500

ACCT# DESCRIPTION

| PERSONAL SERVICES | | | | | |
|---------------------------|-----------------------------------|----------------|---------------|---------------|----------|
| 1121 | Teacher Salaries | 86,980 | 0 | 0 | 0 |
| 1141 | Para-Educator Salaries | 25,758 | 25,465 | 25,465 | 0 |
| 1595 | Overtime | 801 | 0 | 0 | 0 |
| 1660 | One-Time Bonus | 1,763 | 0 | 0 | 0 |
| | Subtotal | 115,302 | 25,465 | 25,465 | 0 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 8,420 | 1,995 | 1,995 | 0 |
| 2200 | VRS Retirement | 12,706 | 4,367 | 4,367 | 0 |
| 2300 | Health Insurance | 15,591 | 6,405 | 5,681 | 0 |
| 2400 | Group Life Insurance | 306 | 306 | 306 | 0 |
| 2800 | Other Benefits | 522 | 116 | 116 | 0 |
| | Subtotal | 37,545 | 13,189 | 12,465 | 0 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 326 | 0 | 0 | 0 |
| | Subtotal | 326 | 0 | 0 | 0 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 2,555 | 0 | 0 | 0 |
| 6110 | WYCS Supplies | 1,803 | 0 | 0 | 0 |
| 6910 | Other Educational/Supplies | 205 | 0 | 0 | 0 |
| | Subtotal | 4,563 | 0 | 0 | 0 |
| TRANSFERS | | | | | |
| 9302 | Transfer to County-Video Services | 0 | 7,492 | 7,492 | 0 |
| | Subtotal | 0 | 7,492 | 7,492 | 0 |
| | TOTAL | 157,736 | 46,146 | 45,422 | 0 |

CAREER/TECHNICAL - SECONDARY - CONTRACTED SERVICES

This budget item provides tuition for YCSD students enrolled in career/technical courses at New Horizons Regional Education Center. Courses satisfy the practical arts requirement for graduation.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| N/A | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

ADDITIONAL INFORMATION:

FY 11 student enrollment in New Horizons 174(Payment minimum 175)

FY 12 student enrollment in New Horizons 166(Payment minimum 175)

FY 13 student enrollment in New Horizons 184(Payment minimum 175)

CODE: 50-611034-510

ACCT# DESCRIPTION

| PURCHASED SERVICES | | | | | |
|---------------------------|--------------------------|----------------|----------------|----------------|----------------|
| 3860 | Contractual-New Horizons | 678,322 | 678,322 | 678,322 | 689,701 |
| | Subtotal | 678,322 | 678,322 | 678,322 | 689,701 |
| | TOTAL | 678,322 | 678,322 | 678,322 | 689,701 |

CAREER/TECHNICAL - SECONDARY - MILITARY SCIENCE (NJROTC & NNDCC)

This program provides instruction in Naval Science for students in grades 9-12.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-------------------|---|---|---|---|
| Teachers (NJROTC) | 4 | 4 | 3 | 3 |
|-------------------|---|---|---|---|

ADDITIONAL INFORMATION:

This program is funded in part by the United States Navy NJROTC program.

FY 11 student enrollment 166

FY 12 student enrollment 187

FY 13 student enrollment 183

CODE: 50-611034-520

ACCT# DESCRIPTION

| PERSONAL SERVICES | | | | | |
|---------------------------|----------------------------|----------------|----------------|----------------|----------------|
| 1121 | Teacher Salaries | 249,209 | 253,024 | 216,045 | 189,421 |
| 1660 | One-Time Bonus | 4,221 | 0 | 0 | 0 |
| | Subtotal | 253,430 | 253,024 | 216,045 | 189,421 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 19,367 | 19,308 | 16,479 | 14,491 |
| 2200 | VRS Retirement | 29,994 | 42,877 | 36,306 | 31,766 |
| 2300 | Health Insurance | 624 | 4,363 | 312 | 388 |
| 2400 | Group Life Insurance | 704 | 3,005 | 2,565 | 2,254 |
| 2800 | Other Benefits | 1,205 | 1,099 | 918 | 581 |
| | Subtotal | 51,894 | 70,652 | 56,580 | 49,480 |
| MATERIALS/SUPPLIES | | | | | |
| 6910 | Other Educational/Supplies | 353 | 420 | 420 | 420 |
| | Subtotal | 353 | 420 | 420 | 420 |
| TOTAL | | 305,677 | 324,096 | 273,045 | 239,321 |

CAREER/TECHNICAL - SECONDARY - OTHER

Programs and services for Career/Technical Education - Secondary students that are not included in other program budgets.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|-----|-----|-----|-----|
| Teachers | 0.5 | 0.5 | 0.6 | 0.6 |
|----------|-----|-----|-----|-----|

CODE: 50-611034-530**ACCT# DESCRIPTION**

| | | | | | |
|---------------------------|----------------------------|---------------|---------------|---------------|---------------|
| PERSONAL SERVICES | | | | | |
| 1121 | Teacher Salaries | 19,289 | 19,939 | 23,637 | 24,110 |
| 1660 | One-Time Bonus | 324 | 0 | 0 | 0 |
| | Subtotal | 19,613 | 19,939 | 23,637 | 24,110 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 1,500 | 1,525 | 1,808 | 1,844 |
| 2200 | VRS Retirement | 0 | 0 | 657 | 4,043 |
| 2400 | Group Life Insurance | 0 | 0 | 44 | 287 |
| 2800 | Other Benefits | 98 | 88 | 106 | 78 |
| | Subtotal | 1,598 | 1,613 | 2,615 | 6,252 |
| OTHER CHARGES | | | | | |
| 5506 | Employee Development | 220 | 0 | 0 | 0 |
| | Subtotal | 220 | 0 | 0 | 0 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 86 | 1,500 | 1,500 | 1,500 |
| 6900 | Other Educational Supplies | 4,836 | 4,000 | 4,000 | 2,000 |
| 6910 | Other Educational/Supplies | 2,931 | 3,000 | 3,000 | 2,500 |
| | Subtotal | 7,853 | 8,500 | 8,500 | 6,000 |
| | TOTAL | 29,284 | 30,052 | 34,752 | 36,362 |

GIFTED EDUCATION - ELEMENTARY - EXTEND

The elementary EXTEND program provides differentiated instruction for identified gifted students in grades 1-5. Classes at the EXTEND Center include grades 3-5 (1 day per week) and grades 1-2 (1/2 day per week). The Primary Enrichment Program (PEP) teacher also visits elementary schools to provide staff development and in-class enrichment activities for students in grades 1-2.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|---|---|---|---|
| Teachers | 4 | 4 | 4 | 4 |
|----------|---|---|---|---|

ADDITIONAL INFORMATION:

FY 11 student enrollment 445

FY 12 student enrollment 381

FY 13 student enrollment 301

CODE: 50-611041-540**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| 1121 | Teacher Salaries | 213,708 | 214,126 | 214,126 | 220,557 |
| 1625 | Stipends | 2,016 | 0 | 0 | 0 |
| 1660 | One-Time Bonus | 3,590 | 0 | 0 | 0 |
| | Subtotal | 219,314 | 214,126 | 214,126 | 220,557 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 16,599 | 16,340 | 16,340 | 16,873 |
| 2200 | VRS Retirement | 25,495 | 36,286 | 36,286 | 36,987 |
| 2300 | Health Insurance | 22,380 | 26,856 | 27,893 | 34,715 |
| 2400 | Group Life Insurance | 598 | 2,543 | 2,543 | 2,625 |
| 2800 | Other Benefits | 1,029 | 931 | 931 | 710 |
| | Subtotal | 66,101 | 82,956 | 83,993 | 91,910 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 5,539 | 5,000 | 5,000 | 5,000 |
| | Subtotal | 5,539 | 5,000 | 5,000 | 5,000 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 599 | 600 | 600 | 600 |
| 5506 | Employee Development | 1,911 | 2,000 | 2,000 | 2,000 |
| | Subtotal | 2,510 | 2,600 | 2,600 | 2,600 |
| MATERIALS/SUPPLIES | | | | | |
| 6070 | Testing Materials | 4,587 | 4,500 | 4,500 | 4,500 |
| 6900 | Other Educational Supplies | 11,735 | 12,000 | 12,000 | 12,000 |
| | Subtotal | 16,322 | 16,500 | 16,500 | 16,500 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 1,837 | 1,600 | 1,600 | 1,600 |
| | Subtotal | 1,837 | 1,600 | 1,600 | 1,600 |
| TOTAL | | 311,623 | 322,782 | 323,819 | 338,167 |

GIFTED EDUCATION - SECONDARY - EXTEND

Students in grades 6-7 who have been identified as intellectually gifted meet weekly in their home schools with the gifted education teacher who provides enriched learning opportunities that include problem-based learning activities designed to develop higher level thinking processes. Intellectually gifted students in grades 8-12 who meet prerequisite criteria have the opportunity to participate in a variety of accelerated programs and advanced courses of study that emphasize abstract thinking, research skills and independent learning.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|---|---|---|---|
| Teachers | 1 | 1 | 1 | 1 |
|----------|---|---|---|---|

ADDITIONAL INFORMATION:

FY 11 student enrollment 107 (grades 6-7)
 FY 11 student enrollment 524 (grades 8-12)
 FY 12 student enrollment 120 (grades 6-7)
 FY 12 student enrollment 558 (grades 8-12)
 FY 13 student enrollment 136 (grades 6-7)
 FY 13 student enrollment 515 (grades 8-12)

CODE: 50-611044-560**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|---------------|---------------|---------------|---------------|
| 1121 | Teacher Salaries | 48,500 | 52,567 | 52,567 | 50,133 |
| 1660 | One-Time Bonus | 815 | 0 | 0 | 0 |
| | Subtotal | 49,315 | 52,567 | 52,567 | 50,133 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 3,773 | 4,012 | 4,012 | 3,835 |
| 2200 | VRS Retirement | 0 | 8,908 | 8,908 | 8,407 |
| 2400 | Group Life Insurance | 0 | 624 | 624 | 597 |
| 2800 | Other Benefits | 255 | 229 | 229 | 162 |
| | Subtotal | 4,028 | 13,773 | 13,773 | 13,001 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 1,484 | 1,500 | 1,500 | 1,500 |
| | Subtotal | 1,484 | 1,500 | 1,500 | 1,500 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 698 | 600 | 600 | 600 |
| 5506 | Employee Development | 639 | 500 | 500 | 500 |
| | Subtotal | 1,337 | 1,100 | 1,100 | 1,100 |
| MATERIALS/SUPPLIES | | | | | |
| 6070 | Testing Materials | 499 | 500 | 500 | 500 |
| 6900 | Other Educational Supplies | 2,030 | 2,000 | 2,000 | 2,000 |
| | Subtotal | 2,529 | 2,500 | 2,500 | 2,500 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 292 | 300 | 300 | 300 |
| | Subtotal | 292 | 300 | 300 | 300 |
| TOTAL | | 58,985 | 71,740 | 71,740 | 68,534 |

OTHER PROGRAMS - TITLE I - PART A

The Title I program supports the integrated computer program that assesses reading progress and provides individualized instruction for skill development in reading and mathematics. The Title I program also provides reading assistance to 1st grade students through a variety of intervention strategies provided by two reading teachers. This is a federal No Child Left Behind program.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|------|------|------|------|
| Administrative | 0.25 | 0.25 | 0.25 | 0.25 |
| Teachers | 2 | 2 | 2 | 2 |
| Para-Educators | 6 | 6 | 7 | 5 |
| Clerical | 0.9 | 0.9 | 0.9 | 0.9 |

ADDITIONAL INFORMATION:

In FY 14 Reduced 2 para-educator FTE's due to sequestration.

CODE: 50-611050-580

ACCT# DESCRIPTION

| PERSONAL SERVICES | | | | | |
|---------------------------|----------------------------|----------------|----------------|----------------|----------------|
| 1110 | Administrative Salaries | 18,787 | 18,787 | 18,787 | 18,787 |
| 1121 | Teacher Salaries | 103,820 | 103,820 | 103,820 | 103,820 |
| 1141 | Para-Educator Salaries | 93,999 | 75,020 | 86,035 | 65,152 |
| 1150 | Office Clerical | 35,947 | 34,772 | 34,772 | 35,372 |
| 1500 | Substitute Salaries | 1,210 | 0 | 0 | 0 |
| 1595 | Overtime | 605 | 0 | 0 | 0 |
| 1660 | One-Time Bonus | 4,824 | 0 | 0 | 0 |
| | Subtotal | 259,192 | 232,399 | 243,414 | 223,131 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 19,457 | 17,779 | 18,622 | 17,071 |
| 2200 | VRS Retirement | 30,694 | 38,346 | 40,303 | 27,700 |
| 2300 | Health Insurance | 20,210 | 24,761 | 27,761 | 27,120 |
| 2400 | Group Life Insurance | 767 | 2,370 | 2,501 | 2,193 |
| 2800 | Other Benefits | 1,905 | 1,836 | 1,890 | 621 |
| | Subtotal | 73,033 | 85,092 | 91,077 | 74,705 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 2,800 | 0 | 0 | 0 |
| 5506 | Employee Development | 0 | 34,432 | 34,432 | 31,880 |
| 5565 | In-Service | 16,787 | 0 | 0 | 0 |
| 5580 | Pupil Transportation | 0 | 0 | 0 | 500 |
| | Subtotal | 19,587 | 34,432 | 34,432 | 32,380 |
| MATERIALS/SUPPLIES | | | | | |
| 6900 | Other Educational Supplies | 37,887 | 16,677 | 16,677 | 16,268 |
| | Subtotal | 37,887 | 16,677 | 16,677 | 16,268 |
| | TOTAL | 389,699 | 368,600 | 385,600 | 346,484 |

OTHER PROGRAMS - TITLE II - PART A

Title II, Part A provides funds to support programs that reduce class size; offer professional development; provide teacher and administrator mentoring programs; enhance the preparation, training and recruiting of high-quality teachers and paraprofessionals; and involve parents and the community in programs and activities that support student academic achievement. This is a federal No Child Left Behind program.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|---|---|---|---|
| Teachers | 4 | 4 | 4 | 4 |
|----------|---|---|---|---|

CODE: 50-611050-582**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|----------------------------|----------------|----------------|----------------|----------------|
| 1121 | Teacher Salaries | 151,449 | 166,963 | 166,963 | 166,963 |
| 1625 | Stipends | 28,950 | 28,950 | 28,950 | 14,932 |
| 1660 | One-Time Bonus | 2,666 | 0 | 0 | 0 |
| | Subtotal | 183,065 | 195,913 | 195,913 | 181,895 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 13,682 | 11,230 | 11,230 | 10,741 |
| 2200 | VRS Retirement | 18,931 | 25,872 | 25,872 | 18,961 |
| 2300 | Health Insurance | 17,556 | 15,183 | 15,183 | 24,195 |
| 2400 | Group Life Insurance | 444 | 3,659 | 3,659 | 886 |
| 2800 | Other Benefits | 600 | 600 | 600 | 600 |
| | Subtotal | 51,213 | 56,544 | 56,544 | 55,383 |
| MATERIALS/SUPPLIES | | | | | |
| 6900 | Other Educational Supplies | 0 | 530 | 530 | 530 |
| | Subtotal | 0 | 530 | 530 | 530 |
| | TOTAL | 234,278 | 252,987 | 252,987 | 237,808 |

OTHER PROGRAMS - TITLE II - PART D

Title II, Part D provides funds to support programs that increase student achievement through the use of technology in schools, foster student technology-literacy, provide technology professional development, effectively integrate technology into instruction, and involve parents and the community in programs and activities that support student achievement through the use of technology. This is a federal No Child Left Behind program.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| N/A | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

CODE: 50-611050-584**ACCT# DESCRIPTION**

| MATERIALS/SUPPLIES | | | | | |
|---------------------------|----------------------------|--------------|----------|----------|----------|
| 6900 | Other Educational Supplies | 2,066 | 0 | 0 | 0 |
| | Subtotal | 2,066 | 0 | 0 | 0 |
| | TOTAL | 2,066 | 0 | 0 | 0 |

OTHER PROGRAMS - TITLE III - PART A

Title III, Part A supports services to limited English proficient (LEP) students, provides instructional resources and activities that focus on increasing English language proficiency and academic achievement and funds professional development for teachers of LEP students. This is a federal No Child Left Behind program.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| N/A | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

CODE: 50-611050-585**ACCT# DESCRIPTION**

| | | | | | |
|------|------------------------------------|---------------|---------------|---------------|---------------|
| | PERSONAL SERVICES | | | | |
| 1121 | Teacher Salaries | 0 | 10,980 | 2,500 | 2,500 |
| 1143 | Technical Salaries | 30,387 | 0 | 0 | 0 |
| 1500 | Substitute Salaries | 0 | 0 | 2,500 | 2,500 |
| | Subtotal | 30,387 | 10,980 | 5,000 | 5,000 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 2,566 | 994 | 994 | 994 |
| | Subtotal | 2,566 | 994 | 994 | 994 |
| | PURCHASED SERVICES | | | | |
| 3900 | Miscellaneous Contractual Services | 0 | 2,267 | 3,674 | 3,674 |
| | Subtotal | 0 | 2,267 | 3,674 | 3,674 |
| | OTHER CHARGES | | | | |
| 5506 | Employee Development | 1,136 | 0 | 0 | 0 |
| | Subtotal | 1,136 | 0 | 0 | 0 |
| | MATERIALS/SUPPLIES | | | | |
| 6900 | Other Educational Supplies | 946 | 2,000 | 9,917 | 7,012 |
| 6990 | Miscellaneous Materials & Supplies | 0 | 2,917 | 0 | 0 |
| | Subtotal | 946 | 4,917 | 9,917 | 7,012 |
| | TOTAL | 35,035 | 19,158 | 19,585 | 16,680 |

OTHER PROGRAMS - TITLE IV - PART A

Title IV, Part A provides funds to support programs that prevent violence in schools; prevent illegal use of alcohol, tobacco, and drugs; involve parents and the community in safe and drug-free programs; and foster safe and drug-free learning environments that support student achievement. This is a federal No Child Left Behind program. Program was eliminated in FY12.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| N/A | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

CODE: 50-611050-586**ACCT# DESCRIPTION**

| MATERIALS/SUPPLIES | | | | | |
|---------------------------|----------------------------|--------------|----------|----------|----------|
| 6900 | Other Educational Supplies | 6,392 | 0 | 0 | 0 |
| | Subtotal | 6,392 | 0 | 0 | 0 |
| | TOTAL | 6,392 | 0 | 0 | 0 |

OTHER PROGRAMS - TITLE VIB

Title VIB allocates federal funds to the school division to offset some of the cost of special education services for students with disabilities. Funds are spent for teacher and para-educator salaries, benefits, training and related services.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|------|------|------|------|
| Teachers | 19.4 | 19.4 | 19.4 | 16.4 |
| Social Worker | 2 | 2 | 2 | 2 |
| Para-Educators | 37.5 | 37.5 | 37.5 | 35.5 |
| Interpreters | 1 | 1 | 1 | 1 |

ADDITIONAL INFORMATION:

In FY 14 Reduced 2 teacher and 2 para-educator FTE's due to sequestration - Title VIB (Special Education - School Age). These positions were replaced in Special Education - High - Classroom Teachers.

In FY 14 Eliminated 1 FTE for Special Education Title VIB teacher and added 1 FTE Special Education teacher to local expenditures - (not related to sequestration).

CODE: 50-611050-600**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|------------------|------------------|------------------|------------------|
| 1121 | Teacher Salaries | 856,293 | 911,018 | 853,791 | 718,415 |
| 1130 | Professional Salaries | 11,360 | 0 | 0 | 0 |
| 1132 | Psychologist Salaries | 12,410 | 0 | 0 | 0 |
| 1134 | Social Worker | 101,860 | 102,698 | 104,340 | 104,340 |
| 1141 | Para-Educator Salaries | 542,012 | 545,912 | 542,844 | 515,526 |
| 1143 | Technical Salaries | 43,530 | 42,298 | 42,806 | 42,806 |
| 1150 | Office Clerical | 2,229 | 0 | 0 | 0 |
| 1500 | Substitute Salaries | 26,860 | 0 | 0 | 0 |
| 1595 | Overtime | 774 | 0 | 0 | 0 |
| 1660 | One-Time Bonus | 31,921 | 0 | 0 | 0 |
| | Subtotal | 1,629,249 | 1,601,926 | 1,543,781 | 1,381,087 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 120,743 | 122,547 | 118,099 | 105,653 |
| 2200 | VRS Retirement | 188,755 | 191,109 | 258,892 | 231,608 |
| 2300 | Health Insurance | 227,388 | 231,509 | 205,846 | 245,568 |
| 2400 | Group Life Insurance | 4,897 | 4,485 | 18,371 | 16,435 |
| 2800 | Other Benefits | 1,500 | 1,500 | 1,500 | 1,500 |
| | Subtotal | 543,283 | 551,150 | 602,708 | 600,764 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 1,500 | 0 | 0 | 0 |
| | Subtotal | 1,500 | 0 | 0 | 0 |
| OTHER CHARGES | | | | | |
| 5580 | Pupil Transportation | 35,951 | 0 | 8,178 | 0 |
| | Subtotal | 35,951 | 0 | 8,178 | 0 |
| MATERIALS/SUPPLIES | | | | | |
| 6900 | Other Educational Supplies | 0 | 5,000 | 0 | 0 |
| 6990 | Miscellaneous Materials & Supplies | 17,742 | 0 | 0 | 0 |
| | Subtotal | 17,742 | 5,000 | 0 | 0 |
| TOTAL | | 2,227,725 | 2,158,076 | 2,154,667 | 1,981,851 |

OTHER PROGRAMS - TITLE VIB LOCAL SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE) PROGRAM

The federal American Recovery and Reinvestment Act of 2009 (ARRA) appropriates additional one-time funding for programs under Title VI, Part B of the Individuals with Disabilities Education Act (IDEA). The ARRA also allows school divisions to reduce the level of state and local expenditures otherwise required by the IDEA maintenance of effort (MOE) requirements. The freed up expenditures must not exceed 50% of the amount of the increase in Part B funding and those freed up funds must be spent on activities supported under the Elementary and Secondary Education Act. It is the intent of the school division to restore these freed-up funds to their original programs at the end of the school age Part B, ARRA grant. Funds for this program ended in FY11.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| N/A | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

CODE: 50-611050-603**ACCT# DESCRIPTION**

| | | | | | |
|------|--------------------------|--------------|----------|----------|----------|
| | PERSONAL SERVICES | | | | |
| 1143 | Technical Salaries | 1,556 | 0 | 0 | 0 |
| | Subtotal | 1,556 | 0 | 0 | 0 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 115 | 0 | 0 | 0 |
| 2300 | Health Insurance | 247 | 0 | 0 | 0 |
| | Subtotal | 362 | 0 | 0 | 0 |
| | TOTAL | 1,918 | 0 | 0 | 0 |

OTHER PROGRAMS - DEPARTMENT OF DEFENSE EDUCATION ACTIVITY GRANT

The Department of Defense Education Activity (DoDEA) Educational Partnership awarded a \$2.5 million grant to the York County School Division through the 2012 Fiscal Year Grant Program. The grant will fund efforts to improve student achievement in Science, Technology, Engineering, Math (STEM) and reading. To be eligible for participation in the grant, the district must have an active military-connected student population of 5% or more, with a population of 15% or more military-connected students at the school level. Although funding levels are related to military student enrollment, the program will serve all students at the target schools.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|---|---|---|---|
| Administrative | 0 | 0 | 1 | 1 |
| Clerical | 0 | 0 | 1 | 1 |

CODE: 50-611050-610**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|----------|----------|----------------|----------------|
| 1110 | Administrative Salaries | 0 | 0 | 76,666 | 76,666 |
| 1150 | Office Clerical | 0 | 0 | 21,563 | 21,563 |
| 1500 | Substitute Salaries | 0 | 0 | 57,257 | 57,257 |
| 1625 | Stipends | 0 | 0 | 38,000 | 38,000 |
| | Subtotal | 0 | 0 | 193,486 | 193,486 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 0 | 0 | 19,372 | 19,372 |
| 2200 | VRS Retirement | 0 | 0 | 17,455 | 17,455 |
| 2400 | Group Life Insurance | 0 | 0 | 1,297 | 1,297 |
| 2800 | Other Benefits | 0 | 0 | 481 | 481 |
| | Subtotal | 0 | 0 | 38,605 | 38,605 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 0 | 0 | 212,200 | 162,201 |
| | Subtotal | 0 | 0 | 212,200 | 162,201 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 0 | 0 | 50,000 | 50,000 |
| 5506 | Employee Development | 0 | 0 | 3,000 | 3,000 |
| | Subtotal | 0 | 0 | 53,000 | 53,000 |
| MATERIALS/SUPPLIES | | | | | |
| 6900 | Other Educational Supplies | 0 | 0 | 42,242 | 42,242 |
| | Subtotal | 0 | 0 | 42,242 | 42,242 |
| EQUIPMENT | | | | | |
| 8805 | Technology-Hardware Additions | 0 | 0 | 293,800 | 293,800 |
| | Subtotal | 0 | 0 | 293,800 | 293,800 |
| | TOTAL | 0 | 0 | 833,333 | 783,334 |

OTHER PROGRAMS - FEDERAL SFSF STIMULUS GRANT

The federal American Recovery and Reinvestment Act of 2009 (ARRA) provides funding to support school divisions to advance reforms and improvements in education and to stimulate the economy. The State Fiscal Stabilization Fund (SFSF) program is a one-time appropriation included in the ARRA program. The funds in the SFSF program are allocated to each school division by the state. The total budget amount indicated below represents the FY12 allocation from the state. Funds for this program ended in FY12.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| N/A | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

CODE: 50-611050-611**ACCT# DESCRIPTION**

| | | | | | |
|------|---------------------------------------|----------------|----------|----------|----------|
| | MATERIALS/SUPPLIES | | | | |
| 6900 | Other Educational Supplies | 33,417 | 0 | 0 | 0 |
| | Subtotal | 33,417 | 0 | 0 | 0 |
| | EQUIPMENT | | | | |
| 8831 | Student Information Management System | 499,347 | 0 | 0 | 0 |
| | Subtotal | 499,347 | 0 | 0 | 0 |
| | TOTAL | 532,764 | 0 | 0 | 0 |

OTHER PROGRAMS - FEDERAL STIMULUS JOBS BILL

In FY11 the federal government approved the Education Jobs Fund (Public Law No. 111-226) which provides funding to states for elementary and secondary public education. The amount indicated below for FY12 Actual is the final portion of the total allocation to the York County School Division.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|-------|---|---|---|
| Teachers | 10.91 | 0 | 0 | 0 |
| Para-Educators | 2 | 0 | 0 | 0 |
| Technical | 2 | 0 | 0 | 0 |

CODE: 50-611050-614**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|--------------------------|------------------------|------------------|----------|----------|----------|
| 1121 | Teacher Salaries | 481,644 | 0 | 0 | 0 |
| 1141 | Para-Educator Salaries | 23,602 | 0 | 0 | 0 |
| 1143 | Technical Salaries | 89,359 | 0 | 0 | 0 |
| 1615 | One-Time Payment | 439,330 | 0 | 0 | 0 |
| | Subtotal | 1,033,935 | 0 | 0 | 0 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 80,959 | 0 | 0 | 0 |
| 2200 | VRS Retirement | 79,553 | 0 | 0 | 0 |
| 2300 | Health Insurance | 47,960 | 0 | 0 | 0 |
| 2400 | Group Life Insurance | 1,548 | 0 | 0 | 0 |
| 2800 | Other Benefits | 2,654 | 0 | 0 | 0 |
| | Subtotal | 212,674 | 0 | 0 | 0 |
| OTHER CHARGES | | | | | |
| 5509 | Tuition Assistance | 70,634 | 0 | 0 | 0 |
| | Subtotal | 70,634 | 0 | 0 | 0 |
| TOTAL | | 1,317,243 | 0 | 0 | 0 |

OTHER PROGRAMS - SUMMER SCHOOL

The Summer School budget encompasses the school session for elementary and secondary students conducted between the end of the regular school term and the beginning of the next regular school term. Summer School serves the citizens of York County in various facets of the education program. Instructional services are offered for students in need of remedial work as well as those desiring advanced instruction. The program on the secondary level is designed to provide services enabling students needing credit to retain or meet grade level requirements. This program also provides enrichment instruction for the gifted and talented students. The cost of this program is offset by tuition and state reimbursement.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| N/A | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

ADDITIONAL INFORMATION:

No personnel are reflected on this page because all of these salaries are paid to temporary staff.

CODE: 50-611050-620

ACCT# DESCRIPTION

| | | | | | |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| PERSONAL SERVICES | | | | | |
| 1121 | Teacher Salaries | 100,961 | 118,064 | 118,064 | 118,064 |
| 1126 | Principal Salaries | 5,300 | 4,000 | 4,000 | 4,000 |
| 1127 | Assistant Principal Salaries | 0 | 6,000 | 6,000 | 6,000 |
| 1131 | Nurses | 3,974 | 1,658 | 1,658 | 1,658 |
| 1141 | Para-Educator Salaries | 1,777 | 2,400 | 2,400 | 2,400 |
| 1150 | Office Clerical | 3,796 | 2,100 | 2,100 | 2,100 |
| 1171 | Bus Driver Spec Trans | 64,130 | 23,100 | 23,100 | 23,100 |
| 1625 | Stipends | 49,500 | 0 | 0 | 0 |
| | Subtotal | 229,438 | 157,322 | 157,322 | 157,322 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 17,606 | 12,035 | 12,035 | 12,035 |
| 2800 | Other Benefits | 300 | 300 | 300 | 300 |
| | Subtotal | 17,906 | 12,335 | 12,335 | 12,335 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 0 | 100 | 100 | 100 |
| 5580 | Pupil Transportation | 0 | 20,160 | 20,160 | 20,160 |
| | Subtotal | 0 | 20,260 | 20,260 | 20,260 |
| MATERIALS/SUPPLIES | | | | | |
| 6900 | Other Educational Supplies | 60 | 0 | 0 | 0 |
| 6990 | Miscellaneous Materials & Supplies | 2,707 | 3,000 | 3,000 | 3,000 |
| | Subtotal | 2,767 | 3,000 | 3,000 | 3,000 |
| | TOTAL | 250,111 | 192,917 | 192,917 | 192,917 |

OTHER PROGRAMS - ADULT EDUCATION

Adult Education programs include: Adult Basic Education (ABE) for persons whose inability to speak, read, or write the English language reduces their opportunities for employment; GED courses that enable persons 17 years of age or older, without a high school diploma, to complete at least a secondary school education; General Adult Education (GAE) which entails academic courses leading to a high school diploma, and preparatory courses for the GED test; instruction in English as a Second Language; and various vocational courses.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|--------------------------------|-----|---|---|---|
| Technical (1 hourly based FTE) | 1.5 | 1 | 1 | 1 |
|--------------------------------|-----|---|---|---|

ADDITIONAL INFORMATION:

FY 11 student enrollment 83

FY 12 student enrollment 69

FY 13 student enrollment 78

CODE: 50-611050-630**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|---------------|---------------|---------------|---------------|
| 1143 | Technical Salaries | 47,819 | 39,730 | 39,730 | 39,730 |
| 1660 | One-Time Bonus | 440 | 0 | 0 | 0 |
| | Subtotal | 48,259 | 39,730 | 39,730 | 39,730 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 3,691 | 3,112 | 3,112 | 3,112 |
| 2800 | Other Benefits | 234 | 199 | 199 | 199 |
| | Subtotal | 3,925 | 3,311 | 3,311 | 3,311 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 3,901 | 3,377 | 3,377 | 3,377 |
| | Subtotal | 3,901 | 3,377 | 3,377 | 3,377 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 910 | 0 | 0 | 0 |
| 5506 | Employee Development | 35 | 1,150 | 1,150 | 1,150 |
| | Subtotal | 945 | 1,150 | 1,150 | 1,150 |
| MATERIALS/SUPPLIES | | | | | |
| 6990 | Miscellaneous Materials & Supplies | 5,533 | 1,666 | 1,666 | 1,666 |
| | Subtotal | 5,533 | 1,666 | 1,666 | 1,666 |
| TOTAL | | 62,563 | 49,234 | 49,234 | 49,234 |

OTHER PROGRAMS - MISCELLANEOUS

Includes federal and state grant programs except those specifically identified in separate programs within the budget.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|------|------|------|------|
| Teachers | 0.25 | 0.25 | 0.25 | 0.25 |
| Para-Educators | 2 | 2 | 2 | 2 |

CODE: 50-611050-640**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|----------------|------------------|------------------|------------------|
| 1121 | Teacher Salaries | 36,849 | 12,982 | 12,982 | 12,982 |
| 1141 | Para-Educator Salaries | 26,214 | 26,690 | 26,690 | 26,589 |
| 1595 | Overtime | 55 | 0 | 0 | 0 |
| 1625 | Stipends | 19,385 | 0 | 0 | 0 |
| 1660 | One-Time Bonus | 800 | 0 | 0 | 0 |
| | Subtotal | 83,303 | 39,672 | 39,672 | 39,571 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 5,029 | 3,035 | 3,035 | 3,027 |
| 2200 | VRS Retirement | 4,506 | 3,184 | 3,184 | 4,725 |
| 2300 | Health Insurance | 16,194 | 13,640 | 13,640 | 9,034 |
| 2400 | Group Life Insurance | 110 | 75 | 75 | 316 |
| 2800 | Other Benefits | 500 | 500 | 500 | 500 |
| | Subtotal | 26,339 | 20,434 | 20,434 | 17,602 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 152,007 | 1,165,583 | 1,165,583 | 1,165,759 |
| | Subtotal | 152,007 | 1,165,583 | 1,165,583 | 1,165,759 |
| OTHER CHARGES | | | | | |
| 5506 | Employee Development | 6,624 | 0 | 0 | 0 |
| | Subtotal | 6,624 | 0 | 0 | 0 |
| MATERIALS/SUPPLIES | | | | | |
| 6900 | Other Educational Supplies | 717 | 0 | 0 | 0 |
| 6990 | Miscellaneous Materials & Supplies | 6,068 | 1,742 | 1,742 | 1,742 |
| | Subtotal | 6,785 | 1,742 | 1,742 | 1,742 |
| TOTAL | | 275,058 | 1,227,431 | 1,227,431 | 1,224,674 |

OTHER PROGRAMS - CONTINGENCY

Budgeted is the debt service cost related to the addition at Yorktown Middle School for New Horizons Regional Education Center.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| N/A | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

CODE: 50-611050-650**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|--------------------------|----------------------------------|----------------|----------------|----------------|------------------|
| 1663 | Employer Cost - VRS Shift | 0 | 0 | 0 | 551,765 |
| 1664 | Employee Cost - VRS Shift | 0 | 0 | 0 | 608,000 |
| | Subtotal | 0 | 0 | 0 | 1,159,765 |
| TRANSFERS | | | | | |
| 9305 | Transfer to County-Debt Service | 112,081 | 111,892 | 111,892 | 112,216 |
| 9308 | Transfer to County-MOU Reversion | 0 | 712,460 | 712,460 | 0 |
| | Subtotal | 112,081 | 824,352 | 824,352 | 112,216 |
| | TOTAL | 112,081 | 824,352 | 824,352 | 1,271,981 |

COUNSELING SERVICE - ELEMENTARY - ELEMENTARY GUIDANCE

Elementary school counselors provide both developmental and crisis intervention counseling to elementary students.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|------------|----|----|----|----|
| Counselors | 10 | 10 | 10 | 10 |
|------------|----|----|----|----|

CODE: 50-612121-000**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| 1123 | Counselor Salaries | 434,741 | 458,192 | 458,192 | 467,356 |
| 1625 | Stipends | 0 | 0 | 1,500 | 1,500 |
| 1660 | One-Time Bonus | 7,489 | 0 | 0 | 0 |
| | Subtotal | 442,230 | 458,192 | 459,692 | 468,856 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 32,752 | 34,963 | 35,078 | 115 |
| 2200 | VRS Retirement | 49,325 | 77,645 | 77,645 | 78,376 |
| 2300 | Health Insurance | 58,471 | 63,912 | 70,380 | 87,594 |
| 2400 | Group Life Insurance | 1,158 | 5,442 | 5,442 | 5,562 |
| 2800 | Other Benefits | 2,219 | 1,992 | 1,992 | 1,505 |
| | Subtotal | 143,925 | 183,954 | 190,537 | 173,152 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 169 | 1,000 | 1,000 | 1,000 |
| 5902 | Curriculum Development | 4,653 | 4,300 | 1,617 | 1,617 |
| | Subtotal | 4,822 | 5,300 | 2,617 | 2,617 |
| MATERIALS/SUPPLIES | | | | | |
| 6900 | Other Educational Supplies | 292 | 0 | 0 | 0 |
| 6990 | Miscellaneous Materials & Supplies | 10,806 | 13,727 | 13,727 | 13,727 |
| | Subtotal | 11,098 | 13,727 | 13,727 | 13,727 |
| | TOTAL | 602,075 | 661,173 | 666,573 | 658,352 |

COUNSELING SERVICE - SECONDARY - SECONDARY GUIDANCE

Secondary school counselors provide developmental, crisis intervention, and career counseling to secondary students.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|------------|----|------|------|------|
| Counselors | 23 | 21.5 | 21.5 | 21.5 |
| Clerical | 8 | 8 | 8 | 8 |

CODE: 50-612124-000**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|------------------|------------------|------------------|------------------|
| 1123 | Counselor Salaries | 1,277,059 | 1,282,413 | 1,282,413 | 1,259,499 |
| 1150 | Office Clerical | 237,017 | 237,175 | 237,175 | 241,919 |
| 1595 | Overtime | 1,017 | 0 | 0 | 0 |
| 1625 | Stipends | 0 | 0 | 2,492 | 2,492 |
| 1660 | One-Time Bonus | 25,512 | 0 | 0 | 0 |
| | Subtotal | 1,540,605 | 1,519,588 | 1,522,080 | 1,503,910 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 113,574 | 115,957 | 116,148 | 115,049 |
| 2200 | VRS Retirement | 176,744 | 257,508 | 257,508 | 251,788 |
| 2300 | Health Insurance | 157,528 | 163,786 | 170,157 | 220,514 |
| 2400 | Group Life Insurance | 4,220 | 18,047 | 18,047 | 17,867 |
| 2800 | Other Benefits | 7,717 | 6,604 | 6,604 | 4,835 |
| | Subtotal | 459,783 | 561,902 | 568,464 | 610,053 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 2,549 | 2,000 | 2,000 | 2,000 |
| | Subtotal | 2,549 | 2,000 | 2,000 | 2,000 |
| MATERIALS/SUPPLIES | | | | | |
| 6001 | Stationery/Forms/Office Supplies | 5,715 | 3,000 | 1,385 | 1,385 |
| 6070 | Testing Materials | 0 | 2,550 | 2,550 | 2,550 |
| 6900 | Other Educational Supplies | 0 | 6,660 | 6,660 | 6,660 |
| 6990 | Miscellaneous Materials & Supplies | 13,968 | 0 | 0 | 0 |
| | Subtotal | 19,683 | 12,210 | 10,595 | 10,595 |
| TOTAL | | 2,022,620 | 2,095,700 | 2,103,139 | 2,126,558 |

HOMEBOUND

Homebound instruction is provided to students with physical or emotional illnesses, injury or pregnancy who are unable to attend school.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|-----|---------------------------|---------------------------|-----------------------------|---------------------------|
| N/A | 0 | 0 | 0 | 0 |

ADDITIONAL INFORMATION:

No personnel are reflected on this page because the salaries are paid on an hourly basis to teachers on call for homebound services.

CODE: 50-612300-000

ACCT# DESCRIPTION

| PERSONAL SERVICES | | | | | |
|--------------------------|------------------|---------------|---------------|---------------|---------------|
| 1121 | Teacher Salaries | 64,399 | 56,225 | 56,225 | 56,225 |
| | Subtotal | 64,399 | 56,225 | 56,225 | 56,225 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 4,927 | 3,812 | 3,812 | 3,812 |
| 2800 | Other Benefits | 157 | 157 | 157 | 157 |
| | Subtotal | 5,084 | 3,969 | 3,969 | 3,969 |
| | TOTAL | 69,483 | 60,194 | 60,194 | 60,194 |

MANAGEMENT & DIRECTION - MANAGEMENT

The Management & Direction Services budget in the area of Improvement of Instruction includes responsibility for activities associated with directing, managing, coordinating, evaluating and supervising the development and implementation of all instructional programs and student services.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Administrative | 1 | 1 | 1 | 1 |
| Technical | 4.47 | 4.47 | 4.47 | 4.47 |
| Clerical | 0.47 | 0.47 | 0.47 | 0.47 |

CODE: 50-613110-000**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|----------------------------------|----------------|----------------|----------------|----------------|
| 1110 | Administrative Salaries | 115,000 | 116,380 | 116,380 | 118,708 |
| 1143 | Technical Salaries | 314,683 | 299,888 | 299,888 | 311,158 |
| 1150 | Office Clerical | 0 | 12,815 | 12,815 | 13,048 |
| 1660 | One-Time Bonus | 7,211 | 0 | 0 | 0 |
| | Subtotal | 436,894 | 429,083 | 429,083 | 442,914 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 31,475 | 32,743 | 32,743 | 33,883 |
| 2200 | VRS Retirement | 46,604 | 72,712 | 72,712 | 74,277 |
| 2300 | Health Insurance | 37,406 | 43,073 | 44,818 | 55,780 |
| 2400 | Group Life Insurance | 1,094 | 5,096 | 5,096 | 5,271 |
| 2800 | Other Benefits | 2,077 | 1,865 | 1,865 | 1,426 |
| | Subtotal | 118,656 | 155,489 | 157,234 | 170,637 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 867 | 3,148 | 3,148 | 3,148 |
| | Subtotal | 867 | 3,148 | 3,148 | 3,148 |
| MATERIALS/SUPPLIES | | | | | |
| 6001 | Stationery/Forms/Office Supplies | 621 | 672 | 672 | 672 |
| | Subtotal | 621 | 672 | 672 | 672 |
| | TOTAL | 557,038 | 588,392 | 590,137 | 617,371 |

INSTRUCTION & CURRICULUM DEVELOPMENT SERVICE - REG. ED.

This budget funds activities related to regular education by aiding teachers in dealing with curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|------|------|------|------|
| Administrative | 5 | 4 | 4 | 4 |
| Technical | 5.75 | 5.75 | 5.75 | 5.75 |
| Clerical | 3.85 | 3.85 | 3.85 | 2.85 |

ADDITIONAL INFORMATION:

In FY 14 eliminated 1 School Board Office Clerical FTE.

CODE: 50-613120-000

ACCT# DESCRIPTION

PERSONAL SERVICES

| | | | | | |
|------|-------------------------|------------------|------------------|------------------|----------------|
| 1110 | Administrative Salaries | 533,199 | 427,614 | 427,614 | 416,417 |
| 1143 | Technical Salaries | 436,148 | 445,921 | 445,921 | 411,290 |
| 1150 | Office Clerical | 162,052 | 170,291 | 170,291 | 113,038 |
| 1595 | Overtime | 797 | 0 | 0 | 0 |
| 1625 | Stipends | 18,878 | 20,000 | 20,000 | 20,000 |
| 1660 | One-Time Bonus | 17,613 | 0 | 0 | 0 |
| | Subtotal | 1,168,687 | 1,063,826 | 1,063,826 | 960,745 |

EMPLOYEE BENEFITS

| | | | | | |
|------|----------------------|----------------|----------------|----------------|----------------|
| 2100 | FICA | 87,521 | 81,184 | 81,184 | 73,498 |
| 2200 | VRS Retirement | 125,393 | 176,885 | 176,885 | 157,763 |
| 2300 | Health Insurance | 85,196 | 91,080 | 96,453 | 117,046 |
| 2400 | Group Life Insurance | 2,976 | 12,397 | 12,397 | 11,195 |
| 2800 | Other Benefits | 5,466 | 4,536 | 4,536 | 3,029 |
| | Subtotal | 306,552 | 366,082 | 371,455 | 362,531 |

PURCHASED SERVICES

| | | | | | |
|------|------------------------------------|---------------|---------------|---------------|---------------|
| 3810 | Purchased Services | 7,500 | 6,000 | 6,000 | 7,588 |
| 3900 | Miscellaneous Contractual Services | 12,873 | 9,700 | 9,700 | 9,700 |
| | Subtotal | 20,373 | 15,700 | 15,700 | 17,288 |

OTHER CHARGES

| | | | | | |
|------|------------------------|---------------|---------------|---------------|---------------|
| 5504 | Travel | 17,824 | 17,681 | 17,681 | 16,193 |
| 5506 | Employee Development | 5,639 | 10,463 | 10,463 | 10,463 |
| 5801 | Dues/Memberships | 420 | 1,300 | 1,300 | 1,300 |
| 5901 | SACS Accreditation | 13,558 | 10,500 | 10,500 | 10,500 |
| 5902 | Curriculum Development | 11,253 | 18,913 | 18,913 | 18,913 |
| | Subtotal | 48,694 | 58,857 | 58,857 | 57,369 |

MATERIALS/SUPPLIES

| | | | | | |
|------|------------------------------------|---------------|---------------|---------------|---------------|
| 6001 | Stationery/Forms/Office Supplies | 34,628 | 16,408 | 16,408 | 16,408 |
| 6900 | Other Educational Supplies | 5,468 | 3,444 | 3,444 | 3,344 |
| 6990 | Miscellaneous Materials & Supplies | 7,817 | 4,700 | 4,700 | 4,700 |
| | Subtotal | 47,913 | 24,552 | 24,552 | 24,452 |

EQUIPMENT

| | | | | | |
|------|---------------------------------|---------------|---------------|---------------|--------------|
| 8911 | Furniture/Equipment-Additional | 3,700 | 3,629 | 3,629 | 3,745 |
| 8921 | Furniture/Equipment-Replacement | 6,687 | 6,787 | 6,787 | 5,987 |
| | Subtotal | 10,387 | 10,416 | 10,416 | 9,732 |

TOTAL

| | | | | |
|--|------------------|------------------|------------------|------------------|
| | 1,602,606 | 1,539,433 | 1,544,806 | 1,432,117 |
|--|------------------|------------------|------------------|------------------|

INSTRUCTION & CURRICULUM DEVELOPMENT SERVICE - REGULAR - SPEC. ED.

This budget funds activities related to special education by aiding teachers in dealing with curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Administrative | 1 | 1 | 1 | 1 |
| Technical | 5 | 5 | 5 | 5 |
| Clerical | 1 | 1 | 1 | 1 |

CODE: 50-613121-000**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|--------------------------|-------------------------|----------------|----------------|----------------|----------------|
| 1110 | Administrative Salaries | 82,891 | 83,886 | 83,886 | 85,564 |
| 1143 | Technical Salaries | 361,954 | 361,932 | 361,932 | 358,739 |
| 1150 | Office Clerical | 33,339 | 39,234 | 39,234 | 32,635 |
| 1595 | Overtime | 635 | 0 | 0 | 0 |
| 1660 | One-Time Bonus | 8,036 | 0 | 0 | 0 |
| | Subtotal | 486,855 | 485,052 | 485,052 | 476,938 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 35,937 | 37,012 | 37,012 | 72,239 |
| 2200 | VRS Retirement | 57,222 | 82,196 | 82,196 | 79,983 |
| 2300 | Health Insurance | 54,995 | 63,844 | 60,674 | 75,515 |
| 2400 | Group Life Insurance | 1,352 | 5,761 | 5,761 | 5,676 |
| 2800 | Other Benefits | 2,332 | 2,107 | 2,107 | 1,536 |
| | Subtotal | 151,838 | 190,920 | 187,750 | 234,949 |
| | TOTAL | 638,693 | 675,972 | 672,802 | 711,887 |

INSTRUCTIONAL STAFF TRAINING SERVICE - STAFF DEVELOPMENT

This budget pays for activities contributing to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school system. Among these activities are in-service training, workshops, demonstrations, school visits, teacher conferences, and courses for college credit.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----------|---|---|---|---|
| Technical | 1 | 1 | 1 | 1 |
|-----------|---|---|---|---|

CODE: 50-613130-000**ACCT# DESCRIPTION**

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET | |
|---------------------------|------------------------------------|---------------------------|-----------------------------|---------------------------|----------------|
| PERSONAL SERVICES | | | | | |
| 1143 | Technical Salaries | 54,483 | 55,137 | 55,137 | 56,240 |
| 1500 | Substitute Salaries | 0 | 25,947 | 25,947 | 25,947 |
| 1625 | Stipends | 8,930 | 0 | 0 | 0 |
| 1660 | One-Time Bonus | 915 | 0 | 0 | 0 |
| | Subtotal | 64,328 | 81,084 | 81,084 | 82,187 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 4,847 | 7,657 | 7,657 | 7,752 |
| 2200 | VRS Retirement | 6,500 | 9,343 | 9,343 | 9,431 |
| 2300 | Health Insurance | 12,720 | 15,194 | 15,694 | 19,533 |
| 2400 | Group Life Insurance | 153 | 655 | 655 | 669 |
| 2800 | Other Benefits | 267 | 240 | 240 | 181 |
| | Subtotal | 24,487 | 33,089 | 33,589 | 37,566 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 0 | 33,900 | 33,900 | 33,900 |
| | Subtotal | 0 | 33,900 | 33,900 | 33,900 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 5,319 | 7,520 | 7,520 | 7,520 |
| 5506 | Employee Development | 125,181 | 86,315 | 86,315 | 86,315 |
| | Subtotal | 130,500 | 93,835 | 93,835 | 93,835 |
| MATERIALS/SUPPLIES | | | | | |
| 6001 | Stationery/Forms/Office Supplies | 0 | 623 | 623 | 623 |
| 6900 | Other Educational Supplies | 2,572 | 2,578 | 2,578 | 2,578 |
| 6990 | Miscellaneous Materials & Supplies | 15,748 | 13,850 | 13,850 | 7,350 |
| | Subtotal | 18,320 | 17,051 | 17,051 | 10,551 |
| TOTAL | | 237,635 | 258,959 | 259,459 | 258,039 |

ELEMENTARY - ELEMENTARY MEDIA

The Media Services budget pays for activities concerned with the use of all teaching and learning resources, including equipment and content materials. This includes printed and non-printed sensory materials. Reflected in the budget are school library services which encompass selecting, acquiring, preparing, cataloging, and circulating books and other printed materials, planning the use of the library by students, teachers, and other staff members, and guiding individuals in the use of library books and materials.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|-------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Media Specialists | 10 | 10 | 10 | 10 |
| Para-Educators | 3.5 | 3.5 | 2.5 | 2.5 |

CODE: 50-613201-000**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| 1122 | Media Specialist Salaries | 532,005 | 544,528 | 544,528 | 523,291 |
| 1141 | Para-Educator Salaries | 59,137 | 65,108 | 54,093 | 55,175 |
| 1660 | One-Time Bonus | 10,267 | 0 | 0 | 0 |
| | Subtotal | 601,409 | 609,636 | 598,621 | 578,466 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 44,469 | 46,520 | 45,677 | 44,253 |
| 2200 | VRS Retirement | 69,433 | 103,308 | 101,351 | 97,009 |
| 2300 | Health Insurance | 67,844 | 85,283 | 56,591 | 70,433 |
| 2400 | Group Life Insurance | 1,649 | 7,240 | 7,109 | 6,884 |
| 2800 | Other Benefits | 3,025 | 2,650 | 2,596 | 2,511 |
| | Subtotal | 186,420 | 245,001 | 213,324 | 221,090 |
| PURCHASED SERVICES | | | | | |
| 3810 | Purchased Services | 10,632 | 12,142 | 12,142 | 10,418 |
| | Subtotal | 10,632 | 12,142 | 12,142 | 10,418 |
| MATERIALS/SUPPLIES | | | | | |
| 6012 | Books | 107,855 | 86,862 | 86,862 | 86,862 |
| 6090 | AV Materials/Supplies | 19,006 | 18,765 | 18,765 | 18,765 |
| 6990 | Miscellaneous Materials & Supplies | 17,893 | 23,172 | 23,172 | 23,172 |
| | Subtotal | 144,754 | 128,799 | 128,799 | 128,799 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 1,424 | 300 | 300 | 300 |
| | Subtotal | 1,424 | 300 | 300 | 300 |
| | TOTAL | 944,639 | 995,878 | 953,186 | 939,073 |

SECONDARY - SECONDARY MEDIA

The Secondary Media Services budget pays for activities concerned with the use of all teaching and learning resources, including equipment and content materials. This includes printed and non-printed sensory materials. Reflected in the budget are school library services which encompass selecting, acquiring, preparing, cataloging, and circulating books and other printed materials, planning the use of the library by students, teachers, and other staff members, and guiding individuals in the use of library books and materials.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|-------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Media Specialists | 8 | 8 | 8 | 8 |
| Para-Educators | 6 | 6 | 6 | 6 |

CODE: 50-613204-000**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| 1122 | Media Specialist Salaries | 431,459 | 431,817 | 431,817 | 425,136 |
| 1141 | Para-Educator Salaries | 117,115 | 115,339 | 115,339 | 110,807 |
| 1625 | Stipends | 12,247 | 0 | 0 | 0 |
| 1660 | One-Time Bonus | 9,639 | 0 | 0 | 0 |
| | Subtotal | 570,460 | 547,156 | 547,156 | 535,943 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 42,908 | 41,752 | 41,752 | 41,000 |
| 2200 | VRS Retirement | 65,950 | 92,721 | 92,721 | 89,878 |
| 2300 | Health Insurance | 49,562 | 58,040 | 47,191 | 58,734 |
| 2400 | Group Life Insurance | 1,592 | 6,498 | 6,498 | 6,378 |
| 2800 | Other Benefits | 2,649 | 2,378 | 2,378 | 1,726 |
| | Subtotal | 162,661 | 201,389 | 190,540 | 197,716 |
| PURCHASED SERVICES | | | | | |
| 3810 | Purchased Services | 18,869 | 38,157 | 38,157 | 39,765 |
| | Subtotal | 18,869 | 38,157 | 38,157 | 39,765 |
| MATERIALS/SUPPLIES | | | | | |
| 6012 | Books | 52,327 | 45,214 | 45,214 | 45,214 |
| 6090 | AV Materials/Supplies | 10,370 | 9,854 | 9,854 | 9,854 |
| 6990 | Miscellaneous Materials & Supplies | 9,556 | 8,943 | 8,943 | 8,943 |
| | Subtotal | 72,253 | 64,011 | 64,011 | 64,011 |
| | TOTAL | 824,243 | 850,713 | 839,864 | 837,435 |

ELEMENTARY - ELEMENTARY PRINCIPALS' OFFICES

The Office of the Principal includes those activities associated with directing and managing the operation of a particular school. Included are activities performed by the principals and other assistants while they supervise all operations; evaluate the staff members of the school; assign duties to staff members; supervise and maintain the records of the school; and coordinate school instructional activities with those of the school division. This budget also includes the work of clerical staff in support of the teaching and administrative duties.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------------|------|----|----|----|
| Principals | 10 | 10 | 10 | 10 |
| Assistant Principals | 12 | 12 | 12 | 12 |
| Clerical | 22.5 | 21 | 21 | 21 |

CODE: 50-614101-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

| | | | | | |
|------|------------------------------|------------------|------------------|------------------|------------------|
| 1126 | Principal Salaries | 832,575 | 812,458 | 812,458 | 812,647 |
| 1127 | Assistant Principal Salaries | 738,811 | 761,009 | 761,009 | 754,965 |
| 1150 | Office Clerical | 666,929 | 658,963 | 658,963 | 679,642 |
| 1595 | Overtime | 2,628 | 0 | 0 | 0 |
| 1660 | One-Time Bonus | 36,423 | 0 | 0 | 0 |
| | Subtotal | 2,277,366 | 2,232,430 | 2,232,430 | 2,247,254 |

EMPLOYEE BENEFITS

| | | | | | |
|------|----------------------|----------------|----------------|----------------|----------------|
| 2100 | FICA | 168,030 | 170,351 | 170,351 | 171,341 |
| 2200 | VRS Retirement | 264,936 | 378,305 | 378,305 | 375,607 |
| 2300 | Health Insurance | 275,093 | 315,680 | 328,904 | 409,354 |
| 2400 | Group Life Insurance | 6,431 | 26,513 | 26,513 | 26,653 |
| 2800 | Other Benefits | 11,165 | 9,701 | 9,701 | 7,213 |
| | Subtotal | 725,655 | 900,550 | 913,774 | 990,168 |

PURCHASED SERVICES

| | | | | | |
|------|------------------------------------|---------------|--------------|--------------|--------------|
| 3900 | Miscellaneous Contractual Services | 15,441 | 1,000 | 1,000 | 2,421 |
| | Subtotal | 15,441 | 1,000 | 1,000 | 2,421 |

OTHER CHARGES

| | | | | | |
|------|----------|--------------|--------------|--------------|--------------|
| 5504 | Travel | 6,866 | 7,463 | 7,463 | 7,463 |
| | Subtotal | 6,866 | 7,463 | 7,463 | 7,463 |

MATERIALS/SUPPLIES

| | | | | | |
|------|----------------------------------|---------------|---------------|---------------|---------------|
| 6001 | Stationery/Forms/Office Supplies | 47,668 | 53,299 | 53,299 | 53,799 |
| 6900 | Other Educational Supplies | 11,027 | 5,257 | 5,257 | 5,257 |
| | Subtotal | 58,695 | 58,556 | 58,556 | 59,056 |

EQUIPMENT

| | | | | | |
|------|---------------------------------|---------------|--------------|--------------|--------------|
| 8911 | Furniture/Equipment-Additional | 493 | 500 | 500 | 500 |
| 8921 | Furniture/Equipment-Replacement | 12,554 | 5,007 | 5,007 | 3,740 |
| | Subtotal | 13,047 | 5,507 | 5,507 | 4,240 |

TRANSFERS

| | | | | | |
|------|---|---------------|---------------|---------------|---------------|
| 9304 | Transfer to County-Emergency Comm. Maint. | 85,720 | 85,720 | 85,720 | 91,720 |
| | Subtotal | 85,720 | 85,720 | 85,720 | 91,720 |

TOTAL

| | | | | | |
|--|--|------------------|------------------|------------------|------------------|
| | | 3,182,790 | 3,291,226 | 3,304,450 | 3,402,322 |
|--|--|------------------|------------------|------------------|------------------|

SECONDARY - SECONDARY PRINCIPALS' OFFICES

The Office of the Principal includes those activities associated with directing and managing the operation of a particular school. Included are activities performed by the principals and other assistants while they supervise all operations; evaluate the staff members of the school; assign duties to staff members; supervise and maintain the records of the school; and coordinate school instructional activities with those of the school division. This budget also includes the work of clerical staff in support of the teaching and administrative duties.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------------|----|----|----|----|
| Principals | 9 | 9 | 9 | 9 |
| Assistant Principals | 15 | 15 | 15 | 15 |
| Clerical | 27 | 27 | 27 | 27 |

CODE: 50-614104-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

| | | | | | |
|------|------------------------------|------------------|------------------|------------------|------------------|
| 1126 | Principal Salaries | 799,119 | 811,885 | 811,885 | 815,192 |
| 1127 | Assistant Principal Salaries | 890,843 | 917,061 | 917,061 | 896,876 |
| 1150 | Office Clerical | 750,997 | 751,333 | 751,333 | 766,360 |
| 1595 | Overtime | 3,605 | 0 | 0 | 0 |
| 1660 | One-Time Bonus | 41,599 | 0 | 0 | 0 |
| 1998 | Personal Leave/Retirement | 0 | 19,340 | 19,340 | 19,340 |
| | Subtotal | 2,486,163 | 2,499,619 | 2,499,619 | 2,497,768 |

EMPLOYEE BENEFITS

| | | | | | |
|------|----------------------|----------------|----------------|----------------|------------------|
| 2100 | FICA | 184,880 | 190,751 | 190,751 | 191,079 |
| 2200 | VRS Retirement | 286,941 | 420,351 | 420,351 | 415,632 |
| 2300 | Health Insurance | 348,963 | 315,085 | 323,779 | 436,375 |
| 2400 | Group Life Insurance | 6,981 | 29,457 | 29,457 | 29,493 |
| 2800 | Other Benefits | 23,199 | 10,974 | 10,974 | 8,043 |
| | Subtotal | 850,964 | 966,618 | 975,312 | 1,080,622 |

PURCHASED SERVICES

| | | | | | |
|------|------------------------------------|---------------|---------------|---------------|---------------|
| 3900 | Miscellaneous Contractual Services | 36,226 | 28,500 | 28,500 | 20,000 |
| | Subtotal | 36,226 | 28,500 | 28,500 | 20,000 |

OTHER CHARGES

| | | | | | |
|------|----------|---------------|---------------|---------------|---------------|
| 5504 | Travel | 10,701 | 14,595 | 14,595 | 14,595 |
| | Subtotal | 10,701 | 14,595 | 14,595 | 14,595 |

MATERIALS/SUPPLIES

| | | | | | |
|------|----------------------------------|---------------|---------------|---------------|---------------|
| 6001 | Stationery/Forms/Office Supplies | 14,925 | 26,850 | 26,850 | 26,850 |
| | Subtotal | 14,925 | 26,850 | 26,850 | 26,850 |

TRANSFERS

| | | | | | |
|------|-----------------------------|----------------|----------------|----------------|----------------|
| 9303 | Transfer to County-Deputies | 308,462 | 297,640 | 297,640 | 297,640 |
| | Subtotal | 308,462 | 297,640 | 297,640 | 297,640 |

TOTAL

| | | | | | |
|--|--------------|------------------|------------------|------------------|------------------|
| | TOTAL | 3,707,441 | 3,833,822 | 3,842,516 | 3,937,475 |
|--|--------------|------------------|------------------|------------------|------------------|

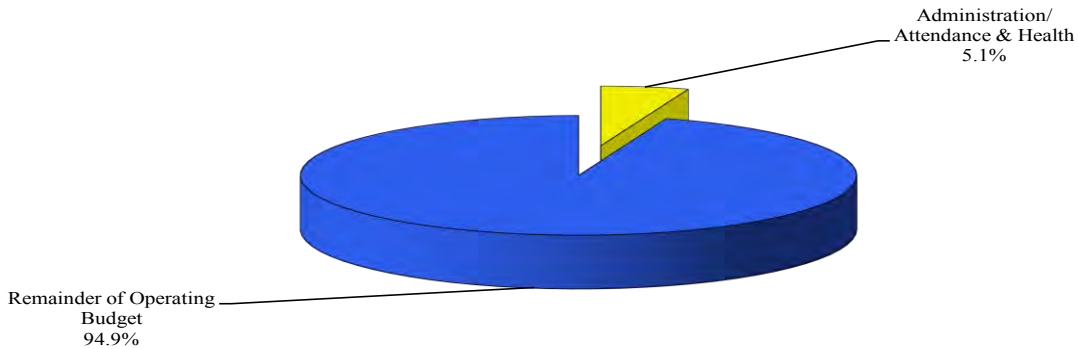
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ADMINISTRATION,
ATTENDANCE & HEATH

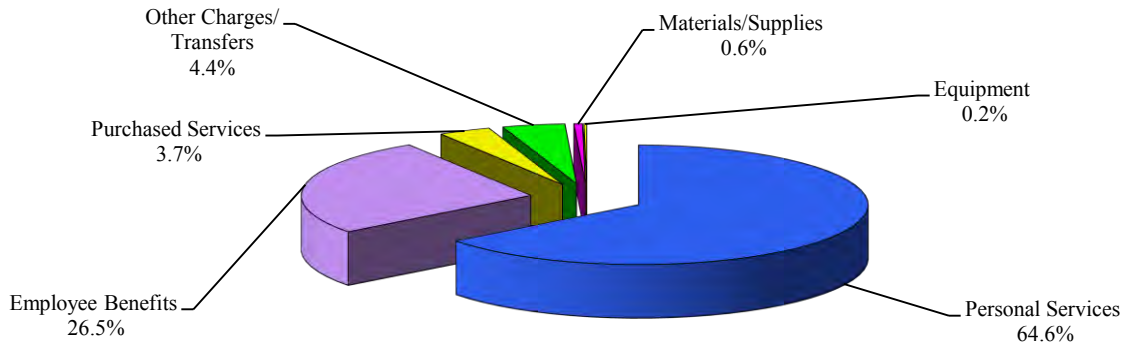
The Administration/Attendance and Health category of the budget provides for activities concerned with establishing and administering policy for the school division. This includes Board Services, Executive Services, Human Resources, Fiscal Services, Information Services and Health Services.

The Administration/Attendance and Health category comprises 5.1% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 91% of the Administration / Attendance and Health category budget is directed towards compensation of staff (Personal Services 64.6% plus Employee Benefits 26.5%). The remaining 8.9% covers such items as office supplies, equipment and purchased services. The Administration/Attendance and Health category budget reflects an increase of \$118,377 or 1.9% (from \$6,265,076 in FY13E to \$6,383,453 in FY14). The charts below and on the next page depict this information.

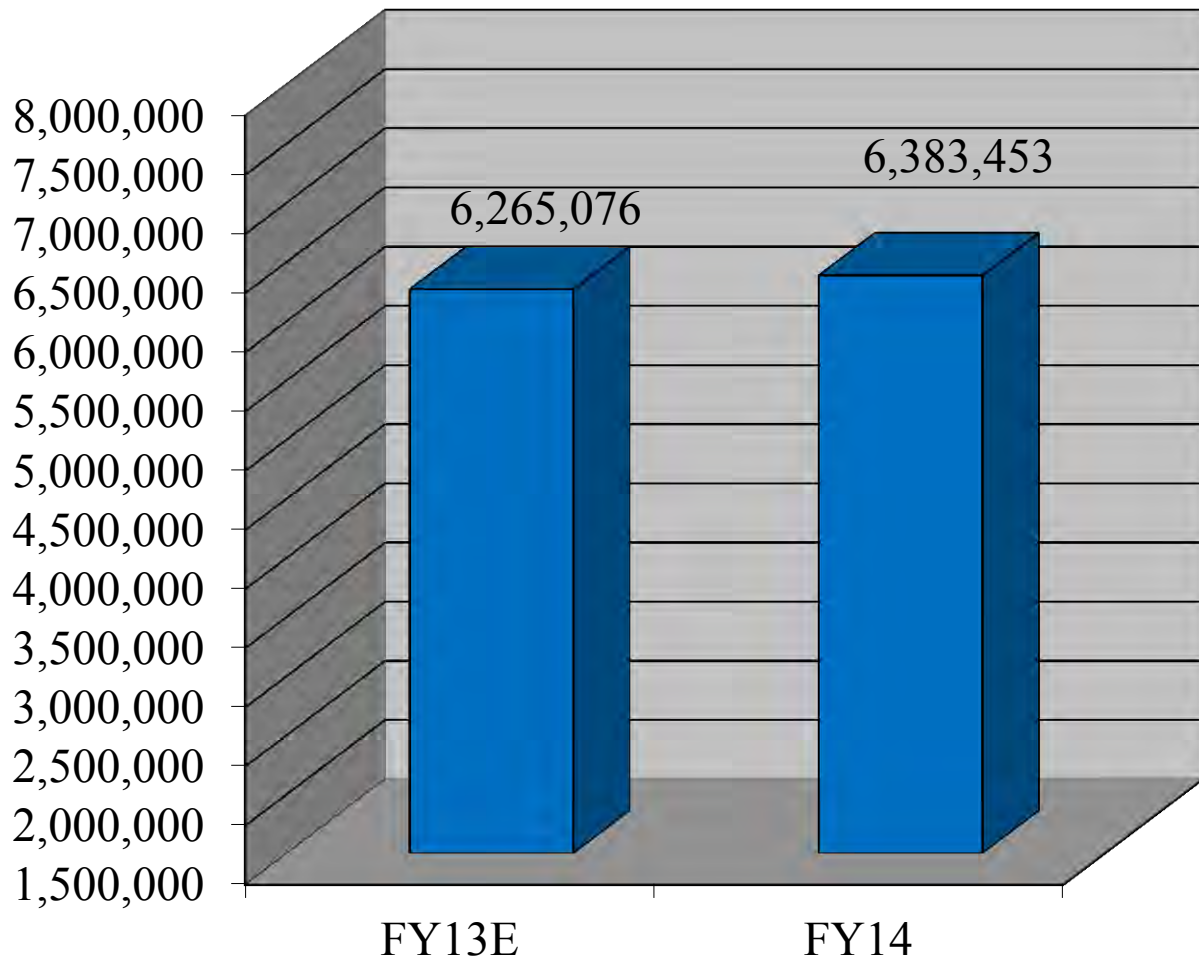
Administration/Attendance & Health Category as a Percent of Operating Budget for FY2014



Administration/Attendance & Health Category by Major Object for FY2014



Budget Comparison of Administration/Attendance and Health Category



BOARD SERVICES

The Board Services budget pays for activities concerned with directing and managing the general operation of the School Board. The School Board consists of four members and one chairperson. The School Board is responsible for establishing and administering policies for operating the school division. Also included in this activity is the Clerk of the Board. The Clerk of the Board is responsible for transcribing the minutes of the School Board meetings in addition to providing general support services to the Board.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|--------------------|---|---|---|---|
| Chairman | 1 | 1 | 1 | 1 |
| Board Members | 4 | 4 | 4 | 4 |
| Clerk of the Board | 1 | 1 | 1 | 1 |

ADDITIONAL INFORMATION:

Compensation is \$9,000 to each School Board member per fiscal year. The Chair receives an additional fiscal year payment of \$1,200 and the Vice-Chair \$600.

CODE: 50-621100-000**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|----------------------------------|----------------|----------------|----------------|----------------|
| 1115 | Office of the Clerk | 6,000 | 6,000 | 6,000 | 6,000 |
| 1311 | Members of Board | 46,800 | 46,800 | 46,800 | 46,800 |
| | Subtotal | 52,800 | 52,800 | 52,800 | 52,800 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 3,757 | 4,039 | 4,039 | 4,039 |
| 2300 | Health Insurance | 14,292 | 20,626 | 25,458 | 31,685 |
| 2800 | Other Benefits | 259 | 232 | 232 | 170 |
| | Subtotal | 18,308 | 24,897 | 29,729 | 35,894 |
| PURCHASED SERVICES | | | | | |
| 3120 | Auditing: CPA | 19,400 | 19,400 | 19,400 | 19,400 |
| 3600 | Advertising | 0 | 500 | 500 | 500 |
| | Subtotal | 19,400 | 19,900 | 19,900 | 19,900 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 8,564 | 15,300 | 15,300 | 15,300 |
| 5801 | Dues/Memberships | 17,849 | 13,000 | 13,000 | 13,000 |
| | Subtotal | 26,413 | 28,300 | 28,300 | 28,300 |
| MATERIALS/SUPPLIES | | | | | |
| 6001 | Stationery/Forms/Office Supplies | 4,280 | 3,404 | 3,404 | 3,404 |
| | Subtotal | 4,280 | 3,404 | 3,404 | 3,404 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 970 | 4,700 | 4,700 | 4,700 |
| | Subtotal | 970 | 4,700 | 4,700 | 4,700 |
| | TOTAL | 122,171 | 134,001 | 138,833 | 144,998 |

EXECUTIVE SERVICES

The Executive Services budget includes activities associated with the overall general administration of the school division. Included in this activity is the Division Superintendent who serves as the Chief Executive Officer. The Division Superintendent is responsible for providing general management and direction to all school employees with regard to federal, state, and local regulations; recommending, implementing, and enforcing all policy changes as directed by the school board; and making recommendations to the board concerning all aspects of the school operations. The Chief Operations Officer provides general management and direction for operations and maintenance of school facilities, information services and pupil transportation services.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|--------------------------|---|---|---|---|
| Division Superintendent | 1 | 1 | 1 | 1 |
| Chief Operations Officer | 1 | 1 | 1 | 1 |
| Technical | 1 | 1 | 1 | 1 |

CODE: 50-621200-000**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| 1110 | Administrative Salaries | 317,139 | 303,685 | 303,685 | 309,759 |
| 1143 | Technical Salaries | 31,687 | 50,998 | 50,998 | 43,122 |
| 1595 | Overtime | 2,276 | 3,000 | 3,000 | 3,000 |
| 1660 | One-Time Bonus | 5,827 | 0 | 0 | 0 |
| 1998 | Personal Leave/Retirement | 0 | 13,650 | 13,650 | 13,650 |
| | Subtotal | 356,929 | 371,333 | 371,333 | 369,531 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 20,844 | 25,322 | 25,322 | 25,269 |
| 2200 | VRS Retirement | 40,969 | 60,104 | 60,104 | 59,178 |
| 2300 | Health Insurance | 29,861 | 30,030 | 42,287 | 52,630 |
| 2400 | Group Life Insurance | 975 | 4,212 | 4,212 | 4,199 |
| 2800 | Other Benefits | 12,787 | 16,755 | 16,755 | 17,790 |
| | Subtotal | 105,436 | 136,423 | 148,680 | 159,066 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 78,148 | 26,075 | 26,075 | 26,075 |
| | Subtotal | 78,148 | 26,075 | 26,075 | 26,075 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 6,073 | 8,874 | 8,874 | 8,874 |
| 5801 | Dues/Memberships | 8,186 | 6,400 | 6,400 | 6,400 |
| | Subtotal | 14,259 | 15,274 | 15,274 | 15,274 |
| MATERIALS/SUPPLIES | | | | | |
| 6001 | Stationery/Forms/Office Supplies | 5,000 | 717 | 717 | 717 |
| | Subtotal | 5,000 | 717 | 717 | 717 |
| EQUIPMENT | | | | | |
| 8921 | Furniture/Equipment-Replacement | 137 | 1,000 | 1,000 | 1,000 |
| | Subtotal | 137 | 1,000 | 1,000 | 1,000 |
| TOTAL | | 559,909 | 550,822 | 563,079 | 571,663 |

COMMUNICATION SERVICES

Included in this budget are activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, directors, and the general public through mailing, internal memorandums, various news media, or personal contact. The Communication Services budget includes the development of the Annual Superintendent's Report, various newsletters to staff and students, and programming for the cable television educational channel.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----------|---|---|---|---|
| Technical | 2 | 2 | 2 | 2 |
|-----------|---|---|---|---|

ADDITIONAL INFORMATION:

Increase in Transfer to County-Video Services includes \$25,000 for capital costs.

CODE: 50-621300-000

ACCT# DESCRIPTION

| | | | | | |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| PERSONAL SERVICES | | | | | |
| 1143 | Technical Salaries | 127,947 | 126,022 | 126,022 | 113,162 |
| 1660 | One-Time Bonus | 2,078 | 0 | 0 | 0 |
| | Subtotal | 130,025 | 126,022 | 126,022 | 113,162 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 9,254 | 9,616 | 9,616 | 8,657 |
| 2200 | VRS Retirement | 14,757 | 21,355 | 21,355 | 18,977 |
| 2300 | Health Insurance | 23,418 | 31,080 | 7,321 | 2,444 |
| 2400 | Group Life Insurance | 346 | 1,497 | 1,497 | 1,347 |
| 2800 | Other Benefits | 606 | 547 | 547 | 364 |
| | Subtotal | 48,381 | 64,095 | 40,336 | 31,789 |
| PURCHASED SERVICES | | | | | |
| 3500 | Printing | 2,826 | 6,000 | 6,000 | 4,000 |
| 3600 | Advertising | 0 | 2,000 | 2,000 | 750 |
| 3900 | Miscellaneous Contractual Services | 53,666 | 77,150 | 77,150 | 60,000 |
| 3905 | Good Will | 49 | 2,000 | 2,000 | 2,000 |
| | Subtotal | 56,541 | 87,150 | 87,150 | 66,750 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 813 | 762 | 762 | 762 |
| 5506 | Employee Development | 405 | 896 | 896 | 896 |
| | Subtotal | 1,218 | 1,658 | 1,658 | 1,658 |
| MATERIALS/SUPPLIES | | | | | |
| 6001 | Stationery/Forms/Office Supplies | 1,437 | 1,119 | 1,119 | 1,119 |
| 6990 | Miscellaneous Materials & Supplies | 3,236 | 3,750 | 3,750 | 3,750 |
| | Subtotal | 4,673 | 4,869 | 4,869 | 4,869 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 2,654 | 3,000 | 3,000 | 3,000 |
| | Subtotal | 2,654 | 3,000 | 3,000 | 3,000 |
| TRANSFERS | | | | | |
| 9302 | Transfer to County-Video Services | 76,142 | 108,588 | 108,588 | 190,060 |
| | Subtotal | 76,142 | 108,588 | 108,588 | 190,060 |
| TOTAL | | 319,634 | 395,382 | 371,623 | 411,288 |

HUMAN RESOURCES

The Human Resources budget reflects activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruitment, placement, staff transfers, and teacher certification. Human Resources is also responsible for the systematic recording and summarizing of information relating to staff members employed by the School Division.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Administrative | 1 | 1 | 1 | 1 |
| Technical | 9.7 | 8 | 8 | 8 |
| Clerical | 1.5 | 1.5 | 1.5 | 1.5 |

CODE: 50-621400-000**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|----------------|------------------|------------------|------------------|
| 1110 | Administrative Salaries | 94,015 | 95,143 | 95,143 | 97,046 |
| 1143 | Technical Salaries | 534,027 | 476,559 | 476,559 | 482,246 |
| 1150 | Office Clerical | 53,638 | 62,419 | 62,419 | 55,530 |
| 1595 | Overtime | 3,157 | 0 | 0 | 0 |
| 1625 | Stipends | 3,815 | 0 | 0 | 0 |
| 1660 | One-Time Bonus | 11,376 | 0 | 0 | 0 |
| | Subtotal | 700,028 | 634,121 | 634,121 | 634,822 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 51,662 | 48,387 | 48,387 | 48,564 |
| 2200 | VRS Retirement | 77,678 | 107,458 | 107,458 | 106,460 |
| 2300 | Health Insurance | 75,610 | 74,969 | 64,131 | 79,817 |
| 2400 | Group Life Insurance | 1,912 | 7,531 | 7,531 | 7,554 |
| 2600 | Unemployment Compensation | 25,237 | 27,500 | 27,500 | 27,500 |
| 2800 | Other Benefits | 3,335 | 2,756 | 2,756 | 2,044 |
| | Subtotal | 235,434 | 268,601 | 257,763 | 271,939 |
| PURCHASED SERVICES | | | | | |
| 3500 | Printing | 261 | 3,000 | 3,000 | 1,500 |
| 3600 | Advertising | 1,600 | 10,000 | 10,000 | 6,500 |
| 3900 | Miscellaneous Contractual Services | 43,016 | 94,957 | 94,957 | 80,957 |
| | Subtotal | 44,877 | 107,957 | 107,957 | 88,957 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 4,984 | 10,067 | 10,067 | 5,067 |
| 5506 | Employee Development | 7,210 | 12,860 | 12,860 | 12,860 |
| | Subtotal | 12,194 | 22,927 | 22,927 | 17,927 |
| MATERIALS/SUPPLIES | | | | | |
| 6001 | Stationery/Forms/Office Supplies | 603 | 1,500 | 1,500 | 1,000 |
| 6990 | Miscellaneous Materials & Supplies | 2,925 | 5,360 | 5,360 | 5,360 |
| | Subtotal | 3,528 | 6,860 | 6,860 | 6,360 |
| TOTAL | | 996,061 | 1,040,466 | 1,029,628 | 1,020,005 |

FISCAL SERVICES

This budget pays for activities concerned with the fiscal operations of the school division. Included in this activity is the maintaining of records of the financial operations and transactions of the school system; budget development and compilation services; payroll services; risk management; and managing and directing the accounting and investment of student activity funds.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Administrative | 1 | 1 | 1 | 1 |
| Technical | 10.75 | 10.75 | 10.75 | 10.75 |
| Clerical | 1 | 1 | 1 | 1 |

CODE: 50-621600-000**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|----------------|------------------|------------------|------------------|
| 1110 | Administrative Salaries | 127,533 | 129,062 | 129,062 | 131,643 |
| 1143 | Technical Salaries | 515,500 | 532,476 | 532,476 | 620,652 |
| 1150 | Office Clerical | 40,778 | 39,739 | 39,739 | 40,534 |
| 1595 | Overtime | 193 | 0 | 0 | 0 |
| 1660 | One-Time Bonus | 11,466 | 0 | 0 | 0 |
| | Subtotal | 695,470 | 701,277 | 701,277 | 792,829 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 46,905 | 53,512 | 53,512 | 54,178 |
| 2200 | VRS Retirement | 82,311 | 118,838 | 118,838 | 118,766 |
| 2300 | Health Insurance | 106,774 | 122,984 | 126,580 | 157,541 |
| 2400 | Group Life Insurance | 2,011 | 8,329 | 8,329 | 8,428 |
| 2800 | Other Benefits | 3,381 | 3,047 | 3,047 | 2,281 |
| | Subtotal | 241,382 | 306,710 | 310,306 | 341,194 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 9,953 | 32,000 | 32,000 | 32,000 |
| | Subtotal | 9,953 | 32,000 | 32,000 | 32,000 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 5,728 | 4,280 | 4,280 | 4,280 |
| 5506 | Employee Development | 2,337 | 4,769 | 4,769 | 4,769 |
| 5801 | Dues/Memberships | 16,663 | 13,500 | 14,500 | 14,500 |
| | Subtotal | 24,728 | 22,549 | 23,549 | 23,549 |
| MATERIALS/SUPPLIES | | | | | |
| 6001 | Stationery/Forms/Office Supplies | 1,638 | 1,613 | 1,613 | 1,613 |
| 6990 | Miscellaneous Materials & Supplies | 2,814 | 3,700 | 3,700 | 2,900 |
| | Subtotal | 4,452 | 5,313 | 5,313 | 4,513 |
| EQUIPMENT | | | | | |
| 8921 | Furniture/Equipment-Replacement | 969 | 2,700 | 1,700 | 700 |
| | Subtotal | 969 | 2,700 | 1,700 | 700 |
| TOTAL | | 976,954 | 1,070,549 | 1,074,145 | 1,194,785 |

HEALTH SERVICES

Health Services personnel implement OSHA regulations related to bloodborne pathogens, provide basic first aid to students and staff, and screen and monitor the health status of students.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
| Health Services Paraprofessional | 1 | 1 | 1 | 1 |
| Occupational Safety/Regulatory Compliance Specialist | 1 | 1 | 1 | 1 |
| Occupational Therapist | 4.5 | 4.5 | 4.5 | 4.5 |
| Physical Therapist | 2 | 2 | 2 | 2 |
| Nurses | 17 | 17 | 17 | 17 |

CODE: 50-622200-000**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|------------------|------------------|------------------|------------------|
| 1130 | Professional Salaries | 419,542 | 441,216 | 441,216 | 433,400 |
| 1131 | Nurses | 561,962 | 592,661 | 592,661 | 592,148 |
| 1143 | Technical Salaries | 85,340 | 87,731 | 87,731 | 0 |
| 1595 | Overtime | 5,146 | 0 | 0 | 0 |
| 1600 | Supplements | 0 | 2,249 | 2,249 | 2,249 |
| 1660 | One-Time Bonus | 17,904 | 0 | 0 | 0 |
| | Subtotal | 1,089,894 | 1,123,857 | 1,123,857 | 1,027,797 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 81,502 | 85,760 | 85,760 | 85,101 |
| 2200 | VRS Retirement | 119,622 | 190,067 | 190,067 | 186,176 |
| 2300 | Health Insurance | 82,827 | 94,115 | 82,835 | 103,096 |
| 2400 | Group Life Insurance | 2,836 | 13,321 | 13,321 | 13,211 |
| 2800 | Other Benefits | 5,457 | 4,875 | 4,875 | 3,575 |
| | Subtotal | 292,244 | 388,138 | 376,858 | 391,159 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 1,560 | 1,376 | 1,376 | 1,376 |
| | Subtotal | 1,560 | 1,376 | 1,376 | 1,376 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 0 | 500 | 500 | 250 |
| 5506 | Employee Development | 46 | 750 | 750 | 450 |
| | Subtotal | 46 | 1,250 | 1,250 | 700 |
| MATERIALS/SUPPLIES | | | | | |
| 6004 | Medical Supplies | 9,799 | 9,952 | 9,952 | 10,502 |
| | Subtotal | 9,799 | 9,952 | 9,952 | 10,502 |
| EQUIPMENT | | | | | |
| 8921 | Furniture/Equipment-Replacement | 0 | 1,500 | 1,500 | 1,500 |
| | Subtotal | 0 | 1,500 | 1,500 | 1,500 |
| TOTAL | | 1,393,543 | 1,526,073 | 1,514,793 | 1,433,034 |

PSYCHOLOGICAL SERVICES

School psychologists provide counseling and evaluation services to students.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|---------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Psychologists | 7 | 7 | 7 | 7 |

CODE: 50-622300-000

ACCT# DESCRIPTION

| | | | | | |
|------|---------------------------|----------------|----------------|----------------|----------------|
| | PERSONAL SERVICES | | | | |
| 1132 | Psychologist Salaries | 480,593 | 510,296 | 510,296 | 520,502 |
| 1660 | One-Time Bonus | 8,282 | 0 | 0 | 0 |
| | Subtotal | 488,875 | 510,296 | 510,296 | 520,502 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 36,417 | 38,940 | 38,940 | 39,818 |
| 2200 | VRS Retirement | 57,335 | 86,474 | 86,474 | 87,288 |
| 2300 | Health Insurance | 46,306 | 56,050 | 57,973 | 72,154 |
| 2400 | Group Life Insurance | 1,346 | 6,061 | 6,061 | 6,194 |
| 2800 | Other Benefits | 2,117 | 2,218 | 2,218 | 1,676 |
| | Subtotal | 143,521 | 189,743 | 191,666 | 207,130 |
| | OTHER CHARGES | | | | |
| 5504 | Travel | 4,192 | 2,000 | 2,000 | 4,000 |
| | Subtotal | 4,192 | 2,000 | 2,000 | 4,000 |
| | MATERIALS/SUPPLIES | | | | |
| 6070 | Testing Materials | 409 | 7,000 | 7,000 | 1,500 |
| | Subtotal | 409 | 7,000 | 7,000 | 1,500 |
| | TOTAL | 636,997 | 709,039 | 710,962 | 733,132 |

SPEECH/AUDIOLOGY SERVICES

Speech therapists provide articulation and language therapy to students with disabilities.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|--------------------------------|----|----|----|----|
| Speech - Language Pathologists | 10 | 10 | 10 | 10 |
| Para-Educators | 3 | 3 | 3 | 3 |

CODE: 50-622400-000**ACCT# DESCRIPTION**

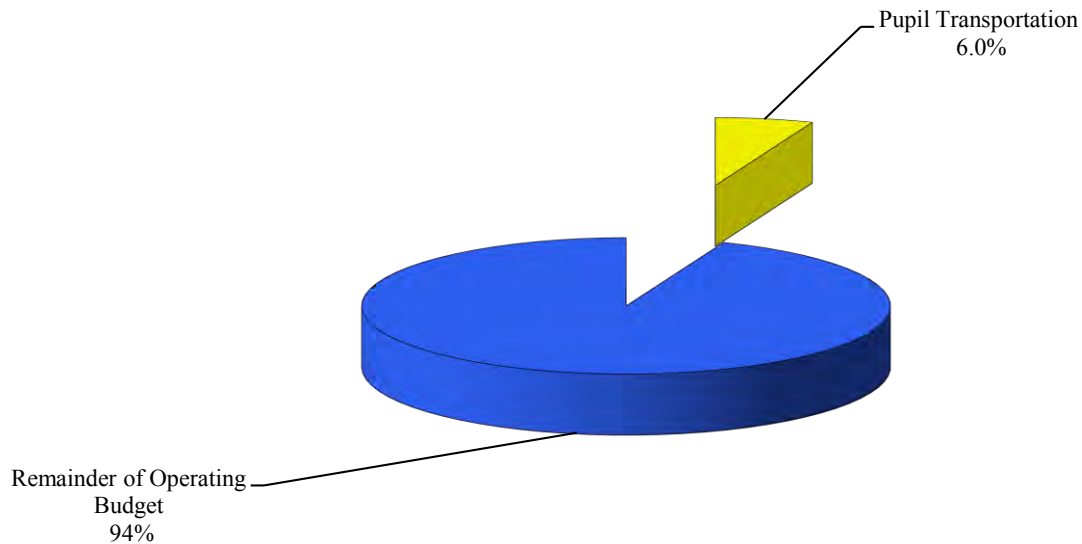
| PERSONAL SERVICES | | | | | |
|---------------------------|----------------------------|----------------|----------------|----------------|----------------|
| 1130 | Professional Salaries | 543,688 | 564,977 | 564,977 | 564,551 |
| 1141 | Para-Educator Salaries | 50,133 | 50,568 | 50,568 | 48,936 |
| 1595 | Overtime | 217 | 0 | 0 | 0 |
| 1660 | One-Time Bonus | 10,530 | 0 | 0 | 0 |
| | Subtotal | 604,568 | 615,545 | 615,545 | 613,487 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 45,401 | 46,971 | 46,971 | 46,932 |
| 2200 | VRS Retirement | 71,134 | 104,310 | 104,310 | 102,882 |
| 2300 | Health Insurance | 48,550 | 51,431 | 74,700 | 92,971 |
| 2400 | Group Life Insurance | 1,689 | 7,311 | 7,311 | 7,300 |
| 2800 | Other Benefits | 2,456 | 2,676 | 2,676 | 1,976 |
| | Subtotal | 169,230 | 212,699 | 235,968 | 252,061 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 4,134 | 2,500 | 2,500 | 3,500 |
| | Subtotal | 4,134 | 2,500 | 2,500 | 3,500 |
| MATERIALS/SUPPLIES | | | | | |
| 6900 | Other Educational Supplies | 54 | 8,000 | 8,000 | 5,500 |
| | Subtotal | 54 | 8,000 | 8,000 | 5,500 |
| | TOTAL | 777,986 | 838,744 | 862,013 | 874,548 |

PUPIL TRANSPORTATION

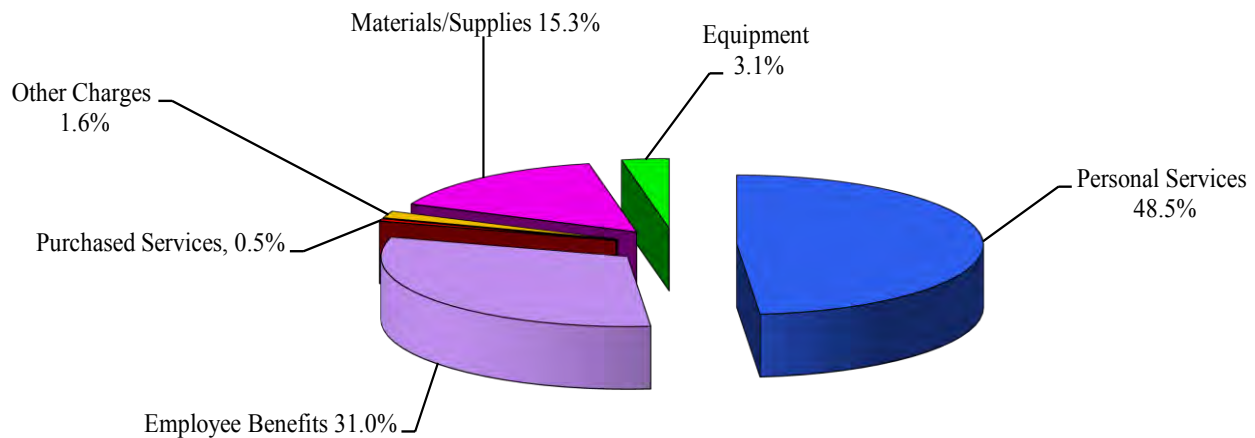
The Pupil Transportation category of the budget provides for activities associated with transporting students to and from school and on other trips related to school activities.

The Pupil Transportation category comprises 6.0% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 79% of the Pupil Transportation category budget is directed towards compensation of staff (Personal Services 48.5% plus Employee Benefits 31.0%). The remaining 20.5% covers such items as fuel, vehicle parts, replacement buses, equipment, and purchased services. The Pupil Transportation category budget reflects an increase of \$378,099 or 5.3% (from \$7,117,699 in FY13E to \$7,495,798 in FY14). The charts below and on the next page depict this information.

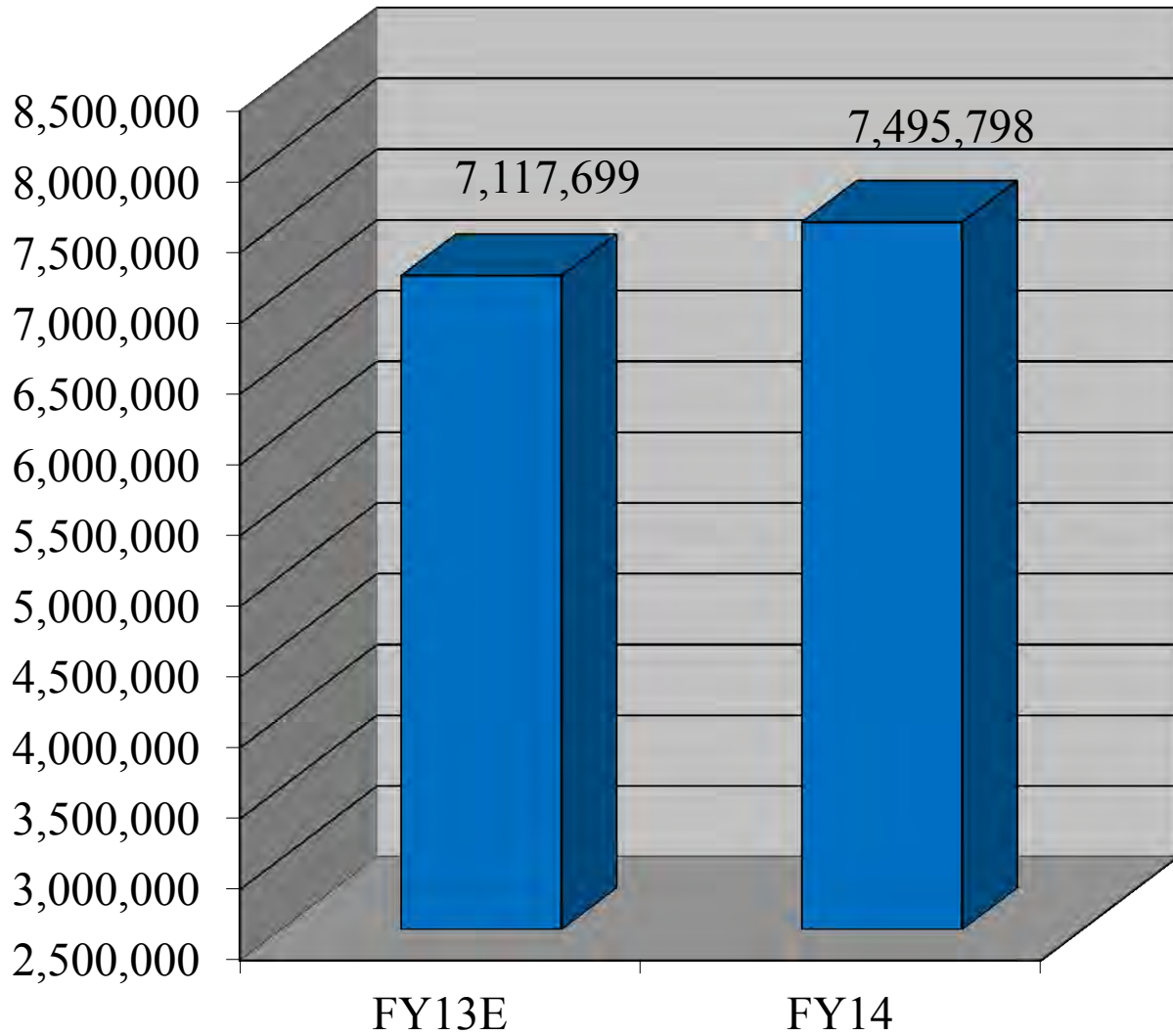
Pupil Transportation Category as a Percent of Operating Budget for FY2014



Pupil Transportation Category by Major Object for FY2014



Budget Comparison of Pupil Transportation Category



VEHICLE OPERATION SERVICES

The Vehicle Operation Services budget covers all operating costs associated with transporting students to and from school and on other trips related to school activities.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
| Technical | 7 | 7 | 7 | 7 |
| Bus Drivers (5, 6 & 7 hours) | 131 | 131 | 131 | 131 |
| Bus Driver Assistants (5, 5.5 & 6 hours) | 25 | 25 | 25 | 25 |
| Crossing Guards (6 hours) | 3.5 | 3.5 | 3.5 | 3.5 |
| Clerical | 2 | 2 | 2 | 2 |

CODE: 50-632000-000**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|--------------------------------------|------------------|------------------|------------------|------------------|
| 1143 | Technical Salaries | 282,402 | 294,337 | 294,337 | 300,224 |
| 1150 | Office Clerical | 66,856 | 65,246 | 65,246 | 66,551 |
| 1170 | Bus Drivers | 1,881,106 | 1,961,497 | 1,961,497 | 2,011,834 |
| 1171 | Bus Driver Spec Trans | 19,397 | 34,425 | 34,425 | 34,425 |
| 1172 | Bus Drivers, Schools Contracted | 25,359 | 31,207 | 31,207 | 31,207 |
| 1175 | Bus Driver Assistants | 258,468 | 268,237 | 268,237 | 273,602 |
| 1177 | Crossing Guards | 15,737 | 26,635 | 26,635 | 27,168 |
| 1500 | Substitute Salaries | 337,583 | 239,180 | 239,180 | 239,180 |
| 1595 | Overtime | 311,194 | 293,306 | 293,306 | 301,033 |
| 1660 | One-Time Bonus | 68,909 | 0 | 0 | 0 |
| | Subtotal | 3,267,011 | 3,214,070 | 3,214,070 | 3,285,224 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 230,399 | 221,298 | 221,298 | 228,391 |
| 2200 | VRS Retirement | 301,440 | 403,464 | 403,464 | 408,468 |
| 2300 | Health Insurance | 956,200 | 1,160,090 | 1,160,090 | 1,425,863 |
| 2400 | Group Life Insurance | 11,703 | 31,531 | 31,531 | 39,858 |
| 2800 | Other Benefits | 53,797 | 49,274 | 49,274 | 46,815 |
| | Subtotal | 1,553,539 | 1,865,657 | 1,865,657 | 2,149,395 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 21,828 | 19,000 | 19,000 | 19,000 |
| | Subtotal | 21,828 | 19,000 | 19,000 | 19,000 |
| OTHER CHARGES | | | | | |
| 5309 | Vehicle Insurance (Pupil Trans only) | 89,459 | 115,750 | 115,750 | 115,750 |
| 5506 | Employee Development | 9,664 | 5,738 | 5,738 | 5,738 |
| | Subtotal | 99,123 | 121,488 | 121,488 | 121,488 |
| MATERIALS/SUPPLIES | | | | | |
| 6001 | Stationery/Forms/Office Supplies | 3,851 | 1,500 | 1,500 | 1,500 |
| 6008 | Gas, Diesel, Oil & Grease | 887,655 | 961,787 | 961,787 | 961,787 |
| | Subtotal | 891,506 | 963,287 | 963,287 | 963,287 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 1,495 | 3,000 | 3,000 | 3,000 |
| | Subtotal | 1,495 | 3,000 | 3,000 | 3,000 |
| TOTAL | | 5,834,502 | 6,186,502 | 6,186,502 | 6,541,394 |

VEHICLE MAINTENANCE SERVICES

The Vehicle Maintenance Services budget pays for activities involved in maintaining student transportation vehicles. It includes repairing vehicle parts, replacing vehicle parts, cleaning, painting and inspecting vehicles for safety.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----------|---|---|---|---|
| Mechanics | 8 | 7 | 7 | 7 |
|-----------|---|---|---|---|

CODE: 50-634000-000**ACCT# DESCRIPTION**

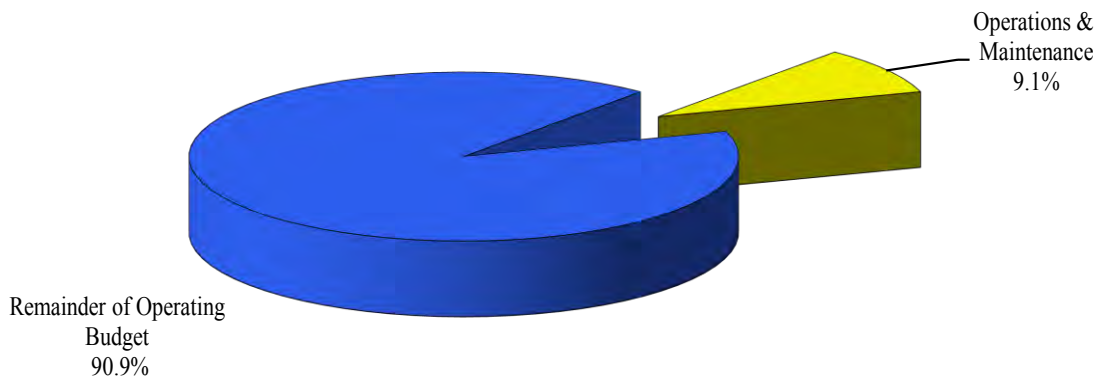
| | | | | | |
|---------------------------|------------------------------------|------------------|----------------|----------------|----------------|
| PERSONAL SERVICES | | | | | |
| 1160 | Trades Salaries | 373,241 | 340,470 | 340,470 | 351,390 |
| 1595 | Overtime | 3,872 | 0 | 0 | 0 |
| 1625 | Stipends | 3,000 | 0 | 0 | 0 |
| 1660 | One-Time Bonus | 6,122 | 0 | 0 | 0 |
| | Subtotal | 386,235 | 340,470 | 340,470 | 351,390 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 28,421 | 25,981 | 25,981 | 26,881 |
| 2200 | VRS Retirement | 43,876 | 44,691 | 44,691 | 45,646 |
| 2300 | Health Insurance | 75,011 | 81,490 | 81,490 | 91,996 |
| 2400 | Group Life Insurance | 1,149 | 4,044 | 4,044 | 4,182 |
| 2800 | Other Benefits | 3,100 | 2,661 | 2,661 | 2,449 |
| | Subtotal | 151,557 | 158,867 | 158,867 | 171,154 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 42,104 | 19,500 | 19,500 | 19,500 |
| | Subtotal | 42,104 | 19,500 | 19,500 | 19,500 |
| OTHER CHARGES | | | | | |
| 5506 | Employee Development | 66 | 0 | 0 | 0 |
| | Subtotal | 66 | 0 | 0 | 0 |
| MATERIALS/SUPPLIES | | | | | |
| 6009 | Vehicle Maintenance, Tires, Tubes | 228,063 | 180,000 | 180,000 | 180,000 |
| 6990 | Miscellaneous Materials & Supplies | 1,762 | 1,500 | 1,500 | 1,500 |
| | Subtotal | 229,825 | 181,500 | 181,500 | 181,500 |
| EQUIPMENT | | | | | |
| 8102 | Veh Maint, Machine/Tools | 1,373 | 4,000 | 4,000 | 4,000 |
| 8502 | Bus Replacement | 247,594 | 226,860 | 226,860 | 226,860 |
| | Subtotal | 248,967 | 230,860 | 230,860 | 230,860 |
| | TOTAL | 1,058,754 | 931,197 | 931,197 | 954,404 |

OPERATION & MAINTENANCE

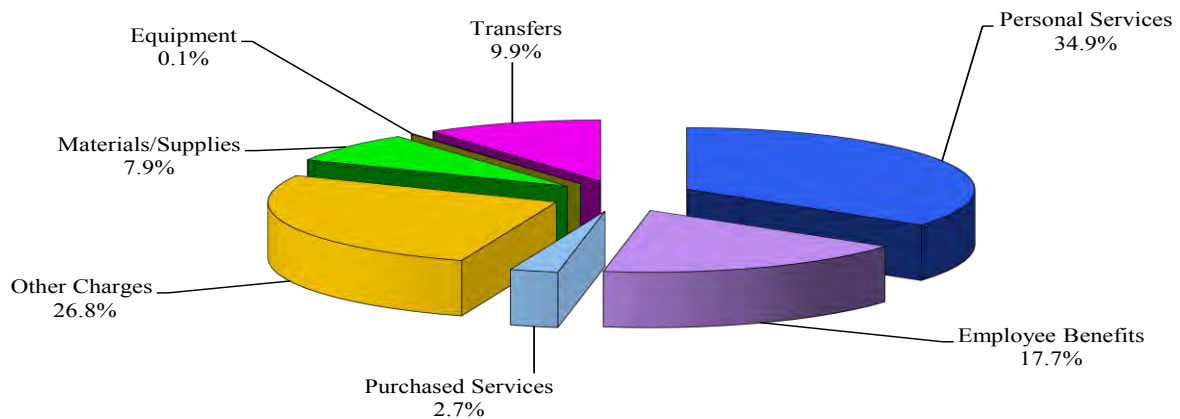
The Operations and Maintenance category of the budget provides for activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities, and replacement of facility equipment.

The Operations and Maintenance category comprises 9.1% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 53% of the Operations and Maintenance category budget is directed towards compensation of staff (Personal Services 34.9% plus Employee Benefits 17.7%). The remaining 47.4% covers such items as maintenance vehicle costs, utilities, purchased services, maintenance supplies and equipment. The Operations and Maintenance category reflects an increase of \$170,853 or 1.5% (from \$11,101,693 in FY13E to \$11,272,546 in FY14). The charts below and on the next page depict this information.

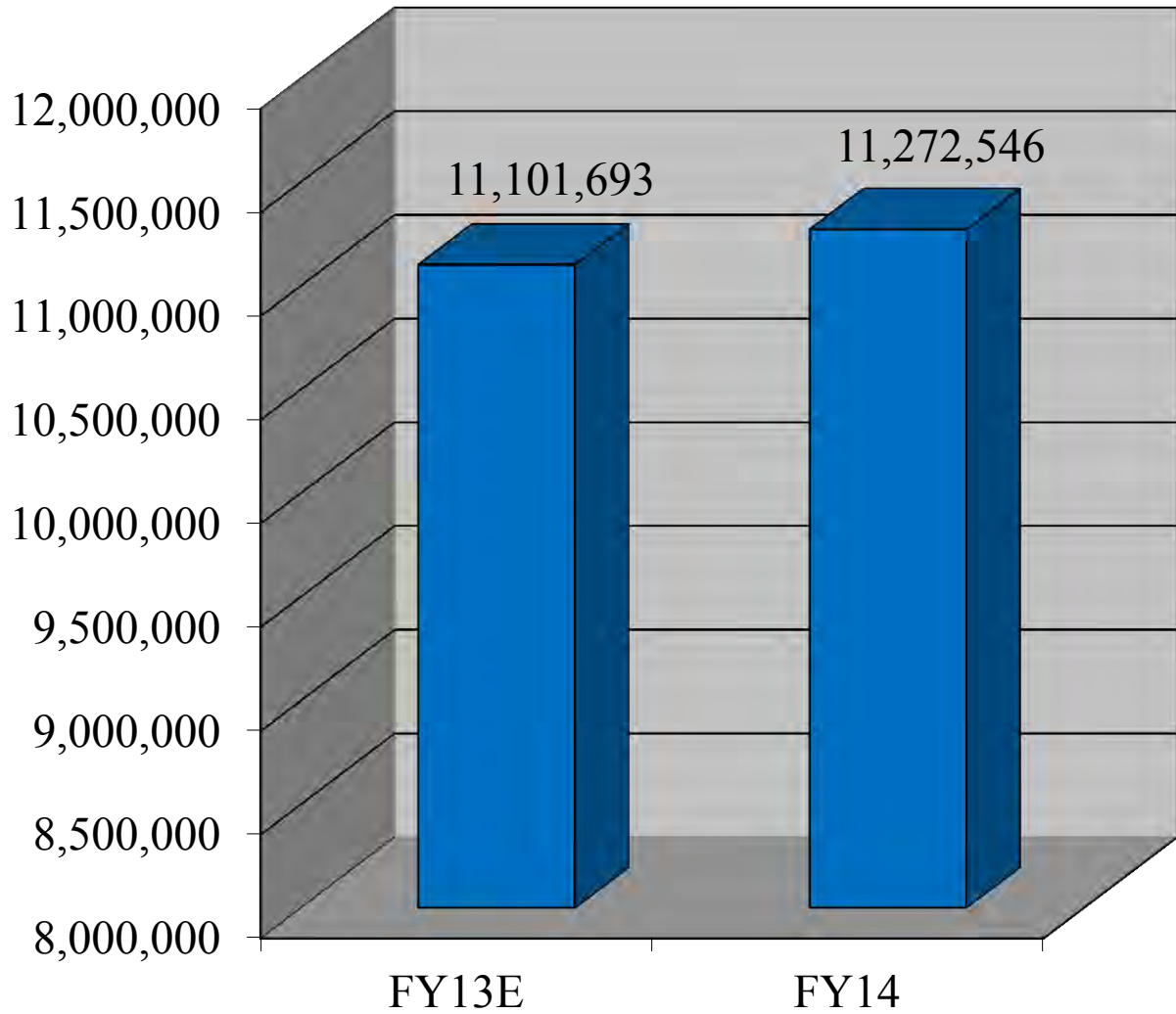
Operations & Maintenance Category as a Percent of Operating Budget for FY2014



Operations & Maintenance Category by Major Object for FY2014



Budget Comparison of Operations and Maintenance Category



MANAGEMENT & DIRECTION

This budget provides for the activities involved in directing, managing, and supervising the operations and maintenance of school buildings and other School Board facilities.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|-----------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Technical | 1 | 1 | 1 | 1 |
| Clerical | 1 | 1 | 1 | 1 |

CODE: 50-641000-000**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|----------------------------------|----------------|----------------|----------------|----------------|
| 1143 | Technical Salaries | 91,338 | 92,434 | 92,434 | 94,283 |
| 1150 | Office Clerical | 32,929 | 36,526 | 36,526 | 34,055 |
| 1595 | Overtime | 813 | 0 | 0 | 0 |
| 1660 | One-Time Bonus | 2,067 | 0 | 0 | 0 |
| | Subtotal | 127,147 | 128,960 | 128,960 | 128,338 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 9,150 | 9,841 | 9,841 | 9,818 |
| 2200 | VRS Retirement | 14,917 | 21,854 | 21,854 | 21,522 |
| 2300 | Health Insurance | 19,490 | 23,485 | 23,485 | 29,267 |
| 2400 | Group Life Insurance | 1,385 | 1,532 | 1,532 | 1,527 |
| 2800 | Other Benefits | 638 | 561 | 561 | 413 |
| | Subtotal | 45,580 | 57,273 | 57,273 | 62,547 |
| OTHER CHARGES | | | | | |
| 5506 | Employee Development | 2,739 | 2,152 | 2,152 | 2,152 |
| | Subtotal | 2,739 | 2,152 | 2,152 | 2,152 |
| MATERIALS/SUPPLIES | | | | | |
| 6001 | Stationery/Forms/Office Supplies | 1,613 | 1,500 | 1,500 | 1,500 |
| | Subtotal | 1,613 | 1,500 | 1,500 | 1,500 |
| | TOTAL | 177,079 | 189,885 | 189,885 | 194,537 |

BUILDING SERVICES

The Building Services budget pays for keeping buildings open, comfortable, and safe for use. This includes heating, lighting, ventilating systems, repairs of facilities, and replacement of facility equipment. Also included is the cost of facility and liability insurance.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|---|---------------------------|---------------------------|-----------------------------|---------------------------|
| Trades | 19 | 19 | 19 | 19 |
| Custodial (49 at 12 months/45.5 at 10 months) | 103.5 | 97.5 | 97.5 | 94.5 |
| Technical | 4 | 4 | 4 | 4 |
| Building Maintenance Manager | 1 | 1 | 1 | 1 |

ADDITIONAL INFORMATION:

In FY 14 eliminated 3 custodial FTE's.

CODE: 50-642000-000**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|--------------------------------------|------------------|------------------|------------------|------------------|
| 1143 | Technical Salaries | 201,119 | 238,522 | 238,522 | 227,302 |
| 1160 | Trades Salaries | 909,721 | 956,443 | 956,443 | 975,572 |
| 1161 | Summer Trades | 12,653 | 36,930 | 36,930 | 36,930 |
| 1191 | Custodial Salaries | 2,071,344 | 2,177,777 | 2,177,777 | 2,176,111 |
| 1195 | Custodial Salaries - Contracted | 0 | 20,254 | 20,254 | 20,254 |
| 1595 | Overtime | 224,762 | 95,000 | 95,000 | 96,900 |
| 1660 | One-Time Bonus | 61,170 | 0 | 0 | 0 |
| 1998 | Personal Leave/Retirement | 0 | 12,360 | 12,360 | 12,360 |
| | Subtotal | 3,480,769 | 3,537,286 | 3,537,286 | 3,545,429 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 255,377 | 270,074 | 270,074 | 271,225 |
| 2200 | VRS Retirement | 364,805 | 442,715 | 442,715 | 444,649 |
| 2300 | Health Insurance | 617,104 | 756,218 | 756,218 | 907,074 |
| 2400 | Group Life Insurance | 15,351 | 40,056 | 40,056 | 48,391 |
| 2800 | Other Benefits | 120,000 | 161,137 | 161,137 | 120,365 |
| | Subtotal | 1,372,637 | 1,670,200 | 1,670,200 | 1,791,704 |
| PURCHASED SERVICES | | | | | |
| 3310 | Repair and Maintenance | 642,196 | 166,497 | 166,497 | 166,497 |
| 3340 | Bldg Svc, Contract Maintenance/Other | 50,361 | 70,350 | 70,350 | 70,350 |
| 3350 | Contractual AV | 2,078 | 3,000 | 3,000 | 3,000 |
| 3900 | Miscellaneous Contractual Services | 137,982 | 52,320 | 52,320 | 52,320 |
| | Subtotal | 832,617 | 292,167 | 292,167 | 292,167 |
| OTHER CHARGES | | | | | |
| 5101 | Electric Current | 845,448 | 1,840,000 | 1,840,000 | 1,840,000 |
| 5103 | Water | 135,000 | 135,000 | 135,000 | 135,000 |
| 5104 | Sewage | 59,342 | 110,000 | 110,000 | 110,000 |
| 5106 | Solid Waste | 118,052 | 120,000 | 120,000 | 120,000 |
| 5107 | Fuel | 0 | 125,000 | 125,000 | 125,000 |
| 5120 | Laundry Service | 15,399 | 12,000 | 12,000 | 12,000 |
| 5121 | Uniform Rental | 11,452 | 28,000 | 28,000 | 28,000 |
| 5130 | Bldg Svc, Repairs - Bldg/GR | 21,667 | 113,750 | 113,750 | 113,750 |
| 5201 | Postage | 51,260 | 64,101 | 64,101 | 64,101 |
| 5308 | Insurance/Bonds | 209,607 | 223,171 | 223,171 | 236,671 |
| 5401 | Lease Copy Machine | 222,252 | 223,200 | 223,200 | 223,200 |
| 5504 | Travel | 1,150 | 1,500 | 1,500 | 1,500 |
| 5506 | Employee Development | 4,277 | 6,053 | 6,053 | 6,053 |
| | Subtotal | 1,694,906 | 3,001,775 | 3,001,775 | 3,015,275 |

| MATERIALS/SUPPLIES | | | | | |
|---------------------------|------------------------------------|------------------|------------------|------------------|------------------|
| 6005 | Janitorial Supplies | 514,967 | 250,000 | 250,000 | 300,000 |
| 6013 | Bldg Svc, A/V Supplies | 6,735 | 10,900 | 10,900 | 10,900 |
| 6014 | Stadium Supplies | 733 | 9,500 | 9,500 | 9,500 |
| 6015 | Bldg Svc, Heat & A/C Supplies | 82,953 | 58,500 | 58,500 | 73,125 |
| 6016 | Bldg Svc, Electrical Supplies | 77,025 | 61,262 | 61,262 | 61,262 |
| 6017 | Bldg Svc, Plumbing Supplies | 50,375 | 45,000 | 45,000 | 45,000 |
| 6018 | Bldg Svc, Painting Supplies | 1,039 | 10,000 | 10,000 | 10,000 |
| 6019 | Bldg Svc, Carpentry Supplies | 67,408 | 70,000 | 70,000 | 70,000 |
| 6021 | Safety Materials and Supplies | 16,387 | 15,450 | 15,450 | 15,450 |
| 6022 | Preventive Maintenance Supplies | 15,020 | 80,000 | 80,000 | 80,000 |
| 6023 | Pest Control | 6,430 | 2,000 | 2,000 | 2,000 |
| 6990 | Miscellaneous Materials & Supplies | 29,619 | 19,000 | 19,000 | 19,000 |
| | Subtotal | 868,691 | 631,612 | 631,612 | 696,237 |
| EQUIPMENT | | | | | |
| 8420 | Tabb Elementary Classrooms | 615,919 | 0 | 0 | 0 |
| 8430 | Grafton Bethel HVAC | 503,568 | 0 | 0 | 0 |
| 8911 | Furniture/Equipment-Additional | 971 | 2,000 | 2,000 | 2,000 |
| 8921 | Furniture/Equipment-Replacement | 0 | 3,000 | 3,000 | 3,000 |
| | Subtotal | 1,120,458 | 5,000 | 5,000 | 5,000 |
| TOTAL | | 9,370,078 | 9,138,040 | 9,138,040 | 9,345,812 |

GROUNDS SERVICES

Cost of grounds services provided by terms of the Grounds Maintenance Agreement with the County.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|-----|---------------------------|---------------------------|-----------------------------|---------------------------|
| N/A | 0 | 0 | 0 | 0 |

CODE: 50-643000-000
ACCT# DESCRIPTION

| TRANSFERS | | | | | |
|------------------|-------------------------------------|------------------|------------------|------------------|------------------|
| 9301 | Transfer to County-Grounds Services | 1,121,365 | 1,121,365 | 1,121,365 | 1,121,365 |
| | Subtotal | 1,121,365 | 1,121,365 | 1,121,365 | 1,121,365 |
| | TOTAL | 1,121,365 | 1,121,365 | 1,121,365 | 1,121,365 |

VEHICLE SERVICES

This budget pays for maintaining general purpose vehicles such as trucks, tractors, and staff vehicles. Included are such items as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling and inspecting vehicles for safety.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|--------|---|---|---|---|
| Trades | 1 | 1 | 1 | 1 |
|--------|---|---|---|---|

CODE: 50-645000-000**ACCT# DESCRIPTION**

| | | | | | |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| PERSONAL SERVICES | | | | | |
| 1160 | Trades Salaries | 54,217 | 54,269 | 54,269 | 55,354 |
| 1595 | Overtime | 1,100 | 0 | 0 | 0 |
| 1625 | Stipends | 1,232 | 0 | 0 | 0 |
| 1660 | One-Time Bonus | 877 | 0 | 0 | 0 |
| | Subtotal | 57,426 | 54,269 | 54,269 | 55,354 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 4,098 | 4,141 | 4,141 | 4,235 |
| 2200 | VRS Retirement | 6,385 | 7,124 | 7,124 | 7,190 |
| 2300 | Health Insurance | 12,125 | 14,343 | 14,343 | 17,610 |
| 2400 | Group Life Insurance | 172 | 645 | 645 | 659 |
| 2800 | Other Benefits | 263 | 236 | 236 | 178 |
| | Subtotal | 23,043 | 26,489 | 26,489 | 29,872 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 6,052 | 11,000 | 11,000 | 11,000 |
| | Subtotal | 6,052 | 11,000 | 11,000 | 11,000 |
| OTHER CHARGES | | | | | |
| 5506 | Employee Development | 66 | 0 | 0 | 0 |
| | Subtotal | 66 | 0 | 0 | 0 |
| MATERIALS/SUPPLIES | | | | | |
| 6008 | Gas, Diesel, Oil & Grease | 107,916 | 140,759 | 140,759 | 140,759 |
| 6009 | Vehicle Maintenance, Tires, Tubes | 51,552 | 51,000 | 51,000 | 51,000 |
| 6990 | Miscellaneous Materials & Supplies | 1,019 | 3,000 | 3,000 | 3,000 |
| | Subtotal | 160,487 | 194,759 | 194,759 | 194,759 |
| EQUIPMENT | | | | | |
| 8101 | Veh Svc, Machine Tools, Res | 9,088 | 4,000 | 4,000 | 4,000 |
| 8552 | Vehicle Replacement | 33,862 | 0 | 0 | 0 |
| | Subtotal | 42,950 | 4,000 | 4,000 | 4,000 |
| | TOTAL | 290,024 | 290,517 | 290,517 | 294,985 |

WAREHOUSE/DISTRIBUTION SERVICES

The Warehouse/Distribution Services budget accounts for the activities of receiving, storing, and distributing supplies, furniture, equipment, materials and mail within the school division.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----------|---|---|---|---|
| Trades | 4 | 4 | 4 | 4 |
| Technical | 1 | 1 | 1 | 1 |
| Clerical | 2 | 2 | 2 | 1 |

ADDITIONAL INFORMATION:

In FY 14 eliminated 1 clerical FTE.

CODE: 50-647000-000

ACCT# DESCRIPTION

PERSONAL SERVICES

| | | | | | |
|------|--------------------|----------------|----------------|----------------|----------------|
| 1143 | Technical Salaries | 39,995 | 39,097 | 39,097 | 39,879 |
| 1150 | Office Clerical | 61,755 | 56,762 | 56,762 | 26,717 |
| 1160 | Trades Salaries | 129,231 | 137,067 | 137,067 | 133,523 |
| 1595 | Overtime | 662 | 0 | 0 | 0 |
| 1660 | One-Time Bonus | 3,680 | 0 | 0 | 0 |
| | Subtotal | 235,323 | 232,926 | 232,926 | 200,119 |

EMPLOYEE BENEFITS

| | | | | | |
|------|----------------------|---------------|----------------|----------------|----------------|
| 2100 | FICA | 17,252 | 17,774 | 17,774 | 15,309 |
| 2200 | VRS Retirement | 27,000 | 39,471 | 39,471 | 33,560 |
| 2300 | Health Insurance | 46,958 | 62,414 | 62,414 | 58,333 |
| 2400 | Group Life Insurance | 1,146 | 2,766 | 2,766 | 2,381 |
| 2800 | Other Benefits | 1,423 | 1,035 | 1,035 | 645 |
| | Subtotal | 93,779 | 123,460 | 123,460 | 110,228 |

MATERIALS/SUPPLIES

| | | | | | |
|------|------------------------------------|--------------|--------------|--------------|--------------|
| 6990 | Miscellaneous Materials & Supplies | 1,077 | 1,000 | 1,000 | 1,000 |
| | Subtotal | 1,077 | 1,000 | 1,000 | 1,000 |

EQUIPMENT

| | | | | | |
|------|---------------------------------|------------|--------------|--------------|--------------|
| 8911 | Furniture/Equipment-Additional | 196 | 4,000 | 4,000 | 4,000 |
| 8921 | Furniture/Equipment-Replacement | 448 | 500 | 500 | 500 |
| | Subtotal | 644 | 4,500 | 4,500 | 4,500 |

TOTAL

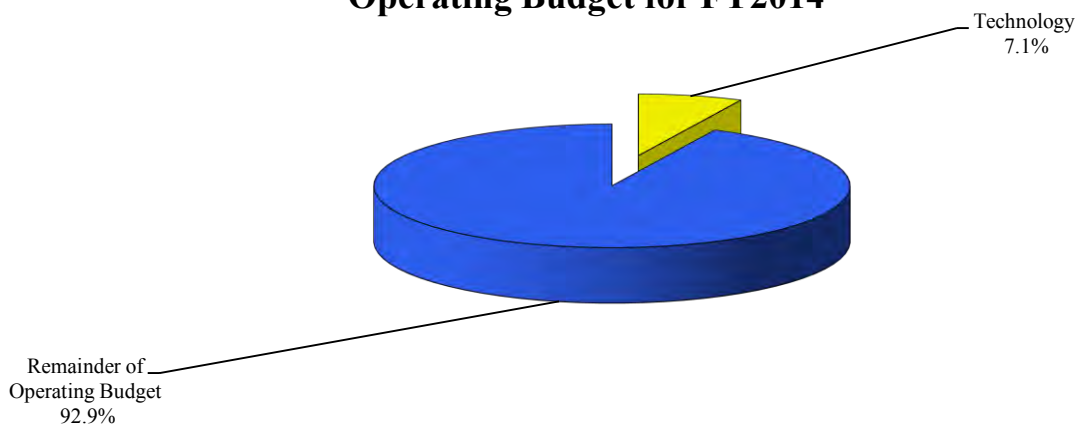
| | | | | | |
|--|--|----------------|----------------|----------------|----------------|
| | | 330,823 | 361,886 | 361,886 | 315,847 |
|--|--|----------------|----------------|----------------|----------------|

TECHNOLOGY

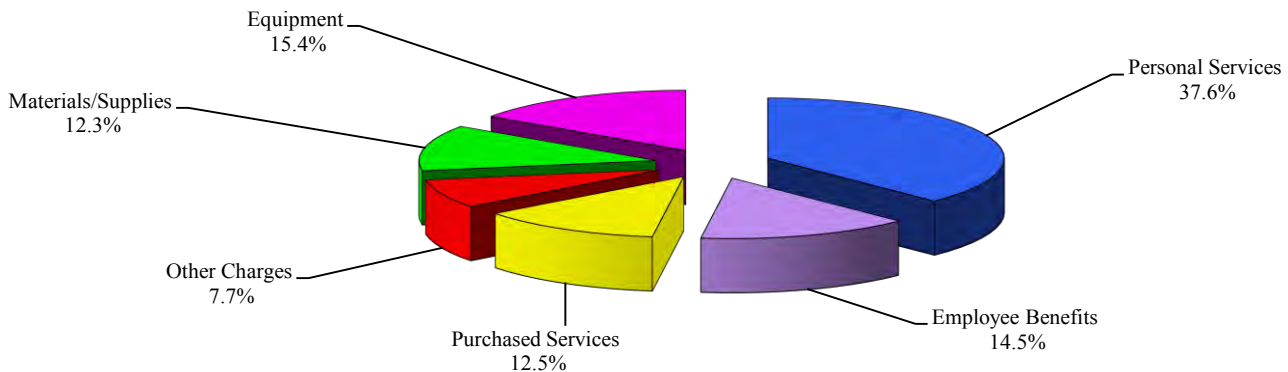
The Technology category of the budget encompasses technology for classroom instruction, instructional support, administration and operations and maintenance. During the 2008 General Assembly session the state approved a new technology category classification for local school division budgets to be effective July 1, 2008. The new major classification will assist school divisions in tracking overall technology expenditures. To meet the new state requirement, the FY09 budget had to be re-allocated to move the appropriated technology budget amounts from within the previous approved categories to the new technology category.

The Technology category comprises 7.1% of the total Operating Budget. Approximately 52% percent of the Technology category budget is directed towards compensation of staff (Personal Services 37.6% plus Employee Benefits 14.5%). The remaining 47.9% covers such items as equipment, materials and supplies and purchased services. The Technology category budget reflects an increase of \$79,145 or 0.9% (from \$8,700,802 in FY13E to \$8,779,947 in FY14). The charts below and on the next page depict this information.

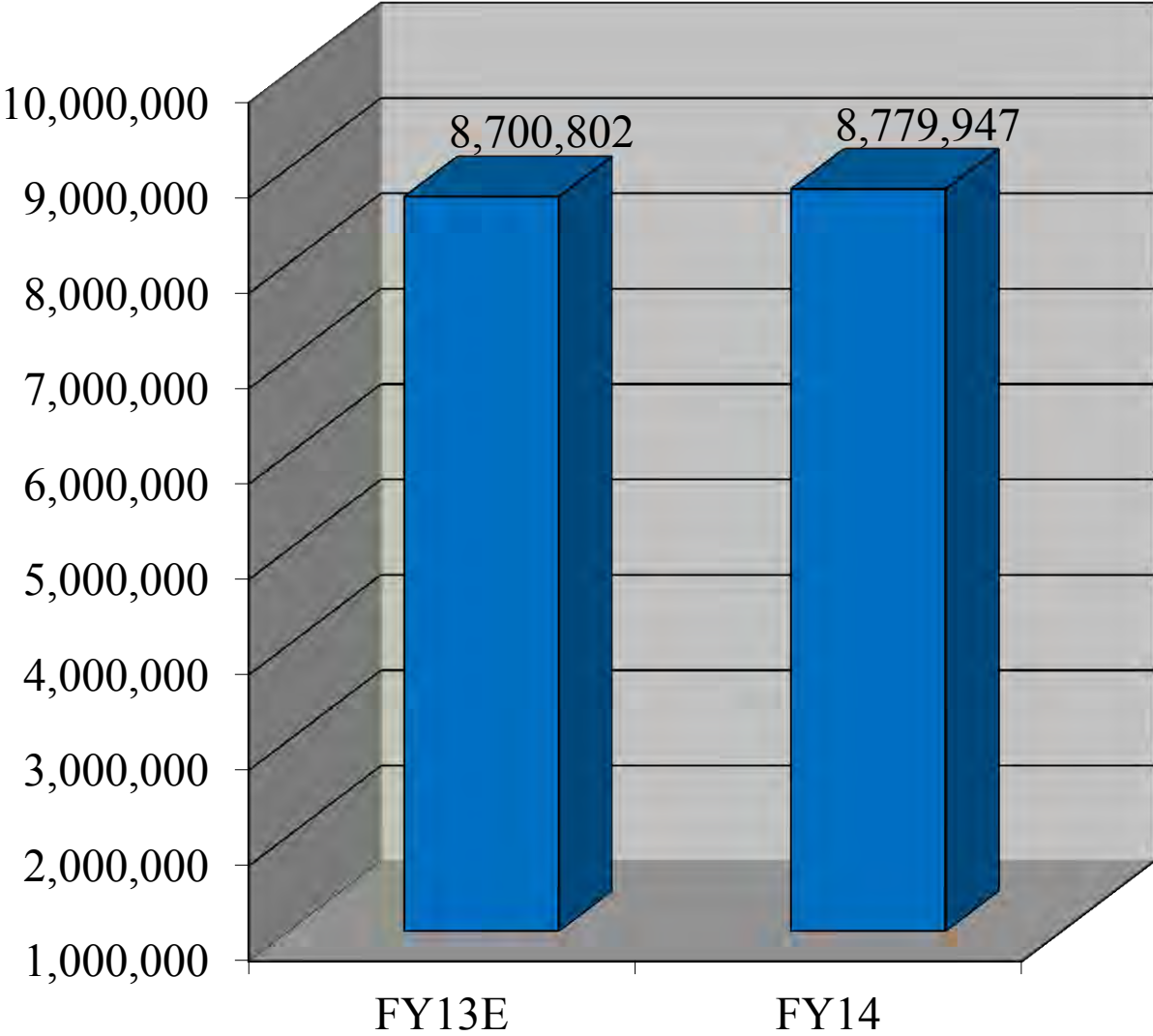
Technology Category as a Percent of Operating Budget for FY2014



Technology Category by Major Object for FY2014



Budget Comparison of Technology Category



TECHNOLOGY - CLASSROOM INSTRUCTION

This program provides classroom technology support to include hardware, software and personal services for elementary, middle and high schools.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|------|------|----|----|
| Teachers | 19.5 | 18.5 | 17 | 17 |
|----------|------|------|----|----|

ADDITIONAL INFORMATION:

FY 11 student enrollment 942
 FY 12 student enrollment 1,152
 FY 13 student enrollment 1,274

CODE: 50-681000-000**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|---------------------------------------|------------------|------------------|------------------|------------------|
| 1121 | Teacher Salaries | 1,061,686 | 1,184,486 | 1,129,018 | 1,151,598 |
| 1500 | Substitute Salaries | 0 | 900 | 900 | 900 |
| 1660 | One-Time Bonus | 17,824 | 0 | 0 | 0 |
| | Subtotal | 1,079,510 | 1,185,386 | 1,129,918 | 1,152,498 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 81,233 | 90,455 | 86,211 | 88,167 |
| 2200 | VRS Retirement | 113,245 | 200,722 | 190,866 | 193,123 |
| 2300 | Health Insurance | 87,782 | 104,697 | 108,664 | 135,243 |
| 2400 | Group Life Insurance | 2,658 | 14,068 | 13,408 | 13,704 |
| 2800 | Other Benefits | 6,200 | 5,348 | 5,076 | 3,709 |
| | Subtotal | 291,118 | 415,290 | 404,225 | 433,946 |
| PURCHASED SERVICES | | | | | |
| 3340 | Bldg Svc, Contract Maintenance/Other | 104,298 | 191,400 | 191,400 | 191,400 |
| 3900 | Miscellaneous Contractual Services | 175,827 | 200,970 | 200,970 | 184,270 |
| | Subtotal | 280,125 | 392,370 | 392,370 | 375,670 |
| OTHER CHARGES | | | | | |
| 5506 | Employee Development | 0 | 1,748 | 1,748 | 1,748 |
| | Subtotal | 0 | 1,748 | 1,748 | 1,748 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 0 | 750 | 750 | 750 |
| 6800 | Technology-Software | 898,382 | 784,022 | 784,022 | 784,022 |
| 6810 | Technology Consumables | 207,347 | 171,329 | 171,329 | 169,079 |
| 6900 | Other Educational Supplies | 8,911 | 17,975 | 17,975 | 17,975 |
| 6910 | Other Educational/Supplies | 6,848 | 0 | 0 | 0 |
| | Subtotal | 1,121,488 | 974,076 | 974,076 | 971,826 |
| EQUIPMENT | | | | | |
| 8800 | Technology-Hardware Replacement | 1,509,983 | 544,054 | 544,054 | 533,274 |
| 8805 | Technology-Hardware Additions | 125,742 | 649,014 | 649,014 | 649,014 |
| 8810 | Technology-Infrastructure Replacement | 0 | 2,000 | 2,000 | 2,000 |
| 8911 | Furniture/Equipment-Additional | 770 | 2,000 | 2,000 | 2,000 |
| | Subtotal | 1,636,495 | 1,197,068 | 1,197,068 | 1,186,288 |
| | TOTAL | 4,408,736 | 4,165,938 | 4,099,405 | 4,121,976 |

TECHNOLOGY - INSTRUCTIONAL SUPPORT

This program provides hardware and software for all instructional support programs.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----------|----|----|----|----|
| Technical | 22 | 22 | 22 | 22 |
|-----------|----|----|----|----|

CODE: 50-682000-000**ACCT# DESCRIPTION**

| | | | | | |
|---------------------------|------------------------------------|------------------|------------------|------------------|------------------|
| PERSONAL SERVICES | | | | | |
| 1143 | Technical Salaries | 1,181,802 | 1,198,370 | 1,198,370 | 1,239,037 |
| 1153 | Tech Assistant Intern | 30,113 | 0 | 0 | 0 |
| 1595 | Overtime | 1,855 | 0 | 0 | 0 |
| 1660 | One-Time Bonus | 19,569 | 0 | 0 | 0 |
| | Subtotal | 1,233,339 | 1,198,370 | 1,198,370 | 1,239,037 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 92,630 | 91,442 | 91,442 | 93,509 |
| 2200 | VRS Retirement | 142,261 | 203,077 | 203,077 | 204,986 |
| 2300 | Health Insurance | 105,108 | 135,951 | 127,484 | 131,901 |
| 2400 | Group Life Insurance | 3,482 | 14,232 | 14,232 | 14,546 |
| 2800 | Other Benefits | 5,803 | 5,208 | 5,208 | 3,936 |
| | Subtotal | 349,284 | 449,910 | 441,443 | 448,878 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 0 | 5,000 | 5,000 | 0 |
| | Subtotal | 0 | 5,000 | 5,000 | 0 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 743 | 2,160 | 2,160 | 2,160 |
| | Subtotal | 743 | 2,160 | 2,160 | 2,160 |
| MATERIALS/SUPPLIES | | | | | |
| 6800 | Technology-Software | 67,375 | 89,370 | 89,370 | 89,370 |
| | Subtotal | 67,375 | 89,370 | 89,370 | 89,370 |
| EQUIPMENT | | | | | |
| 8805 | Technology-Hardware Additions | 0 | 1,000 | 1,000 | 1,000 |
| | Subtotal | 0 | 1,000 | 1,000 | 1,000 |
| | TOTAL | 1,650,741 | 1,745,810 | 1,737,343 | 1,780,445 |

TECHNOLOGY - ADMINISTRATION

This program provides technological support including hardware, software and personal services for all administrative programs.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|---|---|---|---|
| Administrative | 1 | 1 | 1 | 1 |
| Technical | 8 | 8 | 8 | 8 |
| Clerical | 1 | 1 | 1 | 1 |

CODE: 50-683000-000**ACCT# DESCRIPTION**

| | | | | | |
|---------------------------|----------------------------------|----------------|------------------|------------------|------------------|
| PERSONAL SERVICES | | | | | |
| 1110 | Administrative Salaries | 110,017 | 111,337 | 111,337 | 113,564 |
| 1143 | Technical Salaries | 463,885 | 559,773 | 559,773 | 570,968 |
| 1150 | Office Clerical | 43,632 | 42,521 | 42,521 | 43,371 |
| 1595 | Overtime | 220 | 0 | 0 | 0 |
| 1660 | One-Time Bonus | 9,386 | 0 | 0 | 0 |
| | Subtotal | 627,140 | 713,631 | 713,631 | 727,903 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 46,125 | 54,455 | 54,455 | 55,685 |
| 2200 | VRS Retirement | 71,836 | 126,874 | 126,874 | 122,069 |
| 2300 | Health Insurance | 69,144 | 105,298 | 105,298 | 119,007 |
| 2400 | Group Life Insurance | 1,700 | 8,473 | 8,473 | 8,662 |
| 2800 | Other Benefits | 3,455 | 3,101 | 3,101 | 2,344 |
| | Subtotal | 192,260 | 298,201 | 298,201 | 307,767 |
| OTHER CHARGES | | | | | |
| 5121 | Uniform Rental | 611 | 400 | 400 | 400 |
| 5506 | Employee Development | 11,524 | 16,857 | 16,857 | 16,857 |
| | Subtotal | 12,135 | 17,257 | 17,257 | 17,257 |
| MATERIALS/SUPPLIES | | | | | |
| 6001 | Stationery/Forms/Office Supplies | 1,320 | 538 | 538 | 538 |
| | Subtotal | 1,320 | 538 | 538 | 538 |
| EQUIPMENT | | | | | |
| 8800 | Technology-Hardware Replacement | 911 | 0 | 0 | 0 |
| 8911 | Furniture/Equipment-Additional | 2,450 | 1,300 | 1,300 | 1,300 |
| 8921 | Furniture/Equipment-Replacement | 6,621 | 6,300 | 6,300 | 6,300 |
| | Subtotal | 9,982 | 7,600 | 7,600 | 7,600 |
| | TOTAL | 842,837 | 1,037,227 | 1,037,227 | 1,061,065 |

TECHNOLOGY - OPERATIONS & MAINTENANCE

This program provides technological support in the form of hardware, software and personal services for all operations and maintenance programs.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----------|---|---|---|---|
| Technical | 3 | 3 | 3 | 3 |
|-----------|---|---|---|---|

CODE: 50-686000-000**ACCT# DESCRIPTION**

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET | |
|---------------------------|--------------------------------------|---------------------------|-----------------------------|---------------------------|------------------|
| PERSONAL SERVICES | | | | | |
| 1143 | Technical Salaries | 160,641 | 184,499 | 184,499 | 178,258 |
| 1660 | One-Time Bonus | 2,699 | 0 | 0 | 0 |
| | Subtotal | 163,340 | 184,499 | 184,499 | 178,258 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 12,115 | 14,076 | 14,076 | 13,635 |
| 2200 | VRS Retirement | 19,164 | 31,265 | 31,265 | 29,894 |
| 2300 | Health Insurance | 23,256 | 41,913 | 41,913 | 34,896 |
| 2400 | Group Life Insurance | 450 | 2,191 | 2,191 | 2,119 |
| 2800 | Other Benefits | 893 | 798 | 798 | 574 |
| | Subtotal | 55,878 | 90,243 | 90,243 | 81,118 |
| PURCHASED SERVICES | | | | | |
| 3310 | Repair and Maintenance | 6,469 | 20,000 | 20,000 | 20,000 |
| 3340 | Bldg Svc, Contract Maintenance/Other | 475,877 | 630,400 | 630,400 | 630,400 |
| 3900 | Miscellaneous Contractual Services | 54,681 | 55,000 | 55,000 | 55,000 |
| | Subtotal | 537,027 | 705,400 | 705,400 | 705,400 |
| OTHER CHARGES | | | | | |
| 5203 | Telephone | 183,636 | 630,000 | 630,000 | 630,000 |
| | Subtotal | 183,636 | 630,000 | 630,000 | 630,000 |
| MATERIALS/SUPPLIES | | | | | |
| 6800 | Technology-Software | 2,834 | 15,200 | 15,200 | 15,200 |
| 6990 | Miscellaneous Materials & Supplies | 7,086 | 5,000 | 5,000 | 5,000 |
| | Subtotal | 9,920 | 20,200 | 20,200 | 20,200 |
| EQUIPMENT | | | | | |
| 8800 | Technology-Hardware Replacement | 179,955 | 88,969 | 88,969 | 93,969 |
| 8805 | Technology-Hardware Additions | 13,092 | 10,000 | 10,000 | 10,000 |
| | Subtotal | 193,047 | 98,969 | 98,969 | 103,969 |
| TOTAL | | 1,142,848 | 1,729,311 | 1,729,311 | 1,718,945 |

TECHNOLOGY - OTHER PROGRAMS - GRANTS

This program provides technological support including hardware and software for federal and state grant programs. The Carl Perkins grant is included in this program budget.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| N/A | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

CODE: 50-689050-000**ACCT# DESCRIPTION**

| | | | | | |
|------|------------------------------------|---------------|---------------|---------------|---------------|
| | PERSONAL SERVICES | | | | |
| 1625 | Stipends | 2,969 | 2,028 | 2,028 | 2,028 |
| | Subtotal | 2,969 | 2,028 | 2,028 | 2,028 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 227 | 0 | 0 | 0 |
| | Subtotal | 227 | 0 | 0 | 0 |
| | PURCHASED SERVICES | | | | |
| 3860 | Contractual-New Horizons | 0 | 10,000 | 10,000 | 10,000 |
| 3900 | Miscellaneous Contractual Services | 2,798 | 5,000 | 5,000 | 5,000 |
| | Subtotal | 2,798 | 15,000 | 15,000 | 15,000 |
| | OTHER CHARGES | | | | |
| 5504 | Travel | 0 | 2,777 | 2,777 | 2,777 |
| 5506 | Employee Development | 5,340 | 6,000 | 6,000 | 6,000 |
| 5580 | Pupil Transportation | 645 | 13,000 | 13,000 | 13,000 |
| | Subtotal | 5,985 | 21,777 | 21,777 | 21,777 |
| | EQUIPMENT | | | | |
| 8800 | Technology-Hardware Replacement | 87,067 | 58,711 | 58,711 | 58,711 |
| | Subtotal | 87,067 | 58,711 | 58,711 | 58,711 |
| | TOTAL | 99,046 | 97,516 | 97,516 | 97,516 |

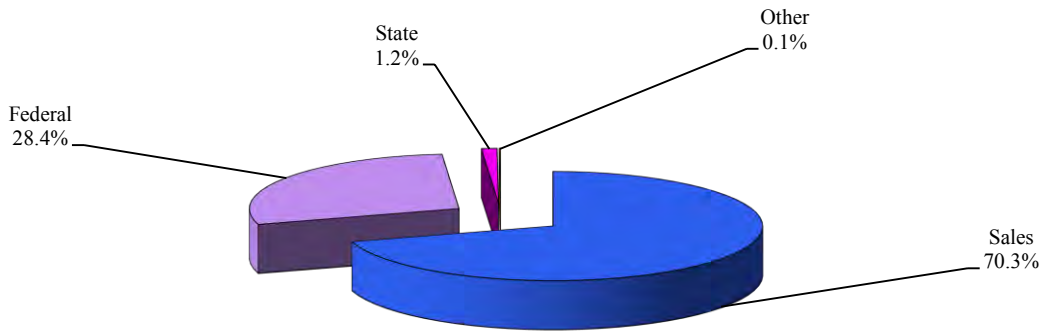
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OTHER FUNDS

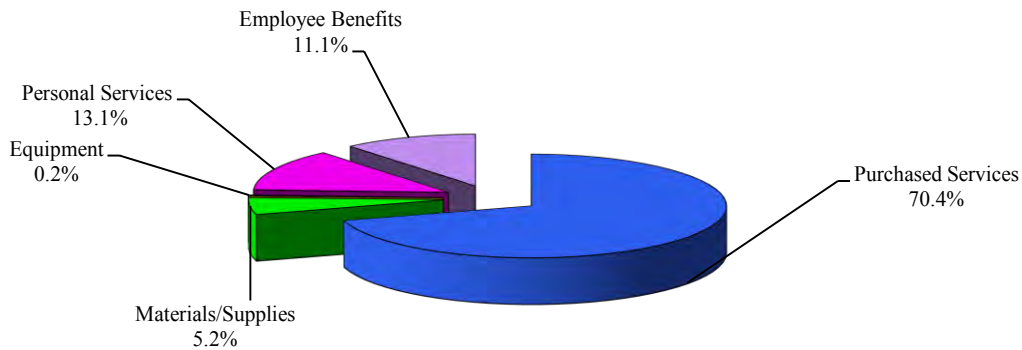
Food Service Fund

The Food Service Fund accounts for the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The Food Service Fund does not receive any contributions from the County of York. Approximately seventy percent of the revenue is derived from the sale of meals. The second largest revenue source, 28.4%, is federal funding for free and reduced lunches. As compared to FY13E, the Food Service budget is remaining the same as the previous year (\$4,961,984 in FY13E to \$4,961,984 in FY14). The Food Service program was privatized (Aramark) in January 2004. July 1, 2008 marked the beginning of a new 5 year contract with Aramark. FY13 will mark the end of this contract period. Variety, quality, presentation and speedy service have contributed to the success of the food service program. In FY13 breakfast and lunch prices were increased by 5 and 10 cents respectively due to the increased cost of food and the requirements of the Healthy, Hunger Free Kids Act. This year is the ninth year budgeting for the School Breakfast Program, which is a state funded incentive program which maximizes federal school nutrition revenues and increases student participation in the program.

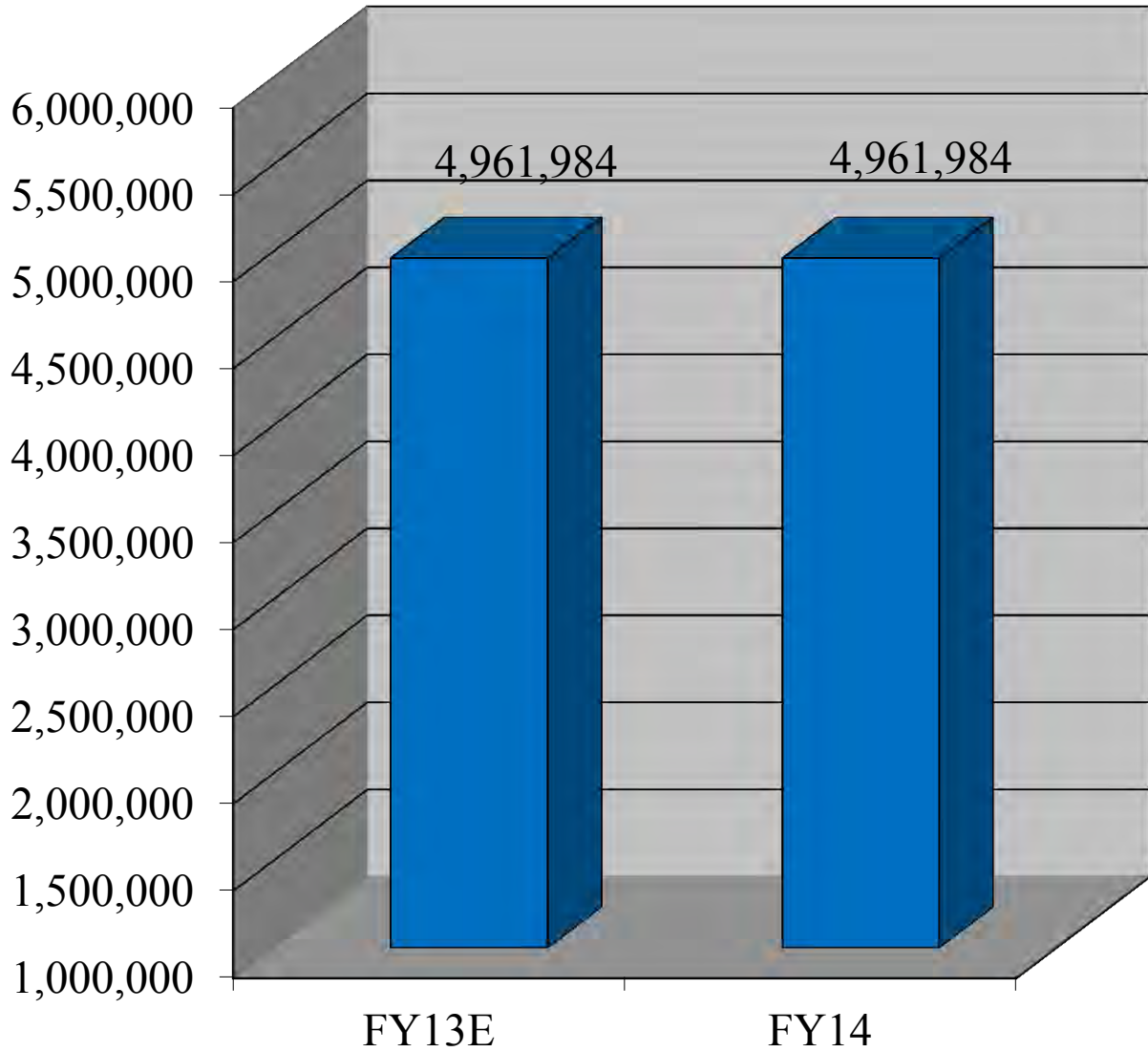
Revenues by Source - FY2014



Expenditures by Major Object - FY2014



Budget Comparison of Food Service Fund



**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2014**

FUND BALANCE SUMMARY

| | | |
|--------------------------------|------------------|------------------|
| BEGINNING FUND BALANCE 7/1/11 | | \$539,929 |
| PROJECTED FY 2012 REVENUES | 4,961,984 | |
| PROJECTED FY 2012 EXPENDITURES | <u>4,961,984</u> | 0 |
| PROJECTED FY 2013 REVENUES | 4,961,984 | |
| PROJECTED FY 2013 EXPENDITURES | <u>4,961,984</u> | 0 |
| BUDGETED FUND BALANCE 6/30/13 | | <u>\$539,929</u> |

**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2014**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 53**

SCHOOL FOOD SERVICE

| ACCT # | DESCRIPTION | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|--------------------------------|-------------------------------|-------------------|-------------------|---------------------|-------------------|
| REVENUE-LOCAL SOURCES | | | | | |
| 30315-1010 | INTEREST ON DEPOSITS | 1,362 | 5,000 | 5,000 | 5,000 |
| CHARGES FOR SERVICES | | | | | |
| 30316-7500 | CAFETERIA SALES | 2,530,712 | 3,523,726 | 3,523,726 | 3,489,988 |
| 30318-3015 | INSURANCE RECOVERY | 3,392 | 0 | 0 | 0 |
| 30318-3025 | DISCOVER CARD PROMOTION | 1,178 | 0 | 0 | 0 |
| REVENUE COMMONWEALTH | | | | | |
| 30324-2500 | SCHOOL FOOD PROGRAM-LUNCH | 47,923 | 50,753 | 50,753 | 47,923 |
| 30324-2510 | SCHOOL FOOD PROGRAM-BREAKFAST | 11,847 | 11,505 | 11,505 | 11,073 |
| REVENUE-FEDERAL | | | | | |
| 30333-2130 | SCHOOL FOOD PRGM/USDA | 951,838 | 921,000 | 921,000 | 952,000 |
| 30333-2131 | SCHOOL FOOD - BREAKFAST PGM | 155,644 | 150,000 | 150,000 | 156,000 |
| 30333-2132 | USDA DONATED FOODS | 216,393 | 300,000 | 300,000 | 300,000 |
| TOTAL FOOD SERVICE FUND | | 3,920,289 | 4,961,984 | 4,961,984 | 4,961,984 |

FOOD SERVICES

The school lunch program is a fiscally independent operation. Its income is generated by the sale of food and beverages and limited support from the USDA. An average of 6,046 lunches and 733 breakfasts are sold each day. The school lunch facilities provide feeding centers for emergency shelter sites and Meals on Wheels. In FY 04 the School Division privatized the food service operation in the division. The contractor, ARAMARK, is providing for the School Division preparation and delivery of food services to students.

PERSONNEL

| | FY 2012 ACTUAL | FY 2013 BUDGET | FY 2013 EXPECTED | FY 2014 BUDGET |
|------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Technical | 0.5 | 0.5 | 0.5 | 0.5 |
| Food Service Personnel | 29.66 | 29.66 | 29.66 | 29.66 |

CODE: 53-651000-000**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|--------------------------------------|------------------|------------------|------------------|------------------|
| 1143 | Technical Salaries | 14,235 | 25,633 | 25,633 | 25,633 |
| 1193 | Food Services Salaries | 436,946 | 611,242 | 611,242 | 611,242 |
| 1595 | Overtime | 2,880 | 10,600 | 10,600 | 10,600 |
| 1660 | One-Time Bonus | 12,084 | 0 | 0 | 0 |
| | Subtotal | 466,145 | 647,475 | 647,475 | 647,475 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 31,729 | 46,760 | 46,760 | 46,760 |
| 2200 | VRS Retirement | 51,303 | 71,148 | 71,148 | 71,148 |
| 2300 | Health Insurance | 184,758 | 404,421 | 404,421 | 404,421 |
| 2400 | Group Life Insurance | 4,796 | 9,783 | 9,783 | 9,783 |
| 2600 | Unemployment Compensation | 0 | 2,841 | 2,841 | 2,841 |
| 2800 | Other Benefits | 4,000 | 17,529 | 17,529 | 17,529 |
| | Subtotal | 276,586 | 552,482 | 552,482 | 552,482 |
| PURCHASED SERVICES | | | | | |
| 3310 | Repair and Maintenance | 0 | 14,750 | 14,750 | 14,750 |
| 3340 | Bldg Svc, Contract Maintenance/Other | 14,657 | 39,780 | 39,780 | 39,780 |
| 3900 | Miscellaneous Contractual Services | 235 | 7,950 | 7,950 | 7,950 |
| 3910 | Administrative Fee-Aramark | 232,156 | 265,522 | 265,522 | 265,522 |
| 3920 | Management Fee-Aramark | 64,295 | 81,472 | 81,472 | 81,472 |
| 3935 | Personal Svc-Aramark | 904,417 | 950,000 | 950,000 | 950,000 |
| 3940 | Benefits-Aramark | 259,013 | 185,300 | 185,300 | 185,300 |
| 3945 | Emp. Develop-Aramark | 0 | 3,150 | 3,150 | 3,150 |
| 3950 | New Hires-Aramark | 2,737 | 3,850 | 3,850 | 3,850 |
| 3955 | Supplies-Aramark | 202,358 | 255,400 | 255,400 | 255,400 |
| 3960 | Food-Aramark | 1,186,137 | 1,639,165 | 1,639,165 | 1,639,165 |
| 3965 | Capital Outlay-Aramark | 0 | 17,038 | 17,038 | 17,038 |
| 3970 | Other Chrgs.-Aramark | 89,624 | 26,650 | 26,650 | 26,650 |
| | Subtotal | 2,955,629 | 3,490,027 | 3,490,027 | 3,490,027 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 0 | 5,000 | 5,000 | 5,000 |
| 5506 | Employee Development | 0 | 5,000 | 5,000 | 5,000 |
| | Subtotal | 0 | 10,000 | 10,000 | 10,000 |

| | | | | | |
|---------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| MATERIALS/SUPPLIES | | | | | |
| 6002 | Food Supplies | 7,840 | 0 | 0 | 0 |
| 6995 | USDA Commodities | 216,393 | 250,000 | 250,000 | 250,000 |
| | Subtotal | 224,233 | 250,000 | 250,000 | 250,000 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 0 | 6,000 | 6,000 | 6,000 |
| 8921 | Furniture/Equipment-Replacement | 0 | 6,000 | 6,000 | 6,000 |
| | Subtotal | 0 | 12,000 | 12,000 | 12,000 |
| | TOTAL | 3,922,593 | 4,961,984 | 4,961,984 | 4,961,984 |

INFORMATIONAL

**FY14 School Operating Budget
School Board Proposed Expenditure Adjustments**

Major Changes Only

Analysis assumes the FY13 Original School Operating Budget as the base

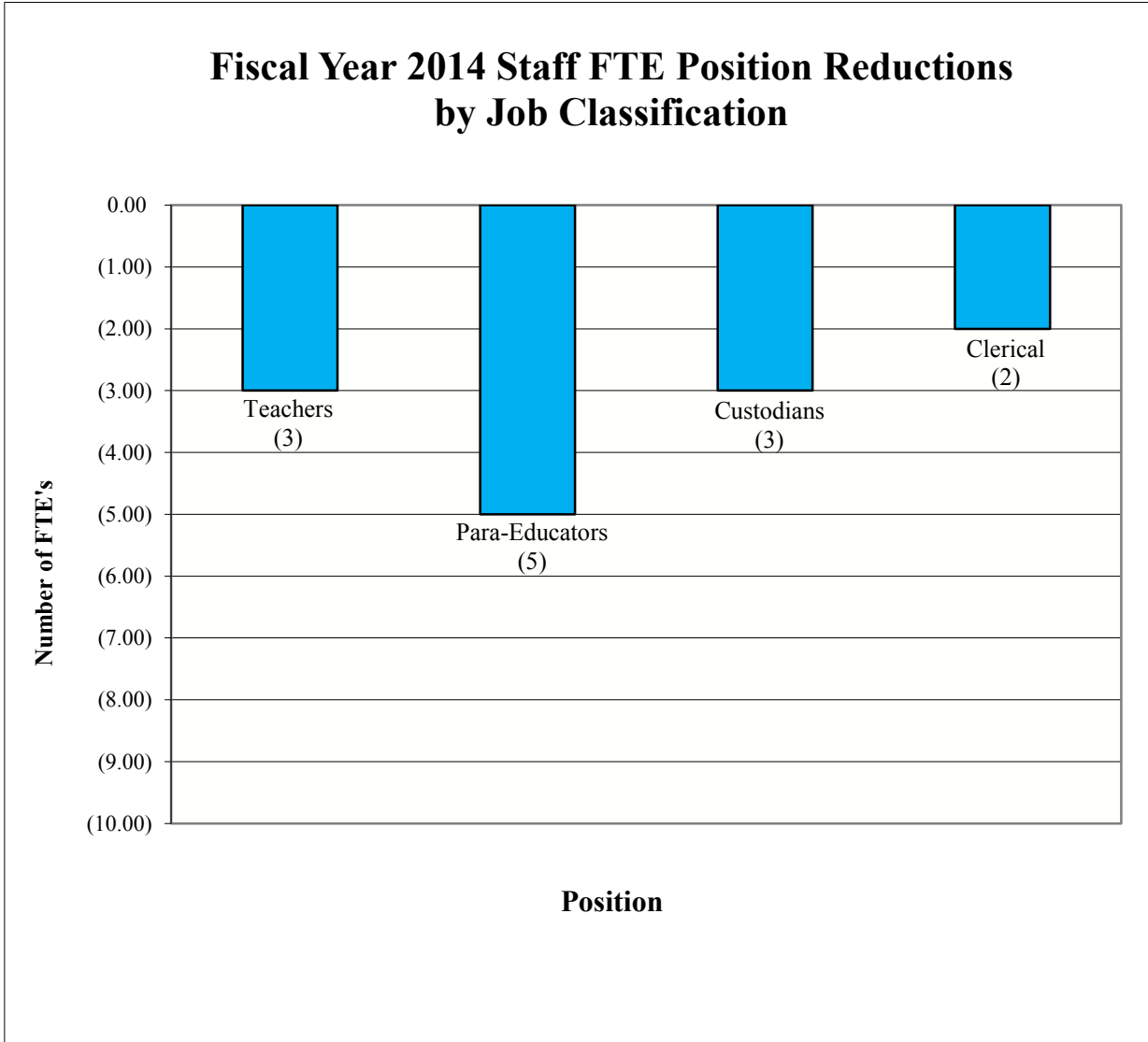
EXPENDITURES

| | Increase (Decrease) |
|---|--------------------------------|
| Operations | |
| Warehouse position - 1 FTE | (42,300) |
| Reduce custodians - 3 FTEs | (66,000) |
| Janitorial supplies | 50,000 |
| HVAC materials and supplies | 14,625 |
| Communications - Printing | (2,000) |
| Communications - Advertising | (1,250) |
| Communications - Contractual Services | (17,150) |
| Human Resources - Contractual Services | (19,910) |
| Human Resources - Printing | (1,500) |
| Human Resources - Advertising | (3,500) |
| Human Resources - Travel | (5,000) |
| Human Resources - Supplies | (500) |
| Instruction | |
| National Board Certified Teachers - Grandfathered savings | (9,500) |
| Reduce SBO clerical - 1 FTE | (60,650) |
| Zweibrucken exchange program | 3,000 |
| Integrated Preschool Outreach Program (IPOP) | 20,000 |
| Billing service for Medicaid reimbursement | 4,150 |
| Transportation cost for Spec Ed Transition Program | 17,000 |
| Special Education teachers - 2 FTEs | 100,000 |
| New Horizons Regional Education Center | 50,553 |
| Reclassify Extend Secretary from a 214 day position to a 260 day position to provide additional clerical support to Operations and Instruction | 7,500 |
| Eliminate 1 FTE for Special Ed Title VIB teacher and add 1 FTE Special Ed teacher to local expenditures - (not related to sequestration) | 50,000 |
| Annual substitute cost for para educators to receive training related to students with Autism Spectrum Disorder (state mandate) | 4,500 |
| Sequestration - Title IA - Reduce para educators - 2 FTEs | (22,116) |
| Sequestration - Title IIA - Eliminate the instructional trainer stipends | (15,179) |
| Sequestration - Title III - Limited English / Immigrant and Youth | (2,905) |
| Replace Title III loss of funds | 2,905 |

| | |
|---|-------------|
| Sequestration - Title VIB (Special Education - School Age) | (126,501) |
| Reduce teachers - 2 FTEs | |
| Reduce para educators - 2 FTEs | |
| Replace Title VIB - (Special Education - School Age) loss of funds | 126,501 |
| Replace teachers - 2 FTEs | |
| Replace para educators - 2 FTEs | |
| Sequestration - Title VIB (Special Education - Pre-school) | (2,757) |
| Replace Title VIB - Pre-school loss of funds | 2,757 |
| Sequestration - DODEA Grant | (49,999) |
| Finance | |
| Property and liability insurance | 13,500 |
| Supplies | (800) |
| Equipment | (1,000) |
| Health insurance increase (20%) | 2,580,000 |
| Dental insurance increase | 33,400 |
| Employer cost of shifting 4% VRS to employees | 551,765 |
| Cover employee payroll cost for 4% VRS shift (0.8%) | 608,000 |
| Market Adjustment | |
| Licensed staff 2% | 970,000 |
| Non-licensed staff 2% | 550,000 |
| County shared service - video services | 15,220 |
| County shared service - radio maintenance | 6,000 |
| County shared service - shift Video Production Asst. to County Gov. Reduce 1 FTE | 19,000 |
| Enrollment loss reductions (120 students): | |
| Teachers - 5 FTEs | (250,000) |
| Para Educators - 2 FTEs | (34,000) |
| Materials and supplies per allocation | (15,000) |
| Savings from Defined Benefit Plan annual contribution | (40,000) |
| Reduce transfer to Workers Compensation Fund | (75,000) |
| Savings from one-time reversion to County in FY13 | (712,460) |
| Attrition savings | (1,200,000) |

**York County School Division
School Operating Fund
FY 2014 School Board Proposed**

This bar graph depicts the staff reductions by job classification for fiscal year 2014.



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2014**

STUDENT FEES

| | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|--------------------------------|---------|---------|---------|---------|---------|
| 1 Instrumental Rental | \$25 | \$25 | \$25 | \$30 | \$30 |
| 2 Vocational Courses | 10 | 10 | 10 | 15 | 15 |
| Semester | 5 | 5 | 5 | 7.50 | 7.50 |
| 3 Art Courses | 10 | 10 | 10 | 15 | 15 |
| Semester | 5 | 5 | 5 | 7.50 | 7.50 |
| 9 weeks | 3.75 | 3.75 | 3.75 | 5 | 5 |
| 4 Band Uniforms (High School) | 15 | 15 | 15 | 20 | 20 |
| 5 Computer Courses (Full Year) | 10 | 10 | 10 | 15 | 15 |
| 6 Drama | 10 | 10 | 10 | 15 | 15 |
| Semester | 5 | 5 | 5 | 7.50 | 7.50 |
| 9 weeks | 3.75 | 3.75 | 3.75 | 5 | 5 |
| 7 Parking Fee | 100 | 100 | 100 | 100 | 100 |
| 8 Athletic Fees | | | | | |
| Middle School | - | - | - | 50 | 50 |
| High School | - | - | - | 60 | 60 |

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2014**

STUDENT FEES

| SUMMER SCHOOL | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|------------------------|-----------------------------------|---------|---------|---------|---------|
| 1 High School Course: | | | | | |
| Local Residents | \$350 | \$350 | \$450 | \$450 | \$450 |
| Non-Residents | \$400 | \$400 | \$500 | \$500 | \$500 |
| 2 Middle School Basics | \$240 | \$240 | \$240 | \$240 | \$240 |
| 3 Elementary Basics | \$120 | \$120 | \$120 | \$120 | \$120 |
| 4 Enrichment Courses | Fees and Courses to be determined | | | | |
| 5 Virtual High School: | | | | | |
| Local Residents | \$550 | \$550 | \$550 | \$550 | \$550 |
| Non-Residents | \$550 | \$550 | \$550 | \$550 | \$550 |

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2014**

**School Facility Fee Schedule
(For Groups Unaffiliated with the School Division)**

| | | Daily Charges | |
|--------------------------|---------------------------------|-----------------------------|---------------------------|
| | | Monday– Thursday | Friday– Sunday |
| FACILITY | | | |
| High School | Auditorium..... | \$360..... | \$490 |
| | Gymnasium..... | \$360..... | \$490 |
| | Auxiliary Gymnasium..... | \$210..... | \$285 |
| | Cafeteria..... | \$235..... | \$320 |
| | Atrium at GHS..... | \$235..... | \$320 |
| | Commons Area at BHS or THS..... | \$180..... | \$245 |
| | Kiva BHS..... | \$230..... | \$315 |
| | Kiva THS or YHS..... | \$120..... | \$165 |
| | Middle School | Auditorium..... | \$335..... |
| Gymnasium..... | | \$335..... | \$455 |
| Cafeteria..... | | \$235..... | \$320 |
| Atrium at GMS..... | | \$235..... | \$320 |
| Kiva at GMS..... | | \$280..... | \$380 |
| Elementary School | Cafeteria..... | \$235..... | \$320 |
| | Cafetorium..... | \$235..... | \$320 |
| | Gymnasium..... | \$235..... | \$320 |

| | | Daily Charges |
|---------------------|---|----------------------|
| Bailey Field | Including concession stand, field house, press box,.... | \$1,000 |
| | public address system and restrooms | |
| | Field Lights..... | \$210 |
| Other Spaces | Classroom..... | \$65 |
| | Band Room..... | \$75 |
| | Choral Room..... | \$75 |
| | Library..... | \$75 |
| Equipment | Lighting and Sound (see information below)..... | \$105 |
| | Piano – fee paid directly to the school..... | \$120 |

| | | Monday – Saturday | Sunday |
|------------------------|--|------------------------------|---------------|
| Hourly Services | Custodial (see information below)..... | \$30/hr..... | \$40/hr |
| | Lighting and Sound..... | \$7/hr..... | \$7/hr |

Additional Information

All charges are for spaces only (except as noted) and the use of the furniture customarily found in the space. Use DOES NOT include the use of equipment in the room such as computers, LCD projectors, band and choral equipment or instruments. Pianos may be available at some locations for an additional charge.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2014**

**School Facility Fee Schedule
(continued)**

Custodial Services

Any use of a York County School Division building requires a school division employee to be present at all times. Typically, the employee is a building custodian. The number of custodians is determined by the group size and anticipated work. The hourly fee is per custodian. Custodial charges are incurred from the time the staff arrive to open the facility until the facility has been cleaned and prepared for the next business day. If use of the facility occurs during the normal work day of the custodial staff, there will be no charge for custodial services unless use of the building requires extra custodial work that cannot be completed during the normal work day. This fee, when applicable, is included with the invoice that includes other facility use charges.

Lighting and Sound

The use of lighting and sound equipment owned by the school requires school personnel to operate the systems. The number of personnel involved depends on the size of the production but is typically one or two people. The hourly fee is per person. The lighting and sound equipment use fee and the hourly fee are both paid directly to the school.

Rehearsal

Each rehearsal is charged at one half of the daily rate of one performance for the auditorium. Other rooms used are charged at regular daily rates. Appropriate custodial charges may apply if the time of the rehearsal falls outside of the normal work day for the custodian(s).

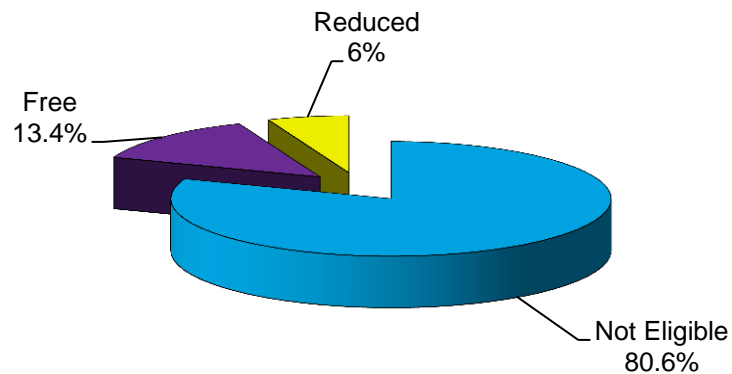
Number of Students Receiving Free or Reduced Lunch

Students whose parents or legal guardians meet certain income levels can qualify for free or reduced lunch prices. The free or reduced lunch program is funded by the federal government. The data and pie chart below provides summary information on students that qualify for the federal free or reduced lunch program in the school division.

School Year: 2012-2013 - Month of March

| | Free | Reduced | Total | Enrollment | % |
|---------------------------|--------------|------------|--------------|---------------|---------------|
| Bethel Manor Elementary | 95 | 123 | 218 | 437 | 49.89% |
| Coventry Elementary | 42 | 27 | 69 | 631 | 10.94% |
| Dare Elementary | 64 | 19 | 83 | 423 | 19.62% |
| Grafton Bethel Elementary | 81 | 30 | 111 | 631 | 17.59% |
| Magruder Elementary | 171 | 63 | 234 | 644 | 36.34% |
| Mount Vernon Elementary | 30 | 21 | 51 | 559 | 9.12% |
| Seaford Elementary | 57 | 18 | 75 | 511 | 14.68% |
| Tabb Elementary | 61 | 35 | 96 | 636 | 15.09% |
| Waller Mill Elementary | 43 | 12 | 55 | 283 | 19.43% |
| Yorktown Elementary | 220 | 68 | 288 | 683 | 42.17% |
| Total | 864 | 416 | 1,280 | 5,438 | 23.54% |
| | | | | | |
| Grafton Middle | 80 | 49 | 129 | 849 | 15.19% |
| Queens Lake Middle | 102 | 28 | 130 | 450 | 28.89% |
| Tabb Middle | 83 | 48 | 131 | 827 | 15.84% |
| Yorktown Middle | 156 | 38 | 194 | 745 | 26.04% |
| Total | 421 | 163 | 584 | 2,871 | 20.34% |
| | | | | | |
| Bruton High | 96 | 23 | 119 | 587 | 20.27% |
| Grafton High | 91 | 54 | 145 | 1,283 | 11.30% |
| Tabb High | 68 | 41 | 109 | 1,099 | 9.92% |
| York High | 107 | 35 | 142 | 1,051 | 13.51% |
| York River Academy | 12 | 6 | 18 | 66 | 27.27% |
| Total | 374 | 159 | 533 | 4,086 | 13.04% |
| | | | | | |
| Division Total | 1,659 | 738 | 2,397 | 12,395 | 19.34% |

Students Receiving Free or Reduced Lunch



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2014**

**FULLY ACCREDITED YORK COUNTY SCHOOLS
BASED ON THE 2011 STANDARDS OF LEARNING TEST RESULTS**

Bethel Manor Elementary
Coventry Elementary
Dare Elementary
Grafton Bethel Elementary
Magruder Elementary
Mount Vernon Elementary
Seaford Elementary
Tabb Elementary
Waller Mill Elementary
Yorktown Elementary

Grafton Middle
Queens Lake Middle
Tabb Middle
Yorktown Middle

Bruton High
Grafton High
Tabb High
York High

York River Academy

Full accreditation means a school meets all standards based on the Commonwealth of Virginia's Standards of Accreditation.

Source: Commonwealth of Virginia, Department of Education

GLOSSARY OF TERMS

Accrual Basis of Accounting – revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable.

Advanced Placement (AP) Exams - a requirement of all students enrolled in AP courses and offered through the Educational Testing Service at a fee to the student.

Appropriation - a legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

ADM-Average Daily Membership (unadjusted) - membership on any given day within a school month.

ADM-Average Daily Membership (adjusted) - membership on any given day within a school month with a 15% reduction for half-day kindergarten.

Balanced Budget - a budget with total expenditures not exceeding total revenues and monies available in fund balance. This definition is applied over the long-term, not just during the current period.

Basis of Accounting - a term used to refer to when revenues, expenditures, expenses and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements.

Budget - a financial plan for a given period, usually a fiscal year, containing an estimate of proposed expenditures and a proposed means of financing them.

Budget Calendar - a schedule of activities, responsibilities, and deadlines related to budget development and adoption.

Budgetary Control - the internal control procedures designed to control or manage expenditures in accordance with the authorized budget.

Capital Expenditures - expenditures for land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure, and all other tangible and intangible assets that are used in operations and that have initial useful lives greater than one year and have a cost of \$5,000 or more.

Capital Projects Budget - a fund used to account for financial resources to be used for acquisition or construction of major capital facilities and equipment.

Category, Administration / Attendance and Health - activities concerned with establishing and administering policy for the school division. These include Board Services, Executive Services, Human Resources, Fiscal Services, and Health Services.

Category, Instruction - programs and services dealing directly with the interaction between teachers and students. Also, included in this category are the activities associated with curriculum development and instructional staff training.

Category, Operations and Maintenance - activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities and replacement of facility equipment.

Category, Pupil Transportation - activities associated with transporting students to and from school and on other trips related to school activities.

Category, Technology – this program provides classroom technology support to include hardware, software and personal services for elementary, middle and high schools.

Chart of Accounts - a list of all accounts in an accounting system.

Compensation - compensation includes salaries and benefits paid to staff for services rendered.

Classification, Function - refers to a broad area of expenditure activity or service that accomplishes a particular purpose. Examples include regular instruction, special education, vocational education, and pupil transportation.

Classification, Object - refers to the article purchased or the service obtained. The seven major object categories are Personal Services; Employee Benefits; Purchased Services; Other Charges; Materials/Supplies; Equipment; and Transfers.

Defined Benefit Pension Plan - a pension plan that defines an amount of pension benefit to be provided, usually as a function of one or more factors, such as age, years of service or compensation.

Depreciation - expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence.

Employee Benefits – job-related benefits provided employees as part of their total compensation. Fringe benefits include the employer’s portion of FICA, pensions, insurance (life, health, disability income, etc.) and employee allowances.

Encumbrances - obligations in the form of purchase orders, contracts, or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.

Equipment (Capital Outlay) - the purchase of additional equipment.

Equipment (Replacement) - the purchases of equipment to replace another piece of equipment which is to be sold or scrapped.

Expected Budget - usually once during the fiscal year the School Board will revise its current budget to reflect significant changes in revenues or expenditures that have occurred or are expected to occur during the fiscal year. The expected budget reflects the changes or revisions to the originally approved budget.

Expenditures Per Pupil - expenditures for a given period divided by a pupil unit of measure.

Fiduciary Fund Types – accounts for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Fiscal Accountability - the responsibility of school divisions to justify that their actions in the current period have complied with public decisions concerning the raising and spending of public funds in the short term (usually one budgetary cycle or one year).

Fiscal Year - a twelve-month period to which the annual budget applies and at the end of which the entity determines its financial position and results of operations. Local school divisions in the Commonwealth of Virginia have fiscal years that begin July 1 and end June 30.

Fiscally Dependent School District - a fiscally dependent school district is one that is dependent on a unit of general government for financial support. Typically, fiscally dependent school districts do not have taxing or bonding authority.

Food Service Budget - this fund accounts for all of the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The primary funding source for this independent financial operation is the fees charged for meals.

Full Time Equivalent (FTE) – a measurement equal to one staff person working a full-time work schedule for the specific position for one fiscal year.

Fund - an independent accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities in accordance with special regulations, restrictions or limitations.

Fund Balance - the excess of assets of a fund over its liabilities and reserves.

Fund Balance – Reserved for Encumbrances – an account used to segregate a portion of fund balance for expenditure upon vendor performance.

Generally Accepted Accounting Principles (GAAP) - the conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.

Governmental Fund Types – governmental funds are those through which most functions of the School Division are financed. The acquisition, use and balances of the School Division expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus of governmental fund types is upon determination of changes in financial position, rather than upon net income determination.

Impact Aid – Section 8002 - funding from the United States Department of Education for loss of tax revenue for land acquired by the federal government after 1938.

Impact Aid – Section 8003 - funding from the United States Department of Education for loss of tax revenues for students whose parents live or work on federal property.

Magnet School – a school that integrates the curriculum into a particular discipline such as literary arts, performing arts, science, technology or mathematics.

Modified Accrual Basis of Accounting - basis of accounting that is followed by Governmental Funds and Agency Funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest and principal on long-term debt which is recorded when due, are recorded when the fund liability is incurred, if measurable.

Operating Budget - this is the general fund for the school division. It is used to account for all financial resources except those required to be accounted for in other funds.

Performance Measurement - commonly used term for service efforts and accomplishments reporting.

Personal Service – all compensation for the direct labor of persons in the employment of the local government. Salaries and wages paid to employees for full and part-time work, including overtime, shift differential and similar compensation. Also includes payments for time not worked, including sick leave, vacation, holidays and other paid absences (jury duty, military pay, etc.) which are earned during the reporting period.

Program Budget - a budget that focuses expenditures at the program level. Examples of program budgets include budgets for instructional grade levels, core courses, and alternative education programs.

Proprietary Fund Types – proprietary funds are used to account for ongoing governmental organizations and activities that are similar to those often found in the private sector. The measurement focus of proprietary fund types is upon determination of net income. The School Division has no Proprietary Funds.

Purchase Order - a document submitted to a vendor which requests materials or services at a price indicated on the purchase order. The issuance of a purchase order establishes an encumbrance in the accounting system.

Reimbursement Grant - a grant for which a potential recipient must first incur qualifying expenditures to be eligible. Reimbursement grants are also referred to as expenditure-driven grants.

SOL (Standards of Learning) - state-mandated testing that occurs in the spring. Beginning with the Class of 2004, verified credits for graduation will be based on the achievement by the student of a passing score.

Stanford 9 - a timed, norm-referenced test administered to students in grades 4, 6, and 9. Students are tested in the areas of reading, language and mathematics.

State Standards of Accreditation – the standards for the accreditation of public schools in Virginia are designed to ensure that an effective educational program is established and maintained in Virginia’s public schools. The Code of Virginia requires the Virginia Board of Education to promulgate regulations establishing standards for accreditation of public elementary and secondary schools. A school can be assigned one of the following ratings: (1) Fully Accredited (2) Accredited with Warning (3) Conditionally Accredited.

Title VIB - funding from the United States Department of Education for students identified with disabilities.

Transfers (To/From) - budget line items used to reflect transfers into one fund from another fund.

York County School Board - an elected body created according to state law and vested with the responsibility for elementary and secondary public education activities in York County.

York County Virtual High School – web-based instruction offered to high school students. Virtual High School courses are developed by certified teachers and students receive credit for courses taken through the Virtual High School as they would in a typical classroom setting. The Virtual High School has the advantage of offering a wide selection of courses available at a time convenient to the student. It also offers opportunity for instruction to students that are homebound or in an alternative education program.

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