

The York County School Division

Yorktown, Virginia



Fiscal Year 2015 Approved Annual Budget

July 1, 2014 - June 30, 2015

yorkcountyschools.org

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INTRODUCTION

York County School Division

FY 2015 BUDGET

(Fiscal Year July 1, 2014 – June 30, 2015)

School Board Members

Mark A. Medford, Chair
District III

Robert S. George, DDS, Vice Chair
District V

Barbara S. Haywood
District I

Cindy Kirschke
District II

R. Page Minter
District IV

Division Administration

Carl L. James, Ed.D.
Interim Superintendent (as of July 1, 2014)

Eric Williams, Ed.D.
Division Superintendent (as of June 30, 2014)

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

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

Karen L. Fowler
Budget and Financial Supervisor

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July 14, 2014

School Board Members
York County School Division
County of York, Virginia 23692

Dear School Board Members:

Presented herein is the fiscal year 2014-2015 (FY15) budget for the York County School Division. The School Board approved this budget on June 2, 2014. Overall, the FY15 Approved Operating Budget totals \$126,532,845, representing a 3.3 percent increase over the FY14 Expected Budget. The approved budget was based on a projected average daily membership (ADM) in FY15 of 12,420 students, 87 students more than the FY14 actual ADM of 12,333 and 190 students more than the FY14 budgeted amount of 12,230.

Historical and Current Economic Conditions and Projected Revenue

From fiscal year 2009 to fiscal year 2013 the school division's operating budget declined by \$5.1 million or 4.1%. The decrease over those four fiscal years has been the result of reductions in state funding for K-12 public education due to the downturn in the statewide economy and a shift in priorities, at the state level, away from public education. FY13 also marked the first year of the state biennium, and during the first year of the biennium the local composite index (LCI) for each school division is recalculated. The LCI is the state measure of the local government's ability to pay for K-12 education. The higher the LCI, the greater ability of the local government to pay for public education; this translates to the school division receiving less state revenue. For FY13, the York County School Division's LCI increased from .3727 to .4049. The increase in the LCI resulted in less state revenue of approximately \$2.2 million than would have otherwise been projected if the LCI had not increased.

FY14 was the second year of the biennium for the state budget. Overall state revenue growth was in the range of 3% - 4%. While this continued modest growth is very positive, state revenue for the school division in FY14 was essentially flat as compared to the FY13 budget; the total increase was \$333,578 or 6/10ths of a percent. The relatively small increase in projected state funding is primarily due to lower projected enrollment and shifting funds to other priorities at the state level.

Public education K-12 funding from the state showed some improvement in FY15. State funds are slated to increase in FY15, the first year of the new biennium, by \$2,950,531 or 5.2%. A major portion (approximately \$816,000) of that increase is required to help cover a portion of the \$1.9 million state mandated increase in the retirement contribution. The remaining state revenue increase is attributable to re-benchmarking of the Standards of Quality's (SOQ's), a projected increase of 190 students and a minor reduction in the LCI. The state revenue projection for FY15 did not include funding for a salary increase for instructional and support positions.

At the local level, the FY15 School Board proposed budget sought an additional \$2.9 million from the County, which represents a 5.8% increase in the County contribution. The additional funds would not have restored most of the cuts of recent years. The Board of Supervisors approved their budget on May 6, 2014 and reduced the School Board's requested increase by \$2,091,675. Some of the reductions the School Board made to accommodate the reduction were: (1) cut \$765,000 needed to maintain the basic technology infrastructure, (2) cut \$300,000 from the requested increase in textbook funding that was needed to return to a 13-year replacement cycle for textbooks, and (3) cut the staff compensation increase by almost \$523,000. The revised plan included an increase on average of 3% for both licensed and non-licensed staff members. Even with the \$523,000 compensation reduction, the largest new expenditure in the budget was an investment of more than \$2.4 million in compensation.

Federal revenue for FY15 was projected to remain essentially flat as compared to the FY14 Expected Budget. The school division also projected a 3% decrease in employee health insurance premiums that was used to reduce premiums for both the employer and staff.

FY15 Operating Budget Priorities

The School Board Strategic Plan, along with the School Board's financial and operating policies, provided the framework for making the required budget reductions.

In accommodating the budget shortfall, every effort was made to protect excellent teaching and learning. Efficient and effective operations are important considerations in maximizing resources available for classroom instruction. Given the fiscal limitations, the School Board worked diligently to make the best budget decisions possible. As part of the FY15 School Board Proposed Budget, over \$1.8 million of reductions were made before requesting additional funds from the County.

Given the economic environment, staff did not receive a step increase or a market adjustment in four consecutive fiscal years, FY10 through FY13. The FY14 approved budget did include a total 4.2% across the board increase in VRS creditable compensation for all staff covered by the Virginia Retirement System (VRS). Two percent (2%) of the pay adjustment was the result of shifting to the employee 2% of the VRS creditable compensation cost as part of the 5% shift required by the state by July 1, 2016. Another 0.2% was provided to help offset for the employee the payroll tax implications of the VRS shift. The remaining 2% increase was the first pay raise to staff in four fiscal years.

The FY15 approved budget, included a 4.1% average increase in VRS Creditable Compensation for staff covered by VRS. The 4.1% average increase is comprised of four elements: a current step for eligible staff, an across-the-board increase, the required VRS 1% shift, and the transition to a new pay plan for staff on the teacher salary schedule. The actual increase for individual staff members will vary dependent upon the employee's current step as well as the transition for that step within the new teacher salary schedule. Therefore, some compensation increases will be higher than the 4.1% average and some will be lower.

Also included in the FY15 approved budget are eight regular education teachers and two para-educators to meet the demands of a projected enrollment increase of 190 students.

Undoubtedly, staff compensation will continue to be an area for improvement in FY16. The School Board anticipates continued focus on licensed compensation in FY16 and beyond to meet their goal of being in the top third of the Hampton Roads comparators and addressing internal equity issues related to scale compression.

Student Performance

Student performance and meeting the state Standards of Learning (SOL) remains the pinnacle of achievement for the York County School Division. Based on spring 2013 SOL test results, the school division continues to be a leader in student performance across the state with 90% of our schools meeting the SOL requirements for full accreditation. Bruton High School and York River Academy are Accredited with Warning in Mathematics. School division students consistently exceed the state average on SOL tests and Scholastic Achievement Tests (SAT). The school division also has one of the highest On-Time Graduation Rates in the state, 94.3%, in FY13 (the latest year official data is available from the state). The state average for the same year was 89.2%. In FY14, The Virginia Board of Education recognized Bethel Manor, Dare, Magruder, and Waller Mill Elementary Schools as Title I Distinguished Schools for student performance on the SOLs.

School Board Strategic Plan

The School Board adopted a new strategic plan in January 2013 for implementation in FY14. The plan was developed based upon input received from parents, community members, business leaders, teachers and staff through an online survey, school visits, numerous community forums and meetings with principals and other staff. Included in this budget document are the School Board Strategic Plan and the Fiscal Years 12, 13 and 14 accomplishments related to the goals in the strategic plan.

SACS Accreditation

The Southern Association of Colleges and Schools/AdvancED administers a voluntary, independent accreditation program for division and school improvement. The AdvancED Accreditation Process is comprehensive, evaluating all functions of the school division. The process focuses on the School Board's vision and goals, evaluates teaching and learning, documentation of results, and allocation of resources. The AdvancED Standards are the foundation of the accreditation process and serve as a guide to continuous improvement.

In the spring of 2012, the York County School Division invited AdvancED to evaluate the school division, including all 19 schools, using their accreditation standards. The school division was rated as functional or highly functional in all seven standards and received district accreditation. According to the visitation team, it is very rare for school divisions to be rated as highly as the York County School Division was rated.

Efficiency Studies

Seven years ago, two independent operational auditing organizations found that the School Board and school division staff were responsible stewards of tax dollars.

First, Standard & Poor's found that YCSD, when compared to the state as a whole, produces well above average reading and math proficiency, with moderately below average core spending per student.

Second, MGT of America, Inc., an auditing agency tasked by the governor's office to review the efficiency of division operations, recognized 65 commendable practices during their auditing process. Commendations encompassed all areas of the division and specifically detailed exemplary efforts in instruction, operations, finance and human resources.

Six years ago, the Clair Boothe Luce Policy Institute conducted an independent study and concluded that the York County School Division ranked third as the most efficient school division in the Commonwealth of Virginia.

During FY10, an expanded performance measurement system was implemented geared toward further enhancing the school division's efforts to maintain efficient, effective, service-oriented operations that support student achievement. The performance results for the last three fiscal years (FY's 11-13) are included in this budget document.

It is noteworthy that in FY13 (latest year data is available), the York County School Division had the lowest per pupil expenditure in our comparable group in the Hampton Roads region (includes Williamsburg/James City County, Virginia Beach, Newport News, Norfolk, Chesapeake, Portsmouth, Hampton, and Suffolk), while at the same time student performance on SOL tests is well above state averages.

Capital Projects Program

The FY15 approved Capital Improvement Program (CIP) totals \$12.8 million. Examples of projects in the CIP are: \$8 million for the construction of a gym and 10 classrooms at Waller Mill Elementary, \$3.2 million for a HVAC (heating, ventilation and air conditioning) renovation at Magruder Elementary, \$0.48 million for roof repair and replacement Waller Mill Elementary, and \$0.37 million for roof repair and replacement of the gym at Magruder Elementary. The HVAC work and roof replacement are necessary since those assets have been in service for over 20 years. Waller Mill Elementary is the only school in the division that does not have a gymnasium and a 10 classroom addition is required to meet student enrollment needs.

Closing Comments

Citizens of the county can take pride in knowing that York County School Division students are achieving at high levels as compared to other districts in the region, state and across the nation. The School Board is commended for their strong leadership and enduring commitment to providing a quality education to the students of the school division.

Sincerely,



Carl L. James, Ed.D.
Interim Division Superintendent



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

BUDGET AWARDS

Meritorious Budget Award

The Association of School Business Officials International (ASBO) presented the Meritorious Budget Award to the York County School Division for its annual budget for the fiscal year beginning July 1, 2013.

ASBO International developed the Meritorious Budget Award (MBA) program to recognize school systems for achieving excellence in their school system budget presentation. The foundation of the program is a set of criteria that was developed by ASBO International and school business officials throughout the United States and Canada. The criteria are designed to:

- provide clear budget presentation guidelines
- define state-of-the-art budget practices
- promote short and long range budget goals
- encourage sound fiscal management practices
- promote effective use of school resources

The award is valid for one year only. We believe our current budget continues to meet the MBA program requirements, and we are submitting it to ASBO International to determine its eligibility for another award.

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the York County School Division, Virginia, for the annual budget for the fiscal year beginning July 1, 2013.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Association of School Business Officials International



This Meritorious Budget Award is presented to

YORK COUNTY SCHOOL DIVISION

*For excellence in the preparation and issuance of its school entity's budget
for the Fiscal Year 2013-2014.*

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in cursive script that reads 'Ron McCulley'.

Ron McCulley, CPPB, RSBO
President

A handwritten signature in cursive script that reads 'John D. Musso'.

John D. Musso, CAE, RSBA
Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**York County School Division
Virginia**

For the Fiscal Year Beginning

July 1, 2013

Executive Director

EXECUTIVE SUMMARY

The following executive summary presents highlights of the budget on critical issues facing our school division. Although detailed information follows in other sections of the budget, the executive summary will provide the reader key points regarding the budget.

BUDGET PROCESS

The beliefs/mission/goals statements approved by the School Board provided the foundation for the recommendations contained within this Annual Financial Plan. At the beginning of the budget process staff was provided general direction for preparing their budgets; this included establishing as a priority the goals and objectives as approved by the School Board. Staff was also instructed not to assume that there would be additional funds to meet the goals and objectives of the School Board and that redirecting existing financial resources to meet the priorities was a viable means of financing new initiatives.

Staff members at all management levels participated in the development of this budget. The School Board conducted a public forum on the budget and followed up with numerous work sessions involving the Division Superintendent and staff. This activity directly supported development of the Superintendent's recommended budget by providing guidance on priorities and strategic directions. The School Board conducted a public hearing on the Superintendent's Proposed Annual Financial Plan.

Because school divisions in the Commonwealth of Virginia are fiscally dependent on the local government, after the School Board approves the budget it is forwarded to the Board of Supervisors of the County of York for their consideration. The Board of Supervisors must approve a School Board budget by May 1, 2014. If the Board of Supervisors makes adjustments to the School Board's request, the School Board is required to adjust its budget within the parameters of state law.

For historical reference purposes, the Budget Approach and Challenges for fiscal years 2010 through 2015 are provided below.

FISCAL YEAR 2010 BUDGET APPROACH AND CHALLENGES

Across the country, school divisions prepared budgets for FY10 in a difficult fiscal situation. In Virginia, state revenue was down significantly and school divisions felt the pinch of local revenue shortfalls.

The FY10 budget was the second year of the biennium for the state budget. The state revenue shortfall was over \$4 billion for the biennium. In FY10, school divisions were required to share in the state reduction in revenue. For the York County School Division the reduction in state revenue was \$3.76 million or 5.7%. At the time, this was the largest reduction in state revenue in decades.

Despite overall lower County General Fund revenues, the operating contribution to the school division remained the same. At the federal level, an increase of \$861 thousand is projected. The increase stemmed primarily from an increase in impact aid and budgeting for the first time a \$600 thousand Department of Defense payment due to the heavy military student impactation.

Overall, the school division operating budget for FY10 was \$2.8 million or 2.25% less than the FY09 budget.

To accommodate the shortfall every effort was made to protect excellent teaching and learning. Efficient and effective operations are important considerations during these tough economic times. Given the fiscal limitations, the School Board worked diligently to make the best budget decisions possible. Examples of budget reductions included, in alphabetical order, the following areas: central office staff; contractual services for instruction and operations; custodial/maintenance/technology staff; equipment/bus purchases; para-educators; staff development; and technology refurbishment. In total, 22.8 full-time positions were eliminated in the FY10 budget. It is worthy to note that none of the positions eliminated were teacher positions. The vast majority of positions eliminated were administrative and support positions and all of the positions were eliminated with attrition due to retirements and resignations.

Given the economic environment, staff did not receive a step increase or a market adjustment in FY10.

EXECUTIVE SUMMARY **(continued)**

FISCAL YEAR 2011 BUDGET APPROACH AND CHALLENGES

For FY11, as was the case in FY10, school divisions across the nation faced a very difficult budget year. In Virginia, the fiscal situation for school divisions was worse in FY11 than in FY10, even though FY10 was at the time the worst reduction in state revenue in decades.

The FY11 budget represented the first year of the biennium for the state budget. It had been widely reported by the Governor's Office that the state is dealing with an unprecedented revenue shortfall in the new biennium due to economic conditions. The state revenue shortfall was over \$5 billion for the biennium. The Governor recommended to the General Assembly that state funding for school divisions be reduced in FY11 which the General Assembly ultimately approved. For the York County School Division the reduction in state revenue was \$7.7 million or 12.4%. When combined with the loss of state revenue of \$3.7 million in FY10, the total loss of state revenue over the two fiscal year periods was \$11.4 million or a 17.2% reduction.

Despite overall lower County General Fund revenues, the operating contribution to the school division was increased by \$600,000 to soften the impact of the state revenue reductions on school division programs and services. At the federal level, an increase of \$394 thousand was projected. The increase stems primarily from an increase in the Department of Defense payment due to the heavy military student impactation.

Overall, the school division operating budget for FY11 was \$6.6 million or 5.5 percent less than the FY10 original budget.

As was the case in FY10, every effort was made to protect excellent teaching and learning. Examples of budget reductions included the following areas: central office staff; contractual services for instruction and operations; custodial/clerical/technology staff; equipment/supply purchases; para-educators; staff development; unfilled teacher positions; textbooks; and technology refurbishment. In total, 23.7 full-time positions were eliminated in the FY11 budget. It is worthy to note, that none of the positions eliminated were filled teacher positions and all of the positions eliminated were done so with attrition due to retirements and resignations.

Given the economic environment, staff did not receive a step increase or a market adjustment in FY11. This was the second consecutive fiscal year that staff received no raises.

FISCAL YEAR 2012 BUDGET APPROACH AND CHALLENGES

For FY12, as was the case in FY10 and FY11, school divisions across the nation faced another very difficult budget year. In Virginia, the fiscal situation for school divisions was worse in FY11 than in FY10, even though FY10 was at the time the worst reduction for state revenue in decades. There was a very modest sign of recovery at the state level in FY12.

The FY12 budget was the second year of the biennium for the state budget. Overall, the General Assembly had approximately \$650 million more in resources to spend as compared to last year's adopted budget for the 2010-12 biennium. Of that increase, \$50 million or 8 percent was allocated to school divisions to cover increases in the state retirement contribution rate and a portion for one-time expenditures. The remainder of the state increase was allocated to the state priorities of transportation, economic development, higher education, Medicaid, etc. From a recent historical perspective, state revenue adjustments to the school division have not been favorable. For example, the Governor recommended to the General Assembly that state funding for school divisions be reduced in FY11, which the General Assembly ultimately approved. For the York County School Division the reduction in state revenue was \$7.7 million or 12.4 percent. When combined with the loss of state revenue of \$3.7 million in FY10, the total loss of state revenue over the two fiscal year period is \$11.4 million or a 17.2 percent reduction.

While the FY12 budget for state revenue for the York County School Division went up by 1.5 percent, the actual reduction in state funds for FY12 was \$1.1 million or 2.1 percent after subtracting the (1) cost of the increase in state retirement rate (2) state mandated cost for advanced placement tests, and (3) one-time state funds.

EXECUTIVE SUMMARY

(continued)

At the local level, the School Board's contribution request was reduced by the County Board of Supervisors by \$336,782 or 7 tenths of a percent. The County government has projected a reduction in General Property Taxes of \$2.4 million in FY12, primarily due to the closing of an oil refinery.

Examples of budget reductions included the following areas: contractual services for instruction and operations; equipment/supply purchases; para-educators; staff development; unfilled teacher positions; textbooks; and a warehouse manager position. The positions cut were eliminated with attrition due to retirements and resignations. No layoffs were necessary.

Given the economic environment, staff did not receive a step increase or a market adjustment in FY12. This was the third consecutive fiscal year that staff received no raises.

FISCAL YEAR 2013 BUDGET APPROACH AND CHALLENGES

Several important financial factors came to bear on the FY13 budget. First, FY13 marked the first year of the state biennium and during the first year of the biennium the local composite index (LCI) for each school division is recalculated. The LCI is the state measure of the local government's ability to pay for K-12 education. The higher the LCI, the greater ability of the local government to pay for public education; this translates into the school division receiving less state revenue. In FY13 the York County School Division's LCI increased from .3727 to .4049. The increase in the LCI resulted in less state revenue of approximately \$2.2 million than would have otherwise been projected if the LCI had not increased.

Due to the increase in the LCI and other state revenue adjustments, coupled with a slight decline in projected enrollment (approximately 50 students less) overall state revenue was projected to decline \$314,406 in FY13 as compared to FY12.

A second important financial factor that came to bear with the FY13 budget was the employer share of the mandated retirement costs for covered professional staff increased from 11.93% to 16.77%. This over 40% increase in mandated retirement costs drove an additional cost of \$4.5 million to the school division for FY13. The increase in the LCI and the substantial increase in the retirement contribution rate had the effect of making FY13 one of the worst, if not the worst year, for state funding in the school division for decades.

A third important fiscal factor that came to bear with the FY13 budget was the school division experienced a 20% increase in employee health insurance that drove another \$2.1 million in additional costs.

The above three financial factors alone created a budget gap of over \$7 million that was ultimately closed through an increase in funding by the County Board of Supervisors and reductions in services throughout the budget.

The local government provided an increase in the County contribution of \$3,861,636 or 8.5%. This was a significant increase to the school division for FY13 and helped offset some of the increase in the LCI and the mandated retirement costs. The County Board of Supervisors requested and the School Board approved a Memorandum of Understanding that required the School Board to transfer back to the County approximately \$700,000. The \$700,000 approximate amount is derived from state revenue provided to school division above the Governor's original proposal combined with several VRS adjustments. The transfer back to the County occurred in FY13.

In accommodating the budget shortfall, every effort was made to protect excellent teaching and learning. Given the fiscal limitations, the School Board worked diligently to make the best budget decisions possible. Examples of budget reductions included the following areas, in alphabetical order: an Associate Director of Instruction; contractual services for instruction and operations; custodians; equipment/supply purchases; para-educators; staff development; teacher positions; and a school board office human resource technical position. It is worthy to note that most of the positions were eliminated with attrition due to retirements and resignations.

Due to fiscal constraints, staff did not receive a step increase or a market adjustment in FY13. This was the fourth consecutive fiscal year that staff received no raises.

EXECUTIVE SUMMARY

(continued)

The only adjustment to salaries in FY13 was a 1.2% increase in VRS creditable compensation for all staff covered by the Virginia Retirement System (VRS). This increase was intended to cover, on an annualized basis, the now mandatory 1% that staff must contribute to the VRS retirement plan and was also intended to help cover any increased costs incurred by staff through higher payroll taxes.

FISCAL YEAR 2014 BUDGET APPROACH AND CHALLENGES

FY14 was the second year of the biennium for the state budget. State revenue for the school division for FY14 was essentially flat as compared to the FY13 budget; the total increase was \$333,578 or 6/10ths of a percent. Included in the state revenue projection was an optional 2% teacher salary supplement that applied to all SOQ instructional and support positions. Since the total cost of providing a 2% increase to all full-time staff was \$1.5 million, the only way the 2% increase could be implemented was if the school division cut its budget or if the County Board of Supervisors provided a sufficient increase in funding. Federal revenue was projected to decrease as compared to the FY13 Expected Budget due to the impacts of federal sequestration.

At the local level, the School Board requested an increase of \$2,918,993 or 6% from the Board of Supervisors and the County Administrator recommended an increase of \$2,310,993 or 4.7%. Ultimately, the Board of Supervisors approved an increase of \$1,173,493 or 2.4%. The approved County contribution required the School Division to reduce its proposed budget by \$1,745,500. To achieve the additional reductions needed the School Board made several budget adjustments including: (1) Reduced the contribution to employee health insurance by \$670,000 by instituting a new PPO and HMO health insurance plan effective for the upcoming plan year (the employer contribution increased 17.2%); (2) Shifted a portion of the dental increase to employees saving \$19,780; (3) Shifted 2% of the VRS contribution to the employee instead of 4% and reduced the hold harmless amount from .8% to .2% saving \$731,883 and lastly; (4) Further reduced teacher positions by 6 FTEs saving \$323,837.

The School Board Strategic Plan coupled with the School Board's financial and operating policies provided the framework for making the required budget reductions. In accommodating the budget shortfall, every effort was made to protect excellent teaching and learning. Given the fiscal limitations, the School Board worked diligently to make the best budget decisions possible. In addition to the above budget adjustments, the School Board approved budget included additional FTE reductions in teachers, para-educators, custodians and clerical positions. The approved budget also included a total 4.2% across the board increase in VRS creditable compensation for all staff covered by the Virginia Retirement System (VRS). Two percent (2%) of the pay adjustment was shifting to the employee 2% of the VRS creditable compensation cost as part of the 5% shift required by the state by July 1, 2016. Another 0.2% was provided to help offset for the employee the tax implications of the VRS shift. The remaining 2% increase was the first pay raise to staff in four fiscal years.

FISCAL YEAR 2015 BUDGET APPROACH AND CHALLENGES

State funds were slated to increase in FY15, the first year of the new biennium, by \$2,950,531 or 5.2%. A major portion (approximately \$816,000) of that increase is required to cover a portion of the state mandated increase in the retirement contribution rate. The remaining state revenue increase is attributable to re-benchmarking of the SOQ's, a projected increase of 190 students and a minor reduction in the LCI. The state budget also contained a mandate for the school division to cover on the expenditure side a \$1.9 million increase in the retirement contributions for staff. This mandate alone absorbed about two thirds of the additional state revenue. The state revenue projection for FY15 did not include funding for a salary increase for instructional and support positions.

The FY15 School Board proposed budget sought an additional \$2.9 million from the County, which would represent a 5.8% increase in the County contribution. The additional funds would not restore most of the cuts of recent years.

The School Board proposed budget also included more than \$1.8 million in cuts and savings from the current budget.

On the expenditure side, one of the top budget priorities of the School Board was to revise compensation in order to make it more competitive so that we can attract and retain a staff that meets our highest expectations. In comparison

EXECUTIVE SUMMARY **(continued)**

with our local comparator group of nine school divisions, our teacher pay plans generally rank in the middle third. Aspects of the pay plans rank in the bottom third. The rank of our pay plans contrasts greatly with our rankings in terms of student achievement, where we consistently rank in the top third. For example, we rank first in student scores on math and English SOL exams and in graduation rates. We also rank in the top third of our local comparator group in terms of the state's assessment of York County's ability to fund K-12 education, but we spend the fewest dollars per student of any of these divisions.

The School Board's proposed budget of \$128.6 million included almost \$3 million to make compensation more competitive. With those funds the teacher pay plans would be revised so that they rank in the top third of our comparator group. The additional funds would also move staff members to the next step (pay level), as was generally the practice at the start of each new year until five years ago. Finally, the additional funds would restore one of the five missed step increases for eligible staff members.

Here are a few other key facts relating to the School Board proposed budget:

- It included \$2.4 million to address rising student enrollment and to meet federal & state mandates relating to retirement expenditures and special education.
- It added 2.5 School Counselors at the secondary level (including a restoration of 1.5 positions cut in recent years). We still would only have one School Counselor for every 301 secondary students, which is 20% more than the recommended case load for Secondary School Counselors.
- It restored the \$300,000 (50% reduction) in funds for textbooks and instructional materials. This would still leave us on a 13-year replacement cycle for textbooks, often resulting in outdated materials in poor condition.
- It restored \$765,000 of the funds needed to maintain our technology infrastructure. This restores a portion of the \$1.1 million that was cut in recent years to the technology operating budget accounts for hardware and software maintenance. The funds would pay for storage networks and servers needed to operate our technology infrastructure. We would continue to use a longer replacement cycle for computers than most divisions, businesses, and families. This would not address demand for additional student computers or bandwidth.

The Board of Supervisors approved their budget in early May and reduced the School Board's requested increase by \$2,091,675. Some of the reductions the School Board made to accommodate the reduction were:

- Cut \$765,000 needed to maintain the basic technology infrastructure.
- Cut a \$300,000 requested increase to return to a 13-year textbook replacement cycle.
- Cut the staff compensation increase by almost \$523,000. The original School Board Proposed Budget included an increase on average of 3.61% for licensed staff and 4.0% for non-licensed staff. The revised plan included an increase on average of 3.00% for both licensed and non-licensed staff members. Even with the \$523,000 compensation reduction, the largest new expenditure in the budget was an investment of more than \$2.4 million in compensation. The revised compensation package included:
 - Awarding a step to all eligible licensed and non-licensed staff members. Movement from one step to another, usually, but does not always, result in an increase in pay. Additionally, the increase between steps varies. This action was positive because staff members have not received a step increase in each of the last five years. (It did not include the restoration of one step as originally proposed.)
 - Implementing a new pay plan for teachers and licensed staff members. In comparison with the current pay plans of eight local school divisions, the new plan would rank in the top one third. This new pay plan involves an average increase in the value of a step of .79 of one percent. Recognize that this is an average: some steps do not increase at all, while others increase more than this amount.
 - Implementing an across the board pay increase for licensed and non-licensed staff members of .80 and 1.00, respectively. The increases would vary for these two groups because of differences in other aspects of the compensation changes. The average increase of the changes for both groups would be 3%.

EXECUTIVE SUMMARY
(continued)

Undoubtedly, staff compensation will continue to be an area for improvement in FY16. The School Board anticipates continuing to focus on licensed compensation in FY16 and beyond to meet their goal of being in the top third of the Hampton Roads comparators and addressing internal equity issues related to scale compression.

Apart from compensation, the next largest additional expenditure (more than \$1.9 million) pertained to state-mandated expenditures relating to the Virginia Retirement System (VRS). There was a related additional expenditure of \$76,000 to increase employee salaries by one tenth of a percent in order to hold employees harmless from payroll deductions related to new VRS requirements.

The revised budget also passed on savings in health insurance expenditures to employees by decreasing premiums paid by employees by an average of approximately 3%. Additionally, the budget included: \$560,000 to address rising student enrollment and special education mandates; added the equivalent of 2 School Counselors (1.5 of which are restorations of cuts in recent years); and, added a third Social Worker for the division (which would provide a Social Worker to student ratio of 1 to 4,140; still understaffed in comparison to other divisions in the region.)

BALANCED BUDGET

A balanced budget is a budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund. This definition is applied over the long-term, not just during the current period. As required by law, all fund budgets presented in this budget document are balanced.

AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009 AND FEDERAL JOBS FUNDS

In recent years, the York County School Division received significant funds from the Commonwealth of Virginia as “flow-through” funds from the federal “American Recovery and Reinvestment Act of 2009,” often referred to as the Economic Stimulus Act. In FY10, the school division received \$4,169,407 in State Fiscal Stabilization Funds (SFSF), \$2,590,777 in SFSF - Basic Aid stimulus, and \$1,405,122 in Title VIB special education stimulus funds. These amounts were reflected in the FY10 Expected operating budget. In FY11 the school division received an additional \$1,491,267 in SFSF stimulus funds and \$1,405,122 in additional Title VIB stimulus funds. In FY11, the school division also received \$1,238,500 in federal stimulus Jobs Funds. The FY11 stimulus funds were appropriated by the School Board in the FY11 Expected operating budget. The remaining FY12 portion of the Federal Jobs Funds, \$1,265,438, was appropriated in the FY12 operating budget.

All of the stimulus funds budgeted for FY10, FY11, FY12 were designated for one-time, non-recurring expenditures to avoid a “funding cliff” when the funds were depleted.

DEPARTMENT OF DEFENSE EDUCATION ACTIVITY GRANT

The York County School Division received a 3 year grant (FY13 – FY15) from the Department of Defense to fund efforts to improve student achievement in Science, Technology, Math (STEM) and Reading. The total amount of the grant over the three year period is \$2.5 million.

EXECUTIVE SUMMARY
(continued)

MISSION OF THE YORK COUNTY SCHOOL DIVISION – FY2014-2017

The mission of the York County School Division is to engage all students in learning the skills and knowledge needed to make productive contributions in the world.

We Believe...

- Student achievement and continuous student growth are the core priorities of our school division.
- Excellence is characterized by a caring, involved and dedicated school community that exceeds expectations and strives to make our schools even better.
- Student achievement is excelling academically to one's highest potential.
- Achievement is more than performance on standardized tests.
- Educational experiences should be designed to engage students in making contributions as productive citizens.
- Division employees must be committed to motivating all students to achieve positive learning outcomes.
- Family and community involvement are essential to our mission.
- Recruiting and retaining a highly qualified and diverse staff are paramount to the success of our students.
- Students should use technology to improve and maximize the impact of their work.
- Data should be used to inform and adjust instruction and decision making.
- Student wellness supports student success.
- Students learn best in safe and secure environments.

BOARD GOALS

In summer 2012, the School Board began the process to develop School Board goals to update those set for FY10 through FY13. In the ensuing months, after receiving input from the public, the School Board approved the goals for FY14 through FY17.

The School Board goals for fiscal year 2014 were as follows:

- Goal 1: York County students will consistently demonstrate growth and excellence in the skills and knowledge needed to be productive citizens.
- Goal 2: The York County School Division will engage all students in rigorous educational experiences.
- Goal 3: The York County School Division will recruit, hire, retain and support a diverse staff that meets our highest standards.
- Goal 4: The York County School Division will foster effective partnerships with families and our community and promote positive relationships between and among staff, students, and families.
- Goal 5: The York County School Division will maintain efficient, effective, service-oriented operations that support student achievement in safe, secure environments.

EXECUTIVE SUMMARY
(continued)

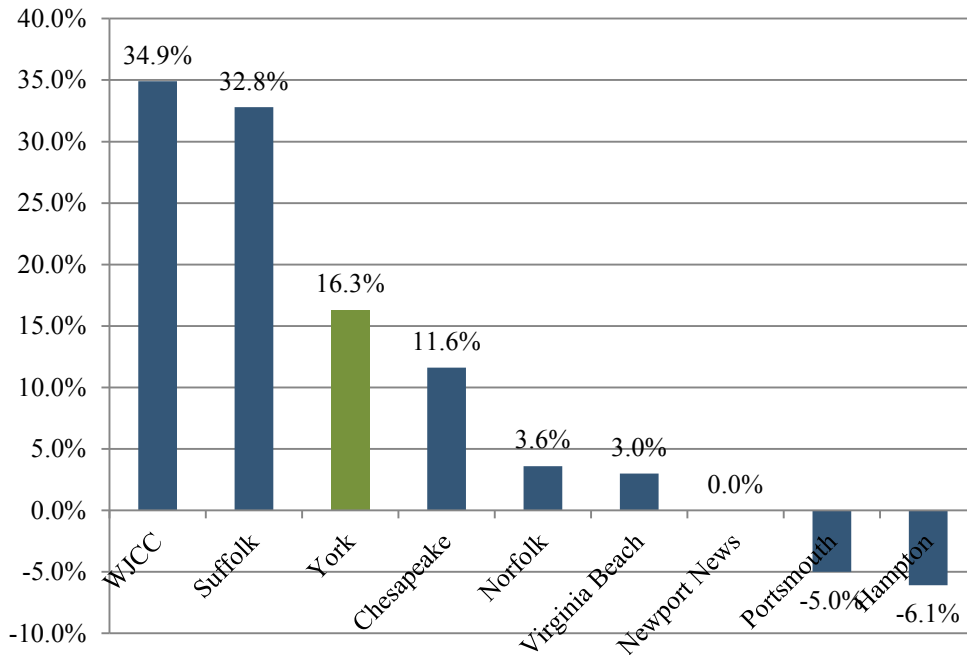
BUDGET FORMAT

The School Operating Budget uses a programmatic basis to facilitate review and analysis by the School Board and the citizens of the County of York. Additionally, the high level of line item account detail presented in this budget document is intended to further facilitate its review and understanding by the reader. The highest level of detail, the budget manager level, is not presented in this document. The budget manager level is the point where the funds or part of the funds in any particular line item in the budget have been assigned to a staff member to ensure the funds are spent for the purpose for which they were intended and within the guidelines provided by law.

GROWTH IN YORK COUNTY

For the period of 2000-2010, York County was ranked 32nd among Virginia localities with the most population growth. Total population growth in the County for that period was 9,167. This growth represents a natural increase of 3,262 and a net migration increase of 5,905. Net migration is the difference between the number of people moving into a community and the number moving out. The chart below shows a population comparison for surrounding Hampton Roads localities.

**Hampton Roads Population Comparison
for the Period of 2000 to 2010**



Source: University of Virginia, Weldon Cooper Center for Public Service, Population Change and Components of Change, April 1, 2000 to April 1, 2010. United States Census Bureau, Census 2000 and Census 2010.

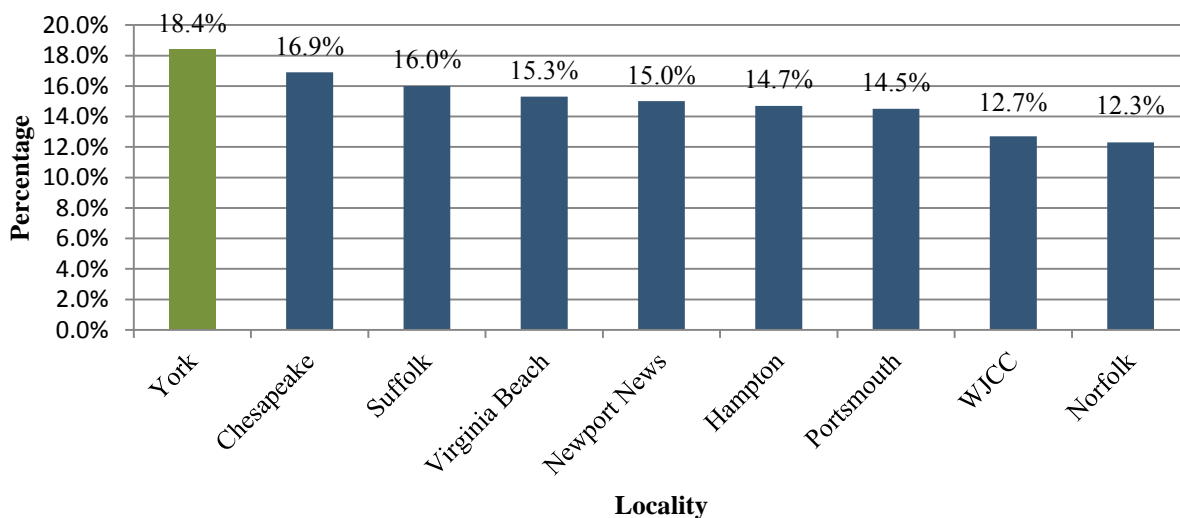
EXECUTIVE SUMMARY
(continued)

SCHOOL ENROLLMENT AS COMPARED TO COUNTY POPULATION

York County has the highest percentage of student enrollment in relation to total population in localities across the region as shown in the following charts. The results of this report show York's student enrollment at 18.4% of the total County population. This ranking has been consistent in recent years.

Locality	Population 2012	Average Daily Membership in Public Schools 2013	Percentage
York	66,428	12,213	18.4%
Chesapeake	228,210	38,627	16.9%
Suffolk	86,463	13,686	16.0%
Virginia Beach	447,489	68,511	15.3%
Newport News	183,331	27,525	15.0%
Hampton	138,848	20,366	14.7%
Portsmouth	97,450	14,159	14.5%
Williamsburg / James City	84,049	10,707	12.7%
Norfolk	245,803	30,114	12.3%

Percentage of School Enrollment as Compared to County/City Population



Source: State Auditor of Public Accounts; Comparative Report; Fiscal Year Ended 6/30/13.

EXECUTIVE SUMMARY
(continued)

ENROLLMENT

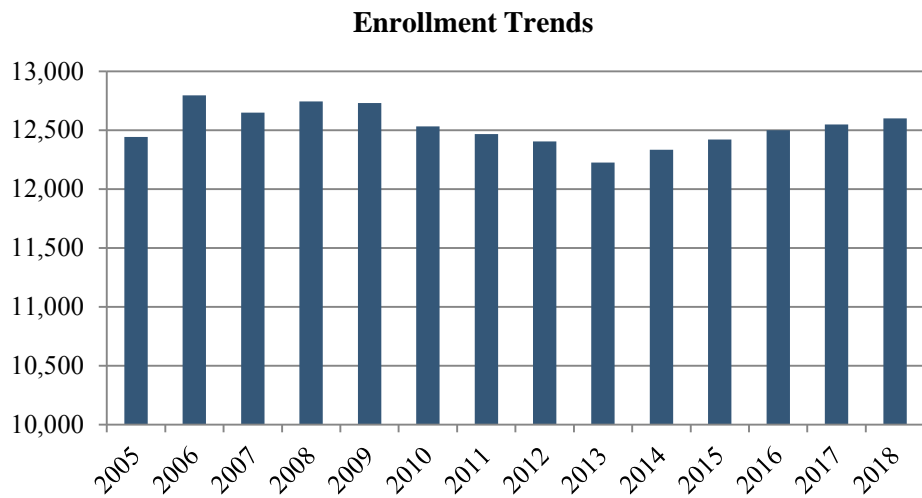
The School Board utilizes enrollment projections provided by the County of York Planning Office to prepare its budget. The School Board’s approved FY14 Operating Budget was prepared using the County projection of 12,230 students. Actual enrollment was 12,333, which is an increase over the previous year’s enrollment (12,226) of 107 students.

The County Planning Office has provided an enrollment projection of 12,420 for FY15. This represents 87 more students than FY14 actual.

Student enrollment projections are a major consideration when developing the School Board budget. Student enrollment drives the amount of state and federal funding the School Division receives. It is also significant because it drives the number of instructional and support staff needed to provide educational and support services to students. Historically, as the County’s general population has grown the school enrollment has also grown.

The following chart and graph shows the actual and projected enrollment in the division for the school years 2005-2018.

Year	Students
2005	12,442
2006	12,797
2007	12,649
2008	12,745
2009	12,732
2010	12,533
2011	12,467
2012	12,404
2013	12,226
2014	12,333
2015	12,420+
2016	12,500*
2017	12,550*
2018	12,600*



+ Budgeted enrollment
* Projected enrollment

EXECUTIVE SUMMARY **(continued)**

FISCALLY DEPENDENT SCHOOL DIVISION

York County School Division is a fiscally dependent school division pursuant to State law. As a fiscally dependent school division, assessed and market value of taxable property and tax rates do not apply. Nor does the school division maintain a debt service fund. State law prohibits the school division from entering into debt that extends beyond the current fiscal year without the approval of the local governing body. The governing body in the County of York is the Board of Supervisors. The School Division does not prepare or administer a budget for school debt service. The school debt service budget is prepared and administered by the County of York. The School Division has no current debt.

COMMUNITY SURVEYS

In spring 2006, parents were surveyed to assess their level of satisfaction with division schools and programs. The survey was mailed to the homes of a statistically valid random selection of parents and 78 percent of those sampled returned the survey.

Parents at elementary, middle and high schools all were overwhelmingly satisfied with the quality and focus of educational efforts within the division. Findings included:

- Parents think the school environment is safe and conducive to learning
- Teacher/parent communication decreases in middle and high school
- Parents want more communication about student progress
- Parents want more emphasis on computers and instructional technology

School-specific anonymous survey data were provided to school principals to be reviewed and utilized in drafting their school's Educational Operating Plan. The data was also shared with division staff members and will be used to design professional development sessions.

In the fall of 2008, the school division commissioned an online community opinion survey that was designed to gather information to assist the School Board in developing a new strategic plan. The goal of the survey was to determine which issues related to public education our community believed to be the most important.

Over 1,100 community members took the survey, and the survey results were reviewed by the School Board at their strategic planning retreat.

Additionally, four community forums were held in each of the four school zones. These forums provided community members with an opportunity to share their opinions regarding expectations for the community's schools and to discuss what they believe defines student success. While turn-out for the forums was lower than expected, the information gathered from participants was very useful and provided the board with additional confirmation of the data gathered in the online survey.

In 2010, the County Government contracted with Responsive Management (an independent firm) to survey County citizens on facilities and services in York County and about living in York County in general. Responsive Management conducted the survey in December 2010 and January 2011. Respondents were asked in an open-minded question to name the main reason they live in York County. Four answers emerged as the top tier: good quality schools (20%), for their family (18%), for work (16%), and because they grew up here (15%). No other answer was given by more than 10% of respondents.

EXECUTIVE SUMMARY
(continued)

DIVISION-WIDE ACCOMPLISHMENTS LINKED TO SCHOOL BOARD FY14 GOALS

The *No Child Left Behind (NCLB)* federal legislation implemented annual testing of at least 95% of all students to measure the progress in reading and math through Annual Measureable Objectives (AMO). For FY13, 9 out of 19 York County School Division (YCSD) schools met or exceeded all federal AMO's. Additionally, 17 of 19 YCSD schools met or exceeded all state benchmarks (Virginia Standards of Accreditation) for English, Math, History, Science and the Graduation Completion Index (GCI) and are Fully Accredited. Bruton High and York River Academy are Accredited with Warning in Mathematics. (Goal 1)

York County School Division earned several regional and national public relations and design awards for work completed in 2013. The following awards recognize the efforts of Community & Public Relations Department staff members working in conjunction with departments throughout the division. (Goals 4 & 5)

AVA Digital Awards:

- Gold Award Winner in "Mobile Web/Site" for the m.yorkcountyschools.org website

Graphic Design USA:

- American Web Design Award for the m.yorkcountyschools.org website

Hermes Creative Awards:

- Honorable Mention for "Mobile Website" for the m.yorkcountyschools.org website

For support operations, completed the addition of a gymnasium at the Grafton School Complex. Completed the design and began construction of six classrooms at Seaford Elementary to eliminate mobile classrooms (trailers) and to meet student enrollment needs. Completed Phase 1 of the replacement of kitchen equipment at various schools within the school division. In some cases, this equipment had been in service over 30 years. Completed Phase 1 of the roof and HVAC replacement at Grafton Bethel Elementary. (Goal 5)

In FY02, all 18 York County Schools achieved the state's highest accreditation ranking of "Fully Accredited" two years before the School Board's deadline of 2005. The school division maintained the ranking in FY03, FY04, FY05, FY06, FY07, FY08, FY09, FY10, FY11 and FY12. In FY13, 17 schools were "Fully Accredited" and two schools (Bruton High & York River Academy) were "Accredited with Warning." (Goal 1)

SACS CASI ACCREDITATION (Goals 1 and 3)

A Quality Assurance Review was conducted by the Council on Accreditation and School Improvement (CASI) of the Southern Association of Colleges and Schools (SACS) on the York County School Division in the spring of 2012. This review is required every 5 years for the school division to meet the Standards of Accreditation.

Based on an extensive review of documentation, a review visit from March 26-28, 2012, and interviews of a representative set of stakeholders throughout the school division and the County, the Quality Assurance Review team reported that the school system satisfactorily met the expectations and responsibilities for the SACS CASI review for Division Accreditation.

This is a nationally recognized accreditation in which only approximately 1,000 school divisions in the nation earned.

EXECUTIVE SUMMARY (continued)

ENERGY MANAGEMENT AWARDS AND RECOGNITION (Goal 5)

The York County School Division has a long and prestigious record as being a leader in energy conservation and management. Below is a list of awards and recognitions that have been received for energy conservation and management from 2008 through 2014.

- April 2008 – *Governor’s Environmental Excellence Award Silver Award 2008* – York County School Division – Energy Conservation Program
- April 2008 – Environmental Protection Organization (EPA) recognizes six York County School Division schools as *Energy Star Buildings*: Bruton High School, Queens Lake Middle School, Seaford Elementary School, Grafton Middle School, Grafton High School and Mt. Vernon Elementary School
- June 2008 – Alliance to Save Energy (ASE) awards York County School Division the *Star of Energy Efficiency – Andromeda Award*
- June 2008 – Association of School Business Officials (ASBO) awards York County School Division the *Pinnacle of Excellence Award* for a *Nationally Recognized Comprehensive Energy Conservation Program*
- February 2009 - EPA recognizes eleven York County School Division schools as *Energy Star Buildings*: York High School, Tabb High School, Bruton High School, Grafton High School, Grafton Middle School, Tabb Middle School, Queens Lake Middle School, Yorktown Middle School, Seaford Elementary School, Mt. Vernon Elementary School and Yorktown Elementary School
- March 2009 – EPA awards the York County School Division the *Energy Star Leader Top Performer* recognition for decreasing energy consumption
- September 2010 – EPA recognizes eleven York County School Division schools as *Energy Star Buildings*: Bruton High School, York High School, Grafton High & Grafton Middle Schools, Queens Lake Middle School, Yorktown Middle School, Yorktown Elementary School, Mt. Vernon Elementary School, Seaford Elementary School, Coventry Elementary School and the Extend Center
- September 2011 – EPA recognizes thirteen York County School Division schools/buildings as *Energy Star Buildings*: Bruton High School, York High School, Grafton High & Grafton Middle Schools, Queens Lake Middle School, Yorktown Middle School, Yorktown Elementary School, Mt. Vernon Elementary School, Seaford Elementary School, Coventry Elementary School, Magruder Elementary School, the Extend Center, and the School Board Office
- September 2012 – EPA recognizes twelve York County School Division schools as *Energy Star Buildings*: Bruton High School, York High School, Grafton High & Grafton Middle Schools, Queens Lake Middle School, Yorktown Middle School, Yorktown Elementary School, Mt. Vernon Elementary School, Seaford Elementary School, Coventry Elementary School, Magruder Elementary School, and the Extend Center
- February 2014 – EPA recognizes fifteen York County School Division schools/buildings as *Energy Star Buildings*: Coventry Elementary School, Dare Elementary School, Magruder Elementary School, Mt. Vernon Elementary School, Seaford Elementary School, Tabb Elementary School, Yorktown Elementary School, the Extend Center, Queens Lake Middle School, Tabb Middle School, Yorktown Middle School, Bruton High School, Grafton High & Grafton Middle Schools, and York High School

DIVISION-WIDE FINANCIAL REPORTING AWARDS (Goal 5)

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the York County School Division for its comprehensive annual financial report for the fiscal year ended June 30, 2013. In addition, the Association of School Business Officials of the United States and Canada (ASBO) awarded a Certificate of Excellence in Financial Reporting to the York County School Division for its comprehensive annual financial report for the fiscal year ended June 30, 2013. A Certificate is the highest form of recognition awarded in the field of governmental financial reporting.

EXECUTIVE SUMMARY
(continued)

STUDENT PERFORMANCE (Goal 1)

York County School Division students have made substantial progress in the areas listed below.

Scholastic Aptitude Test (SAT)

Students planning to go to college usually take the SAT in their senior year, although some students take it earlier, and some students take it more than once. Fifty-five percent of York County School Division students scored at 1550 or higher, which is the College & Career Ready benchmark set by the Virginia Department of Education.

Standards of Learning Tests (SOL)

SOL tests are administered to students in grades 3-8 and students enrolled in certain high school classes. Beginning with the class of 2004, students were required to earn a certain number of verified credits to be eligible for a standard or advanced high school diploma. Verified credits for graduation are based on the student achieving a passing score on the required end-of-course SOL tests.

Based on spring 2013 Standards of Learning (SOL) test results, most schools in the York County School Division were Fully Accredited. Bruton High School and York River Academy were Accredited with Warning in the area of Mathematics.

Career/Technical

Based on the 2012-2013 Annual Performance Report for Career and Technical Education from the Virginia Department of Education:

- Of the York County Career & Technical Education Program Completers, 100% attained 80% or more of their occupational competencies.
- A Career and Technical Education Program Completer is a student who has met the requirements for a career and technical concentration or specialization and all requirements for high school graduation or an approved alternative education program.

Graduation Statistics for the Class of 2013

This year, 637 of 1,012 graduates completed 24 or more high school credits in specific subjects to earn the Advanced Studies Diploma. In addition, the International Baccalaureate Diploma was awarded to 14 graduates and 26 seniors who completed coursework at the Governor's School for Science and Technology.

The chart below provides a variety of information regarding the Class of 2013 high school graduates.

School	Graduates	% College Bound	Scholarships Earned
Bruton High School	153	84%	\$2,591,816
Grafton High School	306	90%	\$5,743,820
Tabb High School	287	89%	\$6,181,313
York High School	253	85%	\$6,094,742
York River Academy	13	53%	\$0
Total	1,012	87%	\$20,611,691

York County School Division Recognized for Raising Achievement of Economically Disadvantaged Students – Title I Distinguished Schools

Title I of NCLB provides funding to school divisions and schools for programs to raise the achievement of students identified as being at risk of academic failure. The federal education law requires schools and school divisions to meet annual objectives for increasing student achievement on statewide assessments in reading/language arts and mathematics.

EXECUTIVE SUMMARY
(continued)

The Virginia Board of Education recognized schools in the Commonwealth of Virginia as “Title I Distinguished Schools” for maintaining full state accreditation under the Commonwealth’s Standards of Learning program for two consecutive years, meeting NCLB benchmarks in reading and mathematics and having average test scores in both subjects at the 60th percentile or higher. Schools that exceed the benchmarks and achieve average test scores at the 85th percentile or higher are recognized as “Title I Highly Distinguished Schools.”

“I commend the teachers, principals, and other educators in all of these schools for helping students meet the Commonwealth’s expectations for grade-level learning in reading and mathematics,” Board of Education President David M. Foster said. “Virginia’s new SOL tests – which emphasize the application of content knowledge and critical thinking – set a higher bar and the students in these schools are better prepared for having met it.”

“Teachers in these Title I schools challenge their students every day to meet the same expectations we have for students in more affluent communities,” Superintendent of Public Instruction Patricia I. Wright said. “They believe in their students and reject the idea that family incomes predetermine educational outcomes.”

York County School Division was highlighted in a news release from the Virginia Department of Education celebrating its status and achievement with all four of our Title I schools (Bethel Manor Elementary, Dare Elementary, Magruder Elementary and Waller Mill Elementary) earning the Title I Distinguished School Award.

ACADEMIC EFFICIENCY OF DOLLARS SPENT (Goals 1 &5)

Below is a ranked comparison of per pupil expenditures for school divisions in the Hampton Roads region as compared to the ranking of pass rates for English SOL and Math SOL scores. All data presented below is for fiscal year 2013.

As depicted by the charts, the York County School Division was ranked 8th in per pupil spending; 1st in English and Math SOL scores as well as 1st in graduation rates.

	Per Pupil Expenditure *	Rank		English SOL	Rank
Norfolk	11,022	1	York	83	1
WJCC	10,898	2	WJCC	82	2
Virginia Beach	10,832	3	Virginia Beach	78	3
Newport News	10,658	4	Chesapeake	77	4
Chesapeake	10,474	5	Suffolk	70	5
Portsmouth	10,424	6	Hampton	67	6
Hampton	10,061	7	Portsmouth	66	7
York	9,738	8	Newport News	64	8
Suffolk	9,675	9	Norfolk	60	9

* Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2013.

	Math SOL	Rank		Graduation Rate	Rank
York	81	1	York	100	1
WJCC	79	2	Chesapeake	92	2
Chesapeake	76	3	WJCC	90	3
Virginia Beach	72	4	Newport News	88	4
Hampton	67	5	Virginia Beach	87	5
Suffolk	64	6	Hampton	87	5
Portsmouth	59	7	Portsmouth	85	6
Newport News	59	8	Suffolk	85	6
Norfolk	57	9	Norfolk	71	7

EXECUTIVE SUMMARY (continued)

INSTRUCTION AND CURRICULUM DEVELOPMENT (Goals 1, 2 & 3)

Seeking to meet the academic requirements of the state and to continue its own tradition of educational excellence, the York County School Division has correlated its CORE and non-CORE curricula for Grades K-12 with the Commonwealth of Virginia's Standards of Learning. In addition, the Division offers to eligible students the Honors Program, the International Baccalaureate Programme, and several Career/Technical offerings that lead to specialized certifications. Highlights of these programs are indicated below.

Curriculum Development

The School Division's curriculum development effort is an ongoing process of development and review that emphasizes the Standards of Learning within a rich instructional program. Incorporating content outlines, SOL related and technology standards, learning objectives, instructional strategies, and sample assessments, the curriculum guides for both CORE and non-CORE courses reflect best instructional practices and essential knowledge drawn from the Standards of Learning Frameworks.

Curriculum development provides descriptive and reliable guides for teachers and ensures that York County School Division students are taught in a manner that prepares them adequately for the SOL tests. As new courses that broaden students' interests and guide them to meaningful and appropriate career paths are added to the *Program of Studies K-12*, curriculum is written. In addition, a comprehensive and user-friendly *Secondary Program of Studies Registration & Information Guide* containing all middle and high school courses as well as general academic information is published to assist students and their parents in planning secondary school course work.

The Honors Program

Offered in all York County middle and high schools, the Honors Program is designed to provide eligible students in grades 8-12 with the opportunity to complete a rigorous academic program. Students electing to participate in the Honors Program are required to complete courses prescribed by the Honors Program, maintain a specified grade point average, and complete 20 hours of community service outside of school. For going beyond the State's requirements for an Advanced Studies Diploma, students who successfully complete the Honors Program will be recognized with the Honors Seal on their diplomas. Students in the Class of 2002 were the first to graduate from the Honors Program. In 2014, 69 seniors graduated with the Honors Program Seal on their diplomas.

International Baccalaureate Diploma Programme

The International Baccalaureate (IB) Diploma Programme is a college preparatory course of study for academically talented students in Grades 11 and 12. Admission to the York High School Pre-Diploma Programme for Grades 9 and 10 is by application, and the program prepares accepted students for participation in the IB Diploma Programme in their junior and senior years. All IB courses are taught by instructors trained in IB instruction at workshops conducted by the International Baccalaureate Organization (IBO). The courses are designed to develop students' skills in writing, time-management, and critical/higher-order thinking abilities. In addition, through these courses, each student is exposed to the interdisciplinary nature of the IB liberal arts curriculum. Students who complete the full requirements of the IB Diploma Programme are eligible to receive the IB Diploma issued by the International Baccalaureate Organization (IBO), in addition to the appropriate York County School Division diploma. Students in the Class of 2002 were the first to graduate from the International Baccalaureate Diploma Programme at York High School. In 2014, 17 seniors graduated from the rigorous IB Programme.

Career/Technical Offerings

Within the York County School Division, four career and technical education programs are offered for high school credit with concentrations that lead to career and technical education completer status. Meeting the needs of students as they prepare to work in the 21st century are offerings in Business and Information Technology, Health Sciences (offered at Bruton High School only), Marketing Education, and Technology Education.

EXECUTIVE SUMMARY **(continued)**

Educational Technology

Full implementation of the Virtual Desktop Infrastructure model was completed in the division during FY12. All schools are working within a client-server architecture that utilizes remote servers to deliver the operating system, software and web services to various devices including desktop and laptop computers, tablets and smart phones via the network. Centralized administration and deployment of services has enabled IT to increase the speed with which updates to software and plug-ins can be accomplished.

Grades 5 through 12 are actively implementing BYOT or “Bring Your Own Technology” opportunities for students. Classes in every content area are incorporating student-owned mobile technologies for research, problem solving, communication and collaboration via social media or services similar to Khan Academy. Initially piloted in FY11, full integration of mobile technologies began when students returned to school in September 2011. Students in grades 3 and 4 are currently using eReaders in the classroom. In addition, all division schools provide access to iPods, iPads, and apps to support individual learning needs including communication support, organizing and scheduling, video modeling and social stories.

York River Academy (Charter School)

The York River Academy opened in FY03, as a charter school, to provide academic and career instruction to students in grades 9 and 10 who meet the application criteria. Students have the opportunity to earn high school credits and verified high school credits toward graduation with a standard diploma. The program at York River Academy allows students to work toward accomplishing proficiency and industry certifications in a technology rich environment with emphasis on web site development. The York River Academy works with an “at risk” population (those students who have not been particularly successful in a traditional school setting and who are at risk of not graduating or graduating below their potential) by providing small class sizes and specialized instruction. The program was expanded to include 11th and 12th grades and the first graduation was held in 2009. York River Academy has experienced enrollment increases every year. During the summer of 2010, York River Academy moved into a new facility that is a joint venture between YCSD and the Boys and Girls Club.

The School of the Arts

The York County School of the Arts (SOA), located at Bruton High School, provides high school students with a fine arts educational opportunity comparable to the math and science programs at the Governor’s School for Science and Technology. Enrichment experiences include performances, traveling troupes, mentorships, field trips, artists-in-residence and interdisciplinary classes. SOA engages students in numerous and diverse art forms and encourages them to become lifelong learners and patrons of the arts.

The Middle School Arts Magnet (mSAM)

This program provides students in grades 6-8 with a creative and challenging arts experience. Interested middle school students may apply for this program that is located at Queens Lake Middle School (QLMS). Literary Arts, Theatre Arts and Rhythmic Arts courses are delivered at the Bruton High School SOA program; students complete the remaining CORE and elective middle school courses at QLMS. All students participating in the Middle School Arts Magnet are enrolled at QLMS.

Waller Mill Elementary School Fine Arts Magnet (WMES FAM)

The Fine Arts Magnet School provides students in grades 1-5 with enriched instruction in choral music, exploratory instrumental music, drama, visual arts and dance. Young artists work together to prepare performances and create exhibitions that display their appreciation of the arts while advancing critical thinking, problem-solving and enhanced self-esteem. Excellence in the arts is both a natural extension of the academic program and an integral part of the CORE curriculum.

EXECUTIVE SUMMARY
(continued)

Yorktown Elementary School Math, Science and Technology Magnet (YES MSTM)

The Math, Science and Technology Magnet School provides students in grades 1-5 with enriched instructional opportunities for in-depth studies of math, science and technology in conjunction with a strong academic program in all subject areas. Yorktown Elementary integrates STEM (Science, Technology, Engineering, and Math) Education, which focuses on the skills that are required in a global economy while utilizing solid instructional practices to integrate critical thinking skills, problem solving, and collaboration. At Yorktown Elementary School, students participate in a wide variety of math, science and technology activities that facilitate the development of scientific inquiry skills.

Performance Measures for Non-Instructional Activities (Goal 5)

In FY04, the York County School Division implemented a series of performance measures for non-instructional activities such as operations & finance. The performance measures are designed to measure the effectiveness of managing the school division's resources in support of the organization's goals. It is anticipated that the performance measures will be refined and expanded as the needs and requirements of the organization change. The FY15 budget document includes the results for the time periods of July 2010 through June 2011, July 2011 through June 2012, and July 2012 through July 2013.

The performance measures for instructional activities are embedded in the strategic plan of the School Board. The goals and objectives are linked to the organizational units. The presentation of the goals and objectives is as approved by the School Board.

The performance measures for instructional and non-instructional activities form the basis or process for management by results in the school division.

EXECUTIVE SUMMARY
(continued)

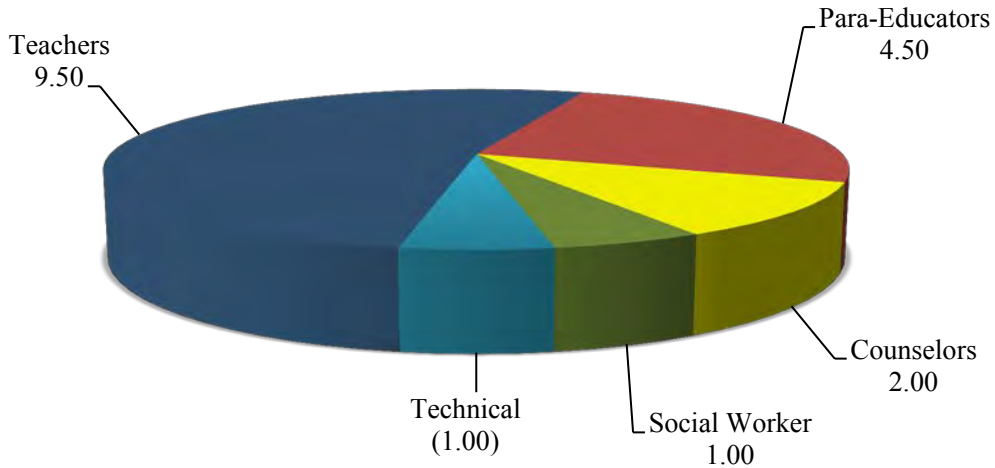
SUMMARY OF PERSONNEL RESOURCE CHANGES

The information below is a summary by position of personnel resource changes included in the FY15 budget as compared to the FY14 Expected Budget. The total of full time equivalent positions for FY15 is 1,745.63.

Summary of Personnel Resource Changes
All Funds
FY14E Compared to FY15

	Increase/(Decrease) in Full Time Equivalent Positions
Social Worker	1.00
Counselors	2.00
Technical	(1.00)
Teachers	9.50
Para-Educators	4.50
	<hr/> 16.00

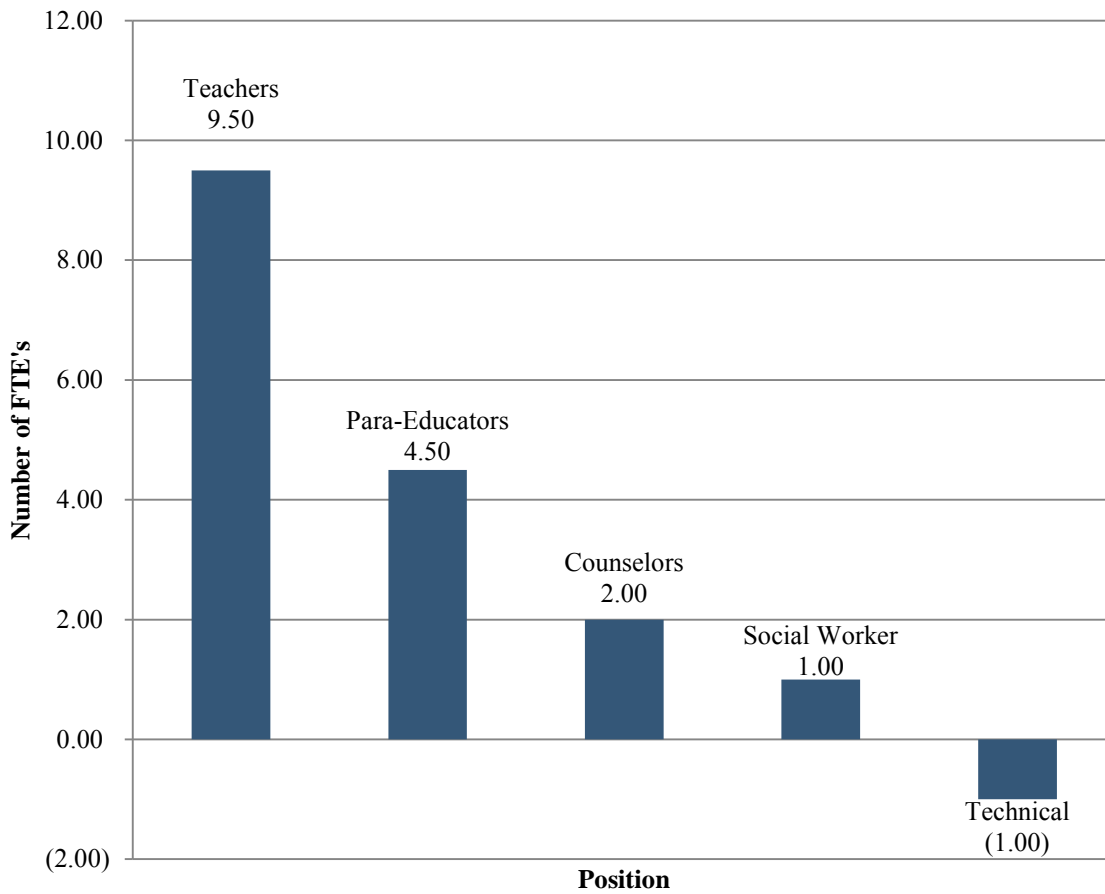
Increase/(Decrease)
in Full Time Equivalent Positions for FY15



**York County School Division
School Operating Funds
FY2015 School Board Approved**

This bar graph depicts the staff increases & reductions by job classification for fiscal year 2015.

**Fiscal Year 2015 State FTE Position Increases & Reductions
by Job Classification**



EXECUTIVE SUMMARY
(continued)

SUMMARY OF FUNDS

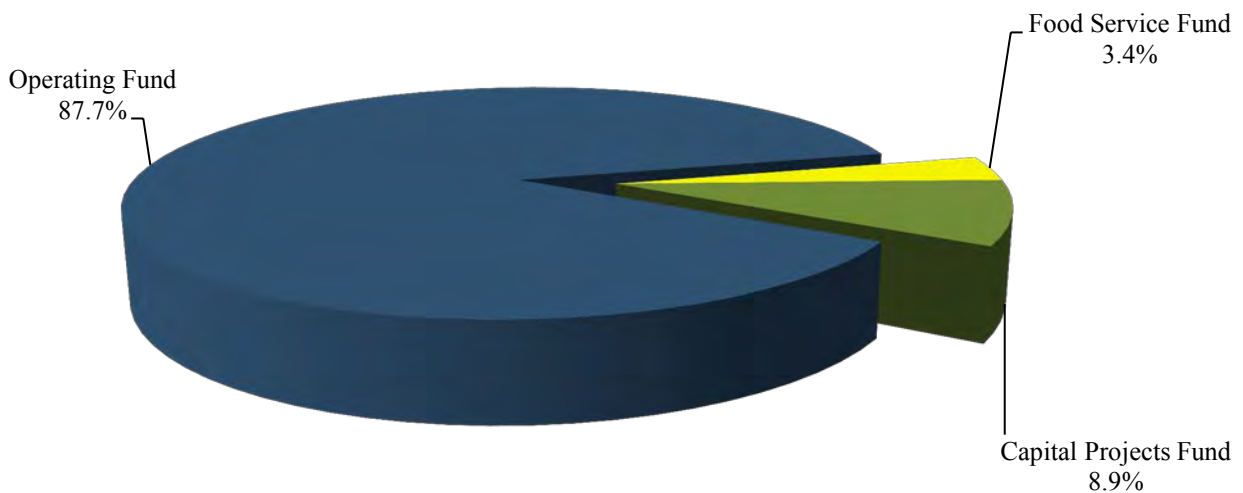
The following budgets are included in the Superintendent’s Annual Financial Plan: School Operating Fund, Food Service Fund and Capital Projects Fund. The School Operating Fund is intended to finance instructional programs and day-to-day operations to support those programs. The Food Service Fund accounts for the cafeteria operations within the schools, including breakfast and lunch. The Capital Projects Fund accounts for financial resources used for the acquisition, construction or renovation of major capital facilities. All of the above mentioned budgets are balanced for FY15.

The schedule below presents a summary comparison of the funds included in this budget. The FY15 approved operating budget reflects an increase of 3.3% over the FY14E budget. The FY15 budget projects an increase of 87 students on a budgetary basis. The overall increase in the operating budget of 3.3% stems primarily from the increase in County funding.

The Food Service Fund remained the same in FY15. The Capital Projects Fund increase in FY15 of 119.2% is driven primarily by the addition of several new projects in FY14.

Fund	Budget	Approved	Change	
	FY14E	FY15	\$	%
Operating Fund	122,547,234	126,532,845	3,985,611	3.3%
Food Service Fund	4,961,984	4,961,984	0	0.0%
Capital Projects Fund	5,829,000	12,780,000	6,951,000	119.2%

Summary of All Funds - FY15



EXECUTIVE SUMMARY
(continued)

SCHOOL BOARD APPROVED FY15 OPERATING BUDGET

Major additions and reductions to the FY15 Operating Budget as compared to the FY14 original budget linked to the FY15 School Board Goals. All reduced amounts are in parentheses.

EXPENDITURES		Linked to Goals
Operations		
Human Resources - Kronos - ACA Reporting Package	1,260	Goal 5
Human Resources - (employee devel., cont. services, etc.)	(15,000)	Goal 5
Electricity	(170,000)	Goal 5
Pest Control - hire outside contractors	23,000	Goal 5
Information Technology - reduce supplies	(18,000)	Goal 5
Instruction		
Special Ed (SPED) teachers - 1.5 FTEs	76,500	Goals 1 and 3
SPED para's - 1.5 FTEs (one FTE is to offset VIB pre-school)	25,500	Goals 1 and 3
Professional development for SPED para's - cost of substitutes	4,850	Goals 1 and 3
Interactive Achievement - math, reading and writing	80,000	Goals 1 and 2
School Social Worker - 1 FTE	53,000	Goals 1 and 3
Virtual High School - increase in staff/student enrolled in Moodle	7,500	Goals 1 and 2
Guidance Counselors - 2 FTEs	102,400	Goals 1 and 3
English as a Second Language	84,920	Goals 1 and 2
Para-educator's - 2 FTEs (1 elem and 1 high)		
Materials, contractual services, and other costs		
Virginia Pre-school initiative	30,000	Goal 2
Zweibrucken Exchange Program	(3,000)	Goals 1 and 2
New Horizons Regional Education Center	53,082	Goals 1 and 2
Adult Ed - shift to regional program	(49,234)	Goals 1 and 2
Adult Ed - miscellaneous	500	Goals 1 and 2
SPED supplements	24,125	Goals 1 and 2
Additional Enrollment (190 students):		
Regular Ed. Teachers - 8 FTEs	408,000	Goals 1 and 3
Regular Ed. Para Educators - 2 FTEs	34,000	Goals 1 and 3
Materials and supplies per allocation	16,000	Goal 2
Divisionwide		
Health insurance - reduce rates by 3% - employer share savings	(318,000)	Goal 3
VRS Professional group rate increases	1,859,464	Goal 3

VRS Non-Professional group rate decrease	(67,546)	Goal 3
Employer cost of shifting 1% VRS to employees	150,000	Goal 3
Cover employee payroll cost for 1% VRS shift (0.1%)	76,000	Goal 3
Non-licensed staff (average 3% increase)		
One step for eligible staff (average 2%)	525,000	Goal 3
Across the board increase of 1%	262,500	Goal 3
Licensed staff on the teacher salary schedule (average 3% increase)		
Implement new pay scale - Career Cycle (average 0.79%)	418,207	Goal 3
One step on new pay plan for eligible staff (average 1.41%)	762,494	Goal 3
Across the board increase (0.8%)	430,227	Goal 3
Restore National Board Certified Teacher supplement for all eligible staff	15,500	Goal 3
Non-licensed staff annual reclassification	60,000	Goal 3
County shared service - grounds maintenance	13,285	Goal 5
County shared service - high school resource officers	37,650	Goal 5
County shared service - school resource officers	15,000	Goal 5
County shared service - video services	(37,710)	Goals 4 and 5
County shared service - radio maintenance	7,337	Goal 5
Excess liability insurance	27,700	Goal 5
Attrition savings	(741,273)	Goal 5
VRS early retiree debt paid off	(393,524)	Goal 3

EXECUTIVE SUMMARY
(continued)

Operating Budget Expenditure Summary

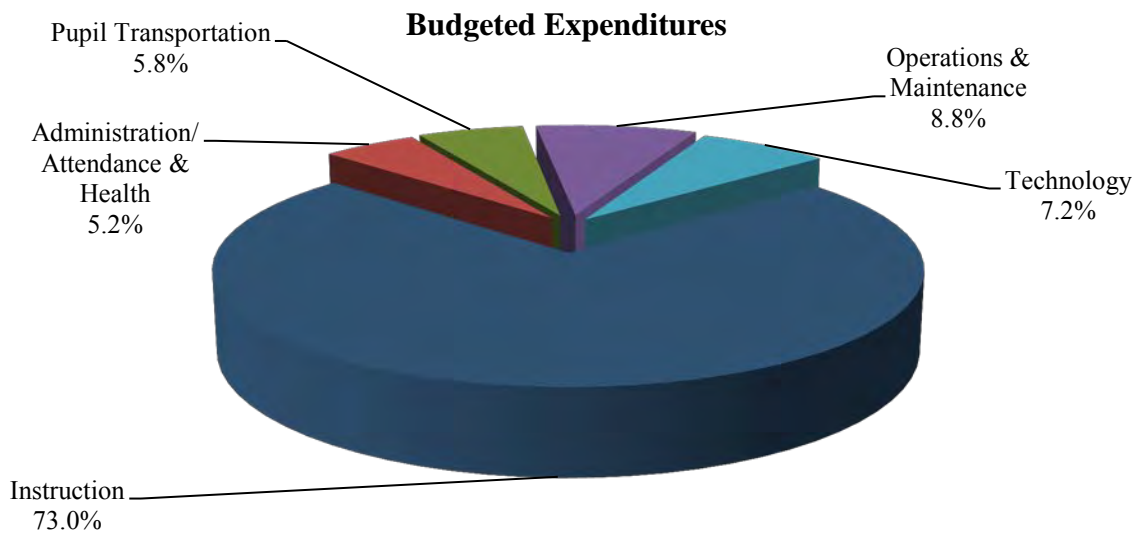
**School Operating Fund
FY15**

Expenditures by Major Object

	Budget FY14E	Approved FY15	Change \$	%
Personal Services	73,328,955	76,207,524	2,878,569	3.9%
Employee Benefits	30,118,727	31,505,345	1,386,618	4.6%
Purchased Services	5,823,891	5,814,446	(9,445)	(0.2%)
Other Charges	4,255,261	4,079,721	(175,540)	(4.1%)
Materials/Supplies	4,724,390	4,828,779	104,389	2.2%
Equipment	2,089,485	2,248,961	159,476	7.6%
Transfers	2,206,525	1,848,069	(358,456)	(16.2%)
Total	122,547,234	126,532,845	3,985,611	3.3%

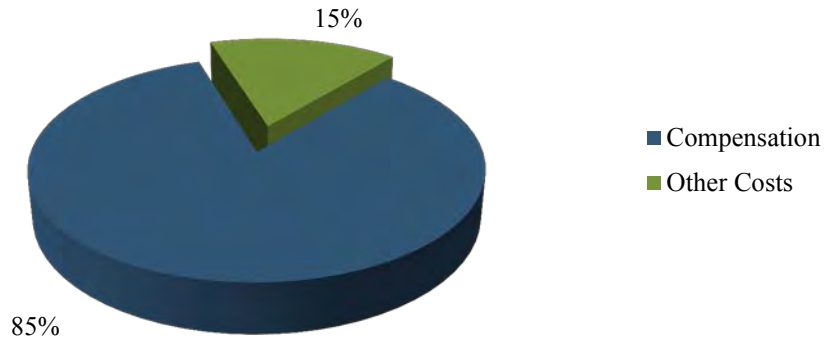
Budgeted expenditures in the Operating Fund by major category are:

Category	Budget FY14E	Approved FY15	Change \$	%
Instruction	88,698,172	92,367,041	3,668,869	4.1%
Administration/ Attendance and Health	6,380,026	6,553,616	173,590	2.7%
Pupil Transportation	7,449,081	7,338,257	(110,824)	(1.5%)
Operations and Maintenance	11,235,180	11,171,809	(63,371)	(0.6%)
Technology	8,784,775	9,102,122	317,347	3.6%
Total	122,547,234	126,532,845	3,985,611	3.3%



EXECUTIVE SUMMARY
(continued)

The percentage of the budget that is directed to compensation and other costs is shown below. These percentages have not changed significantly over the last several fiscal years.



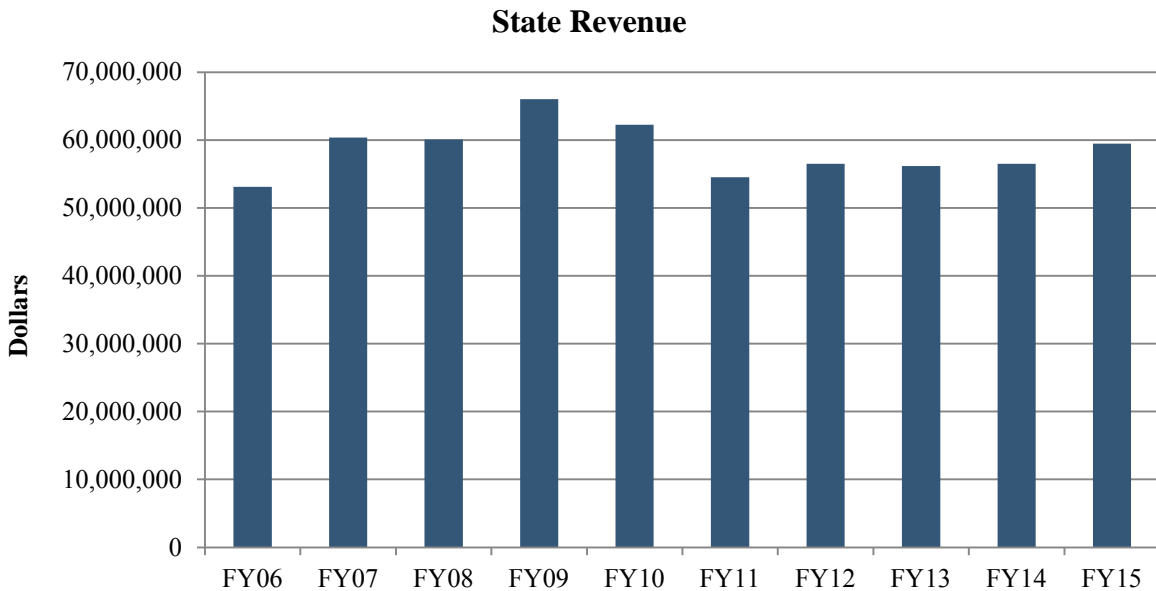
Operating Budget Revenue Summary

The revenue projections for FY15 in the Operating Budget reflect several significant assumptions.

State revenue was projected using the General Assembly’s approved budget for FY15. The projected increase in state revenue is \$2,950,531 or 5.2%.

The state first provided school divisions a distribution of lottery funds for fiscal year 1999 and the state has continued the lottery funds in each fiscal year thereafter. However, beginning in FY10 the state shifted the lottery funds to other state education programs. Therefore, there is no longer a separate line item for these funds.

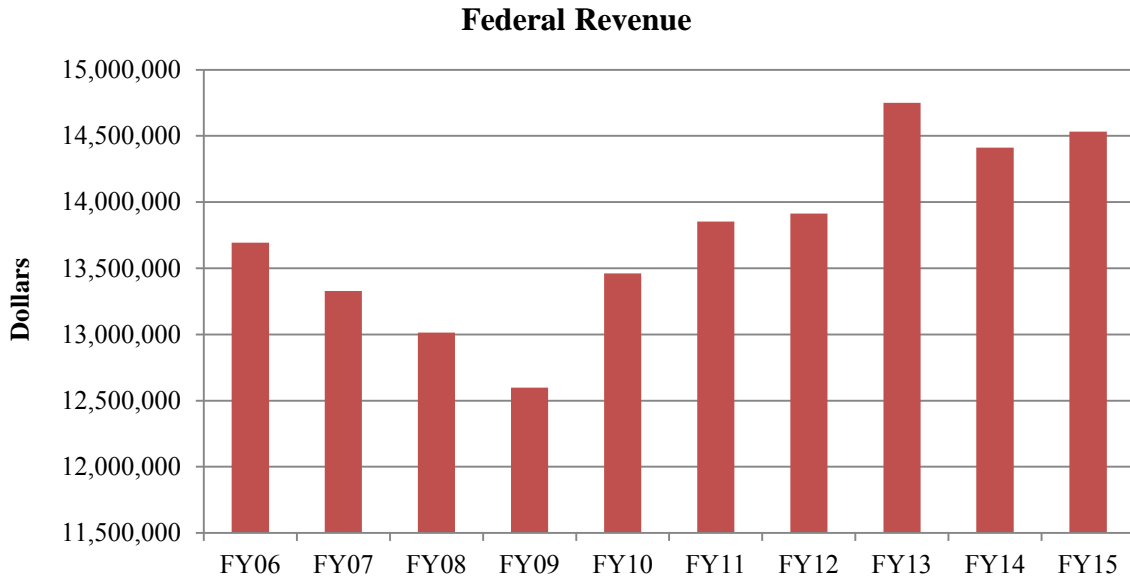
The bar graph below is a historical trend analysis of state revenues.



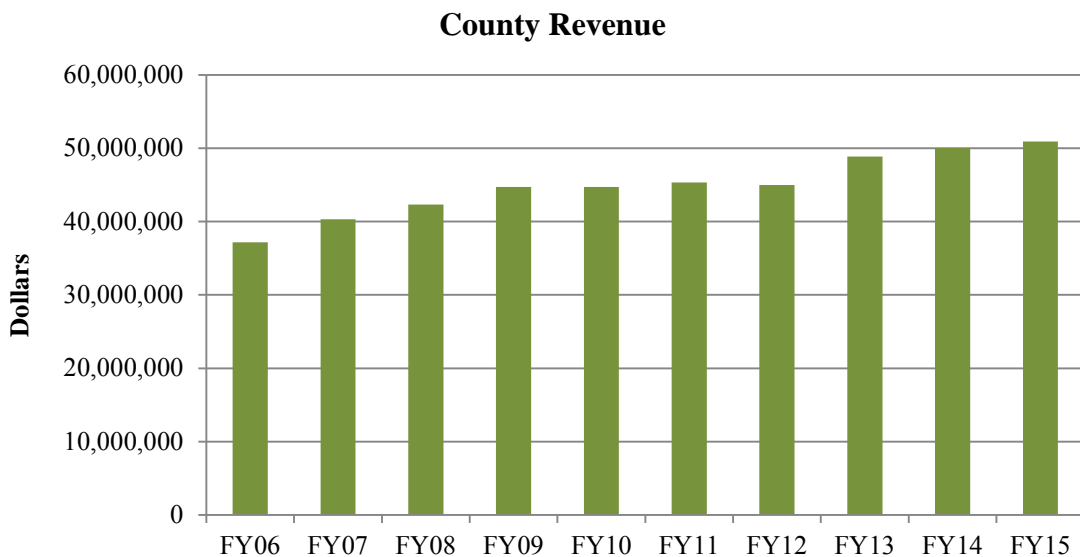
EXECUTIVE SUMMARY
(continued)

Federal revenue is projected to increase by \$118,924 or 0.8% when compared to the FY14 Expected Budget. This increase is primarily due to an increase in federal grants and Medicaid reimbursement. As of the date of this document the federal government had just begun to work on the FY15 federal budget.

For reference purposes, the following bar graph indicates the funding levels of federal revenue over the past ten years.

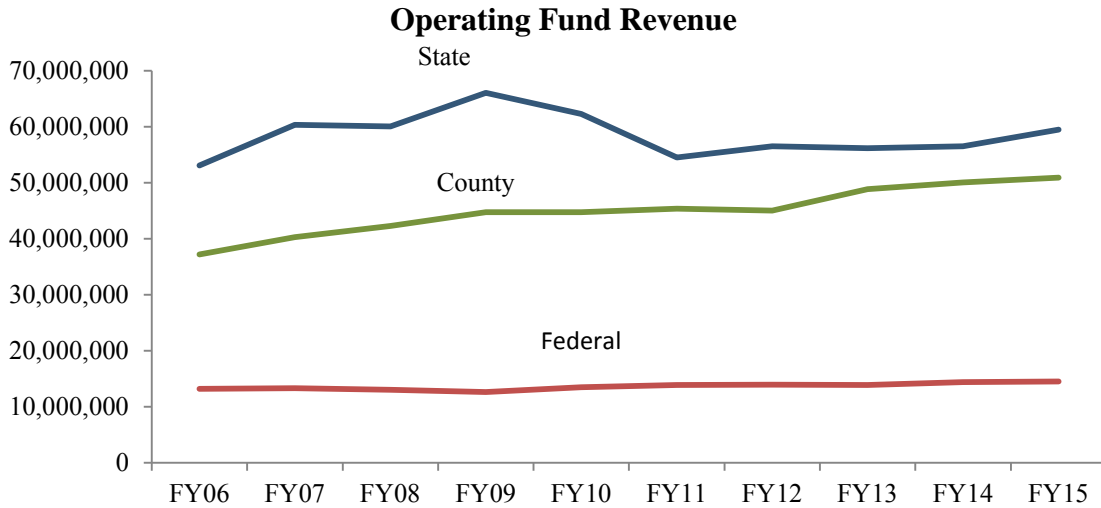


County funding will increase by \$880,000 in FY15. The additional funds assisted the School Division in funding a 2% average salary increase for staff. The graph below illustrates the progression of County funding over the past ten years.



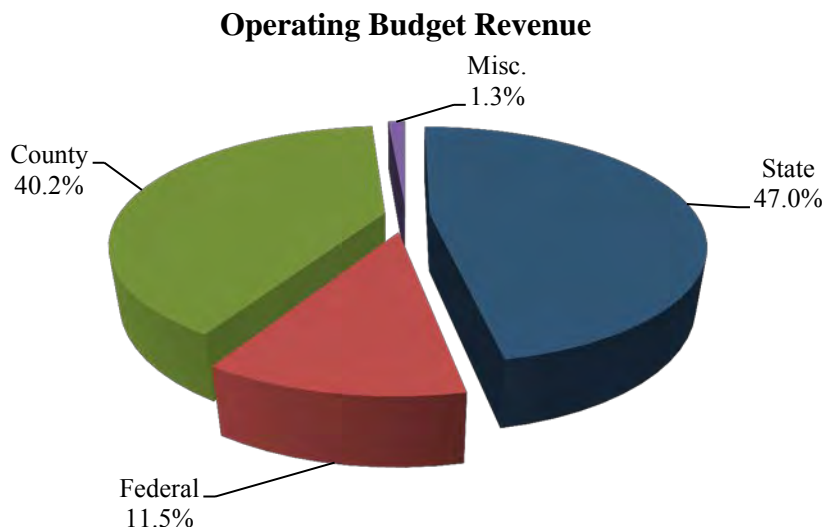
EXECUTIVE SUMMARY
(continued)

The following graph depicts state, federal and county funding from FY06 through FY15. This graph shows a leveling of federal funding. State funding in recent years has declined with the exception of FY15 in which there was a moderate increase from the state. County funding has increased in recent years to help offset a portion of the funds lost in state funding. Additional information regarding significant trends and assumptions can be found on pages 89-93. In FY15 the increase in County funding was \$880,000, or 1.8%.



Revenue projections in the Operating Fund by major category are:

Revenue Source	Budget	Approved	Change	
	FY14E	FY15	\$	%
State	56,511,989	59,462,520	2,950,531	5.2%
Federal	14,412,585	14,531,509	118,924	0.8%
County	50,034,444	50,914,444	880,000	1.8%
Miscellaneous	1,588,216	1,624,372	36,156	2.3%
Total	122,547,234	126,532,845	3,985,611	3.3%



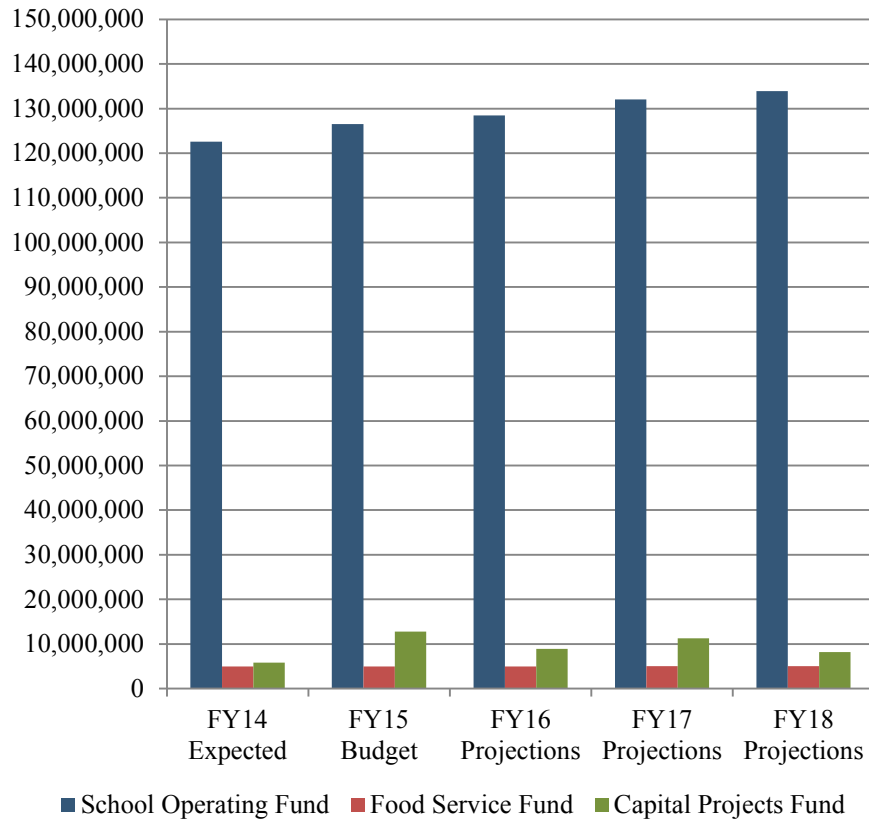
EXECUTIVE SUMMARY
(continued)

Summary of Budget Projections

The chart below is a summary of budget projections for fiscal years 2016 through 2018. The projected years are for informational purposes only based on trend data and are not used for budget planning purposes.

	FY14	FY15	<i>FY16</i>	<i>FY17</i>	<i>FY18</i>
	Expected	Budget	<i>Projections</i>	<i>Projections</i>	<i>Projections</i>
Revenue and Expenditures	122,547,234	126,532,845	128,491,457	132,038,244	133,889,322
		Food Service Fund			
Revenue and Expenditures	4,961,984	4,961,984	4,979,848	5,014,137	5,032,756
		Capital Projects Fund			
Revenue and Expenditures	5,829,000	12,780,000	8,889,000	11,250,000	8,205,000

Comparison of Budget Projections Through FY18



EXECUTIVE SUMMARY
(continued)

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 FY14E, the Food Service budget is remaining the same (\$4,961,984 in FY14E to \$4,961,984 in FY15). The Food Service program was privatized (Aramark) in January 2004. July 1, 2013 marked the beginning of a new 5 year contract with SODEXO, a new contractor for the School Division. Variety, quality, presentation and speedy service have contributed to the success of the food service program. In FY14 breakfast prices did not increase and lunch prices were increased by 10 cents due to the increased cost of food and the requirements of the Healthy, Hunger Free Kids Act. This year is the tenth 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. The charts below provide further information on the Food Service Fund.

School Food Service Fund
FY15

Revenue Summary

Revenue Source	Budget	Approved	Change	
	FY14E	FY15	\$	%
State	58,996	58,996	0	0
Federal	1,408,000	1,408,000	0	0
Cafeteria Sales	3,489,988	3,489,988	0	0
Miscellaneous	5,000	5,000	0	0
Total	4,961,984	4,961,984	0	0

Expenditures by Major Object

	Budget	Approved	Change	
	FY14E	FY15	\$	%
Personal Services	647,475	647,475	0	0
Employee Benefits	552,482	552,482	0	0
Purchased Services	3,490,027	3,490,027	0	0
Other Charges	10,000	10,000	0	0
Materials/Supplies	250,000	250,000	0	0
Equipment	12,000	12,000	0	0
Total	4,961,984	4,961,984	0	0

EXECUTIVE SUMMARY
(continued)

CAPITAL PROJECTS FUND

The Capital Projects Budget is a separate document that is approved annually by the School Board and the County Board of Supervisors. It is included in this document for reference purposes. The FY15 Approved Capital Projects Fund budget reflects expenditures in the amount of \$12,780,000.

The Capital Projects Fund accounts for financial resources used for the acquisition or construction of major capital facilities and equipment. The Capital Projects Fund typically has significant fluctuations on a year-to-year basis depending on the scheduling of projects. The \$6,951,000 or 119.2% increase in this fund is driven primarily by the addition of several projects in FY15 that combined exceed last year's budget amount. The County of York provides 100% of the revenue for the FY15 budget. The charts below provide further information on the Capital Projects Fund.

**Capital Projects Fund
FY15**

Revenue Summary

Revenue Source	Budget FY14E	Approved FY15	Change	
			\$	%
Local-County	5,829,000	12,780,000	6,951,000	119.2%
Total	5,829,000	12,780,000	6,951,000	119.2%

Expenditures by Major Object

	Budget FY14E	Approved FY15	Change	
			\$	%
Purchased Services	5,829,000	12,780,000	6,951,000	119.2%
Total	5,829,000	12,780,000	6,951,000	119.2%

EXECUTIVE SUMMARY
(continued)

Efficient operations are a priority for the York County School Division. The following newspaper article (reprinted with the permission of *The Virginia Gazette*) which was published in *The Virginia Gazette* on January 9, 2008 provides just one example of how the School Division compares with other school divisions in the state with regards to efficiency.

The Virginia Gazette, Williamsburg 1/9/2008 5A

SCHOOLS

York ranks 3rd for efficiency

WJC positioned 60th among 132 divisions

By Susan Robertson

York Schools ranks as the third most cost-efficient division in Virginia, attaining high marks for less money.

That's according to a report released Tuesday from the Clare Boothe Luce Policy Institute. WJC Schools, with good achievement scores but at a high cost, fell somewhere in the middle of the pack.

"We weigh quality and cost in everything we look for," said Lil Tuttle, author of the report and a former staffer with the Virginia Board of Education.

The question of why schools aren't held to higher efficiency standards has bothered her for years. She said that in her career with the state board, a lot of time was spent looking at standards and test scores, but there was never an effort made to connect achievement with funding.

She learned of a formula used in Connecticut and adapted it to Virginia with the help of the company that developed it. Her study utilized 2005 Virginia Department of Education data.

Goal Attainment Average — Average percentage of students in a division who met state SOLs in English and math.

Per-Pupil Spending — The amount a division spends per-student.

Cost-Value Benefit — Dollar amount spent to attain one average point of English and math achievement combined. The benefit is determined by dividing per-pupil spending by the Goal Attainment Average.

York Schools had a Goal Attainment Average of 90% and a price per achievement point of \$88.63. That was third in the state behind Poquoson and Henrico. The City of Falls Church, which also had a goal attainment over 90%, paid \$136.28 per point of achievement.

With a Goal Attainment Average of 85.5%, WJC a good achievement rating, but with a "poor" price of \$109.73, which exceeds the state median.

Superintendent Gary Mathews said in an e-mail that his division enjoys many benefits, like "excellent pre-K programs" and higher pay for teachers that tend to increase per-pupil spending.

"From our perspective, these are desirable advantages and ones that our community expects," he said. "We must, however, continue our improvement efforts especially geared to improving classroom instruction in order to improve the cost-benefit ratio."

Like many other divisions in the state, WJC is riding a fine line, according to Tuttle. "James City County and Williamsburg, with a little tightening up, could make it into the cost-efficient zone, and so could many other schools," she said.

She pointed out that with a budget shortfall of \$641 million, Gov. Tim Kaine has advised that the state needs to look for ways of doing business more efficiently. She thinks the process should apply to schools as well. She said the popular "solution" of throwing money at a problem does nothing.

"The divisions that you see with the least efficiency are the divisions we've continued to throw money at, and it's not doing them any good," she said. "The divisions that have the highest quality for the best prices have a tremendous return on taxpayer dollars."

York's ranking tends to validate the three candidates who ran for supervisor last fall. They argued that the Board of Supervisors had shortchanged the schools unfairly.

"We understand that education is a big expense," said Steven Staples, York superintendent. "We want to make sure we can tell the community that we are using their dollars as efficiently and effectively as possible, and this report seems to confirm that."

More — See the report at <http://www.cblpi.org/issues/>

ORGANIZATIONAL

GEOGRAPHICAL AREA AND LOCATION

York County is located in the Atlantic Coast's "urban crescent" on the beautiful Virginia peninsula. Situated midway between Richmond and Virginia Beach, the county's residents help comprise the nation's 27th largest metropolitan area, commonly referred to as Hampton Roads. The area is fortunate to have an expanding commercial and industrial base, while also enjoying affordable and plentiful housing and a moderate cost of living. As members of the dynamic Hampton Roads community, York County citizens have at their fingertips a wide variety of personal, professional and leisure opportunities, including numerous colleges and universities, theme parks, historical areas and much more. Included in this section of the budget is a map of York County and the surrounding areas.

MONEY MAGAZINE'S TOP 100 BEST PLACES TO LIVE IN AMERICA FOR 2005

Money Magazine ranked York County (Yorktown) as one of the Top 100 Best Places to Live in America for 2005. York County was ranked 33 out of the Top 100. Money Magazine considered many factors to pick the Top 100. Some of the criteria considered were education, economic and safety factors, housing affordability, environment and taxes.

NATIONAL STUDY FOR QUALITY OF LIFE

In May 2004, York County ranked in the top two percent of best counties in a nation-wide quality of life study conducted by American City Business Journals, Inc. York County ranked 37th among the nation's 3,141 counties and independent cities for quality of life among citizens.

American City Business Journals' study used 20 categories for the quality of life rating, including median household income, racial diversity, unemployment, commute times for residents, and high school graduation rates.

HISTORICAL INFORMATION

York County, which was originally named Charles River County, was one of Virginia's eight original "shires" formed in 1634. It was renamed nine years later in 1643 when the river that determines the County's character was given the name of the then Duke of York.

York County has played a major role in the development of this nation. Most importantly, it was the location of the culminating battle of the Revolutionary War and the subsequent surrender of Lord Cornwallis and his British army on October 19, 1781.

THE REPORTING ENTITY

The York County School Board is responsible for elementary and secondary education within the County. There are five school board members, one from each electoral district. Prior to 1992, a school board commission (composed of three members appointed by the circuit court) was responsible for the appointment of school board members from each district. In 1992, based upon a petition filed by voters in circuit court, the school board selection commission was abolished and the responsibility for appointing school board members shifted to the County of York Board of Supervisors. In November 1992, voters approved by referendum the direct election of school board members. The first election was held in November 1995, and elected school board members took the oath of office in January 1996.

The schools are fiscally dependent upon the County because the Board of Supervisors approves the annual budget of the schools, levies the necessary taxes to finance a substantial part of the schools' operations and approves the borrowing of money and the issuance of bonds. The School Division has no current debt.

The County of York has approximately 65,464 citizens. There are 12,420 students budgeted in FY15 to attend the York County School Division. The School Division's instructional program encompasses kindergarten through 12th grade. Including the York River Academy (charter school), there are nineteen schools in the Division: four high, four middle, ten elementary and one charter school.

POPULATION

With approximately 65,464 citizens, York County ranks 25th in population among Virginia's 95 counties. In land area, however, York is the third smallest county in the state, making it the sixth most densely populated county. With a 16.3% increase in population from 2000 to 2010, York County is the 3rd fastest growing locality in the Virginia Beach – Norfolk – Newport News Metropolitan Statistical Area.

The total population growth in the County for the period of 2000-2010 was 9,167. This growth represents a natural increase of 3,262 and a net migration increase of 5,905 or 64.4%. Net migration is the difference between the number of people moving into a community and the number moving out.

York County's population is heavily concentrated in the lower County, which represents less than half the County's land area but is home to 82.5% of its residents. Almost 60% of the land in the upper County is uninhabited federal land that helps to keep the overall population density low.

Below is a table which indicates the population in the County for the years 1790 through 2010. The source of this information is www.coopercenter.org/demographics.

Year:	<u>1790</u>	<u>1820</u>	<u>1850</u>	<u>1880</u>	<u>1910</u>	<u>1940</u>	<u>1970</u>	<u>2000</u>	<u>2010</u>
Population:	5,233	4,384	4,460	7,349	7,757	8,857	33,203	56,297	65,464

MEDIAN AGE

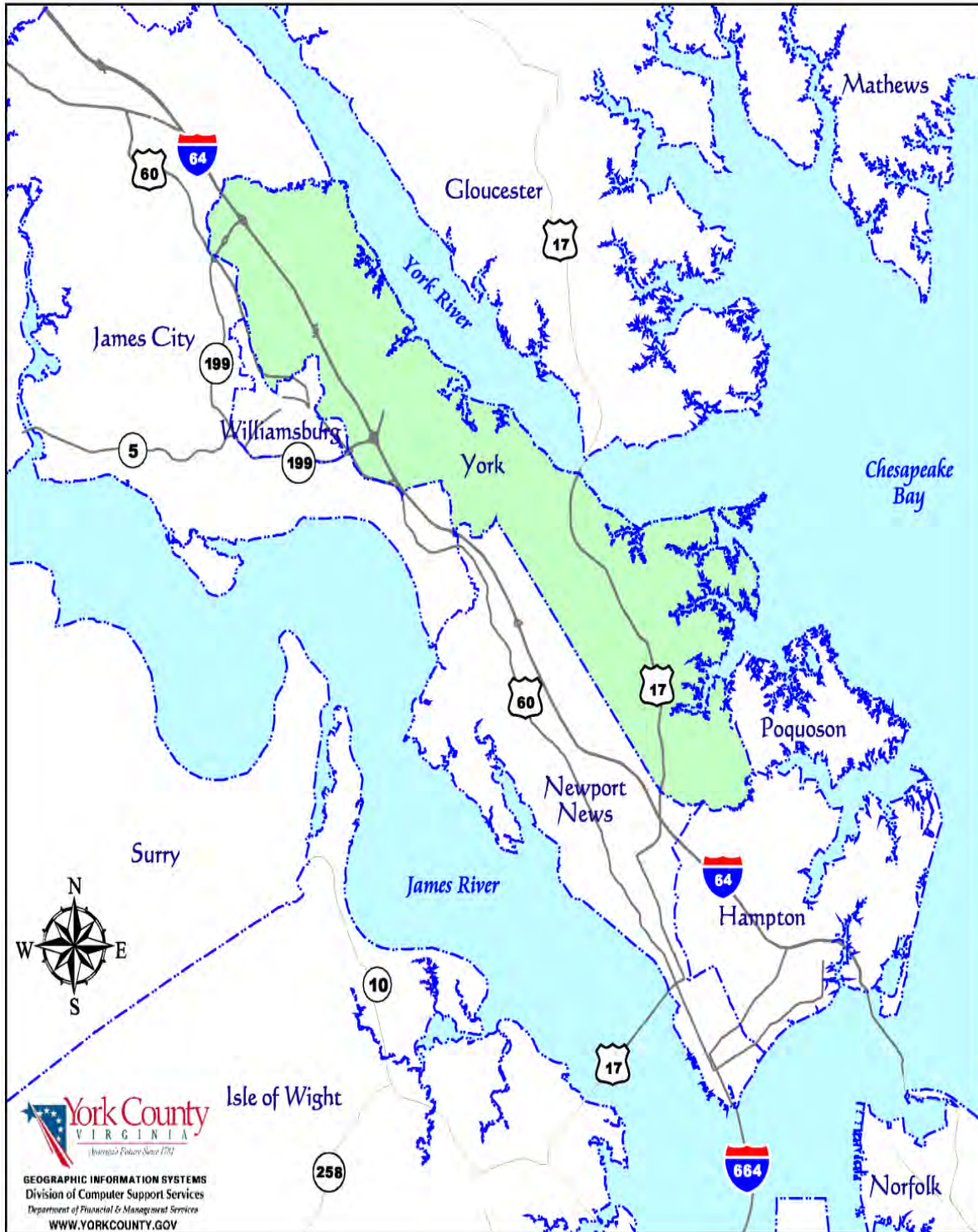
The 2010 median age in York County was 39.4 years, almost 3 years older than it was in 2000. The population is getting older, on average, as it is all over the country, because of the aging of the post-war baby boom generation – the mass of Americans born between 1946 and 1964.

ZWEIBRUCKEN

The Yorktown-Zweibrucken Student Exchange is a cultural program honoring the sister city relationship between Yorktown and Zweibrucken, whose military forces stood with the Continental Army during the American Revolution's Campaign at Yorktown. Sponsored by the York County Board of Supervisors through the Historical Committee, the Yorktown-Zweibrucken Student Exchange Program is administered by the York County School Division. The Exchange Program is made up of ten York County 10th and 11th grade high school students and ten Zweibrucken high school students and their teacher chaperone.

Due to school reform in Zweibrucken, the Yorktown-Zweibrucken Student Exchange Program was not held during the 2013-2014 school year.

Map of York County, Virginia



YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN

Adopted by the School Board of York County on January 28, 2013



Mission The mission of the York County School Division is to engage **all** students in learning the skills and knowledge needed to make productive contributions in the world.

- Goals**
1. York County students will consistently demonstrate growth and excellence in the skills and knowledge needed to be productive citizens.
 2. The York County School Division will engage all students in rigorous educational experiences.
 3. The York County School Division will recruit, hire, retain and support a diverse staff that meets our highest standards.
 4. The York County School Division will foster effective partnerships with families and our community and promote positive relationships between and among staff, students and families.
 5. The York County School Division will maintain efficient, effective, service-oriented operations that support student achievement in safe, secure environments.

Belief Statements

We believe:

- Student achievement and continuous student growth are the core priorities of our school division.
- Excellence is characterized by a caring, involved and dedicated school community that exceeds expectations and strives to make our schools even better.
- Student achievement is excelling academically to one's highest potential.
- Achievement is more than performance on standardized tests.
- Educational experiences should be designed to engage students in making contributions as productive citizens.
- Division employees must be committed to motivating all students to achieve positive learning outcomes.
- Family and community involvement are essential to our mission.
- Recruiting and retaining a highly qualified and diverse staff are paramount to the success of our students.
- Students should use technology to improve and maximize the impact of their work.
- Data should be used to inform and adjust instruction and decision making.
- Student wellness supports student success.
- Students learn best in safe and secure environments.

Adopted by the School Board of York County on January 28, 2013

**YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN
FY 14 STATUS REPORT**

GROWTH & EXCELLENCE

ORGANIZATIONAL UNITY: INSTRUCTION

Goal 1: York County students will consistently demonstrate growth and excellence in the skills and knowledge needed to be productive citizens.

The division and each school will meet or exceed state and federal targets for all students and subgroups including closing achievement gaps in Math, English and the Federal Graduation Index.

State Accreditation is based on the performance of all students meeting or exceeding benchmarks for English, Math, History, Science, and the Graduation Completion Index (GCI).

- 17 of 19 YCSD schools met or exceeded all state benchmarks and are Fully Accredited. Bruton High and York River Academy are Accredited with Warning in Mathematics.
- English performance for the elementary schools ranged from 79 to 88 percent pass rates. All YCSD elementary schools exceeded the state average for English performance.
- All YCSD elementary schools exceeded the state average for math performance with pass rates ranging from 80 to 88 percent.
- English performance for the middle schools ranged from 73 to 84 percent, exceeding the state averages for grades 6, 7 and 8.
- Math performance for the middle schools ranged from 79 to 90 percent.
- English performance for the high schools ranged from 90 to 95 percent for BHS, GHS, THS, and YHS, exceeding the state average of 89%.
- GHS, THS, and YHS exceeded the required benchmarks for math performance.

2013-14 Status
Fully Accredited

2013-14 Status
Accredited With Warning

SOL Accreditation Results: Elementary Schools

	English					History/Social Science										
	3,4,5	3,4,5	3,4,5	3,4,5	3,4,5	Gr.3	Gr.3	Gr.3	Gr.3	Gr.3	Gr.4	Gr.4	Gr.4	Gr.4	Gr.4	Gr.4
	09	10	11	12	13	09	10	11	12	13	09	10	11	12	13	13
BMES	90	89	94	94	80	95	96	91	92	92	94	96	92	98	90	94
CES	94	92	94	94	85	98	95	89	97	89	96	94	98	97	89	89
DES	93	95	95	93	86	95	100	92	92	92	100	98	96	96	99	96
GBES	95	97	92	93	83	95	97	92	86	89	97	95	95	95	88	89
MES	90	86	90	96	83	94	88	84	93	89	93	96	98	99	94	94
MVES	93	96	94	95	88	98	100	92	95	94	99	96	98	96	95	95
SES	95	95	91	94	82	97	95	72	93	96	94	98	95	97	87	91
TES	95	94	95	95	81	94	88	88	92	93	95	95	97	95	92	93
WMES	94	95	92	94	81	98	98	79	97	98	91	92	88	95	94	96
YES	90	90	87	88	79	90	91	86	90	90	97	93	88	94	86	91

Accreditation Benchmarks:

Grade 3-5 English **75%**
Grade 3-4 History **70%**

**YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN
FY 14 STATUS REPORT
(continued)**

SOL Accreditation Results: Elementary Schools

	Mathematics					Science										
	3,4,5	3,4,5	3,4,5	3,4,5	3,4,5	Gr.3	Gr.3	Gr.3	Gr.3	Gr.3	Gr.5	Gr.5	Gr.5	Gr.5	Gr.5	Gr.5
	09	10	11	12	13	09	10	11	12	13	09	10	11	12	13	13
BMES	96	99	99	86	80	95	95	98	98	92	97	91	98	98	82	90
CES	98	97	96	84	85	93	96	92	92	84	95	94	96	99	87	86
DES	95	97	98	80	80	90	92	95	96	86	85	86	92	94	91	91
GBES	95	99	96	77	81	93	96	95	91	90	97	99	96	94	85	88
MES	93	97	96	82	87	92	91	92	93	89	92	92	95	96	97	93
MVES	96	98	97	86	88	90	99	92	98	95	97	99	97	96	97	97
SES	98	98	98	84	85	99	95	94	94	87	100	95	96	99	92	91
TES	95	98	97	79	81	94	92	91	95	90	98	99	95	96	87	89
WMES	93	97	95	80	85	95	98	93	95	93	95	97	93	94	70	86
YES	96	96	96	76	82	87	88	91	91	87	92	93	88	82	82	82

Accreditation Benchmarks:

Grade 3-5 Math **70%**

Grade 3-5 Science **70%**

SOL Accreditation Results: Middle Schools

	English					Mathematics					History/Social Science					Science				
	09	10	11	12	13	09	10	11	12	13	09	10	11	12	13	09	10	11	12	13
GMS	91	93	95	93	81	89	91	92	86	86	81*	87	89	92	89	94	97	96	96	84
QLMS	86	86	90	91	75	80	86	88	80	79	80	88	87	85	87	89	92	91	89	81
TMS	93	94	96	96	84	91	95	94	91	90	84	93	90	91	90	96	97	95	98	90
YMS	89	91	93	92	86*	80	90	89	84	79	74*	82	86	88	87	94	96	96	96	79

English: Combines Grades 6, 7, and 8 Reading and Grade 8 Writing

Mathematics: Combines Grades 6, 7 and 8 mathematics, Algebra I and Geometry.

History: Combines US History 1 (grade 6), US History 2 (grade 7) and Civics & Economics (grade 8)

* Accreditation based on 3 year trailing average

Accreditation Benchmarks:

English **75%** History **70%**

Math **70%** Science **70%**

**YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN
FY 14 STATUS REPORT
(continued)**

SOL Accreditation Results: High Schools																									
	English					Mathematics					History/Social Science					Science					GCI				
	9	10	11	12	13	09	10	11	12	13	09	10	11	12	13	09	10	11	12	13	09	10	11	12	13
BHS	94	94	94	94	90	90	89	88	76*	66	94	92	76	79	82	86	89	90	88	82	89	87	89	87	91
GHS	98	97	98	97	95	96	97	94	84	85	98	98	94	93	92	96	96	97	97	94	94	93	96	94	97
THS	98	98	98	97	93	97	98	97	88	86	98	99	94	93	91	97	98	98	96	95	97	97	98	97	97
YHS	95	95	95	96	90	96	96	94	84*	72	93	90	85	89	83	90	91	94	94	89	93	94	93	94	97
YRA	100	95	100	100	82	79	76	90	73*	46	98	98	91	89	80	96	100	100	97	89	100	81	98	100	90

English: Combines English 11 RRL and Writing

Mathematics: Combines Algebra I, Geometry and Algebra II

History: Combines World History I, World History II, VA & US History and World Geography

* Accreditation based on 3 year trailing average

Accreditation Benchmarks:

English	75%	History	70%	CGI	85
Math	70%	Science	70%		

Federal Targets or Annual Measurable Objectives (AMOs) represent the percentage of students within identified subgroups and gap groups that must pass SOL tests in reading and mathematics. Additionally, school divisions and high schools must meet AMOs for graduation, known as the Federal Graduation Indicator (FGI). These AMOs replaced the Adequate Yearly Progress (AYP) targets that schools were required to meet from 2002 to 2011.

New provisions were established by the VDOE in conjunction with the US Department of Education for FY14 requiring high performing schools to Meet Higher Expectations (MHE).

- 9 of 19 YCSD schools met or exceeded all federal AMOs. Seven additional schools surpassed all subgroup targets but were not designated as "Meeting All Federal AMOs" due to the new MHE provision.
- The Division met all AMOs in reading and math. Although the division did not meet all AMOs for FGI (Gap Group 1, Economically Disadvantaged, and Students with Disabilities), gains in performance were made in all of these subgroups. Additionally, math performance improved in 8 of 9 AMO target groups.
- Six YCSD elementary schools met all of the AMOs for 2013-2014. Three additional elementary schools surpassed the established benchmarks for each subgroup but did not meet the new provision of Meets Higher Expectations (MHE).
- In the area of Math Performance, every elementary school demonstrated gains in at least two or more AMO subgroups. GBES and WMES demonstrated gains in all but one subgroup and YES demonstrated gains in all nine subgroups.
- At the middle school level, Grafton Middle School met all of the AMOs for 2013-2014. Queens Lake, Tabb, and Yorktown middle schools surpassed the established benchmarks for each subgroup but did not meet the new MHE provision. Additionally, all four middle schools demonstrated gains in mathematics performance in one or more AMO subgroups.

**YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN
FY 14 STATUS REPORT
(continued)**

- In the area of high school performance, Grafton and York High School met all of the AMOs for 2013-2014. Additionally, four of five high schools demonstrated gains in mathematics performance in four or more AMO subgroups and all five high schools demonstrated performance gains in FGI. YHS improved outcomes for students in mathematics in 8 of 9 subgroups and 7 of 9 subgroups for FGI.

Federal Annual Measurable Objectives

Reading Performance (New Baseline began with the 12-13 assessment year.)						
Accountability Year	12-13	13-14	14-15	15-16	16-17	17-18
Assessment Year	11-12	12-13	13-14	14-15	15-16	16-17
All Students	85	66	69	72	75	78
Gap Group 1 (SWD, ELL, F/R)	76	52	59	65	72	
Gap Group 2 (Black)	76	49	57	64	71	
Gap Group 3 (Hispanic)	80	53	60	66	72	
Students with Disabilities (SWD)	59	30	42	54	66	
ELL/LEP	76	44	52	61	69	
Econ. Disadvantaged (F/R)	76	52	59	65	72	
White	90	74	75	76	77	
Asian	92	80	Continuous Progress			
Math Performance (New Baseline began with the 11-12 assessment year.)						
Accountability Year	12-13	13-14	14-15	15-16	16-17	17-18
Assessment Year	11-12	12-13	13-14	14-15	15-16	16-17
All Students	61	64	66	68	70	73
Gap Group 1 (SWD, ELL, F/R)	47	52	57	63	68	
Gap Group 2 (Black)	45	51	56	62	67	
Gap Group 3 (Hispanic)	52	56	60	65	69	
Students with Disabilities (SWD)	33	41	49	57	65	
ELL/LEP	39	46	53	59	66	
Econ. Disadvantaged (F/R)	47	52	57	63	68	
White	68	69	70	71	72	
Asian	82	Continuous Progress				
Federal Graduation Indicator						
Accountability Year	FY13 - FY 18					
All Students	80					
Gap Group 1 (SWD, ELL, F/R)						
Gap Group 2 (Black)						
Gap Group 3 (Hispanic)						
Students with Disabilities (SWD)						
ELL/LEP						
Econ. Disadvantaged (F/R)						
Asian						
White						

**YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN
FY 14 STATUS REPORT
(continued)**

Summary of Federal AMO Status

School	Federal AMO Status	Target(s) Missed
Division	Did Not Meet All Federal AMOs	FGI (Gap Group 1; SWD; Econ. Disadv.)
BMES	Did Not Meet All Federal AMOs - Due to MHE	Math (All Students; White Students)
CES	Did Not Meet All Federal AMOs - Due to MHE	Math (Gap Group 1 & 2; Econ. Disadv.)
DES	Met All Federal AMOs	None
GBES	Met All Federal AMOs	None
MES	Did Not Meet All Federal AMOs - Due to MHE	Math (SWD)
MVES	Met All Federal AMOs	None
SES	Did Not Meet All Federal AMOs - Due to MHE	Math (Gap Group 1; Econ. Disadv.)
TES	Met All Federal AMOs	None
WMES	Met All Federal AMOs	None
YES	Met All Federal AMOs	None
GMS	Met All Federal AMOs	None
QLMS	Did Not Meet All Federal AMOs - Due to MHE	Math (Gap Group 1 & 2)
TMS	Did Not Meet All Federal AMOs - Due to MHE	Math (Gap Group 3; SWD)
YMS	Did Not Meet All Federal AMOs - Due to MHE	Math (All Students; Gap Group 1 & 2; SWD; Econ. Disadv.)
BHS	Did Not Meet All Federal AMOs	Math (Gap Group 1; SWD) FGI (Gap Group 2; Econ. Disadv.)
GHS	Met All Federal AMOs	None
THS	Did Not Meet All Federal AMOs	Math 'MHE' (Gap Group 2 & 3; SWD) FGI (Gap Group 1)
YHS	Met All Federal AMOs	None
YRA	Did Not Meet All Federal AMOs	Math (All students; White students)

Meets Higher Expectations (MHE)

Provision 1 Maintain/“No Backslide Provision”: A subgroup that performed higher in the prior year than the current year’s AMO target is expected to meet the prior year’s pass rate or be within five percent of the prior year’s pass rate.

- The “within five percent” provision may not be used for more than two consecutive years.
- This provision does not apply if the subgroup’s pass rate meets or exceeds 90%. If the subgroup pass rate meets or exceeds 90%, the subgroup meets AMO.

Provision 2 Continuous Improvement – Currently Measured as Math AMOs for Asian Subgroup

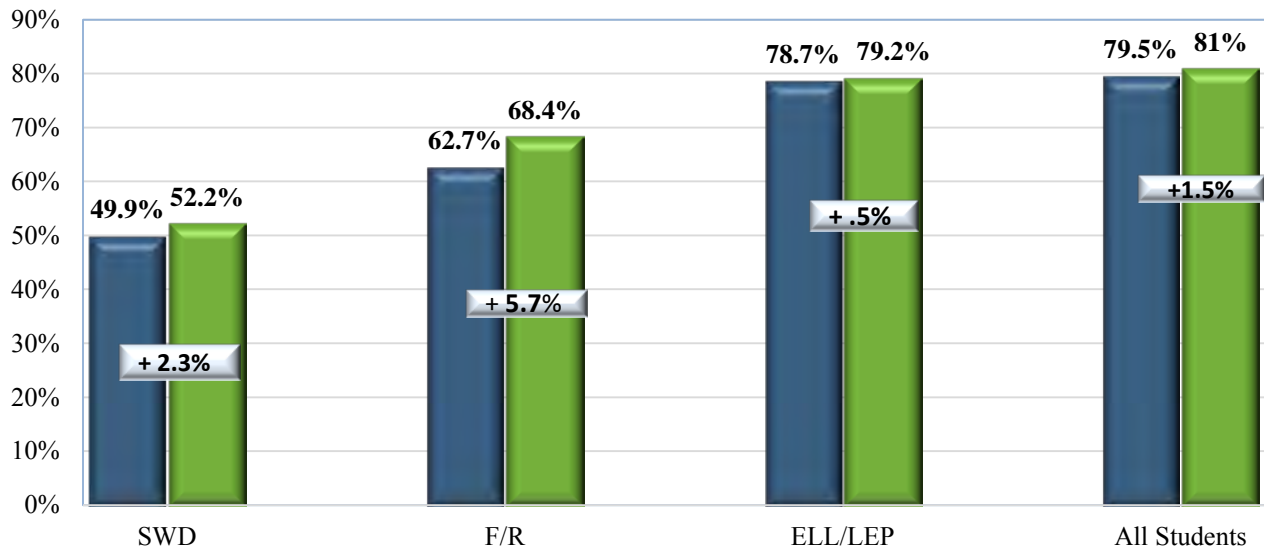
- If the Asian subgroup in the prior year is 82% or higher, the subgroup must make progress in the current year to meet the AMO.
- If the subgroup pass rate in the prior year is below 82%, the subgroup may meet with a current year pass rate of 82%, by using the 3 year average, or 10% reduction in the failure rate.

**YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN
FY 14 STATUS REPORT
(continued)**

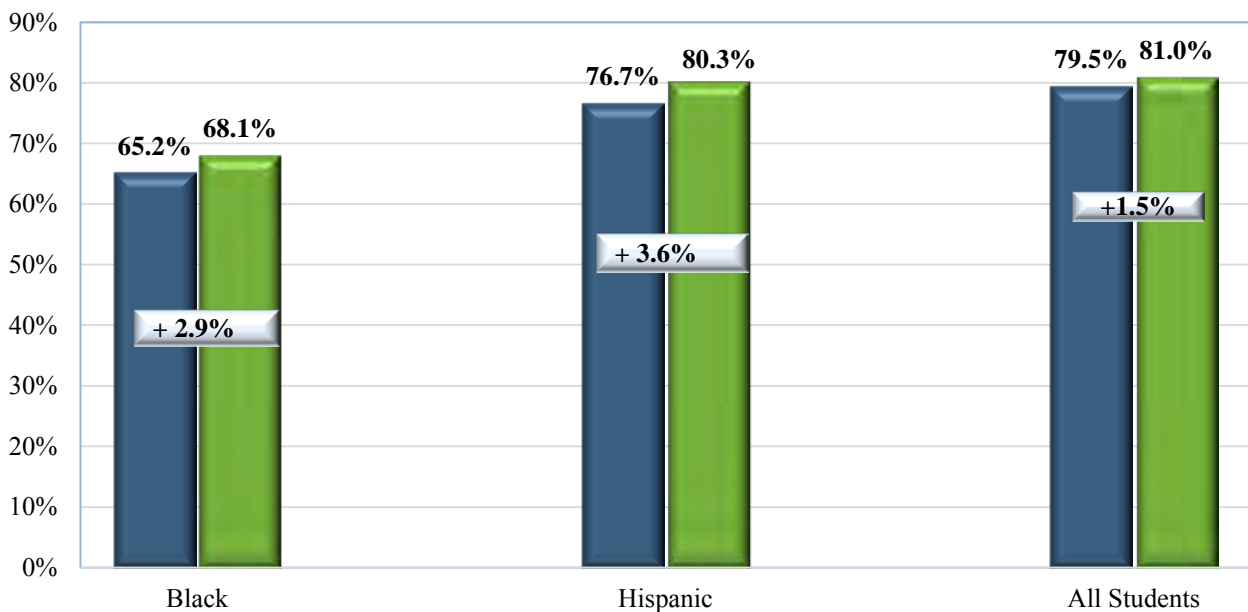
Closing Achievement Gaps is based on the performance of students in Gap Group 1 (SWD, F/R, and ELL/LEP), Gap Group 2 (Black Students), and Gap Group 3 (Hispanic Students) as compared to students in the "All Students" category. For FY 14, a new baseline for Reading performance will be established.

- In Mathematics Gap Group 1, all subgroups demonstrated growth from FY12 to FY13. Economically disadvantaged students showed the most growth, closing the achievement gap by 4.2 percentage points.
- In Mathematics Gap Group 2 and 3, Black and Hispanic students demonstrated growth from FY12 to FY13. Hispanic students showed the most growth, closing the achievement gap by 2.1 percentage points.

Division Math Performance for Gap Group 1



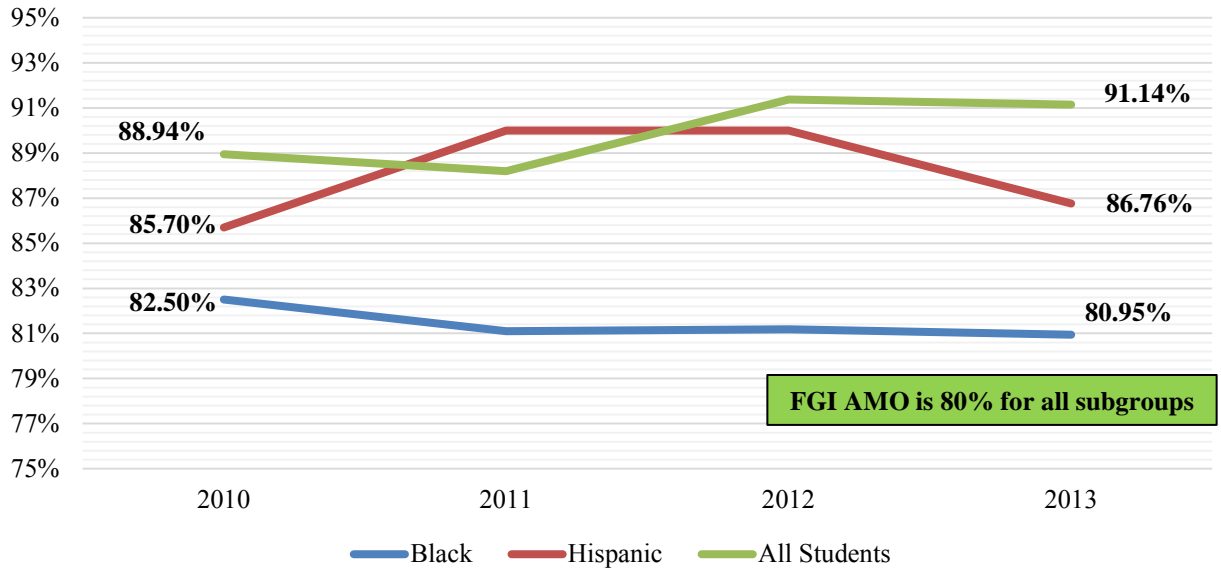
Division Math Performance for Gap Group 2 & 3



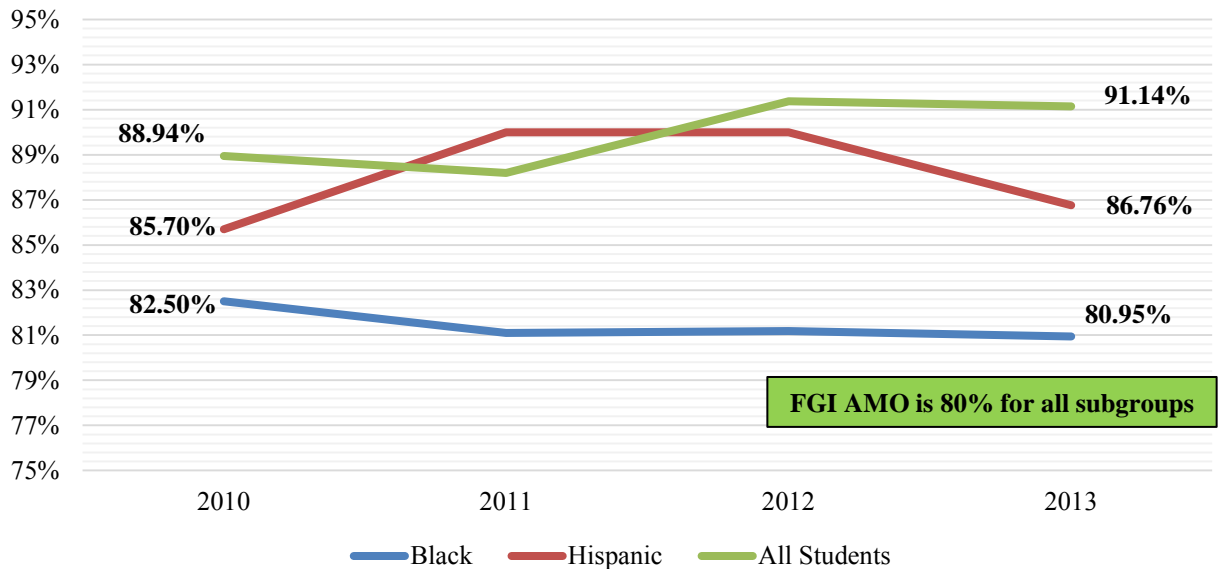
**YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN
FY 14 STATUS REPORT
(continued)**

- In FGI Gap Group 1, all subgroups demonstrated growth from FY10 to FY13. The number of students with disabilities earning standard or advanced studies diplomas increased by more than 14 percentage points from FY10 to FY13 and LEP students exceeded the "All Students" graduation rate.
- In FGI Gap Group 2 and 3, while Black and Hispanic students exceeded the FGI AMO of 80%, growth was stagnant from FY10 to FY13.

**Division FGI Performance for Gap Group 1
(FY10 to FY13)**



**Division FGI Performance for Gap Group 2 & 3
(FY10 to FY13)**



**YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN
FY 14 STATUS REPORT
(continued)**

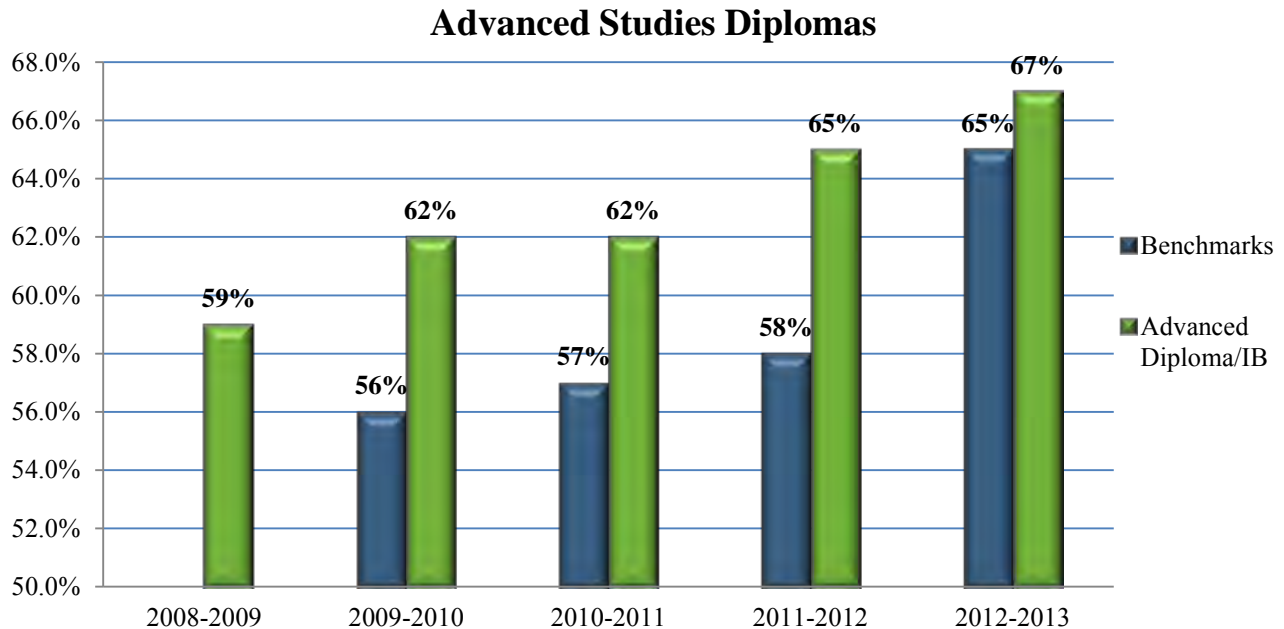
By FY17, 90 percent of all third grade students will be reading at or above grade level as measured by the Standards of Learning Grade Three Reading Research and Literature Assessment.

- Each year the division will close the gap between the FY13 baseline and the FY17 target by 25%.

	FY13	FY14	FY15	FY16	FY17
Benchmark	79.8	82.5	85.0	87.5	90.0
BMES	76				
CES	78				
DES	80				
GBES	83				
MES	78				
MVES	83				
SES	79				
TES	81				
WMES	91				
YES	76				

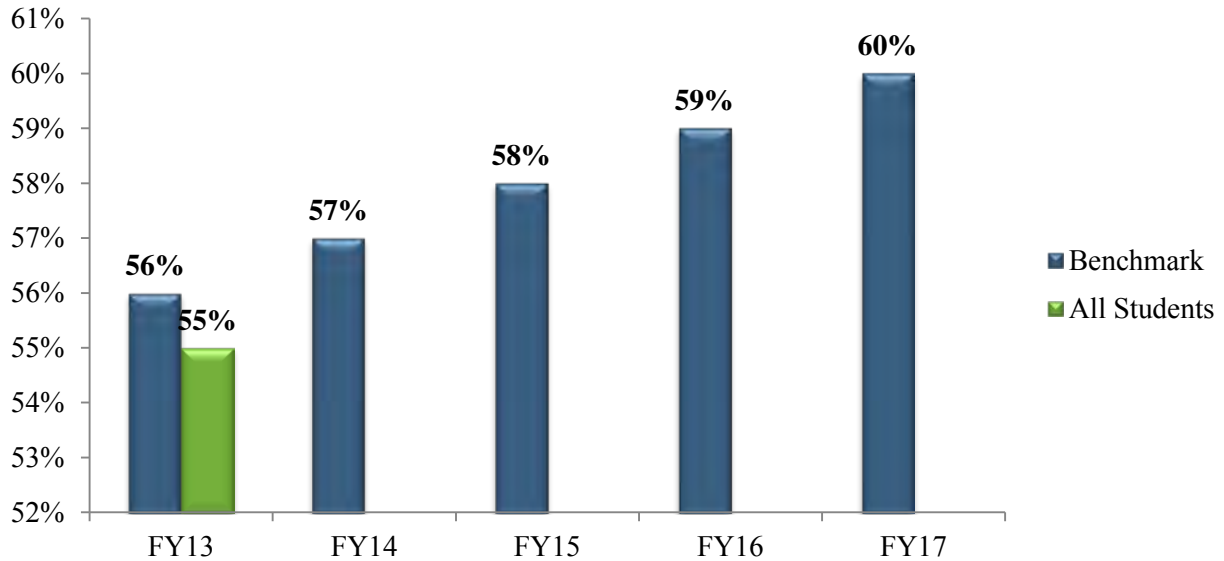
Staff will evaluate the current elementary reading model and K-12 writing model to develop an integrated K-5 literacy model by June 2014. A literacy model that integrates reading and writing at the secondary level will be developed by June 2015.

By FY17, the percentage of high school graduates earning an Advanced Studies diploma out of the total number of diplomas awarded will increase 4 percentage points above the number awarded in 2012.



**YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN
FY 14 STATUS REPORT
(continued)**

By FY17, the number of advanced studies diploma graduates achieving the "College and Career Ready" standard on the SAT will increase 4 percentage points above the percentage earned in 2012.



Using FY13 as the benchmark, the number of scores of 3 or higher on Advanced Placement Exams will increase by 5 percent annually.

2013	<u># Test Takers</u> <u># of Tests Taken</u>	# ≥ 3 of Tests Taken
Division	<u>1145</u>	1442
	2039	
Bruton	<u>169</u>	188
	321	
Grafton	<u>364</u>	525
	628	
Tabb	<u>319</u>	396
	578	
York	<u>292</u>	333
	511	

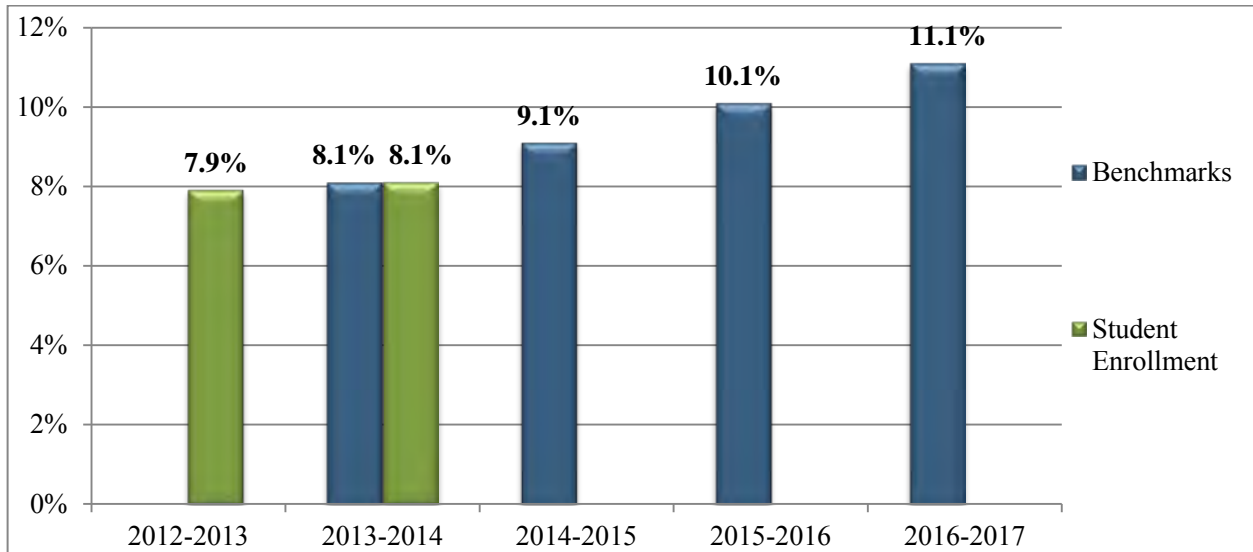
Blue text indicates the benchmark set using the FY13 number of scores of 3 or higher

**YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN
FY 14 STATUS REPORT
(continued)**

By FY17, the percentage of underrepresented student groups taking advanced courses in grade 6, 7 and 8 will increase by 40 percent over the number enrolled in 2013.

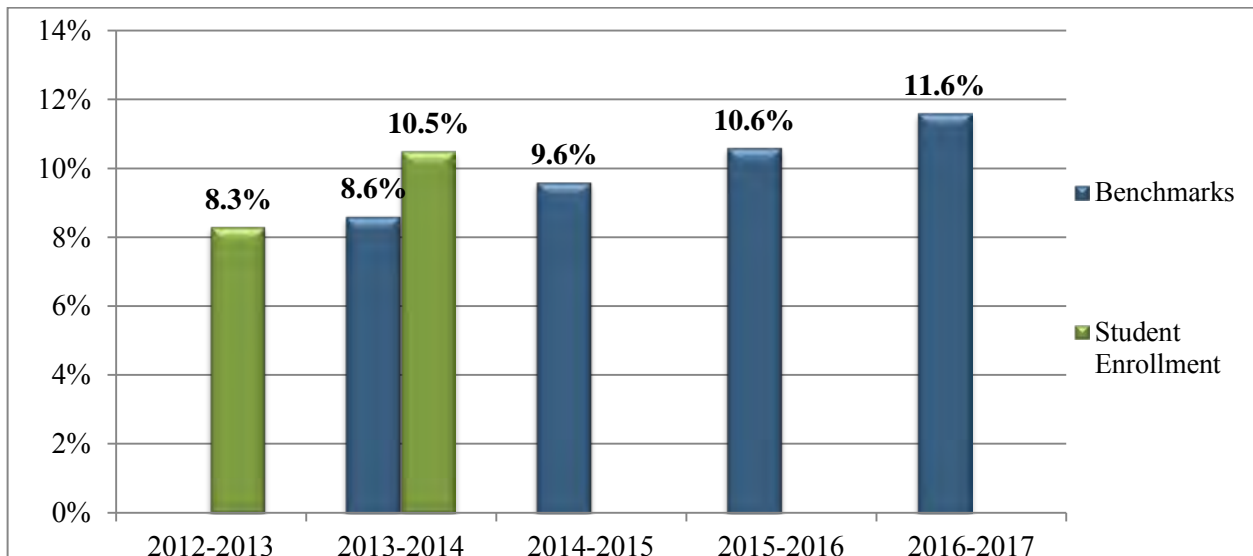
- For FY 2014, the percentage of black middle school students enrolled in advanced courses is 8.1%, meeting the established benchmark.

Black Student Enrollment



- For FY 2014, the percentage of economically disadvantaged students enrolled in advanced courses is 10.5%, exceeding the established benchmark.

Economically Disadvantaged Student Enrollment



**YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN
FY 14 STATUS REPORT
(continued)**

ENGAGEMENT & RIGOR

ORGANIZATIONAL UNITY: INSTRUCTION & TECHNOLOGY

Goal 2: The York County School Division will engage all students in rigorous educational experiences.

The division average class size at the elementary level will be at or below 20:1 for students in grades K-2 and 25:1 for students in grades 3-5, subject to available resources. The division average class size in core courses at the secondary level will be below 30 students, subject to available resources.

Elementary Schools

Grade Level	2009	2010	2011	2012	2013
Kindergarten	18.70	18.33	18.07	18.24	19.21
First Grade	18.64	19.07	18.78	19.81	19.23
Second Grade	20.32	19.70	19.30	20.07	20.02
K-2 Average	19.04	19.04	18.73	19.37	19.49
Third Grade	22.84	20.73	22.10	21.83	22.33
Fourth Grade	22.05	21.56	21.25	22.20	22.50
Fifth Grade	21.51	22.33	22.58	22.52	23.88
3-5 Average	22.21	21.53	21.95	22.18	22.90

Middle Schools

Course	2009	2010	2011	2012	2013
English	23.00	22.04	24.26	22.83	23.14
Math	24.00	22.34	22.55	23.78	24.05
Science	25.00	21.10	24.90	24.84	23.55
History/Social Studies	26.00	25.06	23.68	25.04	24.19
Average	24.50	22.64	23.85	24.12	23.73

High Schools

Course	2009	2010	2011	2012	2013
English	22.80	22.58	20.66	20.82	19.65
Math	23.10	21.93	21.89	22.24	20.33
Science	24.20	23.17	20.16	22.18	20.79
History/Social Studies	24.90	24.39	21.97	23.24	21.22
Average	23.75	23.02	21.17	22.12	20.50

**YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN
FY 14 STATUS REPORT
(continued)**

By FY17, each teacher will develop and implement at least to two transformative learning projects annually. Each student will experience at least one uniform transformative learning project annually, in which they conduct research and use oral and written communication skills to make productive contributions to the world while learning the content of the curriculum. As appropriate, performance tasks should also utilize technology that is designed to amplify and improve the quality of student work.

- In FY14, 77 teachers participated in PBL training and implemented at least two transformative learning projects during the course of the year.
- In the spring of 2014, all 19 YCSD schools hosted Student Exhibitions. Through these exhibitions, students shared the research they had conducted, as well as the impact they made in their community and world. Through these exhibitions, students demonstrated their understanding of the content and skills of the curriculum with confidence.

Prior to FY15, staff will develop curriculum for a middle school course that prepares students for challenging high school courses.

- A middle school sorkgroup met in August and October to review current course offerings for middle school students and literature on college preparedness. From this review, the group identified the skills and experiences students need to be successful in advanced courses and as a result of this work, made the following course recommendation:

Title	AP Experience
Course Description	This course is designed for students interested in advance course work in high school. Students are exposed to AP level experiences with the goal of developing foundational skills, key strategies, and content knowledge needed to be successful in challenging courses. The content of this course provides the appropriate preparation for AP course work.

The division will continue to provide engaging, rigorous opportunities for student learning through multiple magnet/thematic programs.

Waller Mill Elementary School: Fine Arts Magnet

The mission of Waller Mill Elementary Fine Arts Magnet is to educate each child to become a productive, compassionate and responsible citizen by integrating the arts into a positive school experience focused on academic, creative, personal and social success.

The Second Annual Waller Mill Film Festival is a culminating event held in June. This year’s theme, “Making a Difference” was inspired by our school’s year-long Making Our Mark Matter message. All students worked collaboratively with their classmates to create original film productions to share with the WMES Community and their families. A student matinee was held during the school day followed by an evening showing for family and friends. The Film Festival drew a huge crowd for our evening showing. The event was emceed by our ETF, Eric Postman. The Future Filmmakers of America, an extracurricular fine arts club of the school, provided technical support with iMovie and helped in the production of the event.

Waller Mill kicked off the new school year by celebrating International Dot Day and committed to making a positive mark on the World! Students and staff gathered to create a school dot. This project set the stage for a yearlong focus on being creative, valuing student work and celebrating each child’s inner genius. In celebration of International Dot Day, students and staff created a human dot to Make Our Mark on the WORLD! Students also created their own dots with a variety of art mediums while viewing a “live stream” with The Dot author, Peter Reynolds. Angela Maiers visited our school three times to share her “You Matter” message and encouraged students to be passionate and to share their talents to better the lives of others.

**YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN
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Yorktown Elementary School: Math Science and Technology Magnet

The Yorktown Elementary Magnet School provides students with enriched instructional opportunities focused on STEM (Science, Technology, Engineering and Math) activities designed to promote critical thinking, collaboration, and creativity in conjunction with a strong academic program in English, Reading and History.

Yorktown Elementary School students completed two e-missions with the Challenger Learning Center: Hurricane Alert and Project Montserrat. E-missions are simulated, problem-based learning adventures that incorporate elements of STEM and Transformative Learning and are conducted via SKYPE with a mission commander. The actual missions are the culmination of weeks of preparation and require students to perform authentic meteorological tasks in real time based on scientific data.

Yorktown Elementary Family STEM Nights offer parents the opportunity to learn alongside their children. Each family team receives a design brief to complete a project such as bridge building or paper airplane design. STEM Family Nights also feature activities and displays by our community partners including Jefferson Lab, NASA, and The Virginia Living Museum. Family STEM Nights offer parents insight into their children's learning day and strengthen the school and home partnership.

Queens Lake Middle School: Middle School Arts Magnet

The Middle School Arts Magnet provides enrichment and instruction in literary, theatre and rhythmic arts for students in grades 6-8. Focused upon making connections between the arts and their core academic subjects, the mSAM program encourages the development of written and oral communication skills, critical thinking and problem-solving skills in a creative and interdisciplinary environment.

In December 2012, Elizabeth Broadhurst, who played the role of Mrs. Banks in the hit Broadway musical Mary Poppins, presented an acting workshop for mSAM & SOA students. Students received an eye-opening backstage tour following a matinee performance of the musical at Chrysler Hall.

In April 2013, mSAM students collaborated with School of the Arts (SOA) students on a performance for the Rhythmic Arts Jubilee. The Jubilee serves as an exciting way to showcase the Rhythmic Arts component of both the mSAM and SOA programs. The theme for 2013 was "Bring on Broadway."

Yorktown Middle School: IB Middle Years Programme

Yorktown Middle School is an International Baccalaureate (IB) World School, proud to offer the Middle Years Programme (MYP). The MYP seeks to empower students in grades 6-8 to learn more about themselves through the IB Learner Profile and to learn more about the world round them through internationally minded study which connects school subjects to the real-world experiences of those around the globe. During the 2012-13 school year, Yorktown Middle's MYP expanded to include all sixth grade students.

MYP 8th graders completed Culminating Projects in which they explored the United Nations Millennium Development Goals – a worldwide commitment to eradicate extreme poverty by 2015. Students selected and researched topics of global importance ranging from "The Impact of HIV/AIDS on Sub-Saharan Africa" to "Gender Equality in Pakistan." They shared their findings with a global audience using a variety of digital tools and presented their experiences to members of the YMS community.

The YMS community celebrated the theme "YMS – More Than a Middle School! Making a Difference Locally and Globally" through a variety of educational experiences. The MYP Guest Lecture Series included a visit from US Department of State Foreign Service Officer who spoke about his experiences in Manila, Philippines, and Beijing, China. Sixth grade English classes participated in the Heifer International "Read to Feed" project, raising nearly \$3,000 to fight global hunger.

During the 2013-14 school year, the faculty of Yorktown Middle School will complete a required self-evaluation of the implementation of the Middle Years Programme. Through this process, the faculty will consider the ways in which the school's philosophy, organizational structure, teaching practices, and assessment policies align with the beliefs of the IB MYP.

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Bruton High School: School of the Arts

The York County School of the Arts (SOA) is a dynamic fine arts program designed to push students towards academic growth and artistic development through a combination of rigorous in-class learning experiences and a host of extracurricular enrichment experiences. While the overall program emphasizes the multidisciplinary nature of the arts, students audition to attend one of four programs specializing in the literary arts, dance arts, theatre arts, or technical theatre arts. All classes receive guest artist lectures and activities in the areas of fine arts and music. There are also many performances brought into the school, as well as opportunities for students to take field trips.

In 2012-13, four SOA Literary Arts students won the SPARC (School of the Performing Arts in the Richmond Community) New Voices for the Theatre, a state-wide playwriting competition. Two of these students had their plays performed onstage in July, 2013, at the end of a two-week intensive residency at VCU where they worked with directors, actors, and designers to participate in all aspects of playwriting.

SOA Theatre had a great year in 2012. Their one act production, *Tough*, directed by Sarah Dixon, was awarded second place in the Virginia Theatre Association Conference and was selected to go to the South Eastern Theatre Conference. One of the SOA tech students received an honorable mention award for her stage design, and three acting students received first place honors at the state level. SOA was also the first amateur theatre group to perform *Young Frankenstein*, a production that received rave reviews.

York High School: IB Diploma Programme

York High School is an International Baccalaureate (IB) World School, offering IB Diploma Programme (DP) courses to students in grades 11 and 12 who seek a rigorous academic experience. Diploma Programme Courses Students elect to take individual DP courses; other students pursue the full Diploma Programme, studying 6 DP subjects, participating in a course in the Theory of Knowledge, writing an Extended Essay, and completing the Creativity, Action and Service program. Eligible students in grades 9 and 10 participate in the Pre-Diploma program. The Diploma Programme seeks to empower students to learn more about themselves through the IB Learner Profile and the interconnected world in which they live through internationally minded, interdisciplinary studies. Ultimately, DP learners are challenged to fulfill the IB's mission to "create a better and more peaceful world through intercultural understanding and respect" (excerpted from the Mission Statement of the International Baccalaureate Organization).

During the 2012-13 school year, IB students at York High School were involved in a variety of opportunities to explore – and take action in – the world around them. Activities included a presentation by the Chair of the Christopher Newport University's Mathematics Department on the global collaboration involved in the confirmation of the Higgs Boson, a Skype chat with a YHS IB alumna currently engaged in human rights work in the Philippines, and collaboration with elementary school students across York County through the Monarch Initiative.

York High School IB DP graduates continue to garner extensive academic recognition:

Members of the Class of 2013 were awarded \$1,414,940.00 in scholarships

100% of the Class of 2013 enrolled in a four-year college or university, choosing to attend top universities in Virginia and across the US

Two members of the Class of 2013 were named National Merit Scholarship Semifinalists

Staff will review and make recommendations regarding secondary course options in high demand career fields to be offered beginning in FY15.

- A high school workgroup met in August and September to make recommendations for course options in high demand career fields. During these meetings, the group reviewed data from the Bureau of Labor and Statistics and the Virginia Employment Commission; guest speakers were also invited to share their expertise with the group.

**YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN
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- The workgroup made two recommendations: expand Introduction to Health and Medical Sciences beyond Bruton High and add Virginia Teachers for Tomorrow. From the research and work of this workgroup, two additional courses were recommended by a sub-committee of division administrators: Networking Essentials and Student Technology Leadership Corps. The Program of Studies (POS) Committee reviewed these recommendations and supported the addition of Student Technology Leadership Corps to the POS.

By FY17, 75% of graduating seniors will have earned a career and technical certificate, state license, or national occupational assessment credential.

- In FY 2013, 111 YCSD graduates out of a class of 1,044, earned one or more of the following Industry Credentials: National Occupational Competency Testing Institute (NOCTI) assessment, a state license, an industry certification, or a Workplace Readiness Certification.
- In FY 2013, 44 graduating seniors earned more than one Industry Credential.

The Division will expand the integration of online learning with face-to-face instruction within the same course.

YCSD defines blended learning as: a combination of integrating traditional face-to-face instruction with online instruction. Online instruction is defined as learning that extends beyond the classroom using any web-based tools that support collaboration, feedback, reflection and differentiation.

- Programs currently used by YCSD staff to integrate components of online instruction into the traditional face-to-face classroom setting include Moodle, Edmodo and Blackboard Collaborate; other applications and Web 2.0 tools that can and are being used for blended learning include Animoto, Twitter and Skype.

The Division will increase student and staff access to digital resources from anywhere, at any time, and on any device. Performance benchmarks will relate to the ratio of digital devices per student/faculty member, the wireless and wired networks, bandwidth, storage capacity, and the overall technology infrastructure.

The following steps have been taken to increase access to digital resources by students and staff.

Desktop Computers

- Upgraded nearly all YCSD computers to Windows 7
- Purchased and installed 1,225 Window 7 compatible replacement student computers
- Installed additional computers with DoDEA MCASP Grant funds:
- 1044 iPads
- 72 computers

Internet

- Upgraded Internet circuit from 50 MB to 300 MB in September 2012
- Replaced firewall and content filter with new, next generation, Palo Alto Networks firewall and filter

Network Infrastructure

- Replaced end-of-life network switches at SBO with Extreme Networks chassis-based core switches
- Replaced end-of-life network switches with new Extreme Networks switches at GMS, QLM, TMS, YMS, BME, DES, MES, SES, WMES and YES. Networks switches at the high schools were previously upgraded and network switches at CES, GBE and TES are scheduled replacement during FY14.

**YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN
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Virtualization

- Implemented Citrix's Storefront technology to improve ability to deliver applications
- Deployed 6 Dell servers in support of the virtualization of Adobe CS5 for secondary schools

Wireless Network

- Piloting new technologies to upgrade the wireless network from Extreme, Enterasys, Aruba and Meru for replacement in spring 2014

RECRUITMENT & RETENTION

ORGANIZATIONAL UNIT: INSTRUCTION & ADMINISTRATION/ATTENDANCE & HEALTH

Goal 3: The York County School Division will recruit, hire, retain and support a diverse staff that meets our highest standards.

The Superintendent will revise or develop by July 1, 2013 the standard operating procedures for the periodic review and maintenance of a competitive, non-licensed compensation package.

- Revised the standard operating procedures for assessing all non-licensed positions over a multi-year period to determine whether positions are placed on the appropriate pay grade to provide internal equity and external competitiveness. The position reviews do not assess or address the impact of multiple years in which steps were not awarded.
- Completed the position review for non-licensed positions whose payroll constitutes one-third of payroll expenses for non-licensed positions. All positions on Grades 3 – 12 plus Para-Educators and Health Service Professionals were reviewed. Examples of positions reviewed include Bus Driver Assistant, Custodian, and Office Clerk.
- Implemented reclassification of three positions, effective December 1, 2013.

A compensation study of the teacher salary schedule will be conducted by an external consultant or consulting group for consideration by the School Board during the FY15 budget process.

- The division contracted with Evergreen Solutions to assess the current teacher pay plans and to make recommendations regarding compensation practices.
- Evergreen's analysis indicated that YCSD's teacher pay plans generally rank in the middle third of the comparator market. Evergreen Solutions presented two options that would place the teacher pay plans in the top third of our comparator market.
- The School Board implemented the recommendations that would provide an average increase in the value of a step of .79 of one percent.

The compensation package for licensed staff will move into the top three of the Hampton Roads comparator market of nine school divisions by July 1, 2017 and will remain in the top three in subsequent years.

- In comparison with the current pay plans of eight local school divisions, the new plan would rank in the top one third.

**YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN
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The school division's efforts to recruit and hire a diverse staff that meets our highest standards will include attending at least two targeted recruiting events annually and advertising in at least two targeted publications annually.

Recruiting events

- Longwood University Education Recruitment Day/Spring 2013/14
- PERC (Pittsburgh Education Recruitment Consortium)/Spring 2013/14
- VASPA Job Fair (Virginia Association of School Personnel Assoc.)/Spring 2013/14
- Virginia State University Education Career Expo/Spring 2014
- Hampton University Education Career Fair/Spring 2014
- Elizabeth City State University Teacher Job Fair/Spring 2014

Minority publications

- Teachers of Color magazine (recruitment resource guide for prospective teachers)
- HBCU careers.com (the online career resource center for Historically Black Colleges and Universities)
- YCSD will be a “featured employer” in their 2014 issue

Staffing Report/ Summary of Statistics from 2009-10 to 2013-14

	2013-14	2012-13	2011-12	2010-11	2009-10
*New Hires					
Total New Hires	71	55	85	75	87
Total African/American	4	5	5	5	6
African/American Male	1	2	2	0	1
African/American Female	3	3	3	5	5
Total Other Minorities	5	1	1	2	8
Total Minorities	9	6	6	7	14
% of Minority Teachers	12.70%	10.90%	7.10%	9.30%	16%

Licensed Staff					
Total Staff	904	905	927	922	927
Total Male	171	173	175	170	172
Total Female	733	732	751	752	755
Total African/American	68	74	80	84	87
African/American Male	15	17	19	18	19
African/American Female	53	57	61	66	68
Total # Other Minorities	23	21	25	27	30
Total # Minority Teachers	91	95	105	111	117
% of Minority Teachers	10.10%	10.50%	11.30%	12.00%	12.60%

**YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN
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**Administrators					
Total Administrators	76	72	73	74	76
Total African/American	22	23	24	19	19
African/American Male	8	9	9	8	8
African/American Female	14	14	15	11	11
Total # Other Minority	0	0	0	0	0
Total Minority	22	23	24	19	19
% of Minority Administrators	28.90%	30.30%	30.40%	25.70%	25.00%

*(Includes licensed employees on teacher salary scale. Does not include licensed, administrative employees.)

**School Administrators = Principal, Assistant Principal

SBO Administrators = Chief, Director, Associate Director, Coordinator, Instructional Specialist

The division will provide new employees with effective support, as measured by end-of year surveys of new employees. Milestones relating to the target level of support and/or growth in support will be developed for FY14 and subsequent years.

- The HR “New Employee Evaluation” survey is sent based on a list of all new staff hired effective July 1, 2013. The report below reflects results received from the surveys sent to 69 new staff members. A total of 26 staff members responded to the survey.

Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	No Experience
1	2	3	4	5	NE
					4.8
					4.8
					4.8
					4.9
					4.9
					4.7
					4.7
					4.3
					4.3
					4.3
					4.7

- Small focus group sessions will be scheduled starting in January 2014 to determine how we might better service new staff members.

**YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN
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At least 60% of departing employees will participate in an exit interview or survey and the division will use the data from the interviews and surveys to inform efforts to retain staff.

An exit survey is sent to all licensed and non-licensed staff members resigning or retiring. The survey is completed and returned to HR by regular mail or through email.

- A total of 109 exit surveys were sent. We received 75 completed surveys for a total percentage of 68%.

Licensed surveys	Non-Licensed surveys
Total sent = 73	Total sent = 36
Total received = 52	Total received = 23
Percentage received = 71%	Percentage received = 63%

The survey results are compiled and the report is sent to the Director of Human Resources and the Superintendent.

All staff will participate annually in a high-quality professional development program that supports the goals of the strategic plan.

Professional Development Led By Operations Department

In FY13, YCSD staff participated in state-mandated training as well as other professional development activities that support strategic plan goals for efficiency and safety as well as positive relationships.

Group	2012-2013 Activities
New Teachers	School-Home Communication Classroom Management Information Technology Procedures
New Non-Licensed Employees & Substitutes	Customer Service Workplace Safety Requirements Information Technology Procedures
School Nurses & Clinic Substitutes	CPR/First Aid/AED certification/recertification (also provided to school designees) Diabetes/Insulin and Glucagon Training
Para-educators	State mandated training developed through VCU for staff assigned to work with students with Autism Spectrum Disorders
Clerical Staff	Connect 5 Conversion Records Management School Safety Procedures & Responsibilities
Transportation Staff	Safety Seats & Harness Use Evacuation Drill Training
Custodial Staff	Workplace Safety Green Cleaning Guidelines
School Administrators	School Safety/Incident Command Procedures Connect 5 Conversion Child Abuse Reporting Protocol
All Staff	Bullying Prevention & Bloodborne Pathogens training via SafeSchools Employee Handbook Review

**YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN
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Professional Development Led by Instruction Department

In FY13, YCSD staff participated in over 500 hours of professional development activities to support strategic plan goals and cultivate transformative learning.

In FY13, School Board Office instructional staff delivered over 400 hours of professional development, coaching and support to schools.

Group	2012-2013 Activities	Hours
Principals	Focus: Transformative Learning - Transforming Learning and Practice Leadership Academy 2012 Principal Meetings (Instruction)	36
Assistant Principals	Transformative Learning: Transforming Learning and Practice Assistant Principal Meetings (Instruction)	9
Instructional Trainers	Transformative Learning, BYOT, Power Standards Instructional Trainer Meetings	18
Discovery Education Cohort	DE cohort meetings	18
Instructional Specialists PD and Support	On-going support for schools, grade levels and departments, and individual teachers	+400
Division-wide for all teachers	August 2012 Transformative Learning Conference January 2013 vertical and horizontal articulation meetings	6 6
Special Education New Teacher Academy	August professional development day with three follow-up meetings throughout the year	24
New Teacher PD and Support	New Teacher Orientation Ongoing Mentor Teacher Support (weekly check-in meetings with mentor teacher and as needed)	+12

The division will contribute to the retention and support of instructional staff, principals, and assistant principals through an evaluation system focused on collaboration, student progress, formative observation, and feedback.

For the past two years, teachers, administrators and central office staff worked collaboratively to develop an Evaluation System that aims to foster continuous growth and helps employees maximize their job performance.

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PARTNERSHIPS & RELATIONSHIPS

ORGANIZATIONAL UNIT: INSTRUCTION, ADMINISTRATION/ATTENDANCE & HEALTH, OPERATIONS & MAINTENANCE, PUPIL TRANSPORTATION & TECHNOLOGY

Goal 4: The York County School Division will foster effective partnerships with families and our community and promote positive relationships between and among staff, students, and families.

Staff will continue to implement and refine strategies annually to promote positive relationships among students.

- Schools continue to provide many activities for students that build a sense of belonging and positive relationships through several programs that promote and recognize good citizenship. For example, schools offer character development activities, guidance lessons, conflict resolution opportunities, positive thinking activities, decision making activities, bullying prevention activities, mentoring programs, peer helpers and other support groups, volunteer service opportunities, and friendship networks.
- A division Bullying Prevention Committee has held several meetings and as a result of the committee's work, additional bullying prevention resources have been added to the division website and all school websites. Resources are also available for administrators and teachers on the division's Intranet. The committee will also conduct an electronic survey of students in grades 5-12 during the 2013-2014 school year.
- Internet safety instruction is provided to students and information on this topic is also included on the division's Intranet for teachers and on the division's website for parents.
- Information for parents on a myriad of topics is available on the division's website.
- During the fall of 2013, teachers, administrators, maintenance and transportation staff completed training on the following topics: bullying, cyber-bullying and harassment.

Staff will facilitate strong school-family relationships, including welcoming school environments and effective two-way communication with families. Schools and departments will provide data to measure the facilitation of strong family-school relationships.

- Schools held various activities that involved parents in the education of their children. A few of the many activities included hands-on science activities, fun and fitness nights, school-wide reading activities, storybook character parades, movie nights, Reader's Theater, Parent/Teacher Conferences, Parent Universities, Math Moms, Career Night, High School Credit Night, and individual guidance meetings with parents and students.
- In the fall of 2013, the division hosted its first Internet Safety Forum for parents, students and the community. The presentation demonstrated how quickly a child predator can learn private details about children from social media sites and public chatrooms.
- Several school based administrators and central office staff attended the Family Engagement Conference. Strategies of engagement were discussed with representatives from each of the schools. Some of these strategies, such as effective ways to increase parent involvement and solicit parent input, have been used in the review and development of an integrated K-5 literacy model and in the review of the secondary guidance program evaluation.
- The division has added social media to the avenues used for communicating with parents and the community. The division's Facebook page garnered more than 200 likes within weeks of launching, while the YCSD Twitter account has added more than 350 followers since the 2012-2013 school year.

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- The division launched a new approach to distributing community information from nonprofit organizations by sending monthly emails directly to parents registered with Edline. This approach ensures a more direct and reliable delivery method.
- In 2012-13, volunteers and partners provided more than 122,000 hours of service to YCSD.

YCSD Volunteer Hours	
2012-2013 School Year	122,108
2011-2012 School Year	115,877

- The York Foundation for Public Education, Inc. (YFPE) increased support for educational initiatives, with a total of \$59,065 in funds awarded. The YFPE also increased the value of its endowment to \$234,000 in order to support future generations of division students. Generous support from community members and organizations, including new business partnerships formed during Restaurant Week 2012, made this possible.

The division will implement an open data initiative featuring expanded easy access to student data for students, parents, and guardians.

Background

- In spring 2013, the Division Technology Committee and a group of high-end users of Edline compared the gradebook features of Edline and Aspen, two software programs utilized by the division. The recommendation from this endeavor was for the division to use the Aspen program. This program offers features for parental engagement not currently available with the Edline program, such as:
- Once assigned, Aspen accounts stay with the student, parent and guardian for the duration of a student’s enrollment in YCSD.
- Parents and guardians can use Aspen to update contact information online, which is then approved by school staff to instantly update the student’s record.
- Students, parents and guardians can establish personal preferences for receiving automatic attendance and grade notifications.
- Daily attendance emails can be sent to compliment daily Connect5 phone calls.

Phase One – York River Academy Pilot Implementation

- YRA staff received training in November 2013.
- YRA conversion to the Aspen gradebook began in January 2014.
- YRA parent forums and training sessions were held in January 2014.

Phase Two – Division-wide Implementation

- All YCSD teachers will participate in Aspen gradebook training in spring or August 2014.
- Differentiated, follow-up training will be available through Educational Technology Facilitators on an as needed basis for teachers throughout the 2014-15 school year.

**YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN
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Aspen Family Portal Access

- In March 2013, access to the Aspen Family Portal was provided to York River Academy students, parents and guardians to view the following:
 - Attendance information
 - Class/Teachers pages
 - Course calendar of assignments, group events and assignments
 - Emergency contacts
 - Automatic notifications of attendance and grades entries
 - Student contact information, academic history, course requests, grade information and schedules
 - Student health information including dates and time of clinic visits
- Access to the Aspen Family Portal for all students, parents and guardians will begin in September 2014.
- Information on using the Aspen Family Portal will be provided for students, parents and guardians in September 2014

A program evaluation of secondary guidance, with input from students and their families, will be conducted by the end of 2013. Approved recommendations will be implemented in subsequent years.

- In 2013, a 20-member committee was formed and worked to research best practices, identify research questions, data collection methods and tools, collect and interpret data from surveys and a time study, and generate a Summary Report.
- Based on findings, the committee made five recommendations that focused on staffing, professional development, college and career readiness resources, and establishing a sub-committee to provide consistency with services, programs and web-resources across the school division. The findings will be used to guide implementation of best practices in the YCSD secondary counseling program.

Each Board member will interact and engage with the local and broader community in a variety of ways, including at events at the local, state and/or national levels. The Board will review its performance periodically.

- Board members interact individually with citizens, attend school and school division events, belong to community organizations, attend community events, and speak at community events.
- Board members participate in the activities, including professional development and governance opportunities, of the Virginia School Boards Association (VSBA) and the National School Boards Association. Each Board member received recognition from VSBA for their work toward maintaining and improving skills that contribute to serving effectively as a board member.
- Monthly emails that provide an overview of School Board Work Session discussions and presentations are sent to individuals who have requested information related to the School Board. These emails are available to any parent or community member who subscribes to the division's y-line service.

EFFICIENCY & SAFETY

ORGANIZATIONAL UNIT: INSTRUCTION, ADMINISTRATION/ATTENDANCE & HEALTH, OPERATIONS & MAINTENANCE, PUPIL TRANSPORTATION & TECHNOLOGY

Goal 5: The York County School Division will maintain efficient, effective, service-oriented operations that support student achievement in safe, secure environments.

Resources will be allocated to maximize student achievement. Annual budget documents will include quantitative and qualitative information pertaining to how the allocation of resources maximizes student achievement.

**YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN
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- Budget reductions for FY10, FY11, FY12, FY13 and FY14 were made strategically to maximize student achievement.
- Instructional expenditures were reduced in FY10, FY11 and FY12 less than expenditures at the School Board Office and in Operations and Maintenance.
- No currently filled teaching positions were cut from the budget in FY10, FY11 or FY12.
- The adopted FY10, FY11, FY12, FY13 and FY14 budgets included the staffing required to meet the class-size objectives set forth in the strategic plan.
- Extensive quantitative and qualitative information pertaining to the allocation of resources to maximize student achievement is included in the budget document and on the school division website.
- Academic Efficiency of Dollars Spent
- The following charts show a ranked comparison of per pupil expenditures for school divisions in the Hampton Roads region as compared to the ranking of pass rates for English SOL and Math SOL scores. All data presented below is for fiscal year 2012.
- As depicted by the charts, the York County School Division was ranked 9th in per pupil spending; 1st in English and Math SOL scores; and 2nd in graduation rates.

Locality	Per Pupil Expenditure *	Rank
Portsmouth	11,230	1
WJCC	11,123	2
Virginia Beach	10,876	3
Newport News	10,842	4
Chesapeake	10,680	5
Norfolk	10,419	6
Hampton	10,071	7
Suffolk	9,647	8
York	9,637	9

Locality	English SOL	Rank	Locality	Math SOL	Rank	Locality	Graduation Rate	Rank
York	94	1	York	80	1	WJCC	100	1
WJCC	94	1	WJCC	78	2	York	99	2
Virginia Beach	92	2	Chesapeake	71	3	Newport News	94	3
Chesapeake	92	2	Virginia Beach	67	4	Chesapeake	91	4
Suffolk	87	3	Suffolk	65	5	Virginia Beach	89	5
Portsmouth	83	4	Hampton	60	6	Hampton	85	6
Hampton	83	4	Portsmouth	57	7	Portsmouth	80	7
Newport News	82	5	Newport News	57	7	Suffolk	77	8
Norfolk	80	6	Norfolk	54	8	Norfolk	74	9

* Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2012. Most recent year data available.

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Performance measures will be used as an ongoing means of guiding efficient, effective, service-oriented operations. Annual measures will be articulated by June 30 of each year.

The Finance Department uses a variety of performance measures including:

Performance Measurement
Met Not Met X

General

- Obtain an unqualified audit opinion from a certified public accounting firm on the FY12 school division Comprehensive Annual Financial Report (CAFR).
 - Obtained an unqualified opinion on the FY12 CAFR.
- Obtain an unqualified audit opinion from a certified public accounting firm on the student activity fund statement of cash receipts and disbursements.
 - Obtained an unqualified opinion
- Prepare the FY13 CAFR in accordance with Governmental Accounting Standards Board requirements and submit to ASBO and the GFOA for consideration for the excellence in financial reporting awards.
 - FY12 CAFR won the award from ASBO and GFOA.
- Prepare and submit the FY14 budget document in accordance with the ASBO and GFOA budget presentation award program criteria.
 - The FY13 budget won the award from ASBO and the GFOA. We were recently notified that the FY14 budget received both awards.
- No less frequent than annually, make risk management recommendations to the Division Superintendent to control and manage risk exposure to the school division and its employees.
 - All insurance policies and risk management activities were reviewed during the fiscal year. In 2010 the school division was the recipient of the Risk Management Performance Award from the Virginia Municipal League Insurance Programs.
- Maximize the availability of resources by actively pursuing state, federal and local grants such as federal impact aid and federal stimulus funds.
 - Made application and managed federal, state and local grants including impact aid, federal stimulus funding, federal Job's Fund, No Child Left Behind funding, Title VIB special education funding, state funding, local grants, etc.

FY13	FY12	FY11
√	√	√

FY13	FY12	FY11
√	√	√

FY13	FY12	FY11
√	√	√

FY13	FY12	FY11
√	√	√

FY13	FY12	FY11
√	√	√

FY13	FY12	FY11
√	√	√

Accounting

- Process all payments within ten business days of receipt in the accounts payable office.
 - Performance measure was met 100% of the time. Out of 4,414 payment vouchers, all were processed within 10 business days.

FY13	FY12	FY11
√	√	√

**YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN
FY 14 STATUS REPORT
(continued)**

- Finance Report given to School Board Clerk for School Board meeting agenda one week prior to Board Meeting every month.

FY13	FY12	FY11
√	√	√

 - Performance measure met.

- Accounts receivable invoices sent out within three working days of notice.

FY13	FY12	FY11
√	√	√

 - Performance measure met.

- All previous year federal grants at a zero balance by September 30th.

FY13	FY12	FY11
√	√	√

 - Performance measure met. 100% of all federal and state grants were expended with no funds returned to the state or federal government.

- During end of year accrual period, grant accrual reports to accounts receivable on a weekly basis.

FY13	FY12	FY11
√	√	√

 - Performance measure met. Accrual reports were prepared on a weekly basis during the period of February 2013 – July 2013.

- All grants in state Omega grant system by July 1st.

FY13	FY12	FY11
√	√	√

 - Performance measure met.

- Meet all state and federal grant reimbursement deadlines.

FY13	FY12	FY11
√	√	√

 - Performance measure met for 100% of grants.

- Purchasing card ACH payment made each month no later than due date.

FY13	FY12	FY11
√	√	√

 - Performance measure met 100% of the time. Every month the P-card electronic payment was made on or before the due date.

- Each month a sampling of P-card holders will be internally audited.

FY13	FY12	FY11
√	√	√

 - Performance measure met 100% of the time. Internal P-card audits are performed each month.

- New bookkeepers provided training on student activity fund accounting software.

FY13	FY12	FY11
√	√	√

 - Performance measure met. Two new bookkeepers were trained.

- Student Activity Fund (SAF) manual kept up-to-date and posted on SID.

FY13	FY12	FY11
√	√	√

 - Performance measure met. SAF manual was updated in FY13.

- Student Activity Fund bank reconciliations prepared on a monthly basis.

FY13	FY12	FY11
√	√	√

 - Performance measure met. Monthly bank reconciliations of the Student Activity Funds were performed by all schools and the Finance Department.

Budget and Financial Reporting

- Process all purchase requisitions within two business days of receipt.

FY13	FY12	FY11
√	√	√

 - Performance measure met 100% of the time. Out of 535 requisitions, all were processed within two business days of receipts.

**YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN
FY 14 STATUS REPORT
(continued)**

- Publish the FY14 Approved Annual Budget on the School division external website.

FY13	FY12	FY11
√	√	√

- Performance measure met.

- Perform monthly internal audits of accounts receivable and accounts payable.

FY13	FY12	FY11
√	√	√

- Performance measure met. Each month audits of Accounts Payable and Accounts Receivable were performed.

- Process and distribute all purchase orders within three days of receipt from County.

FY13	FY12	FY11
√	√	√

- Performance measure met. Out of 535 purchase orders issued, all were processed within three business days.

- Prepare procurement resolution including all requisitions requiring School Board approval one week prior to monthly School Board meeting.

FY13	FY12	FY11
√	√	√

- Performance measure met.

- Prepare Food Service financial report on a monthly basis.

FY13	FY12	FY11
√	√	√

- Performance measure met.

- Submit Food Service monthly reimbursement claim by the 20th of each month.

FY13	FY12	FY11
√	√	√

- Performance measure met and successfully completed state audit of reimbursement requests.

- Submit completed Annual School Report to the Department of Education by the 15th of September each year.

FY13	FY12	FY11
√	√	√

- Performance measure met.

- All budget requests submitted online by budget account managers.

FY13	FY12	FY11
√	√	√

- Performance measure met.

- Prepare Superintendent's Proposed Operating Budget document for public review ten days before public hearing.

FY13	FY12	FY11
√	√	√

- Performance measure met.

Payroll

- Maintain a 98% to 100% accuracy rate in processing payroll checks.

FY13	FY12	FY11
√	√	√

- Performance measure met. Out of approximately 39,940 processed paychecks, the overall accuracy rate was 99.97%. Details by payroll classification (employee group) are shown below

Accuracy rate by payroll classification:

<u>Payroll Classification</u>	<u>Accuracy Rate</u>
Administration	99.99%
Custodial/Housing	99.91%
Transportation	100.00%
Cafeteria	100.00%
Substitute & Summer School	100.00%
Supplemental & One-Time Payments	100.00%

**YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN
FY 14 STATUS REPORT
(continued)**

- Workers compensation first report of accident reported within 24 hours.
 - Performance measure met.

FY13	FY12	FY11
√	√	√
- All workers compensation bills relating to claims will be processed in a timely manner.
 - Performance measure met.

FY13	FY12	FY11
√	√	√
- Respond to workers compensation service request within three hours.
 - Performance measure met.

FY13	FY12	FY11
√	√	√
- Process monthly reconciliation of payroll deductions and vendor payments within two business days of payroll date.
 - Performance measure met.

FY13	FY12	FY11
√	√	√
- No less than semi-annual cross check between benefits and payroll deduction data.
 - Performance measure met.

FY13	FY12	FY11
√	√	√
- Process all payrolls by publish date.
 - Performance measure met.

FY13	FY12	FY11
√	√	√
- Process and mail all W2's error free prior to January 31 deadline.
 - Performance measure met.

FY13	FY12	FY11
√	√	√
- Process and mail all 1042's error free prior to March 15th deadline.
 - Performance measure met.

FY13	FY12	FY11
√	√	√
- Complete employment verification within two business days.
 - Performance measure met.

FY13	FY12	FY11
√	√	√

In support of the instructional program, operations staff demonstrated remarkable performance on productivity measures during FY13.

- Energy conservation measures resulted in a cost avoidance of \$385,941.00 in FY13.

Energy Management	FY13	FY12	FY11	3 Year Average
Electricity Cost Avoidance	\$385,941.00	\$345,415.00	\$277,005.17	\$336,120.39

- During FY13, Information Technology staff maintained an outstanding weekly server availability rate of 99.99%.

Network Administration	FY13	FY12	FY11	3 Year Average
Average Weekly Server Availability	99.99%	99.90%	99.98%	99.96%

- During FY13, the number of bus accidents or incidents per 100,000 student miles was 1.60.

Pupil Transportation	FY13	FY12	FY11	3 Year Average
Accidents or Incidents per 100,000 Student Miles	1.60	3.60	3.60	2.93

**YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN
FY 14 STATUS REPORT
(continued)**

- In FY13, 83.40% of computer work orders were closed during the day in which the requests were made.

Computer Maintenance	FY13	FY12	FY11	3 Year Average
Computer Work Orders Closed during the Day Reported	83.40%	75.00%	66.40%	75%

- YCSD vehicle maintenance staff continued their outstanding record of performing 100% of bus safety inspections on schedule in FY13.

Vehicle Maintenance	FY13	FY12	FY11	3 Year Average
Percent Bus Safety Inspections Accomplished on Schedule	100%	100%	100%	100%

Additional Operations Performance Measures

Input Category	FY13	FY12	FY11	3 Year Average
Building Maintenance:				
Total Annual Building Maintenance Cost per Building Square Foot	\$ 1.41	\$ 1.60	\$ 1.62	\$ 1.54
Tradesman per Building	0.60	0.60	0.60	0.60
HVAC Units per Technician	358	353	349	353
Custodial Services:				
Total Annual Custodial Cost per 100,000 Building Square Foot	\$ 11.37	\$ 11.47	\$ 11.59	\$ 11.48
Pupil Transportation:				
Total Operating Cost per 100,000 Regular Instruction Student Miles	\$ 1,574.00	\$ 1,600.00	\$ 1,600.00	\$ 1,591.33
Total Cost per 100,000 Special Education Student Miles	\$14,100.00	\$ 10,000.00	\$ 10,000.00	\$ 11,366.67
Transportation Personnel Costs per Mile	\$ 1.47	\$ 1.39	\$ 1.39	\$ 1.42
Vehicle Maintenance:				
Total Bus Maintenance Cost per Mile	\$ 0.30	\$ 0.28	\$ 0.28	\$ 0.29
Total Non-Bus Vehicle Maintenance Cost per Mile	\$ 0.20	\$ 0.17	\$ 0.17	\$ 0.18
Computer Maintenance:				
Number of Computers per Technician	340	385	385	370
Number of Mail Boxes	2267	2424	2300	2330
Number of Network Servers per Network Administrator	97.17	52.29	42.14	63.87

**YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN
FY 14 STATUS REPORT
(continued)**

Output Category	FY13	FY12	FY11	3 Year Average
Computer Maintenance:				
Percent of Work Orders Closed Annually by Category of Days:				
Same Day	83.40%	75%	66.40%	75%
2-3 Days	4.67%	6%	8.29%	6%
4-6 Days	4.25%	6%	8.60%	6.32%
7+ Days	7.68%	12.99%	16.71%	12.46%
Application Support:				
Number of Major Project Milestones Accomplished Annually	13	9	11	11
Network Administration:				
Average Weekly Availability of Servers	99.99%	99.90%	99.98%	99.96%
Energy Management:				
Cost of Electricity per 1,000,000 Student Square Foot	\$ 1,026.67	\$ 1,028.44	\$ 1,036.12	\$ 1,030.41
Usage of Electricity per 1,000,000 Student Square Foot	12,374.83	12,396.21	12,488.79	12419.94
Electricity Cost Avoidance	\$385,941.00	\$ 345,415.00	\$ 277,005.17	\$ 336,120.39
Building Maintenance:				
Percent of All Safety Related Work Requests Accomplished within 3 Working Days	54%	57%	58%	56.33%
Percent of All Work Requests Accomplished within 6 Months	82%	87%	82%	83.67%
Number of Work Requests Accomplished per 100 Hours of Trade Group Time:				
Plumbing	12	40	39	30
Electrical	43	47	44	44.67
Mechanical	48	48	56	50.67
Custodial Services:				
Number of Custodial Discrepancies identified during Inspections	1.97	1.85	1.70	1.84
Pupil Transportation:				
Average Quarterly Bus Occupancy Rate	51%	45%	45%	47%
Accidents or Incidents per 100,000 Bus Miles	1.6	3.60	3.60	2.93
Vehicle Maintenance:				
Percent Bus Safety Inspections Accomplished on Schedule	100%	100%	100%	100%
Bus Road Breakdowns per 100,000 Bus Miles	1.8	1.20	1.20	1.40

**YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN
FY 14 STATUS REPORT
(continued)**

Human Resources:				
Total Cost per Staff Vacancy Filled	\$ 103.53	\$ 61.62	\$ 84.86	\$ 83.34
Days Required to Fill a Licensed FTE Vacancy during Contract Year	20.00	21.50	21.50	21.00
Training of New Hires	100%	100%	100%	100.00%
Employee Benefits Administration	100%	100%	100%	100.00%
Benefits Staff per Employee	1:1766	1:1699	1:875	1:1466

SBO and operational staff members will participate in annual professional development pertaining to relationships and customer service.

- During FY13, professional development sessions were held for non-licensed staff members, including custodians, clerical staff, nurses, transportation employees and para-educators with effective customer service as the focal point of these sessions.

Customer needs will be met or exceeded by Operations Staff members. Customer service surveys will be conducted by November 1 of each year. Survey results will be used to support the provision of efficient, effective, service-oriented operations.

- During the fall of 2013, principals, assistant principals, and high school athletic directors responded to customer service surveys for the operational areas of custodial services, human resources, information technology, maintenance and transportation. On a five point scale (with 5 being the best), the average composite operations satisfaction rating for responses to survey questions was 4.09.
- During the fall of 2013, randomly selected staff members responded to customer service surveys for the operational areas of human resources and information technology. On a five point scale (with 5 being the best), the average rating for responses to human resources questions was 4.05 and the average rating for responses to information technology questions was 4.07.
- Overall, administrators and staff members are highly satisfied with the level of service received by the various operational services.
- Survey results are being used to further improve the efficiency and effectiveness of operational services.

Staff will create a ten-year facility master plan and a proposed capital improvement program aimed at maintaining safe, high-quality facilities. Annual building inspections, roof surveys, data relating to work orders, revised construction cost projections, and updated long-term enrollment projections will be used to identify needed adjustments.

The Ten Facilities Master Plan (FMP) for Fiscal Years 2015 – 2024 was completed in September 2013 and highlights of this document were presented to the York County School Board on October 14, 2013.

The FMP addresses the needs of the York County School Division for new or expanded facilities and major maintenance of existing facilities. Such needs are driven by changes in student population, changes in academic programs and by the conditions of facilities. The focus of each edition of the FMP is the list of recommended capital construction projects and capital maintenance projects to be included in the next year’s Capital Improvement Plan (CIP). Recommendations for new classroom facilities flow from an analysis of both demographic projections, prepared by the York County staff, and the projected enrollment for specific schools. The impact of new residential developments on school enrollment is also a major consideration. Recommendations for capital maintenance projects are based on relevant machinery and system histories and observed conditions in each school’s building and campus.

**YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN
FY 14 STATUS REPORT
(continued)**

Staff will support safe, secure educational environments. Examples of activities relating to this objective include the following actions: collaborating with local public safety agencies; maintaining appropriate administrative staffing; conducting annual maintenance of surveillance cameras and access control; reviewing/refining crisis management plans annually; and participating in safe schools training.

The following activities were undertaken by Division staff to support safe and secure school environments.

- During the fall of 2013, all teachers, administrators, maintenance and transportation staff completed training on the following topics: Bullying: Recognition and Response and Cyber Bullying.
- Resources on bullying prevention are available on the division website for teachers, parents and students.
- A climate survey was developed by the division-wide Bullying Prevention committee to be administered to students at all levels during the spring of 2014.
- All crisis management plans were reviewed by School Board Office staff during August 2013.
- Intruder drills are held at all schools in conjunction with York County Department of Fire and Life Safety and York/Poquoson Sheriff's Office. Debriefing meetings are held after each drill to evaluate the drill and refine points of emphasis.
- Procedures for an earthquake drill have been added to the crisis management plan. One Earthquake drill is held annually in all schools.
- Law enforcement and Fire and Life Safety personnel provide training on various safety related topics to administrators.
- Playgrounds are inspected monthly.
- Facility inspections of all schools and buildings are conducted by division staff on an annual basis.
- Table top discussions with scenarios will be held in January of 2014 with all administrators on safety.
- Safety training is given to all new employees as well as tenured employees annually.

SCHOOL BOARD POLICY

Management of Funds

School Board Policy File: DA

The superintendent or his/her designee shall be responsible for administering the division budget in accordance with board policies and applicable state and federal regulations, and laws; therefore, the superintendent or his/her designee will use appropriate fiscal planning and management methods, modeled after the best accepted business practices and directed toward the educational goals of the division.

1. If the appropriating body approves the School Board budget by total expenditures, funds may be transferred by the School Board from one category to another. If funds are appropriated to the School Board by major classifications, no funds shall be expended by the School Board except in accordance with such classifications without the consent of the body appropriating the funds.
2. The superintendent is authorized by the School Board to make line item transfers within a category.

The School Board shall manage and control the funds made available to the School Board for the public schools and may incur costs and expenses.

The quantity and quality of learning programs are directly affected by available funding and the effective, efficient management of those funds. It follows that achievement of the division's financial goals can best be achieved through excellent fiscal management. Further, the Board recognizes the important trust inherent in managing substantial public resources.

In the division's fiscal management, the Board seeks to achieve the following goals:

1. To engage in thorough advanced planning to develop budgets and to guide expenditures to achieve the greatest educational returns and the greatest contributions to the educational program;
2. To establish levels of funding which will provide high quality education for the students of the division;
3. To use the best available techniques and processes for budget development and management;
4. To provide timely and appropriate information to the School Board and all staff with fiscal management responsibilities; and
5. To establish and implement efficient procedures for accounting, reporting, purchasing, payroll, payment of vendors and contractors, and all other areas of fiscal management.

Annual Budget

School Board Policy File: DB

The annual school budget is the financial outline of the division's education program. It presents a proposed plan of expenditures and the expected means of financing those expenditures. After adoption, it provides the primary means of managing expenditures.

The fiscal year begins on the first day of July and ends on the thirtieth day of the following June.

The superintendent shall prepare, with the approval of the school board, and submit to the appropriating body, an estimate of the amount of money needed during the next fiscal year for the support of the public schools of the school division. The estimate shall set up the amount of money needed for each major classification prescribed by the Board of Education and such other headings or items as may be necessary.

The superintendent or his/her designee shall prepare a budget calendar identifying all deadlines for the annual budgetary process. The calendar shall include at least one work session for reviewing the budget and at least one public hearing on the budget. Notice of the time and place for the public hearing must be published at least ten days in advance, in a newspaper having general circulation within the school division.

SCHOOL BOARD POLICY **(continued)**

Upon approval of the school division's budget by the appropriating body, the school division shall publish the approved budget, including the estimated required local match, on its website and the document shall also be made available in hard copy as needed to citizens for inspection.

Revenues from Tax Sources

School Board Policy File: DBY

In an attempt to provide the best education possible within the financial resources available, the Board will:

- request adequate local funds for the operation of the school division;
- accept all available state funds to which the division is entitled by law or through regulations of the state board of education; and
- accept all federal funds which are available providing there is a specific need for them and that any required matching funds are available.

Revenues from Nontax Sources

School Board Policy File: DBZ

The School Board may obtain and receive funds from nontax sources including but not limited to various student fees, rentals, athletic events, royalties, refunds, insurance loss reimbursements, sale of surplus property, rebates, advertisements, gifts, interest on investments, and other sources not prohibited by state law.

Student fees will be set by the School Board on an annual basis according to the Code of Virginia and Regulations of the State Board of Education. No fees may be charged without prior approval of the School Board.

Fees charged to non-school groups for the use of real and personal property will be approved by the School Board.

Financial Accounting and Reporting

School Board Policy File: DI

The superintendent or his/her designee shall establish and be responsible for a division's accounting system that will satisfy the Virginia Department of Education's regulations regarding accounting practices and applicable federal, state, and local laws.

Financial Accounting and Reporting

The School Board will receive monthly financial statements, including statements of revenues and expenditures, showing the financial condition of the division as of the last day of the preceding month. School food service funds will be held in separate, interest bearing, bank accounts.

At least once each year the school board will submit a report of all its expenditures to the appropriating body. Such report shall also be made available to the public either on the school division website or in hard copy at the central school division office, on a template prescribed by the Board of Education.

Inventories

The accountability for all equipment and materials belonging to the York County School Board and the maintenance of current inventory stock records is the responsibility of the superintendent or his/her designee. The accountability of all materials and equipment within the individual schools is the responsibility of the individual school principal. The superintendent will implement this policy with appropriate standard operating procedures.

SCHOOL BOARD POLICY (continued)

Capital Assets

The superintendent is responsible for the accounting and financial reporting of capital assets owned by the County School Board in accordance with generally accepted accounting principles. The superintendent will implement this policy with appropriate regulations and standard operating procedures.

School Level Accounting System

Each school is required to maintain an accurate, up to date accounting system of all money collected and disbursed by the school. These funds will be deposited in accounts in the name of the school.

A record of all receipts and disbursements will be maintained in accordance with the Student Activity Fund Manual as promulgated by the superintendent and in accordance with regulations issued by the State Board of Education.

Audits of School Board Accounts

Arrangements for the audit of School Board accounts by an independent Certified Public Accountant will be coordinated with the County Board of Supervisors. The superintendent or his/her designee is responsible for preparing an audited Comprehensive Annual Financial Report (CAFR) as a component unit of the County of York as soon as practical after the close of each fiscal year. The audited CAFR, including the auditor's report on compliance and internal controls, will be presented to the Board.

Purchasing Authority

School Board Policy File: DJA

Procurement of all goods and services by the County School Board and all of its employees shall be made pursuant to the York County Ordinance on centralized purchasing policy and the policy's implementing regulations.

In school division procurement the superintendent or his/her designee shall be the County School Board's designee for any action or authority assigned to the "Approving Authority's designee" in the centralized purchasing policy.

All personnel in the division who desire to purchase equipment and supplies shall follow the established procurement procedures for the issuance of a requisition.

Internal Controls

The superintendent, or his/her designee, shall establish appropriate procedures for internal accounting controls.

Purchasing and Contracting

It is the policy of the York County School Board to encourage full and open competition whenever practicable among potential contractors and suppliers by competitive bidding practices; to centralize purchasing and contracting to realize the economies resulting therefrom; and to seek maximum educational value for every dollar expended.

Payment Procedures

School Board Policy File: DK

School Board

The superintendent is directed to organize and to administer a system for recording receipts and payment of goods and services. The payment system shall provide for a proper recording and prompt payment of all transactions and shall be in accordance with generally accepted accounting principles and regulations of all government agencies. To the extent that the York County ordinances on centralized purchasing allows approval of purchases by the approving authority's designee, approval of all payments shall be authorized by the agent or deputy agent of the Board, who

SCHOOL BOARD POLICY
(continued)

shall be appointed annually by the Board to serve in this capacity. The services of the county central accounting department will be utilized to issue checks for claims arising from financial commitments of the School Board. Accurate records of payment of claims and day to day position of all budget items will be available in the School Board Office.

The superintendent will certify to the Board all claims for approval. Advantage should be taken of discounts for prompt payment of all obligations. Certification of claims will normally be presented to the Board on a monthly basis.

Payment of each claim shall be ordered or authorized by a warrant drawn on the treasurer or other officer charged by law with the responsibility for the receipt, custody and disbursement of the funds of the school board. The face of the warrant shall state the purpose or service for which such payment is drawn and the date of the order entered or authority granted by the school board.

Fiscal Agent

Any such agent or deputy agent must furnish a corporate surety bond. The School Board shall set the amount of such bond or bonds and the premium therefore shall be paid out of funds made available to the School Board.

Special Warrants

The York County School Board may provide, by resolution, for the drawing of special warrants in payment of compensation, when such compensation has been earned and is due, for

- (i) all employees under written contract,
- (ii) all other employees whose rates of pay have been established by the school board or its properly delegated agent, upon receipt of certified time sheets or other evidence of service performed, and
- (iii) for payment on contracts for school construction projects according to the terms of such contracts.

Payroll Procedures

School Board Policy File: DL

Employees shall be paid pursuant to the School Board's Pay Plan. The salary schedules in the pay plan will be approved by the School Board annually. Funding for salaries and other payments to employees for services rendered shall be authorized as a part of the annual operating budget. The school division will maintain records that accurately reflect the compensation and related benefits of each employee.

The superintendent, by regulation, shall establish appropriate procedures to pay employees earned salaries in a timely and accurate manner. Such superintendent regulation shall also ensure compliance with governing state and federal statutes and regulations.

Expense Reimbursements

School Board Policy File: DLC

The School Board encourages attendance and participation of school personnel at professional meetings. The purpose of this policy is to provide the staff with opportunities to improve their work skills and to maintain high morale.

It shall be the duty of each budget holder (staff member with supervisory control for expending funds in an assigned account) to examine all requests for reimbursement for which they are responsible. All such expenditures shall be necessary and reasonable for the efficient and effective operation of the school division.

SCHOOL BOARD POLICY **(continued)**

Reimbursement for lodging and meals on out of county assignments will not exceed the reasonable cost of the room and meals. In those cases where costs are excessive, proper justification and explanation will be required before reimbursement.

Travel allowances will be provided to employees who must travel on School Board business and use their private automobile. The travel allowance for reimbursement will be the standard mileage rate per mile allowed by the Internal Revenue Service (IRS) for business travel. If at any time the IRS deems it necessary to adjust the standard mileage reimbursement rate the York County School Board rate will automatically adjust to the new IRS rate.

Reimbursement requests should be submitted on a monthly or quarterly basis. Receipts for all expenditures except car mileage must be attached to the reimbursement form before items can be considered reimbursable. If receipts for expenses cannot be obtained, explanations are to be attached, i.e., tips and taxi fares. Alcoholic beverages will not be reimbursed. The Chair will serve as approval authority for all travel reimbursement requests of Board members and of the superintendent. The Vice-Chair will serve as approval authority for all travel reimbursement requests of the School Board Chair.

Personal Use of Public Assets

School Board Policy File: DX

For purposes of this section, "*public assets*" means personal property belonging to or paid for by the Commonwealth, or any city, town, county, or any other political subdivision, or the labor of any person other than the accused that is paid for by the Commonwealth, or any city, town, county, or any other political subdivision.

School Board employees are prohibited, except when lawfully authorized, to use or permit the use of public assets for private or personal purposes unrelated to the duties and office of the employee or any other legitimate government interest.

Risk Management

School Board Policy File: DZ

The York County School Board desires to lessen the potential loss due to damage to property and its associated expenses, liability to third parties, and injury to employees. Accordingly, it is the policy of the York County School Board that:

1. The overall responsibility for the risk management of the School Division rests with the superintendent.
2. The superintendent or his/her designee shall serve as coordinator of the risk management effort.
3. The coordinator of the risk management effort shall:
 - undertake reasonable action which will lessen the possibility of loss or injury in the workplace to all employees.
 - identify systematically loss exposures which can have an adverse effect on the material well-being of the School Board or its employees or students.
 - when possible and financially practical, procure insurance to compensate for losses which in his judgment would adversely affect the School Board.
 - annually submit to the School Board a report on the status of the School Division's risk management program.

BUDGET DEVELOPMENT PROCESS

Virginia school law requires that the budget fiscal year begin July 1 and end June 30. The York County School Division develops an Operating Budget, Food Service Budget and Capital Improvements Budget on an annual basis.

Operating Budget

The Operating Budget covers those necessary expenditures for the day-to-day operations of the School Division for the upcoming fiscal year. This includes costs such as teacher salaries, supplies, equipment and other operating costs.

Food Service Budget

The Food Service Budget accounts for the revenue and expenditures necessary to operate school cafeterias. No local tax dollars are used to defray costs in the food service fund. The primary source of revenue to this fund comes from cafeteria sales.

Capital Improvements Budget

The Capital Improvements Program (CIP) reflects the capital maintenance and construction needs of the School Division. Projects included in the CIP are the construction or renovation of school buildings, roof replacements, HVAC replacements and repaving of parking lots. The CIP includes not only the budget for the upcoming fiscal year but also projections for the subsequent nine fiscal years. The out years are for planning purposes only. The upcoming fiscal year is the only fiscal year in which funds are appropriated for use by the School Division. The CIP is updated annually.

The York County School Board budget process involves three phases:

Phase I - Section 22.1-92 of the Code of Virginia requires the Division Superintendent to prepare an estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division. The estimate is required to be allocated for each major classification prescribed by the State Board of Education. Section 22.1-115 of the Code of Virginia states “ the Board shall prescribe the following major classifications for expenditures of school funds: (i) instruction, (ii) administration, attendance and health (iii) pupil transportation, (iv) operation and maintenance, (v) school food services and other noninstructional operations, (vi) facilities, (vii) debt and fund transfers, (viii) technology, and (ix) contingency.”

The Superintendent’s proposed budget is based on budget requests prepared by administrative and supervisory staff. The Superintendent also receives input from the School Board, employee associations, Parent Teacher Associations, County Administrator, etc. in formulating the budget proposal. Citizen input is provided via a public forum early in the budget process. After the Superintendent’s budget is made public, the School Board conducts a public hearing on the proposed budget.

Phase II - The School Board is required by state law (VA Code Section 22.1-92) to conduct a public hearing on the proposed budget to receive the views of citizens. The School Board also holds several work sessions on the proposed budget and modifies the proposed budget if necessary. The School Board must approve the budget by April 1 and submit it to the Board of Supervisors for the County of York for their approval.

Phase III - The Board of Supervisors is required by state law to approve a School Board budget by May 1. If the Board of Supervisors approves a local appropriation that is less than the amount the School Board requested, the School Board must reduce the proposed budget accordingly.

The following is a summary of the FY15 Budget Calendar

August – September, 2013	Draft Capital Improvement Program (CIP) prepared by staff.
October 14, 2013	Superintendent provides general direction to staff on Operating Budget process. Draft CIP forwarded to Division Superintendent.
October 28, 2013	Public Forum on CIP. School Board work session on preliminary revenue estimates. Directors have budget coordinating meetings with Principals. Operating budget packages sent to Directors and Principals. CIP staff planning session with Superintendent. School Board conducts a Public Forum on the goals and objectives for the CIP and Operating budgets.
November 1, 2013	Operating Budget proposals submitted by Chief Operations Officer and Chief Academic Officer to the Chief Financial Officer.
November 4, 2013	School Board work session on CIP.
November 18, 2013	School Board conducts a Public Hearing on FY15 CIP.
December 2, 2013	School Board work session on CIP. Superintendent and staff work session on first draft of Superintendent's FY14E Operating Budget proposal.
December 16, 2013	School Board considers approval of CIP.
January 6, 2014	Superintendent and staff work session on final draft of FY14E. School Board work session on FY14E Operating Budget and FY15 budget priorities. Superintendent and staff work session on first draft of Superintendent's FY15 Operating Budget (hereinafter "Budget Proposal"). Superintendent and County Administrator meet to discuss FY15 budget initiatives.
January 27, 2014	School Board public forum on budget. Superintendent work session with School Board on FY15 operating budget.
February 4, 2014	Joint work session with School Board and Board of Supervisors to discuss FY15 budget issues.
February 10, 2014	Superintendent work session with School Board on FY15 operating budget.
February 24, 2014	School Board public hearing on budget proposal.
March 6, 2014	School Board Work Session on Superintendent's budget proposal.
March 24, 2014	School Board considers approval of Superintendent's FY15 budget proposal. School Board considers approval of Superintendent's FY14E Operating Budget.
April 1, 2014	Public Forum on FY15 School Board proposed budget at Grafton High School.
April 3, 2014	Public Forum on FY15 School Board proposed budget at Bruton High School.
May 6, 2014	Board of Supervisors approves a School Board budget and a local contribution. If Board of Supervisors' approved budget is different than the School Board proposed budget, the School Board must adjust their budget accordingly. Governor and General Assembly approve the state budget.
May 12, 2014	School Board work session to review BOS approved contribution.
May 19, 2014	School Board work session to discuss budget adjustments.
June 2, 2014	School Board special meeting to approve budget.

Note: Usually once during the fiscal year the School Board will revise the current budget to reflect significant changes in revenues and/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.

BUDGET ADMINISTRATION PROCESS

The budget serves as a planning tool for managing the financial resources of the School Division. Budget administration is the process of monitoring revenues and expenditures during the fiscal year for compliance with the approved budget. Expenditures are monitored to ensure that they do not exceed authorized amounts and that they are used for intended, proper and legal purposes. Revenues are monitored to identify any fluctuations in budget to actual amounts.

Expenditure and Encumbrance Controls

The York County School Division's budget is segregated into cost centers. Each cost center is assigned to a budget manager. (A budget manager can be a director, principal, manager, supervisor, etc.) The budget manager is responsible for managing the budget accounts within the cost center to which he/she has been assigned to ensure the funds are properly spent or encumbered within the approved budget amount.

Budget Transfers

Budget managers are permitted to transfer budget funds within each cost center. However, the budget manager is not permitted to expend or encumber funds exceeding the cost center appropriation without permission of the Division Superintendent.

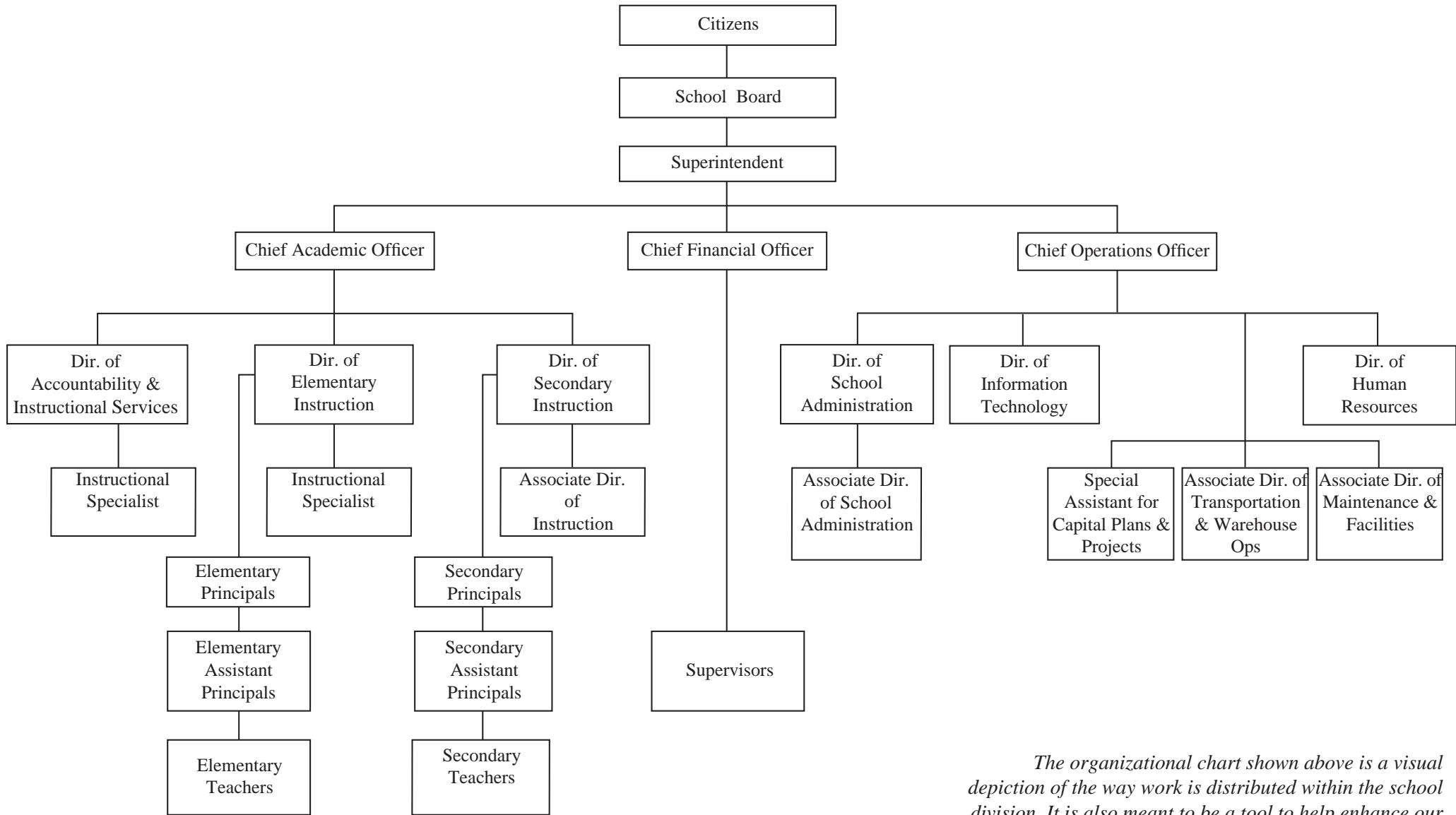
The Division Superintendent has authority to transfer funds within each major category level. Transfers from one major category (i.e. instruction, administration, pupil transportation, etc.) to another must be approved by the School Board.

Revenue Monitoring

The school division receives 47% of its funding for the operating budget from the state and 11.5% from the federal government. Often during the fiscal year, revenue adjustments are necessary due to changes in appropriations or fluctuations in enrollment. The Chief Financial Officer for the School Division is responsible for monitoring budgeted to actual revenues. If significant changes to revenue projections are required, the Division Superintendent, with the assistance of staff, develops a corresponding adjustment on the expenditure side of the budget.

YORK COUNTY SCHOOL DIVISION ORGANIZATIONAL CHART

As of June 30, 2014



The organizational chart shown above is a visual depiction of the way work is distributed within the school division. It is also meant to be a tool to help enhance our working relationship with the citizens of the County, and to create clear channels of communications in order to better accomplish our goals and objectives.

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FINANCIAL

SIGNIFICANT BUDGET AND ACCOUNTING REQUIREMENTS

BASIS OF PRESENTATION - FUND ACCOUNTING

The accounts of the School Division are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The narrative below indicates the relationship between major funds and non-major funds in the aggregate.

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. The following are the School Division's governmental fund types:

General Fund (Major Fund) - The General Fund is the general operating fund of the School Division. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund (Non-Major Fund) - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The only Special Revenue Fund is School Food Services, which accounts for the activities of preparing and serving breakfast and lunch to students, faculty, adult visitors, and periodic catering services for school events. The School Food Services Fund must be appropriated by the Board of Supervisors.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. The County government maintains the Debt Service Fund for the School Division. The School Division does not budget for debt service. Pursuant to state law, the School Division does not maintain a debt service fund and cannot issue debt that extends beyond the current fiscal year.

Capital Project Fund - The Capital Project Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). The Capital Project Fund consists of school construction and major renovations to buildings.

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.

BASIS OF BUDGETING AND ACCOUNTING

The modified accrual basis of budgeting and accounting is followed by the Governmental Funds. Under the modified accrual basis, 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. Encumbrances outstanding at year-end are reported as reserved fund balances since they do not constitute expenditures or liabilities and are reappropriated in the ensuing year's budget. Depreciation expense is not included in the budget.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the

SIGNIFICANT BUDGET AND ACCOUNTING REQUIREMENTS (continued)

School Division; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the accrual criteria are met.

CLASSIFICATION OF REVENUES AND EXPENDITURES

Revenues of the School Division are classified by fund and source. There are three primary sources of revenue: local, state, and federal. Local revenues include interest on deposits, fees for the use of school property, tuition for summer school and non-resident students, and the local appropriation from the County government. State revenues include the school system's share of the statewide sales and use tax, funding of the Standards of Quality by the General Assembly of the Commonwealth of Virginia, and state grants. Federal revenues are derived primarily from federal impact aid. The York County School Division is heavily impacted by the federal government. Approximately 42% of the student population is federally connected. Some of the other federal revenues included are Title I, Title II, Title III, Title VIB, and federal grants.

Expenditures in the operating fund are classified based on fund, function, program, location, and object. The levels of fund, function, program, and object are presented in this budget. Location refers to the budget manager responsible for the budget account, and this budget document does not reflect that level of detail. An example of the expenditure classification system as used in this budget document is "Regular Education - Kindergarten - Textbooks."

CASH AND TEMPORARY INVESTMENTS

The County utilizes the pooled cash investment method. Income from the investment of pooled cash is allocated to the various funds based on the percentage of cash and temporary investments of each fund to the total pooled cash and temporary investments. The investment of School Division cash on hand for all appropriated funds is the responsibility of the County Treasurer.

FUND BALANCE

Fund balance is defined as the excess of assets of a fund over its liabilities and reserves. State law prohibits school divisions from carrying over surplus funds from one fiscal year to the next in the General Fund and Capital Projects Fund. Therefore, the School Division does not maintain a fund balance. The County Board of Supervisors may appropriate to the School Division surplus funds from previous fiscal years to the current fiscal year.

DEBT SERVICE FUND

State law prohibits school divisions from entering into debt that extends beyond the current fiscal year without the approval of the local governing body. The governing body in York County is the County Board of Supervisors. If the Board of Supervisors approves a debt issue, it is listed in the name of the County of York, not the School Division. The Board of Supervisors also maintains the budget and administers all payments related to the debt service fund for the School Division. The School Division has no current debt. Due to the requirements described above, the budget for the debt service fund is not included in the School Division budget document.

OTHER POST EMPLOYMENT BENEFITS (OPEB)

School division eligible retirees and their dependents received post-employment health care benefits. For fiscal year ended June 30, 2013, the net OPEB obligation was \$481,420 and the unfunded actuarial accrued liability was \$6,395,607. As of June 30, 2013, the school division had accumulated \$4,566,134 in a OPEB reserve fund that is under the control and authority of the County subject to an agreement between the School Board and the Board of Supervisors.

REVENUES AND EXPENDITURES

SIGNIFICANT TRENDS AND ASSUMPTIONS

REVENUES

The Operating Budget is comprised of four major revenue sources: state, federal, county, and local miscellaneous.

State

State revenue flows to the school division in a myriad of ways. The most predominant way is based on student average daily membership as applied to the funding provided by the state based on the Standards of Quality. As background information, Article VIII, § 2 of the Constitution of Virginia requires the State Board of Education to determine and prescribe from time to time, subject to revision by the General Assembly, Standards of Quality for the public schools in Virginia. The General Assembly shall determine the manner in which funds are to be provided for the cost of maintaining an educational program meeting the prescribed standards of quality, and shall provide for the apportionment of the cost of such program between the Commonwealth and the local units of government comprising such school divisions. The Code of Virginia (Section 22.1-18.01) requires the Board of Education to review the Standards of Quality every two years.

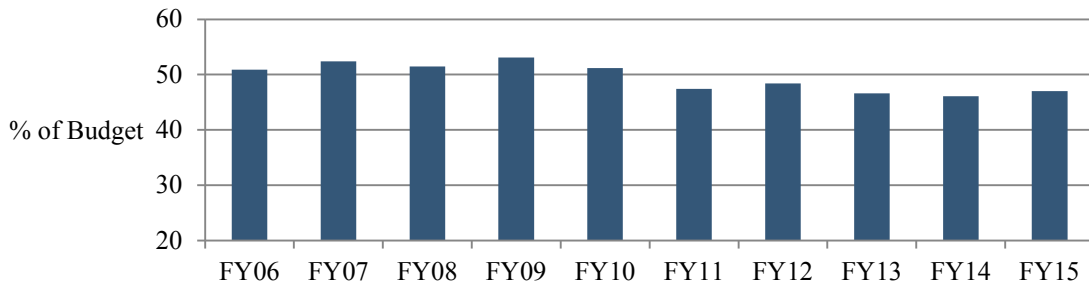
Other methods used by the state to fund local education programs are the allocation of state sales tax, grants, and participation in regional educational programs. The state first provided school divisions a distribution of lottery funds for FY99 and the state continued the lottery funds in each fiscal year thereafter through FY09. 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 nonrecurring costs. The amount in the School Operating Budget did not include the non-recurring portion. Beginning in FY10, the General Assembly approved shifting all lottery proceeds to cover a portion of designated K-12 educational programs thereby eliminating lottery funding as a separate revenue source.

In FY07 the state significantly increased funding to local school divisions in an effort to address the underfunded state standards of quality; that funding level was maintained in FY08 (see graph on next page). However, a reduction in ADM in FY08 had the effect of lowering state revenues. In FY09, state revenue increased due to the re-benchmarking of the SOQ's and a projected enrollment increase. Due to economic conditions in the state, state revenue decreased in FY10 and FY11 by \$11.4 million or 17.2%. This was the largest decrease in state revenue for school divisions across the Commonwealth of Virginia in decades. On a brighter side, state revenue for the school division in FY12 increased as the economy in Virginia showed some improvement. The economy in Virginia showed signs of recovery for FY13 and some additional funding was provided to school divisions across the state for FY13. FY13 also marked the first year of the state biennium and during the first year of the biennium the local composite index (LCI) for each school division is recalculated. The minimum level of state funding and local funding required is determined using the local composite index formula. The local composite index formula is shown in detail on page 269. The higher the LCI, the greater ability of the local government to pay for public education; this translates into the school division receiving less state revenue. For FY13 the York County School Division's LCI increased from .3727 to .4049. The increase in the LCI resulted in less state revenue of approximately \$2.2 million than would have otherwise been provided if the LCI had not increased. FY14 is the second year of the biennium for the state budget. According to the state's economic projections for FY14, overall state revenue growth is projected in the range of 3% - 4%. While this continued modest growth is very positive, state revenue for the school division for FY14 is essentially flat as compared to the FY13 budget; the total increase was \$333,578 or 6/10ths of a percent. The relatively small increase in projected state funding is primarily due to lower projected enrollment and shifting funds to other priorities at the state level. Looking forward to FY15, the first year of the new biennium, state revenue is projected to increase by \$2,950,531 or 5.2%. A major portion (approximately \$816,000) of that increase is required to cover a portion of the state mandated increase in the retirement contribution rate. The remaining increase is attributable to re-benchmarking of the SOQ's, a projected increase in the number of students and a minor reduction in the LCI.

The state revenue projection for FY15 does not include funding for a salary increase for instructional and support positions.

**SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)**

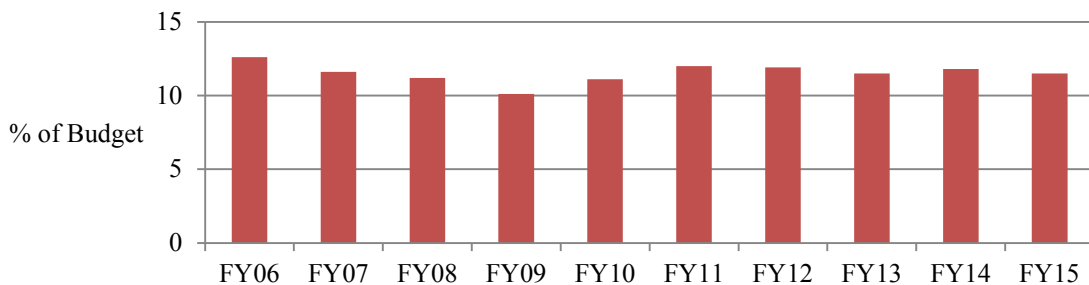
State Revenues



Federal

Federal revenue sources in the Operating Budget include Title I, Title II, Title III, and Title VIB. The most significant federal revenue source is federal impact aid. The York County School Division is highly impacted by the presence of the federal government in the County. Approximately 42% of the total students are connected to the federal government. Because the federal government does not pay property taxes, this presents a special challenge to the school division. Federal impact aid is designed to reimburse school districts for the loss of revenue due to the presence of the federal government. Federal impact aid comprises 65% of the federal revenue received and 7.5% of the total Operating Budget revenue. As shown on the following chart, the percentage of the budget funded by the federal government has been somewhat steady since FY06. The decrease in the FY07 federal revenue as a percent of the budget is a result of a significant increase in state funding. In FY09, federal revenue as a percent of the total budget decreased as compared to FY08. The decrease was due to the projected level of funding of impact aid coupled with an increase in funding from the state. A \$1,295,800 or 8.5% decrease in federal revenue was projected for FY13 when compared to the FY12 Expected Budget. The decrease was tied to the completion in FY12 of the Federal Jobs Bill, which was one-time funding for FY11 & FY12. In FY14, federal revenue was projected to decrease by \$338,322 or 2.3% due to sequestration reductions at the federal level. As a percent of budget, federal revenues are projected to go down slightly in FY15 due to the increase in state funding and county funding.

Federal Revenues



At the time this budget was prepared the President had not released his proposed FY15 budget to Congress. The school division sought the advice of the Federal Department of Education Impact Aid Office and the National Association of Federally Impacted Schools about how impact aid should be projected for local budgeting purposes. Both offices advised the school division to project level funding of Impact Aid for FY15 with the understanding that this is just a “best guess” estimate.

**SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)**

County

County funding has grown from 29% of the budget in FY92 to 40.2% of the budget in FY15. The basis for the increases in County funding has been partially due to growth in the County tax base coupled with, in some years, an increase in tax rates. The County increases have helped fund additional students as well as continuation of existing services. In FY13 the County increased the local contribution by \$3,861,636 or 8.5% to help offset a significant increase in the LCI and the increased retirement costs mandated by the state.

During the FY14 budget process the School Board requested an increase of \$2,918,993 or 6% from the Board of Supervisors, and the County Administrator recommended an increase of \$2,310,993 or 4.7%. Ultimately, the Board of Supervisors approved an increase of \$1,173,493 or 2.4%. The approved County contribution required the School Division to reduce its proposed budget by \$1,745,500 beyond the reductions that had already been proposed by the School Board.

In FY15, the School Board requested an increase of \$2,971,675 or 5.9% from the Board of Supervisors and the Supervisors approved an increase of \$880,000 or 1.76%. To accommodate the reduction in the requested increase budgeted items such as textbooks, technology refurbishment, and compensation were reduced.

Based on the General Assembly approved state budget for FY15, the estimated required local match is \$30,328,462.

FY15 County funding for the Capital Projects Fund was approved at the requested amount of \$12,780,000. The County allocates funds to the school division for the Capital Projects Fund based on the availability of funding and the relative need of the project.

Local Miscellaneous

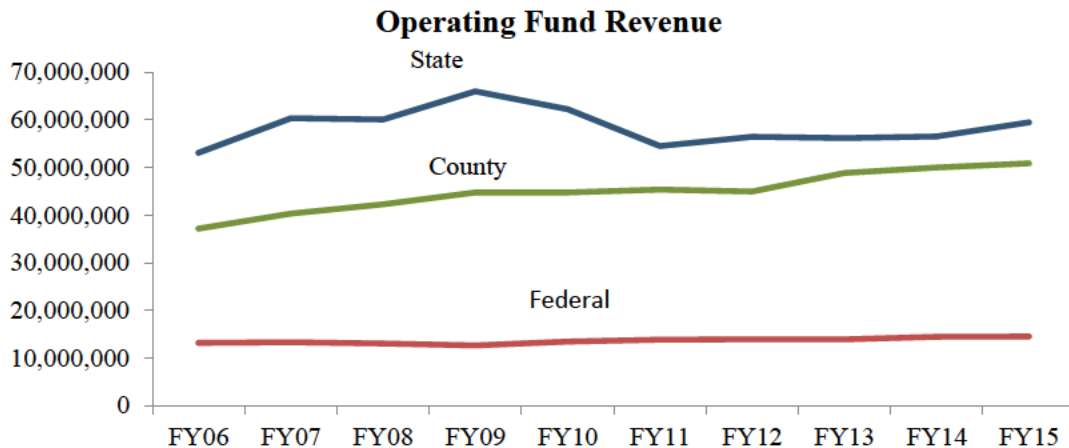
Local miscellaneous revenue includes supply fees charged to students, interest revenue on investments, sale or lease of school division property, etc. The local miscellaneous revenue source has remained fairly constant at about 1.3% of the total Operating Budget.

Summary Historical Revenue Information

The following data and graph show historical comparisons of major revenue sources to the school division:

FY	County	State	Federal	Total
06	37,175,901	53,095,629	13,196,585	103,468,115
07	40,298,677	60,349,581	13,327,039	113,975,297
08	42,298,677	60,065,957	13,013,722	115,378,356
09	44,736,097	66,034,658	12,598,952	123,369,707
10	44,736,097	62,270,690	13,460,340	120,467,127
11	45,336,097	54,522,352	13,853,918	113,712,367
12	44,999,315	56,492,817	13,913,706	115,405,838
13	48,860,951	56,178,411	13,903,556	118,942,918
14	50,034,444	56,511,989	14,412,585	120,959,018
15	50,914,444	59,462,520	14,531,509	124,908,473

**SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)**



EXPENDITURES

The Operating Budget is comprised of five major categories: Instruction, Administration / Attendance and Health, Pupil Transportation, Operation and Maintenance and Technology.

Instruction

Programs and services dealing directly with the interaction between teachers and students. Also, included in the instruction category are the activities associated with curriculum development and instructional staff training.

Administration/Attendance & Health

Activities concerned with establishing and administering policy for operating the school division. These include Board Services, Executive Services, Human Resources, Fiscal Services and Health Services.

Pupil Transportation

Activities associated with transporting students to and from school and on other trips related to school activities.

Operations & Maintenance

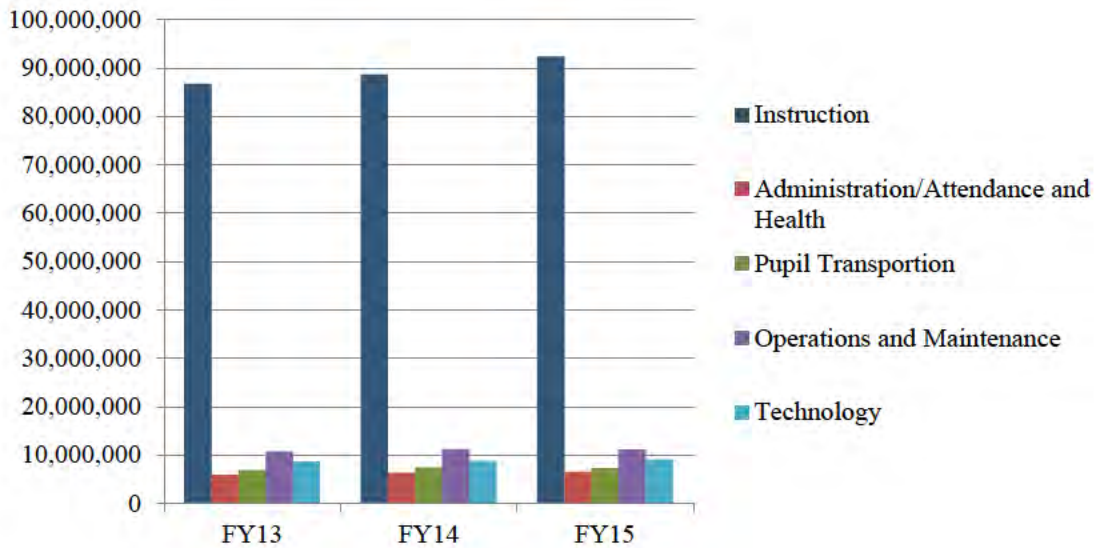
Activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities and replacement of facility equipment.

Technology

Encompasses technology for classroom instruction, instructional support, administration and operations and maintenance.

SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

The graph below indicates the amount of the budget that has been directed to each of the categories over the past three years.



The percentage of the budget that is directed to compensation and other costs is shown below. These percentages have not changed significantly over the last several fiscal years.



York County School Division
All Funds
Comparative Summary Statement of Revenues, Expenditures,
and Changes in Fund Balances

	FY2013 ACTUAL	FY2014 BUDGET	FY2014 EXPECTED	FY2015 BUDGET
Revenues by Fund and Category				
Operating Fund				
State	55,058,498	56,511,989	56,511,989	59,462,520
Federal	13,779,273	14,412,585	14,412,585	14,531,509
Local - County	48,860,951	50,034,444	50,034,444	50,914,444
Local - Misc.	1,530,372	1,588,216	1,588,216	1,624,372
Food Service Fund				
State	59,869	58,996	58,996	58,996
Federal	1,246,479	1,408,000	1,408,000	1,408,000
Local - Cafeteria Sales	2,125,836	3,489,988	3,489,988	3,489,988
Local - Misc.	870	5,000	5,000	5,000
Capital Projects Fund				
Local - County	822,231	5,829,000	5,829,000	12,780,000
Total Revenue - All Funds	123,484,379	133,338,218	133,338,218	144,274,829
Expenditures by State Category				
Instruction	86,720,777	88,698,172	88,698,172	92,367,041
Administration/Attendance and Health	5,970,712	6,380,026	6,380,026	6,553,616
Pupil Transportation	6,853,535	7,449,081	7,449,081	7,338,257
Operations and Maintenance	10,802,869	11,235,180	11,235,180	11,171,809
Technology	8,669,092	8,784,775	8,784,775	9,102,122
Food Service	3,665,907	4,961,984	4,961,984	4,961,984
Facilities	8,484,606	5,829,000	5,829,000	12,780,000
Total Expenditures - All Funds	131,167,498	133,338,218	133,338,218	144,274,829
Excess (Deficiency)	0	0	0	0
Fund Balance (see note)				
Beginning of fiscal year	539,929	308,676	308,676	308,676
Projected end of fiscal year	308,676	308,676	308,676	308,676

Note: State law requires that all unexpended funds in the Operating Fund and Capital Projects Fund revert back to the County Government at fiscal year end. The Food Service Fund is permitted to maintain a fund balance.

YORK COUNTY SCHOOL DIVISION

SCHOOL OPERATING FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
STATE	42,932,378	44,136,980	44,136,980	47,320,241
STATE SALES TAX	12,126,120	12,375,009	12,375,009	12,142,279
FEDERAL	13,779,273	14,412,585	14,412,585	14,531,509
LOCAL APPROPRIATION-OPERATIONS	47,739,586	48,913,079	48,913,079	49,779,794
LOCAL APPROPRIATION-GROUNDS	1,121,365	1,121,365	1,121,365	1,134,650
LOCAL OPERATION MISC.	1,530,372	1,588,216	1,588,216	1,624,372
TOTAL	119,229,094	122,547,234	122,547,234	126,532,845

SCHOOL FOOD SERVICE FUND

REVENUE SUMMARY

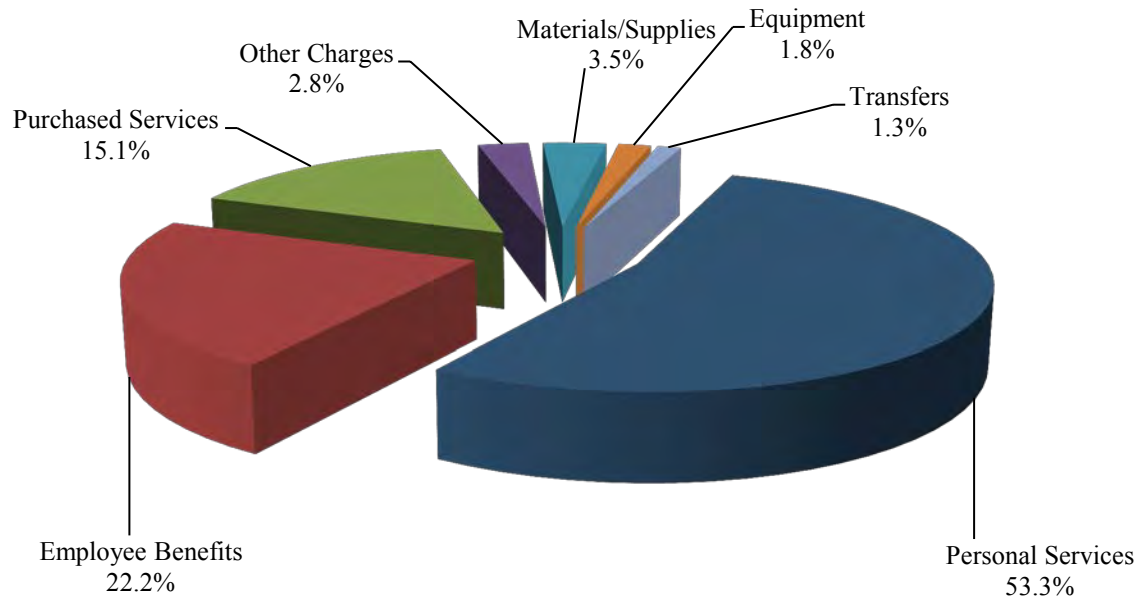
REVENUE SOURCE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
STATE	59,869	58,996	58,996	58,996
FEDERAL	1,246,479	1,408,000	1,408,000	1,408,000
CAFETERIA SALES	2,125,836	3,489,988	3,489,988	3,489,988
MISCELLANEOUS	870	5,000	5,000	5,000
TOTAL	3,433,054	4,961,984	4,961,984	4,961,984

CAPITAL PROJECTS FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
LOCAL-COUNTY	822,231	5,829,000	5,829,000	12,780,000
TOTAL	822,231	5,829,000	5,829,000	12,780,000

FY15 Expenditures by Major Object Summary of All Funds



The above pie chart is a summary of all funds by major object for FY15. Approximately seventy-six percent of the budget is directed to personal services and employee benefits to cover the cost of school division staff. The next largest component of the budget is purchased services. The remaining nine percent of the budget covers equipment, supplies, other charges and object transfers. A financial summary of the budget by major object is on the following two pages.

YORK COUNTY SCHOOL DIVISION

SUMMARY OF ALL FUNDS

EXPENDITURES BY MAJOR OBJECT

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
PERSONAL SERVICES	70,683,507	74,141,390	73,976,430	76,854,999
EMPLOYEE BENEFITS	30,294,054	30,512,417	30,671,209	32,057,827
PURCHASED SERVICES	12,721,729	14,559,918	14,559,918	21,809,473
OTHER CHARGES	2,573,878	4,259,093	4,265,261	4,089,721
MATERIALS / SUPPLIES	5,072,906	4,974,390	4,974,390	5,078,779
EQUIPMENT	4,681,745	2,684,485	2,684,485	2,535,961
TRANSFERS	2,839,528	2,206,525	2,206,525	1,848,069
TOTAL	128,867,347	133,338,218	133,338,218	144,274,829

SCHOOL OPERATING FUND

EXPENDITURES BY MAJOR OBJECT

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
PERSONAL SERVICES	70,219,048	73,493,915	73,328,955	76,207,524
EMPLOYEE BENEFITS	29,963,961	29,959,935	30,118,727	31,505,345
PURCHASED SERVICES	4,423,960	5,823,891	5,823,891	5,814,446
OTHER CHARGES	2,573,878	4,249,093	4,255,261	4,079,721
MATERIALS / SUPPLIES	4,887,799	4,724,390	4,724,390	4,828,779
EQUIPMENT	4,108,811	2,089,485	2,089,485	2,248,961
TRANSFERS	2,839,528	2,206,525	2,206,525	1,848,069
TOTAL	119,016,985	122,547,234	122,547,234	126,532,845

YORK COUNTY SCHOOL DIVISION

SCHOOL FOOD SERVICE FUND

EXPENDITURES BY MAJOR OBJECT

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
PERSONAL SERVICES	464,459	647,475	647,475	647,475
EMPLOYEE BENEFITS	330,093	552,482	552,482	552,482
PURCHASED SERVICES	2,686,248	3,490,027	3,490,027	3,490,027
OTHER CHARGES	-	10,000	10,000	10,000
MATERIALS / SUPPLIES	185,107	250,000	250,000	250,000
EQUIPMENT	-	12,000	12,000	12,000
TOTAL	3,665,907	4,961,984	4,961,984	4,961,984

CAPITAL PROJECTS FUND

EXPENDITURES BY MAJOR OBJECT

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
PURCHASED SERVICES	5,611,521	5,246,000	5,246,000	12,505,000
EQUIPMENT	572,934	583,000	583,000	275,000
TOTAL	6,184,455	5,829,000	5,829,000	12,780,000

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2015

		FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
INSTRUCTION					
CLASSROOM INSTRUCTION					
REGULAR EDUCATION					
ELEMENTARY					
50-611011-010	KINDERGARTEN	3,752,738	3,841,963	3,715,379	3,973,249
50-611011-020	1ST GRADE	2,816,993	2,817,541	3,003,830	3,230,404
50-611011-030	2ND GRADE	2,896,373	3,000,702	3,043,998	3,182,719
50-611011-040	3RD GRADE	2,749,806	2,736,422	2,599,468	2,697,630
50-611011-050	4TH GRADE	2,618,314	2,689,102	2,647,987	2,823,369
50-611011-060	5TH GRADE	2,633,548	2,718,259	2,643,390	2,813,928
50-611011-070	ART	642,930	683,600	702,313	732,270
50-611011-080	MUSIC	683,368	709,909	702,233	732,161
50-611011-090	PE	810,526	881,627	851,702	881,279
50-611011-100	LEP	244,970	234,477	231,225	158,413
50-611011-110	READING	1,482,932	1,519,563	1,589,909	1,659,324
50-611011-125	SCHOOL OF THE ARTS	13,332	15,184	15,184	15,184
50-611011-130	CONTRACTED SERVICES	4,200	5,000	5,000	5,000
50-611011-140	OTHER	3,225,329	3,050,366	2,962,890	2,715,164
	SUBTOTAL	24,575,359	24,903,715	24,714,508	25,620,094
MIDDLE					
50-611012-150	ENCORE	1,742,625	1,744,017	1,969,638	2,032,582
50-611012-160	CORE/TEAMING/ACAD COACHING	8,121,103	8,410,413	8,309,477	8,859,045
50-611012-170	ALTERNATIVE EDUCATION	106,276	141,272	141,755	146,094
50-611012-190	LEP	13,774	34,681	34,681	34,681
50-611012-205	SCHOOL OF ARTS	70,536	69,731	69,556	72,372
50-611012-210	CONTRACTED SERVICES	4,155	3,800	3,800	3,800
50-611012-220	OTHER	1,165,430	1,251,131	1,253,806	1,298,609
	SUBTOTAL	11,223,899	11,655,045	11,782,713	12,447,183
HIGH					
50-611013-230	ART	646,258	673,585	669,422	687,750
50-611013-240	MUSIC	705,468	745,394	710,036	702,573
50-611013-250	ENGLISH	2,665,801	2,796,786	2,708,502	2,799,449
50-611013-260	LEP	5,686	28,737	28,737	186,027
50-611013-270	MATH	2,417,833	2,512,172	2,485,147	2,539,982
50-611013-280	SCIENCE	2,586,326	2,646,180	2,620,013	2,738,711
50-611013-290	SOCIAL STUDIES	2,727,167	2,758,601	2,787,079	2,909,796
50-611013-300	HEALTH	1,015,893	1,083,201	1,148,555	1,175,417
50-611013-320	FOREIGN LANGUAGE	1,801,550	1,633,439	1,633,492	1,657,886
50-611013-330	YORK RIVER ACADEMY	376,173	430,530	436,440	453,039

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2015

		FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
50-611013-335	VIRTUAL HIGH SCHOOL	459,821	416,152	385,424	413,599
50-611013-345	DRAMA	276,412	292,014	309,176	323,269
50-611013-350	SCHOOL OF THE ARTS	437,862	419,617	548,028	572,987
50-611013-360	VHSL/INTERSCHOLASTIC ACTIVITY	447,345	525,181	522,159	536,832
50-611013-370	CONTRACTED SERVICES	322,376	363,601	363,601	376,668
50-611013-380	OTHER	2,012,263	1,966,624	2,088,808	2,149,397
	SUBTOTAL	18,904,234	19,291,814	19,444,619	20,223,382
	REGULAR EDUCATION TOTAL	54,703,492	55,850,574	55,941,840	58,290,659
SPECIAL EDUCATION					
ELEMENTARY					
50-611021-390	CLASSROOM TEACHERS	3,716,863	3,979,215	4,083,337	4,383,754
50-611021-400	OTHER	57,137	61,910	61,910	62,410
	SUBTOTAL	3,774,000	4,041,125	4,145,247	4,446,164
MIDDLE					
50-611022-410	CLASSROOM TEACHERS	1,832,980	1,909,701	1,950,119	2,023,875
50-611022-420	OTHER	29,936	24,910	24,910	24,910
	SUBTOTAL	1,862,916	1,934,611	1,975,029	2,048,785
HIGH					
50-611023-430	CLASSROOM TEACHERS	2,503,680	2,853,764	2,825,237	2,954,771
50-611023-440	OTHER	1,240,389	1,202,654	1,202,654	1,209,899
	SUBTOTAL	3,744,069	4,056,418	4,027,891	4,164,670
	SPECIAL EDUCATION TOTAL	9,380,985	10,032,154	10,148,167	10,659,619
CAREER/TECHNICAL					
SECONDARY					
50-611034-450	FAMILY & CONSUMER SCIENCE	284,125	306,310	256,665	266,938
50-611034-460	BUSINESS & INFORMATION TECH	894,575	881,370	774,999	789,123
50-611034-470	MARKETING EDUCATION	350,182	353,945	340,819	337,656
50-611034-500	TV COMMUNICATION	27,611	0	0	0
50-611034-510	CONTRACTED SERVICES	678,322	689,701	689,701	721,971
50-611034-520	MILITARY SCIENCE (NJROTC & NNDCC)	224,840	227,346	215,076	227,107
50-611034-530	OTHER	31,841	36,529	36,529	38,239
	SUBTOTAL	2,491,496	2,495,201	2,313,789	2,381,034
	CAREER/TECHNICAL TOTAL	2,491,496	2,495,201	2,313,789	2,381,034

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2015

		FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
GIFTED EDUCATION					
ELEMENTARY					
50-611041-540	EXTEND	329,013	337,873	338,120	352,918
	SUBTOTAL	329,013	337,873	338,120	352,918
 SECONDARY					
50-611044-560	EXTEND	56,897	68,883	59,788	62,835
	SUBTOTAL	56,897	68,883	59,788	62,835
	GIFTED EDUCATION TOTAL	385,910	406,756	397,908	415,753
 OTHER PROGRAMS					
50-611050-580	TITLE I - PART A	429,181	346,484	346,484	361,413
50-611050-582	TITLE II - PART A	255,980	237,808	237,808	237,808
50-611050-584	TITLE II - PART D	511	0	0	0
50-611050-585	TITLE III - PART A	20,534	16,680	16,680	16,680
50-611050-600	TITLE VIB	2,121,170	1,981,851	1,981,851	2,057,008
50-611050-610	DEPT. OF DEFENSE ED ACTIVITY GRANT	902,964	783,334	783,334	806,802
50-611050-620	SUMMER SCHOOL	256,785	192,917	192,917	192,917
50-611050-630	ADULT EDUCATION	43,072	49,234	49,234	0
50-611050-640	MISCELLANEOUS	156,328	1,224,674	1,224,674	1,222,944
50-611050-650	CONTINGENCY	824,352	112,216	112,216	111,722
	SUBTOTAL	5,010,877	4,945,198	4,945,198	5,007,294
	OTHER PROGRAMS TOTAL	5,010,877	4,945,198	4,945,198	5,007,294

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2015

		FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
INSTRUCTION					
INSTRUCTIONAL SUPPORT - STUDENT					
50-612121-000	ELEMENTARY GUIDANCE	660,451	692,745	698,856	727,157
50-612124-000	SECONDARY GUIDANCE	2,088,520	2,125,389	2,133,849	2,323,678
50-612222-000	SOCIAL WORK SERVICES	0	0	0	56,573
50-612300-000	HOMEBOUND	52,000	60,194	60,194	60,194
	SUBTOTAL	2,800,971	2,878,328	2,892,899	3,167,602
INSTRUCTION					
INSTRUCTIONAL SUPPORT - STAFF					
50-613110-000	MANAGEMENT	592,589	617,154	617,910	644,287
50-613120-000	REG. ED.	1,505,376	1,432,493	1,428,344	1,473,098
50-613121-000	SPEC. ED.	665,938	675,473	683,501	695,675
50-613130-000	STAFF DEVELOPMENT	210,167	257,404	258,165	261,668
50-613201-000	ELEMENTARY MEDIA	914,486	939,384	932,386	936,460
50-613204-000	SECONDARY MEDIA	811,617	838,066	866,703	871,920
	SUBTOTAL	4,700,173	4,759,974	4,787,009	4,883,108
INSTRUCTION					
INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION					
50-614101-000	ELEMENTARY PRINCIPALS' OFFICES	3,283,849	3,398,241	3,326,361	3,414,330
50-614104-000	SECONDARY PRINCIPALS' OFFICES	3,963,024	3,931,746	3,945,001	4,147,642
	SUBTOTAL	7,246,873	7,329,987	7,271,362	7,561,972

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2015

		FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
ADMINISTRATION, ATTENDANCE & HEALTH					
50-621100-000	BOARD SERVICES	132,368	143,335	142,483	141,739
50-621200-000	EXECUTIVE SERVICES	555,660	570,918	573,149	576,923
50-621300-000	COMMUNICATION SERVICES	269,991	411,945	417,675	387,933
50-621400-000	HUMAN RESOURCES	959,977	1,020,215	1,021,409	1,054,005
50-621600-000	FISCAL SERVICES	1,055,993	1,106,802	1,107,167	1,153,007
50-622200-000	HEALTH SERVICES	1,463,250	1,519,939	1,506,979	1,557,291
50-622300-000	PSYCHOLOGICAL SERVICES	702,381	732,952	733,711	762,428
50-622400-000	SPEECH/AUDIOLOGY SERVICES	831,092	873,920	877,453	920,290
	SUBTOTAL	5,970,712	6,380,026	6,380,026	6,553,616
PUPIL TRANSPORTATION					
50-632000-000	VEHICLE OPERATION SERVICES	5,801,738	6,498,366	6,498,366	6,379,830
50-634000-000	VEHICLE MAINTENANCE SERVICES	1,051,797	950,715	950,715	958,427
	SUBTOTAL	6,853,535	7,449,081	7,449,081	7,338,257
OPERATIONS & MAINTENANCE					
50-641000-000	MANAGEMENT & DIRECTION	184,880	193,889	193,889	200,963
50-642000-000	BUILDING SERVICES	8,973,020	9,309,216	9,309,216	9,211,820
50-643000-000	GROUNDS SERVICES	1,121,365	1,121,365	1,121,365	1,134,650
50-645000-000	VEHICLE SERVICES	232,134	296,537	296,537	295,389
50-647000-000	WAREHOUSE/DISTRIBUTION SVCS	291,470	314,173	314,173	328,987
	SUBTOTAL	10,802,869	11,235,180	11,235,180	11,171,809
TECHNOLOGY					
50-681000-000	CLASSROOM INSTRUCTION	4,968,021	4,122,859	4,093,219	4,225,462
50-682000-000	INSTRUCTIONAL SUPPORT	1,721,469	1,786,188	1,807,743	1,887,830
50-683000-000	ADMINISTRATION	969,706	1,059,855	1,060,119	1,107,737
50-686000-000	OPERATIONS & MAINTENANCE	902,000	1,718,357	1,726,178	1,778,635
50-689050-000	OTHER PROGRAMS - GRANTS	107,896	97,516	97,516	102,458
	SUBTOTAL	8,669,092	8,784,775	8,784,775	9,102,122
TOTAL SCHOOL OPERATING FUND:		119,016,985	122,547,234	122,547,234	126,532,845

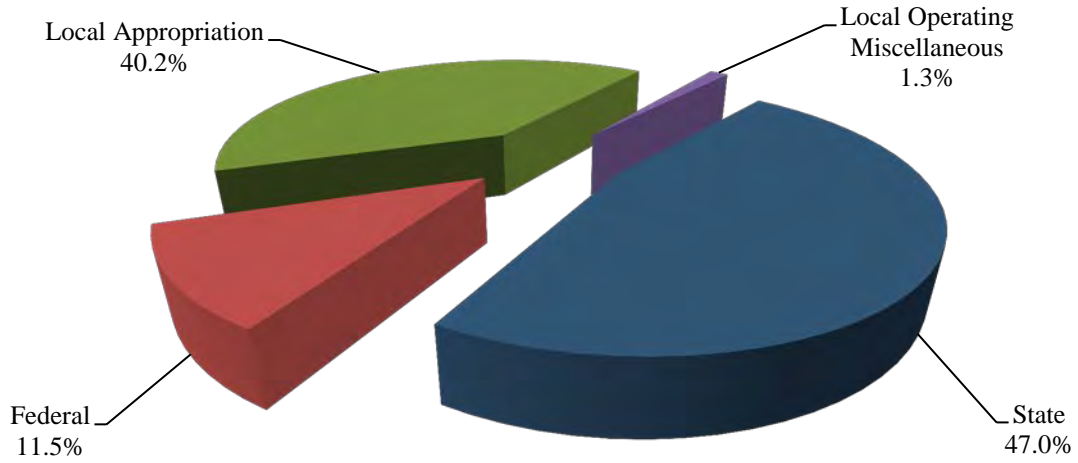
**SUMMARY OF PROGRAM BUDGETS
FISCAL YEAR 2015**

		FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
FOOD SERVICES					
53-651000-000	FOOD SERVICES	3,665,907	4,961,984	4,961,984	4,961,984
FOOD SERVICES		3,665,907	4,961,984	4,961,984	4,961,984
CAPITAL PROJECTS					
FUND 70	CAPITAL PROJECTS	8,484,606	5,829,000	5,829,000	12,780,000
CAPITAL PROJECTS		8,484,606	5,829,000	5,829,000	12,780,000
TOTAL ALL FUNDS		131,167,498	133,338,218	133,338,218	144,274,829

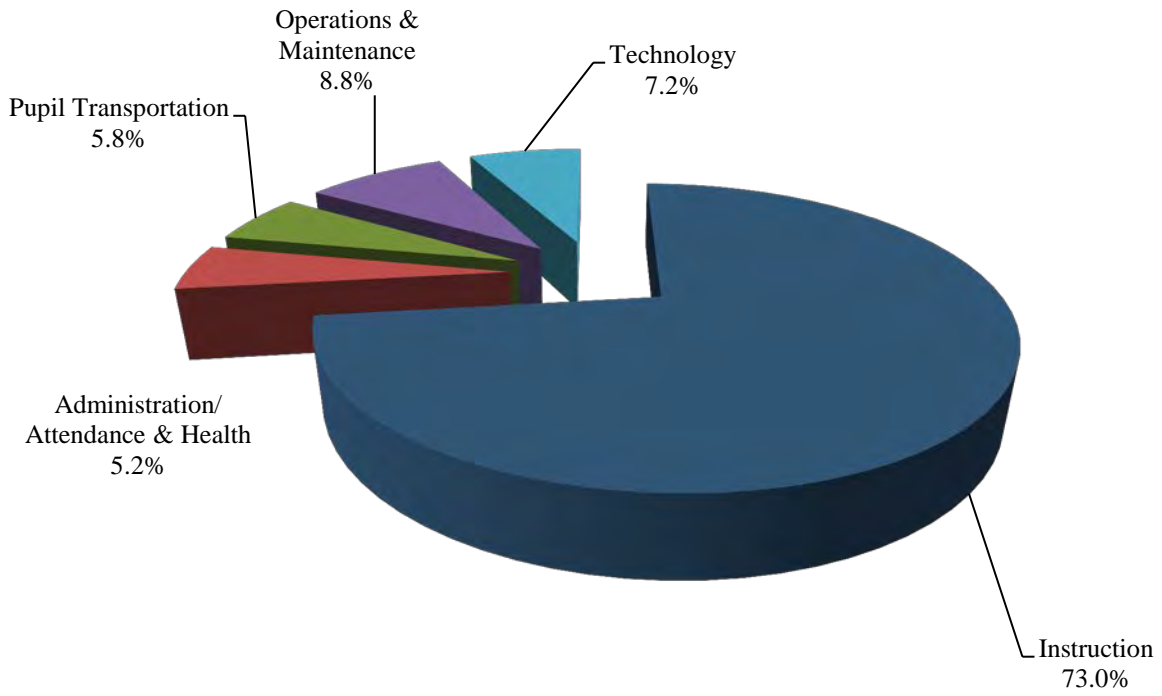
YORK COUNTY SCHOOL DIVISION

**SCHOOL OPERATING FUND
FY 2015 SCHOOL BOARD APPROVED**

Revenues by Source



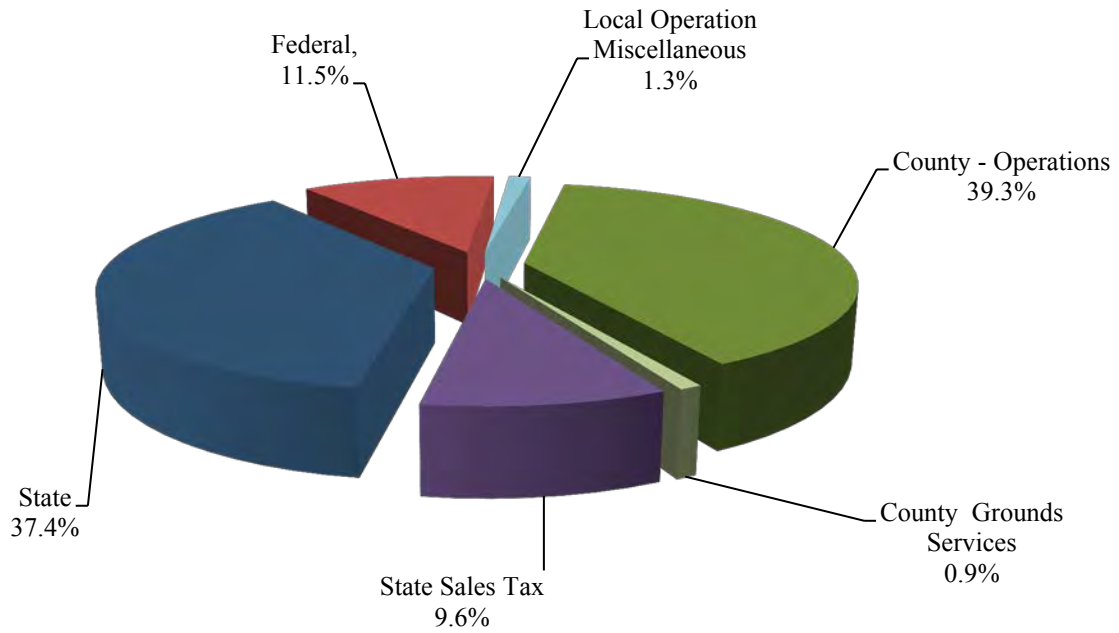
Expenditures by Major Category



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OPERATING FUND REVENUE

**OPERATING FUND
Support by Sources – FY2015**



State revenue (including state sales tax) is the largest funding source of the operating budget, comprising 47% of the total. The second largest funding source (40.2%) is County funding for operations and ground services.

Federal funding comprises 11.5% of the budget and miscellaneous revenue accounts for 1.3%. The revenue detail for the Operating Fund is shown on the following six pages.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2015**

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.

Athletic User Fee

The athletic participation fee is \$50 per student, per season for middle school sports and \$60 per student, per season for high school sports. Fees for middle school students will be no more than \$100 per year; for high school students the maximum per year is \$120. Students who participate in sports in all three seasons will not be charged for the third season. Fees collected by the division will be used to defray the cost of equipment, supplies, officials, transportation costs, and Virginia High School League membership fees. The fee will be waived for students who qualify for free or reduced price meals.

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 2015**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 50**

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
REVENUE-LOCAL SOURCES					
USE OF MONEY AND PROPERTY					
30315-1010	INTEREST ON DEPOSITS	2,509	15,000	15,000	10,000
30315-2010	RENTAL OF LAND/BUILDINGS	104,169	110,000	110,000	110,000
30315-2015	BOYS AND GIRLS CLUB FACILITY USE	15,365	20,000	20,000	20,000
30315-2020	USE OF VEHICLES/BUSES	47,902	52,000	52,000	52,000
30315-2021	CONTRACTED BUS SERVICE/ACT FUNDS	42,140	70,000	70,000	70,000
30315-2024	USE OF DES LAB	0	5,000	5,000	0
30315-2025	VHSL	44,999	0	0	0
30315-2026	PROPERTY LEASE	217,855	215,000	215,000	215,000
30315-2030	PRINTING REVENUE	4,443	0	0	4,500
30315-2035	PROCUREMENT CARD REBATE	27,856	0	0	27,800
30315-2061	DISPOSAL-SURPLUS PROPERTY	4,715	10,000	10,000	5,000
30315-2065	SALE OF BUSES	12,775	6,000	6,000	12,800
30315-3075	DEBT SERVICE REIMB-NEW HORIZONS	111,892	112,216	112,216	111,722
	SUBTOTAL	636,620	615,216	615,216	638,822
CHARGES FOR SERVICES					
30316-7410	PUPIL FEES	52,960	58,000	58,000	58,000
30316-7420	TUITION/DAY SCHOOL	362,149	425,000	425,000	425,000
30316-7440	TUITION/SUMMER SCHOOL	142,825	150,000	150,000	150,000
30316-7460	PRESCHOOL TUITION	41,282	50,000	50,000	50,000
30316-7470	ATHLETIC USER FEE - MIDDLE	23,079	24,400	24,400	24,400
30316-7471	ATHLETIC USER FEE - HIGH	121,910	126,000	126,000	126,000
	SUBTOTAL	744,205	833,400	833,400	833,400
LOCAL MISCELLANEOUS					
30318-2040	ADULT ED TRANSFER BY NNPS	37,214	0	0	0
30318-2155	SUBSTITUTE REFUNDS	3,500	0	0	0
30318-2455	ANGELA MAIERS GRANT	10,000	0	0	0
30318-2525	PROJECT GRADUATION	10,181	0	0	0
30318-2530	BAY ELECTRIC/PTA	19,000	0	0	0
30318-2990	LOCAL, MISCELLANEOUS GRANTS	1,600	0	0	0
30318-3010	PRIOR YEAR EXPENDITURE REFUND	584	15,000	15,000	15,000
30318-3015	INSURANCE RECOVERY	33,427	61,100	61,100	61,100
30318-3020	MISCELLANEOUS REVENUE	14,148	38,000	38,000	38,000
30318-3030	COURT RESTITUTION	3,000	0	0	0
30318-3040	YORK FOUNDATION-REIMBURSEMENT	14,693	13,500	13,500	15,000
30318-3060	VIRTUAL HIGH SCHOOL	2,200	12,000	12,000	23,050
	SUBTOTAL	149,547	139,600	139,600	152,150
	TOTAL REVENUE-LOCAL SOURCE	1,530,372	1,588,216	1,588,216	1,624,372

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2015**

REVENUE

State Revenue

Basis of State Revenue

The revenue from the Commonwealth as presented in this budget is based on the State Approved 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 2015**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 50**

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
	REVENUE-COMMONWEALTH				
30324-2010	STATE SALES TAX	12,126,120	12,375,009	12,375,009	12,142,279
30324-2020	BASIC AID	31,035,613	31,027,467	31,027,467	34,107,650
30324-2021	COMPENSATION SUPPLEMENT	0	695,711	695,711	0
30324-2024	ADDITIONAL ASSISTANCE FROM STATE	532,993	532,416	532,416	0
30324-2040	ADULT EDUCATION	0	3,712	3,712	0
30324-2050	FOSTER HOME CHILDREN	36,692	39,250	39,250	40,934
30324-2070	GIFTED EDUCATION - SOQ	334,682	334,791	334,791	348,843
30324-2080	REMEDIAL PROGRAMS	269,200	269,289	269,289	348,843
30324-2081	REMEDIAL SUMMER SCHOOL	103,585	102,178	102,178	124,116
30324-2083	READING INTERVENTION	61,313	55,739	55,739	75,792
30324-2120	SPECIAL EDUCATION-SOQ	3,033,961	3,042,235	3,042,235	3,206,387
30324-2123	HOMEBOUND	27,747	39,142	39,142	28,811
30324-2125	COMPREHENSIVE SERVICES ACT	180,386	200,000	200,000	200,000
30324-2140	FREE TEXTBOOKS	0	485,447	485,447	570,024
30324-2170	VOC ED-SOQ	327,406	327,513	327,513	274,621
30324-2200	SPECIAL ED SUPPORT	349,517	454,566	454,566	450,296
30324-2230	SOCIAL SECURITY	1,782,543	1,783,128	1,783,128	1,848,126
30324-2231	VRS RETIREMENT BENEFITS	2,968,480	2,969,454	2,969,454	3,785,318
30324-2232	VRS GROUP LIFE BENEFITS	109,135	109,171	109,171	126,177
30324-2530	OTHER CATEGORY/VOC ED	30,736	22,300	22,300	21,036
30324-2540	CAREER SWITCHERS PROGRAM	4,000	0	0	0
30324-2650	AT RISK	105,839	105,899	105,899	131,270
30324-2660	NATIONAL BOARD CERTIFICATION	32,500	32,500	32,500	32,500
30324-2750	K-3 INITIATIVE	142,634	141,160	141,160	141,051
30324-2751	SOL ALGEBRA READINESS	47,509	47,509	47,509	50,598
30324-2755	EPIPEN GRANTS	1,871	0	0	0
30324-2761	TECHNOLOGY INITIATIVE	544,000	0	0	0
30324-2768	TECHNOLOGY INITIATIVE	0	544,000	544,000	544,000
30324-2810	PRE-SCHOOL INITIATIVE	57,130	30,000	30,000	60,000
30324-2900	TEXTBOOKS - LOTTERY FUNDS	652,847	167,614	167,614	144,139
30324-2990	MISCELLANEOUS GRANTS, STATE	46,159	457,696	457,696	457,696
30324-2991	LEP (LIMITED ENGLISH PROFICIENCY)	113,900	117,093	117,093	202,013
	TOTAL REVENUE-COMMONWEALTH	55,058,498	56,511,989	56,511,989	59,462,520

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2015**

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.

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 from the Department of Defense 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 2015**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 50**

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
	REVENUE-FEDERAL				
30333-2020	TITLE I - PART A	396,836	346,484	346,484	361,413
30333-2040	ADULT EDUCATION	0	32,000	32,000	0
30333-2050	TITLE II - PART A	246,881	237,808	237,808	237,808
30333-2065	TITLE III - PART A	20,140	18,410	18,410	16,680
30333-2120	IMPACT AID	9,180,437	9,450,000	9,450,000	9,450,000
30333-2135	DOD-HEAVILY IMPACTED	667,425	627,450	627,450	581,550
30333-2150	MEDICAID REIMBURSEMENT	119,494	50,000	50,000	135,000
30333-2165	DODEA GRANT	809,347	783,334	783,334	806,802
30333-2190	TITLE VIB	2,121,170	1,981,851	1,981,851	2,057,008
30333-2290	NJROTC	65,660	120,000	120,000	120,000
30333-2990	MISCELLANEOUS GRANTS, FEDERAL	151,883	765,248	765,248	765,248
	TOTAL REVENUE-FEDERAL	13,779,273	14,412,585	14,412,585	14,531,509
	TRANSFERS-OTHER FUNDS				
30351-1010	TRANSFERS/LOCAL APPN-OPERATIONS	47,739,586	48,913,079	48,913,079	49,779,794
30351-1012	TRANSFERS/LOCAL APPN-GROUNDS	1,121,365	1,121,365	1,121,365	1,134,650
	TOTAL TRANSFERS-OTHER FUNDS	48,860,951	50,034,444	50,034,444	50,914,444
	TOTAL SCHOOL OPERATING FUND	119,229,094	122,547,234	122,547,234	126,532,845

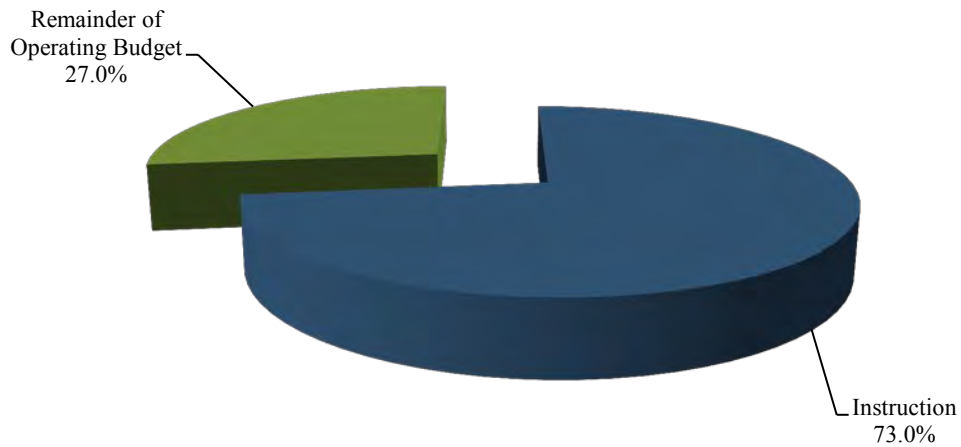
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INSTRUCTION

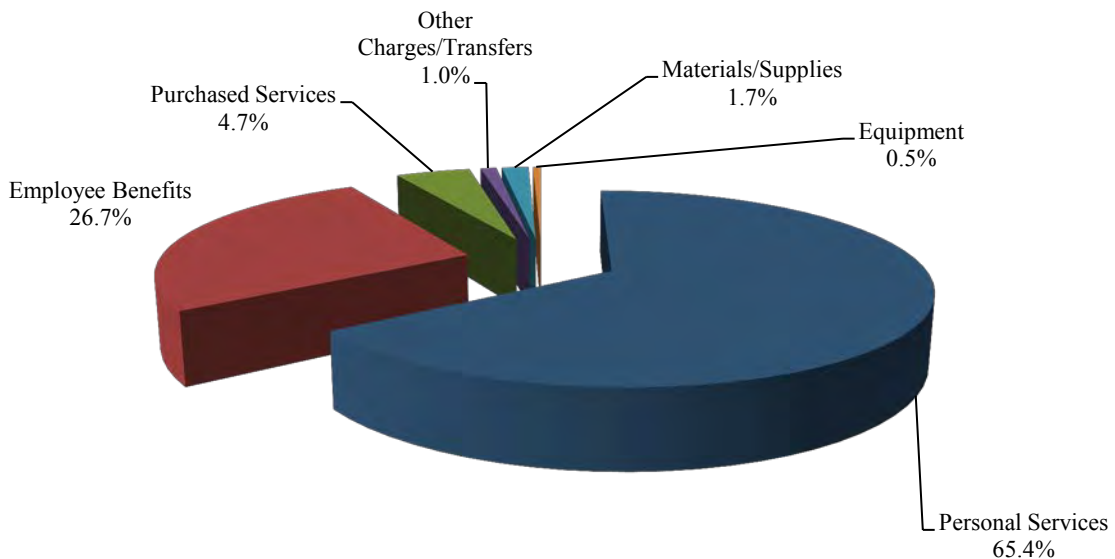
The Instruction category of the budget provides for programs and services dealing directly with the interaction between teachers and students. This category also includes activities associated with the principal's office, curriculum development, and instructional staff training.

The Instruction category comprises 73% 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 65.4% plus Employee Benefits 26.7%). The remaining 7.9% covers such items as instructional supplies, equipment and purchased services. The Instruction category budget reflects an increase of \$3,668,869 or 4.1% (from \$88,698,172 in FY14E to \$92,367,041 in FY15). The charts below and on the next page depict this information.

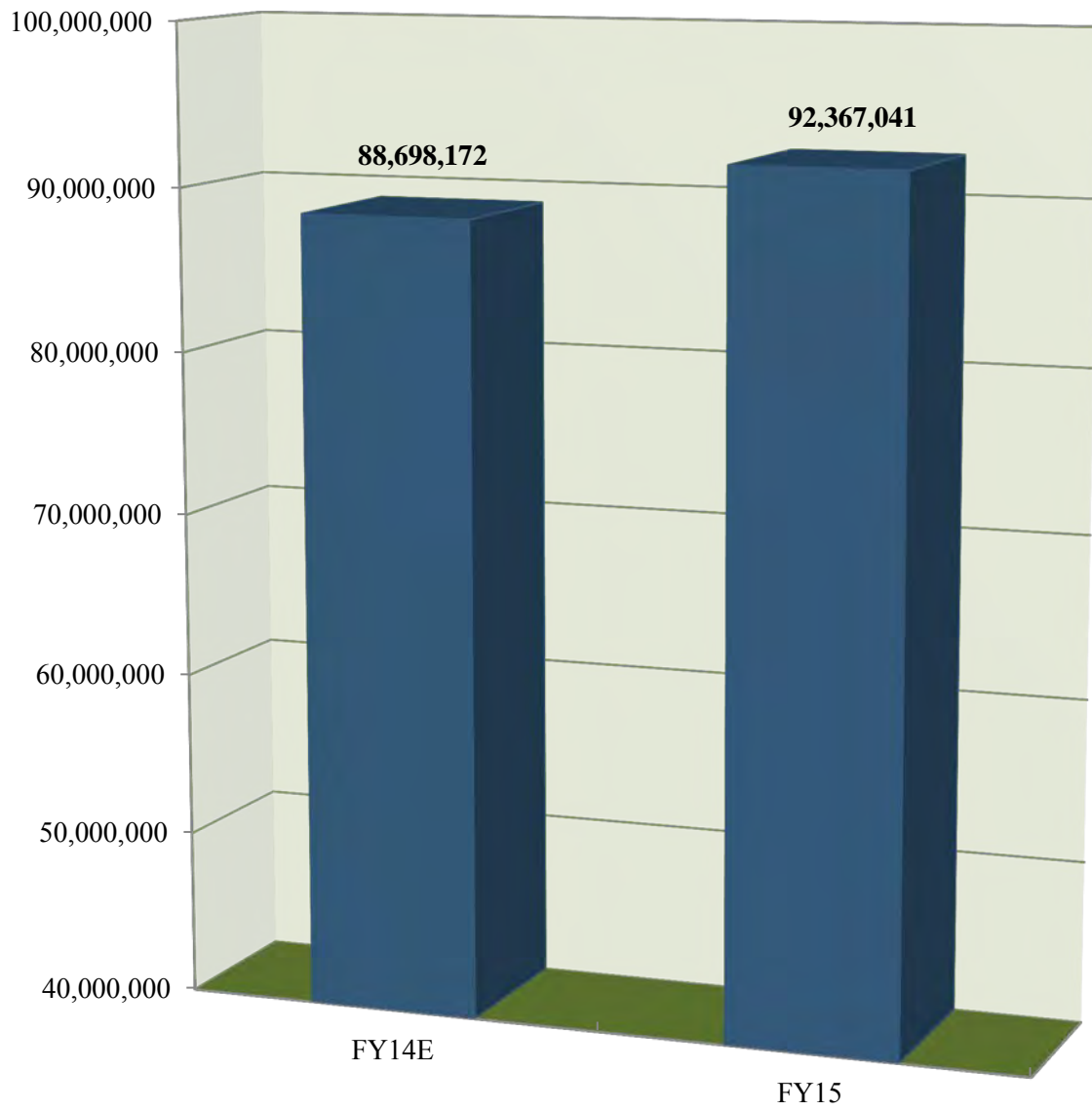
Instruction Category as a Percent of Operating Budget for FY2015



Instruction Category by Major Object for FY2015



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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	41	41	40	42
Para-Educators	40	40	35	35

ADDITIONAL INFORMATION:

FY 12 student enrollment 807

FY 13 student enrollment 760

FY 14 student enrollment 813

In FY 15 added 2 teacher FTE's due to additional enrollment.

CODE: 50-611011-010

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,967,769	2,029,161	1,990,176	2,130,879
1141	Para-Educator Salaries	644,814	687,953	620,173	639,579
1595	Overtime	388	0	0	0
1660	One-Time Bonus	44,756	0	0	0
	Subtotal	2,657,727	2,717,114	2,610,349	2,770,458
EMPLOYEE BENEFITS					
2100	FICA	196,057	207,859	199,562	211,940
2200	VRS Retirement	434,012	401,318	385,298	462,112
2300	Health Insurance	394,953	433,892	439,681	443,240
2400	Group Life Insurance	31,245	31,638	30,347	34,354
2800	Other Benefits	11,829	8,561	8,561	8,561
	Subtotal	1,068,096	1,083,268	1,063,449	1,160,207
MATERIALS/SUPPLIES					
6030	Textbooks	3,343	11,250	11,250	11,250
6900	Other Educational Supplies	19,249	25,008	25,008	26,608
	Subtotal	22,592	36,258	36,258	37,858
EQUIPMENT					
8911	Furniture/Equipment-Additional	1,020	965	965	415
8921	Furniture/Equipment-Replacement	3,303	4,358	4,358	4,311
	Subtotal	4,323	5,323	5,323	4,726
	TOTAL	3,752,738	3,841,963	3,715,379	3,973,249

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	40	38	41	43
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ADDITIONAL INFORMATION:

FY 12 student enrollment 842

FY 13 student enrollment 851

FY 14 student enrollment 825

In FY 15 added 2 teacher FTE's due to additional enrollment.

CODE: 50-611011-020

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,964,579	1,979,658	2,101,704	2,257,070
1660	One-Time Bonus	29,508	0	0	0
	Subtotal	1,994,087	1,979,658	2,101,704	2,257,070
EMPLOYEE BENEFITS					
2100	FICA	147,693	151,443	160,780	172,666
2200	VRS Retirement	328,419	292,395	310,421	376,479
2300	Health Insurance	286,256	318,058	353,486	341,701
2400	Group Life Insurance	23,421	23,040	24,492	27,988
2800	Other Benefits	8,598	6,189	6,189	6,189
	Subtotal	794,387	791,125	855,368	925,023
MATERIALS/SUPPLIES					
6030	Textbooks	1,729	18,750	18,750	18,750
6900	Other Educational Supplies	18,751	23,349	23,349	24,949
	Subtotal	20,480	42,099	42,099	43,699
EQUIPMENT					
8911	Furniture/Equipment-Additional	4,077	550	550	550
8921	Furniture/Equipment-Replacement	3,962	4,109	4,109	4,062
	Subtotal	8,039	4,659	4,659	4,612
	TOTAL	2,816,993	2,817,541	3,003,830	3,230,404

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	43	43	43	43
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ADDITIONAL INFORMATION:

FY 12 student enrollment 902

FY 13 student enrollment 843

FY 14 student enrollment 859

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

PERSONAL SERVICES					
1121	Teacher Salaries	2,021,553	2,115,313	2,119,651	2,203,293
1660	One-Time Bonus	30,513	0	0	0
	Subtotal	2,052,066	2,115,313	2,119,651	2,203,293
EMPLOYEE BENEFITS					
2100	FICA	151,663	161,821	162,153	168,552
2200	VRS Retirement	337,422	312,432	313,073	367,509
2300	Health Insurance	298,415	334,546	372,479	362,981
2400	Group Life Insurance	24,060	24,630	24,682	27,321
2800	Other Benefits	8,778	6,665	6,665	6,665
	Subtotal	820,338	840,094	879,052	933,028
MATERIALS/SUPPLIES					
6030	Textbooks	2,708	18,750	18,750	18,750
6900	Other Educational Supplies	17,138	22,723	22,723	24,323
	Subtotal	19,846	41,473	41,473	43,073
EQUIPMENT					
8911	Furniture/Equipment-Additional	980	550	550	400
8921	Furniture/Equipment-Replacement	3,143	3,272	3,272	2,925
	Subtotal	4,123	3,822	3,822	3,325
TOTAL		2,896,373	3,000,702	3,043,998	3,182,719

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	41	39	37	37
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ADDITIONAL INFORMATION:

FY 12 student enrollment 909

FY 13 student enrollment 887

FY 14 student enrollment 877

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

PERSONAL SERVICES					
1121	Teacher Salaries	1,849,163	1,873,256	1,791,892	1,847,209
1660	One-Time Bonus	27,991	0	0	0
	Subtotal	1,877,154	1,873,256	1,791,892	1,847,209
EMPLOYEE BENEFITS					
2100	FICA	138,392	143,303	137,079	141,311
2200	VRS Retirement	302,108	276,680	264,663	308,114
2300	Health Insurance	372,033	368,639	332,258	323,786
2400	Group Life Insurance	21,596	21,792	20,824	22,905
2800	Other Benefits	8,443	5,805	5,805	5,805
	Subtotal	842,572	816,219	760,629	801,921
MATERIALS/SUPPLIES					
6030	Textbooks	6,545	19,500	19,500	19,500
6900	Other Educational Supplies	20,407	24,503	24,503	26,103
	Subtotal	26,952	44,003	44,003	45,603
EQUIPMENT					
8911	Furniture/Equipment-Additional	400	400	400	400
8921	Furniture/Equipment-Replacement	2,728	2,544	2,544	2,497
	Subtotal	3,128	2,944	2,944	2,897
TOTAL		2,749,806	2,736,422	2,599,468	2,697,630

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	41	40	39	40
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ADDITIONAL INFORMATION:

FY 12 student enrollment 933

FY 13 student enrollment 919

FY 14 student enrollment 900

In FY 15 added 1 teacher FTE due to additional enrollment.

CODE: 50-611011-050

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,841,238	1,916,756	1,835,624	1,949,405
1660	One-Time Bonus	27,977	0	0	0
	Subtotal	1,869,215	1,916,756	1,835,624	1,949,405
EMPLOYEE BENEFITS					
2100	FICA	139,092	146,632	140,426	149,129
2200	VRS Retirement	308,161	283,105	271,121	325,161
2300	Health Insurance	249,721	274,764	333,936	328,421
2400	Group Life Insurance	22,030	22,318	21,353	24,173
2800	Other Benefits	8,180	6,039	6,039	6,039
	Subtotal	727,184	732,858	772,875	832,923
MATERIALS/SUPPLIES					
6030	Textbooks	4,106	15,375	15,375	15,375
6900	Other Educational Supplies	16,117	21,048	21,048	22,648
	Subtotal	20,223	36,423	36,423	38,023
EQUIPMENT					
8911	Furniture/Equipment-Additional	380	400	400	400
8921	Furniture/Equipment-Replacement	1,312	2,665	2,665	2,618
	Subtotal	1,692	3,065	3,065	3,018
	TOTAL	2,618,314	2,689,102	2,647,987	2,823,369

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	41	41	40	41
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ADDITIONAL INFORMATION:

FY 12 student enrollment 898

FY 13 student enrollment 947

FY 14 student enrollment 954

In FY 15 added 1 teacher FTE due to additional enrollment.

CODE: 50-611011-060

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,872,991	1,957,746	1,917,064	2,023,797
1660	One-Time Bonus	28,002	0	0	0
	Subtotal	1,900,993	1,957,746	1,917,064	2,023,797
EMPLOYEE BENEFITS					
2100	FICA	140,703	149,768	146,656	154,820
2200	VRS Retirement	309,752	289,159	283,150	337,569
2300	Health Insurance	218,988	252,564	227,982	225,168
2400	Group Life Insurance	22,216	22,796	22,312	25,095
2800	Other Benefits	8,291	6,169	6,169	6,169
	Subtotal	699,950	720,456	686,269	748,821
MATERIALS/SUPPLIES					
6030	Textbooks	12,723	15,000	15,000	15,000
6900	Other Educational Supplies	17,639	22,129	22,129	23,729
	Subtotal	30,362	37,129	37,129	38,729
EQUIPMENT					
8911	Furniture/Equipment-Additional	523	500	500	200
8921	Furniture/Equipment-Replacement	1,720	2,428	2,428	2,381
	Subtotal	2,243	2,928	2,928	2,581
	TOTAL	2,633,548	2,718,259	2,643,390	2,813,928

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	9	9	9.5	9.5
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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 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.

In FY 14 the number of students receiving this instruction on a weekly basis is 5,259.

CODE: 50-611011-070

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	424,642	454,344	463,725	482,023
1660	One-Time Bonus	6,383	0	0	0
	Subtotal	431,025	454,344	463,725	482,023
	EMPLOYEE BENEFITS				
2100	FICA	31,835	34,757	35,475	36,875
2200	VRS Retirement	71,358	67,107	68,493	80,401
2300	Health Insurance	67,937	80,115	87,231	85,007
2400	Group Life Insurance	5,064	5,290	5,402	5,977
2800	Other Benefits	1,967	1,431	1,431	1,431
	Subtotal	178,161	188,700	198,032	209,691
	MATERIALS/SUPPLIES				
6050	Art Supplies	28,364	34,390	34,390	34,390
6900	Other Educational Supplies	5,380	6,166	6,166	6,166
	Subtotal	33,744	40,556	40,556	40,556
	TOTAL	642,930	683,600	702,313	732,270

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	10	10	9.8	9.8
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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 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.

In FY 14 the number of students receiving this instruction on a weekly basis is 5,259.

CODE: 50-611011-080

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	458,523	475,838	470,661	489,234
1660	One-Time Bonus	6,892	0	0	0
	Subtotal	465,415	475,838	470,661	489,234
	EMPLOYEE BENEFITS				
2100	FICA	33,929	36,402	36,006	37,426
2200	VRS Retirement	75,494	70,281	69,516	81,604
2300	Health Insurance	92,821	108,747	107,471	104,730
2400	Group Life Insurance	5,468	5,541	5,479	6,067
2800	Other Benefits	2,117	1,500	1,500	1,500
	Subtotal	209,829	222,471	219,972	231,327
	MATERIALS/SUPPLIES				
6040	Music Supplies	8,124	11,600	11,600	11,600
	Subtotal	8,124	11,600	11,600	11,600
	TOTAL	683,368	709,909	702,233	732,161

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	10	10	10	10
Para-Educators	3	3	2	2

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 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.

In FY 14 the number of students receiving this instruction on a weekly basis is 5,259.

CODE: 50-611011-090

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	496,300	527,972	527,972	543,676
1141	Para-Educator Salaries	43,475	61,757	40,594	42,198
1595	Overtime	26	0	0	0
1660	One-Time Bonus	8,216	0	0	0
	Subtotal	548,017	589,729	568,566	585,874
EMPLOYEE BENEFITS					
2100	FICA	40,658	45,114	43,495	44,819
2200	VRS Retirement	90,174	87,103	83,977	97,724
2300	Health Insurance	115,750	139,156	135,391	131,939
2400	Group Life Insurance	6,402	6,867	6,615	7,265
2800	Other Benefits	2,479	1,858	1,858	1,858
	Subtotal	255,463	280,098	271,336	283,605
MATERIALS/SUPPLIES					
6060	Physical Ed Supplies	7,046	11,800	11,800	11,800
	Subtotal	7,046	11,800	11,800	11,800
	TOTAL	810,526	881,627	851,702	881,279

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	1	1	1	0
Para-Educators	0	0	0	1
Tutors/Technicians (FTE's are hourly based)	2.5	2.5	2.5	2.5

ADDITIONAL INFORMATION:

FY 12 student enrollment 110

FY 13 student enrollment 142

FY 14 student enrollment 211

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.

In FY 15 shifted 1 teacher FTE to LEP High.

In FY 15 added 1 para-educator FTE due to ESL increase in state revenue.

CODE: 50-611011-100

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	68,612	71,494	71,494	0
1141	Para-Educator Salaries	0	0	0	13,434
1143	Technical Salaries	143,690	127,008	127,008	127,008
1660	One-Time Bonus	1,029	0	0	0
	Subtotal	213,331	198,502	198,502	140,442
EMPLOYEE BENEFITS					
2100	FICA	16,456	9,798	9,798	5,354
2200	VRS Retirement	11,506	11,989	11,989	2,374
2300	Health Insurance	276	3,538	286	278
2400	Group Life Insurance	817	851	851	166
2800	Other Benefits	306	394	394	394
	Subtotal	29,361	26,570	23,318	8,566
OTHER CHARGES					
5504	Travel	665	3,000	3,000	3,000
	Subtotal	665	3,000	3,000	3,000
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	1,613	6,405	6,405	6,405
	Subtotal	1,613	6,405	6,405	6,405
TOTAL		244,970	234,477	231,225	158,413

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
Teachers	15	15	15	15
Para-Educators	13.5	13.5	14.5	14.5

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

PERSONAL SERVICES					
1121	Teacher Salaries	768,041	804,805	813,304	845,397
1141	Para-Educator Salaries	231,892	239,072	257,513	267,690
1595	Overtime	201	0	0	0
1660	One-Time Bonus	16,662	0	0	0
	Subtotal	1,016,796	1,043,877	1,070,817	1,113,087
EMPLOYEE BENEFITS					
2100	FICA	75,354	79,857	81,918	85,151
2200	VRS Retirement	166,072	154,181	158,160	185,663
2300	Health Insurance	137,541	155,835	192,881	187,963
2400	Group Life Insurance	11,987	12,155	12,475	13,802
2800	Other Benefits	4,594	3,289	3,289	3,289
	Subtotal	395,548	405,317	448,723	475,868
OTHER CHARGES					
5504	Travel	669	1,000	1,000	1,000
5506	Employee Development	5,979	3,000	3,000	13,000
	Subtotal	6,648	4,000	4,000	14,000
MATERIALS/SUPPLIES					
6080	Remedial Reading Supplies	24,901	28,000	28,000	23,000
6900	Other Educational Supplies	39,039	38,369	38,369	33,369
	Subtotal	63,940	66,369	66,369	56,369
	TOTAL	1,482,932	1,519,563	1,589,909	1,659,324

REGULAR EDUCATION - ELEMENTARY - SCHOOL OF THE ARTS

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

PERSONNEL

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
N/A	0	0	0	0

CODE: 50-611011-125

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1625	Stipends	1,000	1,000	1,000	1,000
	Subtotal	1,000	1,000	1,000	1,000
	EMPLOYEE BENEFITS				
2100	FICA	77	184	184	184
	Subtotal	77	184	184	184
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	12,255	14,000	14,000	14,000
	Subtotal	12,255	14,000	14,000	14,000
	TOTAL	13,332	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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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N/A	0	0	0	0
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CODE: 50-611011-130

ACCT# DESCRIPTION

PURCHASED SERVICES					
3881	Fees For Services	4,200	5,000	5,000	5,000
	Subtotal	4,200	5,000	5,000	5,000
	TOTAL	4,200	5,000	5,000	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. The teachers, para-educators and technical positions in this program consists of 4.1 drama, science, math and SOL remediation teachers, 39.5 para-educators, and 1 Community Outreach Coordinator who are not assigned to a particular grade level the entire school year. State mandates exist to administer standardized tests to elementary school students at certain grade levels.

PERSONNEL

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
Teachers	4.5	4.1	4.1	4.1
Para-Educators	34.5	32.5	37.5	39.5
Technical	1	1	1	1

ADDITIONAL INFORMATION:

In FY 15 added 2 para-educator FTE's due to additional enrollment.

CODE: 50-611011-140

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	178,061	291,737	183,565	190,808
1141	Para-Educator Salaries	667,263	690,742	709,637	765,111
1143	Technical Salaries	42,753	44,567	44,548	47,221
1152	Cafeteria Monitor	5,826	5,928	5,928	6,162
1500	Substitute Salaries	523,680	538,359	538,359	543,666
1595	Overtime	358	0	0	0
1600	Supplements	120,263	118,950	118,950	118,950
1625	Stipends	14,334	14,000	14,000	14,000
1660	One-Time Bonus	17,823	0	0	0
	Subtotal	1,570,361	1,704,283	1,614,987	1,685,918
EMPLOYEE BENEFITS					
2100	FICA	116,728	130,377	123,546	128,972
2200	VRS Retirement	146,417	152,570	139,381	167,324
2300	Health Insurance	546,550	211,377	234,279	234,304
2400	Group Life Insurance	10,458	12,028	10,966	12,439
2700	Retiree Health Insurance	320,334	337,556	337,556	337,556
2800	Other Benefits	7,529	5,401	5,401	5,401
	Subtotal	1,148,016	849,309	851,129	885,996
PURCHASED SERVICES					
3500	Printing	29,993	30,000	30,000	30,000
3900	Miscellaneous Contractual Services	28,155	19,500	19,500	59,500
	Subtotal	58,148	49,500	49,500	89,500
MATERIALS/SUPPLIES					
6030	Textbooks	5,320	0	0	0
6070	Testing Materials	40,687	43,000	43,000	43,000
6900	Other Educational Supplies	6,591	9,950	9,950	9,950
	Subtotal	52,598	52,950	52,950	52,950
EQUIPMENT					
8921	Furniture/Equipment-Replacement	2,678	800	800	800
	Subtotal	2,678	800	800	800
TRANSFERS					
9306	Transfer to County-VRS Retiree Debt	393,528	393,524	393,524	0
	Subtotal	393,528	393,524	393,524	0
TOTAL		3,225,329	3,050,366	2,962,890	2,715,164

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	25.5	23	27	27
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ADDITIONAL INFORMATION:

FY 12 student enrollment 4,064

FY 13 student enrollment 4,280

FY 14 student enrollment 4,857

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

PERSONAL SERVICES					
1121	Teacher Salaries	1,196,309	1,181,737	1,344,465	1,376,996
1660	One-Time Bonus	17,833	0	0	0
	Subtotal	1,214,142	1,181,737	1,344,465	1,376,996
EMPLOYEE BENEFITS					
2100	FICA	89,850	90,402	102,851	105,340
2200	VRS Retirement	187,061	174,543	198,578	229,683
2300	Health Insurance	195,442	212,174	236,647	230,612
2400	Group Life Insurance	13,280	13,735	15,671	17,075
2800	Other Benefits	5,435	3,603	3,603	3,603
	Subtotal	491,068	494,457	557,350	586,313
PURCHASED SERVICES					
3370	Contract Maint/Music Instruments	6,496	8,200	8,200	8,050
	Subtotal	6,496	8,200	8,200	8,050
MATERIALS/SUPPLIES					
6030	Textbooks	1,962	11,250	11,250	11,250
6040	Music Supplies	6,695	12,300	12,300	12,300
6050	Art Supplies	5,752	9,708	9,708	9,708
6900	Other Educational Supplies	9,010	11,365	11,365	12,965
	Subtotal	23,419	44,623	44,623	46,223
EQUIPMENT					
8911	Furniture/Equipment-Additional	7,500	15,000	15,000	15,000
	Subtotal	7,500	15,000	15,000	15,000
	TOTAL	1,742,625	1,744,017	1,969,638	2,032,582

REGULAR EDUCATION - MIDDLE - CORE/TEAMING/ACADEMIC COACHING

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

PERSONNEL

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	120	118	119.5	121.5
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ADDITIONAL INFORMATION:

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

FY 14 student enrollment:

Grade 6:1,299

Grade 7:917

Grade 8:1,046

Total 3,262

In FY 15 added 2 teacher FTE's due to additional enrollment.

CODE: 50-611012-160

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	5,569,448	5,838,638	5,778,587	6,124,186
1625	Stipends	1,400	1,400	1,400	1,400
1660	One-Time Bonus	83,821	0	0	0
	Subtotal	5,654,669	5,840,038	5,779,987	6,125,586
EMPLOYEE BENEFITS					
2100	FICA	416,899	446,763	442,170	474,292
2200	VRS Retirement	933,247	862,367	853,497	1,033,910
2300	Health Insurance	935,049	1,033,463	1,006,756	987,086
2400	Group Life Insurance	66,636	68,072	67,357	76,861
2800	Other Benefits	24,807	18,421	18,421	18,421
	Subtotal	2,376,638	2,429,086	2,388,201	2,590,570
MATERIALS/SUPPLIES					
6020	Laboratory Supplies	16,103	19,808	19,808	19,808
6030	Textbooks	0	30,000	30,000	30,000
6060	Physical Ed Supplies	5,075	7,344	7,344	7,344
6900	Other Educational Supplies	68,618	84,137	84,137	85,737
	Subtotal	89,796	141,289	141,289	142,889
	TOTAL	8,121,103	8,410,413	8,309,477	8,859,045

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Para-Educators	4	4	4	4
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CODE: 50-611012-170**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1141	Para-Educator Salaries	66,748	71,498	71,498	74,323
1595	Overtime	229	0	0	0
1660	One-Time Bonus	1,600	0	0	0
	Subtotal	68,577	71,498	71,498	74,323
	EMPLOYEE BENEFITS				
2100	FICA	4,899	5,470	5,470	5,686
2200	VRS Retirement	11,199	10,560	10,560	12,397
2300	Health Insurance	20,507	24,141	24,624	23,996
2400	Group Life Insurance	799	833	833	922
2800	Other Benefits	295	226	226	226
	Subtotal	37,699	41,230	41,713	43,227
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	0	28,544	28,544	28,544
	Subtotal	0	28,544	28,544	28,544
	TOTAL	106,276	141,272	141,755	146,094

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Tutors/Technicians (FTE's are hourly based)	0.7	0.7	0.7	0.7
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ADDITIONAL INFORMATION:

FY 12 student enrollment 27

FY 13 student enrollment 47

FY 14 student enrollment 81

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	11,201	31,104	31,104	31,104
	Subtotal	11,201	31,104	31,104	31,104
	EMPLOYEE BENEFITS				
2100	FICA	857	1,981	1,981	1,981
2800	Other Benefits	96	96	96	96
	Subtotal	953	2,077	2,077	2,077
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	1,620	1,500	1,500	1,500
	Subtotal	1,620	1,500	1,500	1,500
	TOTAL	13,774	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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	1	1	1	1
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ADDITIONAL INFORMATION:

FY 12 student enrollment 60

FY 13 student enrollment 60

FY 14 student enrollment 60

CODE: 50-611012-205

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	41,226	42,977	42,977	44,673
1625	Stipends	3,717	3,717	3,717	3,717
1660	One-Time Bonus	618	0	0	0
	Subtotal	45,561	46,694	46,694	48,390
EMPLOYEE BENEFITS					
2100	FICA	3,452	3,596	3,596	3,725
2200	VRS Retirement	6,914	6,348	6,348	7,451
2300	Health Insurance	5,652	6,665	6,490	6,324
2400	Group Life Insurance	491	500	500	554
2800	Other Benefits	180	136	136	136
	Subtotal	16,689	17,245	17,070	18,190
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	4,003	2,896	2,896	2,896
	Subtotal	4,003	2,896	2,896	2,896
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	4,283	2,896	2,896	2,896
	Subtotal	4,283	2,896	2,896	2,896
TOTAL		70,536	69,731	69,556	72,372

REGULAR EDUCATION - MIDDLE - CONTRACTED SERVICES

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

PERSONNEL

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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N/A	0	0	0	0
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CODE: 50-611012-210

ACCT# DESCRIPTION

PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	4,155	3,800	3,800	3,800
	Subtotal	4,155	3,800	3,800	3,800
	TOTAL	4,155	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. The teacher and para-educator positions in this program consist of 4 Assessment and Compliance Coordinators, 1 teacher extra class assignments, 4 reading teachers and 2 para-educators assigned at the middle school level who are not assigned to a particular grade level the entire year.

PERSONNEL

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	8.5	8.5	9	9
Para-Educators	2	2	2	2
Cafeteria Monitors	3	3	3	3

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

PERSONAL SERVICES					
1121	Teacher Salaries	481,603	468,576	488,917	503,079
1141	Para-Educator Salaries	32,378	36,075	36,075	34,438
1152	Cafeteria Monitor	17,228	21,303	21,303	22,145
1500	Substitute Salaries	203,803	267,570	267,570	267,570
1595	Overtime	82	0	0	0
1600	Supplements	120,395	139,851	139,851	139,851
1625	Stipends	2,336	6,718	6,718	6,718
1660	One-Time Bonus	8,308	0	0	0
	Subtotal	866,133	940,093	960,434	973,801
EMPLOYEE BENEFITS					
2100	FICA	65,253	71,918	73,474	74,497
2200	VRS Retirement	85,525	77,683	80,687	93,352
2300	Health Insurance	50,324	60,742	38,274	37,298
2400	Group Life Insurance	6,069	6,124	6,366	6,940
2800	Other Benefits	3,998	2,970	2,970	2,970
	Subtotal	211,169	219,437	201,771	215,057
PURCHASED SERVICES					
3500	Printing	29,990	30,000	30,000	30,000
3900	Miscellaneous Contractual Services	14,584	15,000	15,000	33,000
	Subtotal	44,574	45,000	45,000	63,000
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	5,183	5,200	5,200	5,200
6030	Textbooks	2,290	0	0	0
6900	Other Educational Supplies	8,463	8,993	8,993	8,993
	Subtotal	15,936	14,193	14,193	14,193
EQUIPMENT					
8911	Furniture/Equipment-Additional	12,115	12,678	12,678	12,878
8921	Furniture/Equipment-Replacement	15,503	19,730	19,730	19,680
	Subtotal	27,618	32,408	32,408	32,558
TOTAL		1,165,430	1,251,131	1,253,806	1,298,609

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
Teachers	10.4	10.4	10.4	10.4

ADDITIONAL INFORMATION:

FY 12 student enrollment 1,539

FY 13 student enrollment 1,473

FY 14 student enrollment 1,500

CODE: 50-611013-230

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	451,292	474,635	474,635	483,103
1660	One-Time Bonus	6,781	0	0	0
	Subtotal	458,073	474,635	474,635	483,103
	EMPLOYEE BENEFITS				
2100	FICA	34,237	36,310	36,310	36,957
2200	VRS Retirement	73,194	70,104	70,104	80,582
2300	Health Insurance	62,723	71,913	67,750	66,022
2400	Group Life Insurance	5,194	5,527	5,527	5,990
2800	Other Benefits	1,980	1,496	1,496	1,496
	Subtotal	177,328	185,350	181,187	191,047
	MATERIALS/SUPPLIES				
6050	Art Supplies	10,857	13,600	13,600	13,600
	Subtotal	10,857	13,600	13,600	13,600
	TOTAL	646,258	673,585	669,422	687,750

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	8.5	8.5	8.2	8.2
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ADDITIONAL INFORMATION:

FY 12 student enrollment 1,030

FY 13 student enrollment 995

FY 14 student enrollment 872

CODE: 50-611013-240

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	479,321	499,506	487,301	475,003
1660	One-Time Bonus	7,190	0	0	0
	Subtotal	486,511	499,506	487,301	475,003
EMPLOYEE BENEFITS					
2100	FICA	36,426	38,212	37,278	36,338
2200	VRS Retirement	80,382	73,777	71,974	79,231
2300	Health Insurance	68,865	86,959	66,688	64,987
2400	Group Life Insurance	5,704	5,816	5,671	5,890
2800	Other Benefits	2,012	1,574	1,574	1,574
	Subtotal	193,389	206,338	183,185	188,020
PURCHASED SERVICES					
3370	Contract Maint/Music Instruments	5,055	10,000	10,000	10,000
	Subtotal	5,055	10,000	10,000	10,000
MATERIALS/SUPPLIES					
6040	Music Supplies	10,569	12,550	12,550	12,550
	Subtotal	10,569	12,550	12,550	12,550
EQUIPMENT					
8911	Furniture/Equipment-Additional	9,944	17,000	17,000	17,000
	Subtotal	9,944	17,000	17,000	17,000
	TOTAL	705,468	745,394	710,036	702,573

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	40.4	40.4	39.4	39.4
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ADDITIONAL INFORMATION:

FY 12 student enrollment 4,774

FY 13 student enrollment 4,336

FY 14 student enrollment 3,992

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

PERSONAL SERVICES					
1121	Teacher Salaries	1,906,321	2,021,701	1,955,919	2,002,317
1660	One-Time Bonus	27,898	0	0	0
	Subtotal	1,934,219	2,021,701	1,955,919	2,002,317
EMPLOYEE BENEFITS					
2100	FICA	145,580	154,660	149,628	153,177
2200	VRS Retirement	312,491	298,605	288,889	333,986
2300	Health Insurance	214,176	248,950	241,980	235,810
2400	Group Life Insurance	22,516	23,540	22,756	24,829
2800	Other Benefits	8,443	6,370	6,370	6,370
	Subtotal	703,206	732,125	709,623	754,172
MATERIALS/SUPPLIES					
6030	Textbooks	11,701	23,250	23,250	23,250
6900	Other Educational Supplies	16,675	19,710	19,710	19,710
	Subtotal	28,376	42,960	42,960	42,960
TOTAL		2,665,801	2,796,786	2,708,502	2,799,449

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	0	0	0	1
Para-Educators	0	0	0	1
Tutors/Technicians (FTE is hourly based)	0.5	0.5	0.5	0.5

ADDITIONAL INFORMATION:

FY 12 student enrollment 32

FY 13 student enrollment 44

FY 14 student enrollment 70

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.

In FY 15 shifted 1 teacher FTE from LEP elementary.

In FY 15 added 1 para-educator FTE due to ESL increase in state revenue.

CODE: 50-611013-260

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	0	0	0	74,315
1141	Para-Educator Salaries	0	0	0	13,580
1143	Technical Salaries	0	20,673	20,673	20,673
	Subtotal	0	20,673	20,673	108,568
EMPLOYEE BENEFITS					
2100	FICA	0	2,346	2,346	9,070
2200	VRS Retirement	0	0	0	14,661
2300	Health Insurance	0	0	0	6,000
2400	Group Life Insurance	0	0	0	1,090
2800	Other Benefits	48	48	48	48
	Subtotal	48	2,394	2,394	30,869
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	0	0	0	40,920
	Subtotal	0	0	0	40,920
MATERIALS/SUPPLIES					
6030	Textbooks	0	2,250	2,250	0
6900	Other Educational Supplies	5,638	3,420	3,420	5,670
	Subtotal	5,638	5,670	5,670	5,670
	TOTAL	5,686	28,737	28,737	186,027

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	35.6	35.6	35	35
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ADDITIONAL INFORMATION:

FY 12 student enrollment 5,959

FY 13 student enrollment 6,206

FY 14 student enrollment 6,148

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

PERSONAL SERVICES					
1121	Teacher Salaries	1,669,260	1,757,355	1,732,946	1,755,153
1660	One-Time Bonus	25,131	0	0	0
	Subtotal	1,694,391	1,757,355	1,732,946	1,755,153
EMPLOYEE BENEFITS					
2100	FICA	124,979	134,438	132,571	134,269
2200	VRS Retirement	261,689	259,561	255,956	292,760
2300	Health Insurance	265,403	309,237	312,383	304,417
2400	Group Life Insurance	18,919	20,462	20,172	21,764
2800	Other Benefits	7,407	5,538	5,538	5,538
	Subtotal	678,397	729,236	726,620	758,748
MATERIALS/SUPPLIES					
6030	Textbooks	31,690	13,000	13,000	13,000
6900	Other Educational Supplies	13,355	12,581	12,581	13,081
	Subtotal	45,045	25,581	25,581	26,081
TOTAL		2,417,833	2,512,172	2,485,147	2,539,982

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	37	37	37	37
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ADDITIONAL INFORMATION:

FY 12 student enrollment 4,292

FY 13 student enrollment 4,131

FY 14 student enrollment 3,818

CODE: 50-611013-280

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,739,844	1,819,907	1,819,907	1,891,721
1625	Stipends	1,750	1,750	1,750	1,750
1660	One-Time Bonus	26,906	0	0	0
	Subtotal	1,768,500	1,821,657	1,821,657	1,893,471
EMPLOYEE BENEFITS					
2100	FICA	130,360	139,357	139,357	144,851
2200	VRS Retirement	286,329	268,800	268,800	315,539
2300	Health Insurance	275,916	324,762	298,595	290,980
2400	Group Life Insurance	20,762	21,191	21,191	23,457
2800	Other Benefits	7,632	5,734	5,734	5,734
	Subtotal	720,999	759,844	733,677	780,561
MATERIALS/SUPPLIES					
6020	Laboratory Supplies	39,525	43,883	43,883	43,883
6030	Textbooks	55,999	16,000	16,000	16,000
6900	Other Educational Supplies	1,303	4,796	4,796	4,796
	Subtotal	96,827	64,679	64,679	64,679
	TOTAL	2,586,326	2,646,180	2,620,013	2,738,711

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	41	39.5	40	40
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ADDITIONAL INFORMATION:

FY 12 student enrollment 5,545

FY 13 student enrollment 4,971

FY 14 student enrollment 4,551

CODE: 50-611013-290**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	1,863,326	1,892,229	1,912,570	1,988,040
1660	One-Time Bonus	27,910	0	0	0
	Subtotal	1,891,236	1,892,229	1,912,570	1,988,040
EMPLOYEE BENEFITS					
2100	FICA	140,230	144,755	146,311	152,085
2200	VRS Retirement	307,135	279,482	282,486	331,605
2300	Health Insurance	336,213	389,919	393,254	383,226
2400	Group Life Insurance	21,610	22,028	22,270	24,652
2800	Other Benefits	8,311	5,938	5,938	5,938
	Subtotal	813,499	842,122	850,259	897,506
MATERIALS/SUPPLIES					
6030	Textbooks	11,616	12,400	12,400	12,400
6900	Other Educational Supplies	10,816	11,850	11,850	11,850
	Subtotal	22,432	24,250	24,250	24,250
TOTAL		2,727,167	2,758,601	2,787,079	2,909,796

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	13.8	13.8	14.9	14.9
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ADDITIONAL INFORMATION:

FY 12 student enrollment 2,495

FY 13 student enrollment 2,446

FY 14 student enrollment 2,228

CODE: 50-611013-300

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	705,149	746,397	807,420	818,758
1660	One-Time Bonus	10,577	0	0	0
	Subtotal	715,726	746,397	807,420	818,758
EMPLOYEE BENEFITS					
2100	FICA	52,879	57,099	61,767	62,635
2200	VRS Retirement	107,889	110,243	119,256	136,569
2300	Health Insurance	121,394	143,155	133,079	129,686
2400	Group Life Insurance	7,824	8,691	9,417	10,153
2800	Other Benefits	3,125	2,352	2,352	2,352
	Subtotal	293,111	321,540	325,871	341,395
MATERIALS/SUPPLIES					
6030	Textbooks	463	7,500	7,500	7,500
6060	Physical Ed Supplies	6,593	7,764	7,764	7,764
	Subtotal	7,056	15,264	15,264	15,264
	TOTAL	1,015,893	1,083,201	1,148,555	1,175,417

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	21.9	21.9	22	22
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ADDITIONAL INFORMATION:

FY 12 student enrollment 2,679

FY 13 student enrollment 2,420

FY 14 student enrollment 2,192

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

PERSONAL SERVICES					
1121	Teacher Salaries	1,012,720	1,155,634	1,159,702	1,164,419
1660	One-Time Bonus	14,840	0	0	0
	Subtotal	1,027,560	1,155,634	1,159,702	1,164,419
EMPLOYEE BENEFITS					
2100	FICA	76,082	88,406	88,717	89,078
2200	VRS Retirement	161,435	170,687	171,288	194,225
2300	Health Insurance	268,403	183,615	178,640	174,084
2400	Group Life Insurance	11,875	13,456	13,504	14,439
2800	Other Benefits	4,844	3,641	3,641	3,641
	Subtotal	522,639	459,805	455,790	475,467
MATERIALS/SUPPLIES					
6030	Textbooks	248,701	12,750	12,750	12,750
6900	Other Educational Supplies	2,650	5,250	5,250	5,250
	Subtotal	251,351	18,000	18,000	18,000
TOTAL		1,801,550	1,633,439	1,633,492	1,657,886

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	5.75	5.75	5.75	5.75
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ADDITIONAL INFORMATION:

FY 12 student enrollment 65

FY 13 student enrollment 77

FY 14 student enrollment 78

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

PERSONAL SERVICES					
1121	Teacher Salaries	246,258	263,472	263,472	273,869
1500	Substitute Salaries	245	0	0	0
1660	One-Time Bonus	3,851	0	0	0
	Subtotal	250,354	263,472	263,472	273,869
EMPLOYEE BENEFITS					
2100	FICA	18,088	20,156	20,156	20,951
2200	VRS Retirement	40,621	38,915	38,915	45,681
2300	Health Insurance	55,257	60,245	66,155	64,468
2400	Group Life Insurance	3,248	3,068	3,068	3,396
2800	Other Benefits	1,208	830	830	830
	Subtotal	118,422	123,214	129,124	135,326
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	2,620	38,844	38,844	38,844
	Subtotal	2,620	38,844	38,844	38,844
MATERIALS/SUPPLIES					
6990	Miscellaneous Materials & Supplies	3,678	4,000	4,000	4,000
	Subtotal	3,678	4,000	4,000	4,000
EQUIPMENT					
8911	Furniture/Equipment-Additional	1,099	1,000	1,000	1,000
	Subtotal	1,099	1,000	1,000	1,000
	TOTAL	376,173	430,530	436,440	453,039

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	0.4	0.4	0.4	0.4
Para-Educators	4	4	4	4
Technical	1	1	1	1

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

PERSONAL SERVICES					
1121	Teacher Salaries	0	15,420	15,420	16,028
1141	Para-Educator Salaries	60,504	50,876	56,255	58,478
1143	Technical Salaries	48,858	69,810	54,109	56,247
1500	Substitute Salaries	0	2,500	2,500	2,500
1595	Overtime	224	0	0	0
1625	Stipends	159,854	148,636	148,636	148,636
1660	One-Time Bonus	2,350	0	0	0
	Subtotal	271,790	287,242	276,920	281,889
EMPLOYEE BENEFITS					
2100	FICA	20,290	22,232	21,442	21,753
2200	VRS Retirement	14,798	20,103	18,578	21,810
2300	Health Insurance	105,393	41,343	23,375	22,779
2400	Group Life Insurance	1,287	1,585	1,462	1,621
2800	Other Benefits	579	429	429	429
	Subtotal	142,347	85,692	65,286	68,392
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	32,996	30,442	30,442	50,542
	Subtotal	32,996	30,442	30,442	50,542
OTHER CHARGES					
5506	Employee Development	4,591	3,000	3,000	3,000
	Subtotal	4,591	3,000	3,000	3,000
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	8,097	9,776	9,776	9,776
	Subtotal	8,097	9,776	9,776	9,776
TOTAL		459,821	416,152	385,424	413,599

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	3.6	3.6	3.4	3.4
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CODE: 50-611013-345**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1121	Teacher Salaries	193,949	204,110	213,822	222,260
1660	One-Time Bonus	2,917	0	0	0
	Subtotal	196,866	204,110	213,822	222,260
	EMPLOYEE BENEFITS				
2100	FICA	14,844	15,614	16,357	17,003
2200	VRS Retirement	27,952	30,147	31,581	37,073
2300	Health Insurance	20,456	24,123	29,280	28,534
2400	Group Life Insurance	1,984	2,377	2,493	2,756
2800	Other Benefits	898	643	643	643
	Subtotal	66,134	72,904	80,354	86,009
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	13,412	15,000	15,000	15,000
	Subtotal	13,412	15,000	15,000	15,000
	TOTAL	276,412	292,014	309,176	323,269

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	6	6	6	6
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ADDITIONAL INFORMATION:

FY 12 student enrollment 183

FY 13 student enrollment 211

FY 14 student enrollment 233

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

PERSONAL SERVICES					
1121	Teacher Salaries	281,169	289,550	377,659	392,562
1625	Stipends	21,000	19,100	19,100	19,100
1660	One-Time Bonus	4,211	0	0	0
	Subtotal	306,380	308,650	396,759	411,662
EMPLOYEE BENEFITS					
2100	FICA	23,278	22,282	29,022	30,162
2200	VRS Retirement	47,081	42,767	55,781	65,479
2300	Health Insurance	24,412	28,797	48,297	47,066
2400	Group Life Insurance	3,341	3,371	4,419	4,868
2800	Other Benefits	1,207	913	913	913
	Subtotal	99,319	98,130	138,432	148,488
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	17,414	4,132	4,132	4,132
	Subtotal	17,414	4,132	4,132	4,132
OTHER CHARGES					
5506	Employee Development	1,566	400	400	400
	Subtotal	1,566	400	400	400
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	13,183	8,305	8,305	8,305
	Subtotal	13,183	8,305	8,305	8,305
TOTAL		437,862	419,617	548,028	572,987

REGULAR EDUCATION - HIGH - VHSL/INTERSCHOLASTIC ACTIVITY

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

PERSONNEL

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Athletic Directors	4	4	4	4
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CODE: 50-611013-360**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1128	Athletic Directors	220,269	229,772	229,772	238,839
1625	Stipends	46,576	43,860	43,860	43,860
1660	One-Time Bonus	3,304	0	0	0
	Subtotal	270,149	273,632	273,632	282,699
EMPLOYEE BENEFITS					
2100	FICA	20,934	20,933	20,933	21,626
2200	VRS Retirement	36,939	33,937	33,937	39,838
2300	Health Insurance	44,980	53,043	50,021	48,746
2400	Group Life Insurance	2,621	2,675	2,675	2,962
2800	Other Benefits	1,172	865	865	865
	Subtotal	106,646	111,453	108,431	114,037
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	10,949	104,096	104,096	104,096
	Subtotal	10,949	104,096	104,096	104,096
EQUIPMENT					
8911	Furniture/Equipment-Additional	25,219	17,000	17,000	17,000
8921	Furniture/Equipment-Replacement	34,382	19,000	19,000	19,000
	Subtotal	59,601	36,000	36,000	36,000
	TOTAL	447,345	525,181	522,159	536,832

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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N/A	0	0	0	0
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ADDITIONAL INFORMATION:

FY 12 student enrollment in Governor's School 47

FY 13 student enrollment in Governor's School 55

FY 14 student enrollment in Governor's School 57

CODE: 50-611013-370

ACCT# DESCRIPTION

PURCHASED SERVICES

3860	Contractual-New Horizons	286,314	325,101	325,101	338,168
3900	Miscellaneous Contractual Services	36,062	38,500	38,500	38,500
	Subtotal	322,376	363,601	363,601	376,668
	TOTAL	322,376	363,601	363,601	376,668

REGULAR EDUCATION - HIGH - OTHER

Programs and services for Regular Education - High Schools that are not included in other program budgets. The teacher and para-educator positions in this program consist of 4 Assessment and Compliance Coordinators, 1.75 teacher extra class assignments and 4 Alternative to Suspension Program para-educators who are not assigned to a particular grade level the entire school year.

PERSONNEL

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	6.45	6.45	5.75	5.75
Para-Educators	4	4	4	4

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

1121	Teacher Salaries	209,475	267,586	366,050	380,495
1141	Para-Educator Salaries	58,469	63,190	63,190	65,687
1500	Substitute Salaries	304,836	352,000	352,000	352,000
1595	Overtime	150	0	0	0
1600	Supplements	724,950	748,935	748,935	748,935
1625	Stipends	43,592	15,000	15,000	15,000
1630	NBCT Stipend	32,500	32,500	32,500	48,000
1660	One-Time Bonus	4,699	0	0	0
	Subtotal	1,378,671	1,479,211	1,577,675	1,610,117

EMPLOYEE BENEFITS

2100	FICA	104,292	113,777	121,309	122,606
2200	VRS Retirement	42,574	48,856	63,399	74,423
2300	Health Insurance	203,562	65,512	65,985	64,302
2400	Group Life Insurance	3,170	3,852	5,024	5,533
2800	Other Benefits	6,741	4,723	4,723	4,723
	Subtotal	360,339	236,720	260,440	271,587

PURCHASED SERVICES

3500	Printing	29,995	30,000	30,000	30,000
3900	Miscellaneous Contractual Services	7,095	12,300	12,300	34,300
	Subtotal	37,090	42,300	42,300	64,300

OTHER CHARGES

5201	Postage	0	4,000	4,000	4,000
5504	Travel	409	125	125	125
5506	Employee Development	7,086	3,450	3,450	3,450
	Subtotal	7,495	7,575	7,575	7,575

MATERIALS/SUPPLIES

6030	Textbooks	114,036	91,108	91,108	91,108
6070	Testing Materials	537	4,300	4,300	4,300
6900	Other Educational Supplies	88,836	71,611	71,611	69,611
6990	Miscellaneous Materials & Supplies	10,926	13,500	13,500	10,500
	Subtotal	214,335	180,519	180,519	175,519

EQUIPMENT

8911	Furniture/Equipment-Additional	3,813	5,000	5,000	5,000
8921	Furniture/Equipment-Replacement	10,520	15,299	15,299	15,299
	Subtotal	14,333	20,299	20,299	20,299

TOTAL

	2,012,263	1,966,624	2,088,808	2,149,397
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SPECIAL EDUCATION - ELEMENTARY - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
Teachers	41.5	42.5	44	45.5
Para-Educators	41.5	41.5	42.5	44
Technical	1.5	1.5	1.5	1.5

ADDITIONAL INFORMATION:

FY 12 student enrollment 632

FY 13 student enrollment 615

FY 14 student enrollment 655

In FY 15 added 1.5 Special Education teacher FTE's and 1.5 Special Education para-educator FTE's to meet student enrollment demands.

CODE: 50-611021-390

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,806,549	1,931,372	2,038,134	2,192,958
1141	Para-Educator Salaries	633,059	665,707	685,303	732,958
1143	Technical Salaries	21,139	66,492	40,914	41,358
1500	Substitute Salaries	1,797	0	0	0
1595	Overtime	704	0	0	0
1625	Stipends	41,219	44,200	44,200	44,200
1660	One-Time Bonus	43,923	0	0	0
	Subtotal	2,548,390	2,707,771	2,808,551	3,011,474
EMPLOYEE BENEFITS					
2100	FICA	187,571	207,129	214,838	229,440
2200	VRS Retirement	403,856	393,409	408,294	492,929
2300	Health Insurance	518,028	615,539	595,088	588,913
2400	Group Life Insurance	29,630	31,014	32,213	36,645
2800	Other Benefits	11,072	8,393	8,393	8,393
	Subtotal	1,150,157	1,255,484	1,258,826	1,356,320
OTHER CHARGES					
5504	Travel	18,316	15,960	15,960	15,960
	Subtotal	18,316	15,960	15,960	15,960
	TOTAL	3,716,863	3,979,215	4,083,337	4,383,754

SPECIAL EDUCATION - ELEMENTARY - OTHER

Programs and services for Special Education - Elementary Schools that are not included in other program budgets. Independent evaluations, ancillary services, and interpreter services are examples of a few miscellaneous contractual services included in this program. Also included are funds for elementary community based and preschool special education programs and Intregrated Preschool Outreach Program (IPOP).

PERSONNEL

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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N/A	0	0	0	0
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CODE: 50-611021-400**ACCT# DESCRIPTION**

PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	25,212	32,210	32,210	32,210
	Subtotal	25,212	32,210	32,210	32,210
OTHER CHARGES					
5506	Employee Development	14,020	3,000	3,000	3,000
5580	Pupil Transportation	526	1,300	1,300	1,800
	Subtotal	14,546	4,300	4,300	4,800
MATERIALS/SUPPLIES					
6070	Testing Materials	3,754	4,000	4,000	4,000
6900	Other Educational Supplies	3,547	4,000	4,000	4,000
6990	Miscellaneous Materials & Supplies	2,762	8,800	8,800	8,800
	Subtotal	10,063	16,800	16,800	16,800
EQUIPMENT					
8805	Technology-Hardware Additions	0	1,400	1,400	1,400
8911	Furniture/Equipment-Additional	7,146	6,200	6,200	6,200
8921	Furniture/Equipment-Replacement	170	1,000	1,000	1,000
	Subtotal	7,316	8,600	8,600	8,600
	TOTAL	57,137	61,910	61,910	62,410

SPECIAL EDUCATION - MIDDLE - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
Teachers	19.5	19.5	21	21
Para-Educators	20	20	19	19

ADDITIONAL INFORMATION:

FY 12 student enrollment 238

FY 13 student enrollment 257

FY 14 student enrollment 277

CODE: 50-611022-410

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	917,518	969,210	1,009,892	1,049,743
1141	Para-Educator Salaries	332,804	354,565	337,565	340,697
1500	Substitute Salaries	1,135	0	0	0
1595	Overtime	389	0	0	0
1625	Stipends	13,144	7,000	7,000	7,000
1660	One-Time Bonus	22,528	0	0	0
	Subtotal	1,287,518	1,330,775	1,354,457	1,397,440
EMPLOYEE BENEFITS					
2100	FICA	94,191	101,805	103,616	106,905
2200	VRS Retirement	205,049	195,522	199,020	231,925
2300	Health Insurance	225,719	262,013	273,158	266,192
2400	Group Life Insurance	15,063	15,414	15,696	17,241
2800	Other Benefits	5,440	4,172	4,172	4,172
	Subtotal	545,462	578,926	595,662	626,435
TOTAL		1,832,980	1,909,701	1,950,119	2,023,875

SPECIAL EDUCATION - MIDDLE - OTHER

Programs and services for Special Education - Middle Schools that are not included in other program budgets. Independent evaluations, ancillary services, and interpreter services are examples of a few miscellaneous contractual services included in this program. Also included are funds for community based programs for middle school special education students and funds to purchase appropriate testing and learning materials and supplies.

PERSONNEL

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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N/A	0	0	0	0
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CODE: 50-611022-420**ACCT# DESCRIPTION**

PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	23,945	13,410	13,410	13,410
	Subtotal	23,945	13,410	13,410	13,410
OTHER CHARGES					
5580	Pupil Transportation	0	500	500	500
	Subtotal	0	500	500	500
MATERIALS/SUPPLIES					
6070	Testing Materials	2,429	4,000	4,000	4,000
6900	Other Educational Supplies	1,871	5,000	5,000	5,000
	Subtotal	4,300	9,000	9,000	9,000
EQUIPMENT					
8911	Furniture/Equipment-Additional	37	1,000	1,000	1,000
8921	Furniture/Equipment-Replacement	1,654	1,000	1,000	1,000
	Subtotal	1,691	2,000	2,000	2,000
	TOTAL	29,936	24,910	24,910	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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	24.6	28.6	25.6	25.6
Para-Educators	35	37	37	37

ADDITIONAL INFORMATION:

FY 12 student enrollment 386

FY 13 student enrollment 353

FY 14 student enrollment 345

CODE: 50-611023-430

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	1,159,538	1,403,737	1,322,373	1,386,617
1141	Para-Educator Salaries	505,183	562,213	562,213	584,432
1500	Substitute Salaries	436	0	0	0
1595	Overtime	1,425	0	0	0
1625	Stipends	20,712	11,500	11,500	11,500
1660	One-Time Bonus	30,918	0	0	0
	Subtotal	1,718,212	1,977,450	1,896,086	1,982,549

EMPLOYEE BENEFITS

2100	FICA	125,652	152,155	145,931	150,742
2200	VRS Retirement	275,339	290,371	278,354	326,759
2300	Health Insurance	356,727	397,580	469,626	457,651
2400	Group Life Insurance	19,859	23,429	22,461	24,291
2800	Other Benefits	7,511	7,779	7,779	7,779
	Subtotal	785,088	871,314	924,151	967,222

MATERIALS/SUPPLIES

6990	Miscellaneous Materials & Supplies	380	5,000	5,000	5,000
	Subtotal	380	5,000	5,000	5,000

TOTAL

		2,503,680	2,853,764	2,825,237	2,954,771
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SPECIAL EDUCATION - HIGH - OTHER

Programs and services for Special Education - High Schools that are not included in other program budgets. Included in this program is the local contribution assessed by New Horizons for general operational costs of regional programs & placements in the center for autism and Newport Academy (day treatment for students with emotional disturbances). Private residential placement funds are for private residential, private day school, and other CSA funded services for students with disabilities.

PERSONNEL

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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N/A	0	0	0	0
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CODE: 50-611023-440**ACCT# DESCRIPTION**

PURCHASED SERVICES					
3850	Contractual-New Horizons	733,085	747,787	747,787	755,532
3855	Private Res Placement	326,480	317,000	317,000	317,000
3900	Miscellaneous Contractual Services	155,174	120,330	120,330	120,330
	Subtotal	1,214,739	1,185,117	1,185,117	1,192,862
OTHER CHARGES					
5580	Pupil Transportation	16,699	5,500	5,500	5,000
	Subtotal	16,699	5,500	5,500	5,000
MATERIALS/SUPPLIES					
6070	Testing Materials	2,466	1,700	1,700	1,700
6900	Other Educational Supplies	2,004	2,500	2,500	2,500
	Subtotal	4,470	4,200	4,200	4,200
EQUIPMENT					
8911	Furniture/Equipment-Additional	2,438	5,837	5,837	5,837
8921	Furniture/Equipment-Replacement	2,043	2,000	2,000	2,000
	Subtotal	4,481	7,837	7,837	7,837
	TOTAL	1,240,389	1,202,654	1,202,654	1,209,899

CAREER/TECHNICAL - SECONDARY - FAMILY & CONSUMER SCIENCE

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

PERSONNEL

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	5	5	4	4
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ADDITIONAL INFORMATION:

FY 12 student enrollment 1,126

FY 13 student enrollment 1,075

FY 14 student enrollment 685

CODE: 50-611034-450

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	205,877	223,184	182,502	189,704
1660	One-Time Bonus	3,176	0	0	0
	Subtotal	209,053	223,184	182,502	189,704
EMPLOYEE BENEFITS					
2100	FICA	15,846	17,074	13,962	14,512
2200	VRS Retirement	33,844	32,964	26,955	31,643
2300	Health Insurance	18,106	15,212	15,854	15,450
2400	Group Life Insurance	2,518	2,599	2,115	2,352
2800	Other Benefits	960	703	703	703
	Subtotal	71,274	68,552	59,589	64,660
OTHER CHARGES					
5506	Employee Development	275	200	200	200
	Subtotal	275	200	200	200
MATERIALS/SUPPLIES					
6030	Textbooks	60	375	375	375
6910	Other Educational/Supplies	3,463	13,999	13,999	11,999
	Subtotal	3,523	14,374	14,374	12,374
TOTAL		284,125	306,310	256,665	266,938

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	11.4	11.4	9.6	9.6
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ADDITIONAL INFORMATION:

FY 12 student enrollment 2,183

FY 13 student enrollment 1,600

FY 14 student enrollment 1,236

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

PERSONAL SERVICES					
1121	Teacher Salaries	542,900	606,050	532,822	538,456
1660	One-Time Bonus	8,137	0	0	0
	Subtotal	551,037	606,050	532,822	538,456
EMPLOYEE BENEFITS					
2100	FICA	40,618	46,363	40,761	41,192
2200	VRS Retirement	88,230	89,514	78,698	89,814
2300	Health Insurance	193,294	107,911	92,057	89,709
2400	Group Life Insurance	6,261	7,057	6,186	6,677
2800	Other Benefits	2,769	1,910	1,910	1,910
	Subtotal	331,172	252,755	219,612	229,302
OTHER CHARGES					
5504	Travel	3,088	1,200	1,200	0
5506	Employee Development	1,270	1,500	1,500	1,500
	Subtotal	4,358	2,700	2,700	1,500
MATERIALS/SUPPLIES					
6030	Textbooks	0	3,150	3,150	3,150
6910	Other Educational/Supplies	8,008	16,715	16,715	16,715
	Subtotal	8,008	19,865	19,865	19,865
TOTAL		894,575	881,370	774,999	789,123

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	4	4	4	4
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ADDITIONAL INFORMATION:

FY 12 student enrollment 264

FY 13 student enrollment 245

FY 14 student enrollment 313

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

PERSONAL SERVICES					
1121	Teacher Salaries	221,189	229,237	229,237	222,891
1660	One-Time Bonus	3,317	0	0	0
	Subtotal	224,506	229,237	229,237	222,891
EMPLOYEE BENEFITS					
2100	FICA	16,446	17,537	17,537	17,051
2200	VRS Retirement	37,085	33,858	33,858	37,178
2300	Health Insurance	52,567	61,990	48,864	47,618
2400	Group Life Insurance	2,631	2,669	2,669	2,764
2800	Other Benefits	946	722	722	722
	Subtotal	109,675	116,776	103,650	105,333
OTHER CHARGES					
5504	Travel	11,603	2,956	2,956	2,956
5506	Employee Development	0	720	720	720
	Subtotal	11,603	3,676	3,676	3,676
MATERIALS/SUPPLIES					
6030	Textbooks	0	1,962	1,962	1,962
6910	Other Educational/Supplies	4,398	2,294	2,294	3,794
	Subtotal	4,398	4,256	4,256	5,756
TOTAL		350,182	353,945	340,819	337,656

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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N/A	0	0	0	0
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ADDITIONAL INFORMATION:

FY 12 student enrollment 8

FY 13 student enrollment 0

FY 14 student enrollment 0

CODE: 50-611034-500**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1141	Para-Educator Salaries	19,158	0	0	0
1595	Overtime	5	0	0	0
1660	One-Time Bonus	400	0	0	0
	Subtotal	19,563	0	0	0
	EMPLOYEE BENEFITS				
2100	FICA	1,432	0	0	0
2200	VRS Retirement	2,635	0	0	0
2300	Health Insurance	3,498	0	0	0
2400	Group Life Insurance	187	0	0	0
2800	Other Benefits	116	0	0	0
	Subtotal	7,868	0	0	0
	OTHER CHARGES				
5504	Travel	133	0	0	0
	Subtotal	133	0	0	0
	MATERIALS/SUPPLIES				
6910	Other Educational/Supplies	47	0	0	0
	Subtotal	47	0	0	0
	TOTAL	27,611	0	0	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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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N/A	0	0	0	0
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ADDITIONAL INFORMATION:

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

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

FY 14 student enrollment in New Horizons 189(Payment minimum 189)

CODE: 50-611034-510

ACCT# DESCRIPTION

PURCHASED SERVICES					
3860	Contractual-New Horizons	678,322	689,701	689,701	721,971
	Subtotal	678,322	689,701	689,701	721,971
	TOTAL	678,322	689,701	689,701	721,971

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

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

PERSONNEL

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers (NJROTC)	3	3	3	3
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ADDITIONAL INFORMATION:

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

FY 12 student enrollment 187

FY 13 student enrollment 183

FY 14 student enrollment 166

CODE: 50-611034-520

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	175,711	182,855	173,227	180,063
1660	One-Time Bonus	2,626	0	0	0
	Subtotal	178,337	182,855	173,227	180,063
EMPLOYEE BENEFITS					
2100	FICA	13,663	13,988	13,251	13,775
2200	VRS Retirement	29,426	27,008	25,586	30,035
2300	Health Insurance	312	368	0	0
2400	Group Life Insurance	2,084	2,126	2,011	2,233
2800	Other Benefits	918	581	581	581
	Subtotal	46,403	44,071	41,429	46,624
MATERIALS/SUPPLIES					
6910	Other Educational/Supplies	100	420	420	420
	Subtotal	100	420	420	420
TOTAL		224,840	227,346	215,076	227,107

CAREER/TECHNICAL - SECONDARY - OTHER

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

PERSONNEL

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	0.6	0.6	0.6	0.6
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CODE: 50-611034-530**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	23,425	24,640	24,640	25,612
1660	One-Time Bonus	351	0	0	0
	Subtotal	23,776	24,640	24,640	25,612
EMPLOYEE BENEFITS					
2100	FICA	1,819	1,885	1,885	1,959
2200	VRS Retirement	0	3,639	3,639	4,272
2400	Group Life Insurance	0	287	287	318
2800	Other Benefits	106	78	78	78
	Subtotal	1,925	5,889	5,889	6,627
OTHER CHARGES					
5504	Travel	120	0	0	0
	Subtotal	120	0	0	0
MATERIALS/SUPPLIES					
6030	Textbooks	112	1,500	1,500	1,500
6900	Other Educational Supplies	3,651	2,000	2,000	2,000
6910	Other Educational/Supplies	2,257	2,500	2,500	2,500
	Subtotal	6,020	6,000	6,000	6,000
	TOTAL	31,841	36,529	36,529	38,239

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	4	4	4	4
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ADDITIONAL INFORMATION:

FY 12 student enrollment 381

FY 13 student enrollment 301

FY 14 student enrollment 256

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

PERSONAL SERVICES					
1121	Teacher Salaries	216,274	225,409	225,409	234,303
1660	One-Time Bonus	3,244	0	0	0
	Subtotal	219,518	225,409	225,409	234,303
EMPLOYEE BENEFITS					
2100	FICA	16,627	17,244	17,244	17,924
2200	VRS Retirement	36,269	33,293	33,293	39,082
2300	Health Insurance	27,893	32,892	33,139	32,294
2400	Group Life Insurance	2,574	2,625	2,625	2,905
2800	Other Benefits	931	710	710	710
	Subtotal	84,294	86,764	87,011	92,915
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	4,716	5,000	5,000	5,000
	Subtotal	4,716	5,000	5,000	5,000
OTHER CHARGES					
5504	Travel	650	600	600	600
5506	Employee Development	1,976	2,000	2,000	2,000
	Subtotal	2,626	2,600	2,600	2,600
MATERIALS/SUPPLIES					
6070	Testing Materials	4,228	4,500	4,500	4,500
6900	Other Educational Supplies	12,039	12,000	12,000	12,000
	Subtotal	16,267	16,500	16,500	16,500
EQUIPMENT					
8911	Furniture/Equipment-Additional	1,592	1,600	1,600	1,600
	Subtotal	1,592	1,600	1,600	1,600
	TOTAL	329,013	337,873	338,120	352,918

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	1	1	1	1
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ADDITIONAL INFORMATION:

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)
 FY 14 student enrollment 133 (grades 6-7)
 FY 14 student enrollment 389 (grades 8-12)

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

PERSONAL SERVICES					
1121	Teacher Salaries	42,110	51,236	43,879	45,610
1660	One-Time Bonus	632	0	0	0
	Subtotal	42,742	51,236	43,879	45,610
EMPLOYEE BENEFITS					
2100	FICA	3,273	3,920	3,357	3,489
2200	VRS Retirement	5,378	7,568	6,481	7,608
2400	Group Life Insurance	501	597	509	566
2800	Other Benefits	229	162	162	162
	Subtotal	9,381	12,247	10,509	11,825
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	1,033	1,500	1,500	1,500
	Subtotal	1,033	1,500	1,500	1,500
OTHER CHARGES					
5504	Travel	566	600	600	600
5506	Employee Development	481	500	500	500
	Subtotal	1,047	1,100	1,100	1,100
MATERIALS/SUPPLIES					
6070	Testing Materials	475	500	500	500
6900	Other Educational Supplies	1,958	2,000	2,000	2,000
	Subtotal	2,433	2,500	2,500	2,500
EQUIPMENT					
8911	Furniture/Equipment-Additional	261	300	300	300
	Subtotal	261	300	300	300
TOTAL		56,897	68,883	59,788	62,835

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Administrative	0.25	0.25	0.25	0.25
Teachers	2	2	2	2
Para-Educators	7	5	4	4
Clerical	0.9	0.9	0.9	0.9

CODE: 50-611050-580**ACCT# DESCRIPTION****PERSONAL SERVICES**

1110	Administrative Salaries	19,013	18,787	18,787	18,787
1121	Teacher Salaries	105,066	103,820	103,820	100,179
1141	Para-Educator Salaries	109,144	65,152	65,152	93,904
1150	Office Clerical	35,523	35,372	35,372	35,372
1500	Substitute Salaries	1,819	0	0	0
1595	Overtime	486	0	0	0
1625	Stipends	125	0	0	600
1660	One-Time Bonus	4,990	0	0	0
	Subtotal	276,166	223,131	223,131	248,842

EMPLOYEE BENEFITS

2100	FICA	21,329	17,071	17,071	19,261
2200	VRS Retirement	44,134	27,700	27,700	44,653
2300	Health Insurance	27,329	27,120	27,120	21,067
2400	Group Life Insurance	3,182	2,193	2,193	3,316
2800	Other Benefits	1,890	621	621	729
	Subtotal	97,864	74,705	74,705	89,026

OTHER CHARGES

5506	Employee Development	0	31,880	31,880	4,540
5565	In-Service	19,751	0	0	0
5580	Pupil Transportation	0	500	500	0
	Subtotal	19,751	32,380	32,380	4,540

MATERIALS/SUPPLIES

6900	Other Educational Supplies	35,400	16,268	16,268	19,005
	Subtotal	35,400	16,268	16,268	19,005

TOTAL

	429,181	346,484	346,484	361,413
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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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	4	4	4	4
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CODE: 50-611050-582**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1121	Teacher Salaries	154,901	166,963	166,963	166,963
1625	Stipends	28,950	14,932	14,932	14,932
1660	One-Time Bonus	2,399	0	0	0
	Subtotal	186,250	181,895	181,895	181,895
	EMPLOYEE BENEFITS				
2100	FICA	13,879	10,741	10,741	10,741
2200	VRS Retirement	25,183	18,961	18,961	18,961
2300	Health Insurance	27,408	24,195	24,195	24,195
2400	Group Life Insurance	1,903	886	886	886
2800	Other Benefits	600	600	600	600
	Subtotal	68,973	55,383	55,383	55,383
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	757	530	530	530
	Subtotal	757	530	530	530
	TOTAL	255,980	237,808	237,808	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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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N/A	0	0	0	0
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CODE: 50-611050-584

ACCT# DESCRIPTION

MATERIALS/SUPPLIES					
6900	Other Educational Supplies	511	0	0	0
	Subtotal	511	0	0	0
	TOTAL	511	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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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N/A	0	0	0	0
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CODE: 50-611050-585**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	0	2,500	2,500	15,000
1500	Substitute Salaries	0	2,500	2,500	0
	Subtotal	0	5,000	5,000	15,000
EMPLOYEE BENEFITS					
2100	FICA	0	994	994	1,148
	Subtotal	0	994	994	1,148
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	0	3,674	3,674	0
	Subtotal	0	3,674	3,674	0
OTHER CHARGES					
5506	Employee Development	1,488	0	0	0
	Subtotal	1,488	0	0	0
MATERIALS/SUPPLIES					
6800	Technology-Software	4,235	0	0	0
6900	Other Educational Supplies	9,642	7,012	7,012	532
	Subtotal	13,877	7,012	7,012	532
EQUIPMENT					
8805	Technology-Hardware Additions	5,169	0	0	0
	Subtotal	5,169	0	0	0
	TOTAL	20,534	16,680	16,680	16,680

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	19.4	16.4	16.4	16.4
Social Worker	2	2	2	2
Para-Educators	37.5	35.5	35.5	35.5
Interpreters	1	1	1.25	1.25

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

1121	Teacher Salaries	843,301	718,415	718,415	761,802
1134	Social Worker	98,900	104,340	104,340	110,882
1141	Para-Educator Salaries	516,879	515,526	515,526	544,546
1143	Technical Salaries	42,770	42,806	42,806	31,817
1595	Overtime	686	0	0	0
1660	One-Time Bonus	29,156	0	0	0
	Subtotal	1,531,692	1,381,087	1,381,087	1,449,047

EMPLOYEE BENEFITS

2100	FICA	114,156	105,653	105,653	110,852
2200	VRS Retirement	243,500	231,608	231,608	243,005
2300	Health Insurance	212,229	245,568	245,568	235,360
2400	Group Life Insurance	18,093	16,435	16,435	17,244
2800	Other Benefits	1,500	1,500	1,500	1,500
	Subtotal	589,478	600,764	600,764	607,961

TOTAL

		2,121,170	1,981,851	1,981,851	2,057,008
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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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Administrative	1	1	1	1
Clerical	1	1	1	1

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

PERSONAL SERVICES					
1110	Administrative Salaries	72,458	76,666	76,666	77,011
1150	Office Clerical	20,243	21,563	21,563	23,194
1500	Substitute Salaries	20,344	57,257	57,257	20,343
1595	Overtime	1,031	0	0	0
1625	Stipends	36,000	38,000	38,000	38,000
1660	One-Time Bonus	1,487	0	0	0
	Subtotal	151,563	193,486	193,486	158,548
EMPLOYEE BENEFITS					
2100	FICA	11,275	19,372	19,372	12,128
2200	VRS Retirement	14,827	17,455	17,455	15,127
2300	Health Insurance	19,365	0	0	19,366
2400	Group Life Insurance	1,112	1,297	1,297	1,112
2800	Other Benefits	481	481	481	481
	Subtotal	47,060	38,605	38,605	48,214
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	200,200	162,201	162,201	185,125
	Subtotal	200,200	162,201	162,201	185,125
OTHER CHARGES					
5504	Travel	46,078	50,000	50,000	50,000
5506	Employee Development	2,078	3,000	3,000	0
	Subtotal	48,156	53,000	53,000	50,000
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	55,940	42,242	42,242	42,242
	Subtotal	55,940	42,242	42,242	42,242
EQUIPMENT					
8805	Technology-Hardware Additions	400,045	293,800	293,800	322,673
	Subtotal	400,045	293,800	293,800	322,673
TOTAL		902,964	783,334	783,334	806,802

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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N/A	0	0	0	0
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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	99,106	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	3,964	1,658	1,658	1,658
1141	Para-Educator Salaries	0	2,400	2,400	2,400
1150	Office Clerical	2,751	2,100	2,100	2,100
1171	Bus Driver Spec Trans	65,560	23,100	23,100	23,100
1625	Stipends	59,468	0	0	0
	Subtotal	236,149	157,322	157,322	157,322
EMPLOYEE BENEFITS					
2100	FICA	18,066	12,035	12,035	12,035
2800	Other Benefits	300	300	300	300
	Subtotal	18,366	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					
6990	Miscellaneous Materials & Supplies	2,270	3,000	3,000	3,000
	Subtotal	2,270	3,000	3,000	3,000
TOTAL		256,785	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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Technical (1 hourly based FTE)	1	1	1	0
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ADDITIONAL INFORMATION:

FY 12 student enrollment 69

FY 13 student enrollment 78

FY 14 student enrollment 115

Adult Education services were shifted to a regional program in FY15 managed by Newport News Public Schools.

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

PERSONAL SERVICES					
1143	Technical Salaries	30,510	39,730	39,730	0
	Subtotal	30,510	39,730	39,730	0
EMPLOYEE BENEFITS					
2100	FICA	2,334	3,112	3,112	0
2800	Other Benefits	199	199	199	0
	Subtotal	2,533	3,311	3,311	0
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	3,159	3,377	3,377	0
	Subtotal	3,159	3,377	3,377	0
OTHER CHARGES					
5504	Travel	181	0	0	0
5506	Employee Development	499	1,150	1,150	0
	Subtotal	680	1,150	1,150	0
MATERIALS/SUPPLIES					
6990	Miscellaneous Materials & Supplies	6,190	1,666	1,666	0
	Subtotal	6,190	1,666	1,666	0
	TOTAL	43,072	49,234	49,234	0

OTHER PROGRAMS - MISCELLANEOUS

Includes federal and state grant programs except those specifically identified in separate programs within the budget. If grant funds are not received no expenditures are incurred.

PERSONNEL

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	0.25	0.25	0.25	0.25
Para-Educators	2	2	2	1

ADDITIONAL INFORMATION:

In FY 15 reduced 1 para-educator FTE to offset VIB Preschool.

CODE: 50-611050-640

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	35,230	12,982	12,982	12,982
1130	Professional Salaries	2,000	0	0	0
1141	Para-Educator Salaries	26,263	26,589	26,589	14,150
1500	Substitute Salaries	7,890	0	0	0
1595	Overtime	52	0	0	0
1625	Stipends	19,300	0	0	0
1660	One-Time Bonus	800	0	0	0
	Subtotal	91,535	39,571	39,571	27,132
EMPLOYEE BENEFITS					
2100	FICA	4,725	3,027	3,027	2,075
2200	VRS Retirement	5,386	4,725	4,725	2,309
2300	Health Insurance	12,104	9,034	9,034	12,027
2400	Group Life Insurance	447	316	316	165
2800	Other Benefits	500	500	500	500
	Subtotal	23,162	17,602	17,602	17,076
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	2,000	1,165,759	1,165,759	1,136,994
	Subtotal	2,000	1,165,759	1,165,759	1,136,994
OTHER CHARGES					
5504	Travel	313	0	0	0
5506	Employee Development	1,885	0	0	0
5580	Pupil Transportation	322	0	0	0
	Subtotal	2,520	0	0	0
MATERIALS/SUPPLIES					
6800	Technology-Software	5,849	0	0	0
6900	Other Educational Supplies	800	0	0	0
6990	Miscellaneous Materials & Supplies	17,656	1,742	1,742	41,742
	Subtotal	24,305	1,742	1,742	41,742
EQUIPMENT					
8805	Technology-Hardware Additions	8,055	0	0	0
8911	Furniture/Equipment-Additional	4,751	0	0	0
	Subtotal	12,806	0	0	0
TOTAL		156,328	1,224,674	1,224,674	1,222,944

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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N/A	0	0	0	0
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CODE: 50-611050-650

ACCT# DESCRIPTION

TRANSFERS

9305	Transfer to County-Debt Service	111,892	112,216	112,216	111,722
9308	Transfer to County-MOU Reversion	712,460	0	0	0
	Subtotal	824,352	112,216	112,216	111,722
	TOTAL	824,352	112,216	112,216	111,722

COUNSELING SERVICE - ELEMENTARY - ELEMENTARY GUIDANCE

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

PERSONNEL

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Counselors	10	10	10	10
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CODE: 50-612121-000**ACCT# DESCRIPTION**

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET	
PERSONAL SERVICES					
1123	Counselor Salaries	454,787	477,638	477,638	494,433
1625	Stipends	3,992	1,500	1,500	1,500
1660	One-Time Bonus	6,857	0	0	0
	Subtotal	465,636	479,138	479,138	495,933
EMPLOYEE BENEFITS					
2100	FICA	34,668	36,654	36,654	37,939
2200	VRS Retirement	67,796	70,547	70,547	82,471
2300	Health Insurance	70,534	82,995	89,106	86,834
2400	Group Life Insurance	4,945	5,562	5,562	6,131
2800	Other Benefits	1,992	1,505	1,505	1,505
	Subtotal	179,935	197,263	203,374	214,880
OTHER CHARGES					
5504	Travel	247	1,000	1,000	1,000
5902	Curriculum Development	3,453	1,617	1,617	1,617
	Subtotal	3,700	2,617	2,617	2,617
MATERIALS/SUPPLIES					
6990	Miscellaneous Materials & Supplies	11,180	13,727	13,727	13,727
	Subtotal	11,180	13,727	13,727	13,727
	TOTAL	660,451	692,745	698,856	727,157

COUNSELING SERVICE - SECONDARY - SECONDARY GUIDANCE

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

PERSONNEL

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Counselors	21.5	21.5	21.5	23.5
Clerical	8	8	8	8

ADDITIONAL INFORMATION:

In FY 15 added 2 counselor FTE's.

CODE: 50-612124-000

ACCT# DESCRIPTION

		FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
PERSONAL SERVICES					
1123	Counselor Salaries	1,201,774	1,287,208	1,287,208	1,406,156
1150	Office Clerical	233,580	247,241	247,241	253,644
1595	Overtime	1,058	0	0	0
1625	Stipends	0	2,492	2,492	2,492
1660	One-Time Bonus	21,676	0	0	0
	Subtotal	1,458,088	1,536,941	1,536,941	1,662,292
EMPLOYEE BENEFITS					
2100	FICA	108,620	117,576	117,576	127,166
2200	VRS Retirement	233,941	226,638	226,638	276,855
2300	Health Insurance	258,842	208,937	217,397	219,353
2400	Group Life Insurance	16,846	17,867	17,867	20,582
2800	Other Benefits	6,604	4,835	4,835	4,835
	Subtotal	624,853	575,853	584,313	648,791
OTHER CHARGES					
5504	Travel	109	2,000	2,000	2,000
	Subtotal	109	2,000	2,000	2,000
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	816	1,385	1,385	1,385
6070	Testing Materials	0	2,550	2,550	2,550
6990	Miscellaneous Materials & Supplies	4,654	6,660	6,660	6,660
	Subtotal	5,470	10,595	10,595	10,595
TOTAL		2,088,520	2,125,389	2,133,849	2,323,678

SOCIAL WORK SERVICES

Activities such as investigating and diagnosing student problems arising out of the home, school or community.

PERSONNEL

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
Social Worker	0	0	0	1

ADDITIONAL INFORMATION:

In FY 15 added 1 Social Worker FTE.

CODE: 50-612222-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1134	Social Worker	0	0	0	42,664
	Subtotal	0	0	0	42,664
EMPLOYEE BENEFITS					
2100	FICA	0	0	0	3,264
2200	VRS Retirement	0	0	0	7,116
2300	Health Insurance	0	0	0	3,000
2400	Group Life Insurance	0	0	0	529
	Subtotal	0	0	0	13,909
	TOTAL	0	0	0	56,573

HOMEBOUND

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

PERSONNEL

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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N/A	0	0	0	0
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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	48,159	56,225	56,225	56,225
	Subtotal	48,159	56,225	56,225	56,225
EMPLOYEE BENEFITS					
2100	FICA	3,684	3,812	3,812	3,812
2800	Other Benefits	157	157	157	157
	Subtotal	3,841	3,969	3,969	3,969
	TOTAL	52,000	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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 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	116,380	121,268	121,268	126,061
1143	Technical Salaries	305,159	318,003	318,003	328,019
1150	Office Clerical	12,303	13,048	13,048	13,189
1595	Overtime	39	0	0	0
1660	One-Time Bonus	6,515	0	0	0
	Subtotal	440,396	452,319	452,319	467,269
EMPLOYEE BENEFITS					
2100	FICA	32,759	34,606	34,606	35,746
2200	VRS Retirement	66,379	66,808	66,808	77,940
2300	Health Insurance	44,960	52,904	53,660	52,292
2400	Group Life Insurance	4,711	5,271	5,271	5,794
2800	Other Benefits	1,865	1,426	1,426	1,426
	Subtotal	150,674	161,015	161,771	173,198
OTHER CHARGES					
5504	Travel	1,304	3,148	3,148	3,148
	Subtotal	1,304	3,148	3,148	3,148
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	215	672	672	672
	Subtotal	215	672	672	672
	TOTAL	592,589	617,154	617,910	644,287

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Administrative	4	4	4	4
Technical	5.75	5.75	5.75	5.75
Clerical	3.85	2.85	3.38	3.38

CODE: 50-613120-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1110	Administrative Salaries	381,018	425,578	397,024	412,716
1143	Technical Salaries	388,713	420,338	394,703	410,302
1150	Office Clerical	128,104	115,525	138,000	143,454
1595	Overtime	755	0	0	0
1625	Stipends	7,952	20,000	20,000	15,000
1660	One-Time Bonus	13,166	0	0	0
	Subtotal	919,708	981,441	949,727	981,472
EMPLOYEE BENEFITS					
2100	FICA	68,551	75,081	72,655	75,083
2200	VRS Retirement	143,777	142,005	137,322	161,208
2300	Health Insurance	248,011	110,901	145,953	142,231
2400	Group Life Insurance	10,365	11,195	10,817	11,984
2800	Other Benefits	4,536	3,029	3,029	3,029
	Subtotal	475,240	342,211	369,776	393,535
PURCHASED SERVICES					
3810	Purchased Services	6,000	7,588	7,588	0
3900	Miscellaneous Contractual Services	5,339	9,700	9,700	10,000
	Subtotal	11,339	17,288	17,288	10,000
OTHER CHARGES					
5504	Travel	11,216	16,193	16,193	15,593
5506	Employee Development	8,615	10,463	10,463	10,963
5801	Dues/Memberships	1,300	1,300	1,300	1,300
5901	SACS Accreditation	12,350	10,500	10,500	10,500
5902	Curriculum Development	14,551	18,913	18,913	18,913
	Subtotal	48,032	57,369	57,369	57,269
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	33,185	16,408	16,408	16,408
6900	Other Educational Supplies	9,910	3,344	3,344	3,727
6990	Miscellaneous Materials & Supplies	7,962	4,700	4,700	4,700
	Subtotal	51,057	24,452	24,452	24,835
EQUIPMENT					
8911	Furniture/Equipment-Additional	0	3,745	3,745	0
8921	Furniture/Equipment-Replacement	0	5,987	5,987	5,987
	Subtotal	0	9,732	9,732	5,987
TOTAL		1,505,376	1,432,493	1,428,344	1,473,098

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 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	83,886	87,446	87,446	90,902
1143	Technical Salaries	355,625	366,631	366,631	365,808
1150	Office Clerical	27,851	33,353	29,021	30,168
1595	Overtime	189	0	0	0
1660	One-Time Bonus	7,010	0	0	0
	Subtotal	474,561	487,430	483,098	486,878
EMPLOYEE BENEFITS					
2100	FICA	35,171	37,288	36,957	37,246
2200	VRS Retirement	78,352	71,993	71,353	81,211
2300	Health Insurance	70,185	71,550	84,933	82,767
2400	Group Life Insurance	5,562	5,676	5,624	6,037
2800	Other Benefits	2,107	1,536	1,536	1,536
	Subtotal	191,377	188,043	200,403	208,797
	TOTAL	665,938	675,473	683,501	695,675

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
Technical	1	1	1	1

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

PERSONAL SERVICES					
1143	Technical Salaries	55,137	57,477	57,477	59,749
1500	Substitute Salaries	0	25,947	25,947	25,947
1625	Stipends	8,330	0	0	0
1660	One-Time Bonus	827	0	0	0
	Subtotal	64,294	83,424	83,424	85,696
EMPLOYEE BENEFITS					
2100	FICA	4,846	7,847	7,847	8,021
2200	VRS Retirement	9,247	8,489	8,489	9,966
2300	Health Insurance	15,694	18,508	19,269	18,777
2400	Group Life Insurance	656	669	669	741
2800	Other Benefits	240	181	181	181
	Subtotal	30,683	35,694	36,455	37,686
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	20,485	33,900	33,900	33,900
	Subtotal	20,485	33,900	33,900	33,900
OTHER CHARGES					
5504	Travel	11,637	7,520	7,520	7,520
5506	Employee Development	71,391	86,315	86,315	86,315
5509	Tuition Assistance	242	0	0	0
	Subtotal	83,270	93,835	93,835	93,835
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	0	623	623	623
6900	Other Educational Supplies	0	2,578	2,578	2,578
6990	Miscellaneous Materials & Supplies	11,435	7,350	7,350	7,350
	Subtotal	11,435	10,551	10,551	10,551
TOTAL		210,167	257,404	258,165	261,668

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
Media Specialists	10	10	10	10
Para-Educators	2.5	2.5	2.5	2.5

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

PERSONAL SERVICES					
1122	Media Specialist Salaries	492,365	534,803	534,803	540,514
1141	Para-Educator Salaries	43,323	56,389	50,789	48,712
1595	Overtime	31	0	0	0
1660	One-Time Bonus	8,386	0	0	0
	Subtotal	544,105	591,192	585,592	589,226
EMPLOYEE BENEFITS					
2100	FICA	40,399	45,226	44,798	45,076
2200	VRS Retirement	83,375	87,319	86,492	98,283
2300	Health Insurance	106,591	66,735	66,659	64,959
2400	Group Life Insurance	6,313	6,884	6,817	7,306
2800	Other Benefits	2,596	2,511	2,511	2,511
	Subtotal	239,274	208,675	207,277	218,135
PURCHASED SERVICES					
3810	Purchased Services	12,632	10,418	10,418	0
	Subtotal	12,632	10,418	10,418	0
MATERIALS/SUPPLIES					
6012	Books	86,749	86,862	86,862	86,862
6090	AV Materials/Supplies	16,866	18,765	18,765	18,765
6990	Miscellaneous Materials & Supplies	14,700	23,172	23,172	23,172
	Subtotal	118,315	128,799	128,799	128,799
EQUIPMENT					
8911	Furniture/Equipment-Additional	160	300	300	300
	Subtotal	160	300	300	300
	TOTAL	914,486	939,384	932,386	936,460

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Media Specialists	8	8	8	8
Para-Educators	6	6	6	6

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

PERSONAL SERVICES					
1122	Media Specialist Salaries	406,764	434,489	434,489	438,294
1141	Para-Educator Salaries	106,999	113,245	113,245	117,623
1595	Overtime	145	0	0	0
1625	Stipends	20,132	0	0	0
1660	One-Time Bonus	8,502	0	0	0
	Subtotal	542,542	547,734	547,734	555,917
EMPLOYEE BENEFITS					
2100	FICA	40,474	41,902	41,902	42,528
2200	VRS Retirement	84,315	80,900	80,900	92,727
2300	Health Insurance	65,505	55,650	84,287	82,137
2400	Group Life Insurance	6,153	6,378	6,378	6,893
2800	Other Benefits	2,378	1,726	1,726	1,726
	Subtotal	198,825	186,556	215,193	226,011
PURCHASED SERVICES					
3810	Purchased Services	15,755	39,765	39,765	25,981
	Subtotal	15,755	39,765	39,765	25,981
MATERIALS/SUPPLIES					
6012	Books	39,444	45,214	45,214	45,214
6090	AV Materials/Supplies	7,239	9,854	9,854	9,854
6990	Miscellaneous Materials & Supplies	7,812	8,943	8,943	8,943
	Subtotal	54,495	64,011	64,011	64,011
	TOTAL	811,617	838,066	866,703	871,920

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Principals	10	10	10	10
Assistant Principals	12	12	12	12
Clerical	21	21	20.5	20.5

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

1121	Teacher Salaries	51,957	0	0	0
1126	Principal Salaries	803,777	830,525	830,525	837,828
1127	Assistant Principal Salaries	663,938	771,574	771,574	786,756
1150	Office Clerical	618,572	694,594	668,994	680,122
1595	Overtime	3,689	0	0	0
1660	One-Time Bonus	32,799	0	0	0
	Subtotal	2,174,732	2,296,693	2,271,093	2,304,706

EMPLOYEE BENEFITS

2100	FICA	160,286	175,697	173,739	176,310
2200	VRS Retirement	349,546	339,222	335,441	384,425
2300	Health Insurance	393,355	387,863	347,627	339,279
2400	Group Life Insurance	25,314	26,653	26,348	28,578
2800	Other Benefits	9,701	7,213	7,213	7,213
	Subtotal	938,202	936,648	890,368	935,805

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	18,775	2,421	2,421	2,421
	Subtotal	18,775	2,421	2,421	2,421

OTHER CHARGES

5504	Travel	7,863	7,463	7,463	7,543
	Subtotal	7,863	7,463	7,463	7,543

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	49,621	53,799	53,799	54,001
6900	Other Educational Supplies	5,085	5,257	5,257	5,257
	Subtotal	54,706	59,056	59,056	59,258

EQUIPMENT

8911	Furniture/Equipment-Additional	1,114	500	500	500
8921	Furniture/Equipment-Replacement	2,737	3,740	3,740	5,040
	Subtotal	3,851	4,240	4,240	5,540

TRANSFERS

9304	Transfer to County-Emergency Comm. Maint.	85,720	91,720	91,720	99,057
	Subtotal	85,720	91,720	91,720	99,057

TOTAL

		3,283,849	3,398,241	3,326,361	3,414,330
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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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
Principals	9	9	9	9
Assistant Principals	15	15	15	15
Clerical	27	27	27	27

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

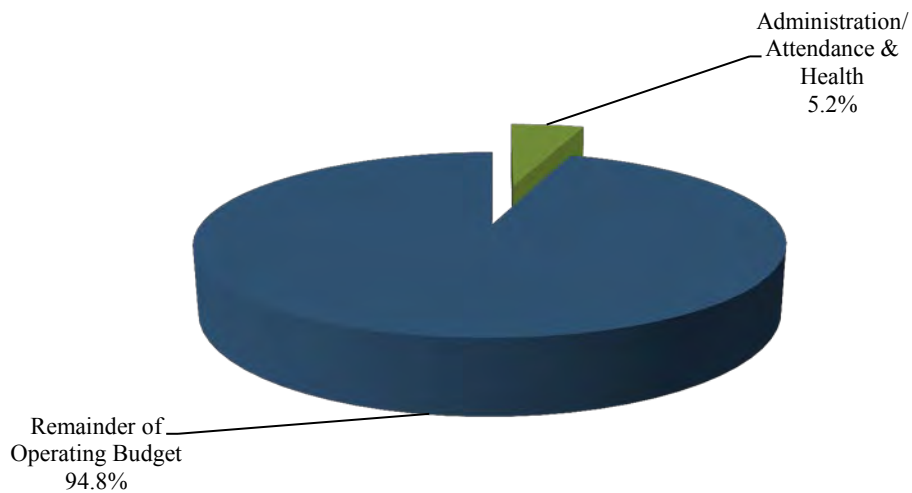
PERSONAL SERVICES					
1126	Principal Salaries	752,031	833,126	775,511	806,161
1127	Assistant Principal Salaries	861,541	916,607	996,843	1,036,240
1150	Office Clerical	708,785	783,220	760,599	775,347
1595	Overtime	2,348	0	0	0
1660	One-Time Bonus	37,138	0	0	0
1998	Personal Leave/Retirement	0	19,340	19,340	19,340
	Subtotal	2,361,843	2,552,293	2,552,293	2,637,088
EMPLOYEE BENEFITS					
2100	FICA	174,737	195,250	195,249	201,737
2200	VRS Retirement	376,697	374,117	374,118	436,640
2300	Health Insurance	529,912	413,465	426,718	415,837
2400	Group Life Insurance	27,250	29,493	29,495	32,460
2800	Other Benefits	19,601	8,043	8,043	8,043
	Subtotal	1,128,197	1,020,368	1,033,623	1,094,717
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	100,568	20,000	20,000	20,000
	Subtotal	100,568	20,000	20,000	20,000
OTHER CHARGES					
5504	Travel	19,319	14,595	14,595	14,545
	Subtotal	19,319	14,595	14,595	14,545
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	17,302	26,850	26,850	31,002
	Subtotal	17,302	26,850	26,850	31,002
EQUIPMENT					
8921	Furniture/Equipment-Replacement	1,453	0	0	0
	Subtotal	1,453	0	0	0
TRANSFERS					
9303	Transfer to County-Deputies	334,342	297,640	297,640	350,290
	Subtotal	334,342	297,640	297,640	350,290
TOTAL		3,963,024	3,931,746	3,945,001	4,147,642

ADMINISTRATION
ATTENDANCE & HEALTH

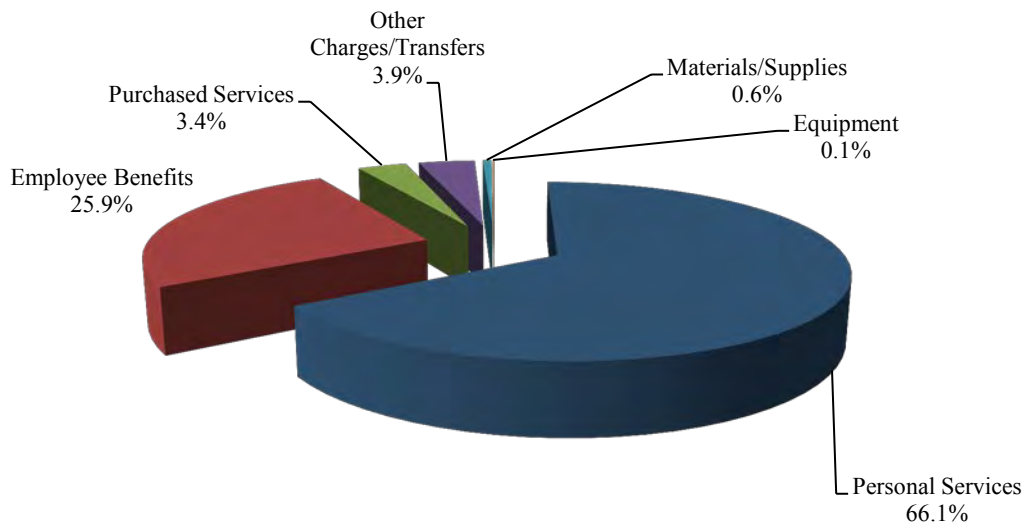
The Administration/Attendance and Health category of the budget provides for activities concerned with establishing and administering policy for the school division. This includes Board Services, Executive Services, Human Resources, Fiscal Services, Information Services and Health Services.

The Administration/Attendance and Health category comprises 5.2% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 92% of the Administration / Attendance and Health category budget is directed towards compensation of staff (Personal Services 66.1% plus Employee Benefits 25.9%). The remaining 8% covers such items as office supplies, equipment and purchased services. The Administration/Attendance and Health category budget reflects an increase of \$173,590 or 2.7% (from \$6,380,026 in FY14E to \$6,553,616 in FY15). The charts below and on the next page depict this information.

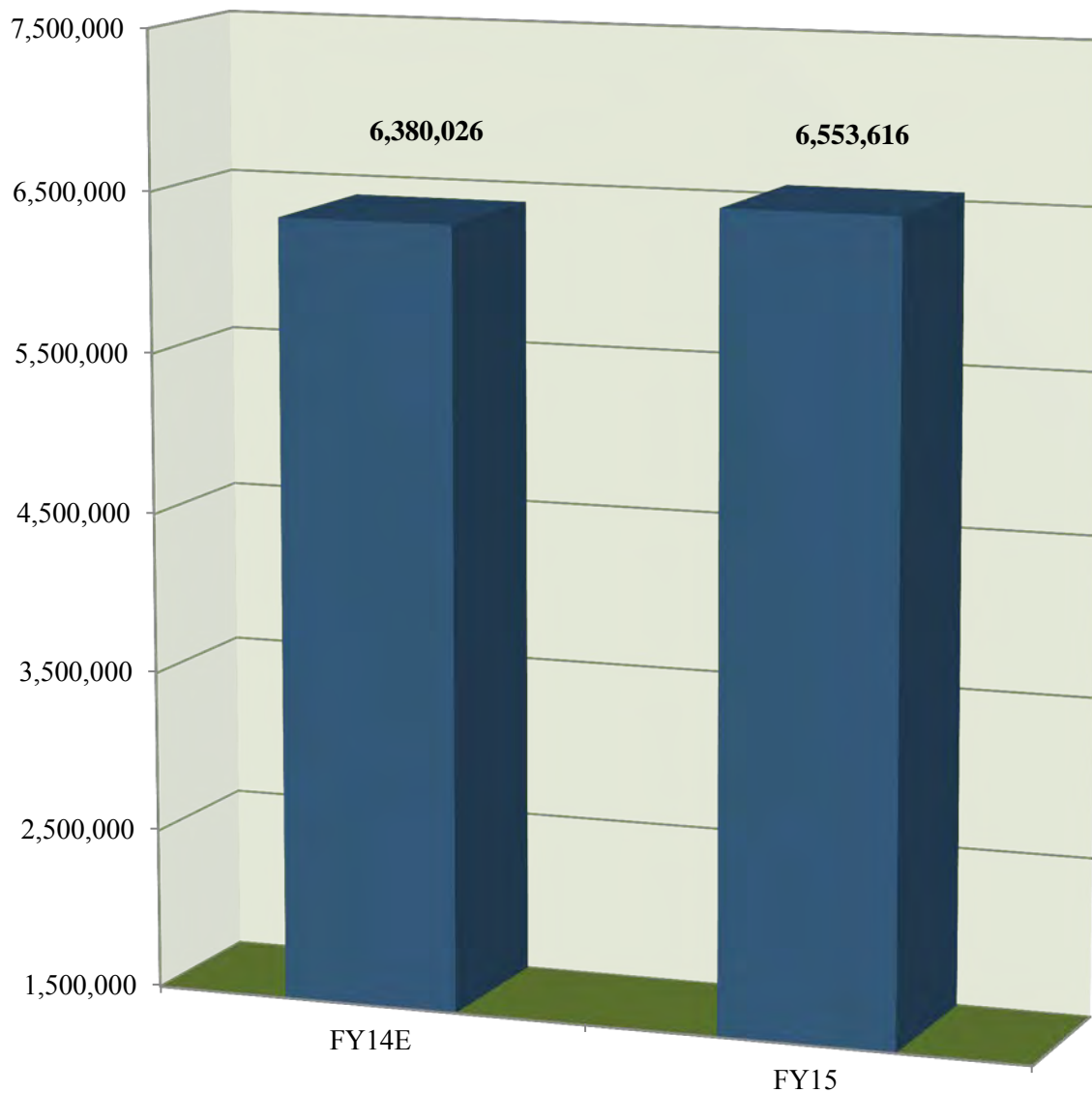
Administration/Attendance & Health Category as a Percent of Operating Budget for FY2015



Administration/Attendance & Health Category by Major Object for FY2015



Budget Comparison of Administration/Attendance & 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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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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	3,587	4,039	4,039	4,039
2300	Health Insurance	25,458	30,022	29,170	28,426
2800	Other Benefits	232	170	170	170
	Subtotal	29,277	34,231	33,379	32,635
PURCHASED SERVICES					
3120	Auditing: CPA	19,350	19,400	19,400	19,600
3600	Advertising	225	500	500	500
	Subtotal	19,575	19,900	19,900	20,100
OTHER CHARGES					
5504	Travel	11,702	15,300	15,300	15,300
5801	Dues/Memberships	17,034	13,000	13,000	13,000
	Subtotal	28,736	28,300	28,300	28,300
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,886	3,404	3,404	3,404
	Subtotal	1,886	3,404	3,404	3,404
EQUIPMENT					
8911	Furniture/Equipment-Additional	94	4,700	4,700	4,500
	Subtotal	94	4,700	4,700	4,500
	TOTAL	132,368	143,335	142,483	141,739

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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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	322,923	324,089	324,089	336,898
1143	Technical Salaries	36,103	37,671	37,671	39,159
1595	Overtime	2,710	3,000	3,000	3,000
1660	One-Time Bonus	5,187	0	0	0
1998	Personal Leave/Retirement	0	13,650	13,650	13,650
	Subtotal	366,923	378,410	378,410	392,707
EMPLOYEE BENEFITS					
2100	FICA	21,303	25,269	25,269	22,935
2200	VRS Retirement	59,984	53,432	53,432	47,231
2300	Health Insurance	42,287	48,752	50,983	49,683
2400	Group Life Insurance	4,152	4,199	4,199	3,511
2800	Other Benefits	12,952	17,790	11,622	11,622
	Subtotal	140,678	149,442	145,505	134,982
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	21,160	26,075	26,075	26,075
	Subtotal	21,160	26,075	26,075	26,075
OTHER CHARGES					
5504	Travel	8,606	8,874	8,874	8,874
5801	Dues/Memberships	14,869	6,400	12,568	12,568
	Subtotal	23,475	15,274	21,442	21,442
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	2,825	717	717	717
	Subtotal	2,825	717	717	717
EQUIPMENT					
8921	Furniture/Equipment-Replacement	599	1,000	1,000	1,000
	Subtotal	599	1,000	1,000	1,000
TOTAL		555,660	570,918	573,149	576,923

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Technical	2	2	2	2
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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	105,642	115,652	117,024	121,649
1660	One-Time Bonus	1,685	0	0	0
	Subtotal	107,327	115,652	117,024	121,649
EMPLOYEE BENEFITS					
2100	FICA	8,111	8,847	8,952	9,306
2200	VRS Retirement	13,902	17,082	17,285	20,291
2300	Health Insurance	5,732	2,316	6,350	6,188
2400	Group Life Insurance	1,247	1,347	1,363	1,508
2800	Other Benefits	547	364	364	364
	Subtotal	29,539	29,956	34,314	37,657
PURCHASED SERVICES					
3500	Printing	1,566	4,000	4,000	4,000
3600	Advertising	0	750	750	750
3900	Miscellaneous Contractual Services	41,120	60,000	60,000	60,000
3905	Good Will	561	2,000	2,000	2,000
	Subtotal	43,247	66,750	66,750	66,750
OTHER CHARGES					
5504	Travel	633	762	762	762
5506	Employee Development	478	896	896	896
	Subtotal	1,111	1,658	1,658	1,658
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	440	1,119	1,119	1,119
6990	Miscellaneous Materials & Supplies	5,371	3,750	3,750	3,750
	Subtotal	5,811	4,869	4,869	4,869
EQUIPMENT					
8911	Furniture/Equipment-Additional	2,735	3,000	3,000	3,000
	Subtotal	2,735	3,000	3,000	3,000
TRANSFERS					
9302	Transfer to County-Video Services	80,221	190,060	190,060	152,350
	Subtotal	80,221	190,060	190,060	152,350
	TOTAL	269,991	411,945	417,675	387,933

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Administrative	1	1	1	1
Technical	8	8	8	8
Clerical	1.5	1.5	1.5	1.5

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

PERSONAL SERVICES					
1110	Administrative Salaries	95,143	99,181	99,140	103,058
1143	Technical Salaries	452,708	492,855	478,136	497,724
1150	Office Clerical	52,271	56,752	65,040	67,610
1595	Overtime	5,702	0	0	0
1660	One-Time Bonus	9,338	0	0	0
	Subtotal	615,162	648,788	642,316	668,392
EMPLOYEE BENEFITS					
2100	FICA	45,934	49,632	49,137	51,132
2200	VRS Retirement	99,554	95,826	94,870	111,488
2300	Health Insurance	66,263	75,627	84,820	85,657
2400	Group Life Insurance	7,163	7,554	7,478	8,288
2600	Unemployment Compensation	64,462	27,500	27,500	27,500
2800	Other Benefits	2,756	2,044	2,044	2,044
	Subtotal	286,132	258,183	265,849	286,109
PURCHASED SERVICES					
3500	Printing	519	1,500	1,500	1,500
3600	Advertising	3,448	6,500	6,500	6,500
3900	Miscellaneous Contractual Services	28,537	80,957	80,957	67,217
	Subtotal	32,504	88,957	88,957	75,217
OTHER CHARGES					
5504	Travel	5,553	5,067	5,067	5,067
5506	Employee Development	13,587	12,860	12,860	12,860
	Subtotal	19,140	17,927	17,927	17,927
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	2,654	1,000	1,000	1,000
6990	Miscellaneous Materials & Supplies	4,385	5,360	5,360	5,360
	Subtotal	7,039	6,360	6,360	6,360
TOTAL		959,977	1,020,215	1,021,409	1,054,005

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 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	129,063	134,484	134,484	139,997
1143	Technical Salaries	513,380	547,823	539,733	561,064
1150	Office Clerical	39,738	41,426	41,426	43,063
1595	Overtime	202	0	0	0
1660	One-Time Bonus	10,360	0	0	0
	Subtotal	692,743	723,733	715,643	744,124
EMPLOYEE BENEFITS					
2100	FICA	49,475	55,370	54,751	56,910
2200	VRS Retirement	114,266	106,903	105,708	124,087
2300	Health Insurance	126,579	149,325	159,690	155,618
2400	Group Life Insurance	8,124	8,428	8,332	9,225
2800	Other Benefits	3,047	2,281	2,281	2,281
	Subtotal	301,491	322,307	330,762	348,121
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	36,542	32,000	32,000	32,000
	Subtotal	36,542	32,000	32,000	32,000
OTHER CHARGES					
5504	Travel	2,889	4,280	4,280	4,280
5506	Employee Development	4,360	4,769	4,769	4,769
5801	Dues/Memberships	12,376	14,500	14,500	14,500
	Subtotal	19,625	23,549	23,549	23,549
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,545	1,613	1,613	1,613
6990	Miscellaneous Materials & Supplies	3,148	2,900	2,900	2,900
	Subtotal	4,693	4,513	4,513	4,513
EQUIPMENT					
8921	Furniture/Equipment-Replacement	899	700	700	700
	Subtotal	899	700	700	700
TOTAL		1,055,993	1,106,802	1,107,167	1,153,007

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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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	423,722	442,935	442,935	460,441
1131	Nurses	556,154	605,175	597,940	601,155
1143	Technical Salaries	83,555	86,484	86,484	89,902
1595	Overtime	1,013	0	0	0
1600	Supplements	0	2,249	2,249	2,249
1660	One-Time Bonus	15,938	0	0	0
	Subtotal	1,080,382	1,136,843	1,129,608	1,153,747

EMPLOYEE BENEFITS

2100	FICA	81,107	86,969	86,416	88,263
2200	VRS Retirement	165,769	167,580	166,510	192,070
2300	Health Insurance	108,862	97,683	93,667	91,279
2400	Group Life Insurance	11,846	13,211	13,125	14,279
2800	Other Benefits	4,878	3,575	3,575	3,575
	Subtotal	372,462	369,018	363,293	389,466

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	0	1,376	1,376	1,376
	Subtotal	0	1,376	1,376	1,376

OTHER CHARGES

5504	Travel	63	250	250	250
5506	Employee Development	0	450	450	450
	Subtotal	63	700	700	700

MATERIALS/SUPPLIES

6004	Medical Supplies	10,005	10,502	10,502	10,502
	Subtotal	10,005	10,502	10,502	10,502

EQUIPMENT

8921	Furniture/Equipment-Replacement	338	1,500	1,500	1,500
	Subtotal	338	1,500	1,500	1,500

TOTAL

		1,463,250	1,519,939	1,506,979	1,557,291
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PSYCHOLOGICAL SERVICES

School psychologists provide counseling and evaluation services to students.

PERSONNEL

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
Psychologists	7	7	7	7

CODE: 50-622300-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1132	Psychologist Salaries	498,917	531,953	531,953	547,813
1660	One-Time Bonus	7,484	0	0	0
	Subtotal	506,401	531,953	531,953	547,813
EMPLOYEE BENEFITS					
2100	FICA	37,773	40,694	40,694	41,908
2200	VRS Retirement	83,668	78,569	78,569	91,375
2300	Health Insurance	57,973	68,366	69,125	67,363
2400	Group Life Insurance	5,937	6,194	6,194	6,793
2800	Other Benefits	2,218	1,676	1,676	1,676
	Subtotal	187,569	195,499	196,258	209,115
OTHER CHARGES					
5504	Travel	2,052	4,000	4,000	4,000
	Subtotal	2,052	4,000	4,000	4,000
MATERIALS/SUPPLIES					
6070	Testing Materials	6,359	1,500	1,500	1,500
	Subtotal	6,359	1,500	1,500	1,500
	TOTAL	702,381	732,952	733,711	762,428

SPEECH/AUDIOLOGY SERVICES

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

PERSONNEL

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Speech - Language Pathologists	10	10	10	10
Para-Educators	3	3	3	3

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

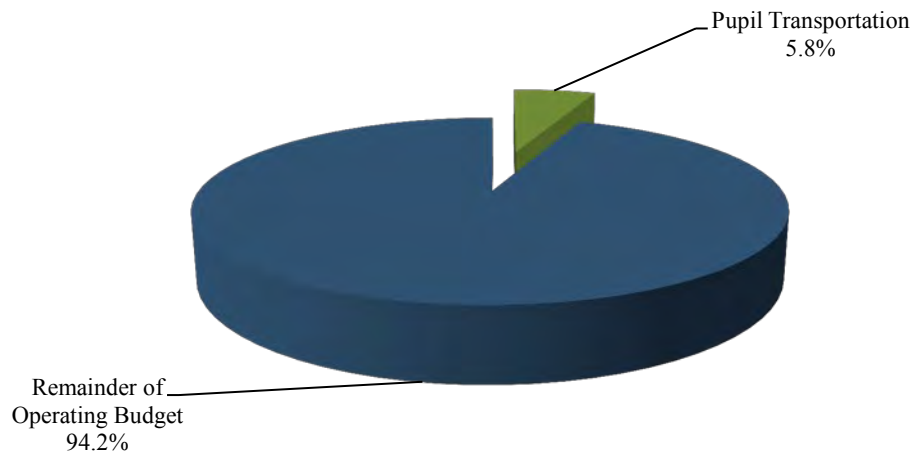
PERSONAL SERVICES					
1130	Professional Salaries	542,895	576,971	575,719	598,437
1141	Para-Educator Salaries	47,029	50,013	51,265	53,291
1595	Overtime	63	0	0	0
1660	One-Time Bonus	9,349	0	0	0
	Subtotal	599,336	626,984	626,984	651,728
EMPLOYEE BENEFITS					
2100	FICA	44,831	47,964	47,964	49,857
2200	VRS Retirement	96,930	92,606	92,606	108,708
2300	Health Insurance	72,890	88,090	91,623	90,940
2400	Group Life Insurance	7,027	7,300	7,300	8,081
2800	Other Benefits	2,676	1,976	1,976	1,976
	Subtotal	224,354	237,936	241,469	259,562
OTHER CHARGES					
5504	Travel	3,264	3,500	3,500	3,500
	Subtotal	3,264	3,500	3,500	3,500
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	4,138	5,500	5,500	5,500
	Subtotal	4,138	5,500	5,500	5,500
TOTAL		831,092	873,920	877,453	920,290

PUPIL TRANSPORTATION

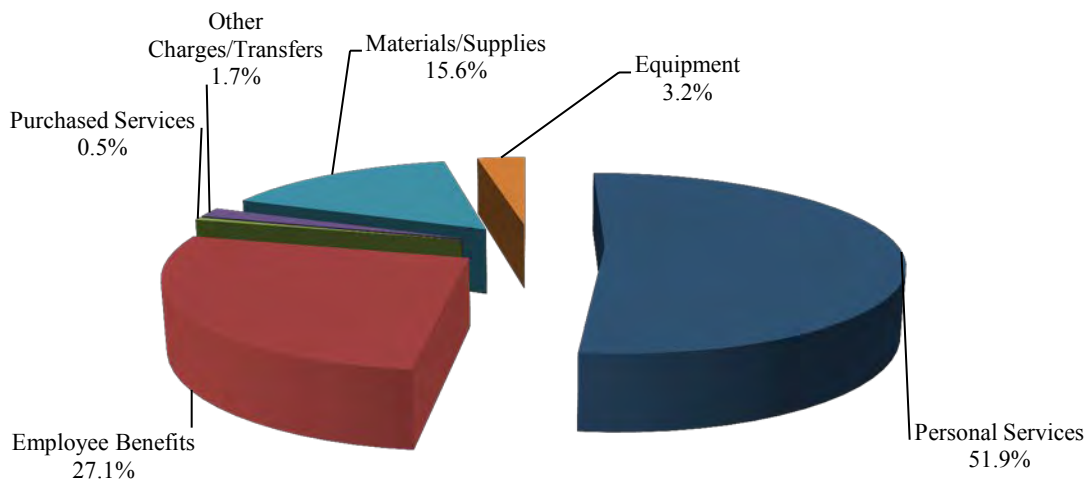
The Pupil Transportation category of the budget provides for activities associated with transporting students to and from school and on other trips related to school activities.

The Pupil Transportation category comprises 5.8% 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 51.9% plus Employee Benefits 27.1%). The remaining 21% covers such items as fuel, vehicle parts, replacement buses, equipment, and purchased services. The Pupil Transportation category budget reflects a decrease of \$110,827 or 1.5% (from \$7,449,084 in FY14E to \$7,338,257 in FY15). The charts below and on the next page depict this information.

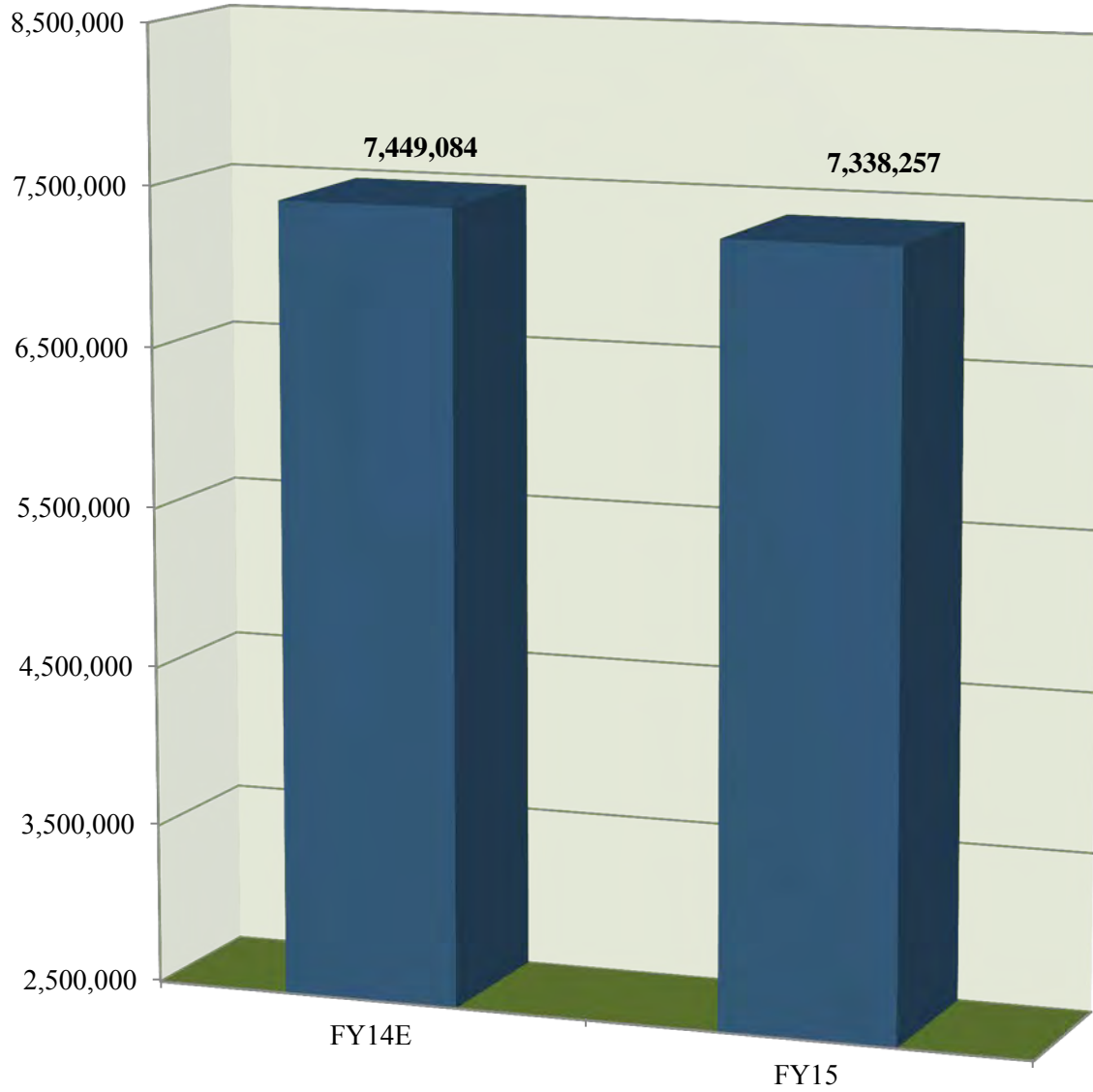
Pupil Transportation Category as a Percent of Operating Budget for FY2015



Pupil Transportation Category by Major Object for FY2015



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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 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	285,149	306,829	306,829	318,955
1150	Office Clerical	65,043	68,015	68,015	70,703
1170	Bus Drivers	1,762,933	2,056,094	2,056,094	2,116,938
1171	Bus Driver Spec Trans	18,236	35,182	35,182	35,182
1172	Bus Drivers, Schools Contracted	75,851	31,894	31,894	31,894
1175	Bus Driver Assistants	241,355	279,621	279,621	290,672
1177	Crossing Guards	7,727	27,766	27,766	28,863
1500	Substitute Salaries	235,870	239,180	239,180	239,180
1595	Overtime	294,596	301,033	301,033	301,033
1660	One-Time Bonus	65,326	0	0	0
	Subtotal	3,052,086	3,345,614	3,345,614	3,433,420
EMPLOYEE BENEFITS					
2100	FICA	214,790	255,939	255,939	221,330
2200	VRS Retirement	313,814	352,360	352,360	254,602
2300	Health Insurance	1,246,718	1,351,005	1,351,005	1,273,512
2400	Group Life Insurance	31,942	39,858	39,858	43,376
2800	Other Benefits	49,274	46,815	46,815	46,815
	Subtotal	1,856,538	2,045,977	2,045,977	1,839,635
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	14,826	19,000	19,000	19,000
	Subtotal	14,826	19,000	19,000	19,000
OTHER CHARGES					
5309	Vehicle Insurance (Pupil Trans only)	0	115,750	115,750	115,750
5506	Employee Development	10,085	5,738	5,738	5,738
	Subtotal	10,085	121,488	121,488	121,488
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,384	1,500	1,500	1,500
6008	Gas, Diesel, Oil & Grease	864,812	961,787	961,787	961,787
	Subtotal	866,196	963,287	963,287	963,287
EQUIPMENT					
8911	Furniture/Equipment-Additional	2,007	3,000	3,000	3,000
	Subtotal	2,007	3,000	3,000	3,000
TOTAL		5,801,738	6,498,366	6,498,366	6,379,830

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Mechanics	7	7	7	7
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CODE: 50-634000-000**ACCT# DESCRIPTION**

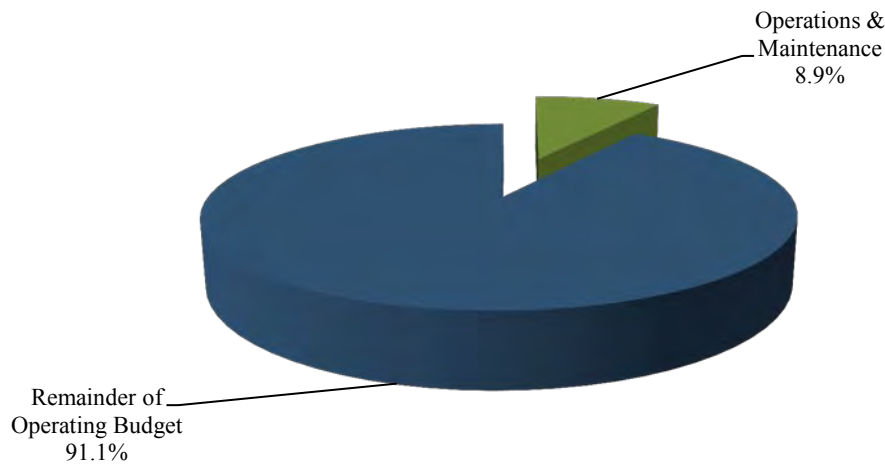
PERSONAL SERVICES					
1160	Trades Salaries	344,279	359,121	359,121	373,314
1595	Overtime	3,380	0	0	0
1625	Stipends	3,000	0	0	0
1660	One-Time Bonus	5,169	0	0	0
	Subtotal	355,828	359,121	359,121	373,314
EMPLOYEE BENEFITS					
2100	FICA	26,186	27,473	27,473	28,559
2200	VRS Retirement	47,086	38,464	38,464	32,852
2300	Health Insurance	73,916	87,166	87,166	84,764
2400	Group Life Insurance	4,102	4,182	4,182	4,629
2800	Other Benefits	2,661	2,449	2,449	2,449
	Subtotal	153,951	159,734	159,734	153,253
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	33,419	19,500	19,500	19,500
	Subtotal	33,419	19,500	19,500	19,500
OTHER CHARGES					
5506	Employee Development	387	0	0	0
	Subtotal	387	0	0	0
MATERIALS/SUPPLIES					
6009	Vehicle Maintenance, Tires, Tubes	255,038	180,000	180,000	180,000
6990	Miscellaneous Materials & Supplies	1,864	1,500	1,500	1,500
	Subtotal	256,902	181,500	181,500	181,500
EQUIPMENT					
8102	Veh Maint, Machine/Tools	2,574	4,000	4,000	4,000
8502	Bus Replacement	226,872	226,860	226,860	226,860
8552	Vehicle Replacement	21,864	0	0	0
	Subtotal	251,310	230,860	230,860	230,860
	TOTAL	1,051,797	950,715	950,715	958,427

OPERATION & MAINTENANCE

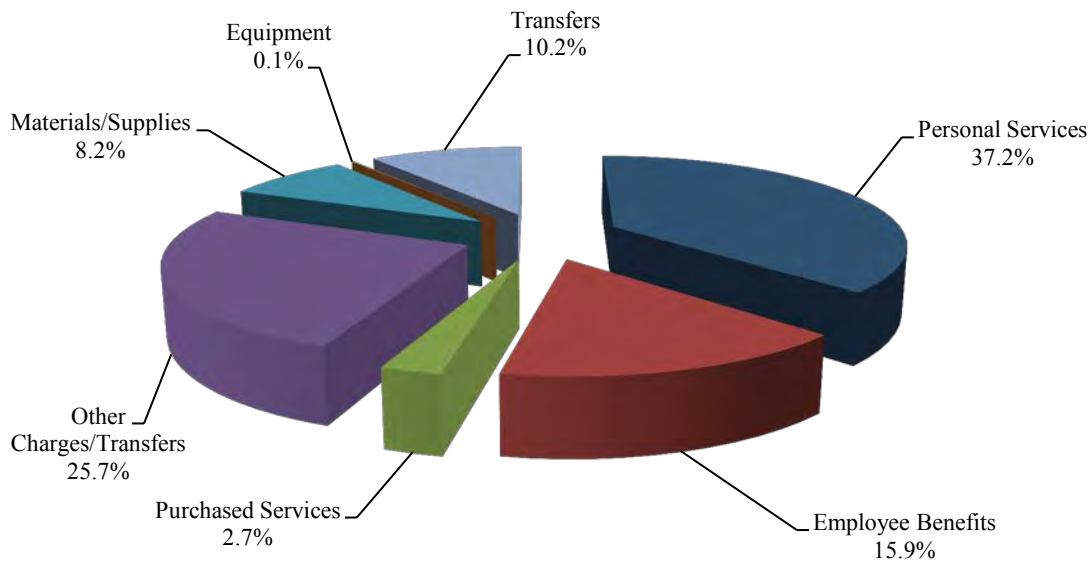
The Operations and Maintenance category of the budget provides for activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities, and replacement of facility equipment.

The Operations and Maintenance category comprises 8.9% 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 37.2% plus Employee Benefits 15.9%). The remaining 46.9% covers such items as maintenance vehicle costs, utilities, purchased services, maintenance supplies and equipment. The Operations and Maintenance category reflects a decrease of \$63,371 or 0.6% (from \$11,235,180 in FY14E to \$11,171,809 in FY15). The charts below and on the next page depict this information.

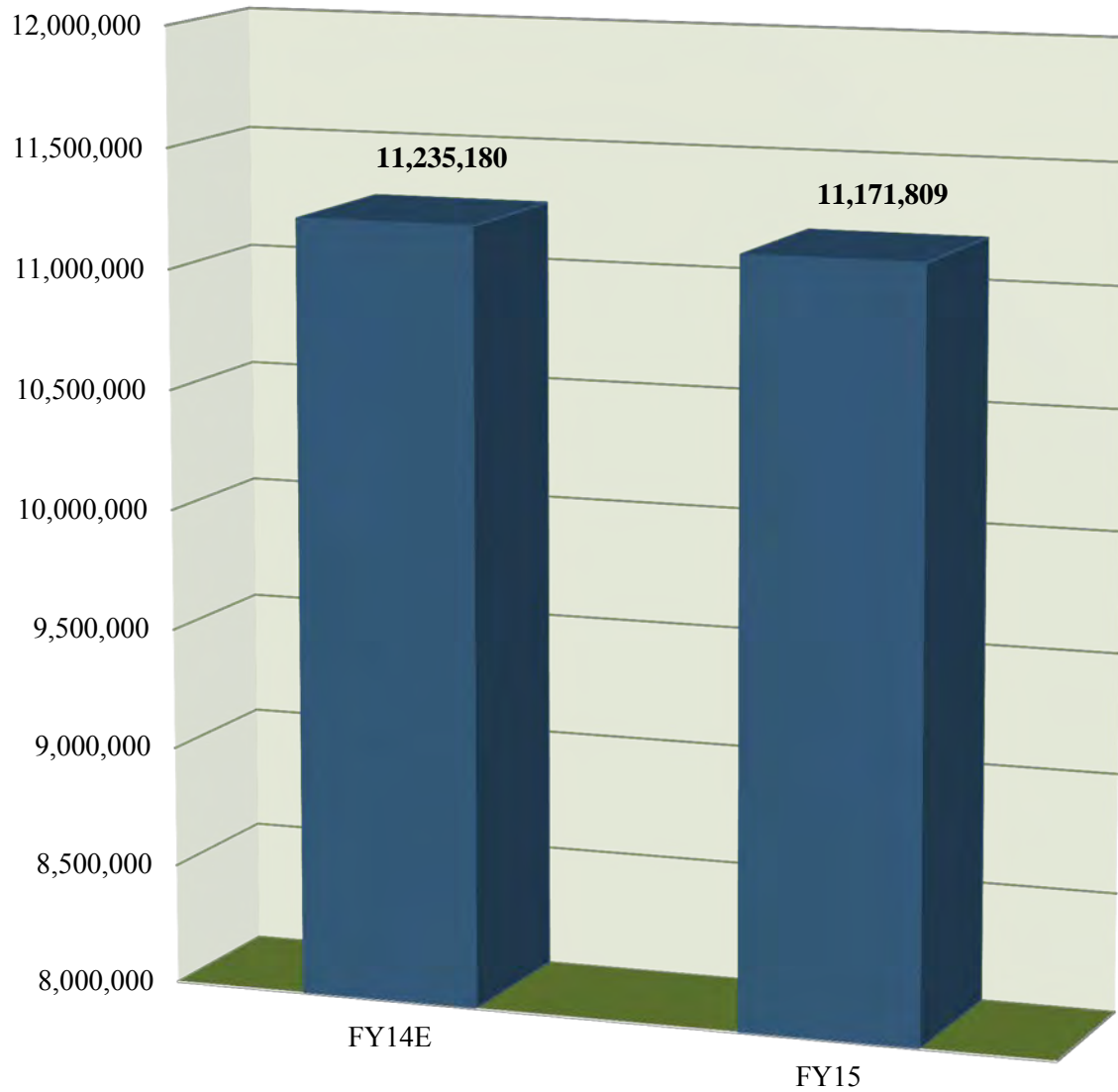
Operations & Maintenance Category as a Percent of Operating Budget for FY2015



Operations & Maintenance Category by Major Object for FY2015



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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
Technical	1	1	1	1
Clerical	1	1	1	1

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

PERSONAL SERVICES					
1143	Technical Salaries	92,434	96,357	96,317	100,124
1150	Office Clerical	32,090	34,804	34,844	36,221
1595	Overtime	206	0	0	0
1660	One-Time Bonus	1,868	0	0	0
	Subtotal	126,598	131,161	131,161	136,345
EMPLOYEE BENEFITS					
2100	FICA	9,140	10,034	10,034	10,430
2200	VRS Retirement	20,864	19,372	19,372	22,742
2300	Health Insurance	23,515	27,730	27,730	25,690
2400	Group Life Insurance	2,336	1,527	1,527	1,691
2800	Other Benefits	561	413	413	413
	Subtotal	56,416	59,076	59,076	60,966
OTHER CHARGES					
5506	Employee Development	916	2,152	2,152	2,152
	Subtotal	916	2,152	2,152	2,152
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	950	1,500	1,500	1,500
	Subtotal	950	1,500	1,500	1,500
	TOTAL	184,880	193,889	193,889	200,963

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
Trades	19	19	19	19
Custodial (49 at 12 months/45.5 at 10 months)	97.5	94.5	94.5	94.5
Technical	4	4	4	4
Building Maintenance Manager	1	1	1	1

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

PERSONAL SERVICES					
1143	Technical Salaries	200,330	232,303	243,707	253,339
1160	Trades Salaries	848,957	997,035	985,631	1,010,096
1161	Summer Trades	34,527	36,930	36,930	37,330
1191	Custodial Salaries	1,925,373	2,223,985	2,223,985	2,311,881
1195	Custodial Salaries - Contracted	0	20,700	20,700	20,924
1595	Overtime	171,535	96,900	96,900	96,900
1660	One-Time Bonus	54,398	0	0	0
1998	Personal Leave/Retirement	0	12,360	12,360	12,360
	Subtotal	3,235,120	3,620,213	3,620,213	3,742,830
EMPLOYEE BENEFITS					
2100	FICA	237,278	276,946	276,946	286,326
2200	VRS Retirement	371,711	375,169	375,169	319,754
2300	Health Insurance	862,200	859,453	859,453	800,610
2400	Group Life Insurance	39,285	48,391	48,391	52,556
2800	Other Benefits	161,137	120,365	120,365	120,365
	Subtotal	1,671,611	1,680,324	1,680,324	1,579,611
PURCHASED SERVICES					
3310	Repair and Maintenance	383,830	166,497	166,497	166,497
3340	Bldg Svc, Contract Maintenance/Other	48,527	70,350	70,350	70,350
3350	Contractual AV	901	3,000	3,000	3,000
3900	Miscellaneous Contractual Services	238,574	52,320	52,320	52,320
	Subtotal	671,832	292,167	292,167	292,167
OTHER CHARGES					
5101	Electric Current	1,168,505	1,840,000	1,840,000	1,670,000
5103	Water	11,615	135,000	135,000	120,000
5104	Sewage	115,311	110,000	110,000	135,000
5106	Solid Waste	106,668	120,000	120,000	120,000
5107	Fuel	110,000	125,000	125,000	115,000
5120	Laundry Service	14,796	12,000	12,000	12,000
5121	Uniform Rental	4,898	28,000	28,000	28,000
5130	Bldg Svc, Repairs - Bldg/GR	35,062	113,750	113,750	113,750
5201	Postage	61,601	64,101	64,101	64,101
5308	Insurance/Bonds	23,240	236,671	236,671	264,371
5401	Lease Copy Machine	296,287	223,200	223,200	223,200
5504	Travel	968	1,500	1,500	1,500
5506	Employee Development	1,622	6,053	6,053	6,053
	Subtotal	1,950,573	3,015,275	3,015,275	2,872,975

MATERIALS/SUPPLIES					
6005	Janitorial Supplies	489,061	300,000	300,000	300,000
6013	Bldg Svc, A/V Supplies	11,522	10,900	10,900	10,900
6014	Stadium Supplies	1,508	9,500	9,500	9,500
6015	Bldg Svc, Heat & A/C Supplies	76,640	73,125	73,125	73,125
6016	Bldg Svc, Electrical Supplies	63,424	61,262	61,262	61,262
6017	Bldg Svc, Plumbing Supplies	47,154	45,000	45,000	45,000
6018	Bldg Svc, Painting Supplies	4,270	10,000	10,000	10,000
6019	Bldg Svc, Carpentry Supplies	73,428	70,000	70,000	70,000
6021	Safety Materials and Supplies	14,918	15,450	15,450	15,450
6022	Preventive Maintenance Supplies	20,000	80,000	80,000	80,000
6023	Pest Control	6,390	2,000	2,000	25,000
6800	Technology-Software	5,862	0	0	0
6990	Miscellaneous Materials & Supplies	24,834	19,000	19,000	19,000
	Subtotal	839,011	696,237	696,237	719,237
EQUIPMENT					
8650	Coventry Elementary HVAC	525,868	0	0	0
8800	Technology-Hardware Replacement	5,610	0	0	0
8805	Technology-Hardware Additions	40,600	0	0	0
8911	Furniture/Equipment-Additional	487	2,000	2,000	2,000
8921	Furniture/Equipment-Replacement	32,308	3,000	3,000	3,000
	Subtotal	604,873	5,000	5,000	5,000
TOTAL		8,973,020	9,309,216	9,309,216	9,211,820

GROUNDS SERVICES

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

PERSONNEL

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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N/A	0	0	0	0
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CODE: 50-643000-000

ACCT# DESCRIPTION

TRANSFERS					
9301	Transfer to County-Grounds Services	1,121,365	1,121,365	1,121,365	1,134,650
	Subtotal	1,121,365	1,121,365	1,121,365	1,134,650
	TOTAL	1,121,365	1,121,365	1,121,365	1,134,650

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Trades	1	1	1	1
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CODE: 50-645000-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1160	Trades Salaries	52,844	56,572	56,572	58,808
1595	Overtime	844	0	0	0
1625	Stipends	600	0	0	0
1660	One-Time Bonus	792	0	0	0
	Subtotal	55,080	56,572	56,572	58,808
EMPLOYEE BENEFITS					
2100	FICA	3,931	4,328	4,328	4,499
2200	VRS Retirement	6,828	8,356	8,356	5,175
2300	Health Insurance	14,150	16,685	16,685	16,241
2400	Group Life Insurance	630	659	659	729
2800	Other Benefits	236	178	178	178
	Subtotal	25,775	30,206	30,206	26,822
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	6,350	11,000	11,000	11,000
	Subtotal	6,350	11,000	11,000	11,000
OTHER CHARGES					
5506	Employee Development	197	0	0	0
	Subtotal	197	0	0	0
MATERIALS/SUPPLIES					
6008	Gas, Diesel, Oil & Grease	101,023	140,759	140,759	140,759
6009	Vehicle Maintenance, Tires, Tubes	31,855	51,000	51,000	51,000
6990	Miscellaneous Materials & Supplies	2,066	3,000	3,000	3,000
	Subtotal	134,944	194,759	194,759	194,759
EQUIPMENT					
8101	Veh Svc, Machine Tools, Res	2,790	4,000	4,000	4,000
8552	Vehicle Replacement	6,998	0	0	0
	Subtotal	9,788	4,000	4,000	4,000
	TOTAL	232,134	296,537	296,537	295,389

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Trades	4	4	4	4
Technical	1	1	1	1
Clerical	2	1	1	1

CODE: 50-647000-000**ACCT# DESCRIPTION**

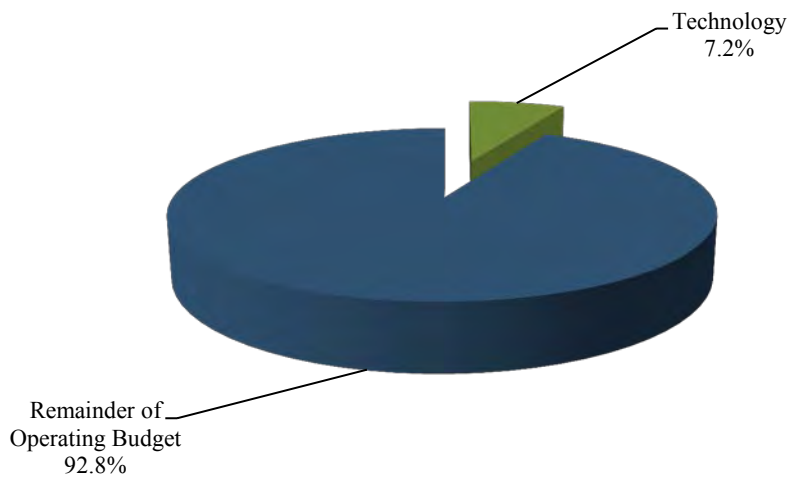
PERSONAL SERVICES					
1143	Technical Salaries	38,976	40,756	40,756	42,367
1150	Office Clerical	27,611	27,305	28,833	29,973
1160	Trades Salaries	125,970	136,461	134,933	140,266
1595	Overtime	1,146	0	0	0
1660	One-Time Bonus	2,912	0	0	0
	Subtotal	196,615	204,522	204,522	212,606
EMPLOYEE BENEFITS					
2100	FICA	14,390	15,646	15,646	16,264
2200	VRS Retirement	27,418	30,208	30,208	35,463
2300	Health Insurance	47,954	55,271	55,271	55,873
2400	Group Life Insurance	2,660	2,381	2,381	2,636
2800	Other Benefits	1,035	645	645	645
	Subtotal	93,457	104,151	104,151	110,881
MATERIALS/SUPPLIES					
6990	Miscellaneous Materials & Supplies	198	1,000	1,000	1,000
	Subtotal	198	1,000	1,000	1,000
EQUIPMENT					
8911	Furniture/Equipment-Additional	1,200	4,000	4,000	4,000
8921	Furniture/Equipment-Replacement	0	500	500	500
	Subtotal	1,200	4,500	4,500	4,500
	TOTAL	291,470	314,173	314,173	328,987

TECHNOLOGY

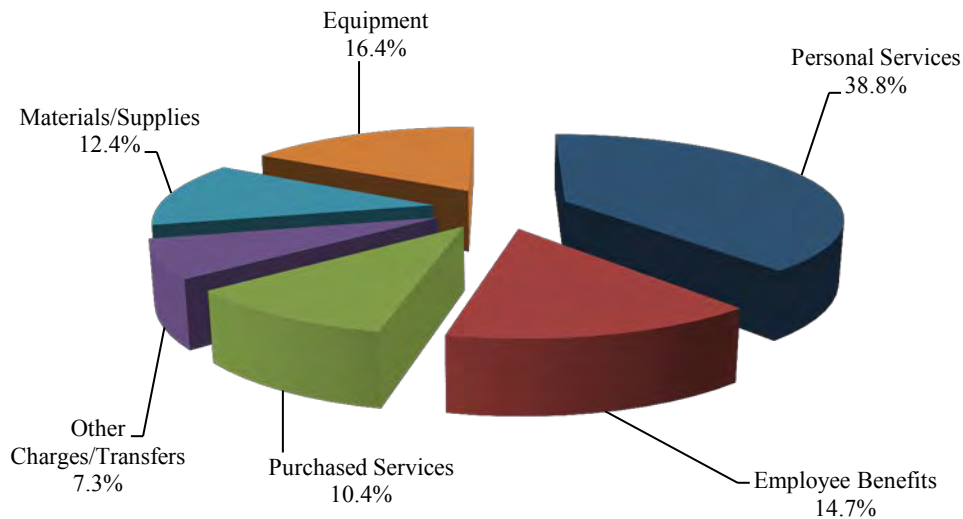
The Technology category of the budget encompasses technology for classroom instruction, instructional support, administration and operations and maintenance. During the 2008 General Assembly session the state approved a new technology category classification for local school division budgets to be effective 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 7.2% of the total Operating Budget. Approximately 54% percent of the Technology category budget is directed towards compensation of staff (Personal Services 38.8% plus Employee Benefits 14.7%). The remaining 46.5% covers such items as equipment, materials and supplies and purchased services. The Technology category budget reflects an increase of 317,347 or 3.6% (from \$8,784,775 in FY14E to \$9,102,122 in FY15). The charts below and on the next page depict this information.

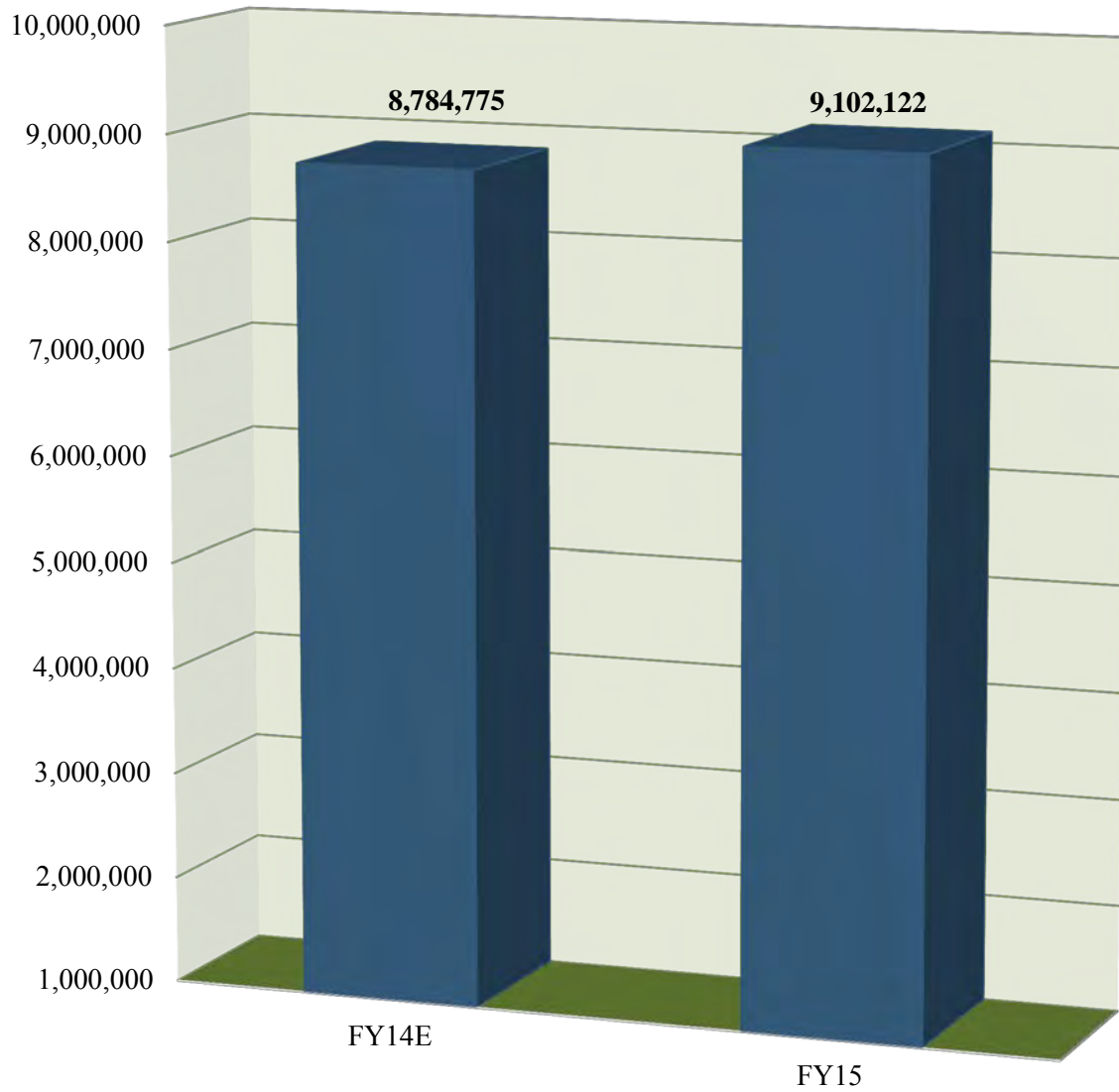
Technology Category as a Percent of Operating Budget for FY2015



Technology Category by Major Object for FY2015



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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Teachers	17	17	17	17
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ADDITIONAL INFORMATION:

FY 12 student enrollment 1,152

FY 13 student enrollment 1,274

FY 14 student enrollment 1,447

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

PERSONAL SERVICES					
1121	Teacher Salaries	948,559	1,176,933	1,158,298	1,204,005
1500	Substitute Salaries	0	900	900	900
1660	One-Time Bonus	14,819	0	0	0
	Subtotal	963,378	1,177,833	1,159,198	1,204,905
EMPLOYEE BENEFITS					
2100	FICA	72,500	90,105	88,680	92,176
2200	VRS Retirement	142,526	173,833	171,081	200,828
2300	Health Insurance	99,289	128,143	121,537	118,438
2400	Group Life Insurance	10,352	13,704	13,482	14,930
2800	Other Benefits	5,076	3,709	3,709	3,709
	Subtotal	329,743	409,494	398,489	430,081
PURCHASED SERVICES					
3340	Bldg Svc, Contract Maintenance/Other	120,108	191,400	191,400	173,400
3900	Miscellaneous Contractual Services	58,472	184,270	184,270	25,970
	Subtotal	178,580	375,670	375,670	199,370
OTHER CHARGES					
5506	Employee Development	420	1,748	1,748	1,748
	Subtotal	420	1,748	1,748	1,748
MATERIALS/SUPPLIES					
6030	Textbooks	0	750	750	750
6800	Technology-Software	819,531	784,022	784,022	915,976
6810	Technology Consumables	172,763	169,079	169,079	165,679
6900	Other Educational Supplies	9,598	17,975	17,975	11,320
	Subtotal	1,001,892	971,826	971,826	1,093,725
EQUIPMENT					
8800	Technology-Hardware Replacement	1,698,168	533,274	533,274	495,474
8805	Technology-Hardware Additions	792,208	649,014	649,014	796,159
8810	Technology-Infrastructure Replacement	2,001	2,000	2,000	2,000
8911	Furniture/Equipment-Additional	1,631	2,000	2,000	2,000
	Subtotal	2,494,008	1,186,288	1,186,288	1,295,633
	TOTAL	4,968,021	4,122,859	4,093,219	4,225,462

TECHNOLOGY - INSTRUCTIONAL SUPPORT

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

PERSONNEL

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
Technical	22	22	22	22

CODE: 50-682000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1143	Technical Salaries	1,194,701	1,266,296	1,266,296	1,367,531
1153	Interns	34,764	0	0	0
1595	Overtime	1,219	0	0	0
1660	One-Time Bonus	16,709	0	0	0
	Subtotal	1,247,393	1,266,296	1,266,296	1,367,531
EMPLOYEE BENEFITS					
2100	FICA	94,191	96,872	96,872	104,616
2200	VRS Retirement	195,041	187,032	187,032	228,104
2300	Health Insurance	109,565	124,976	146,531	151,794
2400	Group Life Insurance	14,016	14,546	14,546	16,957
2800	Other Benefits	5,208	3,936	3,936	3,936
	Subtotal	418,021	427,362	448,917	505,407
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	259	0	0	0
	Subtotal	259	0	0	0
OTHER CHARGES					
5504	Travel	2,507	2,160	2,160	2,160
	Subtotal	2,507	2,160	2,160	2,160
MATERIALS/SUPPLIES					
6800	Technology-Software	52,289	89,370	89,370	11,732
	Subtotal	52,289	89,370	89,370	11,732
EQUIPMENT					
8805	Technology-Hardware Additions	1,000	1,000	1,000	1,000
	Subtotal	1,000	1,000	1,000	1,000
	TOTAL	1,721,469	1,786,188	1,807,743	1,887,830

TECHNOLOGY - ADMINISTRATION

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

PERSONNEL

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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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	111,337	116,014	116,014	120,599
1143	Technical Salaries	504,950	583,529	583,529	606,592
1150	Office Clerical	42,690	44,325	44,325	45,136
1595	Overtime	15	0	0	0
1660	One-Time Bonus	12,321	0	0	0
	Subtotal	671,313	743,868	743,868	772,327
EMPLOYEE BENEFITS					
2100	FICA	49,307	56,910	56,910	59,083
2200	VRS Retirement	110,434	109,869	109,869	128,824
2300	Health Insurance	95,619	112,807	113,071	110,187
2400	Group Life Insurance	7,842	8,662	8,662	9,577
2800	Other Benefits	3,101	2,344	2,344	2,344
	Subtotal	266,303	290,592	290,856	310,015
OTHER CHARGES					
5121	Uniform Rental	2,688	400	400	400
5506	Employee Development	18,460	16,857	16,857	16,857
	Subtotal	21,148	17,257	17,257	17,257
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	595	538	538	538
	Subtotal	595	538	538	538
EQUIPMENT					
8911	Furniture/Equipment-Additional	4,810	1,300	1,300	1,300
8921	Furniture/Equipment-Replacement	5,537	6,300	6,300	6,300
	Subtotal	10,347	7,600	7,600	7,600
	TOTAL	969,706	1,059,855	1,060,119	1,107,737

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
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Technical	3	3	3	3
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CODE: 50-686000-000**ACCT# DESCRIPTION**

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET	
PERSONAL SERVICES					
1143	Technical Salaries	162,618	182,181	182,181	189,386
	Subtotal	162,618	182,181	182,181	189,386
EMPLOYEE BENEFITS					
2100	FICA	12,084	13,938	13,938	14,492
2200	VRS Retirement	27,263	26,908	26,908	31,593
2300	Health Insurance	28,042	33,068	40,889	39,849
2400	Group Life Insurance	1,935	2,119	2,119	2,347
2800	Other Benefits	798	574	574	574
	Subtotal	70,122	76,607	84,428	88,855
PURCHASED SERVICES					
3310	Repair and Maintenance	7,896	20,000	20,000	20,000
3340	Bldg Svc, Contract Maintenance/Other	410,001	630,400	630,400	671,225
3900	Miscellaneous Contractual Services	38,140	55,000	55,000	55,000
	Subtotal	456,037	705,400	705,400	746,225
OTHER CHARGES					
5203	Telephone	148,543	630,000	630,000	630,000
	Subtotal	148,543	630,000	630,000	630,000
MATERIALS/SUPPLIES					
6800	Technology-Software	2,427	15,200	15,200	15,200
6990	Miscellaneous Materials & Supplies	6,187	5,000	5,000	5,000
	Subtotal	8,614	20,200	20,200	20,200
EQUIPMENT					
8800	Technology-Hardware Replacement	31,380	93,969	93,969	93,969
8805	Technology-Hardware Additions	24,686	10,000	10,000	10,000
	Subtotal	56,066	103,969	103,969	103,969
	TOTAL	902,000	1,718,357	1,726,178	1,778,635

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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
N/A	0	0	0	0

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

	PERSONAL SERVICES				
1625	Stipends	3,468	2,028	2,028	1,500
	Subtotal	3,468	2,028	2,028	1,500
	EMPLOYEE BENEFITS				
2100	FICA	265	0	0	115
	Subtotal	265	0	0	115
	PURCHASED SERVICES				
3860	Contractual-New Horizons	0	10,000	10,000	0
3900	Miscellaneous Contractual Services	1,006	5,000	5,000	5,000
	Subtotal	1,006	15,000	15,000	5,000
	OTHER CHARGES				
5504	Travel	230	2,777	2,777	2,777
5506	Employee Development	4,810	6,000	6,000	6,000
5580	Pupil Transportation	9,716	13,000	13,000	3,020
	Subtotal	14,756	21,777	21,777	11,797
	EQUIPMENT				
8800	Technology-Hardware Replacement	88,401	58,711	58,711	84,046
	Subtotal	88,401	58,711	58,711	84,046
	TOTAL	107,896	97,516	97,516	102,458

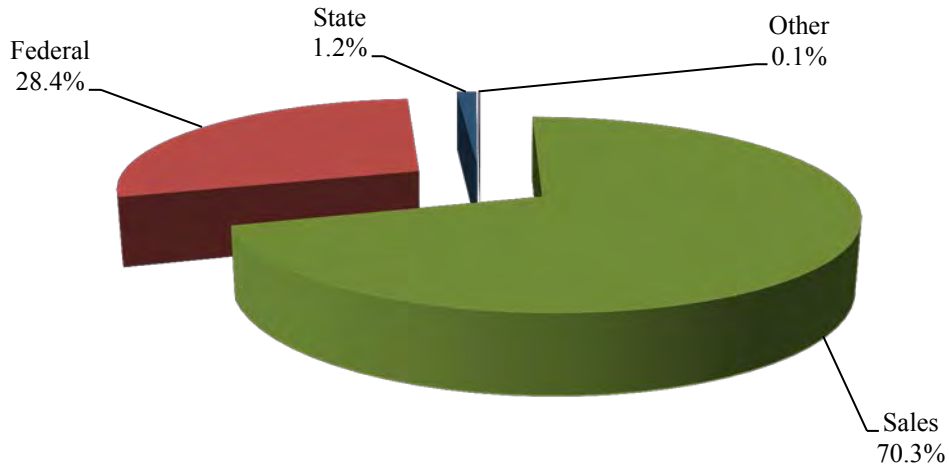
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OTHER FUNDS

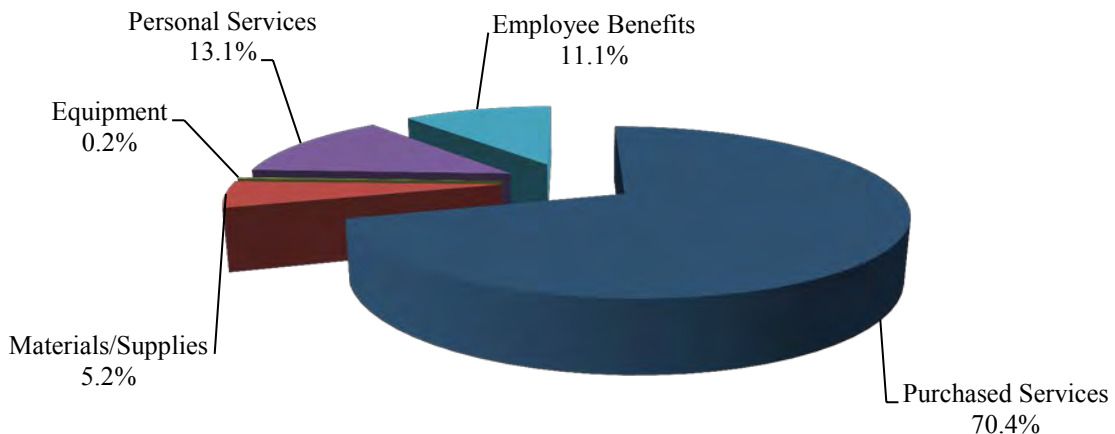
**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2015**

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 FY14E, the Food Service budget is remaining the same as the previous year (\$4,961,984 in FY14E to \$4,961,984 in FY15). The Food Service program was privatized (Aramark) in January 2004. July 1, 2013 marked the beginning of a new 5-year contract with SODEXO, a new contractor for the School Division. Variety, quality, presentation and speedy service have contributed to the success of the food service program. In FY14 breakfast prices did not increase and lunch prices were increased by 10 cents due to the increased cost of food and the requirements of the Healthy, Hunger Free Kids Act. This year is the tenth 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.

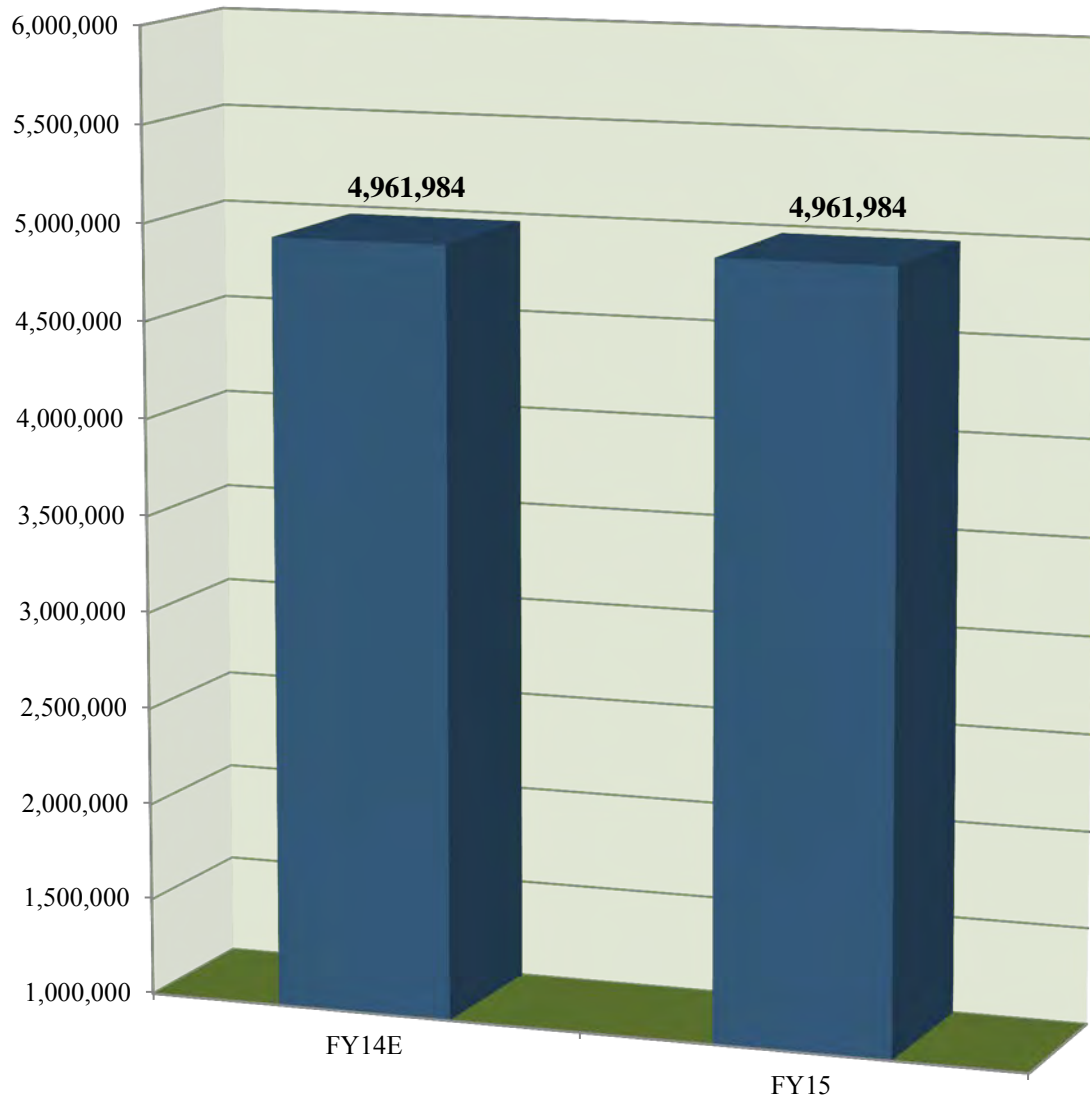
Revenue by Source – FY2015



Expenditures by Major Object – FY2015



**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
BUDGET COMPARISON**



**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2015**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/13		\$308,676
PROJECTED FY 2014 REVENUES	4,961,984	
PROJECTED FY 2014 EXPENDITURES	<u>4,961,984</u>	0
PROJECTED FY 2015 REVENUES	4,961,984	
PROJECTED FY 2015 EXPENDITURES	<u>4,961,984</u>	0
BUDGETED FUND BALANCE 6/30/15		<u><u>\$308,676</u></u>

**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2015**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 53**

SCHOOL FOOD SERVICE

ACCT #	DESCRIPTION	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
	REVENUE-LOCAL SOURCES				
30315-1010	INTEREST ON DEPOSITS	870	5,000	5,000	5,000
	CHARGES FOR SERVICES				
30316-7500	CAFETERIA SALES	1,996,950	3,489,988	3,489,988	3,489,988
30316-7530	ARAMARK REIMBURSEMENT	110,470	0	0	0
30316-7540	SODEXO BUYOUT	18,416	0	0	0
	REVENUE COMMONWEALTH				
30324-2500	SCHOOL FOOD PROGRAM-LUNCH	45,956	47,923	47,923	47,923
30324-2510	SCHOOL FOOD PROGRAM-BREAKFAST	13,913	11,073	11,073	11,073
	REVENUE-FEDERAL				
30333-2130	SCHOOL FOOD PRGM/USDA	915,583	952,000	952,000	952,000
30333-2131	SCHOOL FOOD - BREAKFAST PGM	163,152	156,000	156,000	156,000
30333-2132	USDA DONATED FOODS	167,744	300,000	300,000	300,000
	TOTAL FOOD SERVICE FUND	3,433,054	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 new contractor for FY14, SODEXO, is providing for the School Division preparation and delivery of food services to students.

PERSONNEL

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
Technical	0.5	0.5	0.5	0.5
Food Service Personnel	29.66	29.66	28.66	28.66

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

PERSONAL SERVICES					
1143	Technical Salaries	13,911	25,633	25,633	25,633
1193	Food Services Salaries	436,096	611,242	611,242	611,242
1595	Overtime	2,384	10,600	10,600	10,600
1660	One-Time Bonus	12,068	0	0	0
	Subtotal	464,459	647,475	647,475	647,475
EMPLOYEE BENEFITS					
2100	FICA	31,634	46,760	46,760	46,760
2200	VRS Retirement	57,825	71,148	71,148	71,148
2300	Health Insurance	228,484	404,421	404,421	404,421
2400	Group Life Insurance	8,150	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	330,093	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	11,554	39,780	39,780	39,780
3900	Miscellaneous Contractual Services	1,011	7,950	7,950	7,950
3910	Administrative Fee-Sodexo	195,652	265,522	265,522	265,522
3920	Management Fee-Sodexo	54,246	81,472	81,472	81,472
3935	Personal Svc-Sodexo	793,051	950,000	950,000	950,000
3940	Benefits-Sodexo	226,553	185,300	185,300	185,300
3945	Emp. Develop-Sodexo	0	3,150	3,150	3,150
3950	New Hires-Sodexo	1,222	3,850	3,850	3,850
3955	Supplies-Sodexo	179,229	255,400	255,400	255,400
3960	Food-Sodexo	1,137,935	1,639,165	1,639,165	1,639,165
3965	Capital Outlay-Sodexo	0	17,038	17,038	17,038
3970	Other Chrgs.- Sodexo	85,795	26,650	26,650	26,650
	Subtotal	2,686,248	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

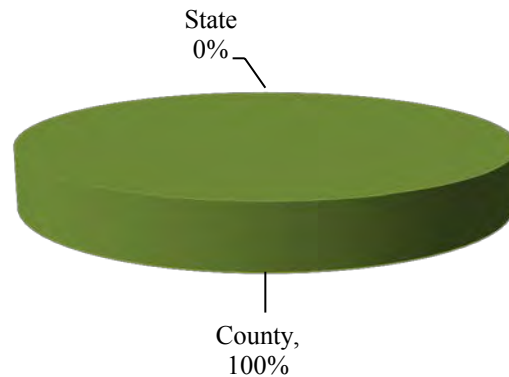
	MATERIALS/SUPPLIES				
6002	Food Supplies	17,363	0	0	0
6995	USDA Commodities	167,744	250,000	250,000	250,000
	Subtotal	185,107	250,000	250,000	250,000
	EQUIPMENT				
8911	Furniture/Equipment-Additional	0	6,000	6,000	6,000
8921	Furniture/Equipment-Replacement	0	6,000	6,000	6,000
	Subtotal	0	12,000	12,000	12,000
	TOTAL	3,665,907	4,961,984	4,961,984	4,961,984

**YORK COUNTY SCHOOL DIVISION
CAPITAL PROJECTS FUND
FISCAL YEAR 2015**

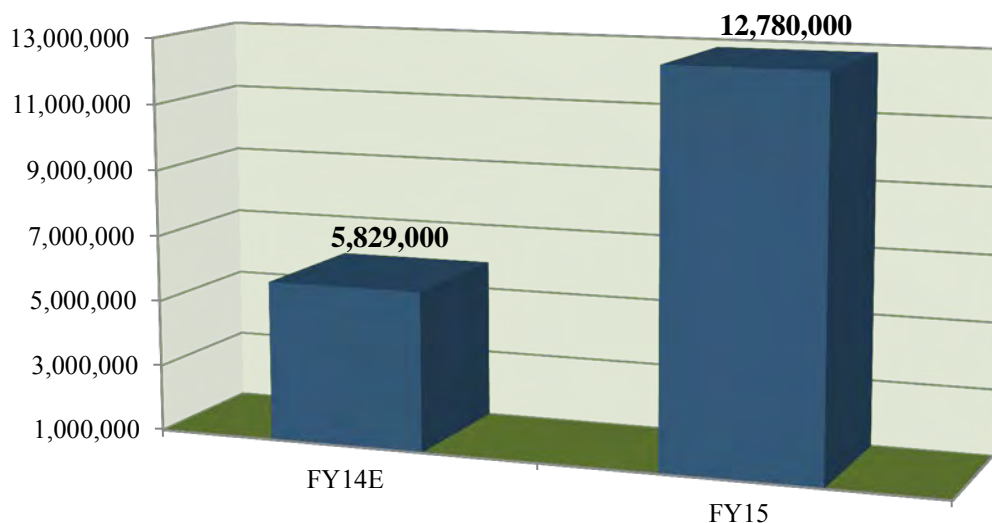
The School Board prepares a ten year Capital Projects Program that is updated each fiscal year. Only the fiscal year presented in this budget document (FY15) is appropriated. The remaining nine fiscal years are for planning purposes only. The ten year CIP is a separate document. The Capital Projects Fund accounts for financial resources used for the acquisition or construction of major capital facilities and equipment. The Capital Projects Fund typically has significant fluctuations on a year-to-year basis depending on the scheduling of projects. The \$6,951,000 or 119% increase in this fund is driven primarily by the addition of several new projects in FY15.

The County of York provides 100% of the revenue for the FY15 budget. The County Board of Supervisors determines the funding level for capital projects by reviewing the school debt service schedule for debt retirements and evaluating revenue sources to support new debt service. The County will also, as funding permits, use fund balance to fund school capital projects. It is important to note that beginning in FY10 the State eliminated the non-recurring portion of lottery funds and construction funding. The charts below provide further information on the Capital Projects Fund.

Revenues by Source – FY2015



Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION
CAPITAL PROJECTS FUND
FISCAL YEAR 2015**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 70**

CAPITAL PROJECTS FUND

ACCT #	DESCRIPTION	FY 2014 BUDGET	FY 2014 EXPECTED	FY 2015 BUDGET
	TRANSFER FROM OTHER FUNDS			
30315-1010	COUNTY	5,829,000	5,829,000	12,780,000
	TOTAL CAPITAL PROJECTS FUND	5,829,000	5,829,000	12,780,000

CAPITAL PROJECTS FUND

Includes major capital construction and maintenance projects in the school division.

PERSONNEL

	FY 2014 ORIGINAL	FY 2014 EXPECTED	FY 2015 BUDGET
Associate Director for Capital Plans & Projects	1	1	1

CODE: FUND 70**DESCRIPTION**

All Elementary Schools - Security Camera Installation	0	0	200,000
Bruton High - Replace Gym Bleachers	125,000	125,000	0
Grafton Bethel Elementary - HVAC Repair/Replacement-Phase II	2,586,000	2,586,000	0
Grafton Bethel Elementary - Roof Repair/Replacement-Phase II	800,000	800,000	0
Grafton High - Repair & Rubberize Track	0	0	50,000
Kitchen Equipment - 5 Schools	333,000	333,000	0
Magruder Elementary - Replace Gym Roof	0	0	375,000
Magruder Elementary - Replace HVAC Equipment & Controls	0	0	3,250,000
Magruder Elementary - Roof Repair/Replacement	1,200,000	1,200,000	0
Mt. Vernon Elementary - Replace Floor Tile	60,000	60,000	0
Tabb High - Repair & Rubberize Track	0	0	50,000
Tabb High - Replace Gym Bleachers	125,000	125,000	0
Tabb Middle - Bus Parking	600,000	600,000	0
Waller Mill Elementary - Gym Construction & 10 Classrooms	0	0	8,000,000
Waller Mill Elementary - Roof Repair/Replacement	0	0	480,000
Various Schools - Hot Water System	0	0	250,000
York High - Replace Auxiliary Gym Floor	0	0	50,000
York High - Replace Exterior Doors	0	0	75,000
TOTAL BUDGET	5,829,000	5,829,000	12,780,000

**CAPITAL PROJECTS FUND
FISCAL YEAR 2015**

CAPITAL PROJECTS FUND DESCRIPTIONS

All of the following projects are expected to be completed by June 2016.

All Elementary Schools – Security Camera Installation

Project involves installing security cameras in all elementary schools.

Operating Budget Impact: No significant operating budget impact.

Grafton High – Repair & Rubberize Track

Project consists of repairing and replacing asphalt track in order to reduce potential injuries to students.

Operating Budget Impact: Expected to save approximately \$10,000 per year in track surface and drainage repairs.

Magruder Elementary – Replace Gym Roof

Project is for the replacement of the gym roof to coincide with the replacement of the rooftop mounted HVAC equipment. The roof will be 25 years old at time of replacement.

Operating Budget Impact: Expected to save over \$20,000 a year in roof repairs and maintenance costs. It will also eliminate any potential air quality and mold issues in the structure.

Magruder Elementary – Replace HVAC Equipment & Controls

Project includes the entire building with the exception of the 1997 and 2008 additions and will coincide with the replacement of the gym roof. Fresh air make-up units will need to be installed in addition to replacing the heat pumps. HVAC equipment will be 25 years old at time of replacement.

Operating Budget Impact: Savings of over \$20,000 a year in energy savings and maintenance costs.

Tabb High – Repair & Rubberize Track

Project consists of repairing and replacing asphalt track in order to reduce potential injuries to students.

Operating Budget Impact: Expected to save approximately \$10,000 per year in track surface and drainage repairs.

Waller Mill Elementary – Gym Construction & 10 Classrooms

Project includes the addition of a gymnasium and ten classrooms to Waller Mill Elementary School. The addition of classrooms would enable the division to do away with the double wide mobile classrooms currently located behind the school and increase school security. This is the only school in the division that does not have a gymnasium. The aging floor tile, HVAC systems, lighting and windows in the existing building will also be replaced as part of this project.

Operating Budget Impact: Estimated increase in operating costs of \$18,000 for items such as energy and maintenance supplies. This includes the savings related to the removing of mobile units (trailers) from the school site.

**CAPITAL PROJECTS FUND
FISCAL YEAR 2015
(continued)**

Waller Mill Elementary – Roof Repair and Replacement

Project is for the replacement of the roof in conjunction with the HVAC replacement and addition project. Roof will be 17 years old at time of replacement.

Operating Budget Impact: Expected to save over \$15,000 a year in roof repairs and maintenance costs. It will also eliminate any potential air quality and mold issues in the structure.

Various Schools – Hot Water System

Project will re-engineer and upgrade current system in order to supply hot water to all sinks. Due to the energy crunch in the 1970's and 1980's some of the schools were designed without hot water at sinks in some of the restrooms. With advances in engineering and new technology, it is now possible to provide hot water for the students and staff while still saving energy.

Operating Budget Impact: Project will increase energy costs by an estimated \$4,000. The future replacement of the units will need to be budgeted in the out-years as the new units need replacement.

York High – Replace Auxiliary Gym Floor

Existing poured rubber floor that was applied when the auxiliary gym was first built is worn out and beyond useful life. Floor was not replaced during the 2006 renovation.

Operating Budget Impact: No significant operating budget impact. In recent years, very little operating costs were devoted to the gym floor since it has deteriorated to the point that repairs are not feasible.

York High – Replace Exterior Doors

Project includes replacement of approximately two thirds of the exterior wooden doors due to the age and condition of the existing doors. Existing doors contain single pane glass which is not safety rated. Doors were not replaced during the renovation in 2006.

Operating Budget Impact: These new doors will generate energy savings of \$6,000 per year. They will also provide maintenance cost savings of \$2,000 in repairs to the doors for safety and security reasons.

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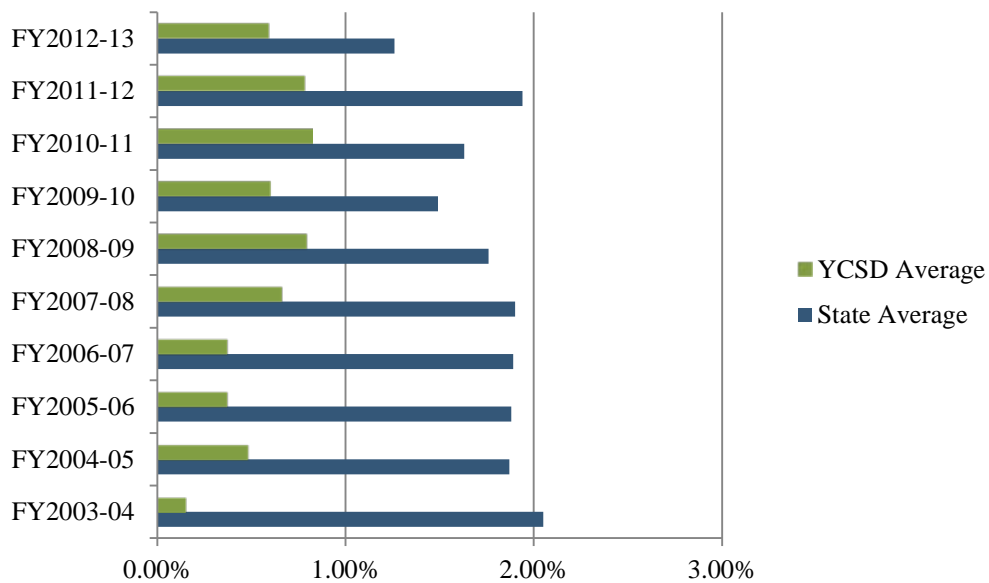
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2015**

DROPOUT STATISTICS

	York			
	End of Year Membership Grades 7-12 Plus Ungrades	Number of Dropouts	Percent of Dropouts	State Average Percent of Dropouts
FY 2003-04	6,193	9	0.15%	2.05%
FY 2004-05	6,375	30	0.48%	1.87%
FY 2005-06	6,729	26	0.37%	1.88%
FY 2006-07	6,450	24	0.37%	1.89%
FY 2007-08	6,476	43	0.66%	1.90%
FY 2008-09	6,463	51	0.79%	1.76%
FY 2009-10	6,340	38	0.60%	1.49%
FY 2010-11	6,260	51	0.82%	1.63%
FY 2011-12	6,140	48	0.78%	1.94%
FY 2012-13	6,142	36	0.59%	1.26%

Source: Superintendent's Annual Report for Virginia fiscal years 03-12.

YCSD/State Dropout Rate Comparison



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2015**

SCHOLASTIC ACHIEVEMENT TEST (SAT)

**YORK
2009-2013**

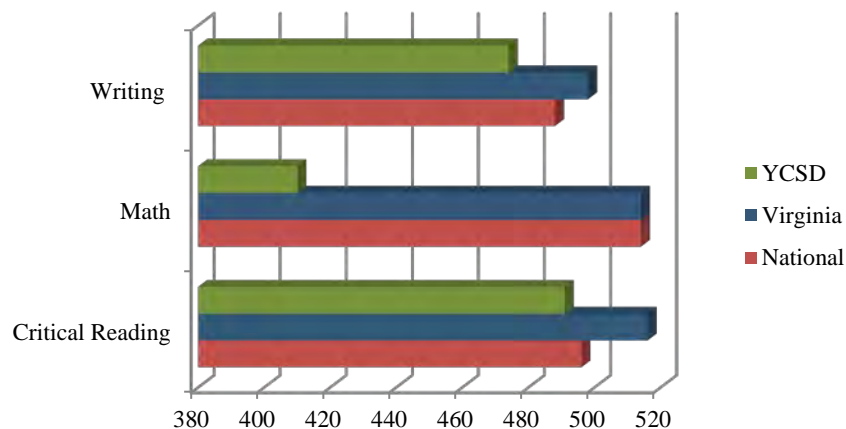
Year	Number of Students Taking Test	Critical Reading Mean	Math Mean	Writing Mean	Total Mean
2009	672	539	532	517	1588
2010	704	540	538	517	1595
2011	705	532	525	508	1565
2012	771	532	531	505	1568
2013	731	491	410	474	1375

Source: Commonwealth of Virginia, Department of Education

2013 COMPARATIVE RESULTS

Report	Number of Students Taking Test	Critical Reading Mean	Math Mean	Writing Mean	Total Mean
National	1,660,047	496	514	488	1498
Virginia	60,640	516	514	498	1528
YCS D	731	491	410	474	1375

SAT Comparative Results (2013)



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2015**

**FULLY ACCREDITED YORK COUNTY SCHOOLS
BASED ON THE 2013 STANDARD OF LEARNING TEST RESULTS**

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

Grafton Middle
Queens Lake Middle
Tabb Middle
Yorktown Middle

Grafton High
Tabb High
York High

ACCREDITED WITH WARNING IN MATHEMATICS

Bruton High
York River Academy

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

A school receives an Accredited with Warning rating if its adjusted pass rates for the four core subjects are below the achievement levels required for full accreditation. Schools that receive this rating undergo academic reviews and are required to adopt and implement school improvement plans.

Source: Commonwealth of Virginia, Department of Education

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2015**

Historical Information Regarding Accredited York County Schools

School	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14
Bethel Manor Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Bruton High	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	*See Note
Coventry Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Dare Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Grafton Bethel Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Grafton High	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Grafton Middle	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Magruder Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Mt. Vernon Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Queens Lake Middle	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Seaford Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Tabb Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Tabb High	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Tabb Middle	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Waller Mill Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
York High	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Yorktown Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Yorktown Middle	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
York River Academy	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	*See Note

*Accredited With Warning in Math.

Source: Commonwealth of Virginia, Department of Education

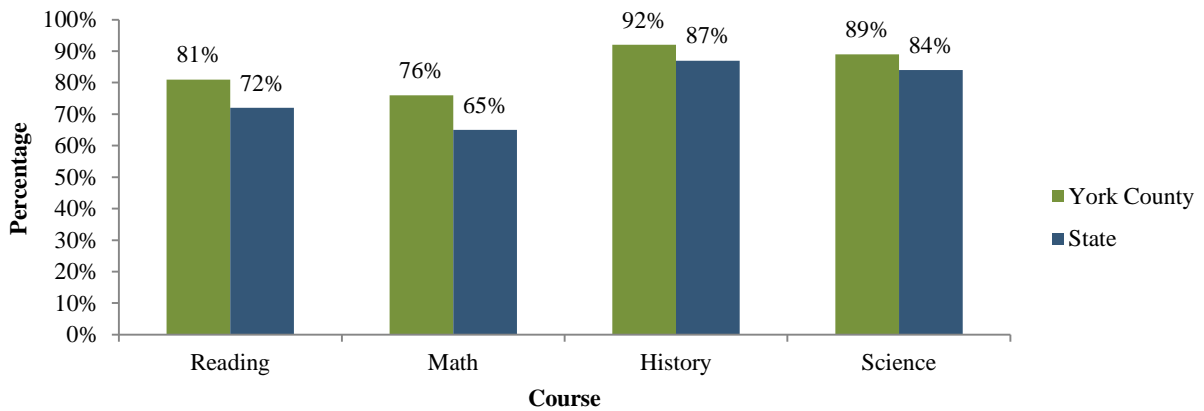
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2015**

This is the 18th year Virginia students have taken the Standards of Learning (SOL) exams. Students in grades 3-8 and students enrolled in certain high school classes, took the exams in the spring of 2013. All students in grades 3-8 were assessed in reading and math. Additionally, students in grades 3 and 8 took history and science while those in grade 4 took history.

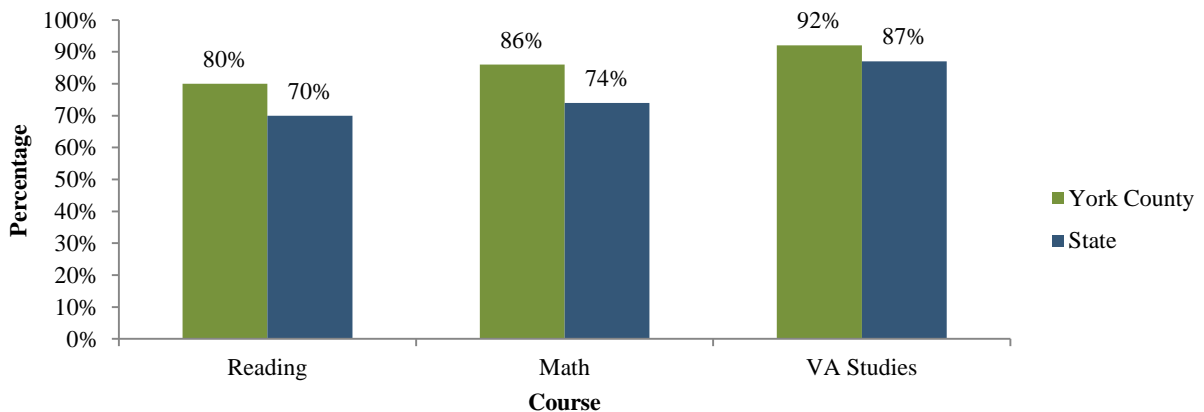
Students must pass the end-of-course SOL exams in order to receive verified credit for a course and in order to graduate from a Virginia high school.

York County students are steadily improving their performances on these exams, and are well on their way to meeting the state's graduation and accreditation standards. In fact, 17 out of 19 York County School Division schools - Grafton, Tabb and York High Schools; Grafton, Queens Lake, Tabb and Yorktown Middle Schools; Bethel Manor, Coventry, Dare, Grafton Bethel, Magruder, Mt. Vernon, Seaford, Tabb, Waller Mill and Yorktown Elementary Schools - all met the state's accreditation standards, based on Spring 2013 student performance on SOL assessments. The following graphs depict the results of the SOL exams as compared to state averages. The data in the following charts are provided by the Commonwealth of Virginia, Department of Education.

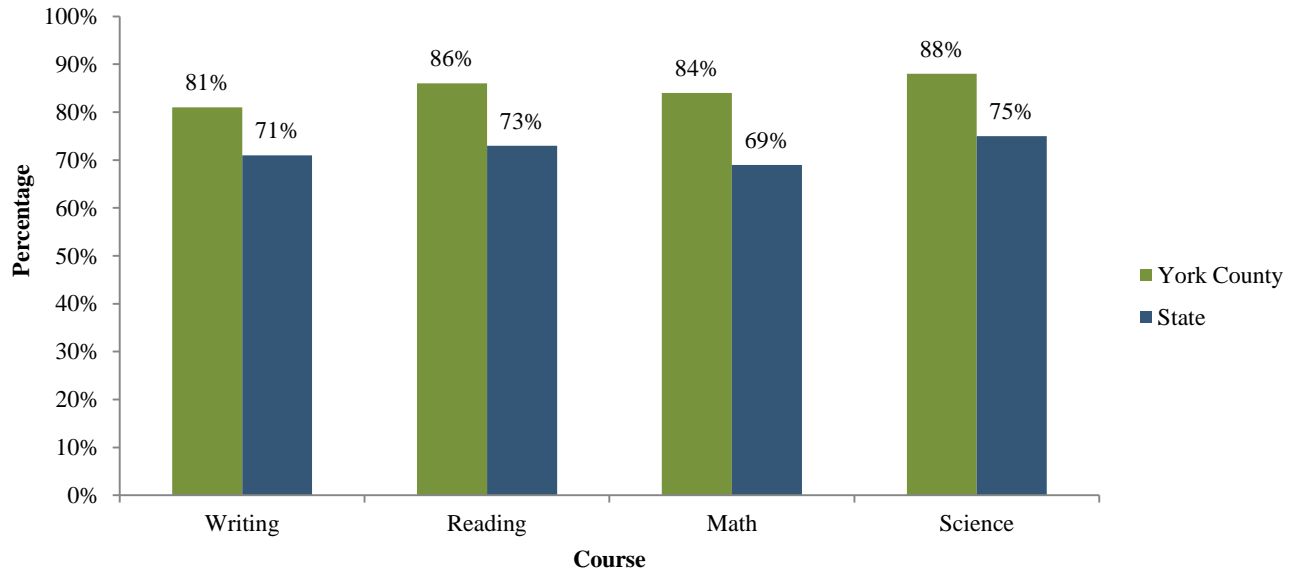
Standards of Learning – Grade 3 Percent Passing



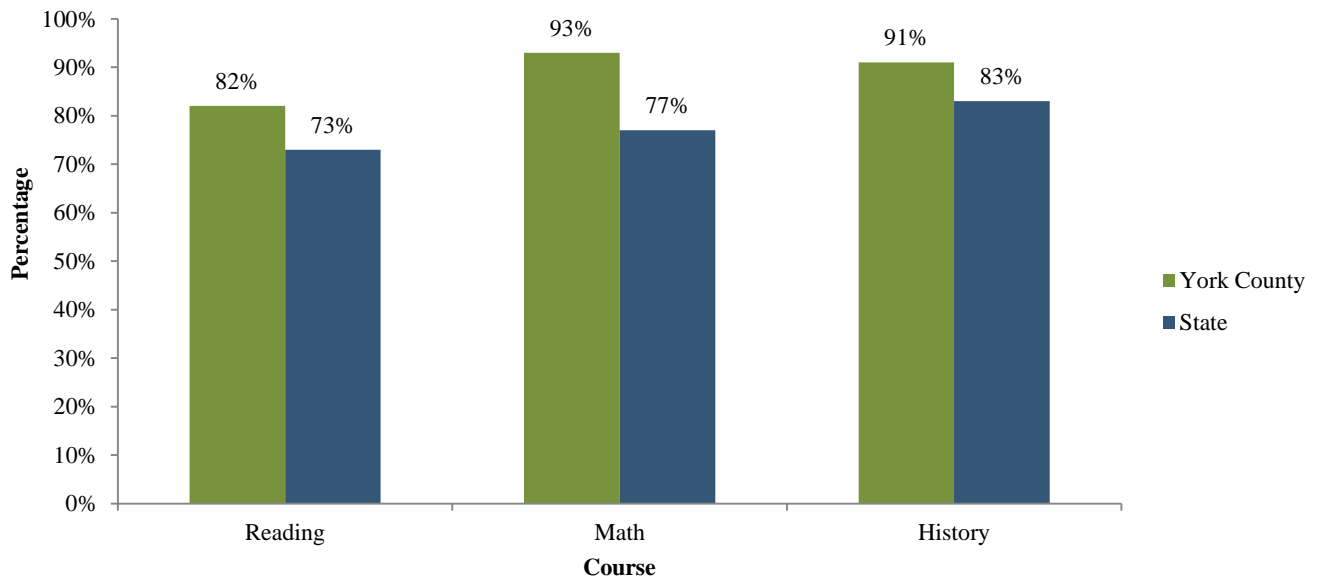
Standards of Learning – Grade 4 Percent Passing



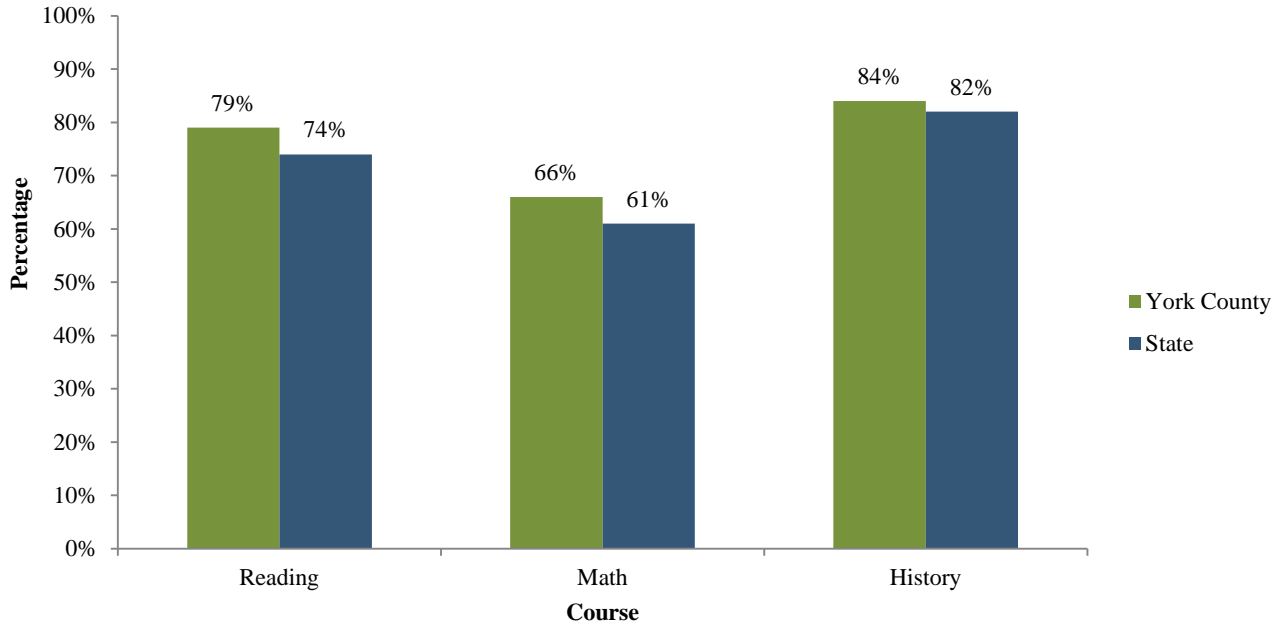
Standards of Learning – Grade 5 Percent Passing



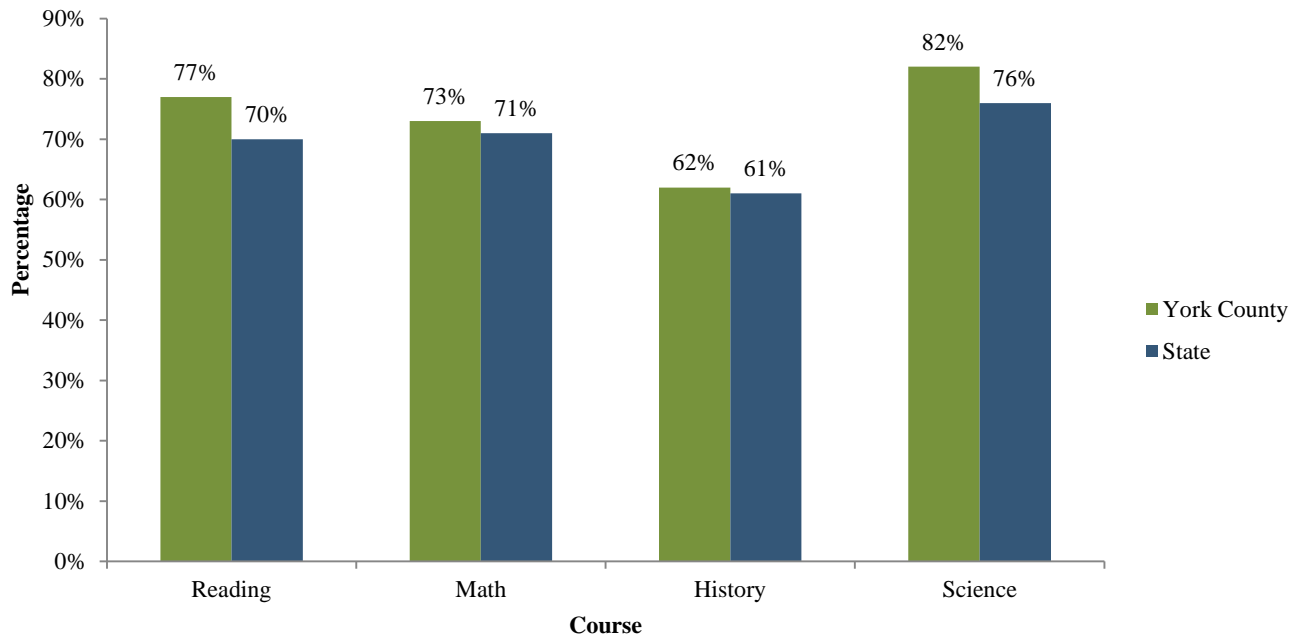
Standards of Learning – Grade 6 Percent Passing



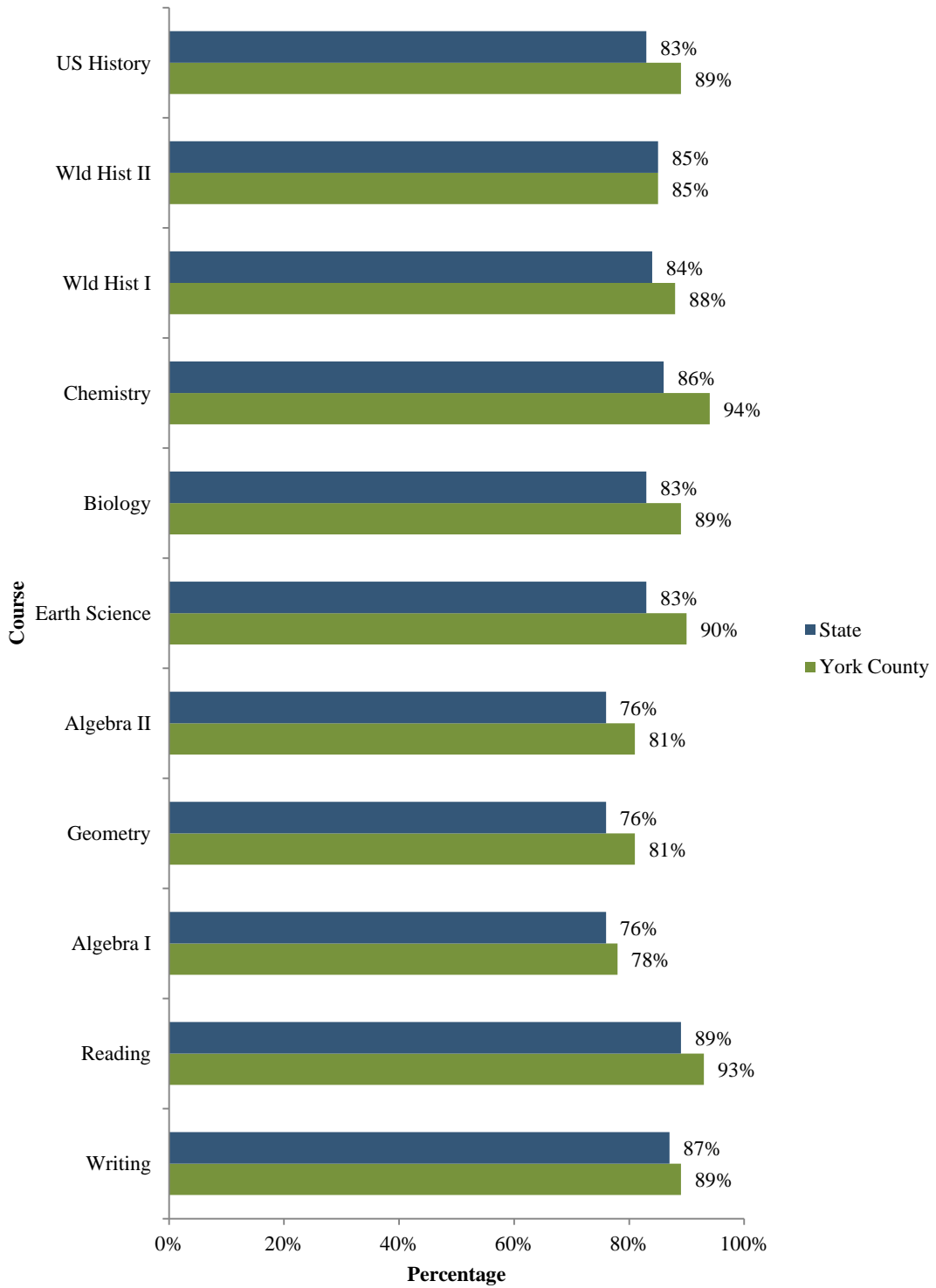
Standards of Learning – Grade 7 Percent Passing



Standards of Learning – Grade 8 Percent Passing



Standards of Learning – End of Course Percent Passing



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2015**

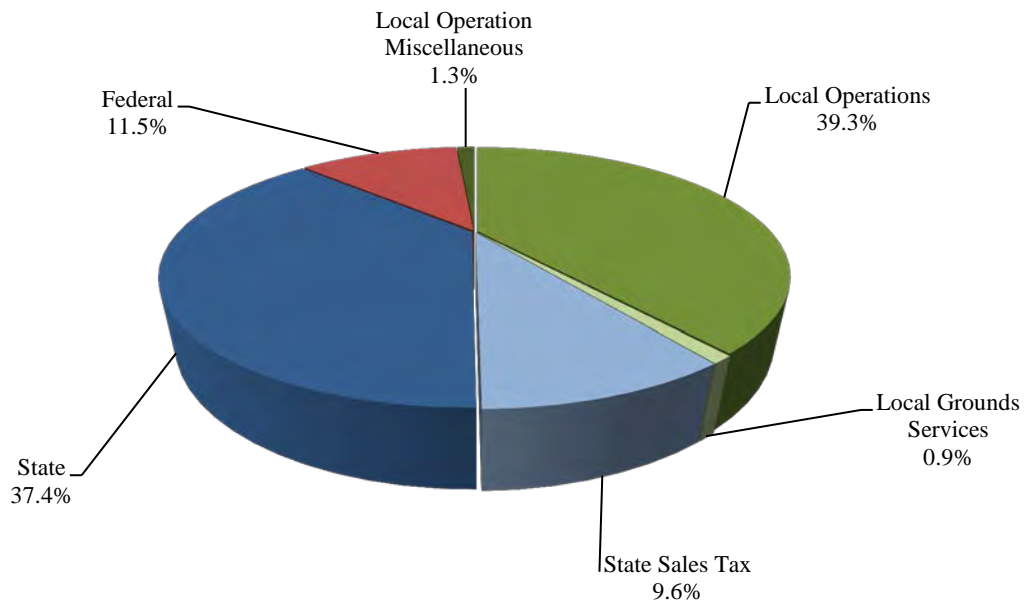
SUPPORT BY SOURCES

(IN PERCENTAGES)

	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15
LOCAL - OPERATIONS	34.6	34.0	35.3	35.0	35.8	38.4	37.6	39.7	39.9	39.3
LOCAL - GROUNDS SERVICES	1.0	1.0	1.0	0.9	0.9	1.0	0.9	0.9	0.9	0.9
LOCAL - FUND BALANCE (see note)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SALES TAX	9.7	10.5	9.8	9.2	9.8	9.9	10.5	10.1	10.1	9.6
STATE	41.1	41.9	41.7	43.9	41.4	37.5	37.9	36.5	36.0	37.4
FEDERAL	12.6	11.6	11.2	10.1	11.1	12.0	11.9	11.5	11.8	11.5
LOCAL OPERATION, MISC.	1.0	1.0	1.0	0.9	1.0	1.2	1.2	1.3	1.3	1.3

Note: Beginning with FY96 the Board of Supervisors appropriated the fund balance to the School Board Capital Projects Fund for instructional technology.

Support by Sources – FY15

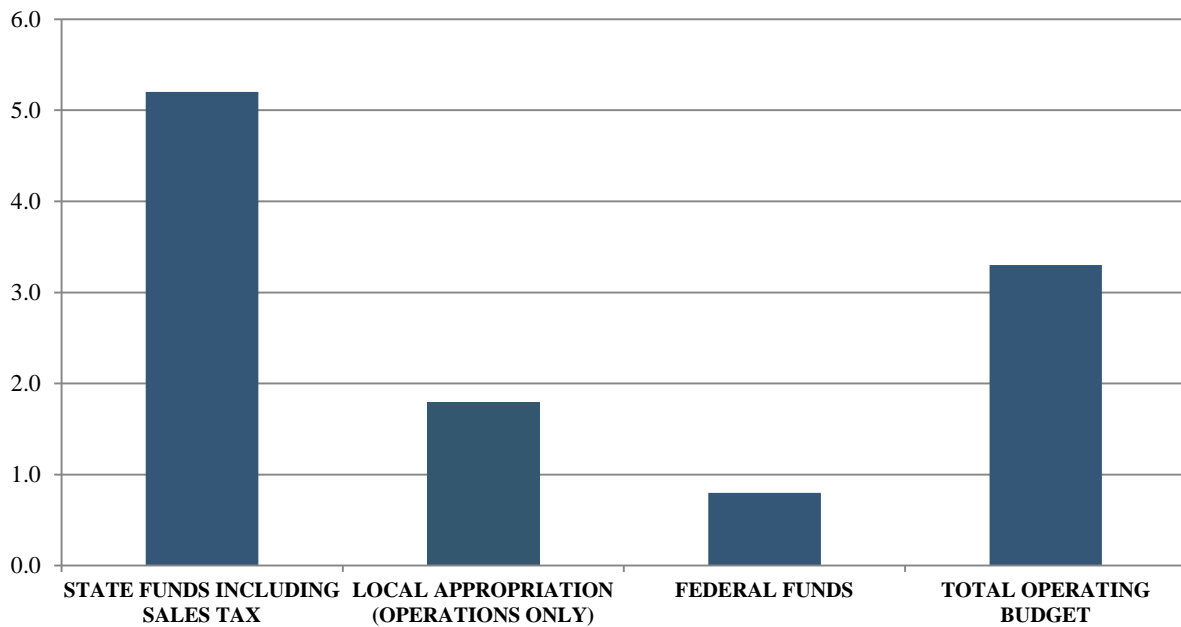


**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2015**

**SOURCE OF REVENUE INCREASE/(DECREASE)
(IN PERCENTAGES)**

	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15
STATE FUNDS INCLUDING SALES TAX	6.7	13.7	(0.5)	9.9	(5.7)	(8.6)	3.6	(0.6)	0.6	5.2
LOCAL APPROPRIATION (OPERATIONS ONLY)	7.5	8.3	5.0	6.0	0.0	1.4	(0.7)	8.8	2.5	1.8
FEDERAL FUNDS	16.5	1.0	(5.1)	(3.2)	6.8	(35.9)	(22.7)	(8.5)	(2.3)	0.8
TOTAL OPERATING BUDGET	7.9	10.2	1.0	6.7	(2.3)	(9.6)	(2.0)	2.0	1.0	3.3

Source of Revenue Increase/(Decrease) – FY15



Note: Percentage is calculated by comparing the current year original budget to the previous year expected budget.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2015**

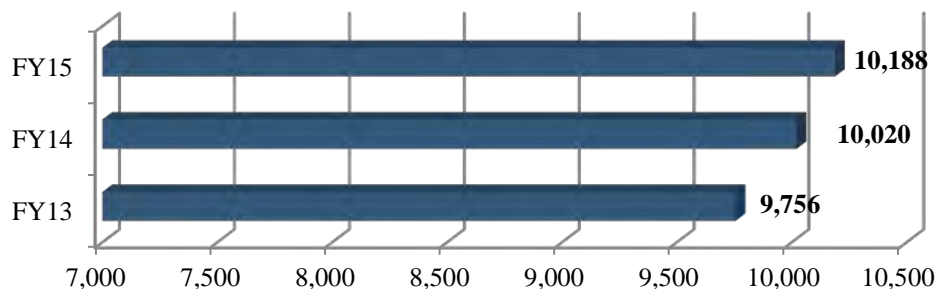
BUDGETED PER PUPIL COST

BUDGETED ADM	*LOCAL	STATE SALES TAX	STATE	FEDERAL	TOTAL PER BUDGET	TOTAL ACTUAL	TOTAL ACTUAL ON CONSTANT DOLLAR BASIS (1987 BASE YEAR)
FY01 (11,800 ADM)	2,353	625	2,629	745	6,352	6,294	4,270
FY02 (11,810 ADM)	2,472	656	2,625	788	6,541	6,268	4,162
FY03 (11,960 ADM)	2,597	630	2,795	839	6,861	6,545	4,286
FY04 (12,500 ADM)	2,602	616	2,860	859	6,937	6,930	4,474
FY05 (12,600 ADM)	2,832	734	3,214	899	7,679	7,664	4,027
FY06 (12,700 ADM)	3,002	798	3,383	1,039	8,222	8,117	4,124
FY07 (12,970 ADM)	3,194	931	3,722	1,028	8,875	8,888	4,381
FY08 (12,570 ADM)	3,464	912	3,867	1,035	9,278	8,996	4,344
FY09 (12,705 ADM)	3,607	897	4,301	992	9,797	9,506	4,494
FY10 (12,750 ADM)	3,602	936	3,948	1,056	9,542	9,736+	4,407
FY11 (12,600 ADM)	3,703	902	3,425	1,099	9,129	9,292+	4,382
FY12 (12,410 ADM)	3,738	987	3,566	1,121	9,412	9,424+	4,662
FY13 (12,350 ADM)	4,081	985	3,564	1,126	9,756	9,743	4,751
FY14 (12,230 ADM)	4,221	1,012	3,609	1,178	10,020	---	---
FY15 (12,420 ADM)	4,230	978	3,810	1,170	10,188	---	---

*Local (includes Local Appropriation for Operations, Grounds Maintenance, New Horizons, Fund Balance and Miscellaneous Revenue)

+Includes federal stimulus funds

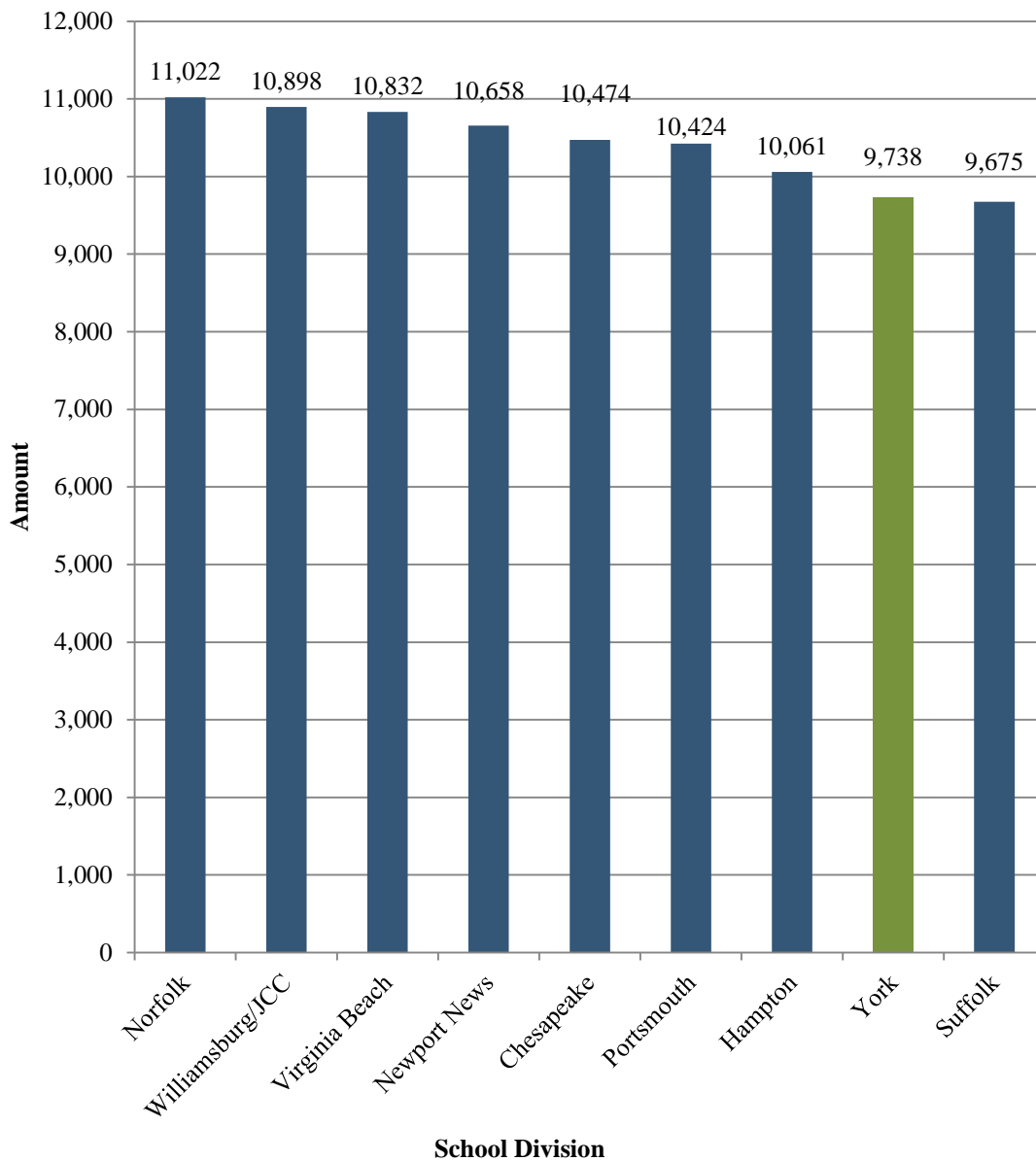
Comparison of Budgeted Per Pupil Cost



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2015**

Below is a comparison of actual per pupil expenditures for surrounding school divisions. The data presented relates to the 2013 school year which is the latest fiscal year that the comparative data is available from the Commonwealth of Virginia State Department of Education.

**Fiscal Year 2013
Per Pupil Expenditure**



Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2013.

Note: Data represents operating expenditures only.

**FY13 Actual Required Local Effort (RLE) for the Standards of Quality
Compared to Actual Local Expenditures for Operations**

**RLE Based on Chapter 806, 2013, Acts of the General Assembly, and
Final March 31, 2013, Average Daily Membership (ADM)**

<u>School Division</u>	<u>Local Composite Index</u>	<u>FY2013 Required Local Effort</u>	<u>FY2013 Actual Local Expenditures for Operations</u>	<u>FY 2013 Actual Local Expenditures for Operations Above RLE</u>	<u>% of FY 2013 Actual Local Expenditures for Operations Above RLE</u>	<u>Statewide Rank by % Exceeded</u>
Virginia Beach	0.4034	156,577,501	346,824,362	190,246,861	121.50%	23
Gloucester	0.3661	11,324,010	24,267,064	12,943,054	114.30%	25
Portsmouth	0.2698	22,703,500	47,139,170	24,435,670	107.63%	30
Chesapeake	0.3610	84,782,232	172,238,449	87,456,217	103.15%	38
Newport News	0.2908	46,764,024	93,964,602	47,200,578	100.93%	42
James City (Note 2)	0.5632	31,775,350	62,858,994	31,083,644	97.82%	45
Poquoson	0.3895	4,545,100	8,778,279	4,233,179	93.14%	52
Norfolk	0.3123	52,801,838	101,666,572	48,864,734	92.54%	55
Isle of Wight	0.4195	13,542,211	25,054,573	11,512,362	85.01%	63
Hampton	0.2878	36,133,636	65,793,808	29,660,172	82.08%	65
Suffolk	0.3490	27,871,989	49,480,838	21,608,849	77.53%	69
York	0.4026	27,663,465	48,088,284	20,424,819	73.83%	75
				State Average	81.70%	(Note 1)

Source: Virginia Department of Education

Note 1: Rank is based on 134 school divisions

Note 2: James City County data does not include the City of Williamsburg. The City of Williamsburg contracts with JCC for education services.

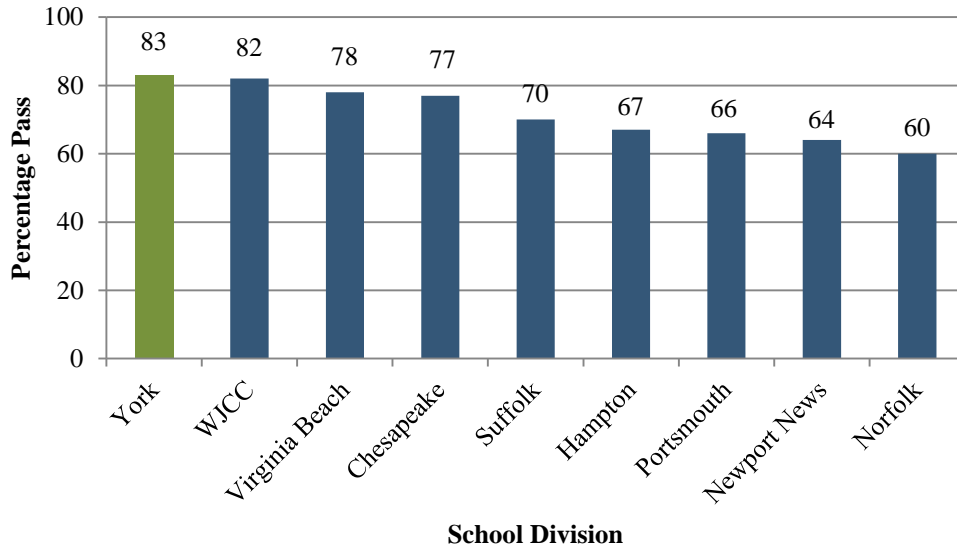
Note 3: FY13 is the latest year data is available.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2015**

The following three graphs show a comparison of similar comparable school districts using the SOL performance measures for English, Math and Graduation Rate.

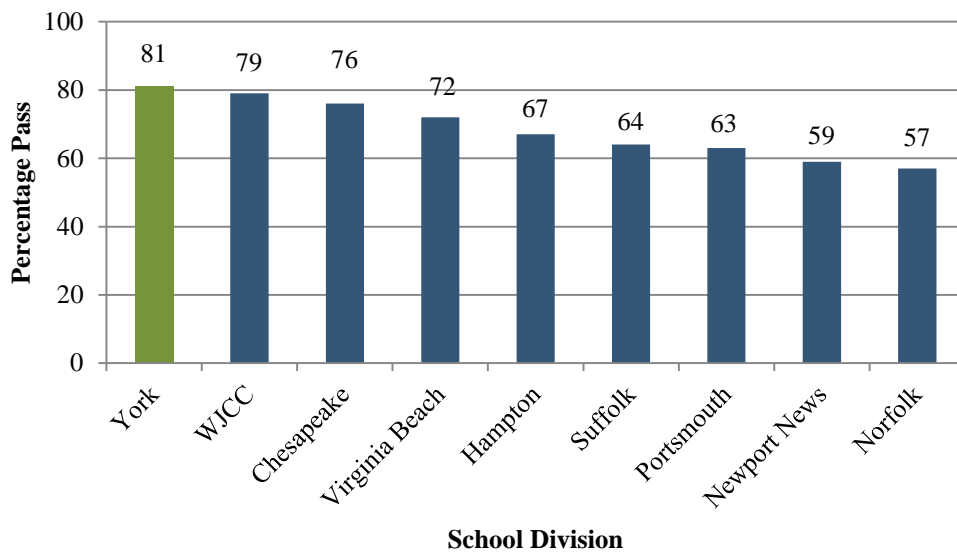
English SOL Performance 12-13 School Year

All Students State Average – 75%



Math SOL Performance 12-13 School Year

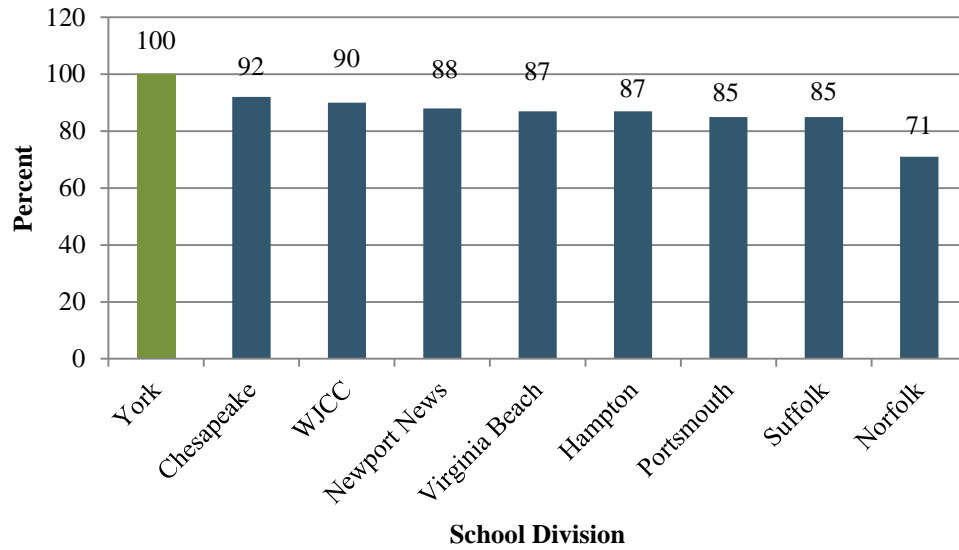
All Students State Average – 71%



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2015**

Graduation Rate 12-13 School Year

All Students State Average – 88%



Source: Commonwealth of Virginia, Department of Education

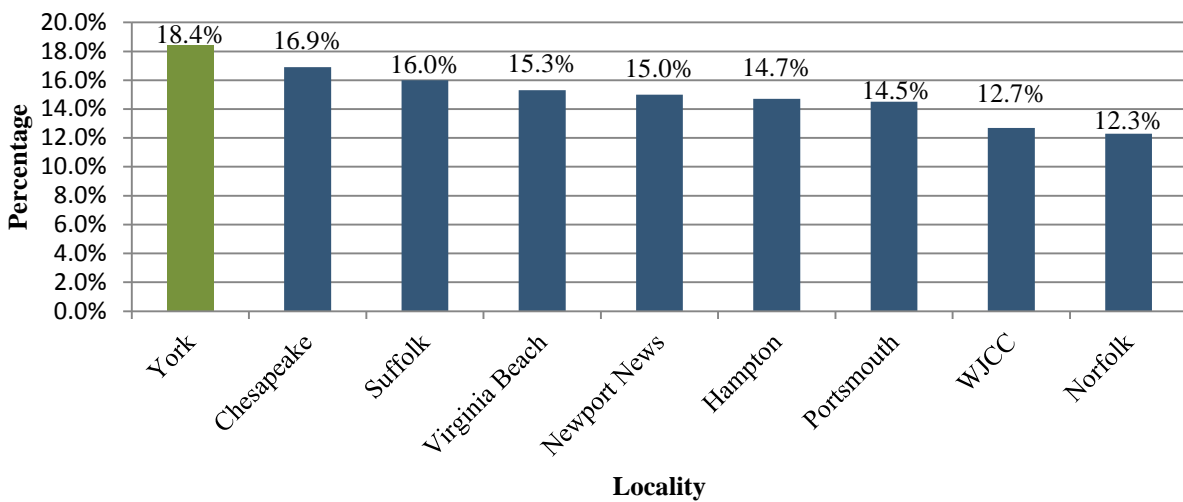
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2015**

SCHOOL ENROLLMENT AS COMPARED TO COUNTY/CITY POPULATION

York County has the highest percentage of student enrollment in relation to total population in localities across the region as shown in the following charts. The results of this report show York's student enrollment at 18.4% of the total County population. This ranking has been consistent in recent years.

<u>Locality</u>	<u>Population 2012</u>	<u>Average Daily Membership in Public Schools 2013</u>	<u>Percentage</u>
York	66,428	12,213	18.4%
Chesapeake	228,210	38,627	16.9%
Suffolk	86,463	13,868	16.0%
Virginia Beach	447,489	68,511	15.3%
Newport News	183,331	27,525	15.0%
Hampton	138,848	20,366	14.7%
Portsmouth	97,450	14,159	14.5%
Williamsburg / James City	84,049	10,707	12.7%
Norfolk	245,803	30,114	12.3%

Percentage of School Enrollment as Compared to County/City Population



Source: State Auditor of Public Accounts; Comparative Report; Fiscal Year Ended 6/30/13.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2015**

STUDENT FEES

		2010-11	2011-12	2012-13	2013-14	2014-15
1	Instrument Rental	\$25	\$25	\$30	\$30	\$30
2	Vocational Courses	10	10	15	15	15
	Semester	5	5	7.50	7.50	7.50
3	Art Courses	10	10	15	15	15
	Semester	5	5	7.50	7.50	7.50
	9 weeks	3.75	3.75	5	5	5
4	Band Uniforms (High School)	15	15	20	20	20
5	Computer Courses (Full Year)	10	10	15	15	15
6	Drama	10	10	15	15	15
	Semester	5	5	7.50	7.50	7.50
	9 weeks	3.75	3.75	5	5	5
7	Parking Fee	100	100	100	100	100
8	Athletic Fees					
	Middle School	-	-	50	50	50
	High School	-	-	60	60	60

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2015**

STUDENT FEES

SUMMER SCHOOL		2010-11	2011-12	2012-13	2013-14	2014-15
1	High School Course:					
	Local Residents	\$350	\$450	\$450	\$450	\$450
	Non-Residents	\$400	\$500	\$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 2015**

**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	\$455
	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 2015**

**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).

OPERATING FUND

**SUMMARY STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE**

	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 EXPECTED	FY15 BUDGET	FY16 PROJECTED	FY17 PROJECTED	FY18 PROJECTED
Revenue								
State	54,409,295	55,531,677	55,058,498	56,511,989	59,462,520	60,651,770	62,471,323	63,096,035
Federal	15,871,798	14,113,544	13,779,273	14,412,585	14,531,509	13,724,707	13,861,954	14,000,573
County	44,645,536	44,562,509	47,810,190	50,034,444	50,914,444	52,441,877	54,015,133	55,095,436
Local Miscellaneous	1,398,224	1,441,889	1,535,541	1,588,216	1,624,372	1,673,103	1,689,834	1,697,278
	116,324,853	115,649,619	118,183,502	122,547,234	126,532,845	128,491,457	132,038,244	133,889,322
Expenditures								
Instruction	83,820,381	83,857,197	85,789,332	88,698,172	92,367,041	93,186,065	95,981,647	96,941,464
Administration/Attendance and Health	5,462,641	5,817,828	5,974,176	6,380,026	6,553,616	6,450,385	6,579,393	6,612,289
Pupil Transportation	7,091,905	6,997,948	6,994,450	7,449,081	7,338,257	8,017,073	8,137,298	8,300,043
Operation and Maintenance	10,961,577	11,119,949	11,423,130	11,235,180	11,171,809	11,631,220	11,980,157	12,219,760
Technology	8,601,876	9,156,293	8,932,377	8,784,775	9,102,122	9,206,714	9,359,749	9,815,766
	115,938,380	116,949,215	119,113,465	122,547,234	126,532,845	128,491,457	132,038,244	133,889,322
Excess (deficiency) of revenues over expenditures	386,473	(1,299,596)	(929,963)	0	0	0	0	0
Net Change in Fund Balance	386,473	(1,299,596)	(929,963)	0	0	0	0	0
Fund Balance, Beginning of Year	10,592,204	10,978,677	9,679,081	8,749,118	8,749,118	8,749,118	8,749,118	8,749,118
Fund Balance, End of Year*	10,978,677	9,679,081	8,749,118	8,749,118	8,749,118	8,749,118	8,749,118	8,749,118

* Fund balance reverts to County Government at the end of the fiscal year. Fund balance for the Operating Fund represents undelivered orders/commitments.

*Assumptions for Projected Years:

- A step increase, a 1% inflation rate, and additional students each fiscal year. Does not include any new or additional programs or services.
- The projected years are not provided for budget planning purposes but only as a rough estimate for future outlook.
- The projected years are for informational purposes and not for budget formation.

* The State General Assembly approved a new technology category effective July 1, 2008.

FOOD SERVICE FUND
SUMMARY STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 EXPECTED	FY15 BUDGET	FY16 PROJECTED	FY17 PROJECTED	FY18 PROJECTED
Revenue								
State	61,857	59,770	59,869	58,996	58,996	59,290	60,182	60,784
Federal	1,372,392	1,323,875	1,246,480	1,408,000	1,408,000	1,422,080	1,451,984	1,466,504
Charges for Services	2,543,614	2,530,712	2,125,836	3,489,988	3,489,988	3,493,478	3,496,971	3,500,468
Local Miscellaneous	2,066	5,932	869	5,000	5,000	5,000	5,000	5,000
Total Revenue	3,979,929	3,920,289	3,433,054	4,961,984	4,961,984	4,979,848	5,014,137	5,032,756
Expenditures								
Personal Services	523,875	466,145	464,458	647,475	647,475	660,424	655,966	650,466
Employee Benefits	305,238	276,585	330,093	552,482	552,482	563,532	560,797	563,601
Purchased Services	2,972,251	2,955,629	2,684,649	3,490,027	3,490,027	3,475,892	3,504,374	3,506,579
Other Charges	898	-	-	10,000	10,000	10,000	10,000	10,000
Materials and Supplies	307,235	224,234	185,107	250,000	250,000	260,000	273,000	292,110
Capital Outlay	-	-	-	12,000	12,000	10,000	10,000	10,000
Total Expenditures	4,109,497	3,922,593	3,664,307	4,961,984	4,961,984	4,979,848	5,014,137	5,032,756
Excess (deficiency) of revenues over expenditures	(129,568)	(2,304)	(231,253)	0	0	0	0	0
Fund Balance, Beginning of Year	671,801	542,233	539,929	308,676	308,676	308,676	308,676	308,676
Fund Balance, End of Year	542,233	539,929	308,676	308,676	308,676	308,676	308,676	308,676

*Assumptions for Projected Years:

- A step increase, a 2% inflation rate, and additional students each fiscal year and additional meals served each year.
- The projected years are not provided for planning purposes but only as a rough estimate for future outlook.

**CAPITAL PROJECTS
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 EXPECTED	FY15 BUDGET	<i>FY16 PROJECTED</i>	<i>FY17 PROJECTED</i>	<i>FY18 PROJECTED</i>
Revenue								
County	3,723,394	2,821,376	6,184,455	5,829,000	12,780,000	8,889,000	11,250,000	8,205,000
Total Revenue	3,723,394	2,821,376	6,184,455	5,829,000	12,780,000	8,889,000	11,250,000	8,205,000
Expenditures								
Capital Projects	3,723,394	2,821,376	6,184,455	5,829,000	12,780,000	8,889,000	11,250,000	8,205,000
Total Expenditures	3,723,394	2,821,376	6,184,455	5,829,000	12,780,000	8,889,000	11,250,000	8,205,000
Excess (deficiency) of revenues over expenditures	0	0	0	0	0	0	0	0
Fund Balance(Not Applicable*)	0	0	0	0	0	0	0	0

*Actual columns do not include encumbrances.

* Fund balance reverts to County Government at the end of the fiscal year. Fund balance for the Capital Projects Fund is under the authority and control of the County.

SCHOOL ENROLLMENT PROJECTION METHODOLOGY

The School Division relies on the County Planning Office to provide the school enrollment projections. The methodology used by the County Planning Office for projecting York County's school enrollment is a two-step process. Step 1 involves the development of a base or stationary enrollment figure projected for each grade level using the standard Grade Progression Method of enrollment projection. Under this method the number of students in each grade is assumed to equal the number of students in the previous grade during the previous year. For example, the number of twelfth-graders in 2014 is equal to the number of eleventh-graders in 2015.

Although the Grade Progression Method gives an indication of the future grade structure of school enrollment, it does not account for net migration or for students who fail or drop out. It also does not account for first-graders who do not attend kindergarten.

The second step is the adjustment of the stationary enrollment figures for each grade level by a growth (or, in some cases, decline) factor. Adjustment factors are based on the number of new homes built in the County and on recent historical patterns of increase or decline at each grade level that have been observed in the County. There are certain patterns in the grade structure that occur regularly, such as large increases in the seventh and ninth grades and steady declines in grades ten, eleven, and twelve. The size of the kindergarten class is projected in a similar manner. The stationary kindergarten enrollment is equal to the number of resident births in the County five years prior to the projection year. Added to this is a growth factor to account for migration during that five-year period.

History of Student Population

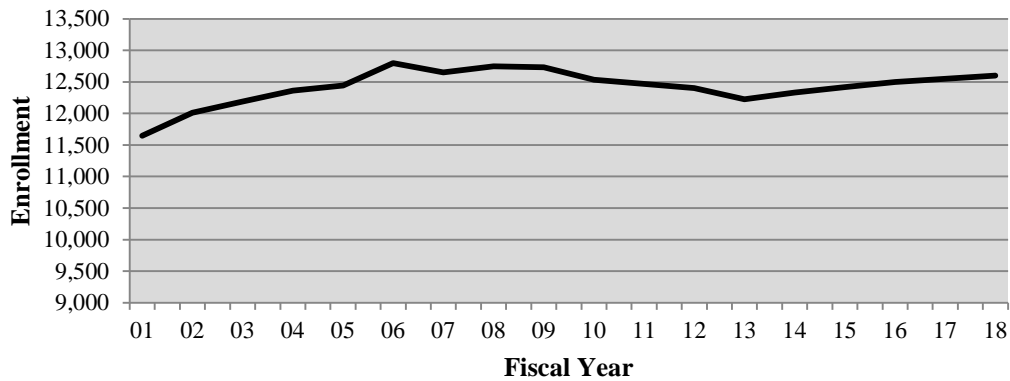
Fiscal Year		Enrollment	Unadjusted ADM ¹	Adjusted ADM ²
2001	Actual	11,746	11,750	11,647
2002	Actual	12,010	12,010	12,010
2003	Actual	12,188	12,188	12,188
2004	Actual	12,363	12,363	12,363
2005	Actual	12,442	12,442	12,442
2006	Actual	12,797	12,797	12,797
2007	Actual	12,649	12,649	12,649
2008	Actual	12,745	12,745	12,745
2009	Actual	12,732	12,732	12,732
2010	Actual	12,533	12,533	12,533
2011	Actual	12,467	12,467	12,467
2012	Actual	12,404	12,404	12,404
2013	Actual	12,226	12,226	12,226
2014	Actual	12,333	12,333	12,333
2015	Projected ³	12,420	12,420	12,420
2016	Projected ³	12,500	12,500	12,500
2017	Projected ³	12,550	12,550	12,550
2018	Projected ³	12,600	12,600	12,600

¹ Average Daily Membership

² Adjusted for half day Kindergarten. Beginning in FY02 the State funded 100% for kindergarten ADM.

³ Projection not for budget planning purposes

History of Enrollment



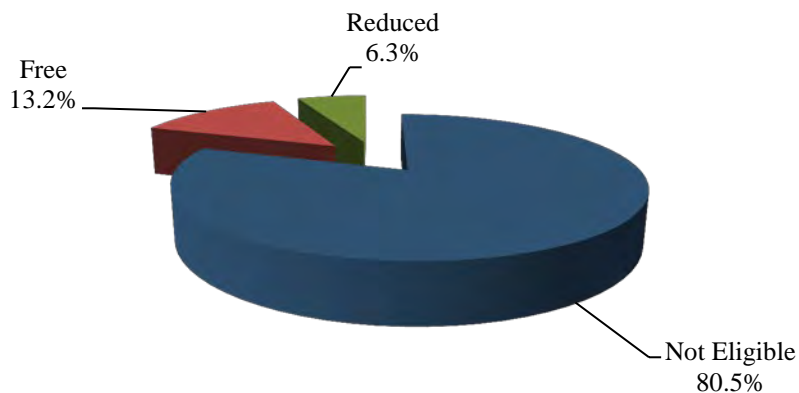
Number of Students Receiving Free or Reduced Lunch

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: 2013-2014 - Month of June

	Free	Reduced	Total	Enrollment	%
Bethel Manor Elementary	111	159	270	565	47.79%
Coventry Elementary	47	28	75	605	12.40%
Dare Elementary	66	23	89	415	21.45%
Grafton Bethel Elementary	87	30	117	645	18.14%
Magruder Elementary	154	68	222	657	33.79%
Mt. Vernon Elementary	36	22	58	555	10.45%
Seaford Elementary	50	20	70	493	14.20%
Tabb Elementary	52	40	92	664	13.86%
Waller Mill Elementary	48	8	56	304	18.42%
Yorktown Elementary	224	56	280	677	41.36%
Total	875	454	1,329	5,580	23.82%
Grafton Middle	79	34	113	864	13.08%
Queens Lake Middle	96	36	132	457	28.88%
Tabb Middle	85	64	149	903	16.50%
Yorktown Middle	134	41	175	763	22.94%
Total	394	175	569	2,987	19.05%
Bruton High	119	34	153	574	26.66%
Grafton High	91	36	127	1,201	10.57%
Tabb High	67	46	113	1,093	10.34%
York High	102	41	143	1,064	13.44%
York River Academy	11	3	14	70	20.00%
Total	390	160	550	4,002	13.74%
Division Total	1,659	789	2,448	12,569	19.48%

Students Receiving Free or Reduced Lunch



**The York County School Division
School Operating Fund
Historical Enrollment (not ADM) by School**

<u>School</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Elementary:											
Bethel Manor Elementary	510	410	382	388	506	543	574	555	598	625	595
Coventry Elementary	576	590	629	640	615	646	655	637	669	644	681
Dare Elementary	375	409	429	460	446	460	455	421	442	391	374
Grafton Bethel Elementary	641	622	639	624	623	631	664	623	614	634	650
Magruder Elementary	523	600	554	578	585	663	644	614	570	525	527
Mt. Vernon Elementary	534	550	595	557	549	561	551	535	537	496	495
Seaford Elementary	483	479	492	521	524	548	526	508	517	496	492
Tabb Elementary	641	625	644	635	533	564	584	546	578	619	619
Waller Mill Elementary	296	278	316	311	316	331	328	301	307	288	289
Yorktown Elementary	656	664	633	630	584	533	504	464	497	507	493
Middle:											
Queens Lake Middle	454	448	468	473	485	530	562	545	519	484	486
Tabb Middle	892	828	787	773	817	898	955	967	1,014	936	994
Yorktown Middle	767	743	759	743	751	736	721	666	699	667	666
Grafton Middle	870	851	867	881	876	874	886	934	945	981	966
High:											
Bruton High	575	585	617	637	658	693	704	746	739	703	661
Grafton High	1,212	1,271	1,301	1,309	1,271	1,279	1,275	1,299	1,280	1,264	1,253
Tabb High	1,092	1,100	1,140	1,164	1,239	1,248	1,263	1,283	1,293	1,305	1,216
York High	1,064	1,055	1,063	1,045	1,064	1,024	954	1,014	974	957	960
York River Academy	71	65	60	55	55	48	45	40	37	39	42
	12,232	12,173	12,375	12,424	12,497	12,810	12,850	12,698	12,829	12,561	12,459

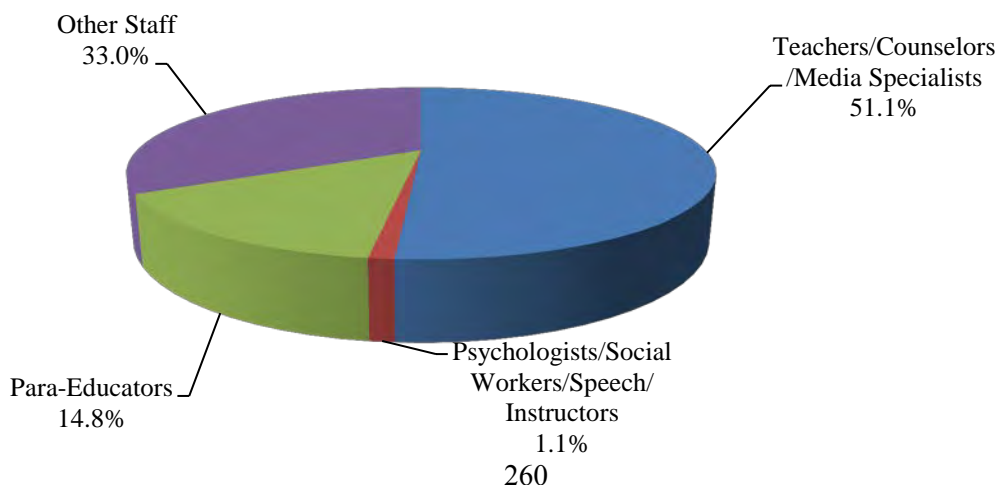
Source: ADM2000, Month of May 2014

HISTORICAL COMPARISON OF APPROVED FULL TIME EQUIVALENT (FTE) POSITIONS

<i>POSITION</i>	<i>FTE's FY12E</i>	<i>FTE's FY13</i>	<i>FTE's FY13E</i>	<i>FTE's FY14</i>	<i>FTE's FY14E</i>	<i>FTE's FY15</i>
1 ATHLETIC DIRECTORS	4.00	4.00	4.00	4.00	4.00	4.00
2 BOARD MEMBERS	5.00	5.00	5.00	5.00	5.00	5.00
3 BUS DRIVERS	131.00	131.00	131.00	131.00	131.00	131.00
4 BUS DRIVER ASSISTANTS	25.00	25.00	25.00	25.00	25.00	25.00
5 CAFETERIA MONITORS	3.00	3.00	3.00	3.00	3.00	3.00
6 DIVISION CHIEFS	3.00	3.00	3.00	3.00	3.00	3.00
7 CLERICAL	72.22	70.72	72.72	70.72	69.75	69.75
8 CLERK OF THE BOARD	1.00	1.00	1.00	1.00	1.00	1.00
9 CROSSING GUARDS	3.50	3.50	3.50	3.50	3.50	3.50
10 CUSTODIANS	103.50	97.50	97.50	94.50	94.50	94.50
11 DIRECTORS	8.25	7.25	7.25	7.25	8.25	8.25
12 FOOD SERVICE PERSONNEL	29.66	29.66	29.66	29.66	28.66	28.66
13 GUIDANCE COUNSELORS	33.00	31.50	31.50	31.50	31.50	33.50
14 INSTRUCTORS	10.00	10.00	10.00	10.00	10.00	10.00
15 MECHANICS	8.00	7.00	7.00	7.00	7.00	7.00
16 MEDIA SPECIALISTS	18.00	18.00	18.00	18.00	18.00	18.00
17 NURSES	17.00	17.00	17.00	17.00	17.00	17.00
18 OCCUPATIONAL THERAPISTS	4.50	4.50	4.50	4.50	4.50	4.50
19 PARA-EDUCATORS	265.00	256.50	260.50	255.50	254.50	259.00
20 PHYSICAL THERAPIST	2.00	2.00	2.00	2.00	2.00	2.00
21 PRINCIPALS	19.00	19.00	19.00	19.00	19.00	19.00
22 PRINCIPALS (ASSISTANTS)	27.00	27.00	27.00	27.00	27.00	27.00
23 PSYCHOLOGISTS	9.00	9.00	9.00	9.00	9.00	10.00
24 SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	1.00
25 TEACHERS	867.80	841.79	839.55	830.55	830.55	840.05
26 TECHNICAL	100.67	96.47	97.67	97.67	97.92	96.92
27 TRADES	24.00	24.00	24.00	24.00	24.00	24.00
TOTALS	1795.10	1745.39	1750.35	1731.35	1729.63	1745.63

Note: The above chart includes School Operating, Food Services and Capital Projects Funds.

Full Time Equivalent Positions-FY15



COUNTY OF YORK: VARIOUS STATISTICAL DATA

Population - 64,100
Median Age - 36.5
Land Area (sq.miles) - 108
Land Area (acreage) - 67,520
Land Owned by Federal Government - 40%
Households - 23,300
Average Household Size - 2.78

HISTORICAL SITES LOCATED WITHIN COUNTY OF YORK

Colonial National Historic Park
Historic Yorktown
Nelson House
Yorktown Battlefield

PRINCIPAL PROPERTY TAXPAYERS FOR THE COUNTY OF YORK As of June 30, 2013

<u>Taxpayer</u>	<u>Description</u>
Virginia Power	Generating Plant
Lawyers Title/Fairfield Resorts	Timeshare Condominiums
BP/Western Refining/Plains Marketing	Fuel Terminal
Great Wolf Lodge of Williamsburg, LLC	Hotel & Water Park
City of Newport News	Water System
Kings Creek Plantation	Timeshare Condominiums
Sea World Parks & Entertainment LLC	Water Country
1991 Ashe Partnership	Apartment Complex
Walmart	Retail Sales
U.S. Smokeless Tobacco Products	Manufacturer
Verizon Virginia, Inc.	Telecommunications
Kiln Creek Shopping Center	Retail Sales
Philip Morris	Manufacturer

Source: County of York, VA
Comprehensive Annual Financial Report Fiscal Year 2013

United States Census Data - York County, Virginia

Selected Demographic and Social Characteristics	1970		1980		1990		2000		2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Land Area (square miles)	108.5	NA	105.5	NA	105.5	NA	105.5	NA	105.5	NA
Population	27,762	NA	35,463	NA	42,434	NA	56,297	NA	65,464	NA
Sex										
Male	14,468	52.1%	18,185	51.3%	21,133	49.8%	27,650	49.1%	32,001	48.9%
Female	13,294	47.9%	17,278	48.7%	21,289	50.2%	28,647	50.9%	33,463	51.1%
Race*										
White	22,762	82.0%	28,636	80.7%	34,487	81.3%	45,942	81.6%	51,895	79.3%
Black	4,778	17.2%	6,118	17.3%	6,613	15.6%	7,954	14.1%	9,715	14.8%
Asian			290	0.8%	954	2.2%	2,267	4.0%	4,190	6.4%
American Indian and Alaska Native			49	0.1%	112	0.3%	521	0.9%	757	1.2%
Native Hawaiian and Other Pacific Islander			20	0.1%	34	0.1%	121	0.2%	219	0.3%
Some Other Race			350	1.0%	222	0.5%	724	1.3%	1,175	1.8%
Hispanic or Latino	475	1.7%	572	1.6%	723	1.7%	1,509	2.7%	2,892	4.4%
Median Age		NA	28.6	NA	32.8	NA	36.5	NA	39.4	NA
Population Density (persons per square mile)		NA	336.1	NA	402.2	NA	533.6	NA	620.5	NA
Households	7,287	NA	10,895	NA	14,474	NA	20,000	NA	24,006	NA
Persons per Household	3.63	NA	3.15	NA	2.90	NA	2.78	NA	2.70	NA
Total Families	6,682	NA	9,255	NA	11,875	NA	15,887	NA	18,705	NA
Persons per Family	3.83	NA	3.46	NA	3.24	NA	3.15	NA	3.08	NA
Educational Attainment (highest level achieved)**										
Population 25 years and over	13,317	100.0%	19,536	100.0%	26,468	100.0%	36,138	100.0%	39,414	100.0%
Graduate or Professional Degree					3,229	12.2%	5,945	16.5%	7,032	17.8%
Bachelor's Degree	1,669	12.5%	4,226	21.6%	4,415	16.7%	7,567	20.9%	9,306	23.6%
Associate Degree					1,901	7.2%	2,729	7.6%	3,890	9.9%
Some College, no degree	1,599	12.0%	3,858	19.7%	6,385	24.1%	9,270	25.7%	8,808	22.3%
High School Diploma	4,121	30.9%	6,757	34.6%	7,429	28.1%	7,649	21.2%	8,101	20.6%
9th to 12th Grade, no diploma	3,171	23.8%	2,793	14.3%	1,952	7.4%	2,070	5.7%	1,544	3.9%
Less than 9th Grade	2,757	20.7%	1,902	9.7%	1,157	4.4%	938	2.6%	733	1.9%

*For 2000 and 2010, numbers in the race categories may add to more than the total population and the percentages may add to more than 100 percent because individuals may report more than one race.

**Educational Attainment data from the Census Bureau's American Community Survey for 2005 through 2009.

Source: U. S. Census Bureau

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 within an individual fund. 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.

SAT (Standardized Assessment Test) – A standardized test administered by the *College Board* (a non-profit organization) typically taken by students in high school to measure reading, mathematics and writing skills that are needed for academic success in college.

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.

SOO (Standards of Quality) – Article VIII, § 2 of the *Constitution of Virginia* requires the Board of Education to determine and prescribe from time to time, subject to revision by the General Assembly, Standards of Quality for the public schools in Virginia. The General Assembly shall determine the manner in which funds are to be provided for the cost of maintaining an educational program meeting the prescribed standards of quality, and shall provide for the apportionment of the cost of such program between the Commonwealth and the local units of government comprising such school divisions. The *Code of Virginia* (Section 22.1-18.01) requires the Board of Education to review the Standards of Quality every two years.

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.

GLOSSARY
(continued)

Composite Index - a factor used in the Virginia Basic Aid formula, (derived from true values of property, ADM, population, retail sales, adjusted gross income, etc.) to determine local and state share of basic appropriation.

CALCULATION OF THE COMPOSITE INDEX OF LOCAL ABILITY-TO-PAY

$.5^* \frac{\frac{\text{Local True Value of Real Property}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Local True Values of Real Property Statewide}}{\text{Total Average Daily Membership Statewide}}}$	+ .4*	$.4^* \frac{\frac{\text{Local Adjusted Gross Income}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Adjusted Gross Income Statewide}}{\text{Total Average Daily Membership Statewide}}}$	+ .1*	$.1^* \frac{\frac{\text{Local Taxable Retail Sales}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Taxable Retail Sales Statewide}}{\text{Total Average Daily Membership Statewide}}}$	= Average Daily Membership Composite Index
$.5^* \frac{\frac{\text{Local True Value of Real Property}}{\text{Local Population}}}{\frac{\text{Total Local True Values of Real Property Statewide}}{\text{State Population}}}$	+ .4*	$.4^* \frac{\frac{\text{Local Adjusted Gross Income}}{\text{Local Population}}}{\frac{\text{Total Adjusted Gross Income Statewide}}{\text{State Population}}}$	+ .1*	$.1^* \frac{\frac{\text{Local Taxable Retail Sales}}{\text{Local Population}}}{\frac{\text{Total Taxable Retail Sales Statewide}}{\text{State Population}}}$	= Per Capita Composite Index
$\boxed{.6667 \times \text{Average Daily Membership Composite Index}} + \boxed{.3333 \times \text{Per Capita Composite Index}} = \text{Local Composite Index}$					

* The constants (.5, .4, and .1) represent the average share of local revenues gathered from real property taxes, charges and miscellaneous revenue, and the 1 percent local option sales tax, respectively. Adjusted gross income data are used in the above formula as a proxy for the taxes derived from local charges and miscellaneous revenue because detailed information on the latter is not available. This is specified in the Appropriations Act.

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