

York County School Division

FY 2016 BUDGET

(Fiscal Year July 1, 2015 – June 30, 2016)

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

Victor D. Shandor, Ed.D.
Division Superintendent

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

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

Karen L. Fowler
Budget and Financial Supervisor

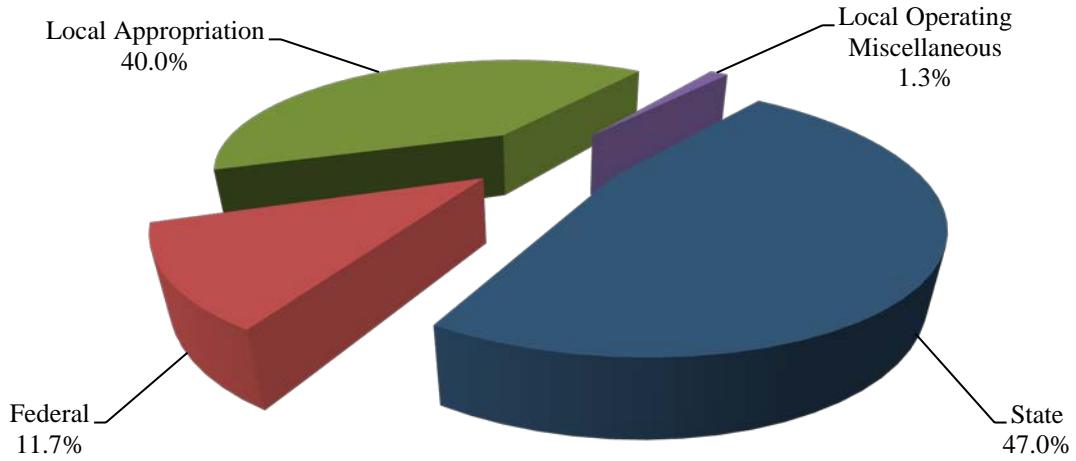
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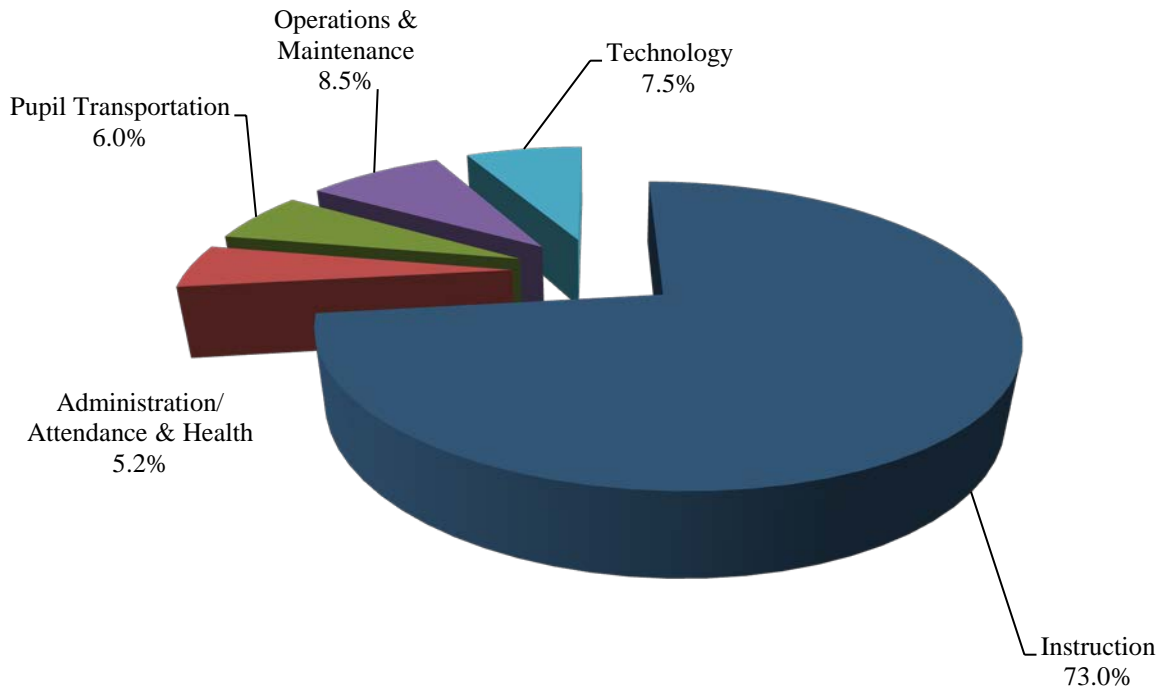
YORK COUNTY SCHOOL DIVISION

**SCHOOL OPERATING FUND
FY 2016 SCHOOL BOARD PROPOSED**

Revenues by Source



Expenditures by Major Category



YORK COUNTY SCHOOL DIVISION

SCHOOL OPERATING FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
STATE	44,398,639	47,320,241	47,416,125	48,466,757
STATE SALES TAX	11,905,068	12,142,279	12,142,279	12,605,078
FEDERAL	13,270,776	14,531,509	15,148,744	15,268,656
LOCAL APPROPRIATION-OPERATIONS	48,913,079	49,779,794	49,779,794	50,812,642
LOCAL APPROPRIATION-GROUNDS	1,121,365	1,134,650	1,134,650	1,134,650
LOCAL OPERATION MISC.	1,720,914	1,624,372	1,624,372	1,674,578
TOTAL	121,329,841	126,532,845	127,245,964	129,962,361

SCHOOL FOOD SERVICE FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
STATE	53,498	58,996	58,996	54,360
FEDERAL	1,355,737	1,408,000	1,408,000	1,392,000
CAFETERIA SALES	2,257,018	3,489,988	3,489,988	3,514,624
MISCELLANEOUS	367	5,000	5,000	1,000
TOTAL	3,666,620	4,961,984	4,961,984	4,961,984

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2016

		FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
INSTRUCTION					
CLASSROOM INSTRUCTION					
REGULAR EDUCATION					
ELEMENTARY					
50-611011-010	KINDERGARTEN	3,809,738	3,973,249	3,903,932	3,890,739
50-611011-020	1ST GRADE	3,102,863	3,230,404	3,243,704	3,219,469
50-611011-030	2ND GRADE	3,198,002	3,182,719	3,198,483	3,167,451
50-611011-040	3RD GRADE	2,840,162	2,697,630	2,839,128	2,887,249
50-611011-050	4TH GRADE	2,700,005	2,823,369	2,708,465	2,661,774
50-611011-060	5TH GRADE	2,744,477	2,813,928	2,898,841	2,929,611
50-611011-070	ART	672,479	732,270	728,663	724,325
50-611011-080	MUSIC	694,312	732,161	720,792	696,838
50-611011-090	PE	832,875	881,279	888,805	858,630
50-611011-100	LEP	371,707	158,413	158,264	159,430
50-611011-110	READING	1,563,974	1,659,324	1,641,273	1,625,036
50-611011-125	SCHOOL OF THE ARTS	9,923	15,184	15,184	15,184
50-611011-130	CONTRACTED SERVICES	5,000	5,000	5,000	5,000
50-611011-140	OTHER	3,383,340	2,715,164	2,822,072	2,765,636
	SUBTOTAL	25,928,857	25,620,094	25,772,606	25,606,372
MIDDLE					
50-611012-150	ENCORE	1,817,516	2,032,582	2,003,222	1,960,568
50-611012-160	CORE/TEAMING/ACAD COACHING	8,217,197	8,859,045	8,914,831	8,801,386
50-611012-170	ALTERNATIVE EDUCATION	111,391	146,094	145,582	143,835
50-611012-190	LEP	17,882	34,681	69,944	74,586
50-611012-205	SCHOOL OF ARTS	68,703	72,372	72,350	71,892
50-611012-210	CONTRACTED SERVICES	3,825	3,800	3,800	3,800
50-611012-220	OTHER	1,329,565	1,298,609	1,291,155	1,201,389
	SUBTOTAL	11,566,079	12,447,183	12,500,884	12,257,456
HIGH					
50-611013-230	ART	660,248	687,750	670,966	671,648
50-611013-240	MUSIC	675,526	702,573	689,026	656,853
50-611013-250	ENGLISH	2,627,486	2,799,449	2,669,357	2,617,889
50-611013-260	LEP	14,451	186,027	154,524	158,874
50-611013-270	MATH	2,354,438	2,539,982	2,637,307	2,610,193
50-611013-280	SCIENCE	2,616,990	2,738,711	2,665,452	2,591,538
50-611013-290	SOCIAL STUDIES	2,719,555	2,909,796	3,007,373	2,987,553
50-611013-300	HEALTH	1,118,886	1,175,417	1,125,580	1,079,591
50-611013-310	DRIVER EDUCATION	10,037	0	2,500	2,500
50-611013-320	FOREIGN LANGUAGE	1,474,540	1,657,886	1,776,708	1,697,217
50-611013-330	YORK RIVER ACADEMY	366,406	453,039	436,453	437,301

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2016

		FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
50-611013-335	VIRTUAL HIGH SCHOOL	387,701	413,599	404,231	412,405
50-611013-345	DRAMA	270,009	323,269	323,177	294,933
50-611013-350	SCHOOL OF THE ARTS	425,174	572,987	569,129	447,317
50-611013-360	VHSL/INTERSCHOLASTIC ACTIVITY	521,853	536,832	536,859	536,592
50-611013-370	CONTRACTED SERVICES	368,871	376,668	376,668	376,668
50-611013-380	OTHER	2,261,389	2,149,397	2,057,701	1,915,518
	SUBTOTAL	18,873,560	20,223,382	20,103,011	19,494,590
	REGULAR EDUCATION TOTAL	56,368,496	58,290,659	58,376,501	57,358,418
SPECIAL EDUCATION					
ELEMENTARY					
50-611021-390	CLASSROOM TEACHERS	3,870,494	4,383,754	4,237,608	4,379,167
50-611021-400	OTHER	85,971	62,410	62,410	62,410
	SUBTOTAL	3,956,465	4,446,164	4,300,018	4,441,577
MIDDLE					
50-611022-410	CLASSROOM TEACHERS	1,876,204	2,023,875	2,262,222	2,329,016
50-611022-420	OTHER	41,512	24,910	24,910	24,910
	SUBTOTAL	1,917,716	2,048,785	2,287,132	2,353,926
HIGH					
50-611023-430	CLASSROOM TEACHERS	2,814,348	2,954,771	2,850,363	2,871,179
50-611023-440	OTHER	1,245,233	1,209,899	1,209,899	1,274,899
	SUBTOTAL	4,059,581	4,164,670	4,060,262	4,146,078
	SPECIAL EDUCATION TOTAL	9,933,762	10,659,619	10,647,412	10,941,581
CAREER/TECHNICAL					
SECONDARY					
50-611034-450	FAMILY & CONSUMER SCIENCE	245,339	266,938	227,227	206,899
50-611034-460	BUSINESS & INFORMATION TECH	736,280	789,123	805,219	747,578
50-611034-470	MARKETING EDUCATION	309,770	337,656	340,090	336,248
50-611034-510	CONTRACTED SERVICES	689,701	721,971	721,971	721,971
50-611034-520	MILITARY SCIENCE (NJROTC & NNDCC)	214,309	227,107	227,440	221,447
50-611034-530	OTHER	30,118	38,239	38,239	38,106
	SUBTOTAL	2,225,517	2,381,034	2,360,186	2,272,249
	CAREER/TECHNICAL TOTAL	2,225,517	2,381,034	2,360,186	2,272,249

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2016

		FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
GIFTED EDUCATION					
ELEMENTARY					
50-611041-540	EXTEND	337,700	352,918	352,795	353,154
	SUBTOTAL	337,700	352,918	352,795	353,154
SECONDARY					
50-611044-560	EXTEND	58,882	62,835	62,835	62,724
	SUBTOTAL	58,882	62,835	62,835	62,724
	GIFTED EDUCATION TOTAL	396,582	415,753	415,630	415,878
OTHER PROGRAMS					
50-611050-580	TITLE I - PART A	369,759	361,413	791,180	791,180
50-611050-582	TITLE II - PART A	232,711	237,808	245,176	245,176
50-611050-585	TITLE III - PART A	61,117	16,680	46,105	46,105
50-611050-600	TITLE VIB	2,115,870	2,057,008	2,032,174	2,089,256
50-611050-610	DEPT. OF DEFENSE ED ACTIVITY GRANT	828,966	806,802	806,802	807,200
50-611050-615	DEPT. OF DEFENSE ED ACTIVITY GRANT	0	0	175,509	206,491
50-611050-620	SUMMER SCHOOL	271,555	192,917	192,917	192,917
50-611050-630	ADULT EDUCATION	30,280	0	0	0
50-611050-640	MISCELLANEOUS	218,453	1,222,944	1,227,064	1,222,837
50-611050-650	CONTINGENCY	87,067	111,722	111,722	2,784,578
	SUBTOTAL	4,215,778	5,007,294	5,628,649	8,385,740
	OTHER PROGRAMS TOTAL	4,215,778	5,007,294	5,628,649	8,385,740

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2016

		FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
INSTRUCTION					
INSTRUCTIONAL SUPPORT - STUDENT					
50-612121-000	ELEMENTARY GUIDANCE	651,051	727,157	743,902	699,856
50-612124-000	SECONDARY GUIDANCE	2,040,541	2,323,678	2,324,482	2,362,858
50-612222-000	SOCIAL WORK SERVICES	0	56,573	59,769	63,221
50-612300-000	HOMEBOUND	58,302	60,194	60,194	60,194
	SUBTOTAL	2,749,894	3,167,602	3,188,347	3,186,129
INSTRUCTION					
INSTRUCTIONAL SUPPORT - STAFF					
50-613110-000	MANAGEMENT	620,089	644,287	667,279	667,821
50-613120-000	REG. ED.	1,310,975	1,473,098	1,446,332	1,438,906
50-613121-000	SPEC. ED.	668,843	695,675	698,344	696,680
50-613130-000	STAFF DEVELOPMENT	196,274	261,668	252,741	242,907
50-613201-000	ELEMENTARY MEDIA	870,731	936,460	918,784	918,105
50-613204-000	SECONDARY MEDIA	830,548	871,920	855,040	866,136
	SUBTOTAL	4,497,460	4,883,108	4,838,520	4,830,555
INSTRUCTION					
INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION					
50-614101-000	ELEMENTARY PRINCIPALS' OFFICES	3,233,089	3,414,330	3,437,711	3,337,368
50-614104-000	SECONDARY PRINCIPALS' OFFICES	3,889,362	4,147,642	4,127,520	4,097,030
	SUBTOTAL	7,122,451	7,561,972	7,565,231	7,434,398

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2016

		FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
ADMINISTRATION, ATTENDANCE & HEALTH					
50-621100-000	BOARD SERVICES	110,835	141,739	142,474	140,312
50-621200-000	EXECUTIVE SERVICES	632,063	576,923	576,923	585,662
50-621300-000	COMMUNICATION SERVICES	348,920	387,933	381,745	384,223
50-621400-000	HUMAN RESOURCES	1,016,513	1,054,005	1,058,940	1,063,387
50-621600-000	FISCAL SERVICES	1,070,293	1,153,007	1,144,826	1,176,981
50-622200-000	HEALTH SERVICES	1,433,575	1,557,291	1,555,958	1,559,840
50-622300-000	PSYCHOLOGICAL SERVICES	715,808	762,428	782,896	754,805
50-622400-000	SPEECH/AUDIOLOGY SERVICES	853,641	920,290	848,832	835,243
	SUBTOTAL	6,181,648	6,553,616	6,492,594	6,500,453
PUPIL TRANSPORTATION					
50-632000-000	VEHICLE OPERATION SERVICES	6,217,408	6,379,830	6,379,830	6,293,920
50-634000-000	VEHICLE MAINTENANCE SERVICES	1,181,501	958,427	958,427	1,458,249
	SUBTOTAL	7,398,909	7,338,257	7,338,257	7,752,169
OPERATIONS & MAINTENANCE					
50-641000-000	MANAGEMENT & DIRECTION	182,590	200,963	192,171	194,765
50-642000-000	BUILDING SERVICES	9,387,706	9,211,820	9,249,698	9,137,292
50-643000-000	GROUNDS SERVICES	1,410,888	1,134,650	1,134,650	1,134,650
50-645000-000	VEHICLE SERVICES	248,670	295,389	295,690	294,452
50-647000-000	WAREHOUSE/DISTRIBUTION SVCS	286,717	328,987	322,240	323,071
	SUBTOTAL	11,516,571	11,171,809	11,194,449	11,084,230
TECHNOLOGY					
50-681000-000	CLASSROOM INSTRUCTION	4,725,854	4,225,462	4,229,604	4,927,891
50-682000-000	INSTRUCTIONAL SUPPORT	1,758,029	1,887,830	1,879,887	1,834,962
50-683000-000	ADMINISTRATION	1,000,800	1,107,737	1,112,054	1,058,051
50-686000-000	OPERATIONS & MAINTENANCE	1,135,509	1,778,635	1,876,185	1,870,963
50-689050-000	OTHER PROGRAMS - GRANTS	102,583	102,458	102,458	108,694
	SUBTOTAL	8,722,775	9,102,122	9,200,188	9,800,561
TOTAL SCHOOL OPERATING FUND:		121,329,843	126,532,845	127,245,964	129,962,361

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2016

	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
FOOD SERVICES				
SCHOOL FOOD SERVICES				
53-651000-000 FOOD SERVICES	3,517,127	4,961,984	4,961,984	4,961,984
SUBTOTAL	3,517,127	4,961,984	4,961,984	4,961,984
TOTAL ALL FUNDS:	124,846,970	131,494,829	132,207,948	134,924,345

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2016**

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 2016**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 50**

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
	REVENUE-LOCAL SOURCES				
	USE OF MONEY AND PROPERTY				
30315-1010	INTEREST ON DEPOSITS	918	10,000	10,000	10,000
30315-2010	RENTAL OF LAND/BUILDINGS	106,322	110,000	110,000	107,000
30315-2015	BOYS AND GIRLS CLUB FACILITY USE	13,537	20,000	20,000	15,000
30315-2020	USE OF VEHICLES/BUSES	46,768	52,000	52,000	52,000
30315-2021	CONTRACTED BUS SERVICE/ACT FUNDS	35,783	70,000	70,000	40,000
30315-2025	VHSL	53,809	0	0	0
30315-2026	PROPERTY LEASE	244,543	215,000	215,000	250,000
30315-2030	PRINTING REVENUE	2,467	4,500	4,500	4,500
30315-2035	PROCUREMENT CARD REBATE	28,897	27,800	27,800	30,000
30315-2061	DISPOSAL-SURPLUS PROPERTY	1,467	5,000	5,000	3,000
30315-2065	SALE OF BUSES	18,025	12,800	12,800	18,000
30315-3075	DEBT SERVICE REIMB-NEW HORIZONS	87,067	111,722	111,722	109,578
	SUBTOTAL	639,603	638,822	638,822	639,078
	CHARGES FOR SERVICES				
30316-7410	PUPIL FEES	55,180	58,000	58,000	58,000
30316-7420	TUITION/DAY SCHOOL	478,982	425,000	425,000	480,000
30316-7440	TUITION/SUMMER SCHOOL	162,063	150,000	150,000	165,000
30316-7460	PRESCHOOL TUITION	42,248	50,000	50,000	45,000
30316-7470	ATHLETIC USER FEE - MIDDLE	22,433	24,400	24,400	24,400
30316-7471	ATHLETIC USER FEE - HIGH	112,676	126,000	126,000	120,000
	SUBTOTAL	873,582	833,400	833,400	892,400
	LOCAL MISCELLANEOUS				
30318-2040	LT ED TRANSFER BY NNPS	26,332	0	0	0
30318-2155	SUBSTITUTE REFUNDS	1,365	0	0	0
30318-2455	ANGELA MAIERS GRANT	20,000	0	0	0
30318-2520	UNCLAIMED PROPERTY	4,482	0	0	0
30318-2525	PROJECT GRADUATION	20,694	0	0	0
30318-2530	BAY ELECTRIC/PTA	18,000	0	0	0
30318-2990	LOCAL, MISCELLANEOUS GRANTS	5,125	0	0	0
30318-3010	PRIOR YEAR EXPENDITURE REFUND	3,750	15,000	15,000	5,000
30318-3015	INSURANCE RECOVERY	17,253	61,100	61,100	61,100
30318-3020	MISCELLANEOUS REVENUE	19,791	38,000	38,000	38,000
30318-3030	COURT RESTITUTION	3,401	0	0	0
30318-3040	YORK FOUNDATION-REIMBURSEMENT	20,147	15,000	15,000	20,500
30318-3060	VIRTUAL HIGH SCHOOL	18,405	23,050	23,050	18,500
30318-3080	LOCAL DONATIONS	5	0	0	0
30318-3085	BAND UNIFORMS	28,979	0	0	0
	SUBTOTAL	207,729	152,150	152,150	143,100
	TOTAL REVENUE-LOCAL SOURCE	1,720,914	1,624,372	1,624,372	1,674,578

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2016**

REVENUE

State Revenue

Basis of State Revenue

The revenue from the Commonwealth as presented in this budget is based on the General Assembly 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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
	REVENUE-COMMONWEALTH				
30324-2010	STATE SALES TAX	11,905,068	12,142,279	12,142,279	12,605,078
30324-2020	BASIC AID	31,543,761	34,107,650	34,107,650	34,636,949
30324-2021	COMPENSATION SUPPLEMENT	702,389	0	0	535,383
30324-2024	ADDITIONAL ASSISTANCE FROM STATE	532,416	0	0	0
30324-2050	FOSTER HOME CHILDREN	39,754	40,934	40,934	31,083
30324-2070	GIFTED EDUCATION - SOQ	337,601	348,843	348,843	355,746
30324-2080	REMEDIAL PROGRAMS	271,549	348,843	348,843	355,746
30324-2081	REMEDIAL SUMMER SCHOOL	0	124,116	124,116	138,501
30324-2082	REMEDIAL SUMMER SCHOOL LOTTERY	112,030	0	0	0
30324-2083	READING INTERVENTION	0	75,792	75,792	73,873
30324-2084	EARLY READING INTERVENTION	74,318	0	0	0
30324-2120	SPECIAL EDUCATION-SOQ	3,067,766	3,206,387	3,206,387	3,269,833
30324-2123	HOMEBOUND	24,145	28,811	28,811	25,085
30324-2125	COMPREHENSIVE SERVICES ACT	237,862	200,000	200,000	238,000
30324-2140	FREE TEXTBOOKS	0	570,024	570,024	238,728
30324-2155	SUBSTITUTE TEACHERS	187	0	0	0
30324-2170	VOC ED-SOQ	330,262	274,621	274,621	280,055
30324-2200	SPECIAL ED SUPPORT	353,632	450,296	450,296	400,000
30324-2230	SOCIAL SECURITY	1,798,093	1,848,126	1,848,126	1,884,695
30324-2231	VRS RETIREMENT BENEFITS	2,994,375	3,785,318	3,785,318	3,723,977
30324-2232	VRS GROUP LIFE BENEFITS	110,087	126,177	126,177	121,105
30324-2255	SCHOOL SECURITY EQUIPMENT GRANT	0	0	95,884	0
30324-2530	OTHER CATEGORY/VOC ED	32,153	21,036	21,036	18,472
30324-2540	CAREER SWITCHERS PROGRAM	5,000	0	0	0
30324-2650	AT RISK	106,780	131,270	131,270	133,764
30324-2660	NATIONAL BOARD CERTIFICATION	25,000	32,500	32,500	35,000
30324-2750	K-3 INITIATIVE	136,968	141,051	141,051	150,119
30324-2751	SOL ALGEBRA READINESS	47,598	50,598	50,598	52,380
30324-2762	TECHNOLOGY INITIATIVE	544,000	0	0	0
30324-2768	TECHNOLOGY INITIATIVE	0	544,000	544,000	544,000
30324-2810	PRE-SCHOOL INITIATIVE	71,412	60,000	60,000	75,000
30324-2820	VDEM HURRICANE IRENE MITIGATION	4,760	0	0	0
30324-2900	TEXTBOOKS - LOTTERY FUNDS	658,542	144,139	144,139	489,567
30324-2990	MISCELLANEOUS GRANTS, STATE	72,268	457,696	457,696	457,696
30324-2991	LEP (LIMITED ENGLISH PROFICIENCY)	163,931	202,013	202,013	202,000
	TOTAL REVENUE-COMMONWEALTH	56,303,707	59,462,520	59,558,404	61,071,835

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2016**

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.

DODEA Special Education Grant

One-time funds provided by the federal government through the Military-Connected Academic and Support Programs. The grant will fund efforts to improve student achievement in reading and math for students with disabilities.

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 2016**

REVENUE DETAIL

ANNUAL FINANCIAL PLAN

FUND 50

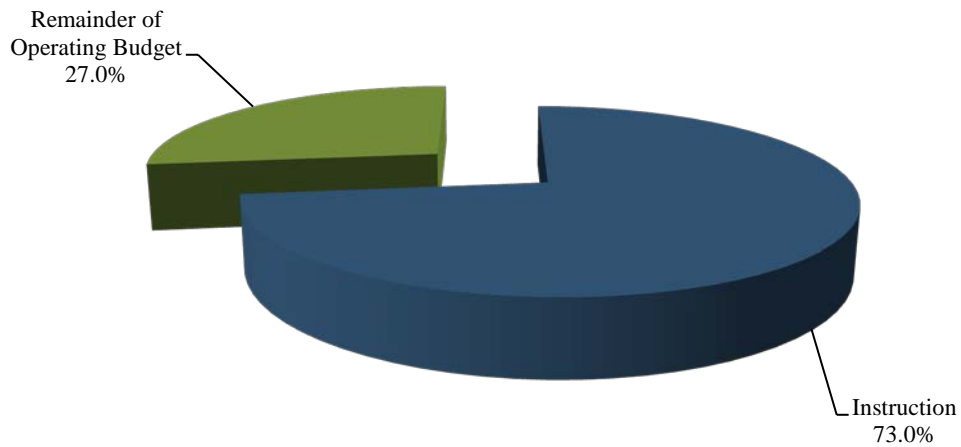
SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
	REVENUE-FEDERAL				
30333-2020	TITLE I - PART A	369,722	361,413	791,180	791,180
30333-2050	TITLE II - PART A	236,765	237,808	245,176	245,176
30333-2065	TITLE III - PART A	61,701	16,680	46,105	46,105
30333-2120	IMPACT AID	8,743,487	9,450,000	9,450,000	9,450,000
30333-2135	DOD-HEAVILY IMPACTED	581,521	581,550	581,550	653,000
30333-2150	MEDICAID REIMBURSEMENT	88,232	135,000	135,000	135,000
30333-2165	DODEA GRANT	842,614	806,802	806,802	807,200
30333-2190	TITLE VIB	2,115,870	2,057,008	2,032,174	2,089,256
30333-2275	DOD ^{ea} SPED GRANT	0	0	175,509	206,491
30333-2290	NJROTC	64,690	120,000	120,000	80,000
30333-2530	INDUSTRY CERTIFICATION	2,666	0	0	0
30333-2990	MISCELLANEOUS GRANTS, FEDERAL	163,508	765,248	765,248	765,248
	TOTAL REVENUE-FEDERAL	13,270,776	14,531,509	15,148,744	15,268,656
	TRANSFERS-OTHER FUNDS				
30351-1010	TRANSFERS/LOCAL APPN- OPERATIONS	48,913,079	49,779,794	49,779,794	50,812,642
30351-1012	TRANSFERS/LOCAL APPN-GROUNDS	1,121,365	1,134,650	1,134,650	1,134,650
	TOTAL TRANSFERS-OTHER FUNDS	50,034,444	50,914,444	50,914,444	51,947,292
	TOTAL SCHOOL OPERATING FUND	121,329,841	126,532,845	127,245,964	129,962,361

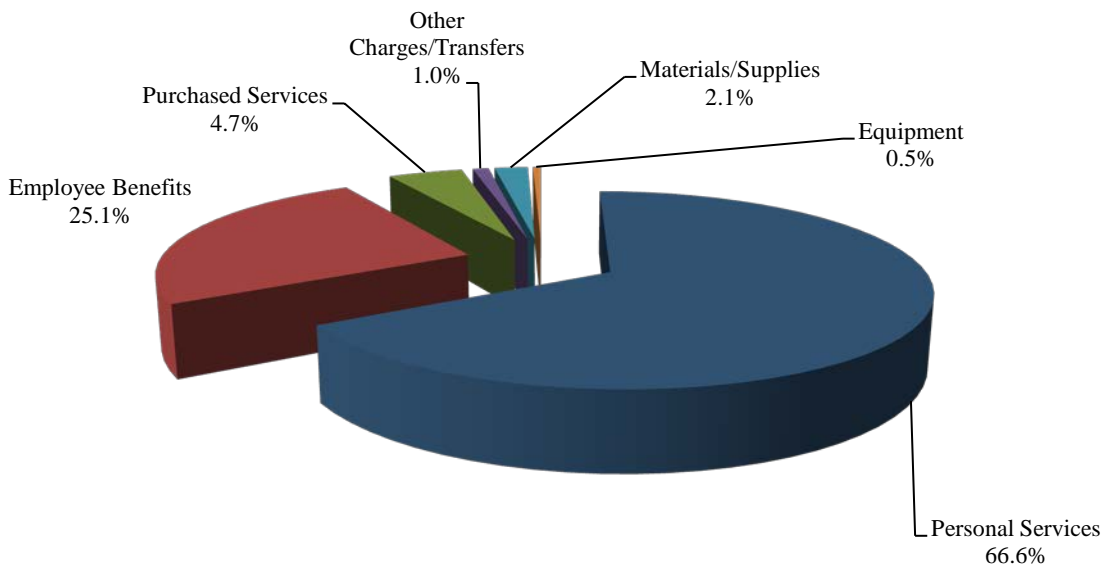
The Instruction category of the budget provides for programs and services dealing directly with the interaction between teachers and students. This category also includes activities associated with the principal's office, curriculum development, and instructional staff training.

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 66.6% plus Employee Benefits 25.1%). The remaining 8.3% covers such items as instructional supplies, equipment and purchased services. The Instruction category budget reflects an increase of \$1,804,472 or 1.9% (from \$93,020,476 in FY15E to \$94,824,948 in FY16). The charts below and on the next page depict this information.

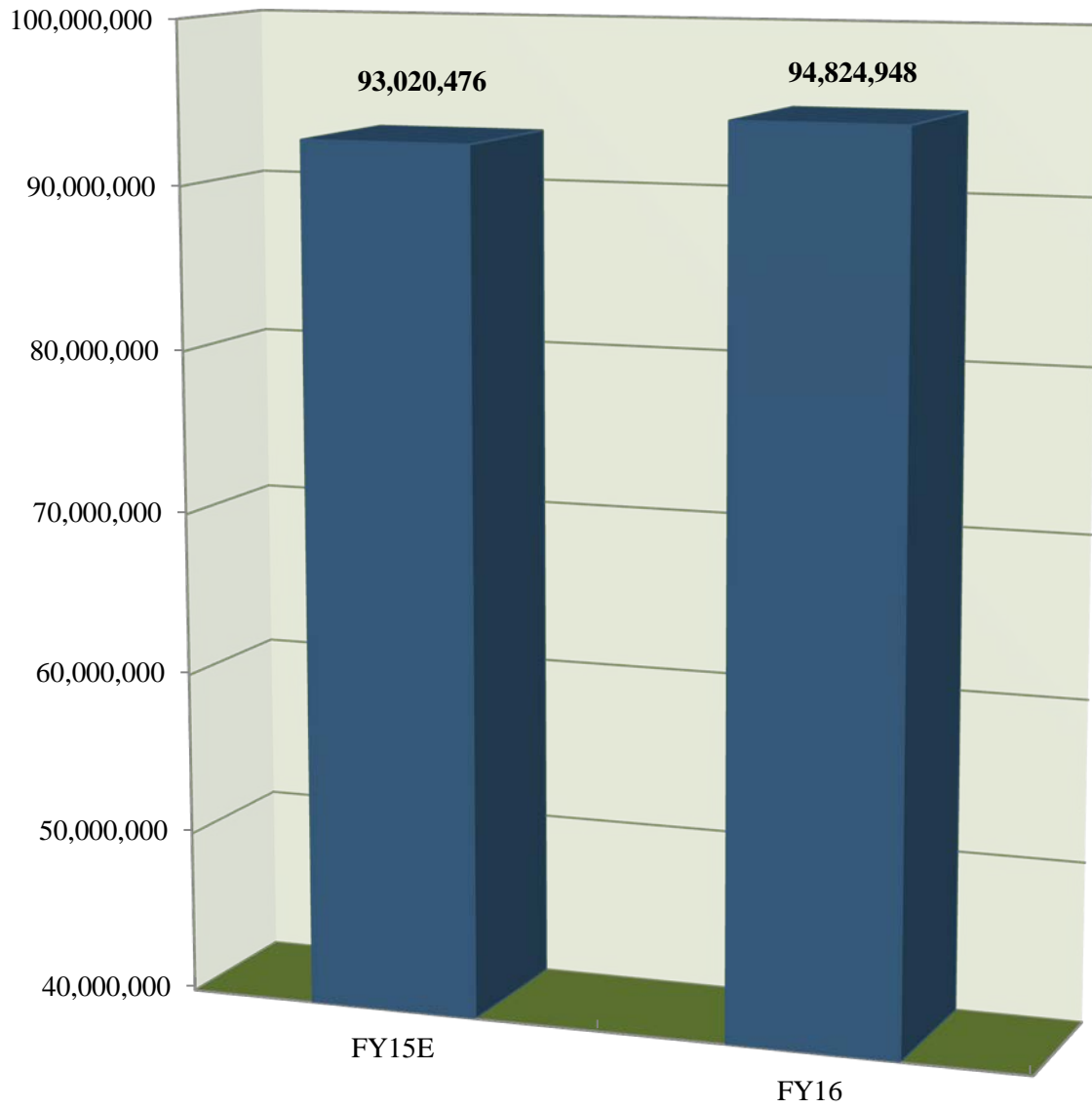
Instruction Category as a Percent of Operating Budget for FY2016



Instruction Category by Major Object for FY2016



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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	40	42	42	43
Para-Educators	35	35	30	30

ADDITIONAL INFORMATION:

In FY 16 added 1 teacher FTE.

CODE: 50-611011-010

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,984,268	2,130,879	2,130,879	2,201,276
1141	Para-Educator Salaries	588,807	639,579	583,955	528,432
1595	Overtime	205	0	0	0
	Subtotal	2,573,280	2,770,458	2,714,834	2,729,708
EMPLOYEE BENEFITS					
2100	FICA	189,344	211,940	207,680	208,825
2200	VRS Retirement	379,161	462,112	452,902	442,485
2300	Health Insurance	441,939	443,240	442,673	420,346
2400	Group Life Insurance	30,954	34,354	33,688	32,484
2800	Other Benefits	8,561	8,561	8,321	8,487
	Subtotal	1,049,959	1,160,207	1,145,264	1,112,627
MATERIALS/SUPPLIES					
6030	Textbooks	159,870	11,250	12,500	17,500
6900	Other Educational Supplies	22,033	26,608	26,608	27,557
	Subtotal	181,903	37,858	39,108	45,057
EQUIPMENT					
8911	Furniture/Equipment-Additional	1,242	415	415	471
8921	Furniture/Equipment-Replacement	3,354	4,311	4,311	2,876
	Subtotal	4,596	4,726	4,726	3,347
	TOTAL	3,809,738	3,973,249	3,903,932	3,890,739

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	41	43	43	44
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ADDITIONAL INFORMATION:

In FY 16 added 1 teacher FTE.

CODE: 50-611011-020

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	2,076,713	2,257,070	2,257,070	2,257,260
	Subtotal	2,076,713	2,257,070	2,257,070	2,257,260
	EMPLOYEE BENEFITS				
2100	FICA	154,369	172,666	172,666	172,682
2200	VRS Retirement	301,550	376,479	376,479	365,902
2300	Health Insurance	341,525	341,701	361,001	343,332
2400	Group Life Insurance	24,679	27,988	27,988	26,862
2800	Other Benefits	6,189	6,189	6,189	6,355
	Subtotal	828,312	925,023	944,323	915,133
	MATERIALS/SUPPLIES				
6030	Textbooks	172,824	18,750	12,750	17,750
6900	Other Educational Supplies	18,058	24,949	24,949	25,850
	Subtotal	190,882	43,699	37,699	43,600
	EQUIPMENT				
8911	Furniture/Equipment-Additional	550	550	550	1,150
8921	Furniture/Equipment-Replacement	6,406	4,062	4,062	2,326
	Subtotal	6,956	4,612	4,612	3,476
	TOTAL	3,102,863	3,230,404	3,243,704	3,219,469

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	43	43	44	45
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ADDITIONAL INFORMATION:

In FY 16 added 1 teacher FTE.

CODE: 50-611011-030

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	2,113,338	2,203,293	2,240,643	2,233,809
	Subtotal	2,113,338	2,203,293	2,240,643	2,233,809
	EMPLOYEE BENEFITS				
2100	FICA	156,011	168,552	171,410	170,888
2200	VRS Retirement	310,593	367,509	373,695	362,100
2300	Health Insurance	376,261	362,981	337,745	321,402
2400	Group Life Insurance	25,224	27,321	27,765	26,583
2800	Other Benefits	6,665	6,665	6,827	6,993
	Subtotal	874,754	933,028	917,442	887,966
	MATERIALS/SUPPLIES				
6030	Textbooks	187,731	18,750	12,750	17,750
6900	Other Educational Supplies	19,268	24,323	24,323	25,200
	Subtotal	206,999	43,073	37,073	42,950
	EQUIPMENT				
8911	Furniture/Equipment-Additional	532	400	400	400
8921	Furniture/Equipment-Replacement	2,379	2,925	2,925	2,326
	Subtotal	2,911	3,325	3,325	2,726
	TOTAL	3,198,002	3,182,719	3,198,483	3,167,451

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	37	37	40	41
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ADDITIONAL INFORMATION:

In FY 16 added 1 teacher FTE.

CODE: 50-611011-040

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	1,907,317	1,847,209	1,959,259	2,013,371
	Subtotal	1,907,317	1,847,209	1,959,259	2,013,371
	EMPLOYEE BENEFITS				
2100	FICA	141,468	141,311	149,885	154,025
2200	VRS Retirement	273,344	308,114	326,672	326,367
2300	Health Insurance	338,388	323,786	329,784	313,895
2400	Group Life Insurance	21,962	22,905	24,237	23,960
2800	Other Benefits	5,805	5,805	6,291	6,457
	Subtotal	780,967	801,921	836,869	824,704
	MATERIALS/SUPPLIES				
6030	Textbooks	129,226	19,500	14,000	19,000
6900	Other Educational Supplies	19,558	26,103	26,103	27,048
	Subtotal	148,784	45,603	40,103	46,048
	EQUIPMENT				
8911	Furniture/Equipment-Additional	544	400	400	800
8921	Furniture/Equipment-Replacement	2,550	2,497	2,497	2,326
	Subtotal	3,094	2,897	2,897	3,126
	TOTAL	2,840,162	2,697,630	2,839,128	2,887,249

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	39	40	38	39
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ADDITIONAL INFORMATION:

In FY 16 added 1 teacher FTE.

CODE: 50-611011-050

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	1,782,093	1,949,405	1,874,705	1,852,277
	Subtotal	1,782,093	1,949,405	1,874,705	1,852,277
	EMPLOYEE BENEFITS				
2100	FICA	131,138	149,129	143,413	141,701
2200	VRS Retirement	265,655	325,161	312,789	300,254
2300	Health Insurance	341,598	328,421	308,892	294,195
2400	Group Life Insurance	21,535	24,173	23,285	22,043
2800	Other Benefits	6,039	6,039	5,715	5,881
	Subtotal	765,965	832,923	794,094	764,074
	MATERIALS/SUPPLIES				
6030	Textbooks	132,420	15,375	14,000	19,000
6900	Other Educational Supplies	16,576	22,648	22,648	23,460
	Subtotal	148,996	38,023	36,648	42,460
	EQUIPMENT				
8911	Furniture/Equipment-Additional	400	400	400	400
8921	Furniture/Equipment-Replacement	2,551	2,618	2,618	2,563
	Subtotal	2,951	3,018	3,018	2,963
	TOTAL	2,700,005	2,823,369	2,708,465	2,661,774

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	40	41	42	44
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ADDITIONAL INFORMATION:

In FY 16 added 2 teacher FTE's.

CODE: 50-611011-060

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,908,289	2,023,797	2,061,147	2,101,417
	Subtotal	1,908,289	2,023,797	2,061,147	2,101,417
EMPLOYEE BENEFITS					
2100	FICA	142,112	154,820	157,678	160,758
2200	VRS Retirement	279,431	337,569	343,755	340,640
2300	Health Insurance	227,982	225,168	264,081	249,020
2400	Group Life Insurance	22,723	25,095	25,539	25,007
2800	Other Benefits	11,369	6,169	6,331	6,331
	Subtotal	683,617	748,821	797,384	781,756
MATERIALS/SUPPLIES					
6030	Textbooks	132,052	15,000	14,000	19,000
6900	Other Educational Supplies	18,138	23,729	23,729	24,583
	Subtotal	150,190	38,729	37,729	43,583
EQUIPMENT					
8911	Furniture/Equipment-Additional	200	200	200	529
8921	Furniture/Equipment-Replacement	2,181	2,381	2,381	2,326
	Subtotal	2,381	2,581	2,581	2,855
	TOTAL	2,744,477	2,813,928	2,898,841	2,929,611

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	9.5	9.5	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.

CODE: 50-611011-070**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1121	Teacher Salaries	447,457	482,023	482,023	483,210
	Subtotal	447,457	482,023	482,023	483,210
	EMPLOYEE BENEFITS				
2100	FICA	33,009	36,875	36,875	36,966
2200	VRS Retirement	65,488	80,401	80,401	78,328
2300	Health Insurance	85,078	85,007	81,400	76,757
2400	Group Life Insurance	5,276	5,977	5,977	5,750
2800	Other Benefits	1,431	1,431	1,431	1,431
	Subtotal	190,282	209,691	206,084	199,232
	MATERIALS/SUPPLIES				
6050	Art Supplies	28,866	34,390	34,390	35,717
6900	Other Educational Supplies	5,874	6,166	6,166	6,166
	Subtotal	34,740	40,556	40,556	41,883
	TOTAL	672,479	732,270	728,663	724,325

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	9.8	9.8	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.

CODE: 50-611011-080**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1121	Teacher Salaries	468,814	489,234	489,234	476,012
	Subtotal	468,814	489,234	489,234	476,012
	EMPLOYEE BENEFITS				
2100	FICA	34,187	37,426	37,426	36,415
2200	VRS Retirement	68,460	81,604	81,604	77,162
2300	Health Insurance	107,471	104,730	93,361	88,036
2400	Group Life Insurance	5,581	6,067	6,067	5,665
2800	Other Benefits	1,500	1,500	1,500	1,500
	Subtotal	217,199	231,327	219,958	208,778
	MATERIALS/SUPPLIES				
6040	Music Supplies	8,299	11,600	11,600	12,048
	Subtotal	8,299	11,600	11,600	12,048
	TOTAL	694,312	732,161	720,792	696,838

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	10	10	10	10
Para-Educators	2	2	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.

CODE: 50-611011-090**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1121	Teacher Salaries	517,796	543,676	543,676	533,592
1141	Para-Educator Salaries	40,161	42,198	42,198	36,950
1595	Overtime	49	0	0	0
	Subtotal	558,006	585,874	585,874	570,542
	EMPLOYEE BENEFITS				
2100	FICA	41,432	44,819	44,819	43,646
2200	VRS Retirement	82,625	97,724	97,724	92,485
2300	Health Insurance	135,371	131,939	139,465	131,510
2400	Group Life Insurance	6,656	7,265	7,265	6,789
2800	Other Benefits	1,858	1,858	1,858	1,858
	Subtotal	267,942	283,605	291,131	276,288
	MATERIALS/SUPPLIES				
6060	Physical Ed Supplies	6,927	11,800	11,800	11,800
	Subtotal	6,927	11,800	11,800	11,800
	TOTAL	832,875	881,279	888,805	858,630

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	1	0	0	0
Para-Educators	0	1	1	1
Tutors/Technicians (FTE's are hourly based)	2.5	2.5	2.5	2.5

CODE: 50-611011-100**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	71,494	0	0	0
1141	Para-Educator Salaries	0	13,434	13,434	14,532
1143	Technical Salaries	261,104	127,008	127,008	127,008
	Subtotal	332,598	140,442	140,442	141,540
EMPLOYEE BENEFITS					
2100	FICA	25,580	5,354	5,354	5,440
2200	VRS Retirement	10,560	2,374	2,374	2,356
2300	Health Insurance	286	278	129	122
2400	Group Life Insurance	851	166	166	173
2800	Other Benefits	394	394	394	394
	Subtotal	37,671	8,566	8,417	8,485
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	200	0	0	0
	Subtotal	200	0	0	0
OTHER CHARGES					
5504	Travel	704	3,000	3,000	3,000
	Subtotal	704	3,000	3,000	3,000
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	534	6,405	6,405	6,405
	Subtotal	534	6,405	6,405	6,405
	TOTAL	371,707	158,413	158,264	159,430

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	15	15	15	15
Para-Educators	14.5	14.5	13.5	13.5

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

PERSONAL SERVICES					
1121	Teacher Salaries	813,304	845,397	845,397	845,397
1141	Para-Educator Salaries	249,268	267,690	256,565	256,565
1595	Overtime	74	0	0	0
	Subtotal	1,062,646	1,113,087	1,101,962	1,101,962
EMPLOYEE BENEFITS					
2100	FICA	78,482	85,151	84,299	84,300
2200	VRS Retirement	155,106	185,663	183,821	178,628
2300	Health Insurance	196,347	187,963	183,912	173,423
2400	Group Life Insurance	12,610	13,802	13,669	13,113
2800	Other Benefits	3,289	3,289	3,241	3,241
	Subtotal	445,834	475,868	468,942	452,705
OTHER CHARGES					
5504	Travel	1,981	1,000	1,000	1,000
5506	Employee Development	15,490	13,000	13,000	13,000
	Subtotal	17,471	14,000	14,000	14,000
MATERIALS/SUPPLIES					
6080	Remedial Reading Supplies	7,889	23,000	23,000	23,000
6900	Other Educational Supplies	30,134	33,369	33,369	33,369
	Subtotal	38,023	56,369	56,369	56,369
	TOTAL	1,563,974	1,659,324	1,641,273	1,625,036

REGULAR EDUCATION - ELEMENTARY - SCHOOL OF THE ARTS

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

PERSONNEL

	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 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	76	184	184	184
	Subtotal	76	184	184	184
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	8,847	14,000	14,000	14,000
	Subtotal	8,847	14,000	14,000	14,000
	TOTAL	9,923	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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
N/A	0	0	0	0

CODE: 50-611011-130

ACCT# DESCRIPTION

PURCHASED SERVICES					
3881	Fees For Services	5,000	5,000	5,000	5,000
	Subtotal	5,000	5,000	5,000	5,000
	TOTAL	5,000	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, 48.5 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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
Teachers	4.1	4.1	4.1	4.1
Para-Educators	37.5	39.5	46.5	48.5
Technical	1	1	1	1

ADDITIONAL INFORMATION:

In FY 16 added 2 para-educator FTE's.

CODE: 50-611011-140
ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	193,387	190,808	268,683	213,531
1141	Para-Educator Salaries	710,133	765,111	765,111	774,004
1143	Technical Salaries	44,548	47,221	47,221	47,303
1152	Cafeteria Monitor	5,738	6,162	6,162	6,162
1500	Substitute Salaries	547,869	543,666	538,816	547,952
1595	Overtime	504	0	0	0
1600	Supplements	117,792	118,950	118,950	118,950
1625	Stipends	5,410	14,000	14,000	14,000
	Subtotal	1,625,381	1,685,918	1,758,943	1,721,902
EMPLOYEE BENEFITS					
2100	FICA	120,685	128,972	134,936	131,723
2200	VRS Retirement	137,520	167,324	180,218	167,748
2300	Health Insurance	250,566	234,304	248,062	239,759
2301	PPACA Research Fee	2,581	0	0	0
2400	Group Life Insurance	11,261	12,439	13,370	12,315
2500	VRS Hybrid Disability Insurance	18	0	0	0
2600	Unemployment Compensation	588	0	0	0
2710	Retiree Health Insurance	389,617	337,556	337,556	337,556
2800	Other Benefits	5,401	5,401	5,737	5,833
	Subtotal	918,237	885,996	919,879	894,934
PURCHASED SERVICES					
3500	Printing	33,808	30,000	30,000	30,000
3900	Miscellaneous Contractual Services	19,564	59,500	59,500	59,500
	Subtotal	53,372	89,500	89,500	89,500
MATERIALS/SUPPLIES					
6030	Textbooks	4,094	0	0	0
6070	Testing Materials	49,549	43,000	43,000	48,550
6800	Technology-Software	35,608	0	0	0
6900	Other Educational Supplies	4,348	9,950	9,950	9,950
	Subtotal	93,599	52,950	52,950	58,500

	EQUIPMENT				
8800	Technology-Hardware Replacement	231,843	0	0	0
8921	Furniture/Equipment-Replacement	67,383	800	800	800
	Subtotal	299,226	800	800	800
	TRANSFERS				
9306	Transfer to County-VRS Retiree Debt	393,525	0	0	0
	Subtotal	393,525	0	0	0
	TOTAL	3,383,340	2,715,164	2,822,072	2,765,636

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	27	27	26	26
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CODE: 50-611012-150**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	1,239,657	1,376,996	1,339,646	1,322,844
	Subtotal	1,239,657	1,376,996	1,339,646	1,322,844
EMPLOYEE BENEFITS					
2100	FICA	91,682	105,340	102,482	101,198
2200	VRS Retirement	172,547	229,683	223,497	214,433
2300	Health Insurance	249,432	230,612	254,502	239,987
2400	Group Life Insurance	13,947	17,075	16,631	15,742
2800	Other Benefits	3,603	3,603	3,441	3,441
	Subtotal	531,211	586,313	600,553	574,801
PURCHASED SERVICES					
3370	Contract Maint/Music Instruments	7,478	8,050	8,050	7,950
	Subtotal	7,478	8,050	8,050	7,950
MATERIALS/SUPPLIES					
6030	Textbooks	0	11,250	5,000	5,000
6040	Music Supplies	7,599	12,300	12,300	12,300
6050	Art Supplies	7,143	9,708	9,708	9,708
6900	Other Educational Supplies	9,512	12,965	12,965	12,965
	Subtotal	24,254	46,223	39,973	39,973
EQUIPMENT					
8911	Furniture/Equipment-Additional	14,916	15,000	15,000	15,000
	Subtotal	14,916	15,000	15,000	15,000
	TOTAL	1,817,516	2,032,582	2,003,222	1,960,568

REGULAR EDUCATION - MIDDLE - CORE/TEAMING/ACADEMIC COACHING

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

PERSONNEL

	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
Teachers	119.5	121.5	123.17	123.17

CODE: 50-611012-160

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	5,732,573	6,124,186	6,185,023	6,242,409
1625	Stipends	1,400	1,400	1,400	1,400
	Subtotal	5,733,973	6,125,586	6,186,423	6,243,809
EMPLOYEE BENEFITS					
2100	FICA	424,077	474,292	479,065	470,185
2200	VRS Retirement	840,801	1,033,910	1,044,241	936,826
2300	Health Insurance	1,012,809	987,086	985,919	935,529
2400	Group Life Insurance	71,035	76,861	77,602	73,124
2800	Other Benefits	28,621	18,421	18,692	19,024
	Subtotal	2,377,343	2,590,570	2,605,519	2,434,688
MATERIALS/SUPPLIES					
6020	Laboratory Supplies	16,417	19,808	19,808	19,808
6030	Textbooks	12,989	30,000	10,000	10,000
6060	Physical Ed Supplies	5,534	7,344	7,344	7,344
6900	Other Educational Supplies	70,941	85,737	85,737	85,737
	Subtotal	105,881	142,889	122,889	122,889
TOTAL		8,217,197	8,859,045	8,914,831	8,801,386

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 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	70,591	74,323	74,323	74,307
1595	Overtime	220	0	0	0
	Subtotal	70,811	74,323	74,323	74,307
EMPLOYEE BENEFITS					
2100	FICA	5,046	5,686	5,686	5,684
2200	VRS Retirement	10,467	12,397	12,397	12,045
2300	Health Insurance	23,998	23,996	23,484	22,145
2400	Group Life Insurance	843	922	922	884
2800	Other Benefits	226	226	226	226
	Subtotal	40,580	43,227	42,715	40,984
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	0	28,544	28,544	28,544
	Subtotal	0	28,544	28,544	28,544
	TOTAL	111,391	146,094	145,582	143,835

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
Teachers	0	0	0.5	0.5
Para-Educators	0	0	0.5	0.5
Tutors/Technicians (FTE's are hourly based)	0.7	0.7	0.7	0.7

CODE: 50-611012-190**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	0	0	18,675	18,675
1141	Para-Educator Salaries	0	0	5,562	5,562
1143	Technical Salaries	16,182	31,104	31,104	31,104
	Subtotal	16,182	31,104	55,341	55,341
EMPLOYEE BENEFITS					
2100	FICA	1,238	1,981	3,836	3,835
2200	VRS Retirement	0	0	4,014	3,929
2300	Health Insurance	0	0	4,763	4,492
2400	Group Life Insurance	0	0	289	288
2800	Other Benefits	96	96	201	201
	Subtotal	1,334	2,077	13,103	12,745
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	157	0	0	0
	Subtotal	157	0	0	0
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	209	1,500	1,500	1,500
6990	Miscellaneous Materials & Supplies	0	0	0	5,000
	Subtotal	209	1,500	1,500	6,500
	TOTAL	17,882	34,681	69,944	74,586

REGULAR EDUCATION - MIDDLE - SCHOOL OF ARTS

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

PERSONNEL

	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	1	1	1	1
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CODE: 50-611012-205**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1121	Teacher Salaries	42,957	44,673	44,673	44,778
1625	Stipends	3,717	3,717	3,717	3,717
	Subtotal	46,674	48,390	48,390	48,495
	EMPLOYEE BENEFITS				
2100	FICA	3,540	3,725	3,725	3,734
2200	VRS Retirement	6,345	7,451	7,451	7,259
2300	Health Insurance	6,490	6,324	6,302	5,943
2400	Group Life Insurance	511	554	554	533
2800	Other Benefits	136	136	136	136
	Subtotal	17,022	18,190	18,168	17,605
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	1,978	2,896	2,896	2,896
	Subtotal	1,978	2,896	2,896	2,896
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	3,029	2,896	2,896	2,896
	Subtotal	3,029	2,896	2,896	2,896
	TOTAL	68,703	72,372	72,350	71,892

REGULAR EDUCATION - MIDDLE - CONTRACTED SERVICES

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

PERSONNEL

	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
N/A	0	0	0	0

CODE: 50-611012-210

ACCT# DESCRIPTION

PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	3,825	3,800	3,800	3,800
	Subtotal	3,825	3,800	3,800	3,800
	TOTAL	3,825	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, 4.18 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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	9	9	9.18	9.18
Para-Educators	2	2	2	2
Cafeteria Monitors	3	3	3	3

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

PERSONAL SERVICES					
1121	Teacher Salaries	423,022	503,079	509,802	445,024
1141	Para-Educator Salaries	28,238	34,438	34,438	34,438
1152	Cafeteria Monitor	17,892	22,145	22,145	22,145
1500	Substitute Salaries	212,732	267,570	267,570	267,570
1595	Overtime	59	0	0	0
1600	Supplements	118,906	139,851	139,851	139,851
1625	Stipends	0	6,718	6,718	6,718
	Subtotal	800,849	973,801	980,524	915,746
EMPLOYEE BENEFITS					
2100	FICA	60,456	74,497	75,011	70,056
2200	VRS Retirement	67,368	93,352	94,465	77,721
2300	Health Insurance	38,274	37,298	36,384	34,309
2400	Group Life Insurance	5,428	6,940	7,020	5,706
2800	Other Benefits	2,970	2,970	3,000	3,000
	Subtotal	174,496	215,057	215,880	190,792
PURCHASED SERVICES					
3500	Printing	33,991	30,000	30,000	30,000
3900	Miscellaneous Contractual Services	15,329	33,000	18,000	18,000
	Subtotal	49,320	63,000	48,000	48,000
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	5,220	5,200	5,200	5,200
6030	Textbooks	3,054	0	0	0
6800	Technology-Software	18,712	0	0	0
6900	Other Educational Supplies	22,865	8,993	8,993	8,993
	Subtotal	49,851	14,193	14,193	14,193
EQUIPMENT					
8800	Technology-Hardware Replacement	227,212	0	0	0
8911	Furniture/Equipment-Additional	12,678	12,878	12,878	12,878
8921	Furniture/Equipment-Replacement	15,159	19,680	19,680	19,780
	Subtotal	255,049	32,558	32,558	32,658
TOTAL		1,329,565	1,298,609	1,291,155	1,201,389

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
Teachers	10.4	10.4	10.4	10.4

CODE: 50-611013-230

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	470,097	483,103	483,103	487,902
	Subtotal	470,097	483,103	483,103	487,902
	EMPLOYEE BENEFITS				
2100	FICA	35,237	36,957	36,957	37,325
2200	VRS Retirement	67,158	80,582	80,582	79,089
2300	Health Insurance	67,750	66,022	49,238	46,430
2400	Group Life Insurance	5,411	5,990	5,990	5,806
2800	Other Benefits	1,496	1,496	1,496	1,496
	Subtotal	177,052	191,047	174,263	170,146
	MATERIALS/SUPPLIES				
6050	Art Supplies	13,099	13,600	13,600	13,600
	Subtotal	13,099	13,600	13,600	13,600
	TOTAL	660,248	687,750	670,966	671,648

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	8.2	8.2	8.2	8.2
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CODE: 50-611013-240**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1121	Teacher Salaries	467,039	475,003	475,003	453,597
	Subtotal	467,039	475,003	475,003	453,597
	EMPLOYEE BENEFITS				
2100	FICA	34,876	36,338	36,338	34,700
2200	VRS Retirement	68,798	79,231	79,231	73,528
2300	Health Insurance	66,688	64,987	51,440	48,506
2400	Group Life Insurance	5,543	5,890	5,890	5,398
2800	Other Benefits	1,574	1,574	1,574	1,574
	Subtotal	177,479	188,020	174,473	163,706
	PURCHASED SERVICES				
3370	Contract Maint/Music Instruments	6,336	10,000	10,000	10,000
	Subtotal	6,336	10,000	10,000	10,000
	MATERIALS/SUPPLIES				
6040	Music Supplies	10,030	12,550	12,550	12,550
	Subtotal	10,030	12,550	12,550	12,550
	EQUIPMENT				
8911	Furniture/Equipment-Additional	14,642	17,000	17,000	17,000
	Subtotal	14,642	17,000	17,000	17,000
	TOTAL	675,526	702,573	689,026	656,853

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
Teachers	39.4	39.4	37	38

ADDITIONAL INFORMATION:

In FY 16 added 1 teacher FTE.

CODE: 50-611013-250

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,907,955	2,002,317	1,912,677	1,887,693
	Subtotal	1,907,955	2,002,317	1,912,677	1,887,693
EMPLOYEE BENEFITS					
2100	FICA	143,726	153,177	146,318	144,410
2200	VRS Retirement	273,693	333,986	319,140	305,995
2300	Health Insurance	243,384	235,810	231,768	221,470
2400	Group Life Insurance	22,466	24,829	23,763	22,464
2800	Other Benefits	6,370	6,370	5,981	6,147
	Subtotal	689,639	754,172	726,970	700,486
MATERIALS/SUPPLIES					
6030	Textbooks	13,803	23,250	10,000	10,000
6900	Other Educational Supplies	16,089	19,710	19,710	19,710
	Subtotal	29,892	42,960	29,710	29,710
	TOTAL	2,627,486	2,799,449	2,669,357	2,617,889

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	0	1	0.5	0.5
Para-Educators	0	1	0.5	0.5
Tutors/Technicians (FTE is hourly based)	0.5	0.5	0.5	0.5

CODE: 50-611013-260**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	0	74,315	55,640	55,640
1141	Para-Educator Salaries	0	13,580	8,018	8,018
1143	Technical Salaries	10,867	20,673	20,673	20,673
	Subtotal	10,867	108,568	84,331	84,331
EMPLOYEE BENEFITS					
2100	FICA	831	9,070	7,215	7,216
2200	VRS Retirement	0	14,661	10,647	10,319
2300	Health Insurance	0	6,000	4,892	4,612
2400	Group Life Insurance	0	1,090	801	758
2800	Other Benefits	48	48	48	48
	Subtotal	879	30,869	23,603	22,953
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	0	40,920	40,920	40,920
	Subtotal	0	40,920	40,920	40,920
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	2,705	5,670	5,670	5,670
6990	Miscellaneous Materials & Supplies	0	0	0	5,000
	Subtotal	2,705	5,670	5,670	10,670
	TOTAL	14,451	186,027	154,524	158,874

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	35	35	37	37
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CODE: 50-611013-270**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	1,636,509	1,755,153	1,829,853	1,829,853
	Subtotal	1,636,509	1,755,153	1,829,853	1,829,853
EMPLOYEE BENEFITS					
2100	FICA	120,478	134,269	139,985	139,984
2200	VRS Retirement	231,100	292,760	305,132	296,619
2300	Health Insurance	317,562	304,417	310,742	293,019
2400	Group Life Insurance	19,479	21,764	22,652	21,775
2500	VRS Hybrid Disability Insurance	62	0	0	0
2600	Unemployment Compensation	2,529	0	0	0
2700	ICMA RC Hybrid-DC	213	0	0	0
2800	Other Benefits	5,538	5,538	5,862	5,862
	Subtotal	696,961	758,748	784,373	757,259
MATERIALS/SUPPLIES					
6030	Textbooks	9,925	13,000	10,000	10,000
6900	Other Educational Supplies	11,043	13,081	13,081	13,081
	Subtotal	20,968	26,081	23,081	23,081
TOTAL		2,354,438	2,539,982	2,637,307	2,610,193

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	37	37	36	36
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CODE: 50-611013-280**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	1,829,216	1,891,721	1,854,371	1,815,371
1625	Stipends	1,750	1,750	1,750	1,750
	Subtotal	1,830,966	1,893,471	1,856,121	1,817,121
EMPLOYEE BENEFITS					
2100	FICA	135,486	144,851	141,993	139,010
2200	VRS Retirement	267,909	315,539	309,353	294,272
2300	Health Insurance	308,227	290,980	270,721	255,281
2400	Group Life Insurance	21,694	23,457	23,013	21,603
2800	Other Benefits	5,734	5,734	5,572	5,572
	Subtotal	739,050	780,561	750,652	715,738
MATERIALS/SUPPLIES					
6020	Laboratory Supplies	37,607	43,883	43,883	43,883
6030	Textbooks	7,011	16,000	10,000	10,000
6900	Other Educational Supplies	2,356	4,796	4,796	4,796
	Subtotal	46,974	64,679	58,679	58,679
	TOTAL	2,616,990	2,738,711	2,665,452	2,591,538

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	40	40	40	40
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CODE: 50-611013-290**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1121	Teacher Salaries	1,878,538	1,988,040	1,988,040	1,983,040
	Subtotal	1,878,538	1,988,040	1,988,040	1,983,040
	EMPLOYEE BENEFITS				
2100	FICA	139,647	152,085	152,085	151,703
2200	VRS Retirement	272,338	331,605	331,605	321,451
2300	Health Insurance	386,919	383,226	407,320	384,090
2400	Group Life Insurance	21,800	24,652	24,652	23,598
2800	Other Benefits	5,938	5,938	5,938	5,938
	Subtotal	826,642	897,506	921,600	886,780
	MATERIALS/SUPPLIES				
6030	Textbooks	5,804	12,400	85,883	105,883
6900	Other Educational Supplies	8,571	11,850	11,850	11,850
	Subtotal	14,375	24,250	97,733	117,733
	TOTAL	2,719,555	2,909,796	3,007,373	2,987,553

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
Teachers	14.9	14.9	13.9	13.9

CODE: 50-611013-300

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	795,653	818,758	781,408	753,945
	Subtotal	795,653	818,758	781,408	753,945
	EMPLOYEE BENEFITS				
2100	FICA	59,195	62,635	59,777	57,677
2200	VRS Retirement	110,249	136,569	130,383	122,214
2300	Health Insurance	134,769	129,686	131,849	124,329
2400	Group Life Insurance	9,145	10,153	9,709	8,972
2800	Other Benefits	2,352	2,352	2,190	2,190
	Subtotal	315,710	341,395	333,908	315,382
	MATERIALS/SUPPLIES				
6030	Textbooks	1,093	7,500	2,500	2,500
6060	Physical Ed Supplies	6,430	7,764	7,764	7,764
	Subtotal	7,523	15,264	10,264	10,264
	TOTAL	1,118,886	1,175,417	1,125,580	1,079,591

REGULAR EDUCATION - HIGH - DRIVER EDUCATION

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

PERSONNEL

	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
N/A	0	0	0	0

CODE: 50-611013-310

ACCT# DESCRIPTION

MATERIALS/SUPPLIES					
6030	Textbooks	10,037	0	2,500	2,500
	Subtotal	10,037	0	2,500	2,500
	TOTAL	10,037	0	2,500	2,500

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	22	22	22	22
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CODE: 50-611013-320**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1121	Teacher Salaries	1,023,854	1,164,419	1,164,419	1,115,529
	Subtotal	1,023,854	1,164,419	1,164,419	1,115,529
	EMPLOYEE BENEFITS				
2100	FICA	75,528	89,078	89,078	85,338
2200	VRS Retirement	146,377	194,225	194,225	180,827
2300	Health Insurance	181,119	174,084	215,656	203,357
2400	Group Life Insurance	12,244	14,439	14,439	13,275
2800	Other Benefits	3,641	3,641	3,641	3,641
	Subtotal	418,909	475,467	517,039	486,438
	MATERIALS/SUPPLIES				
6030	Textbooks	29,376	12,750	90,000	90,000
6900	Other Educational Supplies	2,401	5,250	5,250	5,250
	Subtotal	31,777	18,000	95,250	95,250
	TOTAL	1,474,540	1,657,886	1,776,708	1,697,217

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 9-12 at risk of not graduating or graduating below potential.

PERSONNEL

	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	5.75	5.75	5.75	5.75
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CODE: 50-611013-330**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1121	Teacher Salaries	234,902	273,869	273,869	277,870
	Subtotal	234,902	273,869	273,869	277,870
	EMPLOYEE BENEFITS				
2100	FICA	16,857	20,951	20,951	21,257
2200	VRS Retirement	36,990	45,681	45,681	45,043
2300	Health Insurance	66,155	64,468	47,882	45,150
2400	Group Life Insurance	3,121	3,396	3,396	3,307
2800	Other Benefits	830	830	830	830
	Subtotal	123,953	135,326	118,740	115,587
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	2,544	38,844	38,844	38,844
	Subtotal	2,544	38,844	38,844	38,844
	MATERIALS/SUPPLIES				
6990	Miscellaneous Materials & Supplies	3,924	4,000	4,000	4,000
	Subtotal	3,924	4,000	4,000	4,000
	EQUIPMENT				
8911	Furniture/Equipment-Additional	1,083	1,000	1,000	1,000
	Subtotal	1,083	1,000	1,000	1,000
	TOTAL	366,406	453,039	436,453	437,301

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	0.4	0.4	0	0
Para-Educators	4	4	4	4
Technical	1	1	1	1

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

PERSONAL SERVICES					
1121	Teacher Salaries	0	16,028	1,088	0
1141	Para-Educator Salaries	56,058	58,478	58,478	58,478
1143	Technical Salaries	52,109	56,247	56,247	56,247
1500	Substitute Salaries	0	2,500	2,500	2,500
1595	Overtime	48	0	0	0
1625	Stipends	177,749	148,636	148,636	159,784
	Subtotal	285,964	281,889	266,949	277,009
EMPLOYEE BENEFITS					
2100	FICA	21,335	21,753	20,610	21,378
2200	VRS Retirement	14,073	21,810	19,336	18,597
2300	Health Insurance	42,326	22,779	32,211	30,374
2400	Group Life Insurance	1,284	1,621	1,443	1,365
2800	Other Benefits	429	429	364	364
	Subtotal	79,447	68,392	73,964	72,078
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	12,666	50,542	50,542	50,542
	Subtotal	12,666	50,542	50,542	50,542
OTHER CHARGES					
5506	Employee Development	2,830	3,000	3,000	3,000
	Subtotal	2,830	3,000	3,000	3,000
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	6,794	9,776	9,776	9,776
	Subtotal	6,794	9,776	9,776	9,776
	TOTAL	387,701	413,599	404,231	412,405

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	3.4	3.4	3.4	3.4
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CODE: 50-611013-345**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1121	Teacher Salaries	183,868	222,260	222,260	201,895
	Subtotal	183,868	222,260	222,260	201,895
	EMPLOYEE BENEFITS				
2100	FICA	13,792	17,003	17,003	15,445
2200	VRS Retirement	27,824	37,073	37,073	32,727
2300	Health Insurance	29,280	28,534	28,442	26,820
2400	Group Life Insurance	2,269	2,756	2,756	2,403
2800	Other Benefits	643	643	643	643
	Subtotal	73,808	86,009	85,917	78,038
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	12,333	15,000	15,000	15,000
	Subtotal	12,333	15,000	15,000	15,000
	TOTAL	270,009	323,269	323,177	294,933

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	6	6	6	6
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CODE: 50-611013-350**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1121	Teacher Salaries	291,302	392,562	392,562	298,754
1625	Stipends	19,100	19,100	19,100	19,100
	Subtotal	310,402	411,662	411,662	317,854
	EMPLOYEE BENEFITS				
2100	FICA	23,621	30,162	30,162	22,986
2200	VRS Retirement	43,026	65,479	65,479	48,428
2300	Health Insurance	28,351	47,066	43,208	40,744
2400	Group Life Insurance	3,466	4,868	4,868	3,555
2800	Other Benefits	913	913	913	913
	Subtotal	99,377	148,488	144,630	116,626
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	6,371	4,132	4,132	4,132
	Subtotal	6,371	4,132	4,132	4,132
	OTHER CHARGES				
5506	Employee Development	374	400	400	400
	Subtotal	374	400	400	400
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	8,650	8,305	8,305	8,305
	Subtotal	8,650	8,305	8,305	8,305
	TOTAL	425,174	572,987	569,129	447,317

REGULAR EDUCATION - HIGH - VHSL/INTERSCHOLASTIC ACTIVITY

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

PERSONNEL

	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Athletic Directors

4

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4

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

		FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
PERSONAL SERVICES					
1128	Athletic Directors	229,519	238,839	238,839	241,843
1625	Stipends	38,510	43,860	43,860	43,860
	Subtotal	268,029	282,699	282,699	285,703
EMPLOYEE BENEFITS					
2100	FICA	19,622	21,626	21,626	21,856
2200	VRS Retirement	33,900	39,838	39,838	39,203
2300	Health Insurance	50,021	48,746	48,773	45,991
2400	Group Life Insurance	2,731	2,962	2,962	2,878
2800	Other Benefits	865	865	865	865
	Subtotal	107,139	114,037	114,064	110,793
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	105,788	104,096	104,096	104,096
	Subtotal	105,788	104,096	104,096	104,096
EQUIPMENT					
8911	Furniture/Equipment-Additional	20,401	17,000	17,000	17,000
8921	Furniture/Equipment-Replacement	20,496	19,000	19,000	19,000
	Subtotal	40,897	36,000	36,000	36,000
TOTAL		521,853	536,832	536,859	536,592

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
N/A	0	0	0	0

CODE: 50-611013-370

ACCT# DESCRIPTION

PURCHASED SERVICES					
3860	Contractual-New Horizons	325,101	338,168	338,168	338,168
3900	Miscellaneous Contractual Services	43,770	38,500	38,500	38,500
	Subtotal	368,871	376,668	376,668	376,668
	TOTAL	368,871	376,668	376,668	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, 1.7 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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
Teachers	5.75	5.75	5.7	5.7
Para-Educators	4	4	4	4

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

PERSONAL SERVICES					
1121	Teacher Salaries	235,272	380,495	378,627	265,071
1141	Para-Educator Salaries	59,850	65,687	65,687	65,687
1500	Substitute Salaries	296,002	352,000	352,000	352,000
1595	Overtime	34	0	0	0
1600	Supplements	710,781	748,935	748,935	748,935
1625	Stipends	38,472	15,000	15,000	15,000
1630	NBCT Stipend	25,000	48,000	48,000	52,500
	Subtotal	1,365,411	1,610,117	1,608,249	1,499,193
EMPLOYEE BENEFITS					
2100	FICA	104,285	122,606	122,463	115,306
2200	VRS Retirement	43,020	74,423	74,114	53,616
2300	Health Insurance	65,941	64,302	56,064	52,867
2400	Group Life Insurance	3,508	5,533	5,511	3,936
2800	Other Benefits	4,723	4,723	4,715	4,715
	Subtotal	221,477	271,587	262,867	230,440
PURCHASED SERVICES					
3500	Printing	33,992	30,000	30,000	30,000
3900	Miscellaneous Contractual Services	12,332	34,300	34,300	34,300
	Subtotal	46,324	64,300	64,300	64,300
OTHER CHARGES					
5201	Postage	463	4,000	4,000	4,000
5504	Travel	195	125	125	125
5506	Employee Development	10,456	3,450	13,450	13,450
	Subtotal	11,114	7,575	17,575	17,575
MATERIALS/SUPPLIES					
6030	Textbooks	0	91,108	0	0
6070	Testing Materials	3,632	4,300	4,300	4,300
6800	Technology-Software	52,466	0	0	0
6900	Other Educational Supplies	69,696	69,611	69,611	68,911
6990	Miscellaneous Materials & Supplies	11,555	10,500	10,500	10,500
	Subtotal	137,349	175,519	84,411	83,711
EQUIPMENT					
8800	Technology-Hardware Replacement	464,570	0	0	0
8911	Furniture/Equipment-Additional	6,289	5,000	5,000	5,000
8921	Furniture/Equipment-Replacement	8,855	15,299	15,299	15,299
	Subtotal	479,714	20,299	20,299	20,299
TOTAL		2,261,389	2,149,397	2,057,701	1,915,518

SPECIAL EDUCATION - ELEMENTARY - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
Teachers	44	45.5	43.5	47.5
Para-Educators	42.5	44	44	44
Technical	1.5	1.5	0.4	0.4

ADDITIONAL INFORMATION:

In FY 16 added 4 Special Education teacher FTE's.

CODE: 50-611021-390

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,914,655	2,192,958	2,118,258	2,257,509
1141	Para-Educator Salaries	654,433	732,958	732,958	732,958
1143	Technical Salaries	22,875	41,358	8,663	8,663
1595	Overtime	507	0	0	0
1625	Stipends	47,963	44,200	44,200	44,200
	Subtotal	2,640,433	3,011,474	2,904,079	3,043,330
EMPLOYEE BENEFITS					
2100	FICA	195,896	229,440	221,223	232,807
2200	VRS Retirement	375,091	492,929	475,143	486,158
2300	Health Insurance	592,083	588,913	577,908	556,628
2400	Group Life Insurance	31,246	36,645	35,368	35,693
2500	VRS Hybrid Disability Insurance	51	0	0	0
2600	Unemployment Compensation	1,886	0	0	0
2700	ICMA RC Hybrid-DC	177	0	0	0
2800	Other Benefits	13,493	8,393	7,927	8,591
	Subtotal	1,209,923	1,356,320	1,317,569	1,319,877
OTHER CHARGES					
5504	Travel	20,138	15,960	15,960	15,960
	Subtotal	20,138	15,960	15,960	15,960
TOTAL		3,870,494	4,383,754	4,237,608	4,379,167

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 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	31,078	32,210	32,210	32,210
	Subtotal	31,078	32,210	32,210	32,210
OTHER CHARGES					
5506	Employee Development	31,110	3,000	3,000	3,000
5580	Pupil Transportation	806	1,800	1,800	1,800
	Subtotal	31,916	4,800	4,800	4,800
MATERIALS/SUPPLIES					
6070	Testing Materials	1,034	4,000	4,000	4,000
6900	Other Educational Supplies	4,459	4,000	4,000	4,000
6990	Miscellaneous Materials & Supplies	12,100	8,800	8,800	8,800
	Subtotal	17,593	16,800	16,800	16,800
EQUIPMENT					
8805	Technology-Hardware Additions	0	1,400	1,400	1,400
8911	Furniture/Equipment-Additional	4,856	6,200	6,200	6,200
8921	Furniture/Equipment-Replacement	528	1,000	1,000	1,000
	Subtotal	5,384	8,600	8,600	8,600
	TOTAL	85,971	62,410	62,410	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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
Teachers	21	21	24.5	25.5
Para-Educators	19	19	21	21
Technical	0	0	1	1

ADDITIONAL INFORMATION:

In FY 16 added 1 Special Education teacher FTE.

CODE: 50-611022-410

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	982,945	1,049,743	1,180,468	1,250,353
1141	Para-Educator Salaries	303,439	340,697	362,947	362,947
1143	Technical Salaries	0	0	27,572	27,572
1595	Overtime	443	0	0	0
1625	Stipends	7,188	7,000	7,000	7,000
	Subtotal	1,294,015	1,397,440	1,577,987	1,647,872
EMPLOYEE BENEFITS					
2100	FICA	94,809	106,905	120,721	126,065
2200	VRS Retirement	182,925	231,925	261,826	265,985
2300	Health Insurance	284,949	266,192	277,344	264,446
2400	Group Life Insurance	15,334	17,241	19,389	19,527
2800	Other Benefits	4,172	4,172	4,955	5,121
	Subtotal	582,189	626,435	684,235	681,144
	TOTAL	1,876,204	2,023,875	2,262,222	2,329,016

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 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	34,152	13,410	13,410	13,410
	Subtotal	34,152	13,410	13,410	13,410
OTHER CHARGES					
5580	Pupil Transportation	37	500	500	500
	Subtotal	37	500	500	500
MATERIALS/SUPPLIES					
6070	Testing Materials	1,033	4,000	4,000	4,000
6900	Other Educational Supplies	1,785	5,000	5,000	5,000
	Subtotal	2,818	9,000	9,000	9,000
EQUIPMENT					
8911	Furniture/Equipment-Additional	2,199	1,000	1,000	1,000
8921	Furniture/Equipment-Replacement	2,306	1,000	1,000	1,000
	Subtotal	4,505	2,000	2,000	2,000
	TOTAL	41,512	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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
Teachers	25.6	25.6	25.1	26.1
Para-Educators	37	37	35	35

ADDITIONAL INFORMATION:

In FY 16 added 1 Special Education teacher FTE.

CODE: 50-611023-430

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,329,559	1,386,617	1,367,942	1,406,192
1141	Para-Educator Salaries	554,250	584,432	562,182	562,182
1595	Overtime	271	0	0	0
1625	Stipends	19,115	11,500	11,500	11,500
	Subtotal	1,903,195	1,982,549	1,941,624	1,979,874
EMPLOYEE BENEFITS					
2100	FICA	138,844	150,742	147,609	151,462
2200	VRS Retirement	271,803	326,759	319,982	319,073
2300	Health Insurance	461,356	457,651	404,743	384,578
2400	Group Life Insurance	22,568	24,291	23,803	23,424
2500	VRS Hybrid Disability Insurance	78	0	0	0
2600	Unemployment Compensation	3,114	0	0	0
2700	ICMA RC Hybrid-DC	268	0	0	0
2800	Other Benefits	7,779	7,779	7,602	7,768
	Subtotal	905,810	967,222	903,739	886,305
MATERIALS/SUPPLIES					
6990	Miscellaneous Materials & Supplies	5,343	5,000	5,000	5,000
	Subtotal	5,343	5,000	5,000	5,000
TOTAL		2,814,348	2,954,771	2,850,363	2,871,179

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
N/A	0	0	0	0

CODE: 50-611023-440**ACCT# DESCRIPTION**

PURCHASED SERVICES					
3850	Contractual-New Horizons	747,787	755,532	755,532	820,532
3855	Private Res Placement	325,925	317,000	317,000	317,000
3900	Miscellaneous Contractual Services	162,189	120,330	120,330	120,330
	Subtotal	1,235,901	1,192,862	1,192,862	1,257,862
OTHER CHARGES					
5580	Pupil Transportation	3,433	5,000	5,000	5,000
	Subtotal	3,433	5,000	5,000	5,000
MATERIALS/SUPPLIES					
6070	Testing Materials	1,033	1,700	1,700	1,700
6900	Other Educational Supplies	3,539	2,500	2,500	2,500
	Subtotal	4,572	4,200	4,200	4,200
EQUIPMENT					
8911	Furniture/Equipment-Additional	542	5,837	5,837	5,837
8921	Furniture/Equipment-Replacement	785	2,000	2,000	2,000
	Subtotal	1,327	7,837	7,837	7,837
	TOTAL	1,245,233	1,209,899	1,209,899	1,274,899

CAREER/TECHNICAL - SECONDARY - FAMILY & CONSUMER SCIENCE

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

PERSONNEL

	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
Teachers	4	4	3	3

CODE: 50-611034-450

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	178,014	189,704	152,354	142,334
	Subtotal	178,014	189,704	152,354	142,334
	EMPLOYEE BENEFITS				
2100	FICA	13,419	14,512	11,654	10,889
2200	VRS Retirement	25,479	31,643	25,457	23,072
2300	Health Insurance	21,528	15,450	22,739	21,442
2400	Group Life Insurance	2,118	2,352	1,908	1,694
2800	Other Benefits	703	703	541	541
	Subtotal	63,247	64,660	62,299	57,638
	OTHER CHARGES				
5506	Employee Development	0	200	200	200
	Subtotal	0	200	200	200
	MATERIALS/SUPPLIES				
6030	Textbooks	0	375	375	375
6910	Other Educational/Supplies	4,078	11,999	11,999	6,352
	Subtotal	4,078	12,374	12,374	6,727
	TOTAL	245,339	266,938	227,227	206,899

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	9.6	9.6	9.6	9.6
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CODE: 50-611034-460**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	486,960	538,456	538,456	499,107
	Subtotal	486,960	538,456	538,456	499,107
EMPLOYEE BENEFITS					
2100	FICA	35,948	41,192	41,192	38,182
2200	VRS Retirement	68,198	89,814	89,814	80,905
2300	Health Insurance	90,859	89,709	98,805	93,170
2400	Group Life Insurance	5,495	6,677	6,677	5,939
2800	Other Benefits	1,910	1,910	1,910	1,910
	Subtotal	202,410	229,302	238,398	220,106
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	10,012	0	0	0
	Subtotal	10,012	0	0	0
OTHER CHARGES					
5504	Travel	3,907	0	0	0
5506	Employee Development	365	1,500	1,500	1,500
5580	Pupil Transportation	1,111	0	0	0
	Subtotal	5,383	1,500	1,500	1,500
MATERIALS/SUPPLIES					
6030	Textbooks	20,131	3,150	10,150	10,150
6910	Other Educational/Supplies	11,384	16,715	16,715	16,715
	Subtotal	31,515	19,865	26,865	26,865
	TOTAL	736,280	789,123	805,219	747,578

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	4	4	4	4
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CODE: 50-611034-470**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	205,022	222,891	222,891	222,891
	Subtotal	205,022	222,891	222,891	222,891
EMPLOYEE BENEFITS					
2100	FICA	15,235	17,051	17,051	17,051
2200	VRS Retirement	30,282	37,178	37,178	36,131
2300	Health Insurance	48,118	47,618	47,052	44,369
2400	Group Life Insurance	2,440	2,764	2,764	2,652
2800	Other Benefits	722	722	722	722
	Subtotal	96,797	105,333	104,767	100,925
OTHER CHARGES					
5504	Travel	5,269	2,956	2,956	2,956
5506	Employee Development	0	720	720	720
	Subtotal	5,269	3,676	3,676	3,676
MATERIALS/SUPPLIES					
6030	Textbooks	946	1,962	4,962	4,962
6910	Other Educational/Supplies	1,736	3,794	3,794	3,794
	Subtotal	2,682	5,756	8,756	8,756
TOTAL		309,770	337,656	340,090	336,248

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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N/A	0	0	0	0
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CODE: 50-611034-510**ACCT# DESCRIPTION**

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

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

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

PERSONNEL

	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
Teachers (NJROTC)	3	3	3	3

ADDITIONAL INFORMATION:

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

CODE: 50-611034-520

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	173,513	180,063	180,063	176,035
	Subtotal	173,513	180,063	180,063	176,035
	EMPLOYEE BENEFITS				
2100	FICA	13,342	13,775	13,775	13,467
2200	VRS Retirement	24,711	30,035	30,035	28,535
2300	Health Insurance	0	0	333	314
2400	Group Life Insurance	2,062	2,233	2,233	2,095
2800	Other Benefits	581	581	581	581
	Subtotal	40,696	46,624	46,957	44,992
	MATERIALS/SUPPLIES				
6910	Other Educational/Supplies	100	420	420	420
	Subtotal	100	420	420	420
	TOTAL	214,309	227,107	227,440	221,447

CAREER/TECHNICAL - SECONDARY - OTHER

Programs and services for Career/Technical Education - Secondary students that are not included in other program budgets. This position is the Health and Medical Sciences teacher at Bruton High School.

PERSONNEL

	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 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	24,409	25,612	25,612	25,612
	Subtotal	24,409	25,612	25,612	25,612
	EMPLOYEE BENEFITS				
2100	FICA	1,867	1,959	1,959	1,959
2200	VRS Retirement	0	4,272	4,272	4,152
2400	Group Life Insurance	0	318	318	305
2800	Other Benefits	78	78	78	78
	Subtotal	1,945	6,627	6,627	6,494
	OTHER CHARGES				
5504	Travel	1,713	0	0	0
	Subtotal	1,713	0	0	0
	MATERIALS/SUPPLIES				
6030	Textbooks	0	1,500	1,500	1,500
6900	Other Educational Supplies	262	2,000	2,000	2,000
6910	Other Educational/Supplies	1,789	2,500	2,500	2,500
	Subtotal	2,051	6,000	6,000	6,000
	TOTAL	30,118	38,239	38,239	38,106

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	4	4	4	4
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CODE: 50-611041-540**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	225,357	234,303	234,303	237,031
	Subtotal	225,357	234,303	234,303	237,031
EMPLOYEE BENEFITS					
2100	FICA	17,077	17,924	17,924	18,133
2200	VRS Retirement	33,285	39,082	39,082	38,423
2300	Health Insurance	33,139	32,294	32,171	30,336
2400	Group Life Insurance	2,682	2,905	2,905	2,821
2800	Other Benefits	710	710	710	710
	Subtotal	86,893	92,915	92,792	90,423
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	5,038	5,000	5,000	5,000
	Subtotal	5,038	5,000	5,000	5,000
OTHER CHARGES					
5504	Travel	566	600	600	600
5506	Employee Development	1,991	2,000	2,000	2,000
	Subtotal	2,557	2,600	2,600	2,600
MATERIALS/SUPPLIES					
6070	Testing Materials	4,479	4,500	4,500	4,500
6900	Other Educational Supplies	11,883	12,000	12,000	12,000
	Subtotal	16,362	16,500	16,500	16,500
EQUIPMENT					
8911	Furniture/Equipment-Additional	1,493	1,600	1,600	1,600
	Subtotal	1,493	1,600	1,600	1,600
	TOTAL	337,700	352,918	352,795	353,154

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	1	1	1	1
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CODE: 50-611044-560**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	43,879	45,610	45,610	45,711
	Subtotal	43,879	45,610	45,610	45,711
EMPLOYEE BENEFITS					
2100	FICA	3,361	3,489	3,489	3,497
2200	VRS Retirement	5,603	7,608	7,608	7,410
2400	Group Life Insurance	522	566	566	544
2800	Other Benefits	162	162	162	162
	Subtotal	9,648	11,825	11,825	11,613
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	1,489	1,500	1,500	1,500
	Subtotal	1,489	1,500	1,500	1,500
OTHER CHARGES					
5504	Travel	599	600	600	600
5506	Employee Development	492	500	500	500
	Subtotal	1,091	1,100	1,100	1,100
MATERIALS/SUPPLIES					
6070	Testing Materials	497	500	500	500
6900	Other Educational Supplies	1,978	2,000	2,000	2,000
	Subtotal	2,475	2,500	2,500	2,500
EQUIPMENT					
8911	Furniture/Equipment-Additional	300	300	300	300
	Subtotal	300	300	300	300
	TOTAL	58,882	62,835	62,835	62,724

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Administrative	0.25	0.25	0.25	0.25
Teachers	2	2	7	7
Para-Educators	4	4	4	4
Clerical	0.9	0.9	0.9	0.9

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

1110	Administrative Salaries	15,530	18,787	19,538	19,538
1121	Teacher Salaries	109,479	100,179	326,486	326,486
1141	Para-Educator Salaries	74,951	93,904	77,380	77,380
1150	Office Clerical	36,502	35,372	36,163	36,163
1500	Substitute Salaries	0	0	4,421	4,421
1595	Overtime	785	0	0	0
1625	Stipends	66	600	14,552	14,552
	Subtotal	237,313	248,842	478,540	478,540

EMPLOYEE BENEFITS

2100	FICA	17,549	19,261	41,569	41,569
2200	VRS Retirement	35,089	44,653	61,141	61,141
2300	Health Insurance	38,378	21,067	21,067	21,067
2400	Group Life Insurance	2,826	3,316	3,316	3,316
2800	Other Benefits	621	729	1,171	1,171
	Subtotal	94,463	89,026	128,264	128,264

OTHER CHARGES

5504	Travel	1,270	0	0	0
5506	Employee Development	0	4,540	28,900	28,900
5565	In-Service	3,880	0	0	0
	Subtotal	5,150	4,540	28,900	28,900

MATERIALS/SUPPLIES

6900	Other Educational Supplies	32,833	19,005	155,476	155,476
	Subtotal	32,833	19,005	155,476	155,476

TOTAL

	369,759	361,413	791,180	791,180
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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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 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	168,602	166,963	178,182	178,182
1625	Stipends	10,450	14,932	10,450	10,450
	Subtotal	179,052	181,895	188,632	188,632
	EMPLOYEE BENEFITS				
2100	FICA	12,774	10,741	11,230	11,230
2200	VRS Retirement	23,197	18,961	25,872	25,872
2300	Health Insurance	15,082	24,195	15,183	15,183
2400	Group Life Insurance	2,006	886	3,659	3,659
2800	Other Benefits	600	600	600	600
	Subtotal	53,659	55,383	56,544	56,544
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	0	530	0	0
	Subtotal	0	530	0	0
	TOTAL	232,711	237,808	245,176	245,176

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 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	15,000	7,200	7,200
1500	Substitute Salaries	0	0	5,250	5,250
1625	Stipends	24,713	0	0	0
	Subtotal	24,713	15,000	12,450	12,450
	EMPLOYEE BENEFITS				
2100	FICA	1,917	1,148	952	952
	Subtotal	1,917	1,148	952	952
	OTHER CHARGES				
5506	Employee Development	10,154	0	11,735	11,735
	Subtotal	10,154	0	11,735	11,735
	MATERIALS/SUPPLIES				
6800	Technology-Software	4,360	0	0	0
6900	Other Educational Supplies	12,213	532	20,968	20,968
	Subtotal	16,573	532	20,968	20,968
	EQUIPMENT				
8805	Technology-Hardware Additions	7,760	0	0	0
	Subtotal	7,760	0	0	0
	TOTAL	61,117	16,680	46,105	46,105

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	16.4	16.4	15.4	15.4
Speech Pathologist	0	0	1	1
Social Worker	2	2	2	2
Para-Educators	35.5	35.5	35.5	35.5
Interpreters	1.25	1.25	1.25	1.25

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

1121	Teacher Salaries	784,376	761,802	721,527	735,958
1130	Professional Salaries	8,000	0	51,233	52,258
1134	Social Worker	108,708	110,882	114,122	116,404
1141	Para-Educator Salaries	528,989	544,546	546,254	557,179
1143	Technical Salaries	20,648	31,817	22,070	22,511
1595	Overtime	438	0	0	0
	Subtotal	1,451,159	1,449,047	1,455,206	1,484,310

EMPLOYEE BENEFITS

2100	FICA	104,363	110,852	111,323	113,550
2200	VRS Retirement	199,987	243,005	240,982	245,802
2300	Health Insurance	242,745	235,360	205,846	226,431
2400	Group Life Insurance	16,756	17,244	17,317	17,663
2800	Other Benefits	1,500	1,500	1,500	1,500
	Subtotal	565,351	607,961	576,968	604,946

MATERIALS/SUPPLIES

6990	Miscellaneous Materials & Supplies	99,360	0	0	0
	Subtotal	99,360	0	0	0

TOTAL

		2,115,870	2,057,008	2,032,174	2,089,256
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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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 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	75,501	77,011	77,011	67,458
1150	Office Clerical	22,739	23,194	23,194	24,441
1500	Substitute Salaries	29,060	20,343	20,343	62,000
1595	Overtime	1,702	0	0	0
1625	Stipends	19,000	38,000	38,000	2,000
	Subtotal	148,002	158,548	158,548	155,899
EMPLOYEE BENEFITS					
2100	FICA	11,002	12,128	12,128	11,002
2200	VRS Retirement	14,088	15,127	15,127	14,088
2300	Health Insurance	22,948	19,366	19,366	22,947
2400	Group Life Insurance	1,171	1,112	1,112	1,170
2800	Other Benefits	481	481	481	481
	Subtotal	49,690	48,214	48,214	49,688
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	165,497	185,125	185,125	241,275
	Subtotal	165,497	185,125	185,125	241,275
OTHER CHARGES					
5504	Travel	24,856	50,000	50,000	104,160
5506	Employee Development	1,162	0	0	0
	Subtotal	26,018	50,000	50,000	104,160
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	58,548	42,242	42,242	30,000
	Subtotal	58,548	42,242	42,242	30,000
EQUIPMENT					
8805	Technology-Hardware Additions	381,211	322,673	322,673	226,178
	Subtotal	381,211	322,673	322,673	226,178
	TOTAL	828,966	806,802	806,802	807,200

OTHER PROGRAMS - OTHER PROGRAMS - DEPARTMENT OF DEFENSE EDUCATION ACTIVITY GRANT

The Department of Defense Education Activity (DoDEA) Educational Partnership awarded a \$400,000 grant to the York County School Division through the Military-Connected Academic and Support Programs. The grant will fund efforts to improve student achievement in reading and math for students with disabilities. To be eligible for participation in the grant, the district must have an active military-connected student population of 15% or more at the school level. Although funding levels are related to military student enrollment, the program will benefit all students at the target schools.

PERSONNEL

	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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N/A	0	0	0	0
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CODE: 50-611050-615

ACCT# DESCRIPTION

PERSONAL SERVICES					
1500	Substitute Salaries	0	0	26,078	11,970
	Subtotal	0	0	26,078	11,970
EMPLOYEE BENEFITS					
2100	FICA	0	0	1,995	916
	Subtotal	0	0	1,995	916
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	0	0	5,000	9,000
	Subtotal	0	0	5,000	9,000
OTHER CHARGES					
5504	Travel	0	0	3,000	0
5506	Employee Development	0	0	17,138	0
	Subtotal	0	0	20,138	0
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	0	0	122,298	184,605
	Subtotal	0	0	122,298	184,605
	TOTAL	0	0	175,509	206,491

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 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	86,849	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	3,643	1,658	1,658	1,658
1141	Para-Educator Salaries	1,892	2,400	2,400	2,400
1150	Office Clerical	4,274	2,100	2,100	2,100
1171	Bus Driver Spec Trans	64,779	23,100	23,100	23,100
1625	Stipends	82,250	0	0	0
	Subtotal	248,987	157,322	157,322	157,322
EMPLOYEE BENEFITS					
2100	FICA	19,043	12,035	12,035	12,035
2800	Other Benefits	300	300	300	300
	Subtotal	19,343	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	3,225	3,000	3,000	3,000
	Subtotal	3,225	3,000	3,000	3,000
	TOTAL	271,555	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. In FY15, Newport News Public Schools began operating a regional adult education program which now services the York County School Division.

PERSONNEL

	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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N/A	0	0	0	0
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CODE: 50-611050-630**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1143	Technical Salaries	18,600	0	0	0
	Subtotal	18,600	0	0	0
	EMPLOYEE BENEFITS				
2100	FICA	1,423	0	0	0
2800	Other Benefits	199	0	0	0
	Subtotal	1,622	0	0	0
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	3,067	0	0	0
	Subtotal	3,067	0	0	0
	OTHER CHARGES				
5504	Travel	77	0	0	0
	Subtotal	77	0	0	0
	MATERIALS/SUPPLIES				
6990	Miscellaneous Materials & Supplies	6,914	0	0	0
	Subtotal	6,914	0	0	0
	TOTAL	30,280	0	0	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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Teachers	0.25	0.25	0.25	0.25
Para-Educators	2	1	1.5	1.5

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

PERSONAL SERVICES					
1121	Teacher Salaries	22,547	12,982	12,982	12,982
1141	Para-Educator Salaries	27,516	14,150	27,472	22,348
1500	Substitute Salaries	3,538	0	0	0
1595	Overtime	6	0	0	0
1625	Stipends	34,725	0	0	0
	Subtotal	88,332	27,132	40,454	35,330
EMPLOYEE BENEFITS					
2100	FICA	6,364	2,075	3,095	2,703
2200	VRS Retirement	5,162	2,309	4,549	3,748
2300	Health Insurance	17,789	12,027	12,350	11,288
2400	Group Life Insurance	459	165	328	266
2800	Other Benefits	500	500	524	500
	Subtotal	30,274	17,076	20,846	18,505
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	550	1,136,994	1,116,578	1,131,012
	Subtotal	550	1,136,994	1,116,578	1,131,012
OTHER CHARGES					
5504	Travel	1,520	0	0	0
5506	Employee Development	1,371	0	0	0
5580	Pupil Transportation	1,042	0	0	0
	Subtotal	3,933	0	0	0
MATERIALS/SUPPLIES					
6810	Technology Consumables	26	0	0	0
6900	Other Educational Supplies	250	0	0	0
6990	Miscellaneous Materials & Supplies	48,852	41,742	49,186	37,990
	Subtotal	49,128	41,742	49,186	37,990
EQUIPMENT					
8805	Technology-Hardware Additions	37,213	0	0	0
8911	Furniture/Equipment-Additional	9,023	0	0	0
	Subtotal	46,236	0	0	0
TOTAL		218,453	1,222,944	1,227,064	1,222,837

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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N/A	0	0	0	0
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ADDITIONAL INFORMATION:

Includes one restored step for all eligible staff members who are eligible to have five steps restored.

CODE: 50-611050-650

ACCT# DESCRIPTION

PERSONAL SERVICES					
1663	Employer Cost - VRS Shift	0	0	0	150,000
1664	Employee Cost - VRS Shift	0	0	0	76,000
1665	Non-Licensed-Restore Step	0	0	0	402,000
1667	Licensed Staff-Restore Step	0	0	0	506,000
1668	Non-Licensed Staff - Current Step	0	0	0	525,000
1669	Licensed Staff - Current Step	0	0	0	725,000
1670	Licensed Staff - Scale Adjustment	0	0	0	291,000
	Subtotal	0	0	0	2,675,000
TRANSFERS					
9305	Transfer to County-Debt Service	87,067	111,722	111,722	109,578
	Subtotal	87,067	111,722	111,722	109,578
	TOTAL	87,067	111,722	111,722	2,784,578

COUNSELING SERVICE - ELEMENTARY - ELEMENTARY GUIDANCE

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

PERSONNEL

	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Counselors	10	10	10	10
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CODE: 50-612121-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1123	Counselor Salaries	447,004	494,433	494,433	465,889
1600	Supplements	1,500	0	0	0
1625	Stipends	0	1,500	1,500	1,500
	Subtotal	448,504	495,933	495,933	467,389
EMPLOYEE BENEFITS					
2100	FICA	33,030	37,939	37,939	35,756
2200	VRS Retirement	59,648	82,471	82,471	75,521
2300	Health Insurance	91,477	86,834	103,579	97,671
2400	Group Life Insurance	4,950	6,131	6,131	5,544
2800	Other Benefits	1,505	1,505	1,505	1,505
	Subtotal	190,610	214,880	231,625	215,997
OTHER CHARGES					
5504	Travel	0	1,000	1,000	1,000
5902	Curriculum Development	623	1,617	1,617	1,617
	Subtotal	623	2,617	2,617	2,617
MATERIALS/SUPPLIES					
6990	Miscellaneous Materials & Supplies	11,314	13,727	13,727	13,853
	Subtotal	11,314	13,727	13,727	13,853
TOTAL		651,051	727,157	743,902	699,856

COUNSELING SERVICE - SECONDARY - SECONDARY GUIDANCE

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

PERSONNEL

	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Counselors	21.5	23.5	23.5	23.5
Clerical	8	8	8	8

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

PERSONAL SERVICES					
1123	Counselor Salaries	1,219,512	1,406,156	1,406,156	1,453,788
1150	Office Clerical	242,801	253,644	253,644	253,644
1595	Overtime	583	0	0	0
1600	Supplements	2,492	0	0	0
1625	Stipends	0	2,492	2,492	2,492
	Subtotal	1,465,388	1,662,292	1,662,292	1,709,924
EMPLOYEE BENEFITS					
2100	FICA	108,827	127,166	127,166	130,810
2200	VRS Retirement	214,215	276,855	276,855	276,775
2300	Health Insurance	217,742	219,353	220,157	207,601
2400	Group Life Insurance	17,535	20,582	20,582	20,318
2800	Other Benefits	8,310	4,835	4,835	4,835
	Subtotal	566,629	648,791	649,595	640,339
OTHER CHARGES					
5504	Travel	1,701	2,000	2,000	2,000
	Subtotal	1,701	2,000	2,000	2,000
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	383	1,385	1,385	1,385
6070	Testing Materials	0	2,550	2,550	2,550
6990	Miscellaneous Materials & Supplies	6,440	6,660	6,660	6,660
	Subtotal	6,823	10,595	10,595	10,595
	TOTAL	2,040,541	2,323,678	2,324,482	2,362,858

SOCIAL WORK SERVICES

Activities such as investigating and diagnosing student problems arising out of the home, school or community.

PERSONNEL

	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
Social Worker	0	1	1	1

CODE: 50-612222-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1134	Social Worker	0	42,664	42,664	45,884
	Subtotal	0	42,664	42,664	45,884
EMPLOYEE BENEFITS					
2100	FICA	0	3,264	3,264	3,510
2200	VRS Retirement	0	7,116	7,116	7,438
2300	Health Insurance	0	3,000	6,196	5,843
2400	Group Life Insurance	0	529	529	546
	Subtotal	0	13,909	17,105	17,337
	TOTAL	0	56,573	59,769	63,221

HOMEBOUND

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

PERSONNEL

	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
N/A	0	0	0	0

ADDITIONAL INFORMATION:

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

CODE: 50-612300-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	54,013	56,225	56,225	56,225
	Subtotal	54,013	56,225	56,225	56,225
EMPLOYEE BENEFITS					
2100	FICA	4,132	3,812	3,812	3,812
2800	Other Benefits	157	157	157	157
	Subtotal	4,289	3,969	3,969	3,969
	TOTAL	58,302	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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
Administrative	1	1	1	1
Technical	4.47	4.47	4.74	4.74
Clerical	0.47	0.47	0.47	0.47

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

PERSONAL SERVICES					
1110	Administrative Salaries	121,268	126,061	126,061	126,240
1143	Technical Salaries	321,688	328,019	342,395	343,524
1150	Office Clerical	14,372	13,189	13,189	17,329
1595	Overtime	10	0	0	0
1625	Stipends	1,226	0	0	0
	Subtotal	458,564	467,269	481,645	487,093
EMPLOYEE BENEFITS					
2100	FICA	34,226	35,746	36,846	37,263
2200	VRS Retirement	63,276	77,940	80,321	78,958
2300	Health Insurance	56,348	52,292	57,194	53,933
2400	Group Life Insurance	5,098	5,794	5,965	5,796
2800	Other Benefits	1,426	1,426	1,488	1,488
	Subtotal	160,374	173,198	181,814	177,438
OTHER CHARGES					
5504	Travel	1,091	3,148	3,148	3,148
	Subtotal	1,091	3,148	3,148	3,148
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	60	672	672	142
	Subtotal	60	672	672	142
	TOTAL	620,089	644,287	667,279	667,821

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Administrative	4	4	4	4
Technical	5.75	5.75	5.75	5.75
Clerical	3.38	3.38	3.38	3.38

CODE: 50-613120-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

1110	Administrative Salaries	397,024	412,716	412,716	419,985
1143	Technical Salaries	371,785	410,302	410,302	405,985
1150	Office Clerical	119,939	143,454	143,454	143,454
1595	Overtime	819	0	0	0
1625	Stipends	9,980	15,000	15,000	19,700
	Subtotal	899,547	981,472	981,472	989,124

EMPLOYEE BENEFITS

2100	FICA	66,972	75,083	75,083	75,669
2200	VRS Retirement	127,916	161,208	161,208	157,144
2300	Health Insurance	127,849	142,231	115,465	108,879
2400	Group Life Insurance	10,439	11,984	11,984	11,536
2800	Other Benefits	3,029	3,029	3,029	3,029
	Subtotal	336,205	393,535	366,769	356,257

PURCHASED SERVICES

3810	Purchased Services	6,000	0	0	0
3900	Miscellaneous Contractual Services	290	10,000	10,000	9,700
	Subtotal	6,290	10,000	10,000	9,700

OTHER CHARGES

5504	Travel	14,370	15,593	15,593	15,857
5506	Employee Development	7,242	10,963	10,963	10,963
5801	Dues/Memberships	1,033	1,300	1,300	1,830
5901	SACS Accreditation	10,500	10,500	10,500	12,350
5902	Curriculum Development	3,876	18,913	18,913	13,853
	Subtotal	37,021	57,269	57,269	54,853

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	23,831	16,408	16,408	16,408
6900	Other Educational Supplies	4,194	3,727	3,727	3,727
6990	Miscellaneous Materials & Supplies	3,810	4,700	4,700	4,700
	Subtotal	31,835	24,835	24,835	24,835

EQUIPMENT

8921	Furniture/Equipment-Replacement	77	5,987	5,987	4,137
	Subtotal	77	5,987	5,987	4,137

TOTAL

	1,310,975	1,473,098	1,446,332	1,438,906
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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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 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	87,410	90,902	90,902	95,493
1143	Technical Salaries	357,548	365,808	365,808	365,808
1150	Office Clerical	29,021	30,168	30,168	30,168
1595	Overtime	272	0	0	0
	Subtotal	474,251	486,878	486,878	491,469
EMPLOYEE BENEFITS					
2100	FICA	35,014	37,246	37,246	37,597
2200	VRS Retirement	68,299	81,211	81,211	79,667
2300	Health Insurance	84,240	82,767	85,436	80,563
2400	Group Life Insurance	5,503	6,037	6,037	5,848
2800	Other Benefits	1,536	1,536	1,536	1,536
	Subtotal	194,592	208,797	211,466	205,211
	TOTAL	668,843	695,675	698,344	696,680

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Technical	1	1	1	1
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CODE: 50-613130-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1143	Technical Salaries	61,817	59,749	59,749	59,833
1500	Substitute Salaries	0	25,947	30,797	25,947
1625	Stipends	5,463	0	0	0
	Subtotal	67,280	85,696	90,546	85,780
EMPLOYEE BENEFITS					
2100	FICA	5,836	8,021	8,021	8,027
2200	VRS Retirement	8,486	9,966	9,966	9,699
2300	Health Insurance	12,647	18,777	0	0
2400	Group Life Insurance	684	741	741	712
2800	Other Benefits	181	181	181	181
	Subtotal	27,834	37,686	18,909	18,619
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	0	33,900	33,900	29,122
	Subtotal	0	33,900	33,900	29,122
OTHER CHARGES					
5504	Travel	5,555	7,520	7,520	7,520
5506	Employee Development	83,450	86,315	91,315	91,315
5509	Tuition Assistance	28	0	0	0
	Subtotal	89,033	93,835	98,835	98,835
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	808	623	623	623
6900	Other Educational Supplies	1,921	2,578	2,578	2,578
6990	Miscellaneous Materials & Supplies	9,398	7,350	7,350	7,350
	Subtotal	12,127	10,551	10,551	10,551
	TOTAL	196,274	261,668	252,741	242,907

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Media Specialists	10	10	10	10
Para-Educators	2.5	2.5	1.5	1.5

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

PERSONAL SERVICES					
1122	Media Specialist Salaries	514,743	540,514	540,514	540,514
1141	Para-Educator Salaries	32,744	48,712	37,587	33,697
1595	Overtime	117	0	0	0
	Subtotal	547,604	589,226	578,101	574,211
EMPLOYEE BENEFITS					
2100	FICA	40,691	45,076	44,224	43,927
2200	VRS Retirement	77,236	98,283	96,441	93,080
2300	Health Insurance	66,659	64,959	61,283	57,788
2400	Group Life Insurance	6,457	7,306	7,173	6,833
2800	Other Benefits	2,511	2,511	2,463	2,463
	Subtotal	193,554	218,135	211,584	204,091
PURCHASED SERVICES					
3810	Purchased Services	11,786	0	0	0
	Subtotal	11,786	0	0	0
MATERIALS/SUPPLIES					
6012	Books	83,861	86,862	86,862	95,365
6090	AV Materials/Supplies	14,027	18,765	18,765	20,072
6990	Miscellaneous Materials & Supplies	19,899	23,172	23,172	24,066
	Subtotal	117,787	128,799	128,799	139,503
EQUIPMENT					
8911	Furniture/Equipment-Additional	0	300	300	300
	Subtotal	0	300	300	300
	TOTAL	870,731	936,460	918,784	918,105

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 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	428,467	438,294	438,294	449,643
1141	Para-Educator Salaries	110,404	117,623	117,623	118,462
1595	Overtime	65	0	0	0
1625	Stipends	14,608	0	0	0
	Subtotal	553,544	555,917	555,917	568,105
EMPLOYEE BENEFITS					
2100	FICA	41,229	42,528	42,528	43,460
2200	VRS Retirement	77,977	92,727	92,727	92,090
2300	Health Insurance	84,261	82,137	65,257	61,535
2400	Group Life Insurance	6,442	6,893	6,893	6,760
2500	VRS Hybrid Disability Insurance	19	0	0	0
2600	Unemployment Compensation	617	0	0	0
2700	ICMA RC Hybrid-DC	64	0	0	0
2800	Other Benefits	1,726	1,726	1,726	1,726
	Subtotal	212,335	226,011	209,131	205,571
PURCHASED SERVICES					
3810	Purchased Services	12,177	25,981	25,981	25,981
	Subtotal	12,177	25,981	25,981	25,981
MATERIALS/SUPPLIES					
6012	Books	37,090	45,214	45,214	46,957
6090	AV Materials/Supplies	8,004	9,854	9,854	10,234
6990	Miscellaneous Materials & Supplies	7,398	8,943	8,943	9,288
	Subtotal	52,492	64,011	64,011	66,479
	TOTAL	830,548	871,920	855,040	866,136

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
Principals	10	10	10	10
Assistant Principals	12	12	12	12
Clerical	20.5	20.5	20.5	20.5

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

PERSONAL SERVICES					
1126	Principal Salaries	815,549	837,828	837,828	813,265
1127	Assistant Principal Salaries	749,105	786,756	786,756	786,756
1150	Office Clerical	612,958	680,122	680,122	648,436
1595	Overtime	7,285	0	0	0
1625	Stipends	231	0	0	0
	Subtotal	2,185,128	2,304,706	2,304,706	2,248,457
EMPLOYEE BENEFITS					
2100	FICA	162,127	176,310	176,310	172,007
2200	VRS Retirement	303,360	384,425	384,425	364,475
2300	Health Insurance	345,967	339,279	362,660	341,974
2400	Group Life Insurance	25,326	28,578	28,578	26,757
2500	VRS Hybrid Disability Insurance	42	0	0	0
2600	Unemployment Compensation	1,531	0	0	0
2700	ICMA RC Hybrid-DC	144	0	0	0
2800	Other Benefits	20,313	7,213	7,213	7,213
	Subtotal	858,810	935,805	959,186	912,426
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	11,216	2,421	2,421	2,421
	Subtotal	11,216	2,421	2,421	2,421
OTHER CHARGES					
5504	Travel	10,693	7,543	7,543	8,127
	Subtotal	10,693	7,543	7,543	8,127
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	49,414	54,001	54,001	55,502
6900	Other Educational Supplies	5,803	5,257	5,257	7,138
	Subtotal	55,217	59,258	59,258	62,640
EQUIPMENT					
8911	Furniture/Equipment-Additional	500	500	500	500
8921	Furniture/Equipment-Replacement	18,380	5,040	5,040	3,740
	Subtotal	18,880	5,540	5,540	4,240
TRANSFERS					
9303	Transfer to County-Deputies	1,425	0	0	0
9304	Transfer to County-Emergency Comm. Maint.	91,720	99,057	99,057	99,057
	Subtotal	93,145	99,057	99,057	99,057
TOTAL		3,233,089	3,414,330	3,437,711	3,337,368

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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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	768,331	806,161	806,161	806,161
1127	Assistant Principal Salaries	998,164	1,036,240	1,036,240	1,036,240
1150	Office Clerical	723,849	775,347	775,347	775,347
1595	Overtime	1,868	0	0	0
1998	Personal Leave/Retirement	0	19,340	19,340	19,340
	Subtotal	2,492,212	2,637,088	2,637,088	2,637,088

EMPLOYEE BENEFITS

2100	FICA	184,734	201,737	201,737	201,737
2200	VRS Retirement	354,393	436,640	436,640	424,337
2300	Health Insurance	415,719	415,837	395,715	373,146
2400	Group Life Insurance	29,460	32,460	32,460	31,151
2500	VRS Hybrid Disability Insurance	48	0	0	0
2600	Unemployment Compensation	1,987	0	0	0
2700	ICMA RC Hybrid-DC	167	0	0	0
2800	Other Benefits	32,292	8,043	8,043	8,043
	Subtotal	1,018,800	1,094,717	1,074,595	1,038,414

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	27,067	20,000	20,000	20,000
	Subtotal	27,067	20,000	20,000	20,000

OTHER CHARGES

5504	Travel	17,958	14,545	14,545	14,445
	Subtotal	17,958	14,545	14,545	14,445

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	16,439	31,002	31,002	31,102
	Subtotal	16,439	31,002	31,002	31,102

EQUIPMENT

8921	Furniture/Equipment-Replacement	10,644	0	0	0
	Subtotal	10,644	0	0	0

TRANSFERS

9303	Transfer to County-Deputies	306,242	350,290	350,290	355,981
	Subtotal	306,242	350,290	350,290	355,981

TOTAL

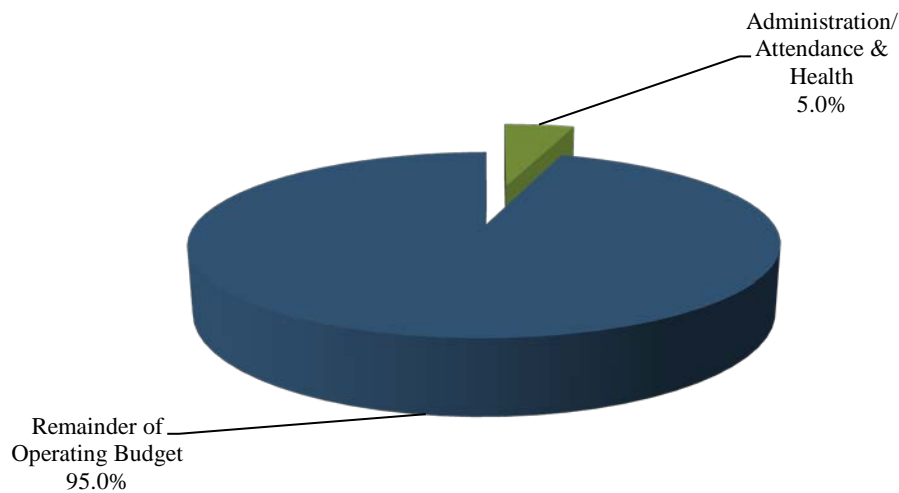
	TOTAL	3,889,362	4,147,642	4,127,520	4,097,030
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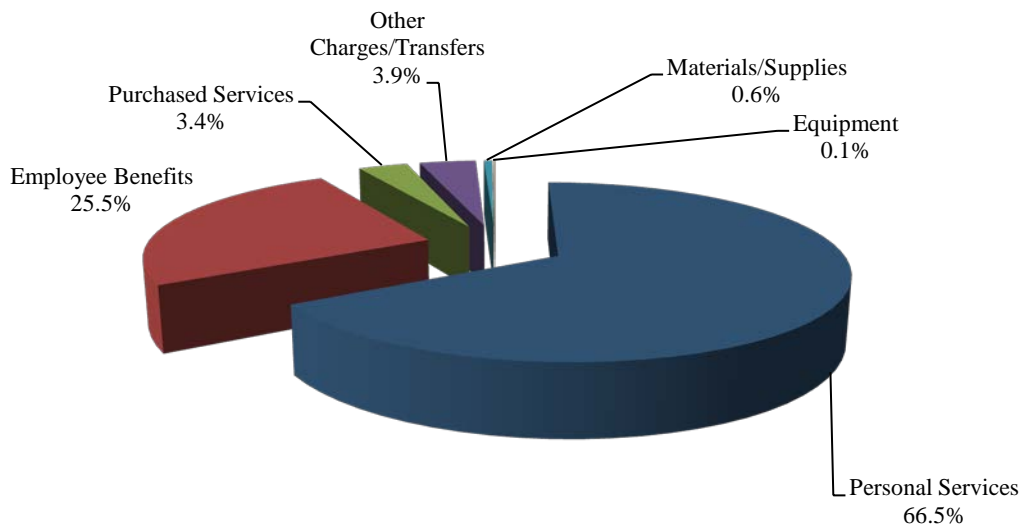
The Administration/Attendance and Health category of the budget provides for activities concerned with establishing and administering policy for the school division. This includes Board Services, Executive Services, Human Resources, Fiscal Services, Information Services and Health Services.

The Administration/Attendance and Health category comprises 5% 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 66.5% plus Employee Benefits 25.5%). The remaining 8% covers such items as office supplies, equipment and purchased services. The Administration/Attendance and Health category budget reflects an increase of \$7,859 or 2.7% (from \$6,492,594 in FY15E to \$6,500,453 in FY16). The charts below and on the next page depict this information.

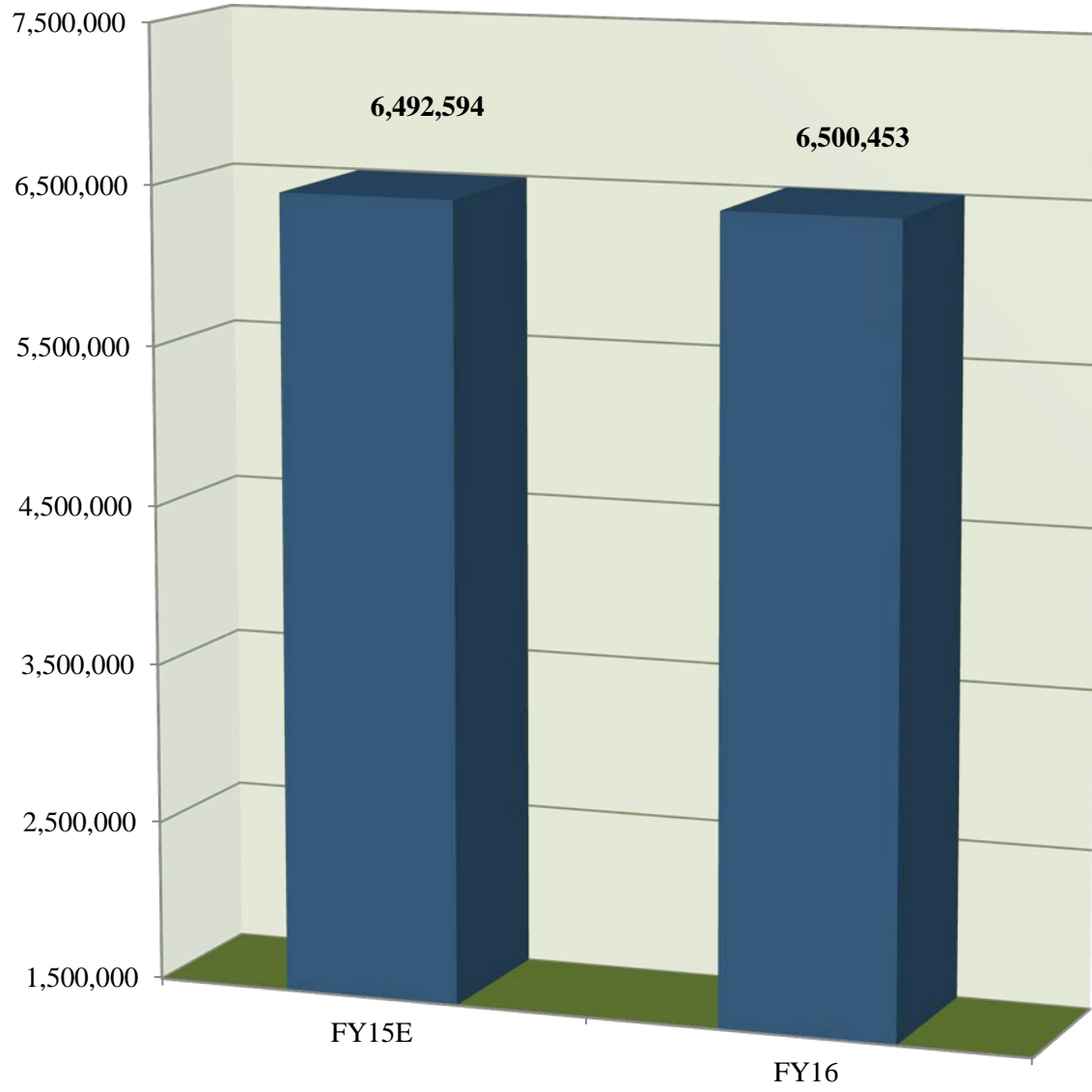
Administration/Attendance & Health Category as a Percent of Operating Budget for FY2016



Administration/Attendance & Health Category by Major Object for FY2016



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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Chairman	1	1	1	1
Board Members	4	4	4	4
Clerk of the Board	1	1	1	1

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	3,603	4,039	4,039	4,039
2300	Health Insurance	29,170	28,426	29,161	27,499
2800	Other Benefits	170	170	170	170
	Subtotal	32,943	32,635	33,370	31,708
PURCHASED SERVICES					
3120	Auditing: CPA	0	19,600	19,600	19,600
3600	Advertising	630	500	500	0
	Subtotal	630	20,100	20,100	19,600
OTHER CHARGES					
5504	Travel	9,160	15,300	15,300	15,300
5801	Dues/Memberships	11,700	13,000	13,000	13,000
	Subtotal	20,860	28,300	28,300	28,300
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	3,602	3,404	3,404	3,404
	Subtotal	3,602	3,404	3,404	3,404
EQUIPMENT					
8911	Furniture/Equipment-Additional	0	4,500	4,500	4,500
	Subtotal	0	4,500	4,500	4,500
	TOTAL	110,835	141,739	142,474	140,312

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 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	381,747	336,898	336,898	329,902
1143	Technical Salaries	37,877	39,159	39,159	41,976
1595	Overtime	2,968	3,000	3,000	3,000
1998	Personal Leave/Retirement	0	13,650	13,650	13,650
	Subtotal	422,592	392,707	392,707	388,528
EMPLOYEE BENEFITS					
2100	FICA	22,855	22,935	22,935	24,722
2200	VRS Retirement	54,396	47,231	47,231	60,281
2300	Health Insurance	50,283	49,683	49,683	46,850
2400	Group Life Insurance	4,382	3,511	3,511	4,425
2800	Other Benefits	21,745	11,622	11,622	11,622
	Subtotal	153,661	134,982	134,982	147,900
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	28,465	26,075	26,075	26,075
	Subtotal	28,465	26,075	26,075	26,075
OTHER CHARGES					
5504	Travel	4,595	8,874	8,874	8,874
5801	Dues/Memberships	19,173	12,568	12,568	12,568
	Subtotal	23,768	21,442	21,442	21,442
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	2,555	717	717	717
	Subtotal	2,555	717	717	717
EQUIPMENT					
8921	Furniture/Equipment-Replacement	1,022	1,000	1,000	1,000
	Subtotal	1,022	1,000	1,000	1,000
	TOTAL	632,063	576,923	576,923	585,662

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Technical	2	2	2	2
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CODE: 50-621300-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1143	Technical Salaries	110,779	121,649	121,649	121,649
	Subtotal	110,779	121,649	121,649	121,649
EMPLOYEE BENEFITS					
2100	FICA	8,441	9,306	9,306	9,306
2200	VRS Retirement	13,474	20,291	20,291	19,719
2300	Health Insurance	4,728	6,188	0	0
2400	Group Life Insurance	1,293	1,508	1,508	1,448
2500	VRS Hybrid Disability Insurance	10	0	0	0
2600	Unemployment Compensation	370	0	0	0
2700	ICMA RC Hybrid-DC	35	0	0	0
2800	Other Benefits	364	364	364	364
	Subtotal	28,715	37,657	31,469	30,837
PURCHASED SERVICES					
3500	Printing	1,709	4,000	4,000	4,000
3600	Advertising	0	750	750	750
3900	Miscellaneous Contractual Services	43,811	60,000	60,000	60,000
3905	Good Will	872	2,000	2,000	2,000
	Subtotal	46,392	66,750	66,750	66,750
OTHER CHARGES					
5504	Travel	118	762	762	762
5506	Employee Development	1,210	896	896	896
	Subtotal	1,328	1,658	1,658	1,658
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	493	1,119	1,119	1,119
6990	Miscellaneous Materials & Supplies	220	3,750	3,750	3,750
	Subtotal	713	4,869	4,869	4,869
EQUIPMENT					
8911	Furniture/Equipment-Additional	129	3,000	3,000	3,000
	Subtotal	129	3,000	3,000	3,000
TRANSFERS					
9302	Transfer to County-Video Services	160,864	152,350	152,350	155,460
	Subtotal	160,864	152,350	152,350	155,460
	TOTAL	348,920	387,933	381,745	384,223

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 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	99,140	103,058	103,058	120,000
1143	Technical Salaries	477,841	497,724	497,724	497,724
1150	Office Clerical	54,772	67,610	67,610	61,135
1595	Overtime	3,513	0	0	0
	Subtotal	635,266	668,392	668,392	678,859
EMPLOYEE BENEFITS					
2100	FICA	47,281	51,132	51,132	51,933
2200	VRS Retirement	92,920	111,488	111,488	110,043
2300	Health Insurance	89,647	85,657	90,592	85,426
2400	Group Life Insurance	7,540	8,288	8,288	8,078
2600	Unemployment Compensation	17,935	27,500	27,500	27,500
2800	Other Benefits	2,044	2,044	2,044	2,044
	Subtotal	257,367	286,109	291,044	285,024
PURCHASED SERVICES					
3500	Printing	-37	1,500	1,500	1,500
3600	Advertising	3,651	6,500	6,500	6,500
3900	Miscellaneous Contractual Services	99,329	67,217	67,217	67,217
	Subtotal	102,943	75,217	75,217	75,217
OTHER CHARGES					
5504	Travel	6,243	5,067	5,067	5,067
5506	Employee Development	10,056	12,860	12,860	12,860
	Subtotal	16,299	17,927	17,927	17,927
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	878	1,000	1,000	1,000
6990	Miscellaneous Materials & Supplies	3,760	5,360	5,360	5,360
	Subtotal	4,638	6,360	6,360	6,360
	TOTAL	1,016,513	1,054,005	1,058,940	1,063,387

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 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	134,484	139,997	139,997	139,998
1143	Technical Salaries	535,006	561,064	561,064	594,805
1150	Office Clerical	47,120	43,063	43,063	44,813
1595	Overtime	559	0	0	0
	Subtotal	717,169	744,124	744,124	779,616
EMPLOYEE BENEFITS					
2100	FICA	51,429	56,910	56,910	59,641
2200	VRS Retirement	104,765	124,087	124,087	126,376
2300	Health Insurance	155,122	155,618	147,437	139,028
2400	Group Life Insurance	8,439	9,225	9,225	9,277
2800	Other Benefits	2,281	2,281	2,281	2,281
	Subtotal	322,036	348,121	339,940	336,603
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	3,494	32,000	32,000	32,000
	Subtotal	3,494	32,000	32,000	32,000
OTHER CHARGES					
5504	Travel	3,704	4,280	4,280	4,280
5506	Employee Development	3,542	4,769	4,769	4,769
5801	Dues/Memberships	12,236	14,500	14,500	14,500
	Subtotal	19,482	23,549	23,549	23,549
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,378	1,613	1,613	1,613
6990	Miscellaneous Materials & Supplies	2,754	2,900	2,900	2,900
	Subtotal	4,132	4,513	4,513	4,513
EQUIPMENT					
8911	Furniture/Equipment-Additional	230	0	0	0
8921	Furniture/Equipment-Replacement	3,750	700	700	700
	Subtotal	3,980	700	700	700
TOTAL		1,070,293	1,153,007	1,144,826	1,176,981

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 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	5	5
Physical Therapist	2	2	1.6	1.6
Nurses	17	17	17	17

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

PERSONAL SERVICES					
1130	Professional Salaries	440,933	460,441	465,564	465,564
1131	Nurses	555,201	601,155	601,155	605,722
1143	Technical Salaries	88,456	89,902	89,902	97,051
1595	Overtime	643	0	0	0
1600	Supplements	2,249	2,249	2,249	2,249
	Subtotal	1,087,482	1,153,747	1,158,870	1,170,586
EMPLOYEE BENEFITS					
2100	FICA	81,631	88,263	88,655	89,551
2200	VRS Retirement	145,362	192,070	192,918	189,387
2300	Health Insurance	88,025	91,279	83,500	78,738
2400	Group Life Insurance	12,000	14,279	14,340	13,903
2800	Other Benefits	3,575	3,575	3,597	3,597
	Subtotal	330,593	389,466	383,010	375,176
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	1,114	1,376	1,376	1,376
	Subtotal	1,114	1,376	1,376	1,376
OTHER CHARGES					
5504	Travel	356	250	250	250
5506	Employee Development	316	450	450	450
	Subtotal	672	700	700	700
MATERIALS/SUPPLIES					
6004	Medical Supplies	12,323	10,502	10,502	10,502
	Subtotal	12,323	10,502	10,502	10,502
EQUIPMENT					
8921	Furniture/Equipment-Replacement	1,391	1,500	1,500	1,500
	Subtotal	1,391	1,500	1,500	1,500
TOTAL		1,433,575	1,557,291	1,555,958	1,559,840

PSYCHOLOGICAL SERVICES

School psychologists provide counseling and evaluation services to students.

PERSONNEL

	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
Psychologists	7	7	7	7

CODE: 50-622300-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1132	Psychologist Salaries	488,317	547,813	547,813	531,633
	Subtotal	488,317	547,813	547,813	531,633
EMPLOYEE BENEFITS					
2100	FICA	36,568	41,908	41,908	40,670
2200	VRS Retirement	70,994	91,375	91,375	86,178
2300	Health Insurance	63,923	67,363	87,831	82,822
2400	Group Life Insurance	5,720	6,793	6,793	6,326
2800	Other Benefits	1,676	1,676	1,676	1,676
	Subtotal	178,881	209,115	229,583	217,672
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	43,725	0	0	0
	Subtotal	43,725	0	0	0
OTHER CHARGES					
5504	Travel	2,589	4,000	4,000	4,000
	Subtotal	2,589	4,000	4,000	4,000
MATERIALS/SUPPLIES					
6070	Testing Materials	2,296	1,500	1,500	1,500
	Subtotal	2,296	1,500	1,500	1,500
TOTAL		715,808	762,428	782,896	754,805

SPEECH/AUDIOLOGY SERVICES

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

PERSONNEL

	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Speech - Language Pathologists	10	10	9	9
Para-Educators	3	3	3	3

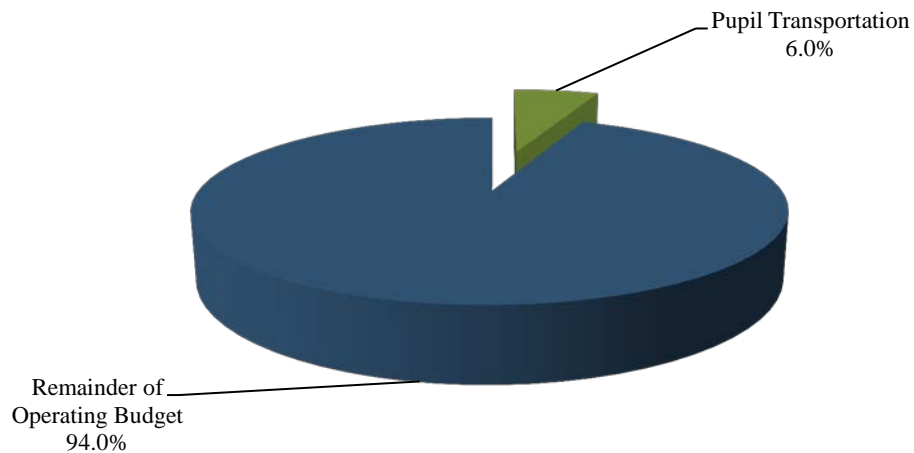
CODE: 50-622400-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1130	Professional Salaries	558,067	598,437	547,204	542,528
1141	Para-Educator Salaries	50,665	53,291	53,291	53,495
1595	Overtime	240	0	0	0
	Subtotal	608,972	651,728	600,495	596,023
EMPLOYEE BENEFITS					
2100	FICA	46,107	49,857	45,938	45,596
2200	VRS Retirement	89,912	108,708	100,224	96,615
2300	Health Insurance	92,850	90,940	83,950	79,162
2400	Group Life Insurance	7,333	8,081	7,471	7,093
2800	Other Benefits	1,976	1,976	1,754	1,754
	Subtotal	238,178	259,562	239,337	230,220
OTHER CHARGES					
5504	Travel	3,476	3,500	3,500	3,500
	Subtotal	3,476	3,500	3,500	3,500
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	3,015	5,500	5,500	5,500
	Subtotal	3,015	5,500	5,500	5,500
TOTAL		853,641	920,290	848,832	835,243

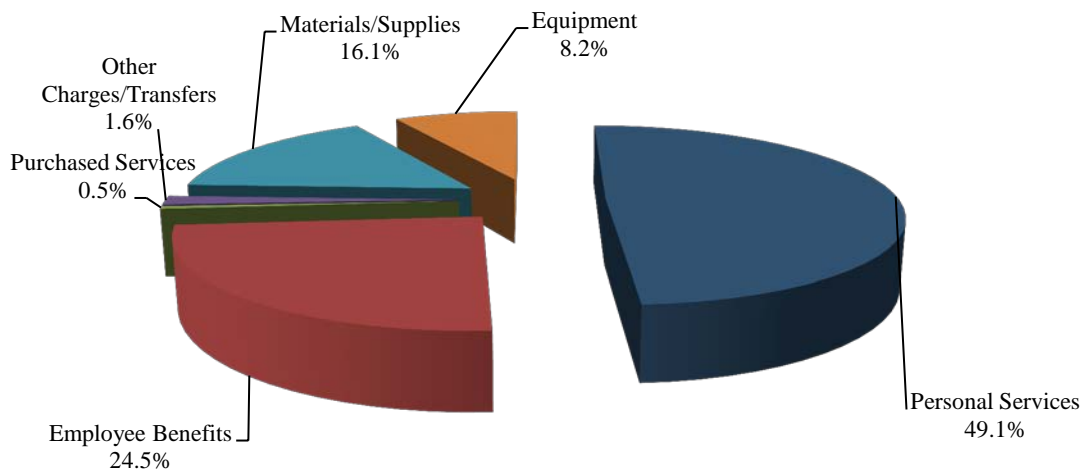
The Pupil Transportation category of the budget provides for activities associated with transporting students to and from school and on other trips related to school activities.

The Pupil Transportation category comprises 6% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 74% of the Pupil Transportation category budget is directed towards compensation of staff (Personal Services 49.1% plus Employee Benefits 24.5%). The remaining 26% covers such items as fuel, vehicle parts, replacement buses, equipment, and purchased services. The Pupil Transportation category budget reflects an increase of \$413,912 or 5.6% (from \$7,338,257 in FY15E to \$7,752,169 in FY16). The charts below and on the next page depict this information.

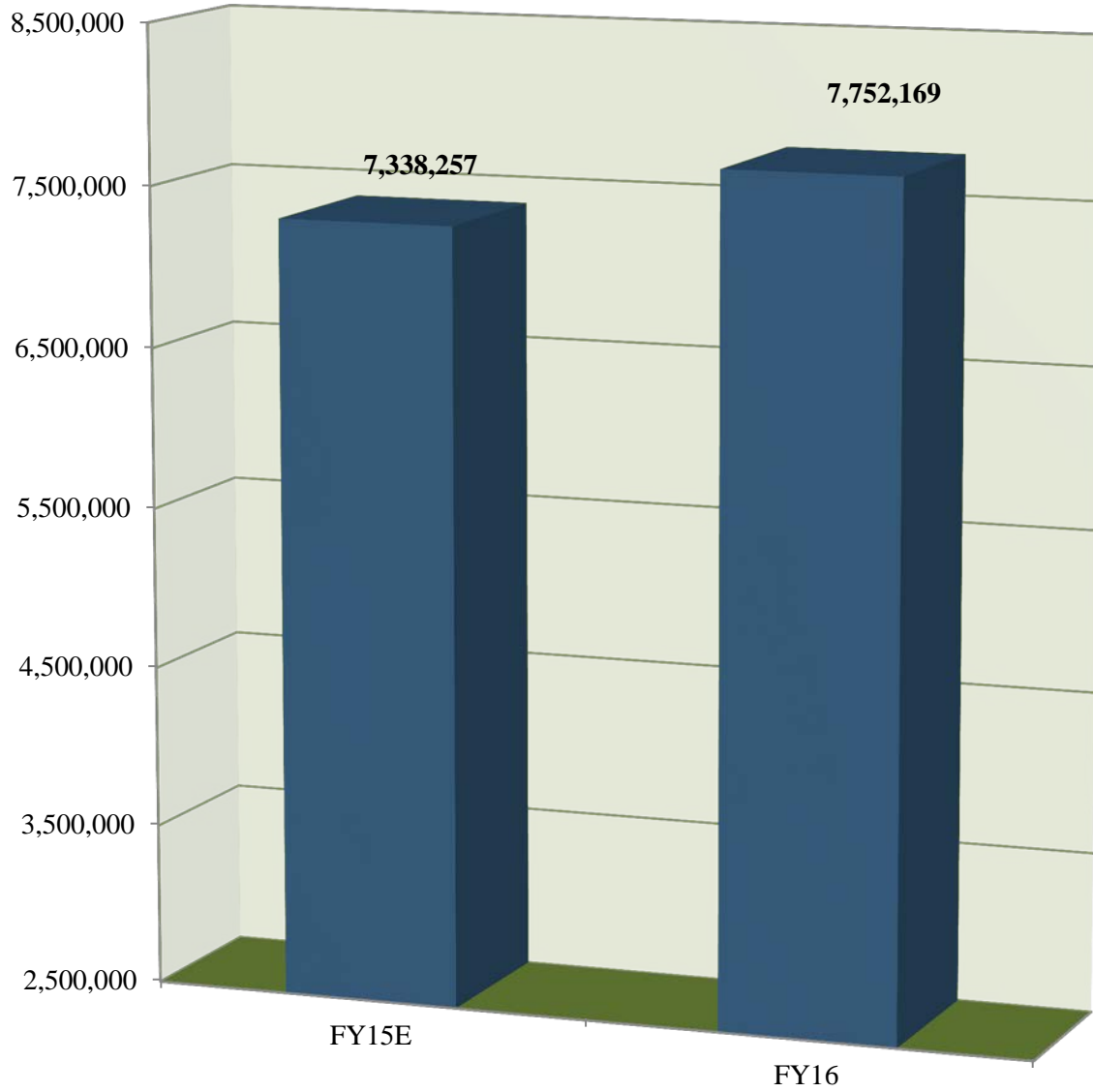
Pupil Transportation Category as a Percent of Operating Budget for FY2016



Pupil Transportation Category by Major Object for FY2016



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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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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	307,582	318,955	318,955	318,955
1150	Office Clerical	67,947	70,703	70,703	74,585
1170	Bus Drivers	1,933,148	2,116,938	2,116,938	2,110,278
1171	Bus Driver Spec Trans	16,316	35,182	35,182	35,182
1172	Bus Drivers, Schools Contracted	52,804	31,894	31,894	31,894
1175	Bus Driver Assistants	270,864	290,672	290,672	293,450
1177	Crossing Guards	3,840	28,863	28,863	28,863
1500	Substitute Salaries	236,167	239,180	239,180	239,180
1595	Overtime	286,244	301,033	301,033	301,033
	Subtotal	3,174,912	3,433,420	3,433,420	3,433,420

EMPLOYEE BENEFITS

2100	FICA	224,361	221,330	221,330	216,199
2200	VRS Retirement	280,064	254,602	254,602	248,700
2300	Health Insurance	1,320,197	1,273,512	1,273,512	1,200,880
2400	Group Life Insurance	32,785	43,376	43,376	41,131
2500	VRS Hybrid Disability Insurance	195	0	0	0
2600	Unemployment Compensation	2,600	0	0	0
2700	ICMA RC Hybrid-DC	325	0	0	0
2800	Other Benefits	46,815	46,815	46,815	46,815
	Subtotal	1,907,342	1,839,635	1,839,635	1,753,725

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	43,661	19,000	19,000	19,000
	Subtotal	43,661	19,000	19,000	19,000

OTHER CHARGES

5309	Vehicle Insurance (Pupil Trans only)	89,249	115,750	115,750	115,750
5506	Employee Development	5,859	5,738	5,738	5,738
	Subtotal	95,108	121,488	121,488	121,488

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	2,556	1,500	1,500	1,500
6008	Gas, Diesel, Oil & Grease	828,994	961,787	961,787	961,787
6990	Miscellaneous Materials & Supplies	29	0	0	0
	Subtotal	831,579	963,287	963,287	963,287

EQUIPMENT

8502	Bus Replacement	163,038	0	0	0
8911	Furniture/Equipment-Additional	1,768	3,000	3,000	3,000
	Subtotal	164,806	3,000	3,000	3,000

TOTAL		6,217,408	6,379,830	6,379,830	6,293,920
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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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Mechanics	7	7	7	7
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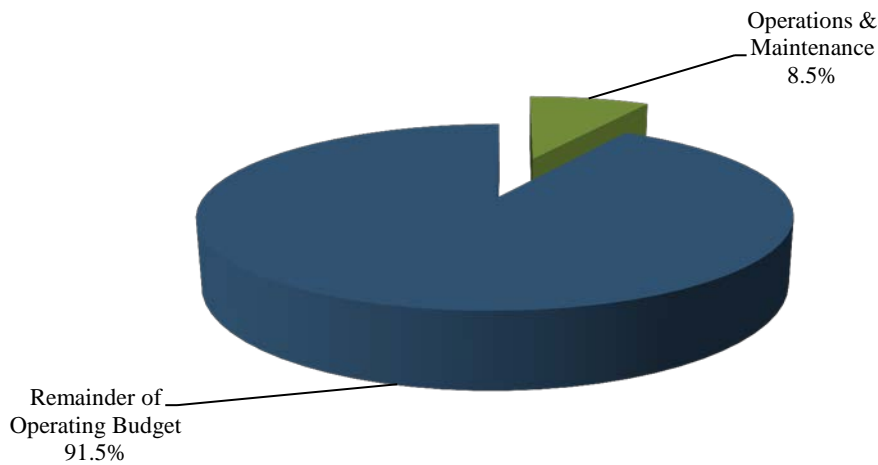
CODE: 50-634000-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1160	Trades Salaries	358,064	373,314	373,314	373,314
1595	Overtime	4,926	0	0	4,500
1625	Stipends	3,000	0	0	0
	Subtotal	365,990	373,314	373,314	377,814
EMPLOYEE BENEFITS					
2100	FICA	26,823	28,559	28,559	28,903
2200	VRS Retirement	41,758	32,852	32,852	32,852
2300	Health Insurance	86,982	84,764	84,764	79,929
2400	Group Life Insurance	4,281	4,629	4,629	4,442
2800	Other Benefits	2,449	2,449	2,449	2,449
	Subtotal	162,293	153,253	153,253	148,575
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	29,672	19,500	19,500	19,500
	Subtotal	29,672	19,500	19,500	19,500
MATERIALS/SUPPLIES					
6009	Vehicle Maintenance, Tires, Tubes	277,645	180,000	180,000	280,000
6990	Miscellaneous Materials & Supplies	2,337	1,500	1,500	1,500
	Subtotal	279,982	181,500	181,500	281,500
EQUIPMENT					
8102	Veh Maint, Machine/Tools	3,629	4,000	4,000	4,000
8502	Bus Replacement	280,560	226,860	226,860	626,860
8552	Vehicle Replacement	59,375	0	0	0
	Subtotal	343,564	230,860	230,860	630,860
	TOTAL	1,181,501	958,427	958,427	1,458,249

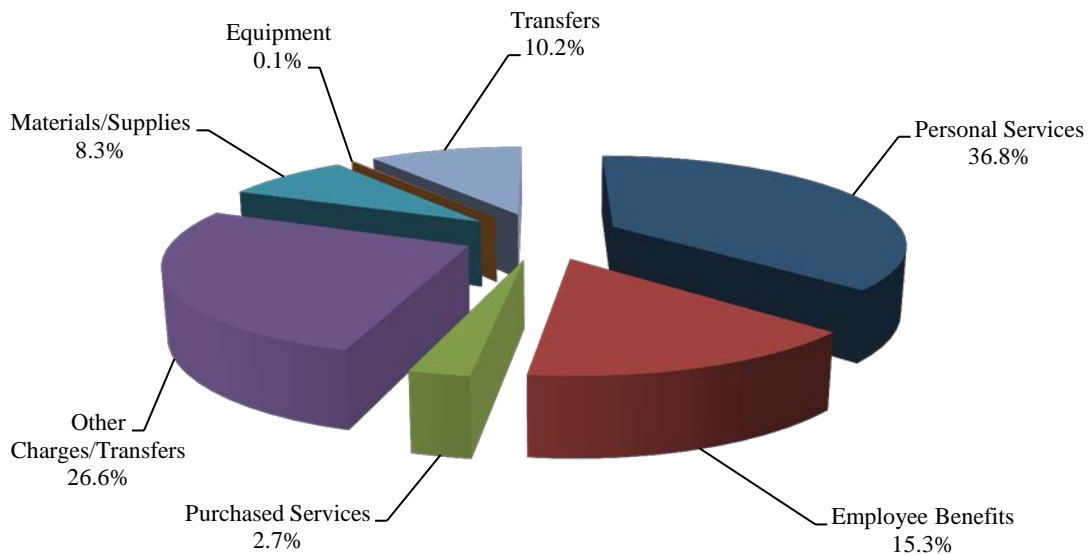
The Operations and Maintenance category of the budget provides for activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities, and replacement of facility equipment.

The Operations and Maintenance category comprises 8.5% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 52% of the Operations and Maintenance category budget is directed towards compensation of staff (Personal Services 36.8% plus Employee Benefits 15.3%). The remaining 47.9% covers such items as maintenance vehicle costs, utilities, purchased services, maintenance supplies and equipment. The Operations and Maintenance category reflects a decrease of \$110,219 or 1% (from \$11,194,449 in FY15E to \$11,084,230 in FY16). The charts below and on the next page depict this information.

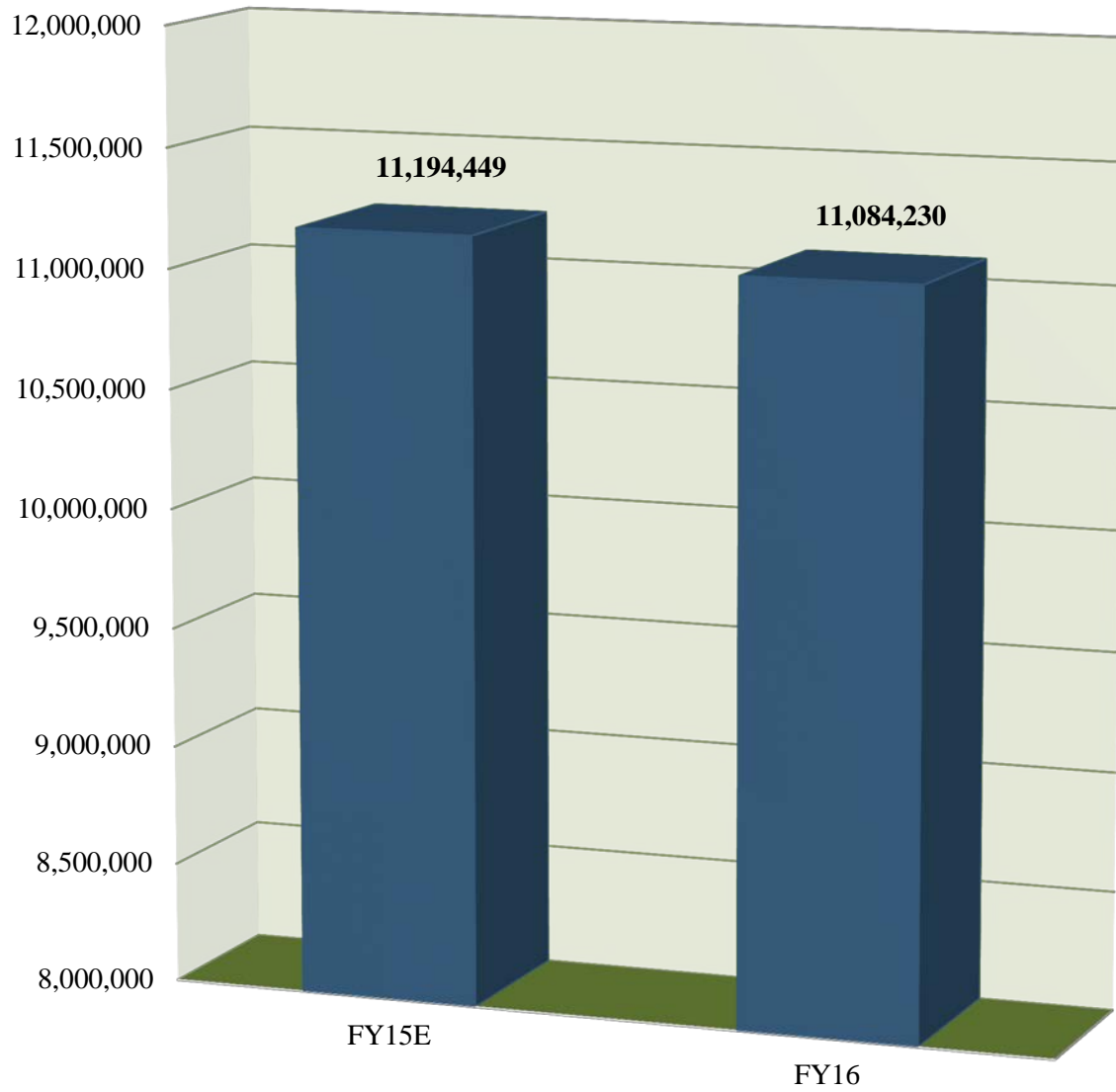
Operations & Maintenance Category as a Percent of Operating Budget for FY2016



Operations & Maintenance Category by Major Object for FY2016



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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
Technical	1	1	1	1
Clerical	1	1	1	1

CODE: 50-641000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1143	Technical Salaries	96,317	100,124	100,124	100,306
1150	Office Clerical	32,049	36,221	36,221	39,451
1595	Overtime	268	0	0	0
	Subtotal	128,634	136,345	136,345	139,757
EMPLOYEE BENEFITS					
2100	FICA	9,496	10,430	10,430	10,691
2200	VRS Retirement	19,026	22,742	22,742	22,655
2300	Health Insurance	20,444	25,690	16,898	15,934
2400	Group Life Insurance	2,179	1,691	1,691	1,663
2800	Other Benefits	413	413	413	413
	Subtotal	51,558	60,966	52,174	51,356
OTHER CHARGES					
5506	Employee Development	1,320	2,152	2,152	2,152
	Subtotal	1,320	2,152	2,152	2,152
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,078	1,500	1,500	1,500
	Subtotal	1,078	1,500	1,500	1,500
TOTAL		182,590	200,963	192,171	194,765

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
Trades	19	19	19	19
Custodial (49 at 12 months/45.5 at 10 months)	94.5	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	208,751	253,339	253,339	255,643
1160	Trades Salaries	825,016	1,010,096	1,010,096	972,418
1161	Summer Trades	35,613	37,330	37,330	37,330
1191	Custodial Salaries	2,004,449	2,311,881	2,311,881	2,156,781
1195	Custodial Salaries - Contracted	0	20,924	20,924	20,924
1595	Overtime	202,101	96,900	96,900	202,000
1998	Personal Leave/Retirement	0	12,360	12,360	12,360
	Subtotal	3,275,930	3,742,830	3,742,830	3,657,456

EMPLOYEE BENEFITS

2100	FICA	240,416	286,326	286,326	279,795
2200	VRS Retirement	318,547	319,754	319,754	302,992
2300	Health Insurance	834,317	800,610	838,488	790,666
2400	Group Life Insurance	38,396	52,556	52,556	48,473
2500	VRS Hybrid Disability Insurance	301	0	0	0
2600	Unemployment Compensation	4,013	0	0	0
2700	ICMA RC Hybrid-DC	516	0	0	0
2800	Other Benefits	69,865	120,365	120,365	93,531
	Subtotal	1,506,371	1,579,611	1,617,489	1,515,457

PURCHASED SERVICES

3310	Repair and Maintenance	112,819	166,497	166,497	166,497
3340	Bldg Svc, Contract Maintenance/Other	84,029	70,350	70,350	70,350
3350	Contractual AV	3,209	3,000	3,000	3,000
3600	Advertising	450	0	0	0
3900	Miscellaneous Contractual Services	879,610	52,320	52,320	52,320
	Subtotal	1,080,117	292,167	292,167	292,167

OTHER CHARGES

5101	Electric Current	1,565,247	1,670,000	1,670,000	1,745,000
5103	Water	99,714	120,000	120,000	120,000
5104	Sewage	135,478	135,000	135,000	135,000
5106	Solid Waste	115,463	120,000	120,000	120,000
5107	Fuel	55,234	115,000	115,000	115,000
5120	Laundry Service	14,471	12,000	12,000	12,000
5121	Uniform Rental	9,823	28,000	28,000	28,000
5130	Bldg Svc, Repairs - Bldg/GR	44,230	113,750	113,750	113,750
5201	Postage	56,379	64,101	64,101	64,101
5308	Insurance/Bonds	222,360	264,371	264,371	264,371
5401	Lease Copy Machine	292,599	223,200	223,200	223,200
5504	Travel	1,122	1,500	1,500	1,500
5506	Employee Development	3,524	6,053	6,053	6,053
	Subtotal	2,615,644	2,872,975	2,872,975	2,947,975

MATERIALS/SUPPLIES					
6005	Janitorial Supplies	465,098	300,000	300,000	300,000
6013	Bldg Svc, A/V Supplies	9,515	10,900	10,900	10,900
6014	Stadium Supplies	16,850	9,500	9,500	9,500
6015	Bldg Svc, Heat & A/C Supplies	84,360	73,125	73,125	73,125
6016	Bldg Svc, Electrical Supplies	78,494	61,262	61,262	61,262
6017	Bldg Svc, Plumbing Supplies	89,742	45,000	45,000	45,000
6018	Bldg Svc, Painting Supplies	15,501	10,000	10,000	10,000
6019	Bldg Svc, Carpentry Supplies	81,723	70,000	70,000	70,000
6021	Safety Materials and Supplies	7,977	15,450	15,450	15,450
6022	Preventive Maintenance Supplies	14,877	80,000	80,000	80,000
6023	Pest Control	3,756	25,000	25,000	25,000
6990	Miscellaneous Materials & Supplies	28,984	19,000	19,000	19,000
	Subtotal	896,877	719,237	719,237	719,237
EQUIPMENT					
8911	Furniture/Equipment-Additional	0	2,000	2,000	2,000
8921	Furniture/Equipment-Replacement	12,767	3,000	3,000	3,000
	Subtotal	12,767	5,000	5,000	5,000
	TOTAL	9,387,706	9,211,820	9,249,698	9,137,292

GROUNDS SERVICES

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

PERSONNEL

	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
N/A	0	0	0	0

CODE: 50-643000-000

ACCT# DESCRIPTION

TRANSFERS					
9301	Transfer to County-Grounds Services	1,121,365	1,134,650	1,134,650	1,134,650
9310	Year End Reversion To General Fund	289,523	0	0	0
	Subtotal	1,410,888	1,134,650	1,134,650	1,134,650
	TOTAL	1,410,888	1,134,650	1,134,650	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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 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	55,010	58,808	58,808	56,149
1595	Overtime	1,720	0	0	2,659
1625	Stipends	600	0	0	0
	Subtotal	57,330	58,808	58,808	58,808
EMPLOYEE BENEFITS					
2100	FICA	4,102	4,499	4,499	4,499
2200	VRS Retirement	6,000	5,175	5,175	4,941
2300	Health Insurance	16,666	16,241	16,542	15,599
2400	Group Life Insurance	658	729	729	668
2800	Other Benefits	178	178	178	178
	Subtotal	27,604	26,822	27,123	25,885
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	12,184	11,000	11,000	11,000
	Subtotal	12,184	11,000	11,000	11,000
MATERIALS/SUPPLIES					
6008	Gas, Diesel, Oil & Grease	100,335	140,759	140,759	140,759
6009	Vehicle Maintenance, Tires, Tubes	49,329	51,000	51,000	51,000
6990	Miscellaneous Materials & Supplies	250	3,000	3,000	3,000
	Subtotal	149,914	194,759	194,759	194,759
EQUIPMENT					
8101	Veh Svc, Machine Tools, Res	1,638	4,000	4,000	4,000
	Subtotal	1,638	4,000	4,000	4,000
	TOTAL	248,670	295,389	295,690	294,452

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Trades	4	4	4	4
Technical	1	1	1	1
Clerical	1	1	1	1

CODE: 50-647000-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

1143	Technical Salaries	40,613	42,367	42,367	41,465
1150	Office Clerical	28,833	29,973	29,973	30,322
1160	Trades Salaries	122,554	140,266	140,266	142,456
1595	Overtime	1,841	0	0	2,500
	Subtotal	193,841	212,606	212,606	216,743

EMPLOYEE BENEFITS

2100	FICA	14,184	16,264	16,264	16,581
2200	VRS Retirement	23,666	35,463	35,463	34,729
2300	Health Insurance	51,159	55,873	49,126	46,324
2400	Group Life Insurance	2,584	2,636	2,636	2,549
2800	Other Benefits	645	645	645	645
	Subtotal	92,238	110,881	104,134	100,828

MATERIALS/SUPPLIES

6990	Miscellaneous Materials & Supplies	638	1,000	1,000	1,000
	Subtotal	638	1,000	1,000	1,000

EQUIPMENT

8911	Furniture/Equipment-Additional	0	4,000	4,000	4,000
8921	Furniture/Equipment-Replacement	0	500	500	500
	Subtotal	0	4,500	4,500	4,500

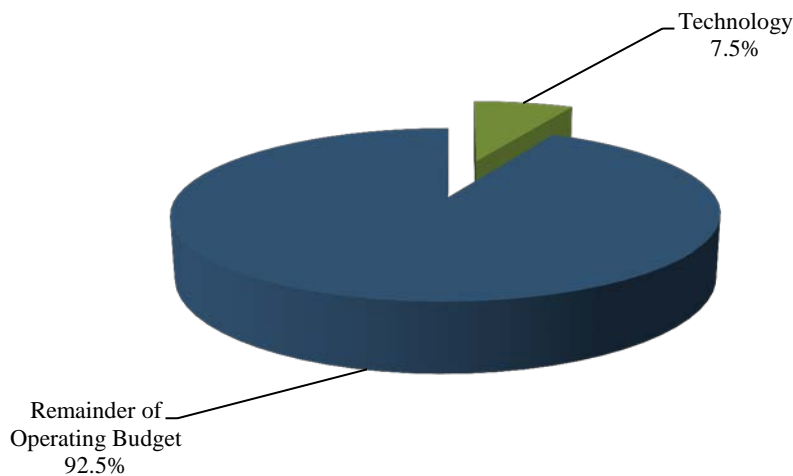
TOTAL

		286,717	328,987	322,240	323,071
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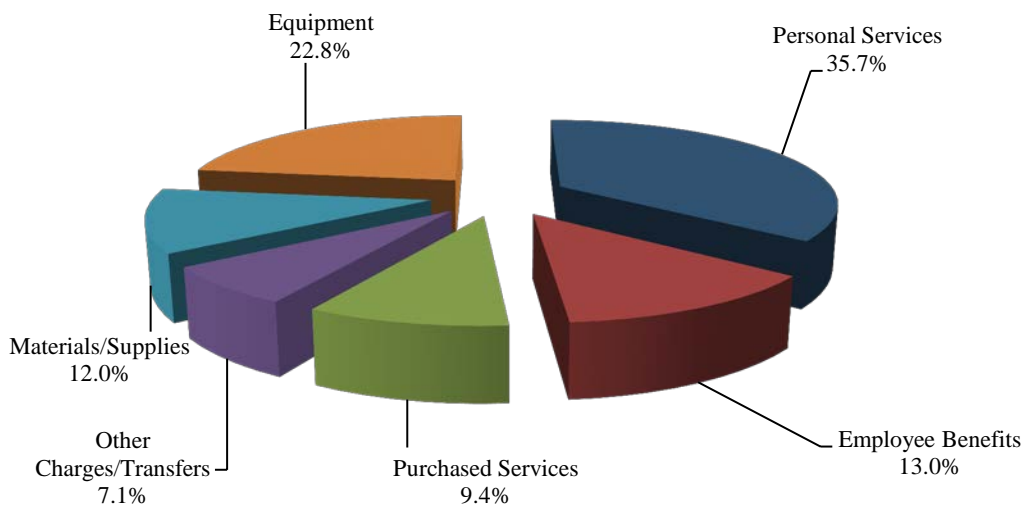
The Technology category of the budget encompasses technology for classroom instruction, instructional support, administration and operations and maintenance. During the 2008 General Assembly session the state approved a new technology category classification for local school division budgets to be effective 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 7.5% of the total Operating Budget. Approximately 53% percent of the Technology category budget is directed towards compensation of staff (Personal Services 35.7% plus Employee Benefits 13%). The remaining 51.3% covers such items as equipment, materials and supplies and purchased services. The Technology category budget reflects an increase of 600,373 or 6.5% (from \$9,200,188 in FY15E to \$9,800,561 in FY16). The charts below and on the next page depict this information.

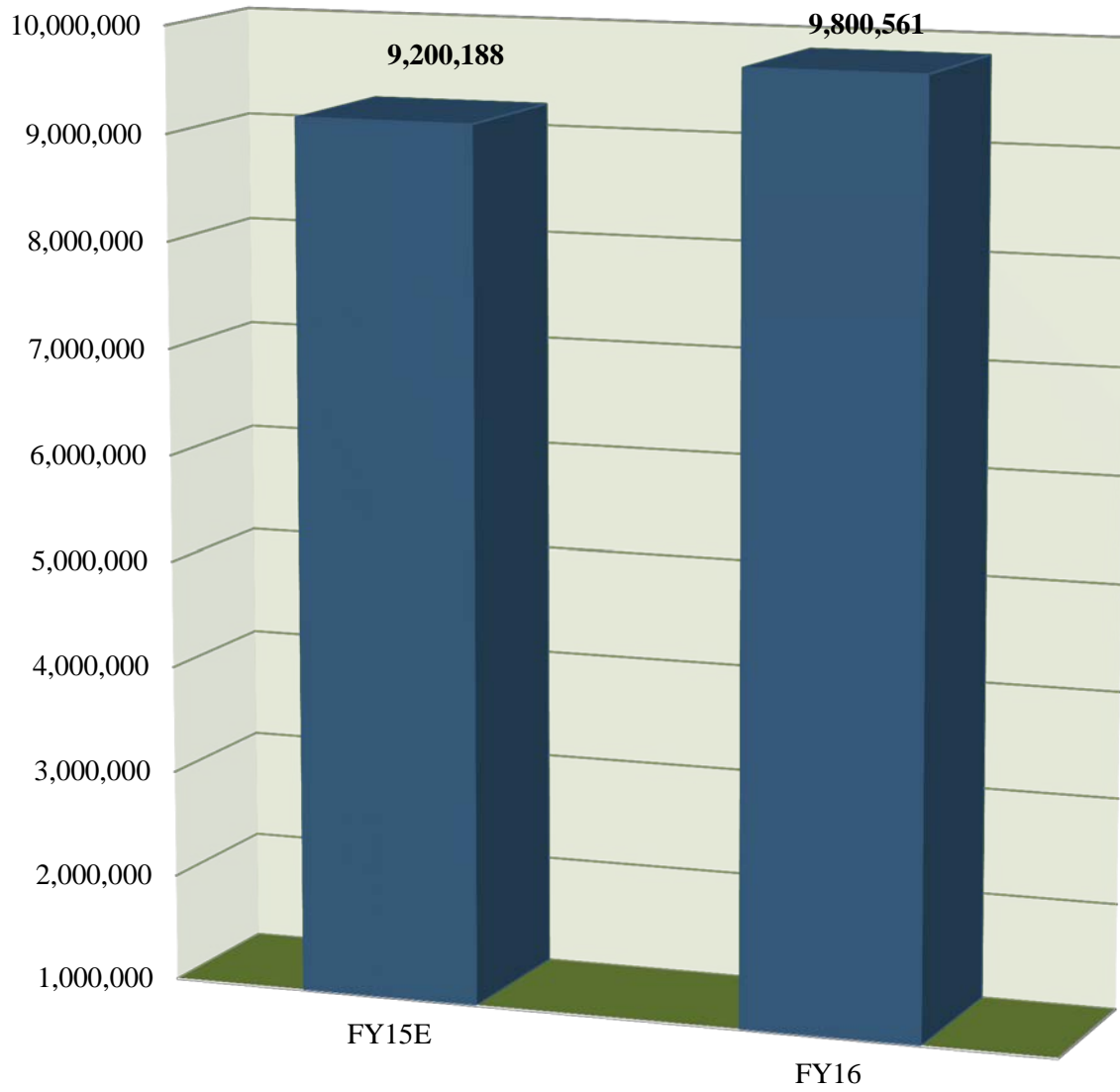
Technology Category as a Percent of Operating Budget for FY2016



Technology Category by Major Object for FY2016



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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
Teachers	17	17	17	17

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

PERSONAL SERVICES					
1121	Teacher Salaries	950,026	1,204,005	1,204,005	1,204,005
1500	Substitute Salaries	0	900	900	20,000
	Subtotal	950,026	1,204,905	1,204,905	1,224,005
EMPLOYEE BENEFITS					
2100	FICA	71,250	92,176	92,176	93,676
2200	VRS Retirement	125,725	200,828	200,828	195,169
2300	Health Insurance	123,986	118,438	122,580	115,589
2400	Group Life Insurance	10,282	14,930	14,930	14,328
2800	Other Benefits	3,709	3,709	3,709	3,709
	Subtotal	334,952	430,081	434,223	422,471
PURCHASED SERVICES					
3340	Bldg Svc, Contract Maintenance/Other	88,974	173,400	173,400	81,620
3900	Miscellaneous Contractual Services	32,158	25,970	25,970	25,000
	Subtotal	121,132	199,370	199,370	106,620
OTHER CHARGES					
5506	Employee Development	0	1,748	1,748	1,748
	Subtotal	0	1,748	1,748	1,748
MATERIALS/SUPPLIES					
6030	Textbooks	0	750	750	750
6800	Technology-Software	907,730	915,976	915,976	960,180
6810	Technology Consumables	152,161	165,679	165,679	166,615
6900	Other Educational Supplies	4,102	11,320	11,320	2,400
6910	Other Educational/Supplies	3,588	0	0	0
	Subtotal	1,067,581	1,093,725	1,093,725	1,129,945
EQUIPMENT					
8800	Technology-Hardware Replacement	1,476,561	495,474	495,474	1,293,413
8805	Technology-Hardware Additions	772,892	796,159	796,159	745,689
8810	Technology-Infrastructure Replacement	1,795	2,000	2,000	2,000
8911	Furniture/Equipment-Additional	915	2,000	2,000	2,000
	Subtotal	2,252,163	1,295,633	1,295,633	2,043,102
	TOTAL	4,725,854	4,225,462	4,229,604	4,927,891

TECHNOLOGY - INSTRUCTIONAL SUPPORT

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

PERSONNEL

	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Technical	22	22	22	22
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CODE: 50-682000-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

1143	Technical Salaries	1,188,480	1,367,531	1,367,531	1,342,156
1153	Interns	29,183	0	0	0
1595	Overtime	1,969	0	0	2,000
	Subtotal	1,219,632	1,367,531	1,367,531	1,344,156

EMPLOYEE BENEFITS

2100	FICA	91,561	104,616	104,616	102,828
2200	VRS Retirement	171,437	228,104	228,104	217,563
2300	Health Insurance	143,701	151,794	143,851	135,647
2400	Group Life Insurance	14,156	16,957	16,957	15,972
2500	VRS Hybrid Disability Insurance	23	0	0	0
2600	Unemployment Compensation	680	0	0	0
2700	ICMA RC Hybrid-DC	78	0	0	0
2800	Other Benefits	3,936	3,936	3,936	3,936
	Subtotal	425,572	505,407	497,464	475,946

OTHER CHARGES

5504	Travel	509	2,160	2,160	2,160
	Subtotal	509	2,160	2,160	2,160

MATERIALS/SUPPLIES

6800	Technology-Software	111,471	11,732	11,732	11,700
	Subtotal	111,471	11,732	11,732	11,700

EQUIPMENT

8805	Technology-Hardware Additions	845	1,000	1,000	1,000
	Subtotal	845	1,000	1,000	1,000

TOTAL

		1,758,029	1,887,830	1,879,887	1,834,962
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TECHNOLOGY - ADMINISTRATION

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

PERSONNEL

	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 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	116,014	120,599	120,599	120,819
1143	Technical Salaries	526,157	606,592	606,592	586,467
1150	Office Clerical	47,213	45,136	45,136	30,075
1595	Overtime	237	0	0	250
	Subtotal	689,621	772,327	772,327	737,611

EMPLOYEE BENEFITS

2100	FICA	50,838	59,083	59,083	56,427
2200	VRS Retirement	100,687	128,824	128,824	119,526
2300	Health Insurance	112,052	110,187	114,504	107,973
2400	Group Life Insurance	8,116	9,577	9,577	8,775
2800	Other Benefits	2,344	2,344	2,344	2,344
	Subtotal	274,037	310,015	314,332	295,045

OTHER CHARGES

5121	Uniform Rental	1,267	400	400	400
5506	Employee Development	31,849	16,857	16,857	16,857
	Subtotal	33,116	17,257	17,257	17,257

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	3,356	538	538	538
	Subtotal	3,356	538	538	538

EQUIPMENT

8911	Furniture/Equipment-Additional	170	1,300	1,300	1,300
8921	Furniture/Equipment-Replacement	500	6,300	6,300	6,300
	Subtotal	670	7,600	7,600	7,600

TOTAL

		1,000,800	1,107,737	1,112,054	1,058,051
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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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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Technical	3	3	3	3
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CODE: 50-686000-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1143	Technical Salaries	171,949	189,386	189,386	185,661
	Subtotal	171,949	189,386	189,386	185,661
EMPLOYEE BENEFITS					
2100	FICA	12,731	14,492	14,492	14,201
2200	VRS Retirement	23,686	31,593	31,593	30,092
2300	Health Insurance	40,890	39,849	41,515	39,147
2400	Group Life Insurance	1,979	2,347	2,347	2,213
2800	Other Benefits	574	574	574	574
	Subtotal	79,860	88,855	90,521	86,227
PURCHASED SERVICES					
3310	Repair and Maintenance	6,216	20,000	20,000	20,000
3340	Bldg Svc, Contract Maintenance/Other	531,274	671,225	671,225	731,825
3900	Miscellaneous Contractual Services	67,426	55,000	55,000	55,000
	Subtotal	604,916	746,225	746,225	806,825
OTHER CHARGES					
5203	Telephone	166,665	630,000	630,000	667,250
	Subtotal	166,665	630,000	630,000	667,250
MATERIALS/SUPPLIES					
6800	Technology-Software	1,882	15,200	15,200	15,000
6990	Miscellaneous Materials & Supplies	11,004	5,000	5,000	5,000
	Subtotal	12,886	20,200	20,200	20,000
EQUIPMENT					
8800	Technology-Hardware Replacement	81,131	93,969	189,853	95,000
8805	Technology-Hardware Additions	18,102	10,000	10,000	10,000
	Subtotal	99,233	103,969	199,853	105,000
	TOTAL	1,135,509	1,778,635	1,876,185	1,870,963

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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
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N/A	0	0	0	0
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CODE: 50-689050-000**ACCT# DESCRIPTION**

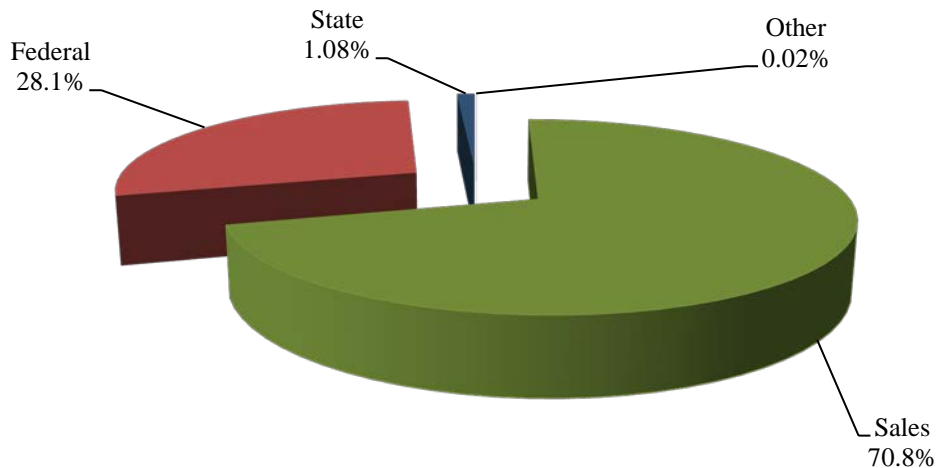
	PERSONAL SERVICES				
1625	Stipends	1,615	1,500	1,500	4,003
	Subtotal	1,615	1,500	1,500	4,003
	EMPLOYEE BENEFITS				
2100	FICA	124	115	115	332
	Subtotal	124	115	115	332
	PURCHASED SERVICES				
3860	Contractual-New Horizons	1,296	0	0	0
3900	Miscellaneous Contractual Services	1,028	5,000	5,000	6,000
	Subtotal	2,324	5,000	5,000	6,000
	OTHER CHARGES				
5504	Travel	871	2,777	2,777	1,000
5506	Employee Development	9,703	6,000	6,000	5,000
5580	Pupil Transportation	5,590	3,020	3,020	3,000
	Subtotal	16,164	11,797	11,797	9,000
	MATERIALS/SUPPLIES				
6030	Textbooks	0	0	0	10,000
	Subtotal	0	0	0	10,000
	EQUIPMENT				
8800	Technology-Hardware Replacement	82,356	84,046	84,046	79,359
	Subtotal	82,356	84,046	84,046	79,359
	TOTAL	102,583	102,458	102,458	108,694

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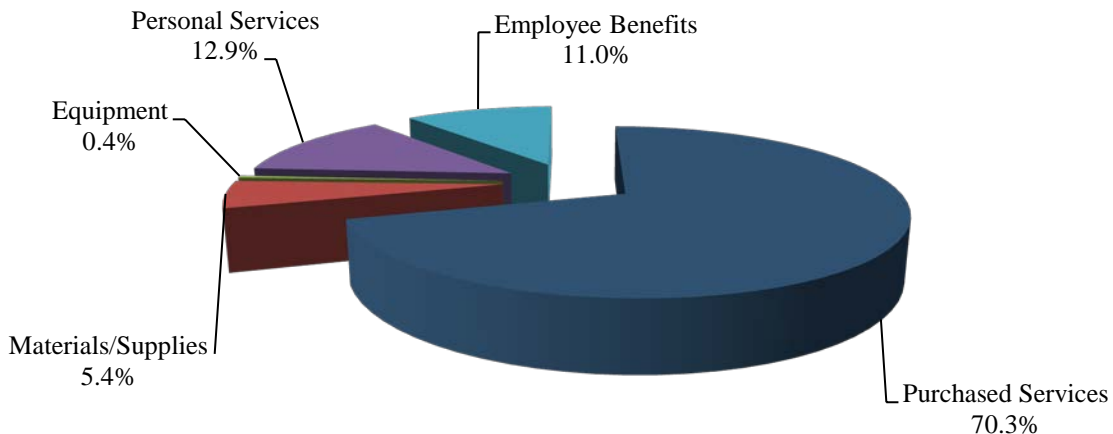
**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2016**

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, 28.1%, is federal funding for free and reduced lunches. As compared to FY15E, the Food Service budget is remaining the same as the previous year (\$4,961,984 in FY15E to \$4,961,984 in FY16). 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 FY15 breakfast and lunch prices were increased by 10 cents each due to the increased cost of food and the requirements of the Healthy, Hunger Free Kids Act. This year is the eleventh 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.

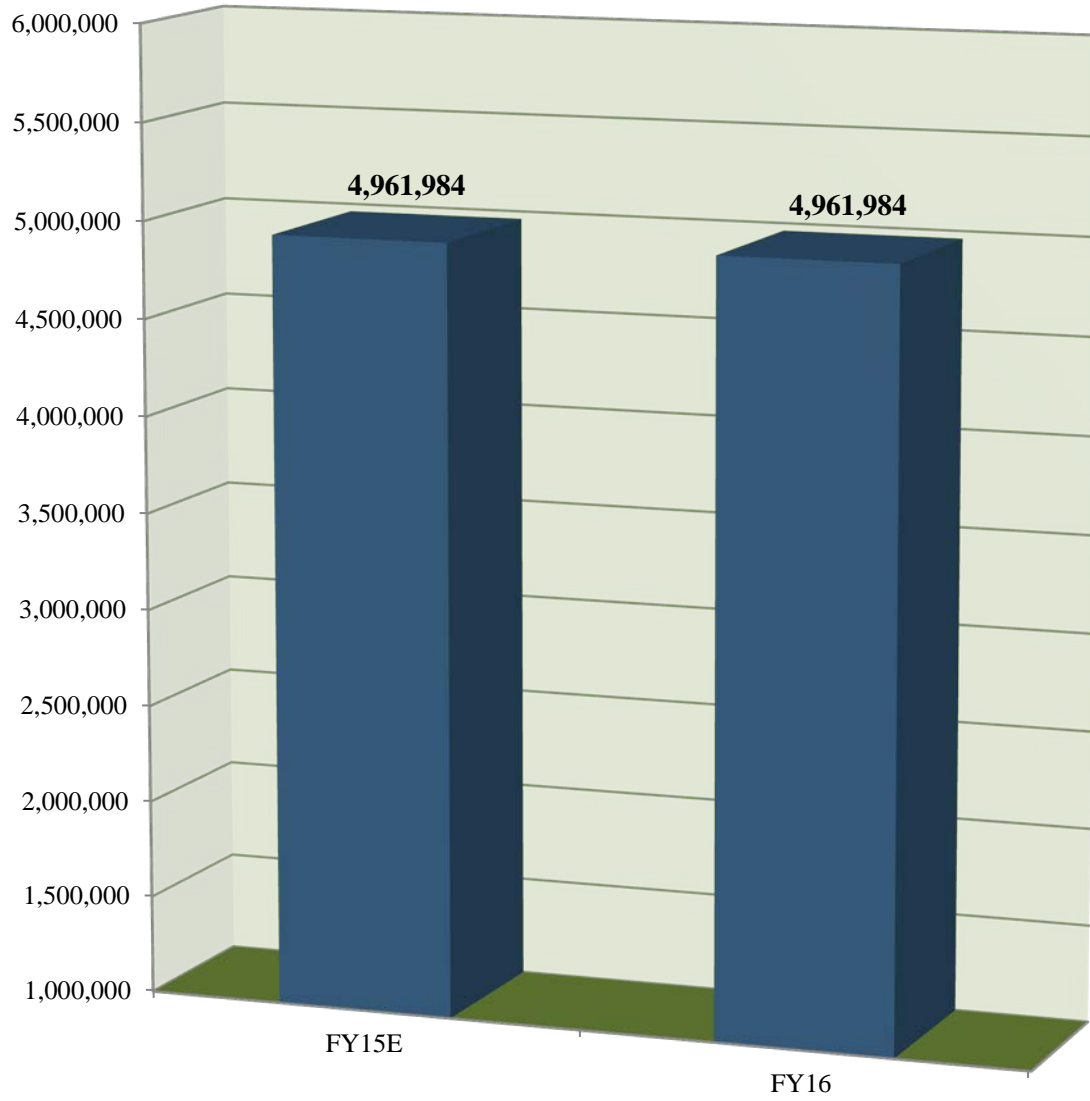
Revenue by Source – FY2016



Expenditures by Major Object – FY2016



**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
BUDGET COMPARISON**



**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2016**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/14		\$458,168
PROJECTED FY 2015 REVENUES	4,961,984	
PROJECTED FY 2015 EXPENDITURES	<u>4,961,984</u>	0
PROJECTED FY 2016 REVENUES	4,961,984	
PROJECTED FY 2016 EXPENDITURES	<u>4,961,984</u>	0
BUDGETED FUND BALANCE 6/30/16		<u><u>\$458,168</u></u>

**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2016**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 53**

SCHOOL FOOD SERVICE

ACCT #	DESCRIPTION	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
	REVENUE-LOCAL SOURCES				
30315-1010	INTEREST ON DEPOSITS	367	5,000	5,000	1,000
	CHARGES FOR SERVICES				
30316-7500	CAFETERIA SALES	1,964,815	3,489,988	3,489,988	3,514,624
30316-7530	ARAMARK REIMBURSEMENT	93,431	0	0	0
30316-7540	SODEXO BUYOUT	198,772	0	0	0
	REVENUE COMMONWEALTH				
30324-2500	SCHOOL FOOD PROGRAM-LUNCH	40,316	47,923	47,923	40,316
30324-2510	SCHOOL FOOD PROGRAM-BREAKFAST	13,182	11,073	11,073	14,044
	REVENUE-FEDERAL				
30333-2130	SCHOOL FOOD PRGM/USDA	928,480	952,000	952,000	952,000
30333-2131	SCHOOL FOOD - BREAKFAST PGM	168,167	156,000	156,000	170,000
30333-2132	USDA DONATED FOODS	259,090	300,000	300,000	270,000
	TOTAL FOOD SERVICE FUND	3,666,620	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 2014 ACTUAL	FY 2015 BUDGET	FY 2015 EXPECTED	FY 2016 BUDGET
Technical	0.5	0.5	0.5	0.5
Food Service Personnel	28.66	28.66	26.66	26.66

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

1143	Technical Salaries	16,176	25,633	25,633	25,633
1193	Food Services Salaries	449,480	611,242	611,242	601,242
1595	Overtime	5,586	10,600	10,600	10,600
	Subtotal	471,242	647,475	647,475	637,475

EMPLOYEE BENEFITS

2100	FICA	32,315	46,760	46,760	36,760
2200	VRS Retirement	49,594	71,148	71,148	71,148
2300	Health Insurance	248,726	404,421	404,421	404,421
2400	Group Life Insurance	7,433	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	342,068	552,482	552,482	542,482

PURCHASED SERVICES

3310	Repair and Maintenance	0	14,750	14,750	14,750
3340	Bldg Svc, Contract Maintenance/Other	13,669	39,780	39,780	39,780
3900	Miscellaneous Contractual Services	240	7,950	7,950	7,950
3910	Administrative Fee-Sodexo	156,925	265,522	265,522	265,522
3920	Management Fee-Sodexo	41,847	81,472	81,472	81,472
3935	Personal Svc-Sodexo	701,137	950,000	950,000	950,000
3940	Benefits-Sodexo	159,757	185,300	185,300	185,300
3945	Emp. Develop-Sodexo	0	3,150	3,150	3,150
3950	New Hires-Sodexo	630	3,850	3,850	3,850
3955	Supplies-Sodexo	103,428	255,400	255,400	255,400
3960	Food-Sodexo	1,097,019	1,639,165	1,639,165	1,639,165
3965	Capital Outlay-Sodexo	0	17,038	17,038	17,038
3970	Other Chrgs.- Sodexo	141,165	26,650	26,650	26,650
	Subtotal	2,415,817	3,490,027	3,490,027	3,490,027

OTHER CHARGES

5504	Travel	166	5,000	5,000	5,000
5506	Employee Development	0	5,000	5,000	5,000
	Subtotal	166	10,000	10,000	10,000

MATERIALS/SUPPLIES					
6002	Food Supplies	28,744	0	0	0
6995	USDA Commodities	259,090	250,000	250,000	270,000
	Subtotal	287,834	250,000	250,000	270,000
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		3,517,127	4,961,984	4,961,984	4,961,984

**FY 16 SCHOOL OPERATING BUDGET
SUPERINTENDENT PROPOSED EXPENDITURE ADJUSTMENTS**

Major Changes Only

Analysis assumes the FY15 Original School Operating Budget as the base

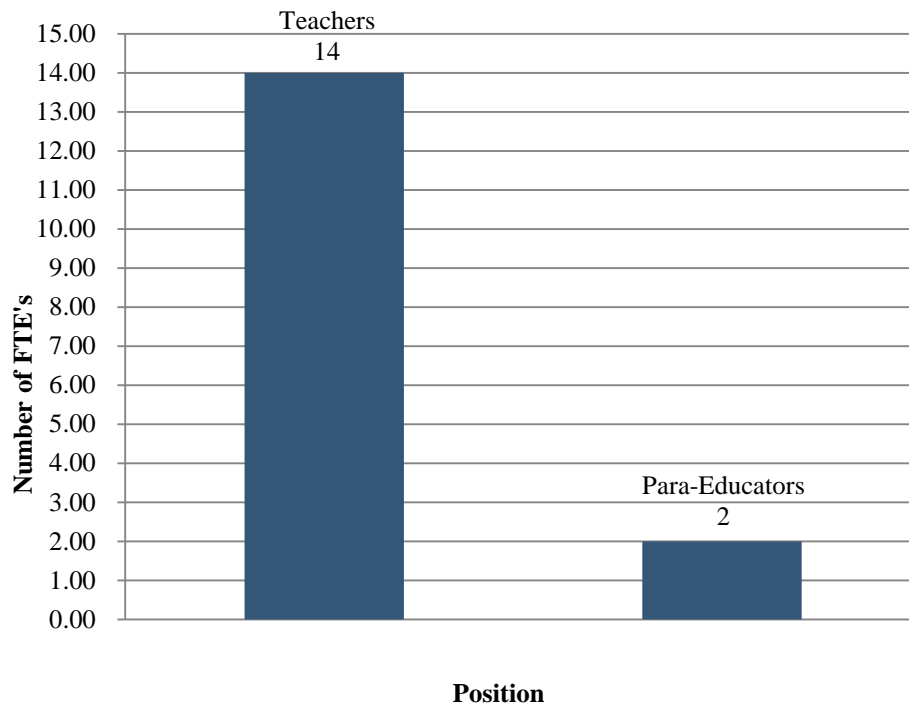
EXPENDITURES

	Increase/(Decrease)
Operations	
Replacement buses (4)	400,000
Vehicle parts and supplies	100,000
IT - replace storage networks-virtual environment	350,000
IT - replace servers for virtual environment	350,000
IT - replace netscaler equipment - used for Internet access	100,000
Change in cost sharing for YFPE secretarial services	
YFPE percentage drops from 47% to 25%	13,000
Rate increase from VA Power	75,000
Instruction	
Special Ed teachers - 2 FTEs	102,000
VHS - teacher stipends/course development	12,000
Textbooks - 13 year adoption cycle	50,000
New Horizons Regional Education Center	65,000
Student testing materials	5,550
Additional Enrollment (250 students):	
Regular Ed. Teachers - 4 (here now) plus 4 FTEs = Total 8	408,000
Special Ed. Teachers - 4 (here now)	204,000
Regular Ed. Para Educators - 2 FTEs	34,000
Materials and supplies per allocation	20,000
Health insurance - reduce rates 3.6% - employer share savings	(699,600)
Dental insurance (pass 100% of increase to employee)	Pass increase
(DeltaCare Plan only S\$1, S/P\$2, S/C\$2, F\$3 increase per month)	to EE
Employer cost of shifting 1% VRS to employees	150,000
Cover employee payroll cost for 1% VRS shift (0.1%)	76,000
One step for eligible staff	
Licensed staff (avg 1.4%)	725,000
Non-licensed staff (avg 2%)	525,000
One restored step for eligible staff	
Licensed staff (avg 1.046%)	506,000
Non-licensed staff (avg 1.04%)	402,000
Market Adjustment	
Licensed staff 0.6%	291,000
County shared service - high school resource officers	5,691
County shared service - video services	3,110
Reduced Defined Benefit Plan contribution	(26,834)
Attrition savings	(1,200,000)
VRS rate savings proposed by Governor	(282,098)

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2016**

This bar graph depicts the staff additions/reductions by job classification for fiscal year 2016.

**Fiscal Year 2016 Staff FTE Position Changes
by Job Classification**



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2016**

STUDENT FEES

		2011-12	2012-13	2013-14	2014-15	2015-16
1	Instrument Rental	\$25	\$30	\$30	\$30	\$30
2	Vocational Courses	10	15	15	15	15
	Semester	5	7.50	7.50	7.50	7.50
3	Art Courses	10	15	15	15	15
	Semester	5	7.50	7.50	7.50	7.50
	9 weeks	3.75	5	5	5	5
4	Band Uniforms (High School)	15	20	20	20	20
5	Computer Courses (Full Year)	10	15	15	15	15
6	Drama	10	15	15	15	15
	Semester	5	7.50	7.50	7.50	7.50
	9 weeks	3.75	5	5	5	5
7	Parking Fee	100	100	100	100	100
8	Athletic Fees					
	Middle School	-	50	50	50	50
	High School	-	60	60	60	60

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2016**

STUDENT FEES

SUMMER SCHOOL		2011-12	2012-13	2013-14	2014-15	2015-16
1	High School Course:					
	Local Residents	\$450	\$450	\$450	\$450	\$450
	Non-Residents	\$500	\$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 2016**

**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 2016**

**School Facility Fee Schedule
(continued)**

Custodial Services

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

Lighting and Sound

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

Rehearsal

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

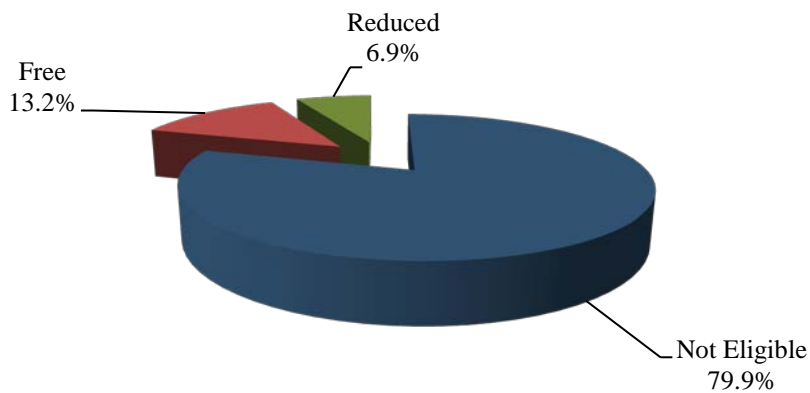
Number of Students Receiving Free or Reduced Lunch

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

School Year: 2014-2015 - Month of February

	Free	Reduced	Total	Enrollment	%
Bethel Manor Elementary	132	169	301	646	46.59%
Coventry Elementary	58	31	89	610	14.59%
Dare Elementary	45	25	70	417	16.79%
Grafton Bethel Elementary	76	27	103	621	16.59%
Magruder Elementary	142	61	203	648	31.33%
Mount Vernon Elementary	31	19	50	538	9.29%
Seaford Elementary	48	23	71	471	15.07%
Tabb Elementary	65	43	108	683	15.81%
Waller Mill Elementary	37	12	49	290	16.90%
Yorktown Elementary	216	78	294	678	43.36%
Total	850	488	1,338	5,602	23.88%
Grafton Middle	90	44	134	870	15.40%
Queens Lake Middle	96	42	138	457	30.20%
Tabb Middle	89	81	170	920	18.48%
Yorktown Middle	147	40	187	775	24.13%
Total	422	207	629	3,022	20.81%
Bruton High	109	42	151	589	25.64%
Grafton High	75	46	121	1,188	10.19%
Tabb High	83	53	136	1,155	11.77%
York High	136	41	177	1,097	16.13%
York River Academy	12	3	15	80	18.75%
Total	415	185	600	4,109	14.60%
Division Total	1,687	880	2,567	12,733	20.16%

Students Receiving Free or Reduced Lunch



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2016**

**ALL 19 YORK COUNTY SCHOOL DIVISION SCHOOLS MET OR EXCEEDED ALL STATE
BENCHMARKS FOR ACCREDITATION AND ARE FULLY ACCREDITED**

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

Bruton High
Grafton High
Tabb High
York High

York River Academy

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

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

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.