

The York County School Division

Yorktown, Virginia 23692



Fiscal Year 2017 Approved Annual Budget

July 1, 2016 – June 30, 2017

yorkcountyschools.org

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INTRODUCTION

York County School Division

FY 2017 BUDGET

(Fiscal Year July 1, 2016 – June 30, 2017)

School Board Members

Robert W. George, D.D.S., Chair
District V

Barbara S. Haywood, Vice Chair
District I

Cindy Kirschke
District II

Todd H. Mathes
District IV

Mark A. Medford
District III

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

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

James E. Carroll, Ed.D.
Chief Human Resources Officer

Karen L. Wood
Budget and Financial Supervisor

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June 29, 2016

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

Dear School Board Members:

Presented herein is the fiscal year 2016-2017 (FY17) budget for the York County School Division. The School Board approved this budget on May 23, 2016. Overall, the FY17 Approved Operating Budget totals \$131,581,111, representing a 1.5% increase over the FY16 Expected Budget. The approved budget was based on a projected average daily membership (ADM) in FY17 of 12,620 students, 98 students more than the FY16 actual ADM of 12,522 and 50 students less than the FY16 budgeted amount of 12,670.

Historical and Current Economic Conditions and Projected Revenue

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

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

In FY15, public education K-12 funding from the state showed some improvement. State funds increased in FY15, the first year of the new biennium, by \$2,950,531 or 5.2%. A major portion (approximately \$816,000) of that increase was required to help cover a portion of the \$1.9 million state mandated increase in the retirement contribution. The remaining state revenue increase was attributable to re-benchmarking of the Standards of Quality's (SOQ's), a projected increase of 190 students and a minor reduction in the LCI.

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

FY16, the second year of the state biennium, continued to show improvement in state funding. State funds were projected to increase by \$1,513,431 or 2.5%. A major portion (approximately \$1,000,000) was the result of a projected increase in budgeted enrollment of 250 students and sales tax revenue.

At the local level, the FY16 School Board proposed budget sought an additional \$1,032,848 million from the County, which represented a 2.1% increase in the County contribution. The additional funds would not have restored all of the cuts of recent years. The Board of Supervisors approved their budget on May 5, 2015 and reduced the School Board's requested increase by \$671,848. The adjustments the School Board made to accommodate the shortfall were: (1) cut \$405,824 needed to maintain the basic technology infrastructure, (2) cut \$281,024 from the bus replacement account. The largest new expenditure in the budget was an investment of more than \$2.6 million in staff compensation.

State revenue projected for FY17, the first year of the new state biennium, showed continued signs of improvement as compared to recent years. State revenue increased by \$2.4 million or 3.9%. Included in the additional state revenue was an increase in salary for instructional and support positions funded by the state standards of quality.

Federal revenue for FY17 is projected to decrease by \$1,765,842 or 11.3%, primarily due to a \$950,000 reduction in impact aid. The reduction in impact aid is not a result of federal formula changes, but rather one-time impact aid payments received over budget in FY16 that will not be received in FY17 and beyond. There will continue to be some prior year payments in FY17, but not to the extent of those received in FY16. The overage in FY16, estimated to be approximately \$4.4 million, will be carried forward to FY17 in the Revenue Stabilization Fund.

The revenue stabilization fund will be used, with the approval of the Board of Supervisors, to gradually reduce the loss of impact aid over the next three to four fiscal years to achieve the new impact aid revenue baseline of approximately \$8.5 million. If impact aid receipts are greater than \$8.5 million in FY17, the excess funds will automatically revert to the revenue stabilization fund. The Board of Supervisors approved the transfer of \$900,000 from the revenue stabilization fund to the school operating budget in FY17 to offset the vast majority of the \$950,000 reduction in budgeted impact aid for FY17.

In addition to the \$900,000 transfer from the revenue stabilization fund, the Board of Supervisor's approved an increase in the local contribution to the school operating budget of \$365,000 for a 0.7% increase over FY16. The School Board had requested an increase of \$1,127,864 or 2.2%. As a result, the School Board was required to reduce the budget by \$762,864.

FY17 Operating Budget Priorities

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

Given the economic environment, staff did not receive a step increase or a market adjustment in four consecutive fiscal years, FY10 through FY13. The FY14 approved budget did include a total 4.2% across the board increase in VRS creditable compensation for all staff covered by the Virginia Retirement System (VRS). Two percent (2%) of the pay adjustment was the result of shifting to the employee 2% of the VRS creditable compensation cost as part of the 5% shift required by the state by July 1, 2016. Another 0.2% was provided to employees to help offset the payroll tax implications of the VRS shift. The remaining 2% increase was the first pay raise to staff in four fiscal years. No step increase was provided to staff in FY14.

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

The FY16 approved budget, also included a 4.1% average increase in VRS Creditable Compensation for staff covered by VRS. The 4.1% average increase was comprised of four elements: a current step for eligible staff, an across-the-board increase, the required VRS 1% shift, and one restored step for staff that have lost five steps. The actual increase for individual staff members varied dependent upon the employee's current step. Therefore, some compensation increases were higher than the 4.1% average and some were lower.

In accommodating the \$762,864 budget shortfall in FY17, every effort was made to protect excellent teaching and learning. Efficient and effective operations are important considerations in maximizing resources available for classroom instruction. Given the fiscal limitations, the School Board worked diligently to make the best budget decisions possible. As part of the FY17 School Board Proposed Budget, over \$1.0 million in reductions were made before requesting additional funds from the County.

Several very positive expenditure improvements were made with the FY17 approved budget. For example, mandated costs were funded. Those mandated costs included (1) VRS rate adjustments of \$334,000, (2) special education staffing requirements \$258,000, and (3) \$153,000 for limited English proficiency teachers. The most significant increased costs, \$1.7 million, relates to additional compensation for staff. This includes a current step for all eligible teachers and support staff plus a market adjustment of 0.6 % for teachers. Some of the other compensation changes made were an increase in the hourly rate for bus drivers, cafeteria managers, summer maintenance workers, homebound teachers and LEP tutors. The daily rate for teacher substitutes was also increased. A 5% increase in employee health insurance drove \$520,000 in additional costs.

Undoubtedly, staff compensation will continue to be an area for improvement in FY17. The School Board anticipates continued focus on licensed compensation in FY17 and beyond to meet their goal of being in the top third of the Hampton Roads comparators and addressing internal equity issues related to scale compression.

Student Performance

Student performance and meeting the state Standards of Learning (SOL) remains the pinnacle of achievement for the York County School Division. Based on spring 2015 SOL test results, the school division continues to be a leader in student performance across the state with 100% of our schools meeting the SOL requirements for full accreditation. School division students consistently exceed the state average on SOL tests and Scholastic Achievement Tests (SAT). The school division also has one of the highest On-Time Graduation Rates in the state, 94.6%, in FY15 (the latest year official data is available from the state). The state average for the same year was 90.5%. In FY16, the Virginia Board of Education recognized Dare Elementary School and Bethel Manor Elementary School as Title I Highly Distinguished Schools for student performance on the SOLs. Bethel Manor Elementary School was also named a National Title I Distinguished School in FY16.

School Board Strategic Plan

The School Board adopted a new strategic plan in January 2013 for implementation in FY14. The plan was developed based upon input received from parents, community members, business leaders, teachers and staff through an online survey, school visits, numerous community forums and meetings with principals and other staff. Included in this budget document are the School Board Strategic Plan and the Fiscal Years 14, 15 and 16 accomplishments related to the goals in the strategic plan.

Efficiency Studies

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

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

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

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

During FY14, an expanded performance measurement system was implemented geared toward further enhancing the school division's efforts to maintain efficient, effective, service-oriented operations that support student achievement. The performance results for the last three fiscal years (FY's 13-15) are included in this budget document.

As a measure of academic efficiency of dollars spent, it is noteworthy that in FY15 (latest year data is available), the York County School Division had the second lowest per pupil expenditure (Suffolk had the lowest) in our comparable group in the Hampton Roads region (includes

Williamsburg/James City County, Virginia Beach, Newport News, Norfolk, Chesapeake, Portsmouth, Hampton, and Suffolk). Using the same comparable group of school divisions, student performance on Standards of Learning (SOL's) tests for the York County School Division was ranked number one. Student performance on SOL's was also well above state averages.

Capital Projects Program

The FY17 approved Capital Improvement Program (CIP) totaled \$9 million. Examples of projects in the CIP are: \$4.05 million for a HVAC (heating, ventilation and air conditioning) renovation at Tabb Elementary, \$2 million for roof repair and replacement at the Grafton Complex, and \$1.05 million for partial roof repair and replacement at Yorktown Elementary. The HVAC work and roof replacement are necessary since those assets have been in service for over 20 years. Also included in the CIP are various smaller projects such as track resurfacing at BHS, repainting of the Grafton Complex and Tabb Middle School.

Closing Comments

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Victor D. Shandor".

Victor D. Shandor, Ed.D.
Division Superintendent

MARK R. WARNER
VIRGINIA



UNITED STATES SENATOR
WASHINGTON, D.C.

April 14, 2016

Dr. Victor D. Shandor
Superintendent
York County Public Schools
302 Dare Road
Yorktown, VA 23692-2716

Dear Dr. Shandor,

I am pleased to extend my warmest congratulations to York County Public Schools upon receiving the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA).

This honor recognizes that your organization's commitment to preparing budget documents of the highest quality has made a lasting impact on the community. As a former Chief Executive Officer of a business, former governor of Virginia, and United States Senator, I know there is a smart way to create budgets and that sensible plans strengthen our economy and create jobs. You are to be commended for enacting the budget guidelines established by the National Advisory Council on State and Local Budgeting and GFOA's best practices on budgeting. I know your organization's work will inspire others to implement the same practices that have enabled you to reach this achievement.

Please accept my best wishes for continued success and progress in the years to come.

Sincerely,

A handwritten signature in blue ink that reads "Mark R. Warner".

MARK R. WARNER
United States Senator

BUDGET AWARDS

Meritorious Budget Award

The Association of School Business Officials International (ASBO) presented the Meritorious Budget Award to the York County School Division for its annual budget for the fiscal year beginning July 1, 2015.

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

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

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

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the York County School Division, Virginia, for the annual budget for the fiscal year beginning July 1, 2015.

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

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



**ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL**

This Meritorious Budget Award is presented to

YORK COUNTY SCHOOL DIVISION

For excellence in the preparation and issuance of its budget
for the Fiscal Year 2015-2016.

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



A handwritten signature in black ink, appearing to read 'M. Pepera', written over a horizontal line.

Mark C. Pepera, MBA, RSBO, SFO
President

A handwritten signature in black ink, appearing to read 'John D. Musso', written over a horizontal line.

John D. Musso, CAE, RSBA
Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**York County School Division
Virginia**

For the Fiscal Year Beginning

July 1, 2015

Executive Director

EXECUTIVE SUMMARY

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

BUDGET PROCESS

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

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

Because school divisions in the Commonwealth of Virginia are fiscally dependent on the local government, after the School Board approves the budget it is forwarded to the Board of Supervisors of the County of York for their consideration. The Board of Supervisors must approve a School Board budget by May 1, 2016. If the Board of Supervisors makes adjustments to the School Board's request, the School Board is required to adjust its budget within the parameters of state law.

For historical reference purposes, the Budget Approach and Challenges for fiscal years 2010 through 2017 are provided below.

FISCAL YEAR 2010 BUDGET APPROACH AND CHALLENGES

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

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

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

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

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

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

EXECUTIVE SUMMARY **(continued)**

FISCAL YEAR 2011 BUDGET APPROACH AND CHALLENGES

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

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

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

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

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

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

FISCAL YEAR 2012 BUDGET APPROACH AND CHALLENGES

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

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

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

EXECUTIVE SUMMARY

(continued)

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

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

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

FISCAL YEAR 2013 BUDGET APPROACH AND CHALLENGES

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

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

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

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

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

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

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

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

EXECUTIVE SUMMARY

(continued)

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

FISCAL YEAR 2014 BUDGET APPROACH AND CHALLENGES

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

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

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

FISCAL YEAR 2015 BUDGET APPROACH AND CHALLENGES

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

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

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

On the expenditure side, one of the top budget priorities of the School Board was to revise compensation in order to make it more competitive so that we can attract and retain a staff that meets our highest expectations. In comparison with our local comparator group of nine school divisions, our teacher pay plans generally rank in the middle third. Aspects of the pay plans rank in the bottom third. The rank of our pay plans contrast greatly with our rankings in

EXECUTIVE SUMMARY

(continued)

terms of student achievement, where we consistently rank in the top third. For example, we rank first in student scores on math and English SOL exams and in graduation rates. We also rank in the top third of our local comparator group in terms of the state's assessment of York County's ability to fund K-12 education, but we spend the fewest dollars per student of any of these divisions.

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

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

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

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

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

EXECUTIVE SUMMARY **(continued)**

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

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

FISCAL YEAR 2016 BUDGET APPROACH AND CHALLENGES

FY16, the second year of the state biennium, continued to show improvement in state funding. State funds were projected to increase by \$1,513,431 or 2.5%. A major portion (approximately \$1,000,000) was the result of a projected increase in budgeted enrollment of 250 students. The state revenue projection for FY16 did include funding for an average salary increase of 1.5% effective August 16, 2015 for instructional and support positions funded by the state standards of quality.

At the local level, the FY16 School Board proposed budget sought an additional \$1,032,848 million from the County, which represented a 2.1% increase in the County contribution. The additional funds would not have restored all of the cuts of recent years. The Board of Supervisors approved their budget on May 5, 2015 and reduced the School Board's requested increase by \$671,848. The adjustments the School Board made to accommodate the shortfall were: (1) cut \$405,824 needed to maintain the basic technology infrastructure, (2) cut \$281,024 from the bus replacement account. The School Board also added an expenditure of \$15,000 to cover the remaining cost for a secretarial position providing services to the York Foundation for Public Education. It is anticipated that the reductions made to the requested increase in technology and bus replacements will be restored for FY16 on a one-time basis by the County returning FY15 end of year fund balance back to school division. The largest new expenditure in the budget was an investment of more than \$2.6 million in staff compensation.

Federal revenue for FY16 was projected to remain essentially flat as compared to the FY15 Expected Budget. The school division also projected a 6.6% decrease in employee health insurance premiums that was used to reduce premiums for both the employer and staff.

The School Board Strategic Plan coupled with the School Board's financial and operating policies provided the framework for making the required budget reductions. In accommodating the budget shortfall, every effort was made to protect excellent teaching and learning. Given the fiscal limitations, the School Board worked diligently to make the best budget decisions possible. In addition to the above budget adjustments, the School Board approved budget also included a 4.1% average increase in VRS Creditable Compensation for staff covered by VRS. The 4.1% average increase is comprised of four elements: a current step for eligible staff, an across-the-board increase, the required VRS 1% shift, and one restored step for staff that have lost 5 steps. The actual increase for individual staff members varied dependent upon the employee's current step. Therefore, some actual compensation increases were higher than the 4.1% average and some were lower.

Also included in the FY16 approved budget are eight regular education teachers, two para-educators and six special education teachers to meet the demands of a projected enrollment increase of 250 students.

EXECUTIVE SUMMARY
(continued)

FISCAL YEAR 2017 BUDGET APPROACH AND CHALLENGES

Below is a summary of the FY17 budget approach and challenges.

In preparing the budget, every effort was made to protect excellent teaching and learning while providing for a safe, secure, and healthy learning environment. The School Board's strategic plan provided the framework for all budget decisions.

FY17 is the first year of the state biennium and during the first year of the biennium the local composite index (LCI) for each school division is recalculated. The LCI is the state measure of the local government's ability to pay for K-12 education. The higher the LCI, the greater ability of the local government to pay for public education; this translates into the school division receiving less state revenue. In FY17 the York County School Division's LCI decreased from .4026 to .3905. The decrease in the LCI resulted in more state revenue of approximately \$300,000.

With the decrease in the LCI and other state revenue adjustments, coupled with a slight increase in projected enrollment (50 students more), overall state revenue increased \$2,410,891 or 3.9% in FY17 as compared to FY16.

Federal revenue for FY17 is projected to decrease by \$1,765,842 or 11.3% primarily due to a reduction in impact aid. The reduction in impact aid is not a result of federal formula changes, but rather one-time impact aid payments received over budget in FY16 that will not be received in FY17 and beyond. The overage, estimated to be approximately \$4.4 million in FY16, will be carried forward to FY17 in the Revenue Stabilization Fund.

The revenue stabilization fund will be used, with the approval of the Board of Supervisors, to gradually reduce the loss of impact aid over three to four fiscal years to achieve the new impact aid revenue baseline of approximately \$8.5 million. If impact aid receipts are greater than \$8.5 million in FY17, a corresponding reduction in the transfer from the revenue stabilization fund to the schools could occur that same fiscal year or the excess funds could automatically revert to the revenue stabilization fund. The Board of Supervisors approved the transfer of \$900,000 from the revenue stabilization fund to the school operating budget in FY17 to offset the vast majority of the \$950,000 reduction in budgeted impact aid for FY17.

In addition to the \$900,000 transfer from the revenue stabilization fund, the Board of Supervisor's approved an increase in the local contribution to the school operating budget of \$365,000 for a 0.7% increase over FY16. The School Board had requested an increase of \$1,127,864 or 2.2%. As a result, the School Board had to reduce the budget by \$762,864.

On the expenditure side of the budget, several mandated costs were required to be funded. Those mandated costs included (1) VRS rate adjustments of \$334,000, (2) special education staffing requirements of \$258,000, and (3) \$153,000 for limited English proficiency teachers. The most significant increased costs, \$1.7 million, relates to additional compensation for staff. This includes a current step for all eligible teachers and support staff plus a market adjustment of 0.6 % for teachers. Some of the other compensation changes made were an increase in the hourly rate for bus drivers, cafeteria managers, summer maintenance workers, homebound teachers and LEP tutors. The daily rate for teacher substitutes was also increased. A 5% increase in employee health insurance drove \$520,000 in additional costs.

To assist in funding the above initiatives and other increased costs, over \$1 million in savings were identified in areas such as staff attrition, fuel for vehicles, reduction in staff, etc.

The School Board Proposed Budget included one restored step for eligible staff at a cost of \$908,000. Given the \$762,864 reduction in the increase requested from the County, the School Board eliminated the restored step in the approved budget.

Undoubtedly, staff compensation will continue to be an area for improvement in FY17. The School Board anticipates continued focus on licensed compensation in FY17 and beyond to maintain their goal of being in the top third of the Hampton Roads comparators while addressing internal equity issues related to scale compression.

EXECUTIVE SUMMARY
(continued)

BALANCED BUDGET

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

AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009 AND FEDERAL JOBS FUNDS

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

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

DEPARTMENT OF DEFENSE EDUCATION ACTIVITY GRANT

The York County School Division received a 3 year grant (FY13 - FY15) from the Department of Defense to fund efforts to improve student achievement in Science, Technology, Math (STEM) and Reading. The total amount of the grant over the three year period is \$2.5 million. In FY15, the school division applied for a new three-year Department of Defense Education Activity Grant in the amount of \$1.5 million. That grant application was approved by the federal government for the period of FY16 - FY18.

EXECUTIVE SUMMARY
(continued)

MISSION OF THE YORK COUNTY SCHOOL DIVISION – FY2014-2017

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

We Believe...

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

BOARD GOALS

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

The School Board goals for fiscal year 2016 were as follows:

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

EXECUTIVE SUMMARY
(continued)

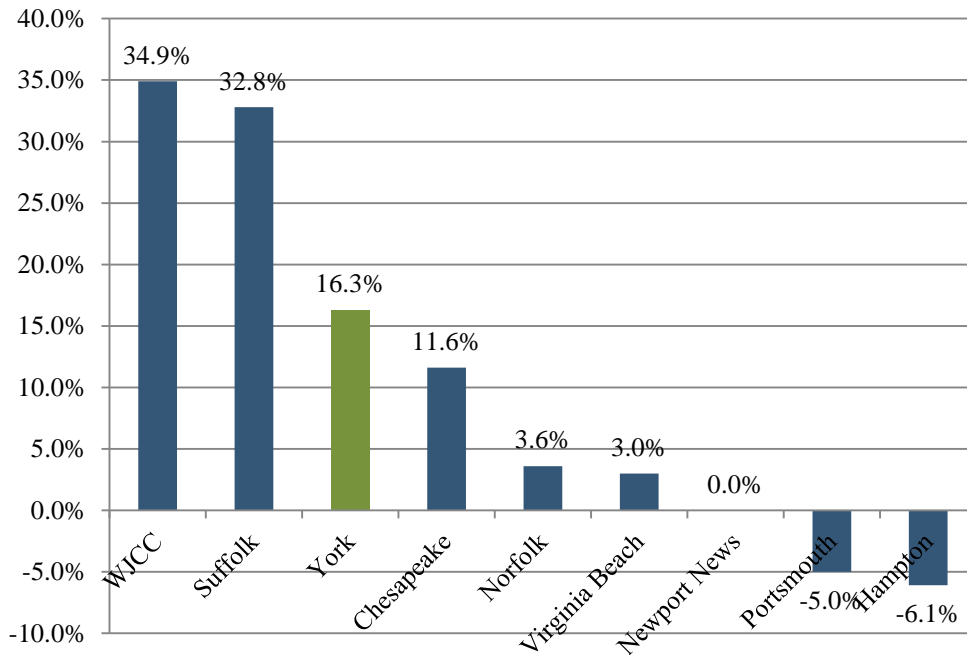
BUDGET FORMAT

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

GROWTH IN YORK COUNTY

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

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



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

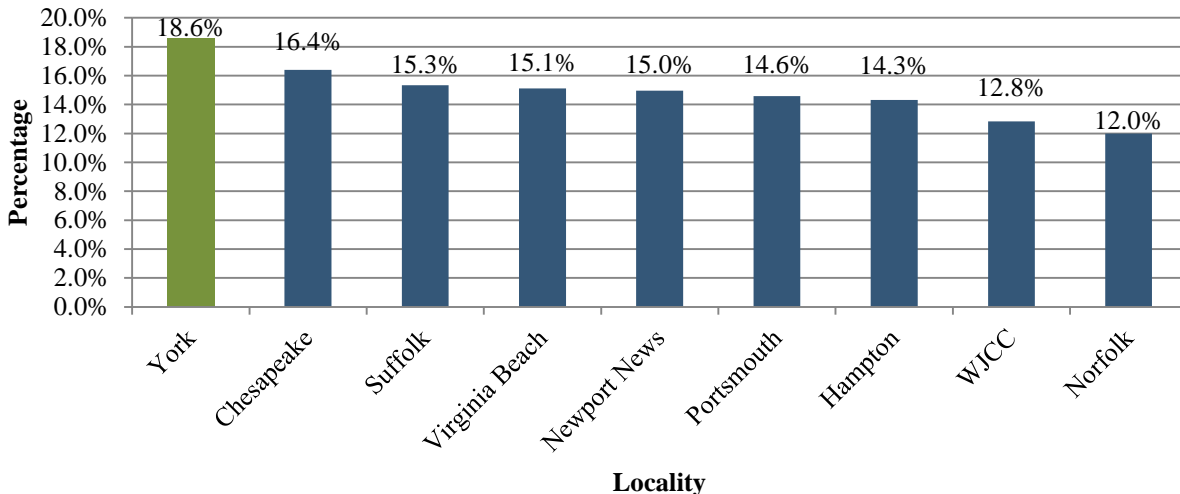
EXECUTIVE SUMMARY
(continued)

SCHOOL ENROLLMENT AS COMPARED TO COUNTY POPULATION

York County has the highest percentage of student enrollment in relation to total population in localities across the region as shown in the following charts. The results of this report show York's student enrollment at 18.6% of the total County population. This ranking has been consistent in recent years.

Locality	Population 2014	Average Daily Membership in Public Schools 2015	Percentage
York	67,396	12,522	18.6%
Chesapeake	235,638	38,628	16.4%
Suffolk	89,586	13,745	15.3%
Virginia Beach	451,672	68,233	15.1%
Newport News	183,362	27,431	15.0%
Portsmouth	96,802	14,118	14.6%
Hampton	138,545	19,852	14.3%
Williamsburg / James City	86,204	11,060	12.8%
Norfolk	246,394	29,576	12.0%

Percentage of School Enrollment as Compared to County/City Population



Source: State Auditor of Public Accounts; Comparative Report; Fiscal Year Ended 6/30/15.

EXECUTIVE SUMMARY
(continued)

ENROLLMENT

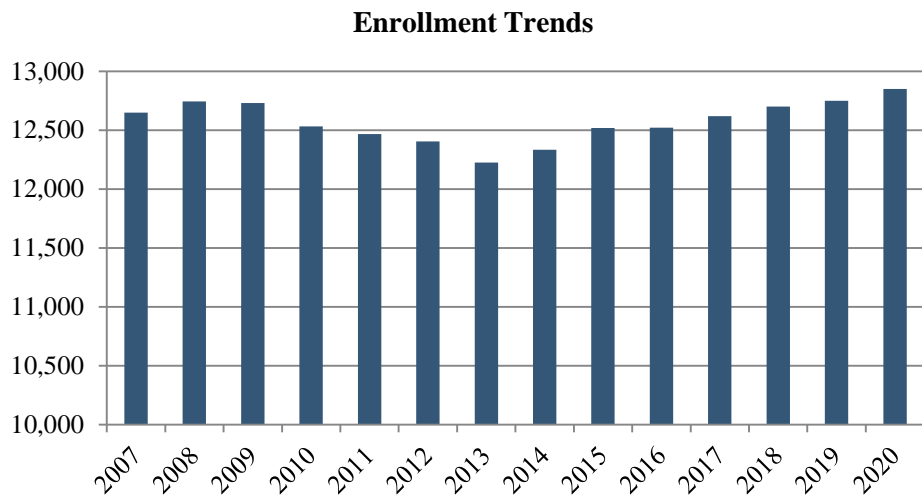
The School Board utilizes enrollment projections provided by the County of York Planning Office to prepare its budget. The School Board’s approved FY16 Operating Budget was prepared using the County projection of 12,670 students. Actual enrollment was 12,522, which is an increase over the previous year’s enrollment (12,519) of 3 students.

The County Planning Office has provided an enrollment projection of 12,620 for FY17. This represents 98 more students than FY16 actual.

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

The following chart and graph shows the actual and projected enrollment in the division for the school years 2007-2020.

Year	Students
2007	12,649
2008	12,745
2009	12,732
2010	12,533
2011	12,467
2012	12,404
2013	12,226
2014	12,333
2015	12,519
2016	12,522
2017	12,620+
2018	12,700*
2019	12,750*
2020	12,850*



+ Budgeted enrollment
* Projected enrollment

FISCALLY DEPENDENT SCHOOL DIVISION

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

EXECUTIVE SUMMARY **(continued)**

COMMUNITY SURVEYS & FEEDBACK

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

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

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

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

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

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

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

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

In the spring of 2012, the School Board again conducted an online survey to gain feedback regarding the division Strategic Plan. The survey was designed to allow community members to identify progress made towards goals identified in the existing Strategic Plan and determine which objectives the community rated as most important.

More than 1,200 community members participated in the second Strategic Plan survey, and the survey results were reviewed by the School Board at their strategic planning retreat.

The School Board conducted a survey and public forum in May 2014 to give citizens the opportunity to identify the preferred leadership characteristics in the school system's next superintendent. Nearly 1,000 community members participated, and this feedback assisted in developing the qualifications for candidates in the application process.

In the spring of 2015, the division initiated a new series of surveys to gain parent and staff input in identifying the competencies and qualification sought in building principals. This survey tool is used as part of the principal selection process for each building principal vacancy, as they occur.

EXECUTIVE SUMMARY
(continued)

DIVISION-WIDE ACCOMPLISHMENTS LINKED TO SCHOOL BOARD FY15 GOALS

The *No Child Left Behind (NCLB)* federal legislation implemented annual testing of at least 95% of all students to measure the progress in reading and math through Annual Measureable Objectives (AMO). For FY15, the York County School Division met or exceeded all federal AMO's. 13 out of 19 of the division's schools met or exceeded all federal AMO's meeting Higher Expectations (HE). Additionally, all YCSD schools met or exceeded all state benchmarks (Virginia Standards of Accreditation) for English, Math, History, Science and the Graduation Completion Index (GCI) and are Fully Accredited. (Goal 1)

York County School Division earned several regional and national public relations and design awards for work completed in 2015. The following awards recognize the efforts of Community & Public Relations Department staff members working in conjunction with departments throughout the division. (Goals 4 & 5)

NSPRA:

- Award of Merit for *York Foundation for Public Education Annual Report*

CHESPRA:

- Award of Merit for *York Foundation for Public Education Annual Report*

For support operations, several projects were completed or were in progress. The following are some examples: the replacement of the gym roof at Magruder Elementary School; completed the design and renovation of the HVAC system at Magruder Elementary School; completed Phase II of the replacement of kitchen equipment at various schools within the school division (in some cases, this equipment had been in service over 30 years); completed Phase II of the roof and HVAC replacement at Grafton Bethel Elementary; and began the addition of a gym and 10 classrooms at Waller Mill Elementary School. (Goal 5)

In FY02, all 18 York County Schools achieved the state's highest accreditation ranking of "Fully Accredited" two years before the School Board's deadline of 2005. The school division maintained the ranking in FY03, FY04, FY05, FY06, FY07, FY08, FY09, FY10, FY11, FY12, FY13, FY15 and FY16. In FY14, 17 schools were "Fully Accredited" and two schools (Bruton High & York River Academy) were "Accredited with Warning." (Goal 1)

SACS CASI ACCREDITATION (Goals 1 and 3)

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

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

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

EXECUTIVE SUMMARY **(continued)**

ENERGY MANAGEMENT AWARDS AND RECOGNITION (Goal 5)

The York County School Division has a long and prestigious record as being a leader in energy conservation and management. Below is a list of awards and recognitions that have been received for energy conservation and management from 2008 through 2016.

- April 2008 – *Governor’s Environmental Excellence Award Silver Award 2008* – York County School Division – Energy Conservation Program
- April 2008 – Environmental Protection Organization (EPA) recognizes six York County School Division schools as *Energy Star Buildings*: Bruton High School, Queens Lake Middle School, Seaford Elementary School, Grafton Middle School, Grafton High School and Mt. Vernon Elementary School
- June 2008 – Alliance to Save Energy (ASE) awards York County School Division the *Star of Energy Efficiency – Andromeda Award*
- June 2008 – Association of School Business Officials (ASBO) awards York County School Division the *Pinnacle of Excellence Award* for a *Nationally Recognized Comprehensive Energy Conservation Program*
- February 2009 - EPA recognizes eleven York County School Division schools as *Energy Star Buildings*: York High School, Tabb High School, Bruton High School, Grafton High School, Grafton Middle School, Tabb Middle School, Queens Lake Middle School, Yorktown Middle School, Seaford Elementary School, Mt. Vernon Elementary School and Yorktown Elementary School
- March 2009 – EPA awards the York County School Division the *Energy Star Leader Top Performer* recognition for decreasing energy consumption
- September 2010 – EPA recognizes eleven York County School Division schools as *Energy Star Buildings*: Bruton High School, York High School, Grafton High & Grafton Middle Schools, Queens Lake Middle School, Yorktown Middle School, Yorktown Elementary School, Mt. Vernon Elementary School, Seaford Elementary School, Coventry Elementary School and the Extend Center
- September 2011 – EPA recognizes thirteen York County School Division schools/buildings as *Energy Star Buildings*: Bruton High School, York High School, Grafton High & Grafton Middle Schools, Queens Lake Middle School, Yorktown Middle School, Yorktown Elementary School, Mt. Vernon Elementary School, Seaford Elementary School, Coventry Elementary School, Magruder Elementary School, the Extend Center and the School Board Office
- September 2012 – EPA recognizes twelve York County School Division schools as *Energy Star Buildings*: Bruton High School, York High School, Grafton High & Grafton Middle Schools, Queens Lake Middle School, Yorktown Middle School, Yorktown Elementary School, Mt. Vernon Elementary School, Seaford Elementary School, Coventry Elementary School, Magruder Elementary School and the Extend Center
- February 2014 – EPA recognizes fifteen York County School Division schools/buildings as *Energy Star Buildings*: Coventry Elementary School, Dare Elementary School, Magruder Elementary School, Mt. Vernon Elementary School, Seaford Elementary School, Tabb Elementary School, Yorktown Elementary School, the Extend Center, Queens Lake Middle School, Tabb Middle School, Yorktown Middle School, Bruton High School, Grafton High & Grafton Middle Schools and York High School
- Fiscal Year 2015 – Virginia School Board Association (VSBA) awards York County School Division the *VSBA Green Schools Challenge Silver Award – Certified Green School Division*

DIVISION-WIDE FINANCIAL REPORTING AWARDS (Goal 5)

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the York County School Division for its comprehensive annual financial report for the fiscal year ended June 30, 2015. In addition, the Association of School Business Officials of the United States and Canada (ASBO) awarded a Certificate of Excellence in Financial Reporting to the York County School Division for its comprehensive annual financial report for the fiscal year ended June 30, 2015. A Certificate is the highest form of recognition awarded in the field of governmental financial reporting.

EXECUTIVE SUMMARY
(continued)

STUDENT PERFORMANCE (Goal 1)

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

Scholastic Aptitude Test (SAT)

Students planning to go to college usually take the SAT in their senior year, although some students take it earlier, and some students take it more than once. In 2015, 66% of advanced studies diploma graduates scored at 1550 or higher, which is the College & Career Ready benchmark set by the Virginia Department of Education.

Standards of Learning Tests (SOL)

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

Based on spring 2015 Standards of Learning (SOL) test results, all schools in the York County School Division were Fully Accredited.

Career/Technical

Based on the 2014-2015 Annual Performance Report for Career and Technical Education from the Virginia Department of Education:

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

Graduation Statistics for the Class of 2015

In 2015, 601 of 947 graduates completed 24 or more high school credits in specific subjects to earn the Advanced Studies Diploma. In addition, the International Baccalaureate Diploma was awarded to 19 graduates and 60 seniors who completed coursework at the Governor’s School for Science and Technology.

The chart below provides a variety of information regarding the Class of 2015 high school graduates.

School	Graduates	% College Bound	Scholarships Earned
Bruton High School	125	80%	\$3,020,792
Grafton High School	286	85%	\$8,465,010
Tabb High School	278	89%	\$7,243,000
York High School	241	85%	\$5,044,208
York River Academy	17	70%	0
Total	947	85%	\$23,773,010

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

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

EXECUTIVE SUMMARY
(continued)

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

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

York County School Division was highlighted in a news release from the Virginia Department of Education celebrating its status and achievement of Bethel Manor Elementary and Dare Elementary. Dare Elementary was celebrated for its status and achievement as a Title I Distinguished School and Bethel Manor Elementary as a Title I Highly Distinguished School. Bethel Manor Elementary was also honored as one of Virginia’s two 2015-2016 National Title I Distinguished Schools. Bethel Manor Elementary was chosen for its success in narrowing achievement gaps in reading and mathematics over two consecutive years, while increasing the achievement of all student subgroups.

ACADEMIC EFFICIENCY OF DOLLARS SPENT (Goals 1 &5)

Below is a ranked comparison of per pupil expenditures for school divisions in the Hampton Roads region as compared to the ranking of pass rates for English SOL and Math SOL scores. All data presented below is for fiscal year 2015.

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

	Per Pupil Expenditure *	Rank		English SOL	Rank
WJCC	11,451	1	York	88	1
Norfolk	11,297	2	WJCC	84	2
Virginia Beach	11,149	3	Virginia Beach	83	3
Newport News	11,066	4	Chesapeake	81	4
Portsmouth	10,862	5	Suffolk	74	5
Chesapeake	10,810	6	Hampton	72	6
Hampton	10,730	7	Portsmouth	72	6
York	10,274	8	Newport News	68	7
Suffolk	9,730	9	Norfolk	67	8

* Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2015.

	Math SOL	Rank		Graduation Rate	Rank
York	89	1	York	95	1
WJCC	85	2	Chesapeake	93	2
Chesapeake	85	2	WJCC	91	3
Virginia Beach	84	3	Virginia Beach	90	4
Suffolk	75	4	Newport News	90	4
Hampton	74	5	Hampton	88	5
Portsmouth	73	6	Portsmouth	87	6
Norfolk	72	7	Suffolk	86	7
Newport News	71	8	Norfolk	81	8

EXECUTIVE SUMMARY (continued)

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

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

Curriculum Development

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

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

The Honors Program

Offered in all York County middle and high schools, the Honors Program is designed to provide eligible students in grades 8-12 with the opportunity to complete a rigorous academic program. Students electing to participate in the Honors Program are required to complete courses prescribed by the Honors Program, maintain a specified grade point average, and complete 20 hours of community service outside of school. For going beyond the State's requirements for an Advanced Studies Diploma, students who successfully complete the Honors Program will be recognized with the Honors Seal on their diplomas. Students in the Class of 2002 were the first to graduate from the Honors Program. In 2015, 95 seniors graduated with the Honors Program Seal on their diplomas.

International Baccalaureate Diploma Programme

The International Baccalaureate (IB) Diploma Programme is a college preparatory course of study for academically talented students in Grades 11 and 12. Admission to the York High School Pre-Diploma Programme for Grades 9 and 10 is by application, and the program prepares accepted students for participation in the IB Diploma Programme in their junior and senior years. All IB courses are taught by instructors trained in IB instruction at workshops conducted by the International Baccalaureate Organization (IBO). The courses are designed to develop students' skills in writing, time-management, and critical/higher-order thinking abilities. In addition, through these courses, each student is exposed to the interdisciplinary nature of the IB liberal arts curriculum. Students who complete the full requirements of the IB Diploma Programme are eligible to receive the IB Diploma issued by the International Baccalaureate Organization (IBO), in addition to the appropriate York County School Division diploma. Students in the Class of 2002 were the first to graduate from the International Baccalaureate Diploma Programme at York High School. In 2015, 19 seniors graduated from the rigorous IB Programme.

Career/Technical Offerings

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

EXECUTIVE SUMMARY (continued)

Educational Technology

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

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

York River Academy (Charter School)

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

The School of the Arts

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

The Middle School Arts Magnet (mSAM)

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

Waller Mill Elementary School Fine Arts Magnet (WMES FAM)

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

EXECUTIVE SUMMARY
(continued)

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

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

Performance Measures for Non-Instructional Activities (Goal 5)

In FY04, the York County School Division implemented a series of performance measures for non-instructional activities such as operations & finance. The performance measures are designed to measure the effectiveness of managing the school division's resources in support of the organization's goals. It is anticipated that the performance measures will be refined and expanded as the needs and requirements of the organization change. The FY17 budget document includes the results for the time periods of July 2013 through June 2014, July 2014 through June 2015, and July 2015 through July 2016.

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

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

EXECUTIVE SUMMARY
(continued)

SUMMARY OF PERSONNEL RESOURCE CHANGES

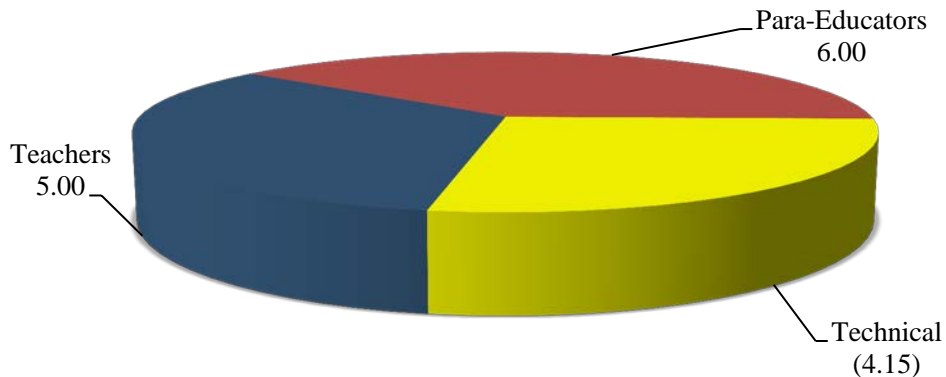
The information below is a summary by position of personnel resource changes included in the FY17 budget as compared to the FY16 Expected Budget. The total of full time equivalent positions for FY17 is 1,776.07.

Federal requirements for identified students with disabilities mandated the addition of three special education para-educators and four special education teachers. Federal staffing requirements for students identified with Limited English Proficiency (LEP) required the addition of three LEP teachers. Three regular education para-educator positions were added for a projected increase in elementary students. Due to a slight decrease in school division overall projected enrollment, two regular education teacher positions were eliminated. Various technical position adjustments were made to the budget such as tutors.

Summary of Personnel Resource Changes
All Funds
FY16E Compared to FY17

	Increase/(Decrease) in Full Time Equivalent Positions
Para-Educators	6.00
Technical	(4.15)
Teachers	5.00
	<hr style="width: 50%; margin: 0 auto;"/> 6.85

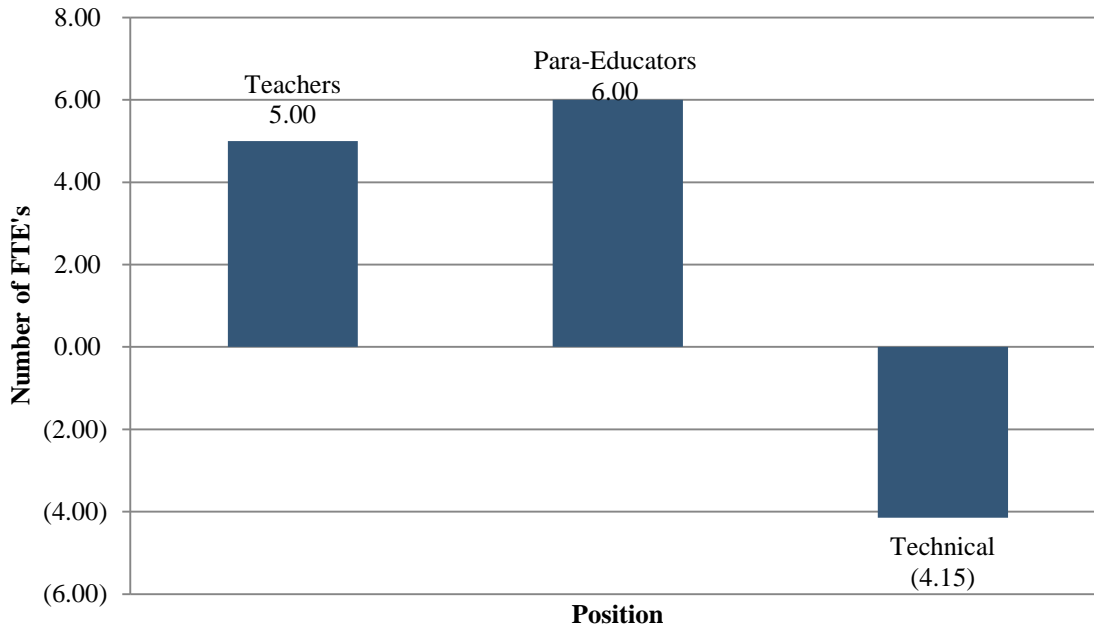
Increase/(Decrease)
in Full Time Equivalent Positions for FY17



EXECUTIVE SUMMARY
(continued)

This bar graph depicts the staff increases & reductions by job classification for FY17.

**Fiscal Year 2017 State FTE Position Increases & Reductions
by Job Classification**



EXECUTIVE SUMMARY
(continued)

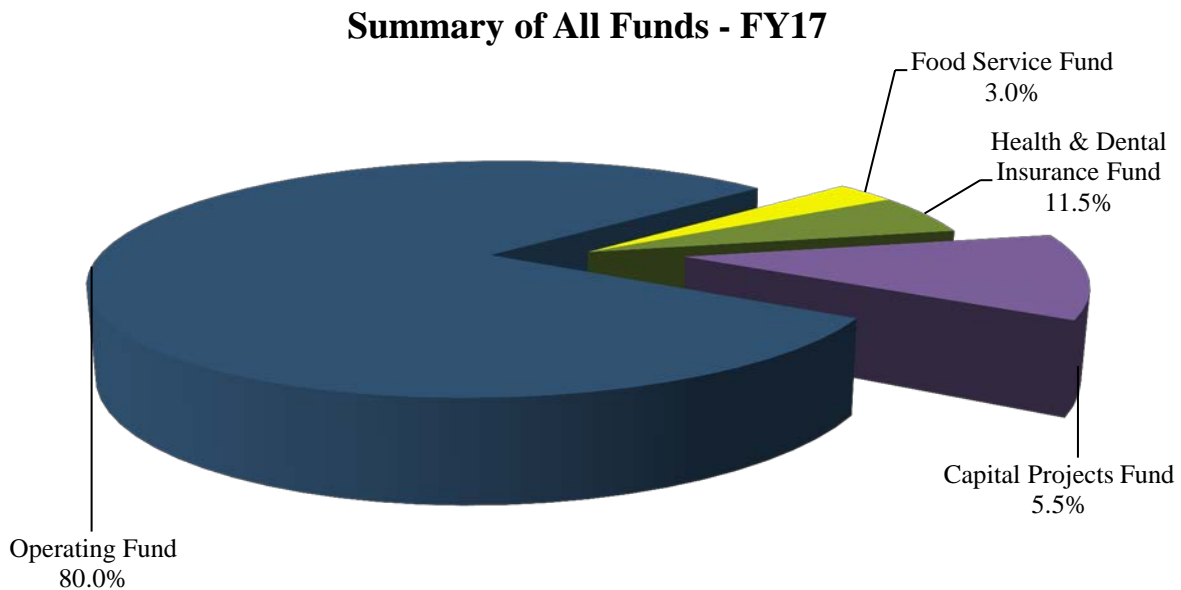
SUMMARY OF FUNDS

The following budgets are included in the Superintendent’s Annual Financial Plan: School Operating Fund, Food Service Fund, Health and Dental Insurance Fund, and Capital Projects Fund. The School Operating Fund is intended to finance instructional programs and day-to-day operations to support those programs. The Food Service Fund accounts for the cafeteria operations within the schools, including breakfast and lunch. The Health and Dental Insurance Fund is utilized to account for the financial resources to be used for the payment of claims and related expenses for the self-insured health care insurance programs. The Capital Projects Fund accounts for financial resources used for the acquisition, construction or renovation of major capital facilities. All of the above mentioned budgets are balanced for FY17.

The schedule below presents a summary comparison of the funds included in this budget. The FY17 approved operating budget reflects an increase of 1.5% over the FY16E budget. The FY17 budget projects an increase of 50 students on a budgetary basis. The overall increase in the operating budget of 1.5% stems primarily from the increase in State funding.

The Food Service Fund remained the same in FY17. The Health and Dental Insurance fund increase in FY17 of 9.0% is due to an increase in projected costs. The Capital Projects Fund decrease in FY17 of 3.6% is driven primarily by less costly projects in FY17.

Fund	Budget	Approved	Change	
	FY16E	FY17	\$	%
Operating Fund	129,671,013	131,581,111	1,910,098	1.5%
Food Service Fund	4,961,984	4,961,984	0	0.0%
Health & Dental Insurance Fund	17,335,000	18,900,000	1,565,000	9.0%
Capital Projects Fund	9,339,000	9,000,000	(339,000)	(3.6%)



EXECUTIVE SUMMARY
(continued)

SCHOOL BOARD APPROVED FY17 OPERATING BUDGET

Major additions and reductions to the FY17 Operating Budget as compared to the FY16 original budget linked to the FY17 School Board Goals. All reduced amounts are in parentheses.

EXPENDITURES

Linked to Goals

Mandated Costs

VRS - rate adjustments	334,000	Goal 3
Special education teachers - 4 FTEs	204,000	Goals 1 and 3
Special education para-educators - 3 FTEs	54,000	Goals 1 and 3
Limited English Proficiency (LEP) teachers - 3 FTEs	153,000	Goals 1 and 3

Compensation

Step for all eligible staff (Licensed staff 1.4% avg and non-licensed staff 2% avg)	1,250,000	Goal 3
Market adjustment for licensed staff 0.6% increase	290,000	Goal 3
Raise substitute bus driver hourly rate from \$11 to \$12 and the substitute bus driver assistant hourly rate from \$7.93 to \$8.50	26,100	Goal 3
Upgrade cafeteria managers from G10S to G11S	9,100	Goal 3
Increase hourly rate for summer maintenance and custodial workers from \$7.35 to \$9.28	10,000	Goal 3
Increase teacher substitutes daily rate by \$5 in all categories	98,000	Goal 3
Increase homebound teachers hourly rate by \$5 - from \$18 to \$23 per hour	16,700	Goal 3
Increase LEP tutor hourly rate by \$3 - from \$18 to \$21 per hour	3,900	Goal 3

Health Insurance

Health insurance increase 5% (ER Share) (Note 1)	520,000	Goal 3
Health insurance increase 5% (Employee pays their share of increase)	-	

Other Cost Increases (Decreases)

Regular education para-educator - 3 FTEs	51,000	Goals 1 and 3
Division pay for PSAT testing for 10th graders	16,000	Goals 1 and 2
Add an Associate Director of Instruction - 1 FTE	92,800	Goals 1 and 3
Make consistent the twenty five extra days for all Athletic Directors	2,000	Goal 3
Increase Attendance Officer's contract from 10 months plus 15 days to 12 months & increase the workday from 7 1/4 hours to 8 hours	23,000	Goals 1 and 2
Increase in cost of on-going training for bus drivers	1,260	Goal 5
Increase in cost of on-going training for bus maintenance technicians	1,000	Goal 5
New Horizons Regional Education Center (estimated increase)	122,900	Goals 1 and 2
County shared service - high school resource officers	(13,861)	Goal 5
County shared service - video services	4,206	Goals 4 and 5
Add 2 replacement buses	180,000	Goal 5
Add 1 replacement bus - one-time expenditure for FY17	90,000	Goal 5
Textbooks and materials - one-time expenditure for FY17	175,136	Goals 1 and 2

EXECUTIVE SUMMARY
(continued)

Budget Reductions

Attrition	(600,000)	Goal 5
Reduce use of LEP tutors with new full-time positions	(77,000)	Goals 1 and 3
Eliminate participation in Advanced Ed/SACS Accreditation	(12,350)	Goal 5
Eliminate Coordinator of Licensed Professional Development - 1 FTE	(76,400)	Goals 1 and 3
Reduce teacher positions - 2 FTEs for budgeted enrollment reduction (12,670 to 12,620)	(102,000)	Goals 1 and 3
Reduce fuel for vehicles	(90,000)	Goal 5
Savings from new telephone service contract	(50,000)	Goal 5
Savings from Microsoft School Agreement	(70,000)	Goal 5

Note 1:

Anthem requested a 17% increase. Superintendent recommended and the School Board approved using the cash reserve in the health insurance fund to offset 12% on the increase. That equates to approximately \$1.8 million from the cash reserve account which totaled \$6.8 million on June 30, 2015.

EXECUTIVE SUMMARY
(continued)

Operating Budget Expenditure Summary

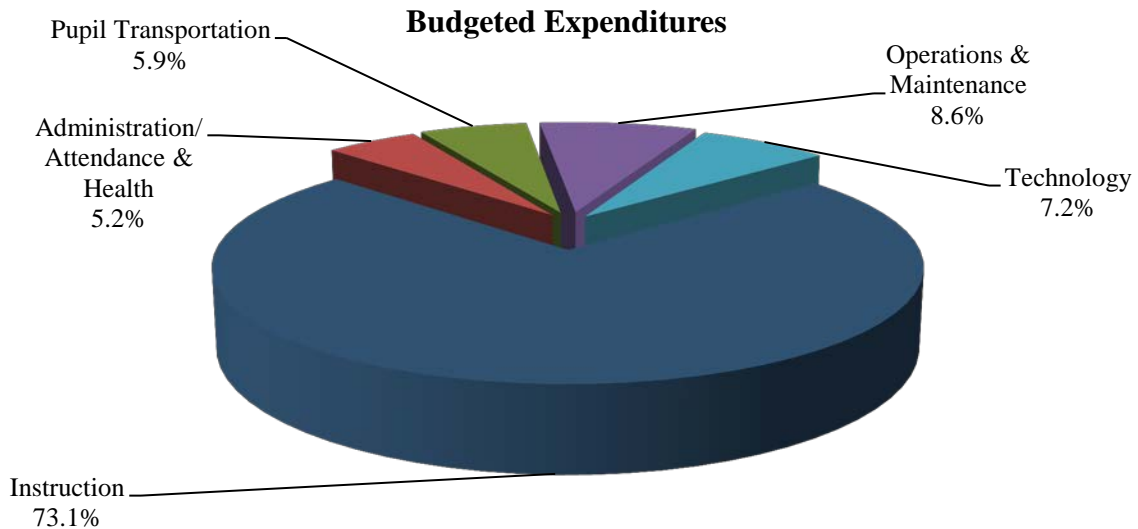
**School Operating Fund
FY17**

Expenditures by Major Object

	Budget FY16E	Approved FY17	Change \$	%
Personal Services	78,804,314	79,800,300	995,986	1.3%
Employee Benefits	30,531,057	31,943,230	1,412,173	4.6%
Purchased Services	5,960,843	5,787,908	(172,935)	(2.9%)
Other Charges	4,343,332	4,122,066	(221,266)	(5.1%)
Materials/Supplies	5,491,781	5,358,891	(132,890)	(2.4%)
Equipment	2,684,960	2,723,796	38,836	1.4%
Transfers	1,854,726	1,844,920	(9,806)	(0.5%)
Total	129,671,013	131,581,111	1,910,098	1.5%

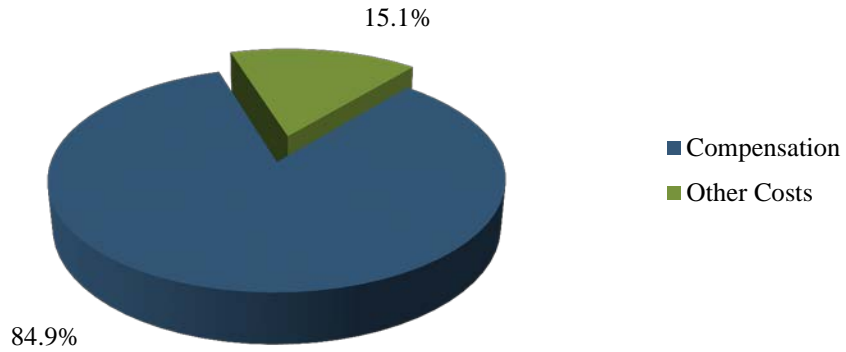
Budgeted expenditures in the Operating Fund by major category are:

Category	Budget FY16E	Approved FY17	Change \$	%
Instruction	94,577,975	96,190,111	1,612,136	1.7%
Administration/ Attendance and Health	6,777,744	6,768,960	(8,784)	(0.1%)
Pupil Transportation	7,565,042	7,788,710	223,668	3.0%
Operations and Maintenance	11,267,872	11,349,235	81,363	0.7%
Technology	9,482,380	9,484,095	1,715	0.0%
Total	129,671,013	131,581,111	1,910,098	1.5%



EXECUTIVE SUMMARY
(continued)

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



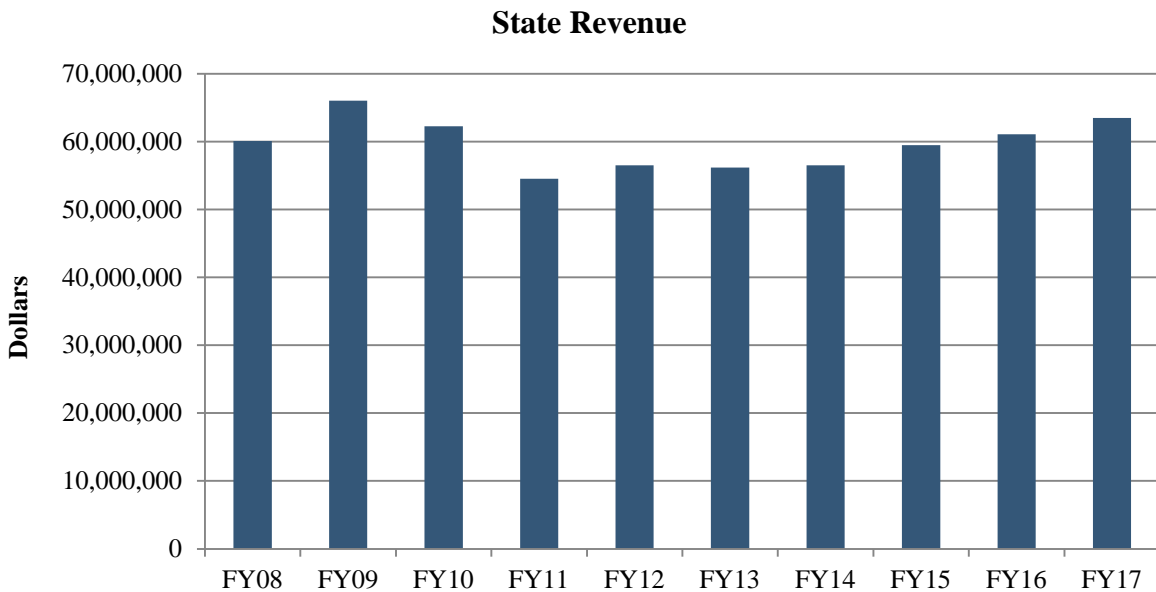
Operating Budget Revenue Summary

The revenue projections for FY17 in the Operating Budget reflect several significant assumptions.

State revenue was projected using the General Assembly’s approved budget for FY17. The projected increase in state revenue is \$2,410,891 or 3.9%.

The state first provided school divisions a distribution of lottery funds for fiscal year 1999 and the state has continued the lottery funds in each fiscal year thereafter. However, beginning in FY10 the state shifted the lottery funds to other state education programs. Therefore, there is no longer a separate line item for all of these funds. In FY17, the state did partially restore lottery funds to a separate line item without designating the funds for specific education programs. This is a positive first step in restoring lottery funds

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

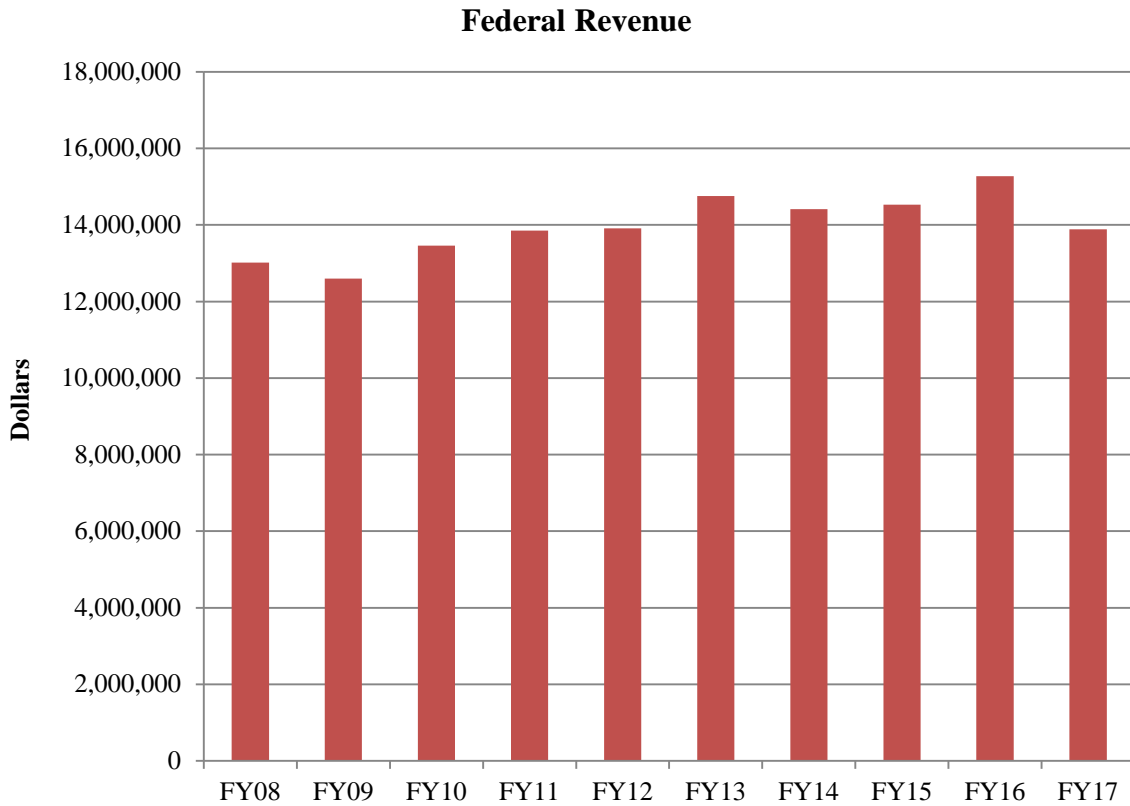


EXECUTIVE SUMMARY
(continued)

Federal revenue is projected to decrease by \$1,765,842 or 11.3% when compared to the FY16 Expected Budget. This decrease is primarily due to a reduction in Impact Aid and the completion of the DODEA grant. As of the date of this document the federal government had just begun to work on the FY17 federal budget. The National Association of Federally Impacted Schools estimates the federal budget process for impact aid funding will move into a continuing resolution environment in November 2016 and possibly even December.

The FY17 budget reflects one possibility for a reduction in impact aid in FY17 due to one-time impact aid funds anticipated to be received over budget in FY16. The overage, estimated to be over \$4.4 million in FY16, will need to be carried forward to FY17 in the Revenue Stabilization Fund. This will allow for the systematic, gradual reduction in the loss of impact aid funding over several years with the use of the revenue stabilization fund.

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



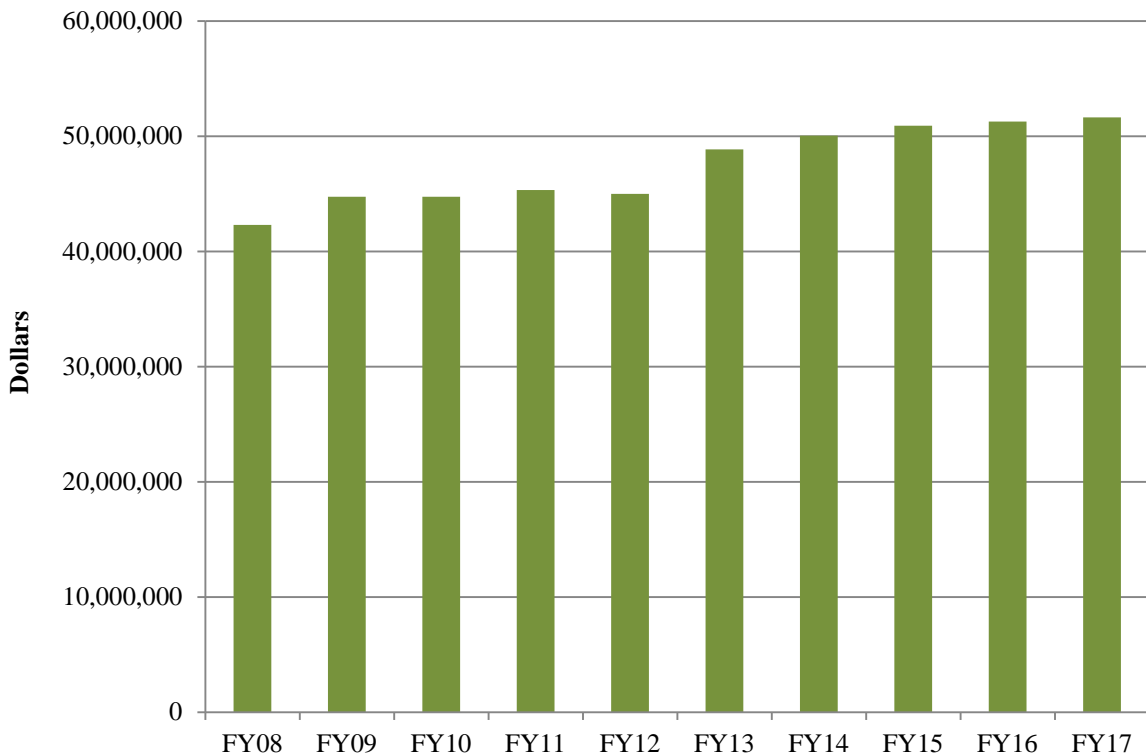
EXECUTIVE SUMMARY
(continued)

County funding for operations and grounds maintenance will increase by \$365,000 or 0.7% in FY17. The additional funds assisted the School Division in funding a 2% average salary increase for staff. The graph below illustrates the progression of County funding over the past ten years.

Shown is one possibility for a reduction in impact aid in FY17 due to one-time impact aid funds anticipated to be received over budget in FY16. The overage, estimated to be over \$4.4 million in FY16, will need to be carried forward to FY17 in the Revenue Stabilization Fund.

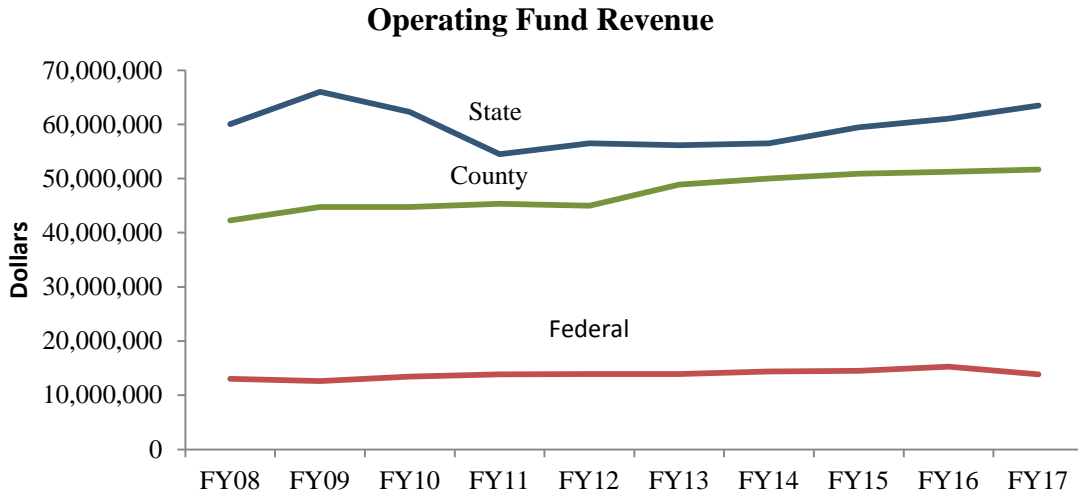
The revenue stabilization fund will be used, with the approval of the Board of Supervisors, to gradually reduce the loss of impact aid over three to four fiscal years to achieve the new impact aid revenue baseline of approximately \$8.5 million, which is \$950,000 less than the amount budgeted in FY16. If impact aid receipts are greater than \$8.5 million in FY17, a corresponding reduction in the transfer from the revenue stabilization fund to the schools could occur that same fiscal year or the excess funds would automatically revert to the revenue stabilization fund. The federal impact aid estimate and the transfer from the revenue stabilization fund may change depending on the federal budget that is ultimately approved for FY17 and beyond.

County Revenue



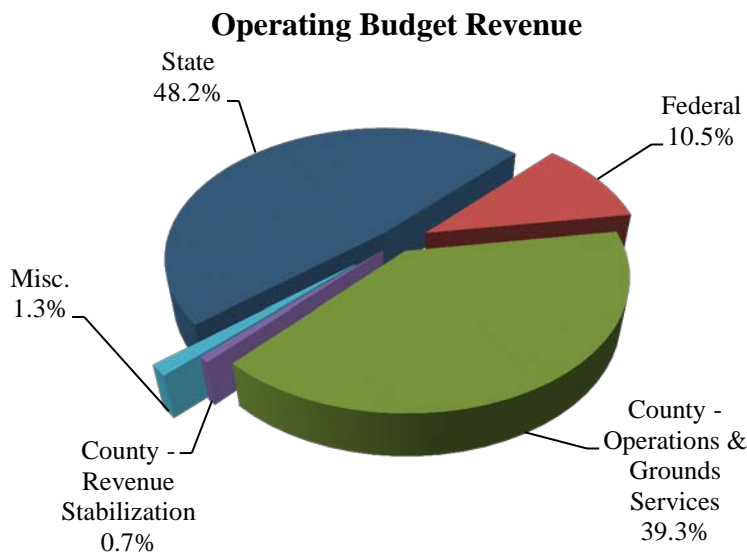
EXECUTIVE SUMMARY
(continued)

The following graph depicts state, federal and county funding from FY08 through FY17. This graph shows a decrease in federal funding in FY17 due to the reduction in Impact Aid and the completion of the DODEA grant. State funding in recent years has declined with the exception of FY15, FY16 & FY17 in which there was a moderate increase from the state. County funding has increased in recent years to help offset a portion of the funds lost in state funding. Additional information regarding significant trends and assumptions can be found on pages 95-100. In FY17 the increase in County funding was \$365,000 or 0.7%.



Revenue projections in the Operating Fund by major category are:

Revenue Source	Budget FY16E	Approved FY17	Change	
			\$	%
State	61,071,835	63,482,726	2,410,891	3.9%
Federal	15,649,156	13,883,314	(1,765,842)	(11.3%)
County – Operations & Grounds Services	51,275,444	51,640,444	365,000	0.7%
County-Revenue Stabilization	0	900,000	900,000	New
Miscellaneous	1,674,578	1,674,627	49	0%
Total	129,671,013	131,581,111	1,910,098	1.5%

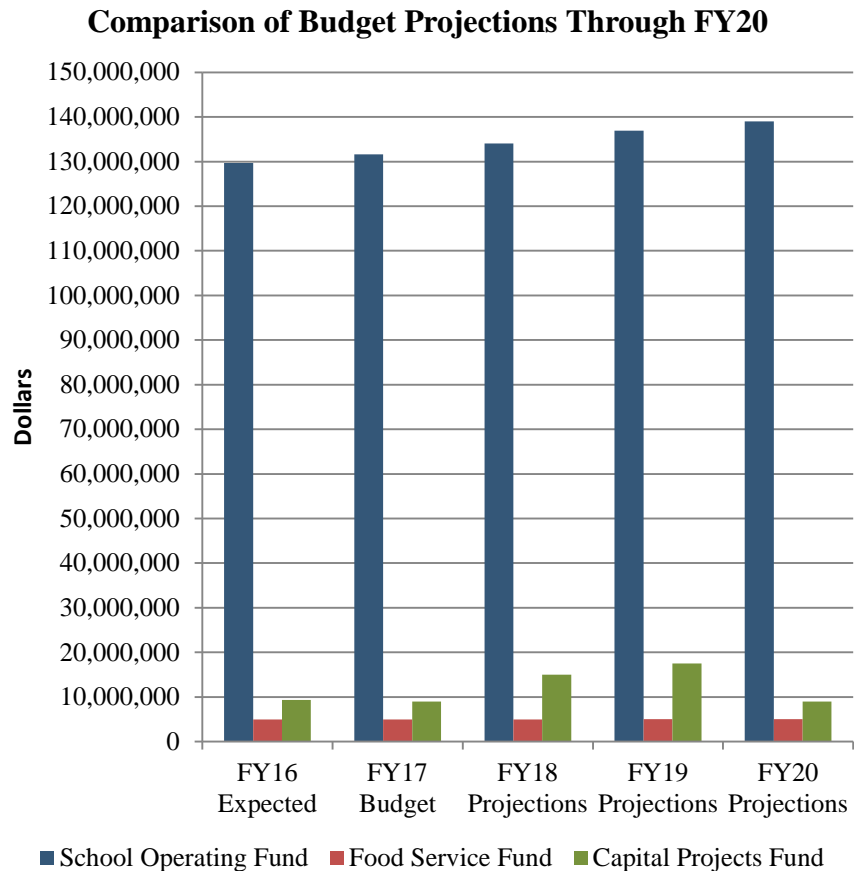


EXECUTIVE SUMMARY
(continued)

Summary of Budget Projections for Governmental Funds

The chart below is a summary of budget projections for fiscal years 2018 through 2020. The projected years are for informational purposes only based on trend data and are not used for budget planning purposes.

School Operating Fund					
	FY16 Expected	FY17 Budget	FY18 Projections	FY19 Projections	FY20 Projections
Revenue and Expenditures	129,671,013	131,581,111	134,037,652	136,918,526	138,972,304
Food Service Fund					
Revenue and Expenditures	4,961,984	4,961,984	4,975,058	5,011,955	5,030,472
Capital Projects Fund					
Revenue and Expenditures	9,339,000	9,000,000	15,000,000	17,500,000	9,000,000



EXECUTIVE SUMMARY
(continued)

FOOD SERVICE FUND

The Food Service Fund accounts for the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The Food Service Fund does not receive any contributions from the County of York. Approximately seventy percent of the revenue is derived from the sale of meals. The second largest revenue source, 29.22%, is federal funding for free and reduced lunches. As compared to FY16E, the Food Service budget is remaining the same (\$4,961,984 in FY16E to \$4,961,984 in FY17). 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 FY16 breakfast and lunch prices were increased by 5 cents each due to the increased cost of food and the requirements of the Healthy, Hunger-Free Kids Act. This year is the twelfth year budgeting for the School Breakfast Program, which is a state funded incentive program which maximizes federal school nutrition revenues and increases student participation in the program. The charts below provide further information on the Food Service Fund.

**FY17 School Food Service Fund
Revenue Summary**

Revenue Source	Budget FY16E	Approved FY17	Change	
			\$	%
State	54,360	51,739	(2,621)	(4.8%)
Federal	1,392,000	1,450,000	58,000	4.2%
Cafeteria Sales	3,514,624	3,459,745	(54,879)	(1.6%)
Miscellaneous	1,000	500	(500)	(50.0%)
Total	4,961,984	4,961,984	0	0

Expenditures by Major Object

	Budget FY16E	Approved FY17	Change	
			\$	%
Personal Services	637,475	645,089	7,614	1.2%
Employee Benefits	542,482	542,482	0	0
Purchased Services	3,490,027	3,482,413	(7,614)	(0.2%)
Other Charges	10,000	10,000	0	0
Materials/Supplies	270,000	270,000	0	0
Equipment	12,000	12,000	0	0
Total	4,961,984	4,961,984	0	0

EXECUTIVE SUMMARY
(continued)

CAPITAL PROJECTS FUND

The Capital Projects Budget is a separate document that is approved annually by the School Board and the County Board of Supervisors. It is included in this document for reference purposes. The FY17 Approved Capital Projects Fund budget reflects expenditures in the amount of \$9,000,000.

The Capital Projects Fund accounts for financial resources used for the acquisition or construction of major capital facilities and equipment. The Capital Projects Fund typically has significant fluctuations on a year-to-year basis depending on the scheduling of projects. The \$339,000 or 3.6% decrease in this fund is driven primarily by less costly projects in FY16. The County of York provides 100% of the revenue for the FY17 budget. The charts below provide further information on the Capital Projects Fund.

**FY17 Capital Projects Fund
Revenue Summary**

Revenue Source	Budget	Approved	Change	
	FY16E	FY17	\$	%
Local-County	8,889,000	9,000,000	111,000	1.2%
Transfer-Revenue Stabilization Fund	450,000	0	(450,000)	(100.0%)
Total	9,339,000	9,000,000	(339,000)	(3.6%)

Expenditures by Major Object

	Budget	Approved	Change	
	FY16E	FY17	\$	%
Purchased Services	9,339,000	9,000,000	(339,000)	(3.6%)
Total	9,339,000	9,000,000	(339,000)	(3.6%)

HEALTH AND DENTAL INSURANCE FUND

The Health and Dental Insurance Fund is utilized to account for the financial resources used for the payment of claims and related expenses for the self-insured health and dental care insurance programs. The fund is supported by transfers from the Operating Fund and employee-paid health insurance premiums. This is a new fund that was created in FY15. The decrease in expenditures in FY17 is attributable mainly to a 17% health insurance rate reduction.

**FY17 Health and Dental Insurance Fund
Revenue Summary**

Revenue Source	Budget	Approved	Change	
	FY16E	FY17	\$	%
Contribution	17,335,000	17,100,000	(235,000)	(1.4%)
Total	17,335,000	17,100,000	(235,000)	(1.4%)

Expenditures by Major Object

	Budget	Approved	Change	
	FY16E	FY17	\$	%
Purchased Services	17,335,000	18,900,000	1,565,000	9.0%
Total	17,335,000	18,900,000	1,565,000	9.0%

EXECUTIVE SUMMARY
(continued)

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

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

SCHOOLS

York ranks 3rd for efficiency

WJC positioned 60th among 132 divisions

By Susan Robertson

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ORGANIZATIONAL

GEOGRAPHICAL AREA AND LOCATION

York County is located in the Atlantic Coast's "urban crescent" on the beautiful Virginia peninsula. Situated midway between Richmond and Virginia Beach, the county's residents help comprise the nation's 33rd largest metropolitan area, commonly referred to as Hampton Roads. The area is fortunate to have an expanding commercial and industrial base, while also enjoying affordable and plentiful housing and a moderate cost of living. As members of the dynamic Hampton Roads community, York County citizens have at their fingertips a wide variety of personal, professional and leisure opportunities, including numerous colleges and universities, theme parks, historical areas and much more. Included in this section of the budget is a map of York County and the surrounding areas.

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

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

NATIONAL STUDY FOR QUALITY OF LIFE

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

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

HISTORICAL INFORMATION

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

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

THE REPORTING ENTITY

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

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

The County of York has approximately 67,200 citizens. There are 12,620 students budgeted in FY17 to attend the York County School Division. The School Division's instructional program encompasses kindergarten through 12th grade. Including the York River Academy (charter school), there are nineteen schools in the Division: four high, four middle, ten elementary and one charter school.

POPULATION

With approximately 67,200 citizens, York County ranks 30th in population among Virginia's 95 counties. In land area, however, York is the third smallest county in the state, making it the sixth most densely populated county. With a 16.3% increase in population from 2000 to 2010, York County is the 3rd fastest growing locality in the Virginia Beach – Norfolk – Newport News Metropolitan Statistical Area.

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

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

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

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

MEDIAN AGE

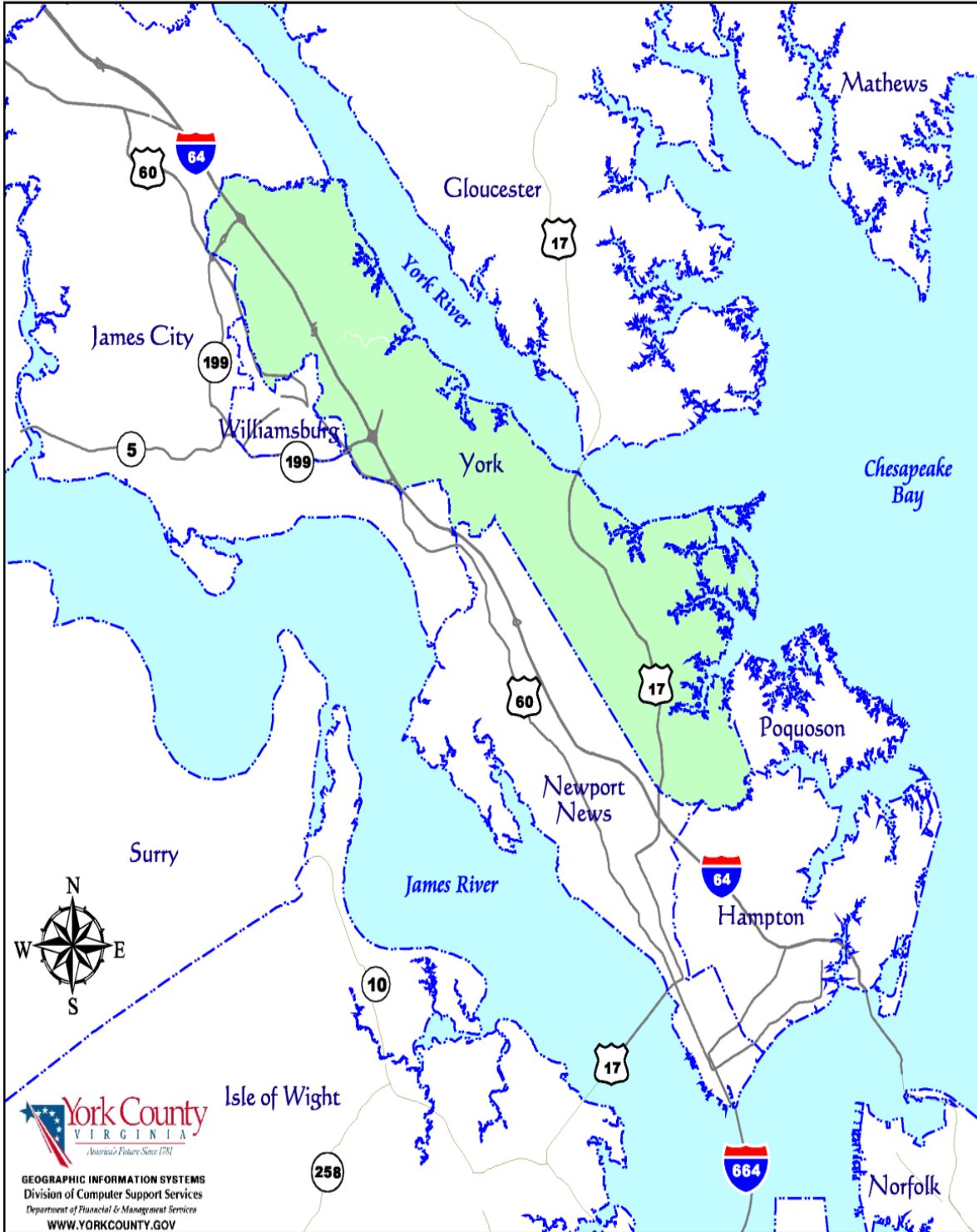
The 2010 median age in York County was 39.4 years, almost 3 years older than it was in 2000. The population is getting older, on average, as it is all over the country, because of the aging of the post-war baby boom generation – the mass of Americans born between 1946 and 1964.

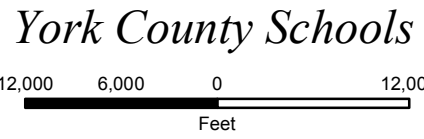
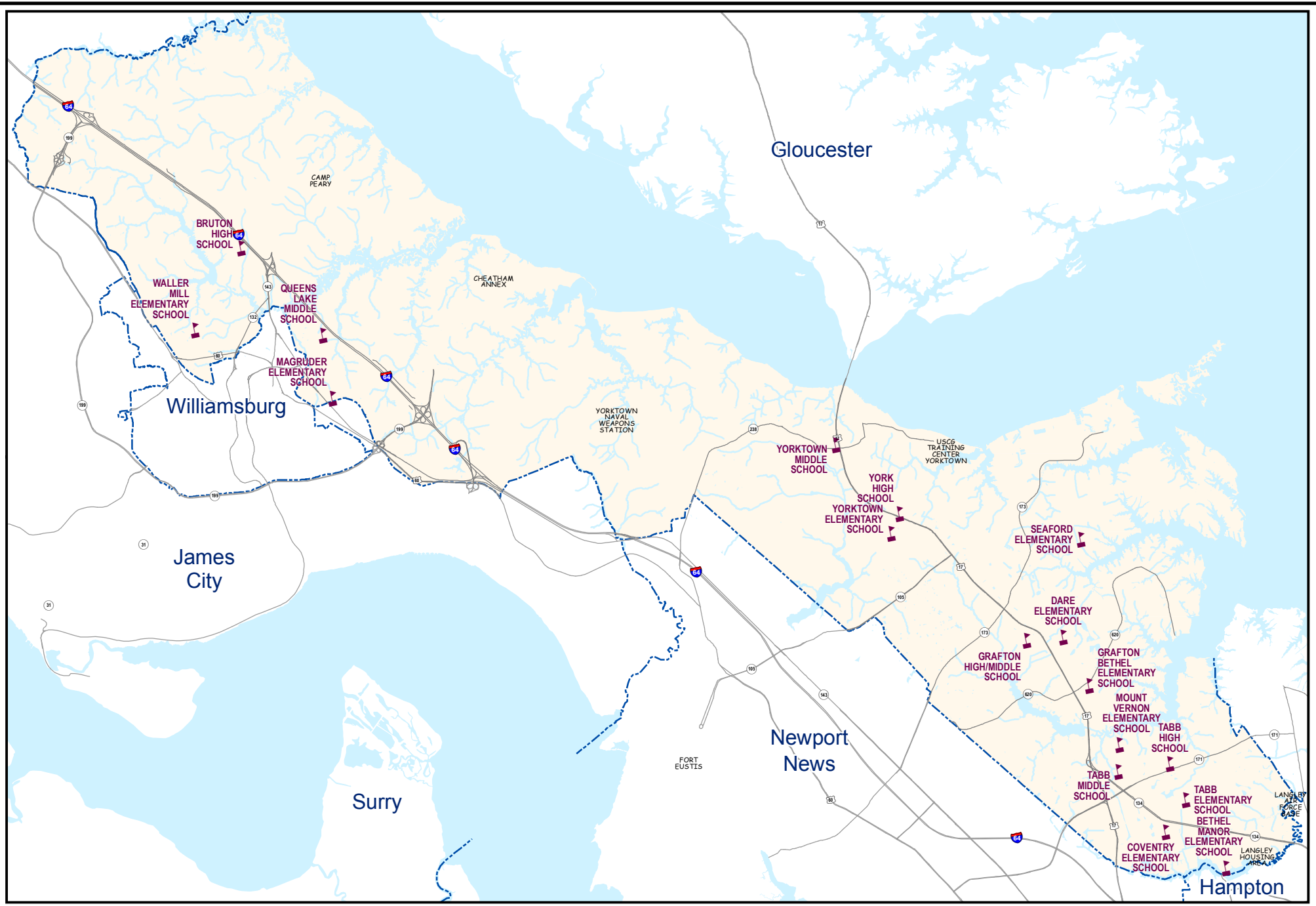
ZWEIBRUCKEN

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

Due to school reform in Zweibrucken, the Yorktown-Zweibrucken Student Exchange Program has not been held since the 2011-2012 school year.

Map of York County, Virginia





THIS IS NOT A LEGAL PLAT.
 This map should be used for information purposes. It is not suitable for detailed site planning.

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



STUDENT GROWTH & EXCELLENCE

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



ENGAGEMENT & RIGOR

The York County School Division will engage all students in rigorous educational opportunities.



RECRUITMENT & RETENTION

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



PARTNERSHIPS & RELATIONSHIPS

The York County School Division will foster effective partnerships with families and our communities and promote relationships between and among staff, students and families.



EFFICIENCY & SAFETY

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



STUDENT GROWTH & EXCELLENCE

ORGANIZATIONAL UNIT: INSTRUCTION

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

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

State accreditation ratings are based on student achievement on Standards of Learning (SOL) tests and other tests in the core academic areas of English, mathematics, history/social science and science. High schools must also meet an additional minimum benchmark for graduation and completion. Pass rates for accreditation are 70% for all content areas except English, which is 75%. Schools in which students meet or exceed all achievement objectives established by the Virginia Board of Education are rated as Fully Accredited.

YCSD Accreditation Status for 2015-16: All 19 schools are fully accredited

- 7 of 10 elementary schools have averages in the 90s for BOTH English and math
- All four middle schools made gains in English, mathematics and History/Social Science
- All five high schools exceeded state accreditation benchmarks by more than 13 percentage points in all subject areas

The federal Elementary and Secondary Education Act (ESEA) requires states to establish Annual Measurable Objectives (AMOs) for raising reading and mathematics. However, the focus of AMOs is on subgroups, rather than all students and rather than fixed targets as you have with accreditation, the AMO targets increase each year.

YCSD Summary of Federal AMO Status: All ten elementary schools met all 18 AMOs in reading and math
 Three middle schools missed one of 18 AMOs
 All five high schools met all 27 federal AMOs
 The division missed one of 27 AMOs

School	Federal AMO Status	Target(s) Missed
Bethel Manor Elem.	Met All Federal AMOs - HE	None
Coventry Elem.	Met All Federal AMOs - HE	None
Dare Elem.	Met All Federal AMOs - HE	None
Grafton Bethel Elem.	Met All Federal AMOs - HE	None
Magruder Elem.	Met All Federal AMOs - HE	None
Mount Vernon Elem.	Met All Federal AMOs - HE	None
Seaford Elem.	Met All Federal AMOs - HE	None
Tabb Elem.	Met All Federal AMOs - HE	None
Waller Mill Elem.	Met All Federal AMOs - HE	None
Yortown Elem.	Met All Federal AMOs - HE	None
Grafton Middle	Did Not Meet All Federal AMOs	English (SWD)
Queens Lake Middle	Did Not Meet All Federal AMOs	Math (SWD)
Tabb Middle	Did Not Meet All Federal AMOs	English (SWD)
Yorktown Middle	Did Not Meet All Federal AMOs	English & Math (SWD)
Bruton High	Met All Federal AMOs - HE	None
Grafton High	Met All Federal AMOs - HE	None
Tabb High	Met All Federal AMOs - HE	None
York High	Met All Federal AMOs - HE	None
York River Academy	Met All Federal AMOs - HE	None
Division	Did Not Meet All Federal AMOs	FGI (SWD)

HE - Incentive Designation for Meeting Higher Expectations



STUDENT GROWTH & EXCELLENCE

SOL Accreditation

Elementary School Results

8/10/2015	3,4,5	3,4,5	3,4,5	3,4,5	3,4,5	3,4,5	3,5	3,5	Gr. 5	3,4	3,4	Gr. 4
	English			Mathematics			Science			History/Social Science		
	FY13	FY14	FY15	FY13	FY14	FY15	FY13	FY14	FY15	FY13	FY14	FY15
BMES	80	77	93	80	84	91	90	84	95	94	91	98
CES	81	88	87	85	88	88	86	93	96	89	95	98
DES	82	81	90	80	84	91	91	87	85	96	96	99
GBES	83	77	91	81	80	93	88	80	87	89	89	93
MES	84	80	86	87	84	85	93	88	86	94	89	90
MVES	85	85	92	88	88	91	97	93	93	95	96	97
SES	86	81	90	85	86	92	91	90	84	91	94	89
TES	87	85	94	81	87	92	89	85	90	93	95	95
WMES	88	81	97	85	81	95	86	83	98	96	95	93
YES	89	80	85	82	77	81	82	75	84	91	85	77

Middle School Results

	English					Mathematics					History/Social Science					Science				
School	FY11	FY12	FY13	FY14	FY15	FY11	FY12	FY13	FY14	FY15	FY11	FY12	FY13	FY14	FY15	FY11	FY12	FY13	FY14	FY15
GMS	95	93	81	79	82	92	86	86	87	91	89	92	89	88	91	96	96	84	84	87
QLMS	90	91	75	80	83	88	80	79	77	85	87	85	87	81	85	91	89	81	80	78
TMS	96	96	84	80	87	94	91	90	89	93	90	91	90	87	93	95	98	90	86	88
YMS	93	92	86*	75	81	89	84	79	86	89	86	88	87	84	88	96	96	79	81	82

High School Results

	English					Mathematics					History/Social Science					Science					GCI				
School	FY11	FY12	FY13	FY14	FY15	FY11	FY12	FY13	FY14	FY15	FY11	FY12	FY13	FY14	FY15	FY11	FY12	FY13	FY14	FY15	FY11	FY12	FY13	FY14	FY15
BHS	94	94	90	86	88	88	76*	66	78	87	76	79	82	82	86	90	88	82	84	86	89	87	91	95	91
GHS	98	97	95	95	95	94	84	85	82	88	94	93	92	94	93	97	97	94	93	94	96	94	97	95	95
THS	98	97	93	94	93	97	88	86	85	89	94	93	91	93	92	98	96	95	93	92	98	97	97	97	96
YHS	95	96	90	93	91	94	84*	72	84	92	85	89	83	89	88	94	94	89	89	90	93	94	97	95	94
YRA	100	100	82	86	89	90	73*	46	74	80	91	89	80	85	82	100	97	89	89	93	98	100	90	88	95

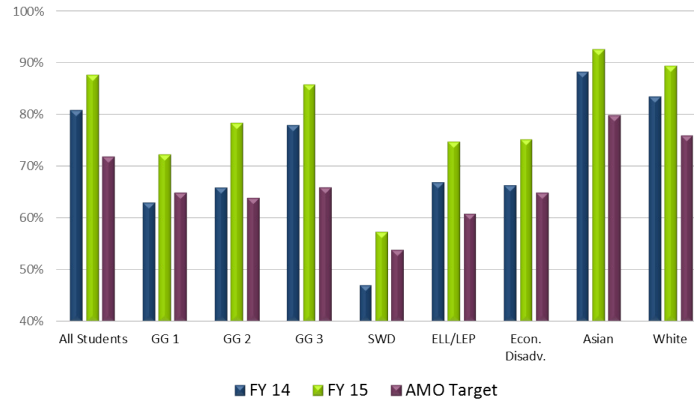
Accreditation Benchmarks

English	75%	History	70%
Math	70%	Science	70%



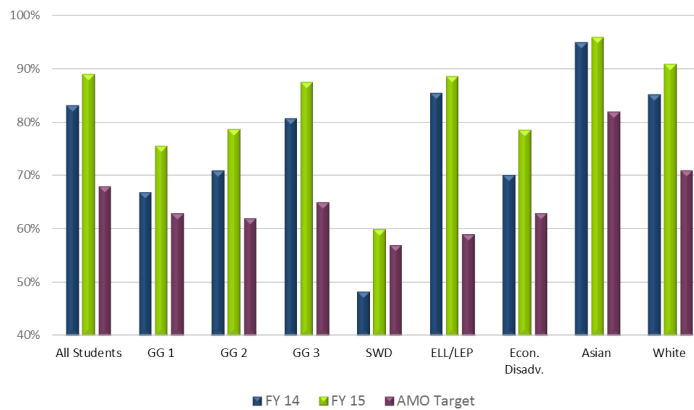
STUDENT GROWTH & EXCELLENCE

Division AMO Performance - Reading



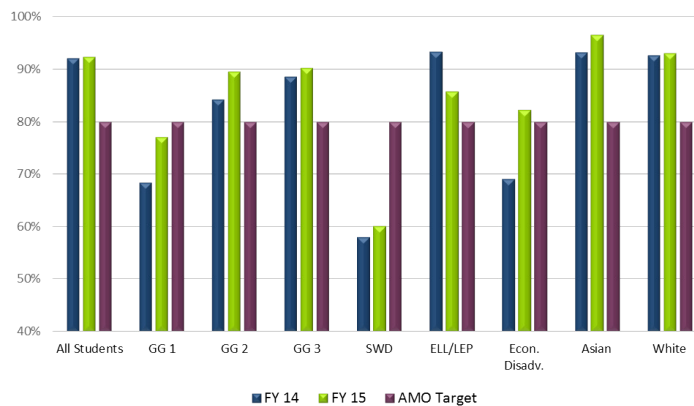
YCSO exceeded all federal AMOs for Reading

Division AMO Performance - Math



YCSO exceeded all federal AMOs for Math

Division AMO Performance - FGI

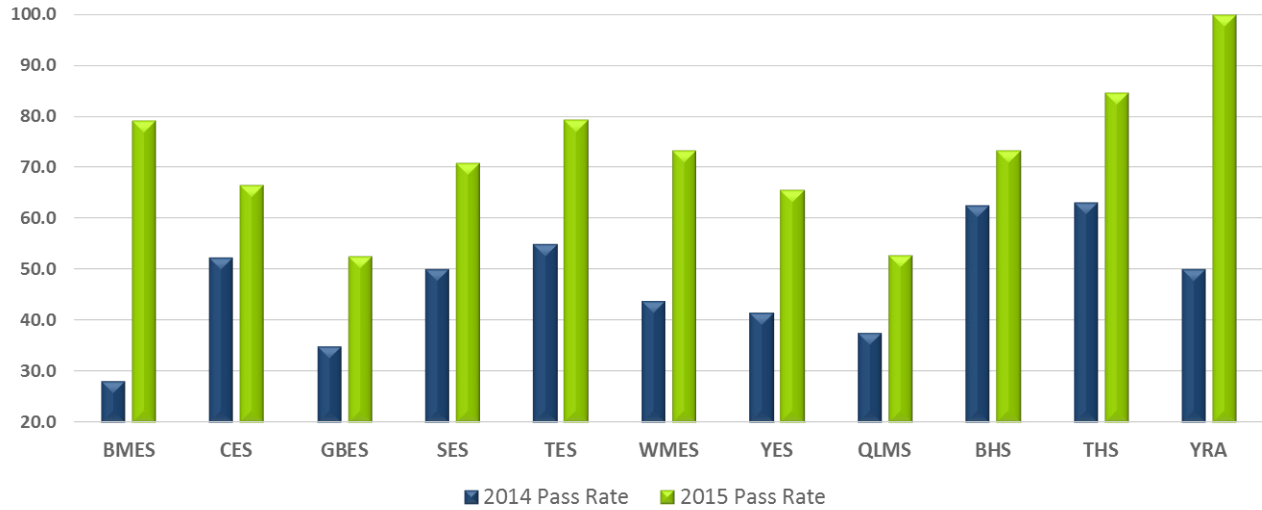


YCSO exceeded all federal AMOs for FGI except for SWD

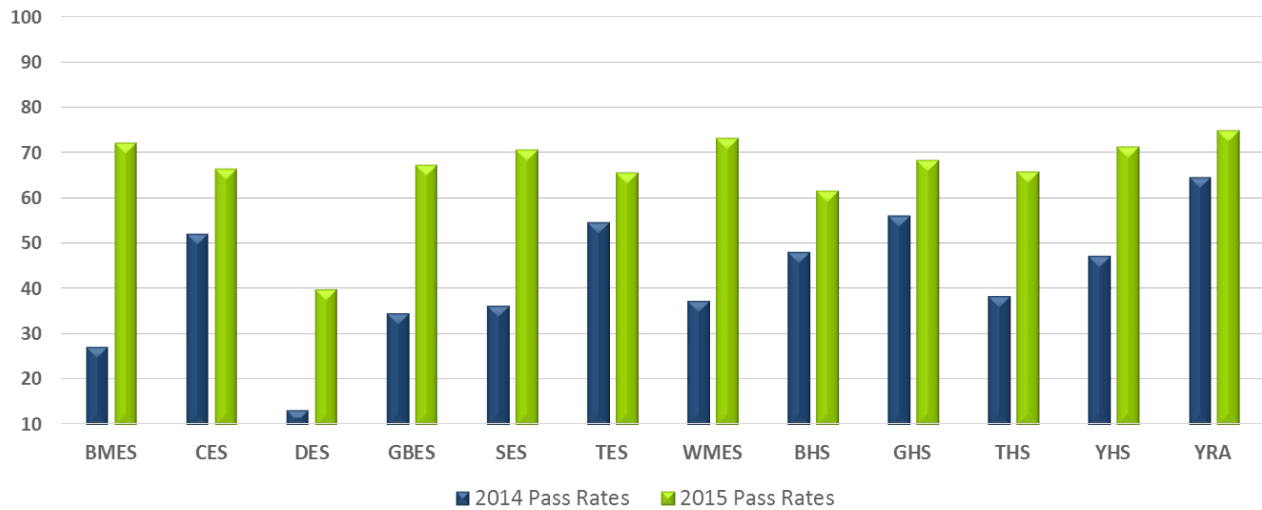


STUDENT GROWTH & EXCELLENCE

Schools with Double Digit Gains for SWD in Reading



Schools with Double Digit Gains for SWD in Math





STUDENT GROWTH & EXCELLENCE

AMO Performance - Reading

Elementary School Results

English Performance 2014-2015 Results	BMES	CES	DES	GBES	MES	MVES	SES	TES	WMES	YES	AMO Target
All Students	92.05%	86.52%	88.03%	90.74%	85.06%	92.57%	89.60%	92.37%	96.89%	85.89%	72%
Proficiency Gap Group 1	88.00%	72.94%	71.15%	71.42%	73.33%	71.42%	76.56%	80.64%	87.50%	75.34%	65%
Proficiency Gap Group 2 Black	85.10%	63.63%	76.47%	75.00%	77.19%	92.59%	66.66%	93.33%	100.0%	78.04%	64%
Proficiency Gap Group 3 Hispanic	97.29%	89.28%	95.45%	89.47%	84.61%	90.90%	92.30%	87.50%	100.0%	89.47%	66%
Students with Disabilities	79.31%	66.66%	50.00%	52.50%	61.53%	50.00%	70.83%	79.41%	73.33%	65.71%	54%
ELL	100.0%	83.33%	50.00%	100.0%	90.00%	80.00%	83.33%	63.15%	100.0%	80.00%	61%
Economically Disadvantaged	87.03%	70.45%	76.31%	74.00%	73.86%	79.16%	74.35%	87.75%	85.00%	76.22%	65%
Asian	100.0%	90.62%	66.66%	94.73%	72.72%	95.00%	91.66%	90.00%	100.0%	90.00%	80%
White	91.07%	90.16%	89.72%	92.24%	89.02%	92.85%	90.29%	92.30%	97.00%	89.37%	76%

Middle School Results

Reading Performance 2014-2015 Results	GMS	QLMS	TMS	YMS	AMO Target
All Students	84.01%	81.67%	87.05%	82.32%	72%
Gap Group 1 (SWD, ELL, F/R)	63.82%	68.45%	69.50%	61.47%	65%
Gap Group 2 (Black)	69.69%	72.82%	83.80%	66.30%	64%
Gap Group 3 (Hispanic)	81.53%	80.76%	80.58%	73.21%	66%
Students with Disabilities (SWD)	45.67%	52.83%	47.36%	35.44%	54%
ELL/LEP	81.25%	70.00%	60.00%	69.23%	61%
Econ. Disadvantaged (F/R)	67.50%	71.42%	75.77%	65.08%	65%
Asian	98.63%	88.23%	93.65%	86.66%	80%
White	84.42%	84.31%	88.45%	85.79%	76%

High School Results

Reading Performance 2014-2015 Results	BHS	GHS	THS	YHS	YRA	AMO Target
All Students	91.94%	95.56%	94.13%	94.28%	94.44%	72%
Gap Group 1 (SWD, ELL, F/R)	83.72%	84.31%	78.57%	80.39%	100.0%	65%
Gap Group 2 (Black)	88.57%	86.84%	88.88%	88.46%	100.0%	64%
Gap Group 3 (Hispanic)	83.33%	100.0%	94.11%	100.0%	100.0%	66%
Students with Disabilities (SWD)	73.33%	76.92%	84.61%	68.75%	100.0%	54%
ELL/LEP	66.66%	100.0%	40.00%	*	*	61%
Econ. Disadvantaged (F/R)	88.23%	82.14%	81.48%	85.00%	100.0%	65%
Asian	87.50%	100.0%	92.00%	100.0%	*	80%
White	93.82%	96.22%	96.19%	93.62%	93.33%	76%

Key:

Met AMO

Met AMO R10

* Made AMO Using 3-yr Average

Did Not Meet AMO

NA No Test Takers in Group

"N" Too Small <30



STUDENT GROWTH & EXCELLENCE

AMO Performance - Math

Elementary School Results

Math Performance 2014-2015 Results	BMES	CES	DES	GBES	MES	MVES	SES	TES	WMES	YES	AMO Target
All Students	90.59%	87.26%	89.09%	92.81%	83.56%	91.54%	91.90%	91.52%	95.34%	82.79%	68%
Proficiency Gap Group 1	85.48%	75.00%	68.51%	78.57%	68.64%	75.43%	84.12%	76.59%	81.25%	68.30%	63%
Proficiency Gap Group 2 Black	86.66%	66.37%*	82.35%	60.00%	67.85%	81.48%	0.0%	86.95%	90.90%	73.17%	62%
Proficiency Gap Group 3 Hispanic	94.44%	78.57%	79.16%	89.47%	92.30%	91.66%	92.30%	90.62%	100.0%	81.57%	65%
Students with Disabilities	72.41%	66.66%	40.00%	67.50%	58.95%*	61.53%	70.83%	65.71%	73.33%	54.28%	57%
ELL	100.0%	90.47%	42.85%	87.50%	90.00%	90.90%	100.0%	90.00%	100.0%	83.33%	59%
Economically Disadvantaged	85.98%	75.00%	76.92%	82.00%	71.26%	75.00%	86.84%	77.55%	80.00%	70.08%	63%
Asian	83.33%	96.87%	83.33%	94.73%	81.81%	90.00%	100.0%	100.0%	100.0%	100.0%	82%
White	89.90%	94.05%	92.46%	95.51%	88.34%	92.38%	92.64%	91.90%	97.00%	87.17%	71%

Middle School Results

Math Performance 2014-2015 Results	GMS	QLMS	TMS	YMS	AMO Target
All Students	90.44%	84.03%	93.14%	88.03%	68%
Gap Group 1 (SWD, ELL, F/R)	77.15%	68.04%	83.62%	72.34%	63%
Gap Group 2 (Black)	86.00%	65.59%	93.26%	78.72%	62%
Gap Group 3 (Hispanic)	86.36%	84.61%	91.50%	87.50%	65%
Students with Disabilities (SWD)	59.03%	45.28%	62.66%	49.38%	57%
ELL/LEP	95.00%	90.00%	91.30%	85.71%	59%
Econ. Disadvantaged (F/R)	82.40%	72.38%	86.87%	78.36%	63%
Asian	100.0%	88.23%	96.77%	93.33%	82%
White	90.18%	91.30%	93.30%	89.73%	71%

High School Results

Math Performance 2014-2015 Results	BHS	GHS	THS	YHS	YRA	AMO Target
All Students	86.47%	87.11%	87.97%	92.15%	78.00%	68%
Gap Group 1 (SWD, ELL, F/R)	73.07%	74.74%	76.80%	82.96%	70.83%	63%
Gap Group 2 (Black)	77.90%	85.13%	81.81%	85.93%	NA	62%
Gap Group 3 (Hispanic)	90.62%	79.16%	89.65%	92.85%	NA	65%
Students with Disabilities (SWD)	61.76%	68.42%	65.95%	71.42%	75.00%	57%
ELL/LEP	100.0%	88.88%	85.00%	85.71%	NA	59%
Econ. Disadvantaged (F/R)	74.69%	75.00%	81.01%	84.11%	63.63%	63%
Asian	91.66%	94.73%	98.07%	100.0%	100.0%	82%
White	89.72%	87.05%	87.74%	93.51%	85.36%	71%

Key:
 Met AMO Met AMO R10 * Made AMO Using 3-yr Average
 Did Not Meet AMO NA No Test Takers in Group "N" Too Small <30

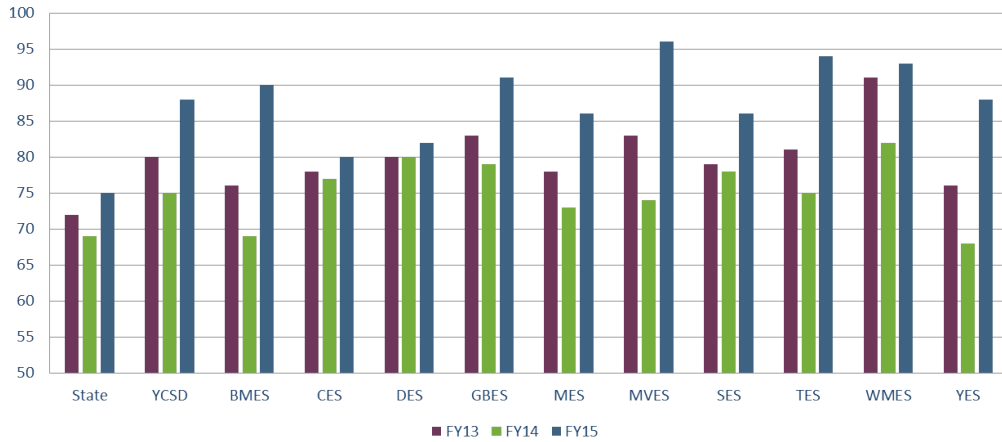


STUDENT GROWTH & EXCELLENCE

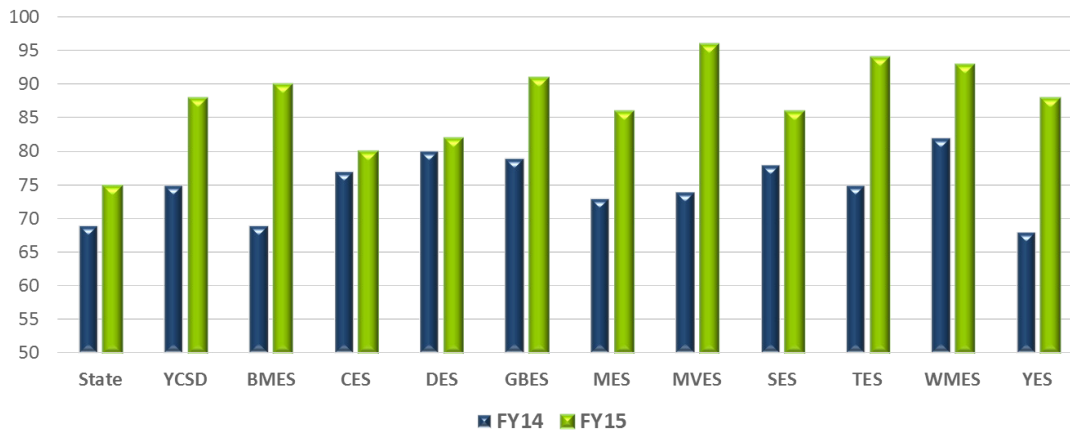
Objective: By FY17, 90 percent of all third grade students will be reading at or above grade level as measured by the Standards of Learning Grade Three Reading Research and Literature Assessment.

While all schools made significant gains in Grade 3 reading, only eight met the established benchmark of 85%.

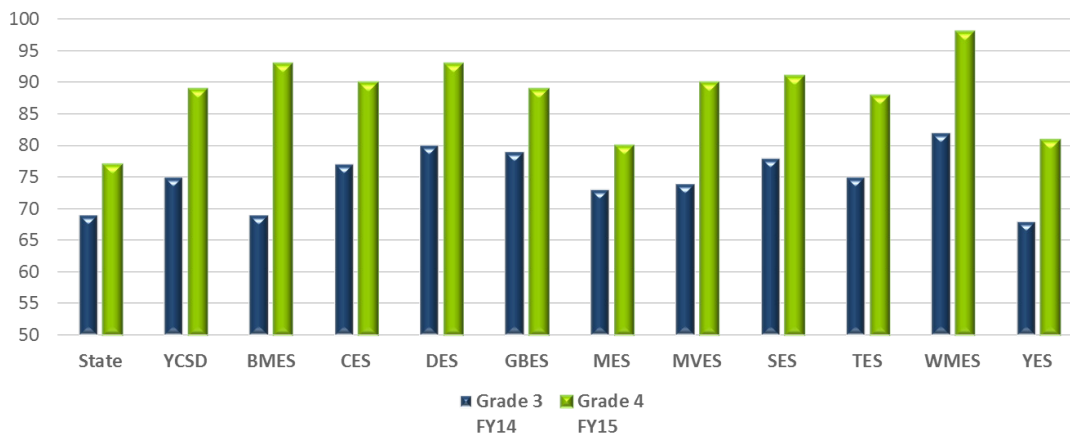
Grade 3 Reading - FY13 to FY15 Results



Grade 3 Reading - FY14 to FY15 Growth



Reading Growth - Grade 3 (FY15) to Grade 4 (FY15)



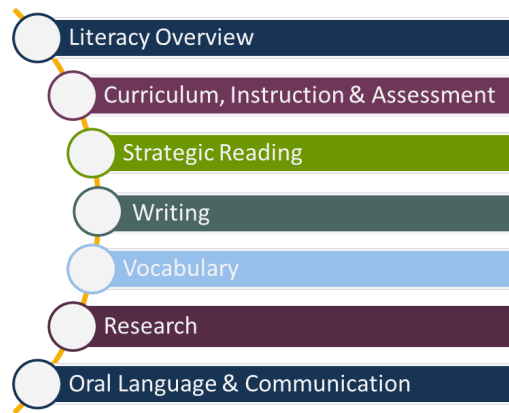


STUDENT GROWTH & EXCELLENCE

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

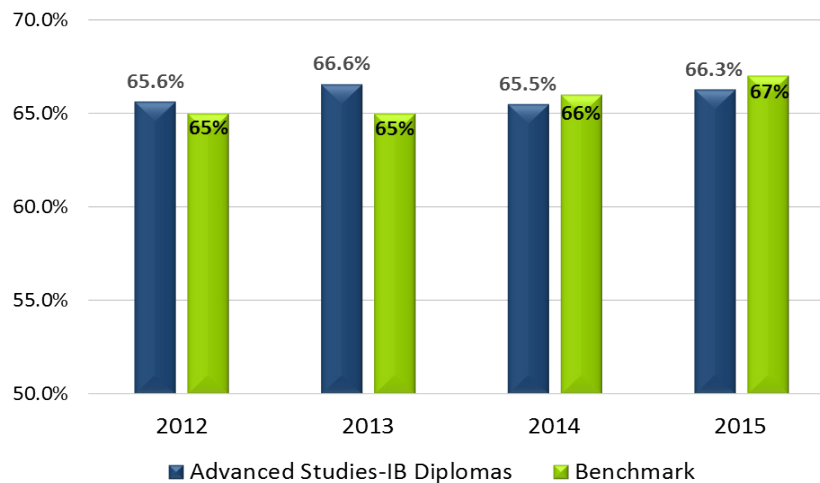
Using the new YCSD K-5 literacy model, the K-12 writing model, and the middle school literacy model that was implemented in 2013, the Secondary Literacy Leadership Team and the Secondary Literacy Model Committee has developed an integrated Secondary Literacy Model for grades 6-12. Upon implementation, the new YCSD Secondary Literacy Model will replace the secondary portion of the YCSD K-12 writing model and the existing middle school literacy model.

Structural Components of Model



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

Despite improvement, the division missed the established benchmark of 67% by less than one percentage point.



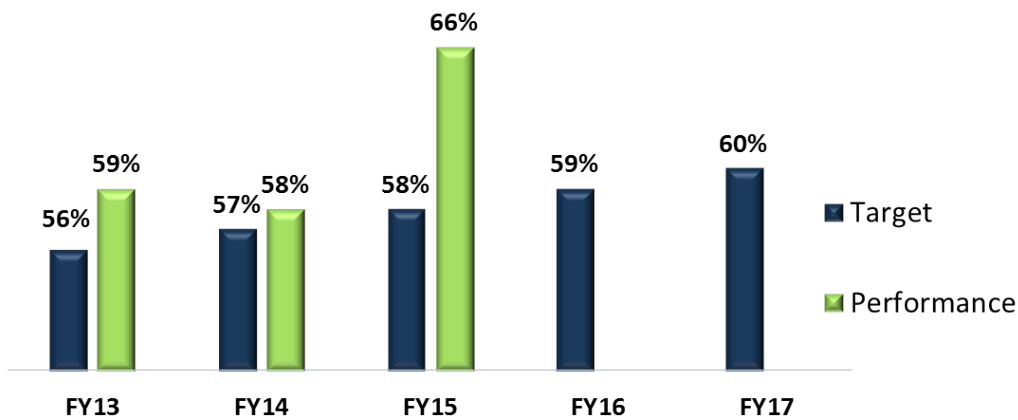


STUDENT GROWTH & EXCELLENCE

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

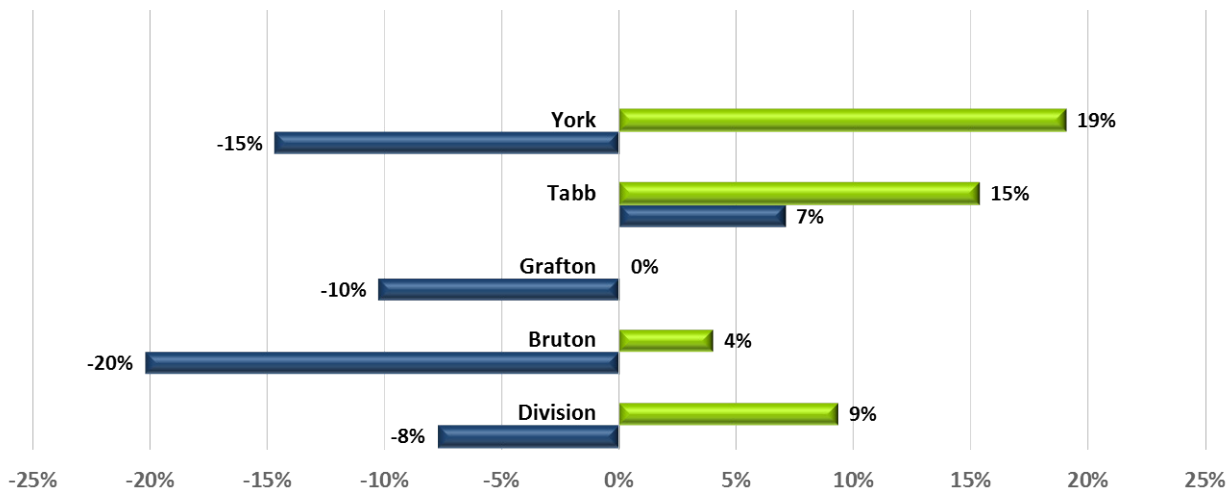
The College Board Benchmark score of 1550 (critical reading, mathematics and writing sections combined) indicates a 65% likelihood of achieving a B- average or higher during the first year of college.

Advanced Diploma Students Earning 1550 or High on SAT



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

Percentage of AP Tests Scoring 3+ from 2013 Benchmark





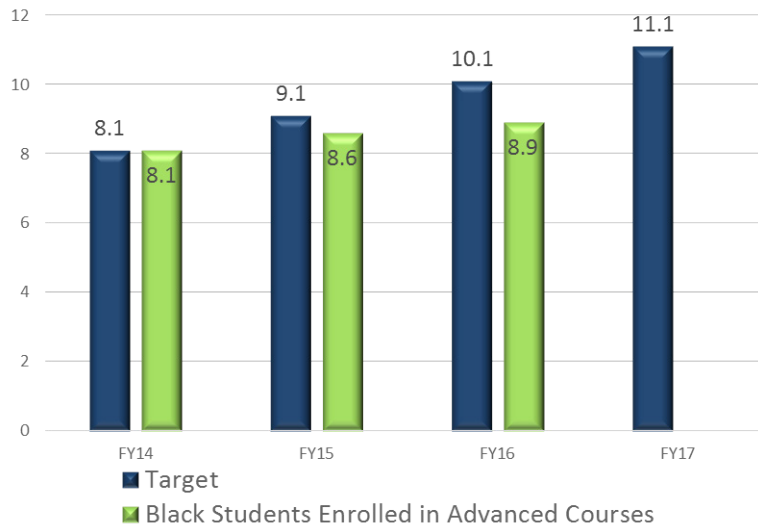
STUDENT GROWTH & EXCELLENCE

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

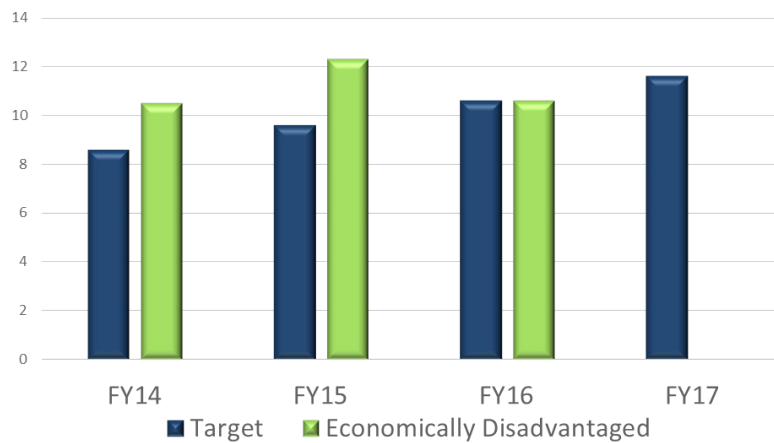
The percentage of black students enrolled in advanced courses has grown each year, however the division did not meet this year’s established benchmark.

Enrollment of economically disadvantaged students declined from the previous year, yet still met the established benchmark.

Black Middle School Students Enrolled in Advanced Courses



Economically Disadvantaged Middle School Students Enrolled in Advanced Courses





ENGAGEMENT & RIGOR

ORGANIZATIONAL UNITS: INSTRUCTION & TECHNOLOGY

The York County School Division will engage all students in rigorous educational opportunities.

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

2015-16 Average Class Size

Elementary Schools	Average Class Size
Kindergarten	18.53
Grade 1	18.74
Grade 2	19.71
K-2 Average	19.01
Grade 3	23.03
Grade 4	22.72
Grade 5	22.90
3-5 Average	22.88
Overall Average	20.97

Middle Schools	Average Class Size
English	23.42
Math	23.77
Science	24.33
History/ Social Studies	24.52
Average	24.01

High Schools	Average Class Size
English	21.42
Math	22.07
Science	22.95
History/ Social Studies	24.49
Average	22.73

Average Class Size Historical Comparison - Elementary

Grade	2011	2012	2013	2014	2015
Kindergarten	18.07	18.24	19.21	18.77	18.53
Grade 1	18.78	19.81	19.23	19.52	18.74
Grade 2	19.30	20.07	20.02	19.71	19.71
K-2 Average	18.73	19.37	19.49	19.40	19.01
Grade 3	22.10	21.83	22.33	21.60	23.03
Grade 4	21.25	22.20	22.50	23.74	22.72
Grade 5	22.58	22.52	23.88	22.52	22.90
3-5 Average	21.95	22.18	22.90	22.61	22.88



ENGAGEMENT & RIGOR

Average Class Size Historical Comparison - Middle

Subject	2011	2012	2013	2014	2015
English	24.26	22.83	23.14	23.83	23.42
Math	22.55	23.78	24.05	24.49	23.77
Science	24.90	24.84	23.55	24.88	24.33
History/ Social Studies	23.68	25.04	24.19	24.84	24.49
Average	23.85	24.12	23.73	24.50	24.01

Average Class Size Historical Comparison - High

Subject	2011	2012	2013	2014	2015
English	20.66	20.82	19.65	23.29	21.42
Math	21.89	22.24	20.33	22.56	22.07
Science	20.16	22.18	20.79	23.61	22.95
History/ Social Studies	21.97	23.24	21.22	24.73	24.52
Average	21.17	22.12	20.50	23.48	22.73

Objective: By FY17, each teacher will develop and implement at least two transformative learning experiences annually, in which students conduct research and use oral and written communication skills to make productive contributions to the community while learning the content of the curriculum.

As appropriate, performance tasks should also utilize technology that is designed to amplify and improve the quality of student work.

287 teachers attended PBL 101 Training; 68 teachers attended DE Training

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

Advanced Course Experience (ACE) was created for students in grades 7 and 8 who are interested in advanced-level course work in high school. Students are exposed to Advanced Placement skills and experiences needed to be successful in advanced courses in high school.

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

The division maintains five magnet/thematic schools/programs.



ENGAGEMENT & RIGOR

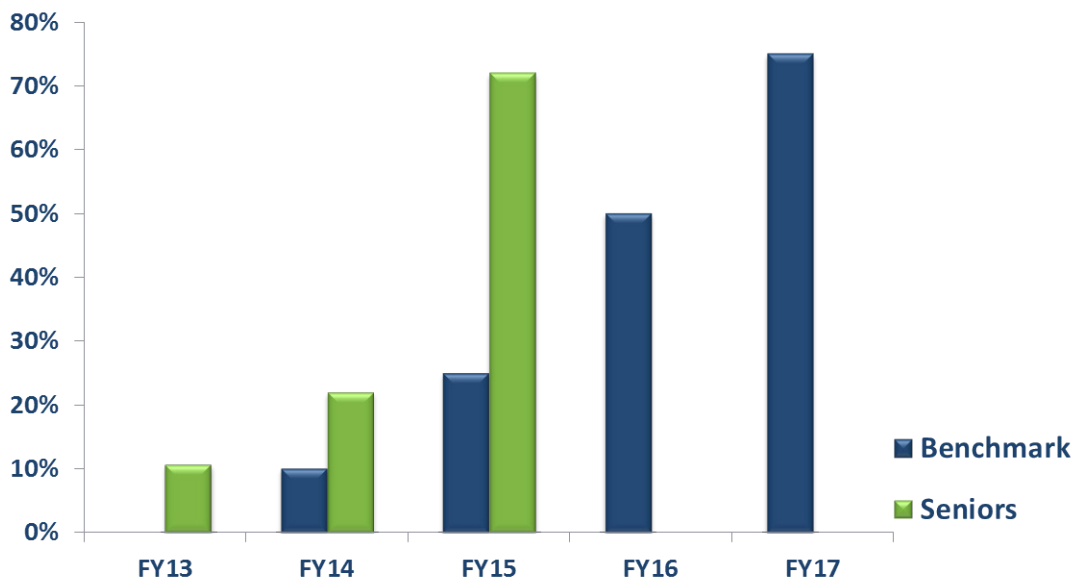
Objective: Staff will review and make recommendations regarding secondary course options in high demand career fields to be offered beginning in FY15.

The Student Technology Leadership Corps was created to provide an opportunity to advance students’ skills in technology and leadership in grades 10 – 12. The class was first offered in FY15 as a blended learning course; 12 students at 3 high schools completed the course.

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

The percentage of graduating seniors earning at least one credential increased from 22 to 72 percent , a gain of 50 percentage points.

Percentage of Seniors Earning at Least One Credential



Credential	Credentials Earned by Graduating Seniors	
NOCTI Assessment	45	7%
State Licensure	7	1%
Industry Certification	456	66%
Workplace Readiness	178	26%
Total	686	72%

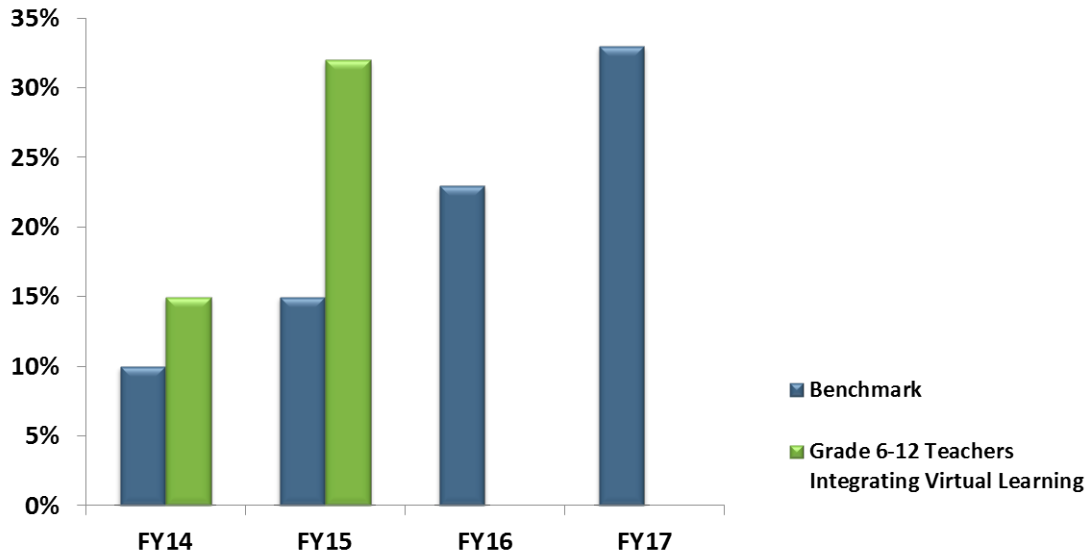
255 of 947 graduating seniors earned two or more Industry Credentials



ENGAGEMENT & RIGOR

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

The percentage of teachers integrating online learning is 32%, a 17-point percentage gain over the previous year.



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

Converted WAN from Verizon to Cox service - upgraded bandwidth at several sites

School	FY15	FY16
TMS/YMS	100 Mbps	1 Gbps
Grafton Complex	1 Gbps	2 Gbps
THS	1 Gbps	10 Gbps
SBO	1 Gbps	10 Gbps

Built second primary data center for load balancing and redundancy at THS

Launched Office365 for students and staff

RECRUITMENT & RETENTION

ORGANIZATIONAL UNITS: INSTRUCTION, ADMINISTRATION/ATTENDANCE & TECHNOLOGY

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

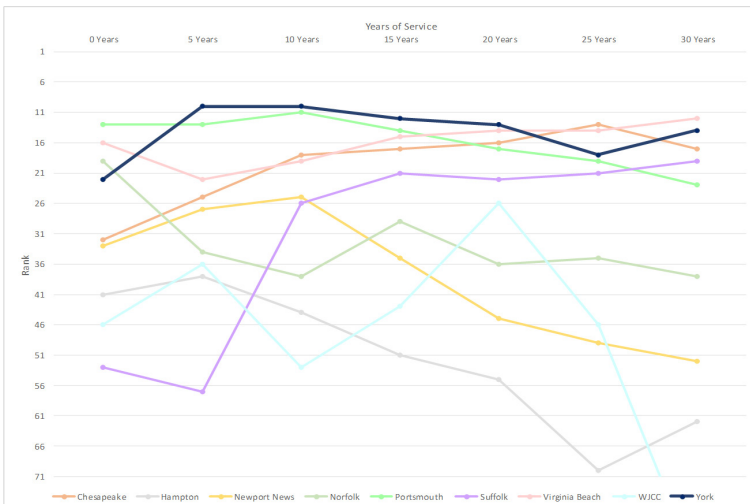
Objective: The compensation package for licensed staff will move into the top three of the Hampton Roads comparator market of nine school divisions by July 1, 2017 and will remain in the top three in subsequent years.

In FY13, school divisions were required to shift between 1% to 5% of the VRS cost to employees and provide employees an equivalent pay increase. By FY16, all comparator school divisions, except Suffolk (4%) and Virginia Beach (4%), had shifted the full 5% VRS to employees. The FY16 salary comparison shown was adjusted to compare to York's 5%.

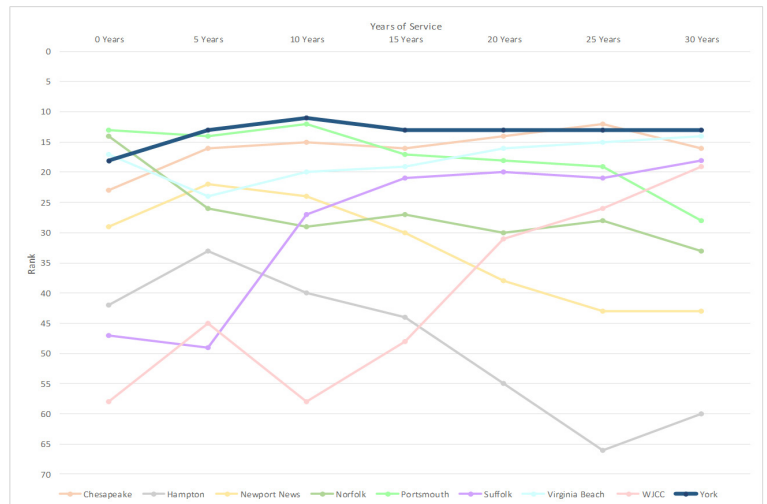
For comparison purposes, FY15 salary scale data is also provided. Data prior to FY15 is not comparable since salary scale data was not adjusted for the VRS shift in those years.

Pay Lane	Rank of 4 or better		% of Staff on a Step Ranked 4 or Better	
	FY15	FY16	FY15	FY16
Bachelor's (31 steps)	23 Steps (74%)	31 Steps (100%)	90%	100%
Master's (31 Steps)	24 Steps (77%)	28 Steps (90%)	90%	96%
Master's +30 (31 Steps)	31 Steps (100%)	31 Steps (100%)	100%	100%
Doctorate (31 Steps)	31 Steps (100%)	31 Steps (100%)	100%	100%

Pay Scale Comparison - Bachelor's



Pay Scale Comparison - Master's





RECRUITMENT & RETENTION

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

Standard operating procedures are in place for assessing all non-licensed positions for ensuring positions are placed on the appropriate pay grade to provide internal equity and external competitiveness.

Position reviews have been completed for all three groups of non-licensed positions. The division is now beginning a new cycle of reviews that will occur over four years instead of three. The first of those groups is currently under review and will be completed for inclusion in FY17 budgeting.

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

The objective was met in FY14.

Objective: The Division’s efforts to recruit and hire a diverse staff that meets our highest standards will include attending at least two targeted recruiting events annually and advertising in at least two targeted publications annually.

Percentage of Minority Employees	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
New Hires	7.10%	10.90%	12.70%	19.50%	13.40%
Total Licensed Staff	11.30%	10.50%	10.10%	12.90%	12.90%
Administrators	30.40%	30.30%	28.90%	32.50%	33.30%

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

The objective has not yet been reported for this fiscal year.

Objective: At least 60% of departing employees will participate in an exit interview or survey and the division will use the data from the interviews and surveys to inform efforts to retain staff.

51% of 120 exit surveys sent were returned

Licensed 60% (45 of 75)

Non-Licensed 36% (16 of 45)

Non-Licensed Survey Findings:

Salary and Benefits Ratings

Most Favorable: ‘Sick and Personal Leave Policies’

Least Favorable: ‘Salary’

Other Ratings –

Sufficient Feedback on Performance 100%

Department worked well with others 100%

Consistent policy application 75%

Morale in my department 69%

Licensed Survey Findings:

Salary and Benefits Ratings

Most Favorable: ‘Sick and Personal Leave Policies’

Least Favorable rating for salary

Other Job Ratings

Reaction to Teaching in General 98%

Opportunities for Innovative Teaching 88%

Cooperation within Your School 86%

Teacher participation in Decisions 59%

A small portrait of a woman with short brown hair, wearing a pink top, smiling. To her right are three vertical bars: a purple one, an orange one, and a green one.

RECRUITMENT & RETENTION

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

New Instructional Staff

New Teacher Orientation - provides initial training in the areas of information technology, child abuse reporting, sexual harassment and misconduct, benefits, and payroll. An overview of the curriculum and instruction components are provided for subject or grade level.

Teacher Mentorship Program - provided initial training in the areas of information technology, child abuse reporting, sexual harassment and misconduct, benefits, and payroll. They were also give an overview of the curriculum and instruction components of their subject or grade level.

New Special Education Teacher Academy - The school division provides ongoing support for new special education teachers throughout the school year. In these sessions, they learned important information that supports them in their role as a special education teacher.

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

Teachers, administrators and central office staff worked collaboratively to develop an Evaluation System that aims to foster continuous growth and helps employees maximize job performance.



PARTNERSHIPS & RELATIONSHIPS

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

The York County School Division will foster effective partnerships with families and our communities and promote relationships between and among staff, students and families.

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

Schools continued to provide many activities throughout the year for students that build a sense of belonging and positive relationships through several programs that promote and recognize good citizenship. For example, schools offered character development activities, guidance lessons, conflict resolution opportunities, positive thinking activities, decision making activities, bullying prevention activities, mentoring programs, peer helpers and other support groups, volunteer service opportunities, and friendship networks.

Internet safety instruction was provided to students and information on this topic was also included on the division's Intranet for teachers and on the division's website for parents.

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

The division implemented a Family Engagement Committee to develop additional strategies.

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

At least one parent of 77.7% of enrolled students has activated an Aspen account

49% of all Aspen use is conducted by teachers, 30% by students, and 19% by parents/guardians

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

FY15 Subcommittee Recommendations

- Academic Career Planning
- Emotional Health and Well-being Programs
- Virginia Wizard
- Transition Programs for New and Military-connected Students

School Counseling Websites

ASVAB Score Interpretation

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



EFFICIENCY & SAFETY

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

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

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

Budget reductions for FY10, FY11, FY12, FY13, FY14 and FY15 were made strategically to maximize student achievement.

Instructional expenditures were reduced in FY10, FY11, FY12, and FY15 less than expenditures at the School Board Office and in Operations and Maintenance.

No currently filled teaching positions were cut from the FY10, FY11, FY12, FY15 or FY16 budgets.

In support of instruction, 14 teaching positions and two occupational therapists were added in FY16.

The adopted budgets from FY10 through FY16 included the staffing required to meet the class-size objectives set forth in the strategic plan.

Extensive quantitative and qualitative information pertaining to the allocation of resources to maximize student achievement is included in the budget document and on the school division website.

Academic Efficiency of Dollars Spent

The following charts show a ranked comparison of per pupil expenditures for school divisions in the Hampton Roads region as compared to the ranking of pass rates for English SOL and Math SOL scores. All data presented is for fiscal year 2014.

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

Locality	Per Pupil Expenditure *	Rank
WJCC	10,974	1
Virginia Beach	10,825	2
Chesapeake	10,692	3
Norfolk	10,671	4
Newport News	10,563	5
Hampton	10,426	6
Portsmouth	10,206	7
York	9,896	8
Suffolk	9,437	9

Locality	English SOL	Rank
STATE AVERAGE	74	
York	81	1
WJCC	79	2
Virginia Beach	79	3
Chesapeake	76	4
Hampton	67	5
Portsmouth	66	6
Suffolk	66	7
Newport News	63	8
Norfolk	61	9

Locality	Math SOL	Rank
STATE AVERAGE	74	
York	83	1
WJCC	81	2
Chesapeake	80	3
Virginia Beach	77	4
Hampton	69	5
Suffolk	69	6
Portsmouth	67	7
Newport News	63	8
Norfolk	62	9

Locality	Graduation Rate	Rank
STATE AVERAGE	89.9	
York	94.5	1
Chesapeake	92.9	2
WJCC	90.5	3
Virginia Beach	88.5	4
Newport News	87.8	5
Suffolk	86.4	6
Portsmouth	85.1	7
Hampton	83.9	8
Norfolk	78.9	9



EFFICIENCY & SAFETY

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

The Finance Department uses a variety of performance measures including:

Performance Measurement
Met Not Met X

General

- Obtain an unqualified audit opinion from a certified public accounting firm on the FY14 school division Comprehensive Annual Financial Report (CAFR).

FY15	FY14	FY13
√	√	√

- Obtained an unqualified opinion on the FY14 CAFR.

- Obtain an unqualified audit opinion from a certified public accounting firm on the student activity fund statement of cash receipts and disbursements.

FY15	FY14	FY13
√	√	√

- Obtained an unqualified opinion

- Prepare the FY15 CAFR in accordance with Governmental Accounting Standards Board requirements and submit to ASBO and the GFOA for consideration for the excellence in financial reporting awards.

FY15	FY14	FY13
√	√	√

- FY14 CAFR won the award from ASBO and GFOA.

- Prepare and submit the FY16 budget document in accordance with the SBO and GFOA budget presentation award program criteria.

FY15	FY14	FY13
√	√	√

- The FY15 budget won the award from ASBO and the GFOA.
We were recently notified that the FY16 budget received both awards.

- No less frequent than annually, make risk management recommendations to the Division Superintendent to control and manage risk exposure to the school division and its employees.

FY15	FY14	FY13
√	√	√

- All insurance policies and risk management activities were reviewed during the fiscal year. In 2010 the school division was the recipient of the Risk Management Performance Award from the Virginia Municipal League Insurance Programs.

- Maximize the availability of resources by actively pursuing state, federal and local grants such as federal impact aid and federal stimulus funds.

FY15	FY14	FY13
√	√	√

- Made application and managed federal, state and local grants including impact aid, federal stimulus funding, federal Job's Fund, No Child Left Behind funding, Title VIB special education funding, state funding, local grants, etc.



EFFICIENCY & SAFETY

Accounting

- Process all payments within ten business days of receipt in the accounts payable office.

FY15	FY14	FY13
√	√	√

- Performance measure was met 100% of the time. Out of 4,994 payment vouchers, all were processed within 10 business days.

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

FY15	FY14	FY13
√	√	√

- Performance measure met.

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

FY15	FY14	FY13
√	√	√

- Performance measure met.

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

FY15	FY14	FY13
√	√	√

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

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

FY15	FY14	FY13
√	√	√

- Performance measure met. Accrual reports were prepared on a weekly basis during the period of February 2015 – July 2015.

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

FY15	FY14	FY13
√	√	√

- Performance measure met.

- Meet all state and federal grant reimbursement deadlines.

FY15	FY14	FY13
√	√	√

- Performance measure met for 100% of grants.

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

FY15	FY14	FY13
√	√	√

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

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

FY15	FY14	FY13
√	√	√

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



EFFICIENCY & SAFETY

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

FY15	FY14	FY13
√	√	√

- Performance measure met. Three new bookkeepers were trained.

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

FY15	FY14	FY13
√	√	√

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

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

FY15	FY14	FY13
√	√	√

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

Budget and Financial Reporting

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

FY15	FY14	FY13
√	√	√

- Performance measure met 100% of the time. Out of 597 requisitions, all were processed within two business days of receipts.

- Publish the FY16 Approved Annual Budget on the School division external website.

FY15	FY14	FY13
√	√	√

- Performance measure met.

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

FY15	FY14	FY13
√	√	√

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

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

FY15	FY14	FY13
√	√	√

- Performance measure met. Out of 568 purchase orders issued, all were processed within three business days.

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

FY15	FY14	FY13
√	√	√

- Performance measure met.

- Prepare Food Service financial report on a monthly basis.

FY15	FY14	FY13
√	√	√

- Performance measure met.



EFFICIENCY & SAFETY

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

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

FY15	FY14	FY13
√	√	√

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

- Performance measure met.

FY15	FY14	FY13
√	√	√

- All budget requests submitted online by budget account managers.

- Performance measure met.

FY15	FY14	FY13
√	√	√

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

- Performance measure met

FY15	FY14	FY13
√	√	√

Payroll

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

- Performance measure met. Out of approximately 36,387 processed paychecks, the overall accuracy rate was 99.91%. Details by payroll classification (employee group) are shown below

FY15	FY14	FY13
√	√	√

Accuracy rate by payroll classification:

<u>Payroll Classification</u>	<u>Accuracy Rate</u>
Administration	99.95%
Custodial/Housing	99.92%
Transportation	100.00%
Cafeteria	100.00%
Substitute & Summer School	99.80%
Supplemental & One-Time Payments	99.76%

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

- Performance measure met.

FY15	FY14	FY13
√	√	√



EFFICIENCY & SAFETY

- All workers compensation bills relating to claims will be processed in a timely manner.
 - Performance measure met.
- Respond to workers compensation service request within three hours.
 - Performance measure met.
- Process monthly reconciliation of payroll deductions and vendor payments within two business days of payroll date.
 - Performance measure met.
- No less than semi-annual cross check between benefits and payroll deduction data.
 - Performance measure met.
- Process all payrolls by publish date.
 - Performance measure met.
- Process and mail all W2's error free prior to January 31 deadline.
 - Performance measure met.
- Process and mail all 1042's error free prior to deadline.
 - Performance measure met.
- Complete employment verification within two business days.
 - Performance measure met.

FY15	FY14	FY13
√	√	√

FY15	FY14	FY13
√	√	√

FY15	FY14	FY13
√	√	√

FY15	FY14	FY13
√	√	√

FY15	FY14	FY13
√	√	√

FY15	FY14	FY13
√	√	√

FY15	FY14	FY13
√	√	√

FY15	FY14	FY13
√	√	√



EFFICIENCY & SAFETY

In support of the instructional program, operations staff demonstrated remarkable performance on productivity measures during FY14.

	FY13	FY14	FY15	3 Year Average
Input Category				
Building Maintenance:				
Total Annual Building Maintenance Cost per Building Square Foot	\$1.41	\$1.38	\$1.49	\$1.43
Tradesman per Building	0.60	0.60	0.60	0.60
HVAC Units per Technician	358	371	375	368
Custodial Services:				
Total Annual Custodial Cost per 100,000 Building Square Foot	\$11.37	\$11.33	\$10.90	\$11.20
Pupil Transportation:				
Total Operating Cost per Regular Student Mile	\$3.02	\$3.15	\$3.18	\$3.12
Total Operating Cost per Exclusive Student Mile (Special Education)	\$4.22	\$4.25	\$4.28	\$4.25
Transportation Personnel Costs per Mile	\$1.89	\$1.47	\$2.06	\$1.81
Vehicle Maintenance:				
Total Bus Maintenance Cost per Mile	\$0.43	\$0.39	\$0.45	\$0.42
Total Non-Bus Vehicle Maintenance Cost per Mile	\$0.26	\$0.33	\$0.28	\$0.29
Information Technology:				
Number of Computers per Technician	340	310	310	320
Number of Network Servers per Network Administrator	97	106	100	101
Number of Division Mail Boxes	2467	2303	2368	2379
Output Category				
Computer Maintenance:				
Percent of Work Orders Closed Annually by Category of Days:				
Same Day	83.40%	75.90%	84.44%	81.25%
2-3 Days	4.67%	4.87%	3.65%	4.40%



EFFICIENCY & SAFETY

4-6 Days	4.25%	4.58%	2.98%	3.94%
7+ Days	7.68%	14.65%	8.93%	10.42%
Outcome Category				
Building Maintenance:				
Percent of All Safety Related Work Requests Accomplished within 3 Working Days	54%	59%	57%	57%
Percent of All Work Requests Accomplished within 6 Months	82%	84%	83%	83%
Number of Work Requests Accomplished per 100 Hours of Trade Group Time:				
Plumbing	12	41	45	33
Electrical	43	41	64	49
Mechanical	48	55	64	56
Vehicle Maintenance:				
Percent Bus Safety Inspections Accomplished on Schedule	100%	100%	100%	100%
Bus Road Breakdowns per 100,000 Bus Miles	1.90	1.80	1.20	1.63
Network Administration:				
Average Weekly Availability of Servers	99.90%	99.99%	REMOVED	99.95%
Wireless devices connecting to network - new for FY14		6,720	7,540	
User documents/files stored - new for FY14		8.26M	8.48M	
Energy Management:				
Cost of Electricity per 1,000 Student Square Foot	\$1.07	\$1.12	\$1.08	\$1.09
Usage of Electricity per 1,000 Student Square Foot	12.37 kWh	13.1 kWh	12.6 kWh	12.69 kWh
Electricity Cost Avoidance	385,941	223,995	302,951	304,296



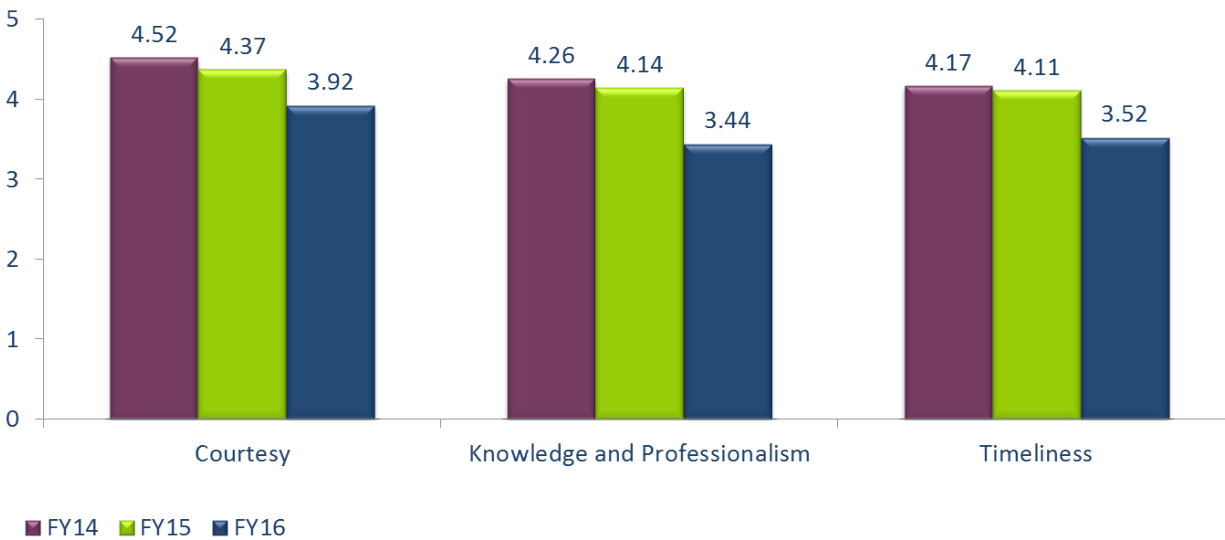
EFFICIENCY & SAFETY

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

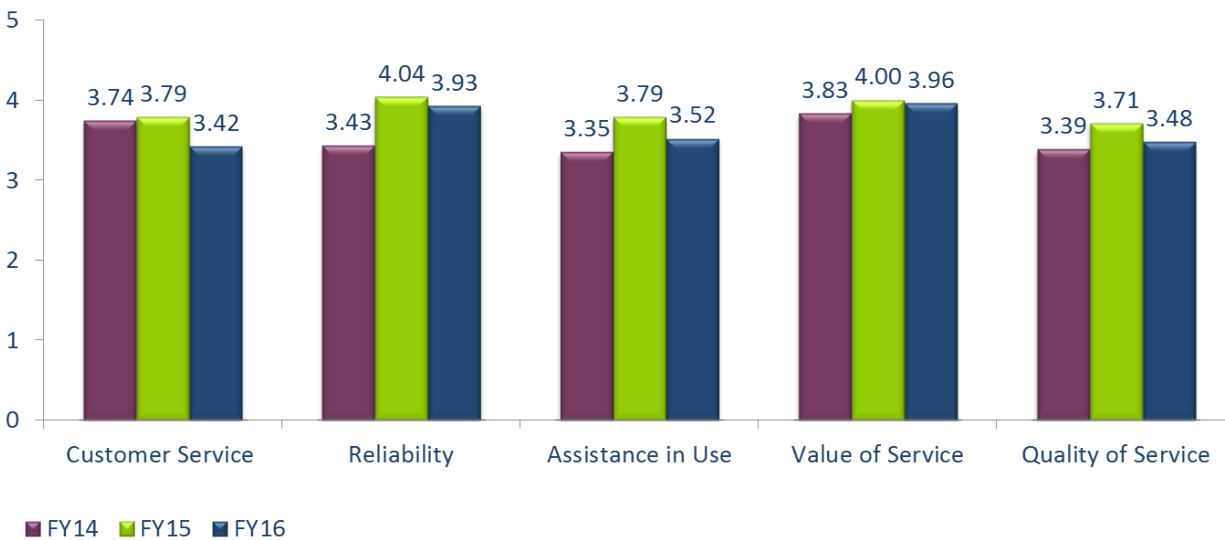
During the fall of 2015, principals, assistant principals, and high school athletic directors responded to customer service surveys for the operational areas of custodial services, human resources, information technology, maintenance and transportation. Overall, administrators and staff members are highly satisfied with the level of service received by the various operational services.

Survey results are being used to further improve the efficiency and effectiveness of operational services.

School Administration



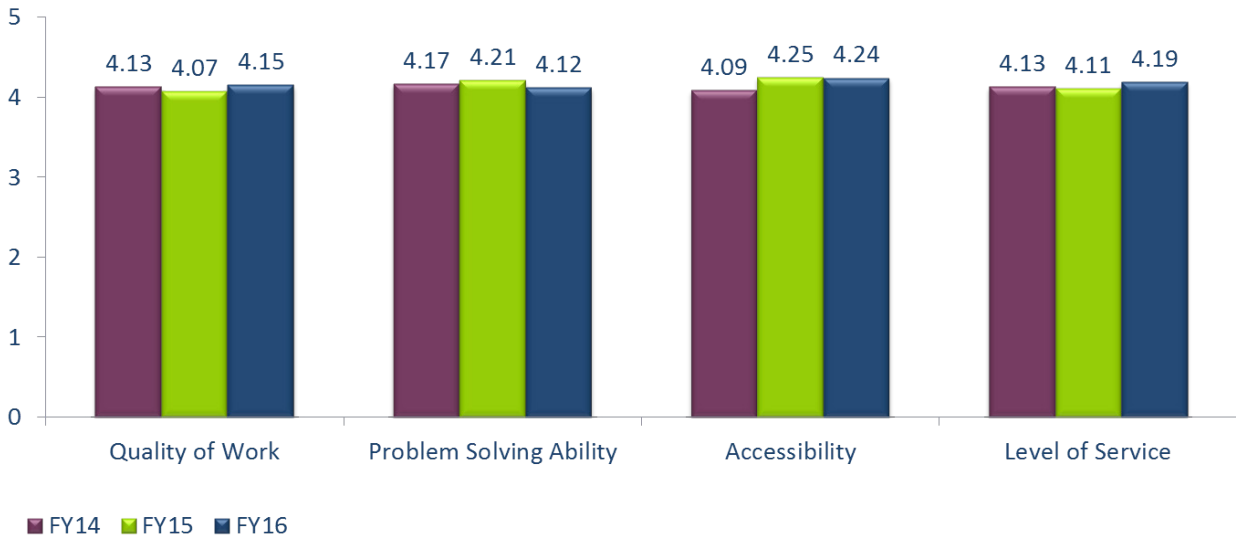
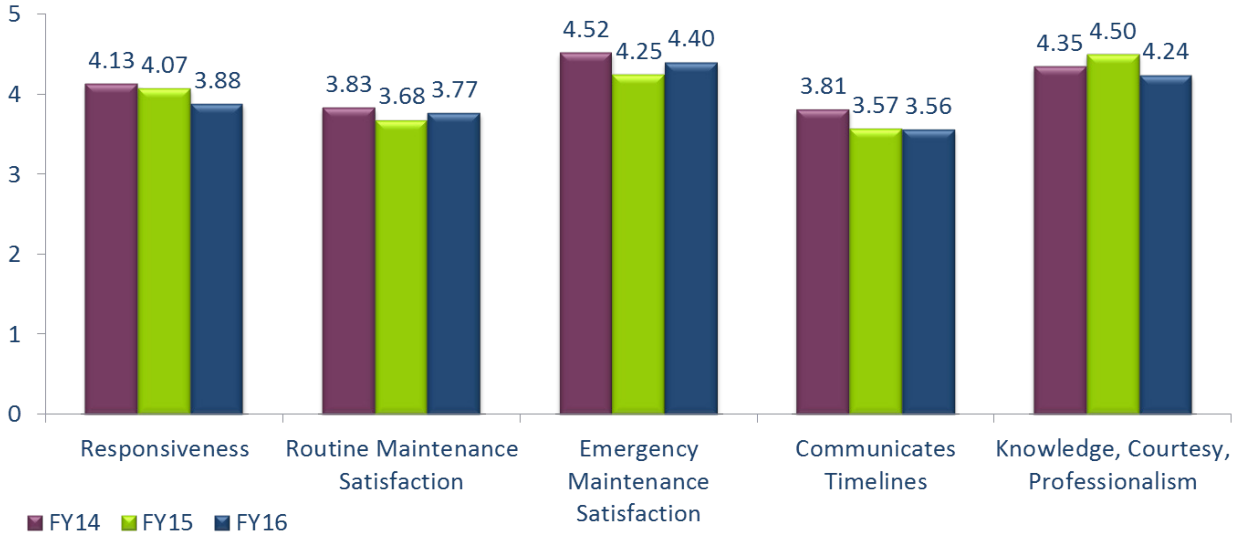
Information Technology





EFFICIENCY & SAFETY

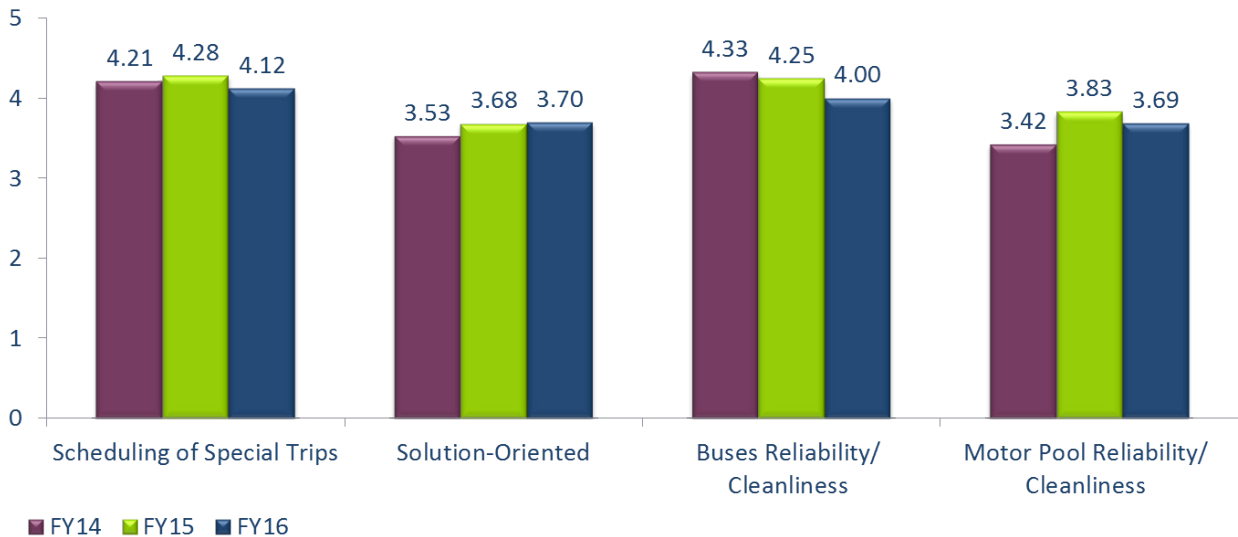
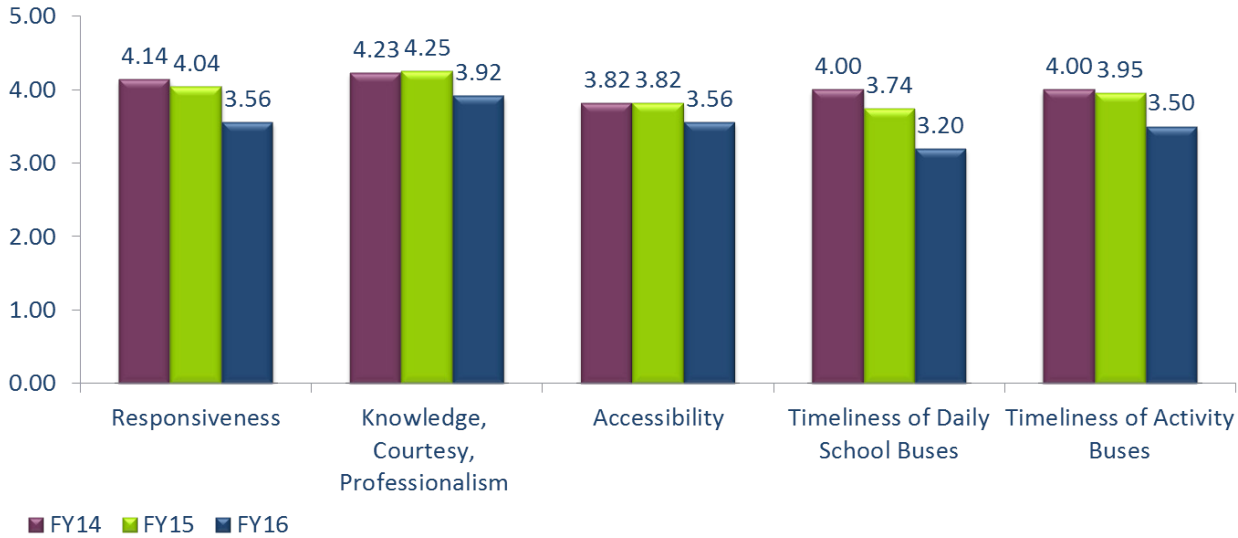
Maintenance





EFFICIENCY & SAFETY

Transportation





EFFICIENCY & SAFETY

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

Divisionwide:

- New Teacher Orientation
- Substitute Teacher Training
- Clerical Staff In-Services
- Transportation In-Services
- Custodial Services In-Services
- Nurse In-Services
- Para-educator In-Service
- Administrator Seminars

Virtual

- Cyberbullying
- Bully Prevention
- Diabetes Awareness
- Sexual Misconduct
- Blood Borne Pathogen
- Exposure Prevention

Multi-Agency

- Internet Safety Awareness
- NIMS Training
- School Law Updates
- Emergency Radio Training

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

The Ten Facilities Master Plan (FMP) for Fiscal Years 2017 - 2026 were presented to the York County School Board on October 12, 2015. The FMP addresses the needs of the York County School Division for new or expanded facilities and major maintenance of existing facilities. Such needs are driven by changes in student population, changes in academic programs and by the conditions of facilities.

The focus of each edition of the FMP is the list of recommended capital construction projects and capital maintenance projects to be included in the next year's Capital Improvement Plan (CIP). Recommendations for new classroom facilities flow from an analysis of both demographic projections, prepared by the York County staff, and the projected enrollment for specific schools.

The impact of new residential developments on school enrollment is also a major consideration. Recommendations for capital maintenance projects are based on relevant machinery and system histories and observed conditions in each school's building and campus.

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

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

- Bullying Prevention Resources
- Law Enforcement and Fire & Life Safety Training
- Intruder Drill Practices/Debriefing
- Video Surveillance System Upgrades
- Crisis Management Plans

SIGNIFICANT BUDGET AND ACCOUNTING REQUIREMENTS

BASIS OF PRESENTATION - FUND ACCOUNTING

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

Governmental Fund Types

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

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

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

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. The County government maintains the Debt Service Fund for the School Division. The School Division does not budget for debt service. Pursuant to state law, the School Division does not maintain a debt service fund and cannot issue long-term debt that extends beyond the current fiscal year. Consequently, the school division has no debt service.

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

Proprietary Fund Types

Proprietary Funds (Enterprise and Internal Service 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's Health and Dental Insurance Fund is an Internal Service Fund. This is a new fund that was created in FY15.

BASIS OF BUDGETING AND ACCOUNTING

The modified accrual basis of budgeting and accounting is followed by the Governmental Funds. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest and principal on long-term debt which is recorded when due, are recorded when the fund liability is incurred, if measurable. Encumbrances outstanding at year-end are reported as reserved fund balances since they do not constitute expenditures or liabilities and are reappropriated in the ensuing year's budget. Depreciation expense is not included in the budget.

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

SIGNIFICANT BUDGET AND ACCOUNTING REQUIREMENTS (continued)

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

CLASSIFICATION OF REVENUES AND EXPENDITURES

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

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

CASH AND TEMPORARY INVESTMENTS

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

FUND BALANCE

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

DEBT SERVICE FUND

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

OTHER POST EMPLOYMENT BENEFITS (OPEB)

School division eligible retirees and their dependents receive post-employment health care benefits. For fiscal year ended June 30, 2015, the net OPEB obligation was \$993,238 and the unfunded actuarial accrued liability was \$7,536,270. As of June 30, 2014, the school division had accumulated \$4,998,246 in a OPEB reserve fund that is under the control and authority of the County subject to an agreement between the School Board and the Board of Supervisors.

SCHOOL BOARD POLICY

Management of Funds

School Board Policy File: DA

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

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

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

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

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

1. To engage in thorough advanced planning to develop budgets and to guide expenditures to achieve the greatest educational returns and the greatest contributions to the educational program;
2. To establish levels of funding which will provide high quality education for the students of the division;
3. To use the best available techniques and processes for budget development and management;
4. To provide timely and appropriate information to the School Board and all staff with fiscal management responsibilities; and
5. To establish and implement efficient procedures for accounting, reporting, purchasing, payroll, payment of vendors and contractors, and all other areas of fiscal management.
6. To develop a balanced budget with total expenditures not exceeding total revenues and monies available in fund balance within an individual fund.

Annual Budget

School Board Policy File: DB

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

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

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

The superintendent or his/her designee shall prepare a budget calendar identifying all deadlines for the annual budgetary process. The calendar shall include at least one work session for reviewing the budget and at least one

SCHOOL BOARD POLICY (continued)

public hearing on the budget. Notice of the time and place for the public hearing must be published at least ten days in advance, in a newspaper having general circulation within the school division.

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

Revenues from Tax Sources

School Board Policy File: DBY

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

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

Revenues from Nontax Sources

School Board Policy File: DBZ

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

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

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

Financial Accounting and Reporting

School Board Policy File: DI

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

Financial Accounting and Reporting

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

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

SCHOOL BOARD POLICY (continued)

Inventories

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

Capital Assets

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

School Level Accounting System

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

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

Audits of School Board Accounts

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

Fund Balances

School Board Policy File: DIY

In the governmental fund financial statements of the Comprehensive Annual Financial Report, fund balances will be classified to reflect the limitations and restrictions placed on the respective funds as follows:

- Non-spendable – includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact.
- Restricted – includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers or through enabling legislation.
- Committed – includes amounts that can be used only for the specific purposes determined by a formal action of the School Board and cannot be used for any other purpose unless the School Division removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.
- Assigned – includes amounts that are intended to be used for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, the School Board has authorized the Division Superintendent to assign fund balance.
- Unassigned – is the residual classification for the School Division's General Fund and includes all spendable amounts not contained in other classifications.

The School Board's policy is to apply expenditures against restricted resources first when either restricted or unrestricted amounts are available. Within unrestricted fund balance, it is the School Division's policy to apply expenditures against committed amounts first, followed by assigned, and then unassigned amounts. It is possible for

SCHOOL BOARD POLICY **(continued)**

the non-general funds to have a negative unassigned fund balance when non-spendable and restricted amounts exceed the positive fund balance for that fund.

Purchasing Authority

School Board Policy File: DJA

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

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

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

Internal Controls

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

Purchasing and Contracting

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

Payment Procedures

School Board Policy File: DK

School Board

The superintendent is directed to organize and to administer a system for recording receipts and payment of goods and services. The payment system shall provide for a proper recording and prompt payment of all transactions and shall be in accordance with generally accepted accounting principles and regulations of all government agencies. To the extent that the York County ordinances on centralized purchasing allows approval of purchases by the approving authority's designee, approval of all payments shall be authorized by the agent or deputy agent of the Board, who shall be appointed annually by the Board to serve in this capacity. The services of the county central accounting department will be utilized to issue checks for claims arising from financial commitments of the School Board. Accurate records of payment of claims and day to day position of all budget items will be available in the School Board Office.

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

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

Fiscal Agent

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

SCHOOL BOARD POLICY
(continued)

Special Warrants

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

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

Payroll Procedures

School Board Policy File: DL

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

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

Expense Reimbursements

School Board Policy File: DLC

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

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

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

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

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

SCHOOL BOARD POLICY (continued)

Personal Use of Public Assets

School Board Policy File: DX

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

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

Risk Management

School Board Policy File: DZ

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

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

BUDGET DEVELOPMENT PROCESS

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

Operating Budget

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

Food Service Budget

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

Health and Dental Insurance Budget

The Health and Dental Insurance Fund is an internal service fund utilized to account for the financial resources to be used for the payment of claims and related expenses for the self-insured health and dental care insurance programs. The fund is supported by transfers from the Operating Fund and employee-paid health insurance premiums. This is a new fund that was created in FY15.

Capital Improvements Budget

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

The York County School Board budget process involves three phases:

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

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

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

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

The following is a summary of the FY17 Budget Calendar

August – September, 2015	Draft Capital Improvement Program (CIP) prepared by staff.
October 12, 2015	Superintendent provides general direction to staff on Operating Budget process. Draft CIP forwarded to Division Superintendent.
October 26, 2015	Public Forum on CIP. School Board work session on preliminary revenue estimates. Directors have budget coordinating meetings with Principals. Operating budget packages sent to Directors and Principals. CIP staff planning session with Superintendent. School Board conducts a Public Forum on the goals and objectives for the CIP and Operating budgets.
November 3, 2015	Operating Budget proposals submitted by Chief Operations Officer and Chief Academic Officer to the Chief Financial Officer.
November 9, 2015	School Board work session on CIP.
November 23, 2015	School Board conducts a Public Hearing on FY17 CIP.
December 7, 2015	School Board work session on CIP. Superintendent and staff work session on first draft of Superintendent's FY16E Operating Budget proposal.
December 14, 2015	School Board considers approval of CIP.
January 11, 2016	Superintendent and staff work session on final draft of FY16E. School Board work session on FY16E Operating Budget and FY17 budget priorities. Superintendent and staff work session on first draft of Superintendent's FY17 Operating Budget (hereinafter "Budget Proposal"). Superintendent and County Administrator meet to discuss FY17 budget initiatives.
February 1, 2016	School Board public forum on budget. Superintendent work session with School Board on FY17 operating budget.
February 2, 2016	Joint work session with School Board and Board of Supervisors to discuss FY17 budget issues.
February 9, 2016	Superintendent work session with School Board on FY17 operating budget.
February 22, 2016	School Board public hearing on budget proposal.
March 21, 2016	School Board Work Session on Superintendent's budget proposal.
March 28, 2016	School Board considers approval of Superintendent's FY17 budget proposal. School Board considers approval of Superintendent's FY16E Operating Budget.
May 3, 2016	Board of Supervisors approves a School Board budget and a local contribution. If Board of Supervisors' approved budget is different than the School Board proposed budget, the School Board must adjust their budget accordingly. Governor and General Assembly approve the state budget.
May 9, 2016	School Board work session to review BOS approved contribution.
May 23, 2016	School Board approves FY17 Operating Budget.

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

BUDGET ADMINISTRATION PROCESS

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

Expenditure and Encumbrance Controls

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

Budget Transfers

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

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

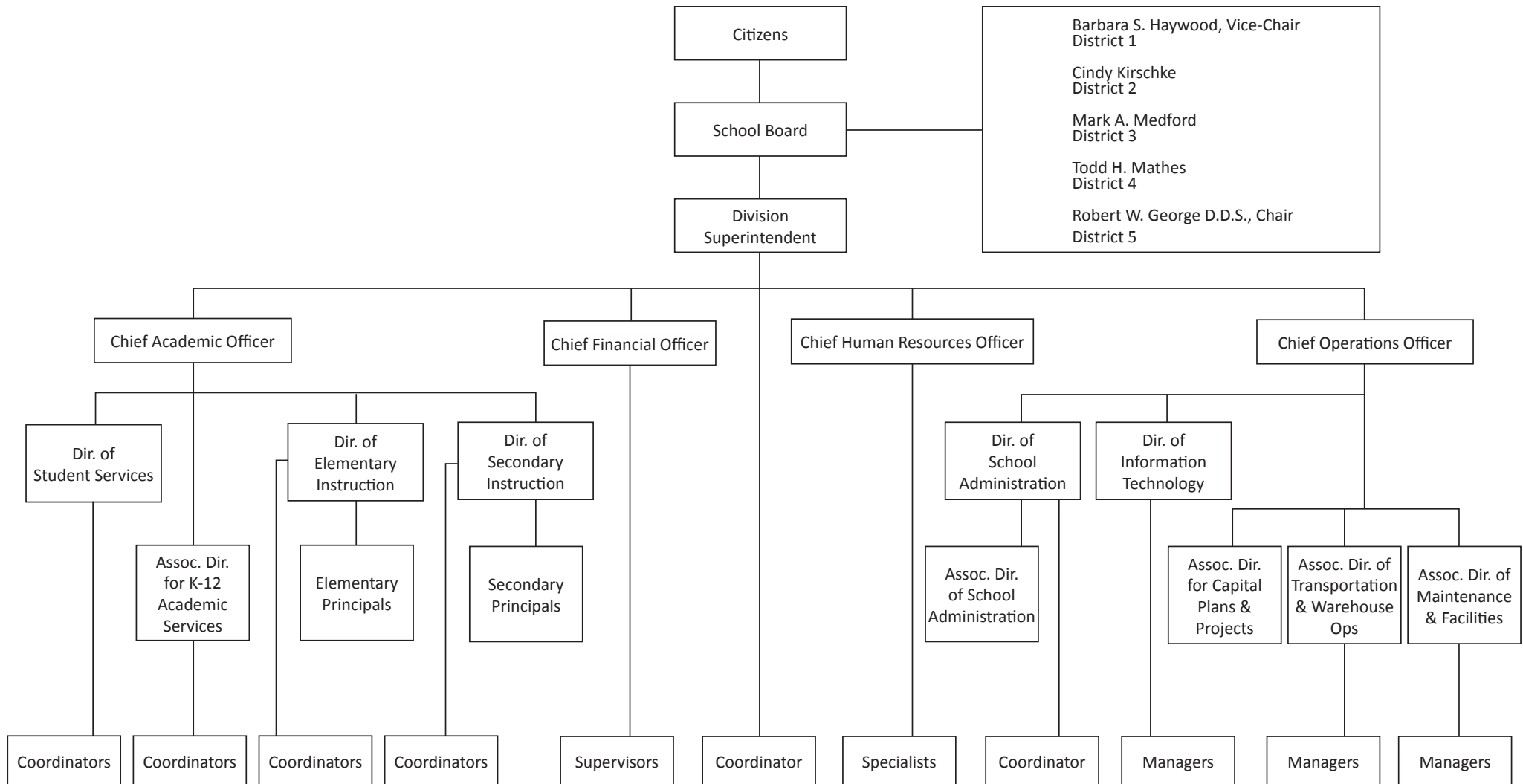
Revenue Monitoring

The school division receives 48.2% of its funding for the operating budget from the state and 10.5% from the federal government. Often during the fiscal year, revenue adjustments are necessary due to changes in appropriations or fluctuations in enrollment. The Chief Financial Officer for the School Division is responsible for monitoring budgeted to actual revenues. If significant changes to revenue projections are required, the Division Superintendent, with the assistance of staff, develops a corresponding adjustment on the expenditure side of the budget.

YORK COUNTY SCHOOL DIVISION ORGANIZATIONAL CHART

Effective July 1, 2016

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



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FINANCIAL

SIGNIFICANT BUDGET AND ACCOUNTING REQUIREMENTS

BASIS OF PRESENTATION - FUND ACCOUNTING

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

Governmental Fund Types

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

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

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

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. The County government maintains the Debt Service Fund for the School Division. The School Division does not budget for debt service. Pursuant to state law, the School Division does not maintain a debt service fund and cannot issue long-term debt that extends beyond the current fiscal year. Consequently, the school division has no debt service.

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

Proprietary Fund Types

Proprietary Funds (Enterprise and Internal Service 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's Health and Dental Insurance Fund is an Internal Service Fund. This is a new fund that was created in FY15.

BASIS OF BUDGETING AND ACCOUNTING

The modified accrual basis of budgeting and accounting is followed by the Governmental Funds. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest and principal on long-term debt which is recorded when due, are recorded when the fund liability is incurred, if measurable. Encumbrances outstanding at year-end are reported as reserved fund balances since they do not constitute expenditures or liabilities and are reappropriated in the ensuing year's budget. Depreciation expense is not included in the budget.

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

SIGNIFICANT BUDGET AND ACCOUNTING REQUIREMENTS (continued)

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

CLASSIFICATION OF REVENUES AND EXPENDITURES

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

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

CASH AND TEMPORARY INVESTMENTS

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

FUND BALANCE

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

DEBT SERVICE FUND

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

OTHER POST EMPLOYMENT BENEFITS (OPEB)

School division eligible retirees and their dependents receive post-employment health care benefits. For fiscal year ended June 30, 2015, the net OPEB obligation was \$993,238 and the unfunded actuarial accrued liability was \$7,536,270. As of June 30, 2014, the school division had accumulated \$4,998,246 in a OPEB reserve fund that is under the control and authority of the County subject to an agreement between the School Board and the Board of Supervisors.

REVENUES AND EXPENDITURES

SIGNIFICANT TRENDS AND ASSUMPTIONS

REVENUES

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

State

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

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

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

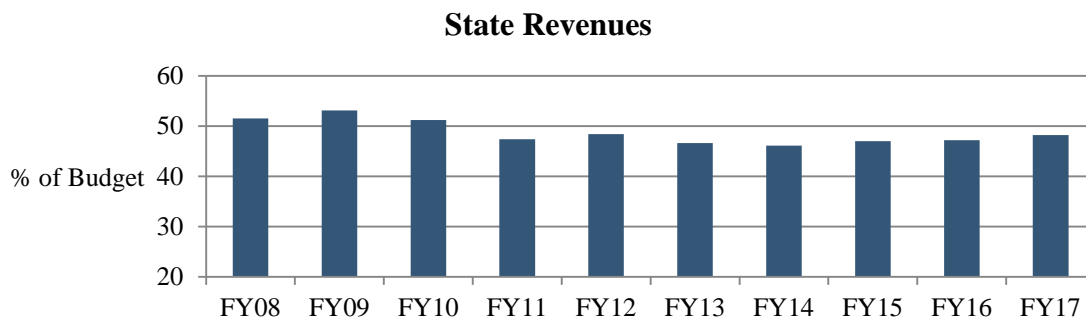
FY15, the first year of the new state biennium, state revenue was projected to increase by \$2,950,531 or 5.2%. A major portion (approximately \$816,000) of that increase is required to cover a portion of the state mandated increase in the retirement contribution rate. The remaining increase was attributable to re-benchmarking of the SOQ's, a projected increase in the number of students and a minor reduction in the LCI. The state revenue projection for FY15 did not include funding for a salary increase for instructional and support positions.

SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

For FY16, the second year of the state biennium, state funds were projected to increase by \$1,513,431 or 2.5% when compared to the FY15 Expected Budget. The majority of the increase was comprised of three items: (1) approximately \$500,000 of the increase is the result of a projected increase in budgeted enrollment of 250 students; (2) a projected increase from the state in sales tax revenue of \$462,000; and (3) the state share of funding (\$535,000) for an average salary increase of 1.5% effective August 16, 2015 for instructional and support positions funded by the state standards of quality.

FY17, is the first year of the new state biennium. During the first year of the biennium the local composite index (LCI) for each school division in the state is recalculated. The LCI is the state measure of the local government's ability to pay for K-12 education. The higher the LCI, the greater ability of the local government to pay for public education; this translates into the school division receiving less state revenue. In FY17 the York County School Division's LCI decreased from .4026 to .3905. The decrease in the LCI resulted in more state revenue of approximately \$300,000.

With the decrease in the LCI and other state revenue adjustments, coupled with a slight increase in projected enrollment (50 students more), overall state revenue increased \$2,410,891 or 3.9% in FY17 as compared to FY16. Included in the FY17 state funding were funds to provide a 2% average salary increase, effective December 1, 2016, for funded SOQ instructional and support positions. The school division will meet the requirements to qualify for this funding.



Federal

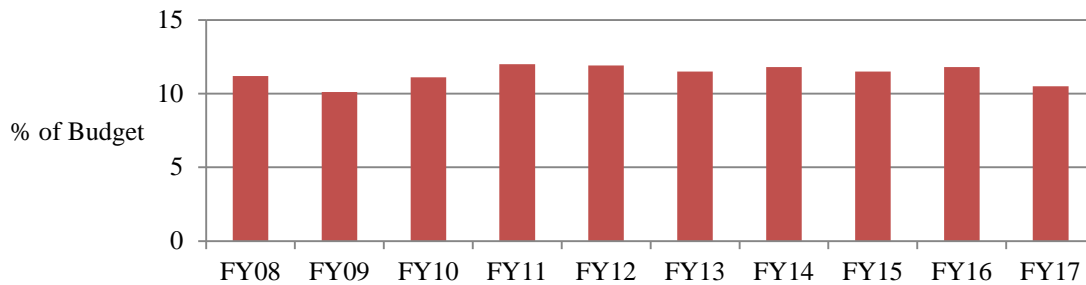
Federal revenue sources in the Operating Budget include Title I, Title II, Title III, and Title VIB. The most significant federal revenue source is federal impact aid. Federal revenue flows directly to the school division. The York County School Division is highly impacted by the presence of the federal government in the County. Approximately 42% of the total students are connected to the federal government. Because the federal government does not pay property taxes, this presents a special challenge to the school division. Federal impact aid is designed to reimburse school districts for the loss of revenue due to the presence of the federal government. Federal impact aid comprises 62% of the federal revenue received and 7.3% of the total Operating Budget revenue. As shown on the following chart, the percentage of the budget funded by the federal government has been somewhat steady since FY07. The decrease in the FY08 federal revenue as a percent of the budget is a result of a significant increase in state funding. In FY09, federal revenue as a percent of the total budget decreased as compared to FY08. The decrease was due to the projected level of funding of impact aid coupled with an increase in funding from the state. A \$1,295,800 or 8.5% decrease in federal revenue was projected for FY13 when compared to the FY12 Expected Budget. The decrease was tied to the completion in FY12 of the Federal Jobs Bill, which was one-time funding for FY11 & FY12. In FY14, federal revenue was projected to decrease by \$338,322 or 2.3% due to sequestration reductions at the federal level. As a percent of budget, federal revenues were projected to go down slightly in FY15 due to the increase in state funding and county funding. For FY16, a small increase of \$119,000 in federal revenues was projected. The increase was primarily due to increases in the revenue line items for the Department of Defense-Heavily Impacted and the Department of Defense Education Activity Special Education (DODEA) grant.

Federal revenue for FY17 is projected to decrease by \$1,765,842 or 11.3% primarily due to a reduction impact aid. The reduction in impact aid is not a result of federal formula changes, but rather one-time impact aid payments received over budget in FY16 that will not be received in FY17 and beyond. The overage, estimated to be approximately \$4.4 million in FY16, will be carried forward to FY17 in the Revenue Stabilization Fund.

**SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)**

The revenue stabilization fund will be used, with the approval of the Board of Supervisors, to gradually reduce the loss of impact aid over three to four fiscal years to achieve the new impact aid revenue baseline of approximately \$8.5 million. If impact aid receipts are greater than \$8.5 million in FY17, a corresponding reduction in the transfer from the revenue stabilization fund to the schools could occur that same fiscal year or the excess funds could automatically revert to the revenue stabilization fund. The Board of Supervisors approved the transfer of \$900,000 from the revenue stabilization fund to the school operating budget in FY17 to offset the vast majority of the \$950,000 reduction in budgeted impact aid for FY17.

Federal Revenues



At the time this budget was prepared the President had not released his proposed FY17 budget to Congress. The school division sought the advice of the Federal Department of Education Impact Aid Office and the National Association of Federally Impacted Schools about how impact aid should be projected for local budgeting purposes. Both offices advised the school division to project level funding of Impact Aid for FY17 with the understanding that this is just a “best guess” estimate. The timing of prior year impact aid payments can also significantly impact the revenue projection for impact aid.

County

County funding has grown from 29% of the budget in FY92 to 39.2% of the budget in FY17, not including transfers from the revenue stabilization fund. The basis for the increase in County funding has been partially due to growth in the County tax base coupled with, in some years, an increase in tax rates. The County increases have helped fund additional students as well as the continuation of existing services. In FY13 the County increased the local contribution by \$3,861,636 or 8.5% to help offset a significant increase in the LCI and the increased retirement costs mandated by the state.

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

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

The FY16 School Board proposed budget sought an additional \$1,032,848 million from the County, which represented a 2.1% increase in the County contribution. The additional funds would not have restored all of the cuts of recent years. The Board of Supervisors approved their budget on May 5, 2015 and reduced the School Board’s requested increase by \$671,848. The adjustments the School Board made to accommodate the shortfall were: (1) cut \$405,824 needed to maintain the basic technology infrastructure, (2) cut \$281,024 from the bus replacement account.

SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)

The School Board also added an expenditure of \$15,000 to cover the remaining cost for a secretarial position providing services to the York Foundation for Public Education. The largest new expenditure in the budget was an investment of more than \$2.6 million in staff compensation. It is anticipated that the reductions made to technology and bus replacements will be restored for FY16 only by the County returning FY15 end of year fund balance back to the school division.

In addition to the \$900,000 transfer from the revenue stabilization fund under the federal revenue section above, the Board of Supervisor’s approved an increase in the local contribution to the school operating budget of \$365,000 for a 0.7% increase over FY16. The School Board had requested an increase of \$1,127,864 or 2.2%. As a result, the School Board had to reduce the budget by \$762,864. The School Board Proposed Budget included one restored step for eligible staff at a cost of \$908,000. Given the \$762,864 reduction in the increase requested from the County, the School Board eliminated the restored step in the approved budget.

Based on the General Assembly approved state budget for FY17, the estimated required local match is \$30,903,199.

The County allocates funds to the school division for the Capital Projects Fund based on the availability of funding and the relative need of the project. The FY16 approved Capital Improvement Program (CIP) totaled \$8.9 million. Examples of projects in the CIP are: \$3.8 million for a HVAC (heating, ventilation and air conditioning) renovation at Yorktown Elementary, \$0.9 million for roof repair and replacement Bethel Manor Elementary, and \$0.39 million for partial roof repair and replacement of the gym at Yorktown Elementary. The HVAC work and roof replacement are necessary since those assets have been in service for over 20 years. Also included in the CIP is the renovation of the classrooms and facilities for halls 300 and 400 at Bethel Manor Elementary at a cost of \$2.9 million.

The FY17 approved Capital Improvement Program (CIP) totaled \$9 million. Examples of projects in the CIP are: \$4.05 million for a HVAC (heating, ventilation and air conditioning) renovation at Tabb Elementary, \$2 million for roof repair and replacement at the Grafton Complex, and \$1.05 million for partial roof repair and replacement at Yorktown Elementary. The HVAC work and roof replacement are necessary since those assets have been in service for over 20 years. Also included in the CIP are various smaller projects such as track resurfacing at BHS, repainting of the Grafton Complex and Tabb Middle School.

Local Miscellaneous

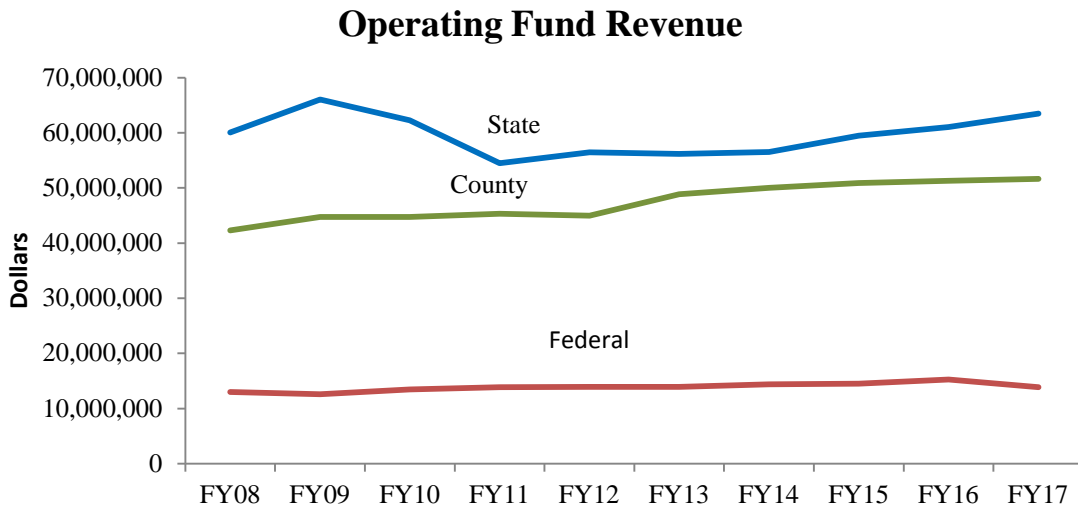
Local miscellaneous revenue includes supply fees charged to students, interest revenue on investments, sale or lease of school division property, etc. The local miscellaneous revenue source has remained fairly constant at about 1.3% of the total Operating Budget.

Summary Historical Revenue Information

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

FY	County	State	Federal	Total
08	42,298,677	60,065,957	13,013,722	115,378,356
09	44,736,097	66,034,658	12,598,952	123,369,707
10	44,736,097	62,270,690	13,460,340	120,467,127
11	45,336,097	54,522,352	13,853,918	113,712,367
12	44,999,315	56,492,817	13,913,706	115,405,838
13	48,860,951	56,178,411	13,903,556	118,942,918
14	50,034,444	56,511,989	14,412,585	120,959,018
15	50,914,444	59,462,520	14,531,509	124,908,473
16	51,275,444	61,071,835	15,268,656	127,615,935
17	51,640,444	63,482,726	13,883,314	129,006,484

**SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)**



EXPENDITURES

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

Instruction

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

Administration/Attendance & Health

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

Pupil Transportation

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

Operations & Maintenance

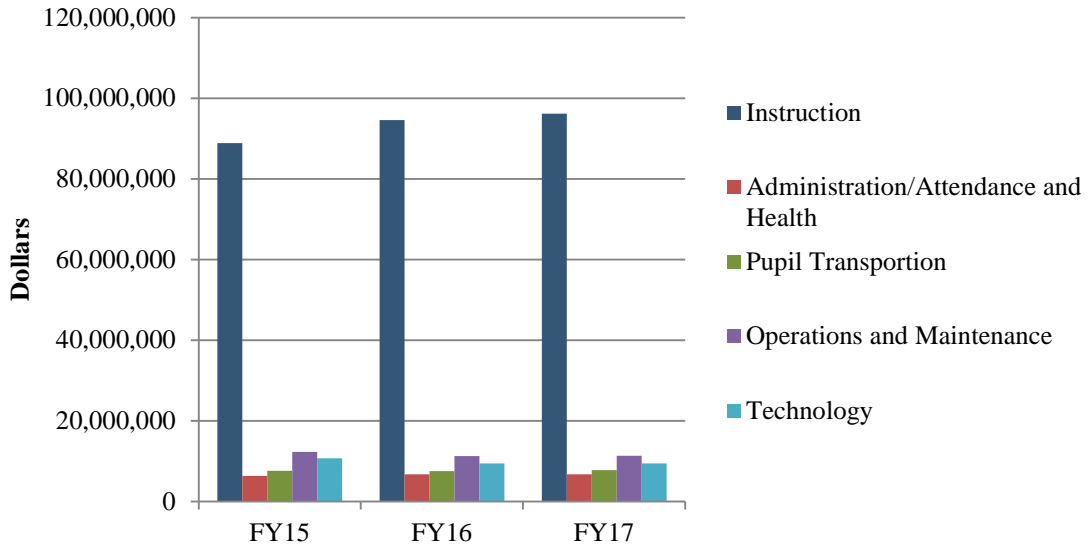
Activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities and replacement of facility equipment.

Technology

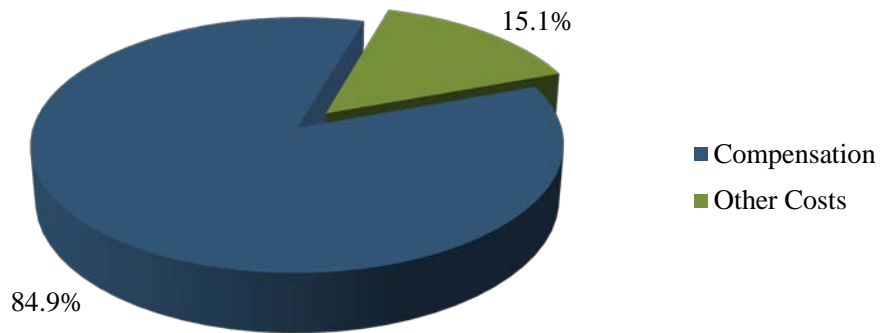
Encompasses technology for classroom instruction, instructional support, administration and operations and maintenance.

SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

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



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



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

	FY2015 ACTUAL	FY2016 BUDGET	FY2016 EXPECTED	FY2017 BUDGET
Revenues by Fund and Category				
Operating Fund				
State	59,526,529	61,071,835	61,071,835	63,482,726
Federal	13,927,494	15,268,656	15,649,156	13,883,314
Local - County	50,914,444	51,275,444	51,275,444	51,640,444
Local - Revenue Stabilization	0	0	0	900,000
Local - Miscellaneous	1,498,371	1,674,578	1,674,578	1,674,627
Food Service Fund				
State	49,860	54,360	54,360	51,739
Federal	1,375,528	1,392,000	1,392,000	1,450,000
Local - Cafeteria Sales	1,988,920	3,514,624	3,514,624	3,459,745
Local - Miscellaneous	94	1,000	1,000	500
Health and Dental Insurance Fund				
Local - Employee Health Contribution	1,556,066	2,759,950	2,759,950	2,086,300
Local - Employer Health Contribution	9,572,938	13,475,050	13,475,050	13,257,450
Local - Employee Dental Contribution	361,161	649,000	649,000	658,000
Local - Employer Dental Contribution	290,671	451,000	451,000	406,750
Local - Employee Retiree Health Contribution	356,379	0	0	400,000
Local - Employer Retiree Health Contribution	159,216	0	0	225,000
Local - Employee Retiree Dental Contribution	60,097	0	0	65,000
Local - Employer Retiree Dental Contribution	960	0	0	1,500
Local-Miscellaneous Refunds	131,424	0	0	0
Capital Projects Fund				
Local - County	9,825,109	8,889,000	8,889,000	9,000,000
Local - Revenue Stabilization	0	450,000	450,000	0
Total Revenue - All Funds	151,595,261	160,926,497	161,306,997	162,643,095
Expenditures by State Category				
Instruction	88,886,385	94,396,602	94,577,975	96,190,111
Administration/Attendance and Health	6,372,157	6,554,047	6,777,744	6,768,960
Pupil Transportation	7,592,418	7,568,511	7,565,042	7,788,710
Operations and Maintenance	12,322,926	11,238,673	11,267,872	11,349,235
Technology	10,692,952	9,532,680	9,482,380	9,484,095
Food Service	3,186,555	4,961,984	4,961,984	4,961,984
Health and Dental Insurance	0	17,335,000	17,335,000	18,900,000
Facilities	8,833,455	9,339,000	9,339,000	9,000,000
Total Expenditures - All Funds	137,886,848	160,926,497	161,306,997	164,443,095
Excess (Deficiency)				
Net Reduction in Health & Dental Reserves	0	0	0	(1,800,000)
Fund Balance (Note 1)				
Beginning of fiscal year-Food Services	458,168	686,016	686,016	686,016
Beginning of fiscal year-Health & Dental	0	0	0	6,797,356
Projected end of fiscal year-Food Services	686,016	686,016	686,016	686,016
Projected end of fiscal year-Health & Dental	0	0	(Note 2)6,797,356	4,997,356

Note 1: State law requires that all unexpended funds in the Operating Fund and Capital Projects Fund revert back to the County Government at fiscal year-end. The Food Service Fund is permitted to maintain a fund balance.

Note 2: The Health & Dental Insurance Fund was created in FY16.

YORK COUNTY SCHOOL DIVISION

SCHOOL OPERATING FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET	\$ CHANGE COMPARED TO FY16E	% CHANGE COMPARED TO FY16E
STATE	47,326,867	48,466,757	48,466,757	50,378,609	1,911,852	3.9%
STATE SALES TAX	12,199,662	12,605,078	12,605,078	13,104,117	499,039	4.0%
FEDERAL	13,927,494	15,268,656	15,649,156	13,883,314	(1,765,842)	(11.3%)
LOCAL APPROPRIATION- OPERATIONS	49,779,794	50,140,794	50,140,794	50,505,794	365,000	0.7%
LOCAL APPROPRIATION- GROUNDS	1,134,650	1,134,650	1,134,650	1,134,650	0	0.0%
LOCAL APPROPRIATION- REV STAB FD	0	0	0	900,000	900,000	New
LOCAL OPERATION MISC.	1,498,371	1,674,578	1,674,578	1,674,627	49	0.0%
TOTAL	125,866,838	129,290,513	129,671,013	131,581,111	1,910,098	1.5%

SCHOOL FOOD SERVICE FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET	\$ CHANGE COMPARED TO FY16E	% CHANGE COMPARED TO FY16E
STATE	49,860	54,360	54,360	51,739	(2,621)	(4.8%)
FEDERAL	1,375,528	1,392,000	1,392,000	1,450,000	58,000	4.2%
CAFETERIA SALES	1,988,920	3,514,624	3,514,624	3,459,745	(54,879)	(1.6%)
MISCELLANEOUS	94	1,000	1,000	500	(500)	(50.0%)
TOTAL	3,414,402	4,961,984	4,961,984	4,961,984	0	0.0%

HEALTH AND DENTAL INSURANCE FUND

REVENUE SUMMARY

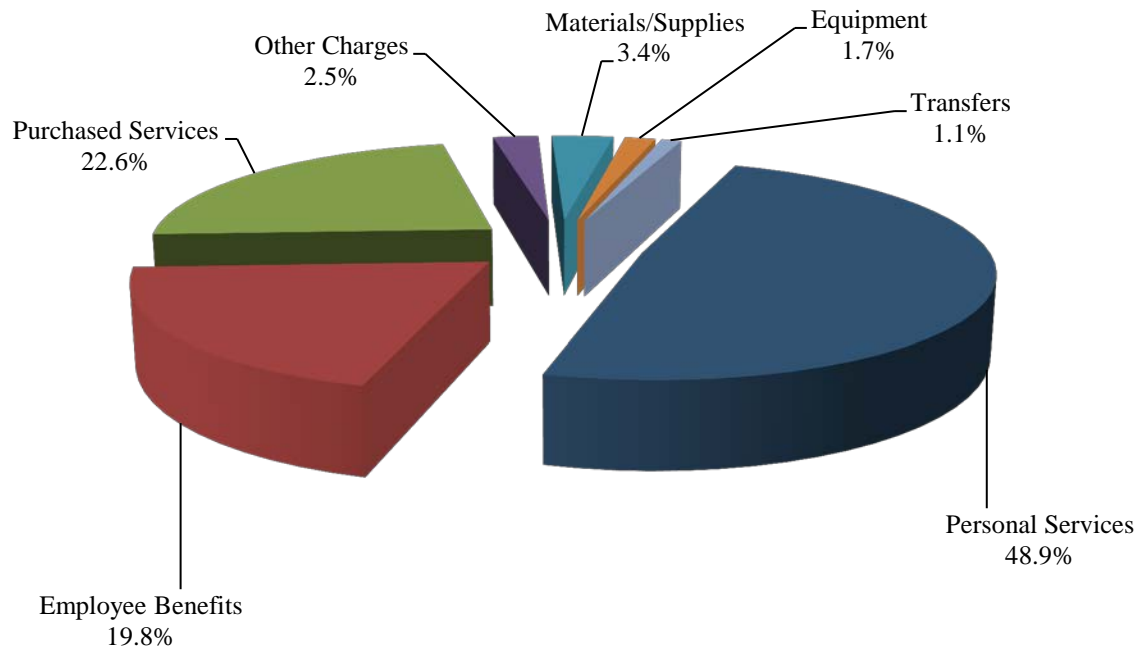
REVENUE SOURCE	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET	\$ CHANGE COMPARED TO FY16E	% CHANGE COMPARED TO FY16E
CHARGES FOR SERVICES	2,465,127	3,408,950	3,408,950	3,209,300	(199,650)	(5.9%)
TRANSFERS-OTHER FUNDS	10,023,785	13,926,050	13,926,050	13,890,700	(35,350)	(0.3%)
TOTAL	12,488,912	17,335,000	17,335,000	17,100,000	(235,000)	(1.4%)

CAPITAL PROJECTS FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET	\$ CHANGE COMPARED TO FY16E	% CHANGE COMPARED TO FY16E
LOCAL-COUNTY LOCAL- REVENUE STABILIZATION FD	8,833,455	8,889,000	8,889,000	9,000,000	111,000	1.2%
	0	450,000	450,000	0	(450,000)	(100.0%)
TOTAL	8,833,455	9,339,000	9,339,000	9,000,000	(339,000)	(3.6%)

FY17 Expenditures by Major Object Summary of All Funds



The above pie chart is a summary of all funds by major object for FY17. Approximately 69% percent of the budget is directed to personal services and employee benefits to cover the cost of school division staff. The next largest component of the budget is purchased services. The remaining 8.7% of the budget covers equipment, supplies, other charges and object transfers. A financial summary of the budget by major object is on the following two pages.

YORK COUNTY SCHOOL DIVISION

SUMMARY OF ALL FUNDS

EXPENDITURES BY MAJOR OBJECT

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET	\$ CHANGE COMPARED TO FY16E	% CHANGE COMPARED TO FY16E
PERSONAL SERVICES	74,737,768	79,616,478	79,441,789	80,445,389	1,003,600	1.3%
EMPLOYEE BENEFITS	31,283,247	30,833,947	31,073,539	32,485,712	1,412,173	4.5%
PURCHASED SERVICES	14,422,739	36,050,813	36,124,870	37,170,321	1,045,451	2.9%
OTHER CHARGES	3,714,439	4,302,497	4,353,332	4,132,066	(221,266)	(5.1%)
MATERIALS / SUPPLIES	5,729,380	5,652,321	5,761,781	5,628,891	(132,890)	(2.3%)
EQUIPMENT	5,926,602	2,615,715	2,696,960	2,735,796	38,836	1.4%
TRANSFERS	2,072,873	1,854,726	1,854,726	1,844,920	(9,806)	(0.5%)
TOTAL	137,887,048	160,926,497	161,306,997	164,443,095	3,136,098	1.9%

SCHOOL OPERATING FUND

EXPENDITURES BY MAJOR OBJECT

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET	\$ CHANGE COMPARED TO FY16E	% CHANGE COMPARED TO FY16E
PERSONAL SERVICES	74,316,284	78,979,003	78,804,314	79,800,300	995,986	1.3%
EMPLOYEE BENEFITS	30,996,071	30,291,465	30,531,057	31,943,230	1,412,173	4.6%
PURCHASED SERVICES	3,608,247	5,886,786	5,960,843	5,787,908	(172,935)	(2.9%)
OTHER CHARGES	3,714,439	4,292,497	4,343,332	4,122,066	(221,266)	(5.1%)
MATERIALS / SUPPLIES	5,501,874	5,382,321	5,491,781	5,358,891	(132,890)	(2.4%)
EQUIPMENT	5,657,050	2,603,715	2,684,960	2,723,796	38,836	1.4%
TRANSFERS	2,072,873	1,854,726	1,854,726	1,844,920	(9,806)	(0.5%)
TOTAL	125,866,838	129,290,513	129,671,013	131,581,111	1,910,098	1.5%

YORK COUNTY SCHOOL DIVISION

SCHOOL FOOD SERVICE FUND

EXPENDITURES BY MAJOR OBJECT

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET	\$ CHANGE COMPARED TO FY16E	% CHANGE COMPARED TO FY16E
PERSONAL SERVICES	421,484	637,475	637,475	645,089	7,614	1.2%
EMPLOYEE BENEFITS	287,176	542,482	542,482	542,482	-	0.0%
PURCHASED SERVICES	2,250,589	3,490,027	3,490,027	3,482,413	(7,614)	(0.2%)
OTHER CHARGES	-	10,000	10,000	10,000	-	0.0%
MATERIALS / SUPPLIES	227,506	270,000	270,000	270,000	-	0.0%
EQUIPMENT	-	12,000	12,000	12,000	-	0.0%
TOTAL	3,186,755	4,961,984	4,961,984	4,961,984	-	0.0%

HEALTH AND DENTAL INSURANCE FUND

EXPENDITURES BY MAJOR OBJECT

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET	\$ CHANGE COMPARED TO FY16E	% CHANGE COMPARED TO FY16E
PURCHASED SERVICES	-	17,335,000	17,335,000	18,900,000	1,565,000	9.0%
TOTAL	-	17,335,000	17,335,000	18,900,000	1,565,000	9.0%

CAPITAL PROJECTS FUND

EXPENDITURES BY MAJOR OBJECT

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET	\$ CHANGE COMPARED TO FY16E	% CHANGE COMPARED TO FY16E
PURCHASED SERVICES	8,563,903	9,339,000	9,339,000	9,000,000	(339,000)	(3.6%)
EQUIPMENT	269,552	-	-	-	-	
TOTAL	8,833,455	9,339,000	9,339,000	9,000,000	(339,000)	(3.6%)

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2017

		FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
INSTRUCTION					
CLASSROOM INSTRUCTION					
REGULAR EDUCATION					
ELEMENTARY					
50-611011-010	KINDERGARTEN	3,912,487	3,990,801	4,010,620	4,185,354
50-611011-020	1ST GRADE	3,262,849	3,299,261	3,376,804	3,454,950
50-611011-030	2ND GRADE	3,276,894	3,246,414	3,390,800	3,498,294
50-611011-040	3RD GRADE	2,956,300	2,958,420	2,873,788	2,879,939
50-611011-050	4TH GRADE	2,710,549	2,727,249	2,703,073	2,718,827
50-611011-060	5TH GRADE	3,027,295	3,003,896	2,912,588	2,894,851
50-611011-070	ART	722,280	741,407	728,342	741,146
50-611011-080	MUSIC	693,173	713,664	723,211	743,538
50-611011-090	PE	860,950	879,049	830,138	820,480
50-611011-100	LEP	213,781	160,040	209,926	312,602
50-611011-110	READING	1,586,377	1,665,724	1,693,383	1,751,246
50-611011-125	SCHOOL OF THE ARTS	12,070	15,184	15,184	15,184
50-611011-130	CONTRACTED SERVICES	5,000	5,000	5,000	5,000
50-611011-140	OTHER	3,086,272	2,808,050	3,050,480	3,137,037
	SUBTOTAL	26,326,277	26,214,159	26,523,337	27,158,448
MIDDLE					
50-611012-150	ENCORE	1,873,431	2,007,330	2,059,813	2,159,523
50-611012-160	CORE/TEAMING/ACADEMIC COACHING	8,759,227	9,133,691	8,788,113	8,825,284
50-611012-170	ALTERNATIVE EDUCATION	114,781	146,965	138,572	137,253
50-611012-190	LEP	65,365	75,482	63,800	47,428
50-611012-205	SCHOOL OF ARTS	75,678	73,474	73,431	75,207
50-611012-210	CONTRACTED SERVICES	4,185	3,800	3,800	3,800
50-611012-220	OTHER	1,231,958	1,219,590	1,233,082	1,278,928
	SUBTOTAL	12,124,625	12,660,332	12,360,611	12,527,423
HIGH					
50-611013-230	ART	675,333	688,895	680,582	699,000
50-611013-240	MUSIC	665,307	672,888	671,911	689,361
50-611013-250	ENGLISH	2,566,907	2,684,617	2,657,880	2,712,230
50-611013-260	LEP	80,532	161,178	146,345	138,600
50-611013-270	MATH	2,602,574	2,674,878	2,703,069	2,753,287
50-611013-280	SCIENCE	2,650,200	2,655,710	2,669,183	2,729,461
50-611013-290	SOCIAL STUDIES	2,904,360	3,057,654	3,056,306	3,344,032
50-611013-300	HEALTH	1,036,687	1,106,244	1,083,663	1,085,596
50-611013-310	DRIVER EDUCATION	1,343	2,500	2,500	2,500
50-611013-320	FOREIGN LANGUAGE	1,611,645	1,736,651	1,756,582	1,666,386
50-611013-330	YORK RIVER ACADEMY	383,452	447,122	500,092	512,808

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2017

		FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
50-611013-335	VIRTUAL HIGH SCHOOL	393,884	417,237	412,599	417,508
50-611013-345	DRAMA	278,029	302,070	311,173	281,193
50-611013-350	SCHOOL OF THE ARTS	442,970	457,878	459,626	469,284
50-611013-360	VHSL/INTERSCHOLASTIC ACTIVITY	556,504	545,141	547,581	560,398
50-611013-370	CONTRACTED SERVICES	183,624	376,668	376,668	381,798
50-611013-380	OTHER	1,835,206	1,927,654	1,888,983	1,969,843
	SUBTOTAL	18,868,557	19,914,985	19,924,743	20,413,285
	REGULAR EDUCATION TOTAL	57,319,459	58,789,476	58,808,691	60,099,156
SPECIAL EDUCATION					
ELEMENTARY					
50-611021-390	CLASSROOM TEACHERS	4,126,165	4,490,186	4,385,517	4,638,305
50-611021-400	OTHER	244,668	62,410	62,410	62,410
	SUBTOTAL	4,370,833	4,552,596	4,447,927	4,700,715
MIDDLE					
50-611022-410	CLASSROOM TEACHERS	2,310,251	2,389,656	2,372,738	2,530,072
50-611022-420	OTHER	56,188	24,910	24,910	24,910
	SUBTOTAL	2,366,439	2,414,566	2,397,648	2,554,982
HIGH					
50-611023-430	CLASSROOM TEACHERS	2,814,700	2,944,558	3,020,063	3,149,377
50-611023-440	OTHER	301,897	1,274,899	1,274,899	1,375,715
	SUBTOTAL	3,116,597	4,219,457	4,294,962	4,525,092
	SPECIAL EDUCATION TOTAL	9,853,869	11,186,619	11,140,537	11,780,789
CAREER/TECHNICAL					
SECONDARY					
50-611034-450	FAMILY & CONSUMER SCIENCE	205,372	211,931	211,475	214,096
50-611034-460	BUSINESS & INFORMATION TECH	749,181	765,222	679,326	622,630
50-611034-470	MARKETING EDUCATION	322,746	344,126	343,829	341,466
50-611034-510	CONTRACTED SERVICES	164,638	721,971	721,971	738,925
50-611034-520	MILITARY SCIENCE (NJROTC & NNDCC)	221,598	227,670	221,520	227,334
50-611034-530	OTHER	30,769	39,011	39,011	40,749
	SUBTOTAL	1,694,304	2,309,931	2,217,132	2,185,200
	CAREER/TECHNICAL TOTAL	1,694,304	2,309,931	2,217,132	2,185,200

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2017

		FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
GIFTED EDUCATION					
ELEMENTARY					
50-611041-540	EXTEND	367,003	361,532	376,739	387,879
	SUBTOTAL	367,003	361,532	376,739	387,879
SECONDARY					
50-611044-560	EXTEND	62,357	64,338	64,338	65,887
	SUBTOTAL	62,357	64,338	64,338	65,887
	GIFTED EDUCATION TOTAL	429,360	425,870	441,077	453,766
OTHER PROGRAMS					
50-611050-580	TITLE I - PART A	670,439	791,180	791,180	728,116
50-611050-582	TITLE II - PART A	248,015	245,176	242,998	242,998
50-611050-585	TITLE III - PART A	20,787	46,105	30,680	30,680
50-611050-600	TITLE VIB	2,048,134	2,089,256	2,089,256	2,287,244
50-611050-605	NOAA GRANT	0	0	75,000	75,000
50-611050-606	DEPT. OF DEFENSE ED ACTIVITY GRANT	0	0	305,500	376,060
50-611050-610	DEPT. OF DEFENSE ED ACTIVITY GRANT	662,082	807,200	807,200	0
50-611050-615	DEPT. OF DEFENSE ED ACTIVITY GRANT	135,304	206,491	206,491	100,675
50-611050-620	SUMMER SCHOOL	294,013	192,917	192,917	192,917
50-611050-640	MISCELLANEOUS	244,693	1,222,837	1,240,547	1,222,837
50-611050-650	CONTINGENCY	86,018	109,578	109,578	109,427
	SUBTOTAL	4,409,485	5,710,740	6,091,347	5,365,954
	OTHER PROGRAMS TOTAL	4,409,485	5,710,740	6,091,347	5,365,954

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2017

		FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
INSTRUCTION					
INSTRUCTIONAL SUPPORT - STUDENT					
50-612121-000	ELEMENTARY GUIDANCE	686,549	716,324	697,122	716,351
50-612124-000	SECONDARY GUIDANCE	2,260,892	2,424,929	2,436,092	2,463,745
50-612222-000	SOCIAL WORK SERVICES	63,238	64,843	64,795	65,077
50-612300-000	HOMEBOUND	67,208	60,194	60,194	76,894
	SUBTOTAL	3,077,887	3,266,290	3,258,203	3,322,067
INSTRUCTION					
INSTRUCTIONAL SUPPORT - STAFF					
50-613110-000	MANAGEMENT	668,032	800,206	751,491	801,389
50-613120-000	REG. ED.	1,458,048	1,479,724	1,442,242	1,564,087
50-613121-000	SPEC. ED.	659,110	717,375	689,850	734,204
50-613130-000	STAFF DEVELOPMENT	164,034	245,427	245,427	167,905
50-613201-000	ELEMENTARY MEDIA	895,006	938,631	938,195	957,628
50-613204-000	SECONDARY MEDIA	836,562	887,019	877,841	899,787
	SUBTOTAL	4,680,792	5,068,382	4,945,046	5,125,000
INSTRUCTION					
INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION					
50-614101-000	ELEMENTARY PRINCIPALS' OFFICES	3,352,147	3,432,042	3,439,219	3,528,233
50-614104-000	SECONDARY PRINCIPALS' OFFICES	4,069,082	4,207,252	4,236,723	4,329,946
	SUBTOTAL	7,421,229	7,639,294	7,675,942	7,858,179

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2017

		FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
ADMINISTRATION, ATTENDANCE & HEALTH					
50-621100-000	BOARD SERVICES	134,801	140,312	140,244	141,081
50-621200-000	EXECUTIVE SERVICES	582,345	595,183	644,318	610,678
50-621300-000	COMMUNICATION SERVICES	336,489	389,346	407,544	416,647
50-621400-000	HUMAN RESOURCES	1,005,412	980,095	1,079,234	967,906
50-621600-000	FISCAL SERVICES	1,173,280	1,209,806	1,222,388	1,258,996
50-622200-000	HEALTH SERVICES	1,518,509	1,609,035	1,651,060	1,699,136
50-622300-000	PSYCHOLOGICAL SERVICES	774,831	773,597	769,628	788,537
50-622400-000	SPEECH/AUDIOLOGY SERVICES	846,490	856,673	863,328	885,979
	SUBTOTAL	6,372,157	6,554,047	6,777,744	6,768,960
PUPIL TRANSPORTATION					
50-632000-000	VEHICLE OPERATION SERVICES	5,815,767	6,376,400	6,383,707	6,324,120
50-634000-000	VEHICLE MAINTENANCE SERVICES	1,776,651	1,192,111	1,181,335	1,464,590
	SUBTOTAL	7,592,418	7,568,511	7,565,042	7,788,710
OPERATIONS & MAINTENANCE					
50-641000-000	MANAGEMENT & DIRECTION	195,584	200,650	200,644	207,190
50-642000-000	BUILDING SERVICES	9,907,880	9,274,588	9,302,043	9,365,757
50-643000-000	GROUNDS SERVICES	1,428,218	1,134,650	1,134,650	1,134,650
50-645000-000	VEHICLE SERVICES	493,487	296,691	296,640	298,632
50-647000-000	WAREHOUSE/DISTRIBUTION SVCS	297,757	332,094	333,895	343,006
	SUBTOTAL	12,322,926	11,238,673	11,267,872	11,349,235
TECHNOLOGY					
50-681000-000	CLASSROOM INSTRUCTION	5,717,846	4,564,629	4,514,921	4,525,100
50-682000-000	INSTRUCTIONAL SUPPORT	1,819,935	1,891,476	1,904,585	1,958,339
50-683000-000	ADMINISTRATION	1,080,801	1,089,098	1,081,310	1,112,073
50-686000-000	OPERATIONS & MAINTENANCE	1,965,150	1,878,783	1,878,722	1,785,741
50-689050-000	OTHER PROGRAMS - GRANTS	109,220	108,694	102,842	102,842
	SUBTOTAL	10,692,952	9,532,680	9,482,380	9,484,095
TOTAL SCHOOL OPERATING FUND:		125,866,838	129,290,513	129,671,013	131,581,111

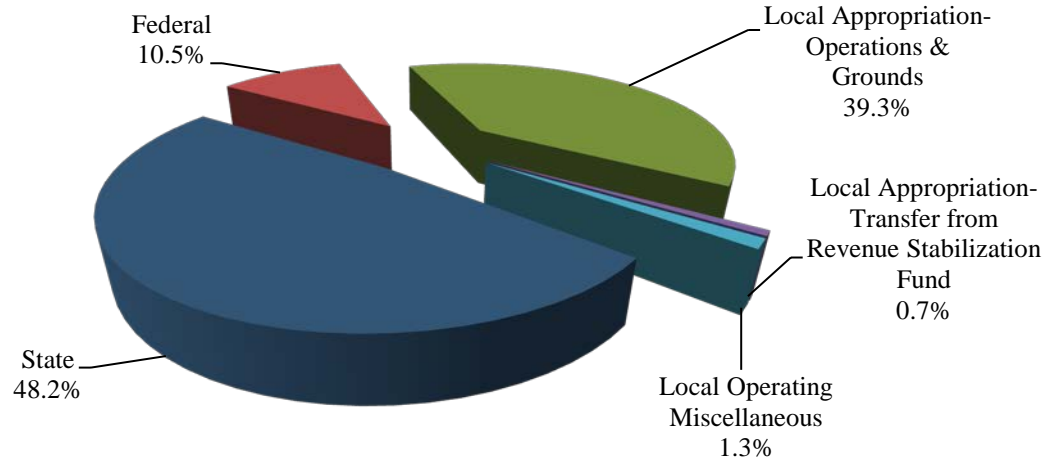
**SUMMARY OF PROGRAM BUDGETS
FISCAL YEAR 2017**

		FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
FOOD SERVICES					
53-651000-000	FOOD SERVICES	3,186,555	4,961,984	4,961,984	4,961,984
FOOD SERVICES		3,186,555	4,961,984	4,961,984	4,961,984
HEALTH & DENTAL INSURANCE					
56-671100-000	HEALTH & DENTAL	-	17,335,000	17,335,000	18,900,000
HEALTH & DENTAL INSURANCE		-	17,335,000	17,335,000	18,900,000
CAPITAL PROJECTS					
FUND 70	CAPITAL PROJECTS	8,833,455	9,339,000	9,339,000	9,000,000
CAPITAL PROJECTS		8,833,455	9,339,000	9,339,000	9,000,000
TOTAL ALL FUNDS		137,886,848	160,926,497	161,306,997	164,443,095

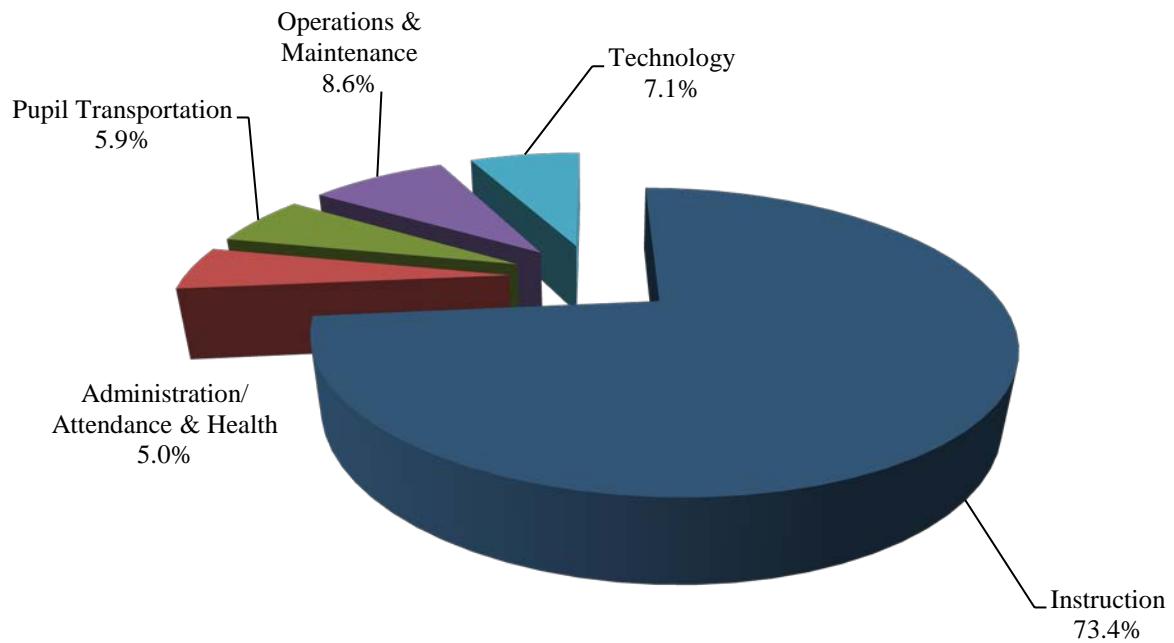
YORK COUNTY SCHOOL DIVISION

SCHOOL OPERATING FUND FY 2017 SCHOOL BOARD APPROVED

Revenues by Source

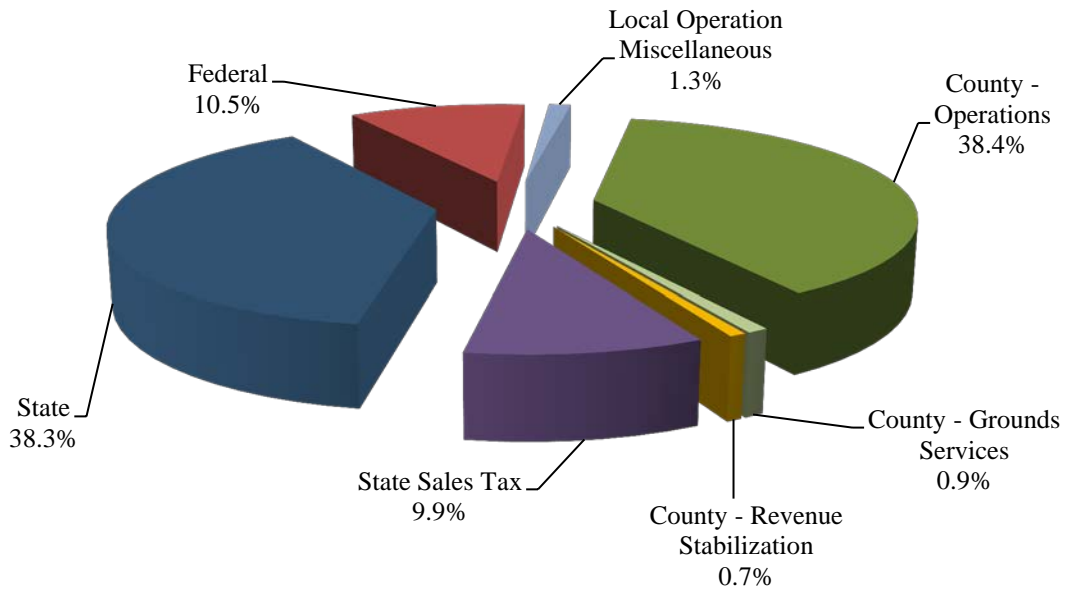


Expenditures by Major Category



OPERATING FUND REVENUE

OPERATING FUND
Support by Sources – FY2017



State revenue (including state sales tax) is the largest funding source of the operating budget, comprising 48.2% of the total. The second largest funding source (39.3%) is County funding for operations and ground services.

Federal funding comprises 10.5% of the budget and miscellaneous revenue accounts for 1.3%. The revenue detail for the Operating Fund is shown on the following six pages.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2017**

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 2017**

**REVENUE DETAIL
ANNUAL FINANCIAL PLAN
FUND 50**

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
REVENUE-LOCAL SOURCES					
USE OF MONEY AND PROPERTY					
30315-1010	INTEREST ON DEPOSITS	0	10,000	10,000	5,000
30315-2010	RENTAL OF LAND/BUILDINGS	97,378	107,000	107,000	107,000
30315-2015	BOYS AND GIRLS CLUB FACILITY USE	16,317	15,000	15,000	17,000
30315-2020	USE OF VEHICLES/BUSES	41,445	52,000	52,000	52,000
30315-2021	CONTRACTED BUS SERVICE/ACT FUNDS	49,623	40,000	40,000	50,000
30315-2025	VHSL	43,600	0	0	0
30315-2026	PROPERTY LEASE	227,046	250,000	250,000	250,000
30315-2030	PRINTING REVENUE	2,650	4,500	4,500	4,500
30315-2035	PROCUREMENT CARD REBATE	28,935	30,000	30,000	30,000
30315-2061	DISPOSAL-SURPLUS PROPERTY	0	3,000	3,000	3,000
30315-2065	SALE OF BUSES	0	18,000	18,000	18,000
30315-3075	DEBT SERVICE REIMB-NEW HORIZONS	111,722	109,578	109,578	109,427
	SUBTOTAL	618,716	639,078	639,078	645,927
CHARGES FOR SERVICES					
30316-7410	PUPIL FEES	57,033	58,000	58,000	58,000
30316-7420	TUITION/DAY SCHOOL	371,010	480,000	480,000	473,200
30316-7440	TUITION/SUMMER SCHOOL	157,104	165,000	165,000	165,000
30316-7460	PRESCHOOL TUITION	38,655	45,000	45,000	45,000
30316-7470	ATHLETIC USER FEE - MIDDLE	22,025	24,400	24,400	24,400
30316-7471	ATHLETIC USER FEE - HIGH	113,794	120,000	120,000	120,000
	SUBTOTAL	759,621	892,400	892,400	885,600
LOCAL MISCELLANEOUS					
30318-2155	SUBSTITUTE REFUNDS	375	0	0	0
30318-2525	PROJECT GRADUATION	13,700	0	0	0
30318-2530	BAY ELECTRIC/PTA	18,000	0	0	0
30318-2540	CASH BOND OF FIDELITY	250	0	0	0
30318-2990	LOCAL, MISCELLANEOUS GRANTS	550	0	0	0
30318-3010	PRIOR YEAR EXPENDITURE REFUND	9,138	5,000	5,000	5,000
30318-3015	INSURANCE RECOVERY	5,760	61,100	61,100	61,100
30318-3020	MISCELLANEOUS REVENUE	12,122	38,000	38,000	38,000
30318-3030	COURT RESTITUTION	3,141	0	0	0
30318-3040	YORK FOUNDATION-REIMBURSEMENT	44,193	20,500	20,500	20,500
30318-3060	VIRTUAL HIGH SCHOOL	7,805	18,500	18,500	18,500
30318-3080	LOCAL DONATIONS	5,000	0	0	0
	SUBTOTAL	120,034	143,100	143,100	143,100
	TOTAL REVENUE-LOCAL SOURCE	1,498,371	1,674,578	1,674,578	1,674,627

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2017**

REVENUE

State Revenue

Basis of State Revenue

The revenue from the Commonwealth as presented in this budget is based on the State Approved Budget.

State Sales Tax

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

State Basic Aid

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

Lottery Funds

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

Gifted Education - SOQ

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

Remedial Programs

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

Special Education - SOQ

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

Vocational Education - SOQ

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

Employer Share Benefits

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

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2017**

ACCT #	DESCRIPTION	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
REVENUE-COMMONWEALTH					
30324-2010	STATE SALES TAX	12,199,662	12,605,078	12,605,078	13,104,117
30324-2020	BASIC AID	34,368,771	34,636,949	34,636,949	34,979,938
30324-2021	COMPENSATION SUPPLEMENT	0	535,383	535,383	502,780
30324-2022	SUPPLEMENTAL LOTTERY	0	0	0	403,209
30324-2050	FOSTER HOME CHILDREN	29,985	31,083	31,083	5,926
30324-2070	GIFTED EDUCATION - SOQ	351,510	355,746	355,746	369,211
30324-2080	REMEDIAL PROGRAMS	351,510	355,746	355,746	407,670
30324-2081	REMEDIAL SUMMER SCHOOL	16,186	138,501	138,501	154,207
30324-2082	REMEDIAL SUMMER SCHOOL LOTTERY	109,908	0	0	0
30324-2083	READING INTERVENTION	73,873	73,873	73,873	81,596
30324-2120	SPECIAL EDUCATION-SOQ	3,230,905	3,269,833	3,269,833	3,699,799
30324-2123	HOMEBOUND	30,660	25,085	25,085	32,620
30324-2125	COMPREHENSIVE SERVICES ACT	230,252	238,000	238,000	250,000
30324-2140	FREE TEXTBOOKS	0	238,728	238,728	140,454
30324-2155	SUBSTITUTE TEACHERS	155	0	0	0
30324-2170	VOC ED-SOQ	276,721	280,055	280,055	238,449
30324-2200	SPECIAL ED SUPPORT	398,814	400,000	400,000	441,784
30324-2230	SOCIAL SECURITY	1,862,258	1,884,695	1,884,695	1,992,200
30324-2231	VRS RETIREMENT BENEFITS	3,784,347	3,723,977	3,723,977	4,099,777
30324-2232	VRS GROUP LIFE BENEFITS	119,663	121,105	121,105	138,454
30324-2255	SCHOOL SECURITY EQUIPMENT GRANT	95,884	0	0	0
30324-2530	OTHER CATEGORY/VOC ED	27,179	18,472	18,472	16,640
30324-2540	CAREER SWITCHERS PROGRAM	4,000	0	0	0
30324-2650	AT RISK	132,221	133,764	133,764	128,019
30324-2660	NATIONAL BOARD CERTIFICATION	52,500	35,000	35,000	35,000
30324-2750	K-3 INITIATIVE	150,183	150,119	150,119	177,180
30324-2751	SOL ALGEBRA READINESS	52,380	52,380	52,380	59,335
30324-2763	TECHNOLOGY INITIATIVE	544,000	0	0	0
30324-2768	TECHNOLOGY INITIATIVE	0	544,000	544,000	544,000
30324-2810	PRE-SCHOOL INITIATIVE	86,026	75,000	75,000	123,195
30324-2900	TEXTBOOKS - LOTTERY FUNDS	719,624	489,567	489,567	703,962
30324-2990	MISCELLANEOUS GRANTS, STATE	52,828	457,696	457,696	457,696
30324-2991	LEP (LIMITED ENGLISH PROFICIENCY)	174,524	202,000	202,000	195,508
	TOTAL REVENUE-COMMONWEALTH	59,526,529	61,071,835	61,071,835	63,482,726

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2017**

REVENUE

Federal Revenues

Title I – Part A

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

Title II – Part A

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

Title III – Part A

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

DODEA Grant

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

ARRA – Stimulus Grant

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

Impact Aid

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

Heavily Impacted Funds

These funds flow to the school division from the Department of Defense due to a federal student military impactation 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

These line items represent the local appropriation from the County of York in support of the school-operating fund.

Transfers/Local Appropriations – Revenue Stabilization Fund

Shown is one possibility for a reduction in impact aid in FY17 due to one-time impact aid funds anticipated to be received over budget in FY16. The overage, estimated to be over \$4.4 million in FY16, will need to be carried forward to FY17 in the Revenue Stabilization Fund.

The revenue stabilization fund will be used, with the approval of the Board of Supervisors, to gradually reduce the loss of impact aid over three to four fiscal years to achieve the new impact aid revenue baseline of approximately \$8.5 million, which is \$950,000 less than the amount budgeted in FY16. If impact aid receipts are greater than \$8.5 million in FY17, a corresponding reduction in the transfer from the revenue stabilization fund to the schools could occur that same fiscal year or the excess funds would automatically revert to the revenue stabilization fund. The federal impact aid estimate and the transfer from the revenue stabilization fund may change depending on the federal budget that is ultimately approved for FY17 and beyond.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2017**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 50**

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
	REVENUE-FEDERAL				
30333-2020	TITLE I - PART A	634,596	791,180	791,180	728,116
30333-2050	TITLE II - PART A	247,955	245,176	242,998	242,998
30333-2065	TITLE III - PART A	20,344	46,105	30,680	30,680
30333-2120	IMPACT AID	9,177,969	9,450,000	9,450,000	8,500,000
30333-2135	DOD-HEAVILY IMPACTED	653,020	653,000	653,000	562,400
30333-2150	MEDICAID REIMBURSEMENT	65,000	135,000	135,000	135,000
30333-2165	DODEA GRANT	679,836	807,200	807,200	0
30333-2170	NOAA GRANT	0	0	75,000	75,000
30333-2175	DODEA LITERACY GRANT	0	0	305,500	376,060
30333-2190	TITLE VIB	2,051,808	2,089,256	2,089,256	2,287,244
30333-2195	IDEA DISPROPORTIONATE	15,000	0	0	0
30333-2265	SWD INSTRUCTIONAL PROGRAM	30,000	0	0	0
30333-2275	DODEA SPED GRANT	135,304	206,491	206,491	100,675
30333-2290	NJROTC	64,893	80,000	80,000	80,000
30333-2990	MISCELLANEOUS GRANTS, FEDERAL	151,769	765,248	782,851	765,141
	TOTAL REVENUE-FEDERAL	13,927,494	15,268,656	15,649,156	13,883,314
	TRANSFERS-OTHER FUNDS				
30351-1010	TRANSFERS/LOCAL APPN-OPERATIONS	49,779,794	50,140,794	50,140,794	50,505,794
30351-1012	TRANSFERS/LOCAL APPN-GROUNDS	1,134,650	1,134,650	1,134,650	1,134,650
30351-1013	TRANSFERS/LOCAL APPN-REV STAB FUND	0	0	0	900,000
	TOTAL TRANSFERS-OTHER FUNDS	50,914,444	51,275,444	51,275,444	52,540,444
	TOTAL SCHOOL OPERATING FUND	125,866,838	129,290,513	129,671,013	131,581,111

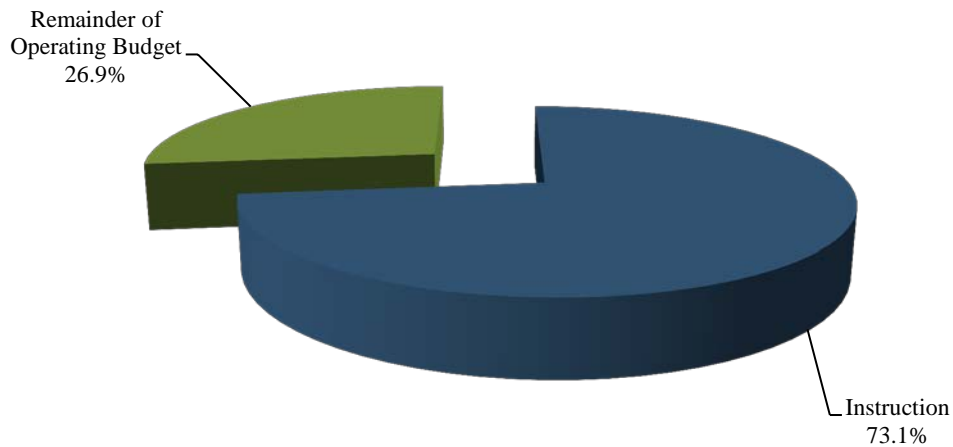
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INSTRUCTION

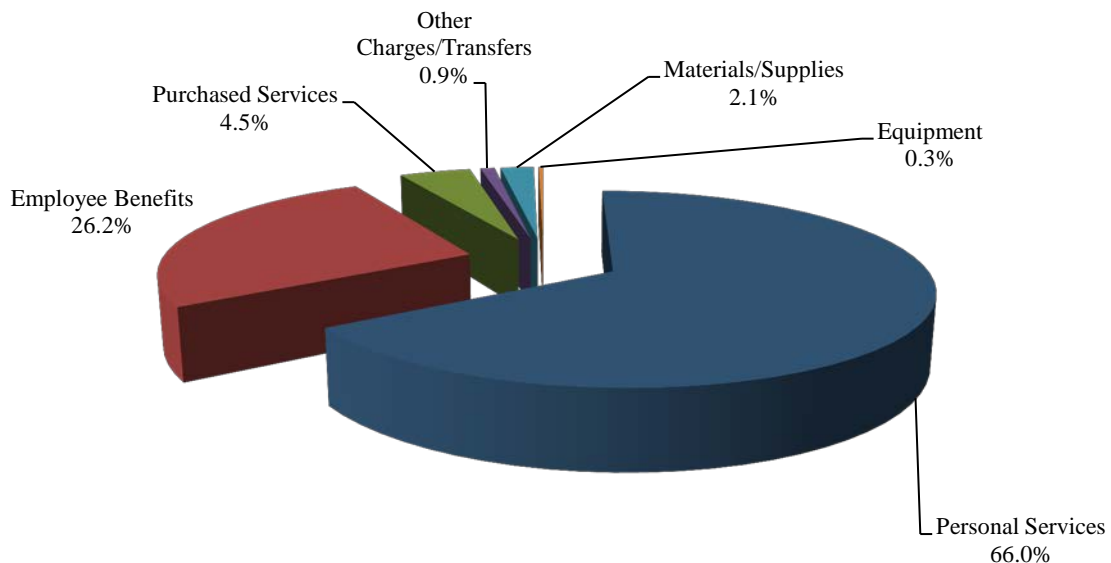
The Instruction category of the budget provides for programs and services dealing directly with the interaction between teachers and students. This category also includes activities associated with the principal's office, curriculum development, and instructional staff training.

The Instruction category comprises 73.1% 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 66.0% plus Employee Benefits 26.2%). The remaining 7.8% covers such items as instructional supplies, equipment and purchased services. The Instruction category budget reflects an increase of \$1,612,136 or 1.7% (from \$94,577,975 in FY16E to \$96,190,111 in FY17). The charts below and on the next page depict this information.

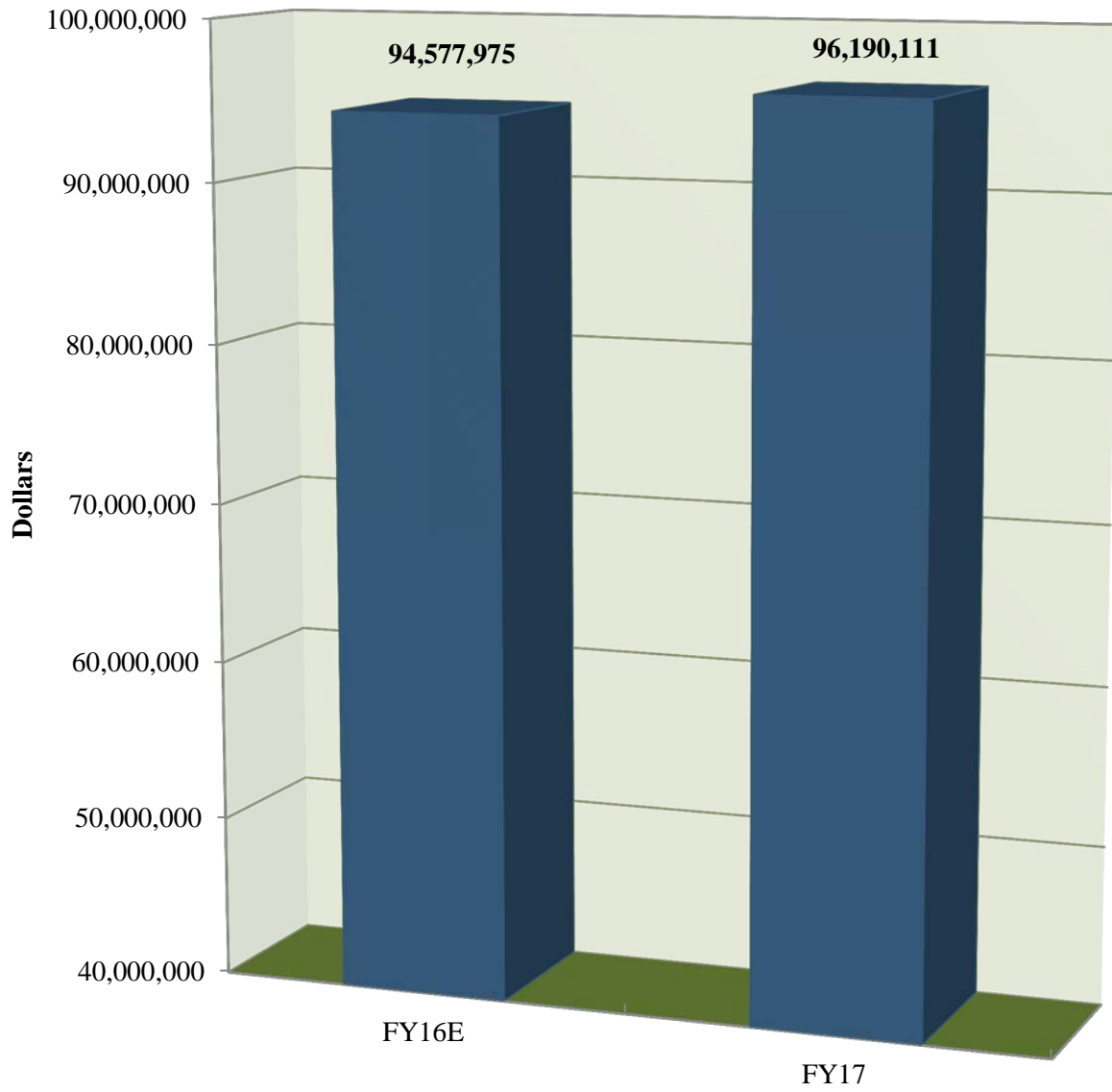
Instruction Category as a Percent of Operating Budget for FY2017



Instruction Category by Major Object for FY2017



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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	42	43	43	43
Para-Educators	30	30	30	33

ADDITIONAL INFORMATION:

FY 14 student enrollment 813

FY 15 student enrollment 817

FY 16 student enrollment 808

In FY 17 added 3 para-educator FTEs.

CODE: 50-611011-010

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	2,163,835	2,283,406	2,283,406	2,318,869
1141	Para-Educator Salaries	529,581	551,028	551,028	596,394
1595	Overtime	5,731	0	0	0
	Subtotal	2,699,147	2,834,434	2,834,434	2,915,263
EMPLOYEE BENEFITS					
2100	FICA	198,909	216,834	216,834	223,018
2200	VRS Retirement	421,623	428,566	428,566	459,737
2300	Health Insurance	420,154	420,346	440,165	485,028
2400	Group Life Insurance	32,205	33,730	33,730	38,190
2500	VRS Hybrid Disability Insurance	406	0	0	0
2600	Hybrid Defined Benefit	18,862	0	0	0
2700	ICMA RC Hybrid-DC	1,398	0	0	0
2800	Other Benefits	8,487	8,487	8,487	8,535
	Subtotal	1,102,044	1,107,963	1,127,782	1,214,508
MATERIALS/SUPPLIES					
6030	Textbooks	84,714	17,500	17,500	24,500
6900	Other Educational Supplies	21,727	27,557	27,557	27,557
	Subtotal	106,441	45,057	45,057	52,057
EQUIPMENT					
8911	Furniture/Equipment-Additional	598	471	471	600
8921	Furniture/Equipment-Replacement	4,257	2,876	2,876	2,926
	Subtotal	4,855	3,347	3,347	3,526
	TOTAL	3,912,487	3,990,801	4,010,620	4,185,354

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	43	44	46	46
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ADDITIONAL INFORMATION:

FY 14 student enrollment 825

FY 15 student enrollment 914

FY 16 student enrollment 860

CODE: 50-611011-020**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	2,213,895	2,341,479	2,389,274	2,417,060
	Subtotal	2,213,895	2,341,479	2,389,274	2,417,060
EMPLOYEE BENEFITS					
2100	FICA	164,241	179,123	182,779	184,905
2200	VRS Retirement	349,976	354,032	361,258	381,170
2300	Health Insurance	359,229	343,332	361,630	379,821
2400	Group Life Insurance	26,406	27,864	28,432	31,663
2500	VRS Hybrid Disability Insurance	244	0	0	0
2600	Hybrid Defined Benefit	11,969	0	0	0
2700	ICMA RC Hybrid-DC	887	0	0	0
2800	Other Benefits	6,355	6,355	6,355	6,355
	Subtotal	919,307	910,706	940,454	983,914
MATERIALS/SUPPLIES					
6030	Textbooks	107,156	17,750	17,750	24,750
6900	Other Educational Supplies	19,969	25,850	25,850	25,850
	Subtotal	127,125	43,600	43,600	50,600
EQUIPMENT					
8911	Furniture/Equipment-Additional	550	1,150	1,150	1,000
8921	Furniture/Equipment-Replacement	1,972	2,326	2,326	2,376
	Subtotal	2,522	3,476	3,476	3,376
	TOTAL	3,262,849	3,299,261	3,376,804	3,454,950

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	44	45	48	48
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ADDITIONAL INFORMATION:

FY 14 student enrollment 859

FY 15 student enrollment 905

FY 16 student enrollment 955

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

PERSONAL SERVICES					
1121	Teacher Salaries	2,241,748	2,317,153	2,436,104	2,483,786
	Subtotal	2,241,748	2,317,153	2,436,104	2,483,786
EMPLOYEE BENEFITS					
2100	FICA	167,053	177,262	186,362	190,010
2200	VRS Retirement	343,355	350,354	368,339	391,693
2300	Health Insurance	331,667	321,402	318,336	340,548
2400	Group Life Insurance	26,663	27,574	28,990	32,538
2500	VRS Hybrid Disability Insurance	494	0	0	0
2600	Hybrid Defined Benefit	22,983	0	0	0
2700	ICMA RC Hybrid-DC	1,703	0	0	0
2800	Other Benefits	6,993	6,993	6,993	6,993
	Subtotal	900,911	883,585	909,020	961,782
MATERIALS/SUPPLIES					
6030	Textbooks	113,066	17,750	17,750	24,750
6900	Other Educational Supplies	18,910	25,200	25,200	25,200
	Subtotal	131,976	42,950	42,950	49,950
EQUIPMENT					
8911	Furniture/Equipment-Additional	400	400	400	400
8921	Furniture/Equipment-Replacement	1,859	2,326	2,326	2,376
	Subtotal	2,259	2,726	2,726	2,776
	TOTAL	3,276,894	3,246,414	3,390,800	3,498,294

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	40	41	40	40
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ADDITIONAL INFORMATION:

FY 14 student enrollment 877

FY 15 student enrollment 856

FY 16 student enrollment 916

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

PERSONAL SERVICES					
1121	Teacher Salaries	2,013,961	2,088,491	2,030,712	2,011,326
	Subtotal	2,013,961	2,088,491	2,030,712	2,011,326
EMPLOYEE BENEFITS					
2100	FICA	150,241	159,770	155,349	153,866
2200	VRS Retirement	310,881	315,780	307,044	317,186
2300	Health Insurance	328,413	313,895	300,887	308,467
2400	Group Life Insurance	23,460	24,853	24,165	26,348
2500	VRS Hybrid Disability Insurance	366	0	0	0
2600	Hybrid Defined Benefit	17,056	0	0	0
2700	ICMA RC Hybrid-DC	1,263	0	0	0
2800	Other Benefits	6,457	6,457	6,457	6,457
	Subtotal	838,137	820,755	793,902	812,324
MATERIALS/SUPPLIES					
6030	Textbooks	82,682	19,000	19,000	26,000
6900	Other Educational Supplies	18,992	27,048	27,048	27,048
	Subtotal	101,674	46,048	46,048	53,048
EQUIPMENT					
8911	Furniture/Equipment-Additional	400	800	800	865
8921	Furniture/Equipment-Replacement	2,128	2,326	2,326	2,376
	Subtotal	2,528	3,126	3,126	3,241
	TOTAL	2,956,300	2,958,420	2,873,788	2,879,939

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	38	39	39	38
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ADDITIONAL INFORMATION:

FY 14 student enrollment 900

FY 15 student enrollment 939

FY 16 student enrollment 899

In FY 17 reduced 1 teacher FTE for budgeted enrollment reduction.

CODE: 50-611011-050

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,826,718	1,921,386	1,921,386	1,905,356
	Subtotal	1,826,718	1,921,386	1,921,386	1,905,356
EMPLOYEE BENEFITS					
2100	FICA	135,018	146,986	146,986	145,760
2200	VRS Retirement	288,455	290,514	290,514	300,475
2300	Health Insurance	314,446	294,195	270,019	284,089
2400	Group Life Insurance	21,805	22,864	22,864	24,960
2500	VRS Hybrid Disability Insurance	247	0	0	0
2600	Hybrid Defined Benefit	11,511	0	0	0
2700	ICMA RC Hybrid-DC	853	0	0	0
2800	Other Benefits	6,217	5,881	5,881	5,714
	Subtotal	778,552	760,440	736,264	760,998
MATERIALS/SUPPLIES					
6030	Textbooks	86,989	19,000	19,000	26,000
6900	Other Educational Supplies	15,873	23,460	23,460	23,460
	Subtotal	102,862	42,460	42,460	49,460
EQUIPMENT					
8911	Furniture/Equipment-Additional	400	400	400	400
8921	Furniture/Equipment-Replacement	2,017	2,563	2,563	2,613
	Subtotal	2,417	2,963	2,963	3,013
	TOTAL	2,710,549	2,727,249	2,703,073	2,718,827

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	42	44	41	40
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ADDITIONAL INFORMATION:

FY 14 student enrollment 954

FY 15 student enrollment 941

FY 16 student enrollment 945

In FY 17 reduced 1 teacher FTE for budgeted enrollment reduction.

CODE: 50-611011-060

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	2,087,400	2,179,822	2,096,021	2,063,288
	Subtotal	2,087,400	2,179,822	2,096,021	2,063,288
	EMPLOYEE BENEFITS				
2100	FICA	155,216	166,756	160,346	157,842
2200	VRS Retirement	329,439	329,589	316,918	325,381
2300	Health Insurance	270,332	249,020	261,591	261,988
2400	Group Life Insurance	24,949	25,940	24,943	27,029
2500	VRS Hybrid Disability Insurance	289	0	0	0
2600	Hybrid Defined Benefit	13,455	0	0	0
2700	ICMA RC Hybrid-DC	997	0	0	0
2800	Other Benefits	6,331	6,331	6,331	6,164
	Subtotal	801,008	777,636	770,129	778,404
	MATERIALS/SUPPLIES				
6030	Textbooks	116,302	19,000	19,000	26,000
6900	Other Educational Supplies	20,072	24,583	24,583	24,583
	Subtotal	136,374	43,583	43,583	50,583
	EQUIPMENT				
8911	Furniture/Equipment-Additional	200	529	529	200
8921	Furniture/Equipment-Replacement	2,313	2,326	2,326	2,376
	Subtotal	2,513	2,855	2,855	2,576
	TOTAL	3,027,295	3,003,896	2,912,588	2,894,851

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 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.

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

In FY 15 the number of students receiving this instruction on a weekly basis is 5,372.

In FY 16 the number of students receiving this instruction on a weekly basis is 5,422.

CODE: 50-611011-070

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	485,121	501,239	501,239	506,164
	Subtotal	485,121	501,239	501,239	506,164
	EMPLOYEE BENEFITS				
2100	FICA	36,020	38,345	38,345	38,722
2200	VRS Retirement	80,207	75,787	75,787	79,822
2300	Health Insurance	82,089	76,757	63,692	66,493
2400	Group Life Insurance	5,764	5,965	5,965	6,631
2800	Other Benefits	1,431	1,431	1,431	1,431
	Subtotal	205,511	198,285	185,220	193,099
	MATERIALS/SUPPLIES				
6050	Art Supplies	28,235	35,717	35,717	35,717
6900	Other Educational Supplies	3,413	6,166	6,166	6,166
	Subtotal	31,648	41,883	41,883	41,883
	TOTAL	722,280	741,407	728,342	741,146

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 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.

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

In FY 15 the number of students receiving this instruction on a weekly basis is 5,372.

In FY 16 the number of students receiving this instruction on a weekly basis is 5,422.

CODE: 50-611011-080

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	465,923	493,772	497,610	507,562
	Subtotal	465,923	493,772	497,610	507,562
	EMPLOYEE BENEFITS				
2100	FICA	34,387	37,774	38,067	38,828
2200	VRS Retirement	76,312	74,658	75,239	80,043
2300	Health Insurance	102,523	88,036	92,825	96,908
2400	Group Life Insurance	5,545	5,876	5,922	6,649
2800	Other Benefits	1,500	1,500	1,500	1,500
	Subtotal	220,267	207,844	213,553	223,928
	MATERIALS/SUPPLIES				
6040	Music Supplies	6,983	12,048	12,048	12,048
	Subtotal	6,983	12,048	12,048	12,048
	TOTAL	693,173	713,664	723,211	743,538

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	10	10	10	10
Para-Educators	2	2	1	1

ADDITIONAL INFORMATION:

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

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

In FY 15 the number of students receiving this instruction on a weekly basis is 5,372.

In FY 16 the number of students receiving this instruction on a weekly basis is 5,422.

CODE: 50-611011-090

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	533,027	553,501	513,501	513,240
1141	Para-Educator Salaries	36,951	38,530	38,530	24,098
1595	Overtime	418	0	0	0
	Subtotal	570,396	592,031	552,031	537,338
EMPLOYEE BENEFITS					
2100	FICA	42,248	45,290	42,230	41,106
2200	VRS Retirement	86,213	89,515	83,467	84,738
2300	Health Insurance	139,420	131,510	132,183	136,601
2400	Group Life Insurance	6,736	7,045	6,569	7,039
2500	VRS Hybrid Disability Insurance	141	0	0	0
2600	Hybrid Defined Benefit	6,547	0	0	0
2700	ICMA RC Hybrid-DC	485	0	0	0
2800	Other Benefits	1,858	1,858	1,858	1,858
	Subtotal	283,648	275,218	266,307	271,342
MATERIALS/SUPPLIES					
6060	Physical Ed Supplies	6,906	11,800	11,800	11,800
	Subtotal	6,906	11,800	11,800	11,800
TOTAL		860,950	879,049	830,138	820,480

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	0	0	1	4
Para-Educators	1	1	4	4
Tutors/Technicians (FTE's are hourly based)	2.5	2.5	2.5	0

ADDITIONAL INFORMATION:

FY 14 student enrollment 211

FY 15 student enrollment 231

FY 16 student enrollment 267

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

In FY 17 added 3 teacher FTEs and reduced use of LEP tutors by 2.5 FTEs.

CODE: 50-611011-100

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	32,783	0	51,000	167,201
1141	Para-Educator Salaries	14,529	15,153	63,314	62,540
1143	Technical Salaries	115,390	127,008	42,008	0
1595	Overtime	227	0	0	0
	Subtotal	162,929	142,161	156,322	229,741
EMPLOYEE BENEFITS					
2100	FICA	12,541	5,487	11,959	17,575
2200	VRS Retirement	7,803	2,291	23,636	36,230
2300	Health Insurance	129	122	6,350	15,871
2400	Group Life Insurance	572	180	1,860	3,010
2800	Other Benefits	394	394	394	770
	Subtotal	21,439	8,474	44,199	73,456
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	110	0	0	0
	Subtotal	110	0	0	0
OTHER CHARGES					
5504	Travel	0	3,000	3,000	3,000
	Subtotal	0	3,000	3,000	3,000
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	29,303	6,405	6,405	6,405
	Subtotal	29,303	6,405	6,405	6,405
TOTAL		213,781	160,040	209,926	312,602

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	15	15	15.5	15.5
Para-Educators	13.5	13.5	12.5	12.5

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

PERSONAL SERVICES					
1121	Teacher Salaries	834,138	876,939	929,503	948,093
1141	Para-Educator Salaries	236,264	267,536	231,142	235,765
1595	Overtime	2,332	0	0	0
	Subtotal	1,072,734	1,144,475	1,160,645	1,183,858
EMPLOYEE BENEFITS					
2100	FICA	79,333	87,552	88,789	90,565
2200	VRS Retirement	172,392	173,045	175,490	186,694
2300	Health Insurance	184,826	173,423	181,037	202,010
2400	Group Life Insurance	12,695	13,619	13,812	15,509
2500	VRS Hybrid Disability Insurance	59	0	0	0
2600	Hybrid Defined Benefit	2,745	0	0	0
2700	ICMA RC Hybrid-DC	204	0	0	0
2800	Other Benefits	3,241	3,241	3,241	3,241
	Subtotal	455,495	450,880	462,369	498,019
OTHER CHARGES					
5504	Travel	2,317	1,000	1,000	1,000
5506	Employee Development	2,475	13,000	13,000	13,000
	Subtotal	4,792	14,000	14,000	14,000
MATERIALS/SUPPLIES					
6080	Remedial Reading Supplies	6,663	23,000	24,250	24,250
6900	Other Educational Supplies	46,693	33,369	32,119	31,119
	Subtotal	53,356	56,369	56,369	55,369
	TOTAL	1,586,377	1,665,724	1,693,383	1,751,246

REGULAR EDUCATION - ELEMENTARY - SCHOOL OF THE ARTS

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

PERSONNEL

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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N/A	0	0	0	0
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CODE: 50-611011-125**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1625	Stipends	1,000	1,000	1,000	1,000
	Subtotal	1,000	1,000	1,000	1,000
	EMPLOYEE BENEFITS				
2100	FICA	77	184	184	184
	Subtotal	77	184	184	184
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	10,993	14,000	14,000	14,000
	Subtotal	10,993	14,000	14,000	14,000
	TOTAL	12,070	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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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N/A	0	0	0	0
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CODE: 50-611011-130**ACCT# DESCRIPTION**

PURCHASED SERVICES					
3881	Fees For Services	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 3.6 drama, science, math and SOL remediation teachers, 50.5 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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	4.1	4.1	3.6	3.6
Para-Educators	46.5	48.5	50.5	50.5
Technical	1	1	1	1

CODE: 50-611011-140**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	209,957	221,498	195,886	199,804
1141	Para-Educator Salaries	866,930	807,101	981,993	1,001,633
1143	Technical Salaries	47,303	49,326	50,243	51,248
1152	Cafeteria Monitor	2,672	6,425	6,425	6,554
1500	Substitute Salaries	488,322	547,952	547,952	580,619
1595	Overtime	8,947	0	0	0
1600	Supplements	148,820	118,950	148,950	148,950
1625	Stipends	15,945	14,000	14,000	14,000
1660	One-Time Bonus	125	0	0	0
	Subtotal	1,789,021	1,765,252	1,945,449	2,002,808
EMPLOYEE BENEFITS					
2100	FICA	132,557	135,041	148,826	153,214
2200	VRS Retirement	173,006	162,982	185,692	197,548
2300	Health Insurance	262,946	239,759	272,209	286,492
2400	Group Life Insurance	13,395	12,827	14,615	16,410
2500	VRS Hybrid Disability Insurance	196	0	0	0
2600	Hybrid Defined Benefit	9,091	0	0	0
2700	ICMA RC Hybrid-DC	674	0	0	0
2710	Retiree Health Insurance	461,977	337,556	337,556	337,556
2800	Other Benefits	5,833	5,833	5,833	5,833
	Subtotal	1,059,675	893,998	964,731	997,053
PURCHASED SERVICES					
3500	Printing	29,837	30,000	30,000	30,000
3900	Miscellaneous Contractual Services	112,272	59,500	51,000	51,000
	Subtotal	142,109	89,500	81,000	81,000
MATERIALS/SUPPLIES					
6070	Testing Materials	58,294	48,550	48,550	45,426
6900	Other Educational Supplies	7,643	9,950	9,950	9,950
	Subtotal	65,937	58,500	58,500	55,376
EQUIPMENT					
8921	Furniture/Equipment-Replacement	29,530	800	800	800
	Subtotal	29,530	800	800	800
TOTAL		3,086,272	2,808,050	3,050,480	3,137,037

REGULAR EDUCATION - MIDDLE - ENCORE

This category consists of the exploratory/encore classes (art, chorus, drama, foreign language, and general topics).

PERSONNEL

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	26	26	28	28
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ADDITIONAL INFORMATION:

FY 14 student enrollment 4,857

FY 15 student enrollment 5,830

FY 16 student enrollment 8,115

CODE: 50-611012-150

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,265,114	1,372,200	1,403,712	1,469,481
	Subtotal	1,265,114	1,372,200	1,403,712	1,469,481
EMPLOYEE BENEFITS					
2100	FICA	93,703	104,973	107,384	112,415
2200	VRS Retirement	184,521	207,477	212,241	231,737
2300	Health Insurance	257,250	239,987	253,408	260,276
2400	Group Life Insurance	14,003	16,329	16,704	19,250
2500	VRS Hybrid Disability Insurance	238	0	0	0
2600	Hybrid Defined Benefit	10,457	0	0	0
2700	ICMA RC Hybrid-DC	775	0	0	0
2800	Other Benefits	3,441	3,441	3,441	3,441
	Subtotal	564,388	572,207	593,178	627,119
PURCHASED SERVICES					
3370	Contract Maint/Music Instruments	5,324	7,950	7,950	7,950
	Subtotal	5,324	7,950	7,950	7,950
MATERIALS/SUPPLIES					
6030	Textbooks	0	5,000	5,000	5,000
6040	Music Supplies	6,028	12,300	12,300	12,300
6050	Art Supplies	7,292	9,708	9,708	9,708
6900	Other Educational Supplies	10,547	12,965	12,965	12,965
	Subtotal	23,867	39,973	39,973	39,973
EQUIPMENT					
8911	Furniture/Equipment-Additional	14,738	15,000	15,000	15,000
	Subtotal	14,738	15,000	15,000	15,000
	TOTAL	1,873,431	2,007,330	2,059,813	2,159,523

REGULAR EDUCATION - MIDDLE - CORE/TEAMING/ACADEMIC COACHING

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

PERSONNEL

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	123.17	123.17	123.5	123.5
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ADDITIONAL INFORMATION:

FY 14 student enrollment:

Grade 6:1,299

Grade 7:917

Grade 8:1,046

Total 3,262

FY 15 student enrollment:

Grade 6:1,022

Grade 7:1,032

Grade 8:973

Total 3,027

FY 16 student enrollment

Grade 6:983

Grade 7:1,004

Grade 8:1,024

Total 3,011

CODE: 50-611012-160

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	6,087,140	6,503,256	6,284,262	6,250,734
1625	Stipends	1,660	1,400	1,400	1,400
	Subtotal	6,088,800	6,504,656	6,285,662	6,252,134
EMPLOYEE BENEFITS					
2100	FICA	452,579	495,469	482,199	478,288
2200	VRS Retirement	982,164	979,068	953,052	985,741
2300	Health Insurance	968,503	935,529	850,278	885,323
2400	Group Life Insurance	74,928	77,056	75,009	81,885
2500	VRS Hybrid Disability Insurance	621	0	0	0
2600	Hybrid Defined Benefit	28,272	0	0	0
2700	ICMA RC Hybrid-DC	2,140	0	0	0
2800	Other Benefits	48,055	19,024	19,024	19,024
	Subtotal	2,557,262	2,506,146	2,379,562	2,450,261
MATERIALS/SUPPLIES					
6020	Laboratory Supplies	17,684	19,808	19,808	19,808
6030	Textbooks	7,006	10,000	10,000	10,000
6060	Physical Ed Supplies	5,911	7,344	7,344	7,344
6900	Other Educational Supplies	82,564	85,737	85,737	85,737
	Subtotal	113,165	122,889	122,889	122,889
	TOTAL	8,759,227	9,133,691	8,788,113	8,825,284

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 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	72,878	77,484	71,884	73,322
1595	Overtime	158	0	0	0
	Subtotal	73,036	77,484	71,884	73,322
	EMPLOYEE BENEFITS				
2100	FICA	5,226	5,928	5,499	5,609
2200	VRS Retirement	11,898	11,716	10,869	11,563
2300	Health Insurance	23,284	22,145	20,695	17,028
2400	Group Life Insurance	871	922	855	961
2800	Other Benefits	226	226	226	226
	Subtotal	41,505	40,937	38,144	35,387
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	240	28,544	28,544	28,544
	Subtotal	240	28,544	28,544	28,544
	TOTAL	114,781	146,965	138,572	137,253

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	0.5	0.5	0.5	0.5
Para-Educators	0.5	0.5	0	0
Tutors/Technicians (FTE's are hourly based)	0.7	0.7	0.7	0.3

ADDITIONAL INFORMATION:

FY 14 student enrollment 81

FY 15 student enrollment 79

FY 16 student enrollment 56

In FY 17 reduced use of LEP tutors by .4 FTE's.

CODE: 50-611012-190

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	3,643	19,372	19,372	19,759
1141	Para-Educator Salaries	7,074	5,800	0	0
1143	Technical Salaries	31,351	31,104	31,104	14,918
	Subtotal	42,068	56,276	50,476	34,677
EMPLOYEE BENEFITS					
2100	FICA	3,202	3,907	3,463	2,682
2200	VRS Retirement	684	3,806	2,929	3,116
2300	Health Insurance	2,789	4,492	0	0
2400	Group Life Insurance	134	300	231	259
2500	VRS Hybrid Disability Insurance	22	0	0	0
2600	Hybrid Defined Benefit	814	0	0	0
2700	ICMA RC Hybrid-DC	77	0	0	0
2800	Other Benefits	201	201	201	194
	Subtotal	7,923	12,706	6,824	6,251
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	15,374	1,500	1,500	1,500
6990	Miscellaneous Materials & Supplies	0	5,000	5,000	5,000
	Subtotal	15,374	6,500	6,500	6,500
TOTAL		65,365	75,482	63,800	47,428

REGULAR EDUCATION - MIDDLE - SCHOOL OF ARTS

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

PERSONNEL

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	1	1	1	1
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ADDITIONAL INFORMATION:

FY 14 student enrollment 60

FY 15 student enrollment 60

FY 16 student enrollment 60

CODE: 50-611012-205

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	44,778	46,449	46,449	47,378
1625	Stipends	3,717	3,717	3,717	3,717
	Subtotal	48,495	50,166	50,166	51,095
	EMPLOYEE BENEFITS				
2100	FICA	3,682	3,861	3,861	3,932
2200	VRS Retirement	7,415	7,023	7,023	7,472
2300	Health Insurance	6,302	5,943	5,900	6,159
2400	Group Life Insurance	533	553	553	621
2800	Other Benefits	136	136	136	136
	Subtotal	18,068	17,516	17,473	18,320
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	4,248	2,896	2,896	2,896
	Subtotal	4,248	2,896	2,896	2,896
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	4,867	2,896	2,896	2,896
	Subtotal	4,867	2,896	2,896	2,896
	TOTAL	75,678	73,474	73,431	75,207

REGULAR EDUCATION - MIDDLE - CONTRACTED SERVICES

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

PERSONNEL

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
N/A	0	0	0	0

CODE: 50-611012-210

ACCT# DESCRIPTION

PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	4,185	3,800	3,800	3,800
	Subtotal	4,185	3,800	3,800	3,800
	TOTAL	4,185	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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	9.18	9.18	8.85	8.85
Para-Educators	2	2	2	2
Cafeteria Monitors	3	3	3	3

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

PERSONAL SERVICES					
1121	Teacher Salaries	442,125	461,628	461,796	471,032
1141	Para-Educator Salaries	34,063	35,911	37,027	37,768
1152	Cafeteria Monitor	21,940	23,092	23,092	23,554
1500	Substitute Salaries	263,811	267,570	267,570	300,237
1595	Overtime	66	0	0	0
1600	Supplements	134,644	139,851	139,851	139,851
1625	Stipends	4,340	6,718	6,718	6,718
	Subtotal	900,989	934,770	936,054	979,160
EMPLOYEE BENEFITS					
2100	FICA	68,008	71,511	71,609	74,907
2200	VRS Retirement	78,828	75,228	75,422	80,238
2300	Health Insurance	49,141	34,309	46,210	40,041
2400	Group Life Insurance	5,667	5,921	5,936	6,665
2800	Other Benefits	3,000	3,000	3,000	3,000
	Subtotal	204,644	189,969	202,177	204,851
PURCHASED SERVICES					
3500	Printing	29,939	30,000	30,000	30,000
3900	Miscellaneous Contractual Services	30,204	18,000	18,000	18,000
	Subtotal	60,143	48,000	48,000	48,000
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	5,239	5,200	5,200	5,200
6800	Technology-Software	1,084	0	0	0
6900	Other Educational Supplies	10,410	8,993	8,993	9,559
	Subtotal	16,733	14,193	14,193	14,759
EQUIPMENT					
8911	Furniture/Equipment-Additional	12,195	12,878	12,878	12,878
8921	Furniture/Equipment-Replacement	37,254	19,780	19,780	19,280
	Subtotal	49,449	32,658	32,658	32,158
	TOTAL	1,231,958	1,219,590	1,233,082	1,278,928

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	10.4	10.4	10.4	10.4
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ADDITIONAL INFORMATION:

FY 14 student enrollment 1,500

FY 15 student enrollment 1,447

FY 16 student enrollment 957

CODE: 50-611013-230

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	493,038	506,106	494,797	504,693
	Subtotal	493,038	506,106	494,797	504,693
	EMPLOYEE BENEFITS				
2100	FICA	37,278	38,717	37,852	38,609
2200	VRS Retirement	65,120	76,523	74,813	79,590
2300	Health Insurance	49,238	46,430	52,136	54,401
2400	Group Life Insurance	5,667	6,023	5,888	6,611
2500	VRS Hybrid Disability Insurance	257	0	0	0
2600	Hybrid Defined Benefit	11,970	0	0	0
2700	ICMA RC Hybrid-DC	887	0	0	0
2800	Other Benefits	1,496	1,496	1,496	1,496
	Subtotal	171,913	169,189	172,185	180,707
	MATERIALS/SUPPLIES				
6050	Art Supplies	10,382	13,600	13,600	13,600
	Subtotal	10,382	13,600	13,600	13,600
	TOTAL	675,333	688,895	680,582	699,000

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	8.2	8.2	8.2	8.2
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ADDITIONAL INFORMATION:

FY 14 student enrollment 872

FY 15 student enrollment 839

FY 16 student enrollment 762

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

	PERSONAL SERVICES				
1121	Teacher Salaries	461,476	470,521	470,521	479,931
	Subtotal	461,476	470,521	470,521	479,931
	EMPLOYEE BENEFITS				
2100	FICA	34,830	35,995	35,995	36,715
2200	VRS Retirement	69,971	71,143	71,143	75,685
2300	Health Insurance	52,809	48,506	47,529	49,619
2400	Group Life Insurance	5,491	5,599	5,599	6,287
2500	VRS Hybrid Disability Insurance	120	0	0	0
2600	Hybrid Defined Benefit	5,610	0	0	0
2700	ICMA RC Hybrid-DC	416	0	0	0
2800	Other Benefits	1,574	1,574	1,574	1,574
	Subtotal	170,821	162,817	161,840	169,880
	PURCHASED SERVICES				
3370	Contract Maint/Music Instruments	5,305	10,000	10,000	10,000
	Subtotal	5,305	10,000	10,000	10,000
	MATERIALS/SUPPLIES				
6040	Music Supplies	9,917	12,550	12,550	12,550
	Subtotal	9,917	12,550	12,550	12,550
	EQUIPMENT				
8911	Furniture/Equipment-Additional	17,788	17,000	17,000	17,000
	Subtotal	17,788	17,000	17,000	17,000
	TOTAL	665,307	672,888	671,911	689,361

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	37	38	37	37
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ADDITIONAL INFORMATION:

FY 14 student enrollment 3,992

FY 15 student enrollment 4,389

FY 16 student enrollment 4,077

CODE: 50-611013-250

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	1,826,313	1,958,124	1,923,124	1,948,868
	Subtotal	1,826,313	1,958,124	1,923,124	1,948,868
	EMPLOYEE BENEFITS				
2100	FICA	137,260	149,796	147,119	149,088
2200	VRS Retirement	298,881	296,068	290,776	307,336
2300	Health Insurance	244,090	221,470	238,119	245,551
2400	Group Life Insurance	21,766	23,302	22,885	25,530
2800	Other Benefits	15,426	6,147	6,147	6,147
	Subtotal	717,423	696,783	705,046	733,652
	MATERIALS/SUPPLIES				
6030	Textbooks	9,450	10,000	10,000	10,000
6900	Other Educational Supplies	13,721	19,710	19,710	19,710
	Subtotal	23,171	29,710	29,710	29,710
	TOTAL	2,566,907	2,684,617	2,657,880	2,712,230

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	0.5	0.5	0.5	0.5
Para-Educators	0.5	0.5	0	0
Tutors/Technicians (FTE is hourly based)	0.5	0.5	0.5	0.25

ADDITIONAL INFORMATION:

FY 14 student enrollment 70

FY 15 student enrollment 76

FY 16 student enrollment 70

In FY 17 reduced use of LEP tutors by .25 FTEs.

CODE: 50-611013-260

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	36,426	57,716	57,716	58,870
1141	Para-Educator Salaries	7,146	8,361	0	0
1143	Technical Salaries	16,839	20,673	20,673	12,484
1595	Overtime	49	0	0	0
	Subtotal	60,460	86,750	78,389	71,354
EMPLOYEE BENEFITS					
2100	FICA	4,686	7,401	6,761	5,408
2200	VRS Retirement	6,113	9,991	8,727	9,284
2300	Health Insurance	3,944	4,612	143	149
2400	Group Life Insurance	524	786	687	771
2500	VRS Hybrid Disability Insurance	22	0	0	0
2600	Hybrid Defined Benefit	814	0	0	0
2700	ICMA RC Hybrid-DC	76	0	0	0
2800	Other Benefits	48	48	48	44
	Subtotal	16,227	22,838	16,366	15,656
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	1,345	40,920	40,920	40,920
	Subtotal	1,345	40,920	40,920	40,920
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	2,500	5,670	5,670	5,670
6990	Miscellaneous Materials & Supplies	0	5,000	5,000	5,000
	Subtotal	2,500	10,670	10,670	10,670
TOTAL		80,532	161,178	146,345	138,600

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	37	37	37	37
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ADDITIONAL INFORMATION:

FY 14 student enrollment 6,148

FY 15 student enrollment 5,953

FY 16 student enrollment 6,313

CODE: 50-611013-270

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,796,442	1,898,125	1,898,125	1,925,888
	Subtotal	1,796,442	1,898,125	1,898,125	1,925,888
EMPLOYEE BENEFITS					
2100	FICA	132,453	145,207	145,207	147,330
2200	VRS Retirement	285,643	286,996	286,996	303,713
2300	Health Insurance	327,700	293,019	321,210	322,184
2400	Group Life Insurance	21,353	22,588	22,588	25,229
2500	VRS Hybrid Disability Insurance	130	0	0	0
2600	Hybrid Defined Benefit	4,936	0	0	0
2700	ICMA RC Hybrid-DC	449	0	0	0
2800	Other Benefits	16,238	5,862	5,862	5,862
	Subtotal	788,902	753,672	781,863	804,318
MATERIALS/SUPPLIES					
6030	Textbooks	5,945	10,000	10,000	10,000
6900	Other Educational Supplies	11,285	13,081	13,081	13,081
	Subtotal	17,230	23,081	23,081	23,081
	TOTAL	2,602,574	2,674,878	2,703,069	2,753,287

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	36	36	36	36
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ADDITIONAL INFORMATION:

FY 14 student enrollment 3,818

FY 15 student enrollment 3,895

FY 16 student enrollment 3,841

CODE: 50-611013-280

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,805,463	1,883,103	1,833,103	1,861,605
1625	Stipends	1,750	1,750	1,750	1,750
	Subtotal	1,807,213	1,884,853	1,834,853	1,863,355
EMPLOYEE BENEFITS					
2100	FICA	133,689	144,191	140,366	142,547
2200	VRS Retirement	283,311	284,725	277,165	293,575
2300	Health Insurance	323,480	255,281	330,734	341,346
2400	Group Life Insurance	21,472	22,409	21,814	24,387
2500	VRS Hybrid Disability Insurance	265	0	0	0
2600	Hybrid Defined Benefit	12,334	0	0	0
2700	ICMA RC Hybrid-DC	914	0	0	0
2800	Other Benefits	13,893	5,572	5,572	5,572
	Subtotal	789,358	712,178	775,651	807,427
MATERIALS/SUPPLIES					
6020	Laboratory Supplies	42,911	43,883	43,883	43,883
6030	Textbooks	7,909	10,000	10,000	10,000
6900	Other Educational Supplies	2,809	4,796	4,796	4,796
	Subtotal	53,629	58,679	58,679	58,679
	TOTAL	2,650,200	2,655,710	2,669,183	2,729,461

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	40	40	41	41
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ADDITIONAL INFORMATION:

FY 14 student enrollment 4,551

FY 15 student enrollment 6,676

FY 16 student enrollment 4,614

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

PERSONAL SERVICES					
1121	Teacher Salaries	1,961,413	2,057,028	2,057,028	2,109,784
	Subtotal	1,961,413	2,057,028	2,057,028	2,109,784
EMPLOYEE BENEFITS					
2100	FICA	145,378	157,363	157,363	161,398
2200	VRS Retirement	308,657	311,023	311,023	332,713
2300	Health Insurance	419,736	384,090	382,742	399,575
2400	Group Life Insurance	22,817	24,479	24,479	27,638
2500	VRS Hybrid Disability Insurance	272	0	0	0
2600	Hybrid Defined Benefit	12,651	0	0	0
2700	ICMA RC Hybrid-DC	937	0	0	0
2800	Other Benefits	14,805	5,938	5,938	5,938
	Subtotal	925,253	882,893	881,545	927,262
MATERIALS/SUPPLIES					
6030	Textbooks	8,216	105,883	105,883	120,000
6032	Textbooks, One-Time Expenditure	0	0	0	175,136
6900	Other Educational Supplies	9,478	11,850	11,850	11,850
	Subtotal	17,694	117,733	117,733	306,986
	TOTAL	2,904,360	3,057,654	3,056,306	3,344,032

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	13.9	13.9	13.9	13.9
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ADDITIONAL INFORMATION:

FY 14 student enrollment 2,228

FY 15 student enrollment 2,278

FY 16 student enrollment 2,442

CODE: 50-611013-300

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	726,272	782,075	744,075	738,957
	Subtotal	726,272	782,075	744,075	738,957
	EMPLOYEE BENEFITS				
2100	FICA	54,029	59,829	56,922	56,530
2200	VRS Retirement	112,692	118,250	112,504	116,534
2300	Health Insurance	127,413	124,329	148,854	151,441
2400	Group Life Insurance	8,260	9,307	8,854	9,680
2800	Other Benefits	2,190	2,190	2,190	2,190
	Subtotal	304,584	313,905	329,324	336,375
	MATERIALS/SUPPLIES				
6030	Textbooks	38	2,500	2,500	2,500
6060	Physical Ed Supplies	5,793	7,764	7,764	7,764
	Subtotal	5,831	10,264	10,264	10,264
	TOTAL	1,036,687	1,106,244	1,083,663	1,085,596

REGULAR EDUCATION - HIGH - DRIVER EDUCATION

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

PERSONNEL

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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N/A	0	0	0	0
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CODE: 50-611013-310**ACCT# DESCRIPTION**

MATERIALS/SUPPLIES					
6030	Textbooks	1,343	2,500	2,500	2,500
	Subtotal	1,343	2,500	2,500	2,500
	TOTAL	1,343	2,500	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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	22	22	22	22
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ADDITIONAL INFORMATION:

FY 14 student enrollment 2,192

FY 15 student enrollment 2,752

FY 16 student enrollment 3,374

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

PERSONAL SERVICES					
1121	Teacher Salaries	1,060,298	1,157,150	1,157,150	1,115,758
	Subtotal	1,060,298	1,157,150	1,157,150	1,115,758
EMPLOYEE BENEFITS					
2100	FICA	76,828	88,522	88,522	85,355
2200	VRS Retirement	158,451	174,961	174,961	175,955
2300	Health Insurance	228,018	203,357	223,288	231,928
2400	Group Life Insurance	12,606	13,770	13,770	14,616
2500	VRS Hybrid Disability Insurance	251	0	0	0
2600	Hybrid Defined Benefit	11,690	0	0	0
2700	ICMA RC Hybrid-DC	866	0	0	0
2800	Other Benefits	3,958	3,641	3,641	3,641
	Subtotal	492,668	484,251	504,182	511,495
MATERIALS/SUPPLIES					
6030	Textbooks	56,396	90,000	90,000	33,883
6900	Other Educational Supplies	2,283	5,250	5,250	5,250
	Subtotal	58,679	95,250	95,250	39,133
TOTAL		1,611,645	1,736,651	1,756,582	1,666,386

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	5.75	5.75	6.75	6.75
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ADDITIONAL INFORMATION:

FY 14 student enrollment 78

FY 15 student enrollment 88

FY 16 student enrollment 72

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

PERSONAL SERVICES					
1121	Teacher Salaries	261,023	288,237	334,360	341,047
1500	Substitute Salaries	75	0	0	0
	Subtotal	261,098	288,237	334,360	341,047
EMPLOYEE BENEFITS					
2100	FICA	19,130	22,050	25,579	26,090
2200	VRS Retirement	43,669	43,581	50,555	53,783
2300	Health Insurance	47,882	45,150	40,945	42,746
2400	Group Life Insurance	3,173	3,430	3,979	4,468
2800	Other Benefits	830	830	830	830
	Subtotal	114,684	115,041	121,888	127,917
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	2,903	38,844	38,844	38,844
	Subtotal	2,903	38,844	38,844	38,844
MATERIALS/SUPPLIES					
6990	Miscellaneous Materials & Supplies	3,768	4,000	4,000	4,000
	Subtotal	3,768	4,000	4,000	4,000
EQUIPMENT					
8911	Furniture/Equipment-Additional	999	1,000	1,000	1,000
	Subtotal	999	1,000	1,000	1,000
	TOTAL	383,452	447,122	500,092	512,808

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Para-Educators	4	4	4	4
Technical	1	1	1	1

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

PERSONAL SERVICES					
1141	Para-Educator Salaries	65,902	60,979	60,979	62,199
1143	Technical Salaries	54,267	58,652	58,652	59,825
1500	Substitute Salaries	0	2,500	2,500	2,500
1595	Overtime	25	0	0	0
1625	Stipends	173,075	159,784	159,784	159,784
	Subtotal	293,269	281,915	281,915	284,308
EMPLOYEE BENEFITS					
2100	FICA	22,118	21,754	21,754	21,937
2200	VRS Retirement	13,950	18,088	18,088	19,243
2300	Health Insurance	28,348	30,374	25,736	26,739
2400	Group Life Insurance	1,458	1,424	1,424	1,599
2500	VRS Hybrid Disability Insurance	103	0	0	0
2600	Hybrid Defined Benefit	4,804	0	0	0
2700	ICMA RC Hybrid-DC	357	0	0	0
2800	Other Benefits	364	364	364	364
	Subtotal	71,502	72,004	67,366	69,882
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	19,414	50,542	50,542	50,542
	Subtotal	19,414	50,542	50,542	50,542
OTHER CHARGES					
5506	Employee Development	2,222	3,000	3,000	3,000
	Subtotal	2,222	3,000	3,000	3,000
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	7,477	9,776	9,776	9,776
	Subtotal	7,477	9,776	9,776	9,776
TOTAL		393,884	417,237	412,599	417,508

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 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	190,882	209,428	209,428	182,832
	Subtotal	190,882	209,428	209,428	182,832
	EMPLOYEE BENEFITS				
2100	FICA	14,419	16,021	16,021	13,987
2200	VRS Retirement	30,822	31,666	31,666	28,833
2300	Health Insurance	25,868	26,820	35,923	37,503
2400	Group Life Insurance	2,220	2,492	2,492	2,395
2800	Other Benefits	643	643	643	643
	Subtotal	73,972	77,642	86,745	83,361
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	13,175	15,000	15,000	15,000
	Subtotal	13,175	15,000	15,000	15,000
	TOTAL	278,029	302,070	311,173	281,193

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	6	6	6	6
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ADDITIONAL INFORMATION:

FY 14 student enrollment 233

FY 15 student enrollment 221

FY 16 student enrollment 276

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

PERSONAL SERVICES					
1121	Teacher Salaries	297,333	309,901	309,901	316,099
1625	Stipends	12,950	19,100	19,100	19,100
	Subtotal	310,283	329,001	329,001	335,199
EMPLOYEE BENEFITS					
2100	FICA	23,136	23,838	23,838	24,313
2200	VRS Retirement	48,786	46,857	46,857	49,849
2300	Health Insurance	43,208	40,744	42,492	42,032
2400	Group Life Insurance	3,538	3,688	3,688	4,141
2800	Other Benefits	913	913	913	913
	Subtotal	119,581	116,040	117,788	121,248
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	4,827	4,132	4,132	4,132
	Subtotal	4,827	4,132	4,132	4,132
OTHER CHARGES					
5506	Employee Development	239	400	400	400
	Subtotal	239	400	400	400
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	8,040	8,305	8,305	8,305
	Subtotal	8,040	8,305	8,305	8,305
	TOTAL	442,970	457,878	459,626	469,284

REGULAR EDUCATION - HIGH - VHSL/INTERSCHOLASTIC ACTIVITY

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

PERSONNEL

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Athletic Directors

4

4

4

4

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

ACCT#	DESCRIPTION	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
PERSONAL SERVICES					
1128	Athletic Directors	241,843	250,866	253,061	260,162
1625	Stipends	35,937	43,860	43,860	43,860
	Subtotal	277,780	294,726	296,921	304,022
EMPLOYEE BENEFITS					
2100	FICA	20,531	22,547	22,714	23,258
2200	VRS Retirement	40,049	37,931	38,263	41,028
2300	Health Insurance	46,026	45,991	45,711	47,721
2400	Group Life Insurance	2,878	2,985	3,011	3,408
2800	Other Benefits	865	865	865	865
	Subtotal	110,349	110,319	110,564	116,280
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	108,193	104,096	104,096	104,096
	Subtotal	108,193	104,096	104,096	104,096
EQUIPMENT					
8911	Furniture/Equipment-Additional	17,138	17,000	17,000	17,000
8921	Furniture/Equipment-Replacement	43,044	19,000	19,000	19,000
	Subtotal	60,182	36,000	36,000	36,000
TOTAL		556,504	545,141	547,581	560,398

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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N/A	0	0	0	0
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ADDITIONAL INFORMATION:

FY 14 student enrollment in Governor's School 57

FY 15 student enrollment in Governor's School 61

FY 16 student enrollment in Governor's School 54

CODE: 50-611013-370

ACCT# DESCRIPTION

PURCHASED SERVICES

3860	Contractual-New Horizons	131,215	338,168	338,168	343,298
3900	Miscellaneous Contractual Services	52,409	38,500	38,500	38,500
	Subtotal	183,624	376,668	376,668	381,798
	TOTAL	183,624	376,668	376,668	381,798

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, 0.3 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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
Teachers	5.7	5.7	4.3	4.3
Para-Educators	4	4	4	4

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

PERSONAL SERVICES					
1121	Teacher Salaries	245,071	274,961	263,167	268,430
1141	Para-Educator Salaries	63,887	68,496	68,741	70,116
1500	Substitute Salaries	314,330	352,000	352,000	384,666
1595	Overtime	20	0	0	0
1600	Supplements	704,853	748,935	718,935	718,935
1625	Stipends	27,321	15,000	15,000	15,000
1630	NBCT Stipend	52,500	52,500	52,500	52,500
	Subtotal	1,407,982	1,511,892	1,470,343	1,509,647
EMPLOYEE BENEFITS					
2100	FICA	107,009	116,277	113,099	116,105
2200	VRS Retirement	50,867	51,931	50,184	53,389
2300	Health Insurance	55,993	52,867	60,807	76,109
2400	Group Life Insurance	3,679	4,087	3,950	4,435
2800	Other Benefits	11,818	4,715	4,715	4,715
	Subtotal	229,366	229,877	232,755	254,753
PURCHASED SERVICES					
3500	Printing	30,001	30,000	30,000	30,000
3900	Miscellaneous Contractual Services	62,703	34,300	34,300	34,300
	Subtotal	92,704	64,300	64,300	64,300
OTHER CHARGES					
5201	Postage	682	4,000	4,000	4,000
5504	Travel	0	125	125	125
5506	Employee Development	14,733	13,450	13,450	13,450
	Subtotal	15,415	17,575	17,575	17,575
MATERIALS/SUPPLIES					
6070	Testing Materials	3,150	4,300	4,300	23,424
6900	Other Educational Supplies	57,329	68,911	68,911	69,345
6990	Miscellaneous Materials & Supplies	10,018	10,500	10,500	10,500
	Subtotal	70,497	83,711	83,711	103,269
EQUIPMENT					
8911	Furniture/Equipment-Additional	8,150	5,000	5,000	5,000
8921	Furniture/Equipment-Replacement	11,092	15,299	15,299	15,299
	Subtotal	19,242	20,299	20,299	20,299
TOTAL		1,835,206	1,927,654	1,888,983	1,969,843

SPECIAL EDUCATION - ELEMENTARY - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
Teachers	43.5	47.5	47.5	49.5
Para-Educators	44	44	44	46
Technical	0.4	0.4	0.4	0.4

ADDITIONAL INFORMATION:

FY 14 student enrollment 655

FY 15 student enrollment 664

FY 16 student enrollment 565

In FY 17 added 2 teacher FTEs and 2 para-educator FTEs.

CODE: 50-611021-390

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	2,044,437	2,341,737	2,315,856	2,440,489
1141	Para-Educator Salaries	718,536	764,300	764,300	794,836
1143	Technical Salaries	0	9,033	9,033	9,214
1500	Substitute Salaries	2,978	0	0	0
1595	Overtime	7,282	0	0	0
1625	Stipends	50,684	44,200	44,200	44,200
	Subtotal	2,823,917	3,159,270	3,133,389	3,288,739
EMPLOYEE BENEFITS					
2100	FICA	207,914	241,669	239,689	251,573
2200	VRS Retirement	400,067	470,999	467,085	511,664
2300	Health Insurance	576,802	556,628	484,042	518,837
2400	Group Life Insurance	33,023	37,069	36,761	42,503
2500	VRS Hybrid Disability Insurance	912	0	0	0
2600	Hybrid Defined Benefit	38,115	0	0	0
2700	ICMA RC Hybrid-DC	3,130	0	0	0
2800	Other Benefits	21,420	8,591	8,591	9,029
	Subtotal	1,281,383	1,314,956	1,236,168	1,333,606
OTHER CHARGES					
5504	Travel	20,865	15,960	15,960	15,960
	Subtotal	20,865	15,960	15,960	15,960
TOTAL		4,126,165	4,490,186	4,385,517	4,638,305

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 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	21,821	32,210	32,210	32,210
	Subtotal	21,821	32,210	32,210	32,210
OTHER CHARGES					
5506	Employee Development	22,720	3,000	3,000	3,000
5580	Pupil Transportation	106	1,800	1,800	1,800
	Subtotal	22,826	4,800	4,800	4,800
MATERIALS/SUPPLIES					
6070	Testing Materials	0	4,000	4,000	4,000
6900	Other Educational Supplies	183,670	4,000	4,000	4,000
6990	Miscellaneous Materials & Supplies	9,058	8,800	8,800	8,800
	Subtotal	192,728	16,800	16,800	16,800
EQUIPMENT					
8805	Technology-Hardware Additions	0	1,400	1,400	1,400
8911	Furniture/Equipment-Additional	7,272	6,200	6,200	6,200
8921	Furniture/Equipment-Replacement	21	1,000	1,000	1,000
	Subtotal	7,293	8,600	8,600	8,600
	TOTAL	244,668	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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
Teachers	24.5	25.5	24.5	25.5
Para-Educators	21	21	21	22
Technical	1	1	1	1

ADDITIONAL INFORMATION:

FY 14 student enrollment 277

FY 15 student enrollment 321

FY 16 student enrollment 299

In FY 17 added 1 teacher FTE and 1 para-educator FTE.

CODE: 50-611022-410

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,238,474	1,297,004	1,246,670	1,310,761
1141	Para-Educator Salaries	344,889	378,467	388,945	408,964
1143	Technical Salaries	25,134	28,751	26,826	27,363
1500	Substitute Salaries	5,792	0	0	0
1595	Overtime	443	0	0	0
1625	Stipends	7,747	7,000	7,000	7,000
	Subtotal	1,622,479	1,711,222	1,669,441	1,754,088
EMPLOYEE BENEFITS					
2100	FICA	119,955	130,909	127,713	134,188
2200	VRS Retirement	233,885	257,678	251,361	275,516
2300	Health Insurance	281,150	264,446	299,319	338,053
2400	Group Life Insurance	19,320	20,280	19,783	22,887
2500	VRS Hybrid Disability Insurance	556	0	0	0
2600	Hybrid Defined Benefit	25,868	0	0	0
2700	ICMA RC Hybrid-DC	1,917	0	0	0
2800	Other Benefits	5,121	5,121	5,121	5,340
	Subtotal	687,772	678,434	703,297	775,984
TOTAL		2,310,251	2,389,656	2,372,738	2,530,072

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 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	14,505	13,410	13,410	13,410
	Subtotal	14,505	13,410	13,410	13,410
OTHER CHARGES					
5580	Pupil Transportation	0	500	500	500
	Subtotal	0	500	500	500
MATERIALS/SUPPLIES					
6070	Testing Materials	0	4,000	4,000	4,000
6900	Other Educational Supplies	36,602	5,000	5,000	5,000
	Subtotal	36,602	9,000	9,000	9,000
EQUIPMENT					
8911	Furniture/Equipment-Additional	3,583	1,000	1,000	1,000
8921	Furniture/Equipment-Replacement	1,498	1,000	1,000	1,000
	Subtotal	5,081	2,000	2,000	2,000
	TOTAL	56,188	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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	25.1	26.1	27.1	28.1
Para-Educators	35	35	35	35

ADDITIONAL INFORMATION:

FY 14 student enrollment 345

FY 15 student enrollment 359

FY 16 student enrollment 362

In FY 17 added 1 teacher FTE.

CODE: 50-611023-430

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,358,428	1,458,658	1,501,398	1,570,720
1141	Para-Educator Salaries	536,745	586,221	586,221	597,945
1500	Substitute Salaries	4,001	0	0	0
1595	Overtime	200	0	0	0
1625	Stipends	30,686	11,500	11,500	11,500
	Subtotal	1,930,060	2,056,379	2,099,119	2,180,165
EMPLOYEE BENEFITS					
2100	FICA	142,686	157,313	160,583	166,783
2200	VRS Retirement	279,401	309,186	315,648	341,998
2300	Health Insurance	395,915	384,578	407,102	419,253
2400	Group Life Insurance	22,591	24,334	24,843	28,410
2500	VRS Hybrid Disability Insurance	620	0	0	0
2600	Hybrid Defined Benefit	21,824	0	0	0
2700	ICMA RC Hybrid-DC	2,139	0	0	0
2800	Other Benefits	19,368	7,768	7,768	7,768
	Subtotal	884,544	883,179	915,944	964,212
MATERIALS/SUPPLIES					
6990	Miscellaneous Materials & Supplies	96	5,000	5,000	5,000
	Subtotal	96	5,000	5,000	5,000
	TOTAL	2,814,700	2,944,558	3,020,063	3,149,377

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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N/A	0	0	0	0
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CODE: 50-611023-440**ACCT# DESCRIPTION**

PURCHASED SERVICES					
3850	Contractual-New Horizons	0	820,532	820,532	921,348
3855	Private Res Placement	209,066	317,000	317,000	317,000
3900	Miscellaneous Contractual Services	0	120,330	120,330	120,330
	Subtotal	209,066	1,257,862	1,257,862	1,358,678
OTHER CHARGES					
5580	Pupil Transportation	3,940	5,000	5,000	5,000
	Subtotal	3,940	5,000	5,000	5,000
MATERIALS/SUPPLIES					
6070	Testing Materials	507	1,700	1,700	1,700
6900	Other Educational Supplies	87,943	2,500	2,500	2,500
	Subtotal	88,450	4,200	4,200	4,200
EQUIPMENT					
8911	Furniture/Equipment-Additional	441	5,837	5,837	5,837
8921	Furniture/Equipment-Replacement	0	2,000	2,000	2,000
	Subtotal	441	7,837	7,837	7,837
	TOTAL	301,897	1,274,899	1,274,899	1,375,715

CAREER/TECHNICAL - SECONDARY - FAMILY & CONSUMER SCIENCE

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

PERSONNEL

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	3	3	3	3
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ADDITIONAL INFORMATION:

FY 14 student enrollment 685

FY 15 student enrollment 821

FY 16 student enrollment 624

CODE: 50-611034-450

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	142,797	147,645	147,645	148,095
	Subtotal	142,797	147,645	147,645	148,095
	EMPLOYEE BENEFITS				
2100	FICA	10,712	11,295	11,295	11,329
2200	VRS Retirement	23,041	22,324	22,324	23,355
2300	Health Insurance	22,739	21,442	20,986	21,909
2400	Group Life Insurance	1,686	1,757	1,757	1,940
2800	Other Benefits	541	541	541	541
	Subtotal	58,719	57,359	56,903	59,074
	OTHER CHARGES				
5506	Employee Development	789	200	200	200
	Subtotal	789	200	200	200
	MATERIALS/SUPPLIES				
6030	Textbooks	0	375	375	375
6910	Other Educational/Supplies	3,067	6,352	6,352	6,352
	Subtotal	3,067	6,727	6,727	6,727
	TOTAL	205,372	211,931	211,475	214,096

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	9.6	9.6	8	8
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ADDITIONAL INFORMATION:

FY 14 student enrollment 1,236

FY 15 student enrollment 1,328

FY 16 student enrollment 1,501

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

PERSONAL SERVICES					
1121	Teacher Salaries	503,722	517,729	457,729	406,592
	Subtotal	503,722	517,729	457,729	406,592
EMPLOYEE BENEFITS					
2100	FICA	36,936	39,606	35,016	31,104
2200	VRS Retirement	71,292	78,281	69,209	64,120
2300	Health Insurance	101,563	93,170	81,650	85,213
2400	Group Life Insurance	5,623	6,161	5,447	5,326
2500	VRS Hybrid Disability Insurance	130	0	0	0
2600	Hybrid Defined Benefit	6,058	0	0	0
2700	ICMA RC Hybrid-DC	449	0	0	0
2800	Other Benefits	1,910	1,910	1,910	1,910
	Subtotal	223,961	219,128	193,232	187,673
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	420	0	0	0
	Subtotal	420	0	0	0
OTHER CHARGES					
5504	Travel	139	0	0	0
5506	Employee Development	0	1,500	1,500	1,500
	Subtotal	139	1,500	1,500	1,500
MATERIALS/SUPPLIES					
6030	Textbooks	7,393	10,150	10,150	10,150
6910	Other Educational/Supplies	13,546	16,715	16,715	16,715
	Subtotal	20,939	26,865	26,865	26,865
TOTAL		749,181	765,222	679,326	622,630

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	4	4	4	4
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ADDITIONAL INFORMATION:

FY 14 student enrollment 313

FY 15 student enrollment 393

FY 16 student enrollment 420

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

PERSONAL SERVICES					
1121	Teacher Salaries	213,049	231,207	231,207	226,329
	Subtotal	213,049	231,207	231,207	226,329
EMPLOYEE BENEFITS					
2100	FICA	15,729	17,687	17,687	17,314
2200	VRS Retirement	35,258	34,958	34,958	35,692
2300	Health Insurance	47,052	44,369	44,072	46,012
2400	Group Life Insurance	2,534	2,751	2,751	2,965
2800	Other Benefits	722	722	722	722
	Subtotal	101,295	100,487	100,190	102,705
OTHER CHARGES					
5504	Travel	4,535	2,956	2,956	2,956
5506	Employee Development	0	720	720	720
	Subtotal	4,535	3,676	3,676	3,676
MATERIALS/SUPPLIES					
6030	Textbooks	733	4,962	4,962	4,962
6910	Other Educational/Supplies	3,134	3,794	3,794	3,794
	Subtotal	3,867	8,756	8,756	8,756
	TOTAL	322,746	344,126	343,829	341,466

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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N/A	0	0	0	0
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ADDITIONAL INFORMATION:

FY 14 student enrollment in New Horizons 189

FY 15 student enrollment in New Horizons 204

FY 16 student enrollment in New Horizons 201

CODE: 50-611034-510

ACCT# DESCRIPTION

PURCHASED SERVICES					
3860	Contractual-New Horizons	164,638	721,971	721,971	738,925
	Subtotal	164,638	721,971	721,971	738,925
	TOTAL	164,638	721,971	721,971	738,925

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

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

PERSONNEL

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers (NJROTC)	3	3	3	3
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ADDITIONAL INFORMATION:

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

FY 14 student enrollment 166

FY 15 student enrollment 249

FY 16 student enrollment 235

CODE: 50-611034-520

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	176,235	182,603	177,625	181,178
	Subtotal	176,235	182,603	177,625	181,178
	EMPLOYEE BENEFITS				
2100	FICA	13,553	13,969	13,588	13,860
2200	VRS Retirement	28,723	27,610	26,857	28,572
2300	Health Insurance	333	314	335	350
2400	Group Life Insurance	2,097	2,173	2,114	2,373
2800	Other Benefits	581	581	581	581
	Subtotal	45,287	44,647	43,475	45,736
	MATERIALS/SUPPLIES				
6910	Other Educational/Supplies	76	420	420	420
	Subtotal	76	420	420	420
	TOTAL	221,598	227,670	221,520	227,334

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 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	25,357	26,568	26,568	27,099
	Subtotal	25,357	26,568	26,568	27,099
	EMPLOYEE BENEFITS				
2100	FICA	1,940	2,032	2,032	2,073
2200	VRS Retirement	0	4,017	4,017	4,274
2400	Group Life Insurance	0	316	316	355
2800	Other Benefits	78	78	78	78
	Subtotal	2,018	6,443	6,443	6,780
	OTHER CHARGES				
5504	Travel	112	0	0	0
	Subtotal	112	0	0	0
	MATERIALS/SUPPLIES				
6030	Textbooks	1,287	1,500	1,500	1,500
6900	Other Educational Supplies	851	2,000	2,000	2,000
6910	Other Educational/Supplies	1,144	2,500	2,500	3,370
	Subtotal	3,282	6,000	6,000	6,870
	TOTAL	30,769	39,011	39,011	40,749

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	4	4	4	4
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ADDITIONAL INFORMATION:

FY 14 student enrollment 256

FY 15 student enrollment 275

FY 16 student enrollment 246

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

PERSONAL SERVICES					
1121	Teacher Salaries	237,031	245,875	245,875	251,676
	Subtotal	237,031	245,875	245,875	251,676
EMPLOYEE BENEFITS					
2100	FICA	17,768	18,809	18,809	19,253
2200	VRS Retirement	39,252	37,176	37,176	39,689
2300	Health Insurance	44,531	30,336	45,543	47,554
2400	Group Life Insurance	2,821	2,926	2,926	3,297
2800	Other Benefits	710	710	710	710
	Subtotal	105,082	89,957	105,164	110,503
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	4,981	5,000	5,000	5,000
	Subtotal	4,981	5,000	5,000	5,000
OTHER CHARGES					
5504	Travel	599	600	600	600
5506	Employee Development	2,212	2,000	2,000	2,000
	Subtotal	2,811	2,600	2,600	2,600
MATERIALS/SUPPLIES					
6070	Testing Materials	4,483	4,500	4,500	4,500
6900	Other Educational Supplies	11,027	12,000	12,000	12,000
	Subtotal	15,510	16,500	16,500	16,500
EQUIPMENT					
8911	Furniture/Equipment-Additional	1,588	1,600	1,600	1,600
	Subtotal	1,588	1,600	1,600	1,600
	TOTAL	367,003	361,532	376,739	387,879

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	1	1	1	1
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ADDITIONAL INFORMATION:

FY 14 student enrollment 133 (grades 6-7)
 FY 14 student enrollment 389 (grades 8-12)
 FY 15 student enrollment 124 (grades 6-7)
 FY 15 student enrollment 435 (grades 8-12)
 FY 16 student enrollment 131 (grades 6-7)
 FY 16 student enrollment 560 (grades 8-12)

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

PERSONAL SERVICES					
1121	Teacher Salaries	45,711	47,416	47,416	48,364
	Subtotal	45,711	47,416	47,416	48,364
EMPLOYEE BENEFITS					
2100	FICA	3,503	3,627	3,627	3,700
2200	VRS Retirement	7,113	7,169	7,169	7,627
2400	Group Life Insurance	544	564	564	634
2800	Other Benefits	162	162	162	162
	Subtotal	11,322	11,522	11,522	12,123
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	1,477	1,500	1,500	1,500
	Subtotal	1,477	1,500	1,500	1,500
OTHER CHARGES					
5504	Travel	589	600	600	600
5506	Employee Development	487	500	500	500
	Subtotal	1,076	1,100	1,100	1,100
MATERIALS/SUPPLIES					
6070	Testing Materials	489	500	500	500
6900	Other Educational Supplies	1,993	2,000	2,000	2,000
	Subtotal	2,482	2,500	2,500	2,500
EQUIPMENT					
8911	Furniture/Equipment-Additional	289	300	300	300
	Subtotal	289	300	300	300
TOTAL		62,357	64,338	64,338	65,887

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Administrative	0.25	0.25	0.25	0.25
Teachers	7	7	7	7
Para-Educators	4	4	3	3
Clerical	0.9	0.9	0.9	0.9

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

1110	Administrative Salaries	16,966	19,538	19,538	16,966
1121	Teacher Salaries	234,820	326,486	326,486	374,388
1141	Para-Educator Salaries	80,562	77,380	77,380	55,926
1150	Office Clerical	37,910	36,163	36,163	34,651
1500	Substitute Salaries	1,073	4,421	4,421	500
1595	Overtime	1,501	0	0	0
1625	Stipends	215	14,552	14,552	600
	Subtotal	373,047	478,540	478,540	483,031

EMPLOYEE BENEFITS

2100	FICA	27,789	41,569	41,569	36,868
2200	VRS Retirement	58,323	61,141	61,141	78,108
2300	Health Insurance	52,763	21,067	21,067	40,288
2400	Group Life Insurance	4,569	3,316	3,316	5,747
2500	VRS Hybrid Disability Insurance	72	0	0	0
2600	Hybrid Defined Benefit	3,366	0	0	0
2700	ICMA RC Hybrid-DC	249	0	0	0
2800	Other Benefits	1,171	1,171	1,171	1,398
	Subtotal	148,302	128,264	128,264	162,409

OTHER CHARGES

5504	Travel	6,228	0	0	0
5506	Employee Development	0	28,900	28,900	23,350
5565	In-Service	15,814	0	0	0
	Subtotal	22,042	28,900	28,900	23,350

MATERIALS/SUPPLIES

6900	Other Educational Supplies	126,272	155,476	155,476	59,326
6990	Miscellaneous Materials & Supplies	776	0	0	0
	Subtotal	127,048	155,476	155,476	59,326

TOTAL

	670,439	791,180	791,180	728,116
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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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 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	176,890	178,182	175,335	175,335
1625	Stipends	10,450	10,450	10,450	10,450
	Subtotal	187,340	188,632	185,785	185,785
EMPLOYEE BENEFITS					
2100	FICA	14,212	11,230	11,230	11,230
2200	VRS Retirement	28,396	25,872	25,872	25,872
2300	Health Insurance	14,651	15,183	15,183	15,183
2400	Group Life Insurance	2,105	3,659	3,659	3,659
2800	Other Benefits	600	600	600	600
	Subtotal	59,964	56,544	56,544	56,544
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	0	0	669	669
	Subtotal	0	0	669	669
OTHER CHARGES					
5506	Employee Development	711	0	0	0
	Subtotal	711	0	0	0
	TOTAL	248,015	245,176	242,998	242,998

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Para-Educators	0	0	1	1
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CODE: 50-611050-585**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	4,271	7,200	0	0
1141	Para-Educator Salaries	0	0	14,292	14,292
1500	Substitute Salaries	0	5,250	1,200	1,200
1625	Stipends	117	0	2,500	2,500
	Subtotal	4,388	12,450	17,992	17,992
EMPLOYEE BENEFITS					
2100	FICA	335	952	1,377	1,377
2200	VRS Retirement	0	0	2,916	2,916
2300	Health Insurance	0	0	6,829	6,829
2400	Group Life Insurance	0	0	214	214
2800	Other Benefits	0	0	52	52
	Subtotal	335	952	11,388	11,388
OTHER CHARGES					
5506	Employee Development	870	11,735	1,120	1,120
	Subtotal	870	11,735	1,120	1,120
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	15,194	20,968	180	180
	Subtotal	15,194	20,968	180	180
TOTAL		20,787	46,105	30,680	30,680

OTHER PROGRAMS - TITLE VIB

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

PERSONNEL

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	15.4	15.4	15.4	15.4
Speech Pathologist	1	1	1	1
Social Worker	2	2	2	2
Para-Educators	35.5	35.5	35.5	35.5
Interpreter/Transliterator VQAS Level 3 or 4	1.25	1.25	1	1
Oral Communication Facilitator	0	0	2	2

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

1121	Teacher Salaries	709,178	735,958	735,958	763,640
1130	Professional Salaries	51,233	52,258	52,258	54,837
1134	Social Worker	114,123	116,404	116,404	122,893
1141	Para-Educator Salaries	528,363	557,179	557,179	586,951
1143	Technical Salaries	22,078	22,511	22,511	68,125
1595	Overtime	3,061	0	0	0
	Subtotal	1,428,036	1,484,310	1,484,310	1,596,446

EMPLOYEE BENEFITS

2100	FICA	105,656	113,550	113,550	122,128
2200	VRS Retirement	207,584	245,802	245,802	257,347
2300	Health Insurance	262,870	226,431	226,431	290,825
2400	Group Life Insurance	17,042	17,663	17,663	18,998
2500	VRS Hybrid Disability Insurance	493	0	0	0
2600	Hybrid Defined Benefit	22,922	0	0	0
2700	ICMA RC Hybrid-DC	1,699	0	0	0
2800	Other Benefits	1,832	1,500	1,500	1,500
	Subtotal	620,098	604,946	604,946	690,798

TOTAL

		2,048,134	2,089,256	2,089,256	2,287,244
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OTHER PROGRAMS - NOAA GRANT

NOAA Bay Watershed Chesapeake Federal Funding awarded a \$225 thousand grant to the York County School Division for fiscal years 2016-2018. The grant will fund efforts to improve the environmental stewardship of YCSD students by increasing student engagement and achievement in science, improving student scientific inquiry skills, and increasing awareness of local watershed issues.

PERSONNEL

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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N/A	0	0	0	0
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CODE: 50-611050-605**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1150	Office Clerical	0	0	2,940	2,940
1500	Substitute Salaries	0	0	0	5,475
1625	Stipends	0	0	26,475	21,000
	Subtotal	0	0	29,415	29,415
EMPLOYEE BENEFITS					
2100	FICA	0	0	2,250	2,250
	Subtotal	0	0	2,250	2,250
PURCHASED SERVICES					
3810	Purchased Services	0	0	0	24,000
3900	Miscellaneous Contractual Services	0	0	24,000	0
	Subtotal	0	0	24,000	24,000
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	0	0	4,431	4,431
	Subtotal	0	0	4,431	4,431
EQUIPMENT					
8805	Technology-Hardware Additions	0	0	14,904	14,904
	Subtotal	0	0	14,904	14,904
	TOTAL	0	0	75,000	75,000

OTHER PROGRAMS - DEPARTMENT OF DEFENSE EDUCATION ACTIVITY GRANT

The Department of Defense Activity (DoDEA) Educational Partnership awarded \$1.5 million grant to the York County School Division for fiscal years 2016-2020. The grant will fund efforts to improve student achievement in literacy. To be eligible for participation in the grant, the division 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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Clerical	0	0	0	1
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ADDITIONAL INFORMATION:

In FY 17 added 1 clerical FTE.

CODE: 50-611050-606

ACCT# DESCRIPTION

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
PERSONAL SERVICES				
1150	0	0	20,000	45,000
1500	0	0	3,000	6,000
1625	0	0	8,000	24,000
	0	0	31,000	75,000
EMPLOYEE BENEFITS				
2100	0	0	2,373	5,738
2200	0	0	4,579	6,646
2300	0	0	1,589	5,000
2400	0	0	369	535
2800	0	0	90	131
	0	0	9,000	18,050
PURCHASED SERVICES				
3900	0	0	60,500	76,000
	0	0	60,500	76,000
OTHER CHARGES				
5504	0	0	5,000	7,010
5506	0	0	45,000	45,000
	0	0	50,000	52,010
MATERIALS/SUPPLIES				
6900	0	0	80,000	80,000
	0	0	80,000	80,000
EQUIPMENT				
8805	0	0	75,000	75,000
	0	0	75,000	75,000
TOTAL	0	0	305,500	376,060

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Administrative	1	1	1	0
Clerical	1	1	1	0

ADDITIONAL INFORMATION:

In FY 16 funding for this grant ended.

CODE: 50-611050-610
ACCT# DESCRIPTION

PERSONAL SERVICES					
1110	Administrative Salaries	66,772	67,458	67,458	0
1150	Office Clerical	24,455	24,441	24,441	0
1500	Substitute Salaries	27,312	62,000	62,000	0
1595	Overtime	1,304	0	0	0
1625	Stipends	0	2,000	2,000	0
	Subtotal	119,843	155,899	155,899	0
EMPLOYEE BENEFITS					
2100	FICA	8,731	11,002	11,002	0
2200	VRS Retirement	13,841	14,088	14,088	0
2300	Health Insurance	24,610	22,947	22,947	0
2400	Group Life Insurance	1,068	1,170	1,170	0
2800	Other Benefits	481	481	481	0
	Subtotal	48,731	49,688	49,688	0
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	187,425	241,275	241,275	0
	Subtotal	187,425	241,275	241,275	0
OTHER CHARGES					
5504	Travel	100,619	104,160	104,160	0
5506	Employee Development	7,373	0	0	0
	Subtotal	107,992	104,160	104,160	0
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	30,692	30,000	30,000	0
	Subtotal	30,692	30,000	30,000	0
EQUIPMENT					
8805	Technology-Hardware Additions	167,399	226,178	226,178	0
	Subtotal	167,399	226,178	226,178	0
TOTAL		662,082	807,200	807,200	0

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 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	6,140	11,970	11,970	16,970
	Subtotal	6,140	11,970	11,970	16,970
	EMPLOYEE BENEFITS				
2100	FICA	470	916	916	1,298
	Subtotal	470	916	916	1,298
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	2,500	9,000	9,000	5,000
	Subtotal	2,500	9,000	9,000	5,000
	OTHER CHARGES				
5504	Travel	7,827	0	0	0
5506	Employee Development	6,265	0	0	0
	Subtotal	14,092	0	0	0
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	112,102	184,605	184,605	77,407
	Subtotal	112,102	184,605	184,605	77,407
	TOTAL	135,304	206,491	206,491	100,675

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 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	174,887	118,064	118,064	118,064
1126	Principal Salaries	5,700	4,000	4,000	4,000
1127	Assistant Principal Salaries	0	6,000	6,000	6,000
1131	Nurses	3,864	1,658	1,658	1,658
1141	Para-Educator Salaries	1,900	2,400	2,400	2,400
1150	Office Clerical	4,367	2,100	2,100	2,100
1171	Bus Driver Spec Trans	78,938	23,100	23,100	23,100
	Subtotal	269,656	157,322	157,322	157,322
EMPLOYEE BENEFITS					
2100	FICA	20,601	12,035	12,035	12,035
2800	Other Benefits	300	300	300	300
	Subtotal	20,901	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	3,456	3,000	3,000	3,000
	Subtotal	3,456	3,000	3,000	3,000
	TOTAL	294,013	192,917	192,917	192,917

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	0.25	0.25	0.25	0.25
Para-Educators	1.5	1.5	2.5	2.5

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

PERSONAL SERVICES					
1121	Teacher Salaries	42,528	12,982	12,982	12,982
1141	Para-Educator Salaries	21,907	22,348	38,309	39,075
1595	Overtime	322	0	0	0
1625	Stipends	41,421	0	0	0
	Subtotal	106,178	35,330	51,291	52,057
EMPLOYEE BENEFITS					
2100	FICA	7,763	2,703	3,924	3,982
2200	VRS Retirement	11,039	3,748	6,175	6,298
2300	Health Insurance	16,327	11,288	15,994	12,715
2400	Group Life Insurance	618	266	456	466
2800	Other Benefits	500	500	500	500
	Subtotal	36,247	18,505	27,049	23,961
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	750	1,131,012	1,078,400	1,078,400
	Subtotal	750	1,131,012	1,078,400	1,078,400
OTHER CHARGES					
5506	Employee Development	1,468	0	0	0
	Subtotal	1,468	0	0	0
MATERIALS/SUPPLIES					
6800	Technology-Software	20,558	0	0	0
6990	Miscellaneous Materials & Supplies	37,083	37,990	83,807	68,419
	Subtotal	57,641	37,990	83,807	68,419
EQUIPMENT					
8805	Technology-Hardware Additions	29,538	0	0	0
8911	Furniture/Equipment-Additional	12,871	0	0	0
	Subtotal	42,409	0	0	0
TOTAL		244,693	1,222,837	1,240,547	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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 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 four steps restored.

CODE: 50-611050-650

ACCT# DESCRIPTION

TRANSFERS					
9305	Transfer to County-Debt Service	86,018	109,578	109,578	109,427
	Subtotal	86,018	109,578	109,578	109,427
	TOTAL	86,018	109,578	109,578	109,427

COUNSELING SERVICE - ELEMENTARY - ELEMENTARY GUIDANCE

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

PERSONNEL

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Counselors	10	10	10	10
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CODE: 50-612121-000**ACCT# DESCRIPTION**

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
PERSONAL SERVICES				
1123 Counselor Salaries	459,084	483,271	483,271	492,936
1600 Supplements	1,500	0	1,500	1,500
1625 Stipends	0	1,500	0	0
Subtotal	460,584	484,771	484,771	494,436
EMPLOYEE BENEFITS				
2100 FICA	33,661	37,085	37,085	37,825
2200 VRS Retirement	66,728	73,071	73,071	77,736
2300 Health Insurance	101,839	97,671	78,469	81,922
2400 Group Life Insurance	5,215	5,751	5,751	6,457
2500 VRS Hybrid Disability Insurance	66	0	0	0
2600 Hybrid Defined Benefit	3,082	0	0	0
2700 ICMA RC Hybrid-DC	228	0	0	0
2800 Other Benefits	1,505	1,505	1,505	1,505
Subtotal	212,324	215,083	195,881	205,445
OTHER CHARGES				
5504 Travel	410	1,000	1,000	1,000
5902 Curriculum Development	843	1,617	1,617	1,617
Subtotal	1,253	2,617	2,617	2,617
MATERIALS/SUPPLIES				
6990 Miscellaneous Materials & Supplies	12,388	13,853	13,853	13,853
Subtotal	12,388	13,853	13,853	13,853
TOTAL	686,549	716,324	697,122	716,351

COUNSELING SERVICE - SECONDARY - SECONDARY GUIDANCE

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

PERSONNEL

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Counselors	23.5	23.5	23.5	23.5
Clerical	8	8	8	8

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

PERSONAL SERVICES					
1123	Counselor Salaries	1,364,501	1,508,029	1,508,029	1,507,438
1150	Office Clerical	233,055	264,490	264,490	269,780
1595	Overtime	517	0	0	0
1600	Supplements	2,492	0	2,492	2,492
1625	Stipends	0	2,492	0	0
	Subtotal	1,600,565	1,775,011	1,775,011	1,779,710
EMPLOYEE BENEFITS					
2100	FICA	118,864	135,789	135,789	136,148
2200	VRS Retirement	255,907	268,005	268,005	280,267
2300	Health Insurance	238,150	207,601	218,764	226,908
2400	Group Life Insurance	19,022	21,093	21,093	23,282
2500	VRS Hybrid Disability Insurance	97	0	0	0
2600	Hybrid Defined Benefit	4,541	0	0	0
2700	ICMA RC Hybrid-DC	336	0	0	0
2800	Other Benefits	12,055	4,835	4,835	4,835
	Subtotal	648,972	637,323	648,486	671,440
OTHER CHARGES					
5504	Travel	425	2,000	2,000	2,000
	Subtotal	425	2,000	2,000	2,000
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	2,653	1,385	1,385	1,385
6070	Testing Materials	2,217	2,550	2,550	2,550
6990	Miscellaneous Materials & Supplies	6,060	6,660	6,660	6,660
	Subtotal	10,930	10,595	10,595	10,595
TOTAL		2,260,892	2,424,929	2,436,092	2,463,745

SOCIAL WORK SERVICES

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

PERSONNEL

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Social Worker	1	1	1	1
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CODE: 50-612222-000

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1134	Social Worker	45,884	47,596	47,596	47,324
	Subtotal	45,884	47,596	47,596	47,324
	EMPLOYEE BENEFITS				
2100	FICA	3,471	3,641	3,641	3,620
2200	VRS Retirement	7,140	7,197	7,197	7,463
2300	Health Insurance	6,197	5,843	5,795	6,050
2400	Group Life Insurance	546	566	566	620
	Subtotal	17,354	17,247	17,199	17,753
	TOTAL	63,238	64,843	64,795	65,077

HOMEBOUND

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

PERSONNEL

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 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	62,284	56,225	56,225	72,925
	Subtotal	62,284	56,225	56,225	72,925
EMPLOYEE BENEFITS					
2100	FICA	4,767	3,812	3,812	3,812
2800	Other Benefits	157	157	157	157
	Subtotal	4,924	3,969	3,969	3,969
	TOTAL	67,208	60,194	60,194	76,894

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
Administrative	1	1	1	1
Technical	4.47	5.47	5.47	5.47
Clerical	0.47	0.47	0	0

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

PERSONAL SERVICES					
1110	Administrative Salaries	126,240	131,638	131,416	134,044
1143	Technical Salaries	348,145	442,391	426,546	458,537
1150	Office Clerical	17,330	18,070	0	0
	Subtotal	491,715	592,099	557,962	592,581
EMPLOYEE BENEFITS					
2100	FICA	36,691	45,306	42,684	45,332
2200	VRS Retirement	74,236	90,737	84,364	93,450
2300	Health Insurance	57,171	60,240	55,063	57,485
2400	Group Life Insurance	5,375	7,046	6,640	7,763
2800	Other Benefits	1,488	1,488	1,488	1,488
	Subtotal	174,961	204,817	190,239	205,518
OTHER CHARGES					
5504	Travel	1,230	3,148	3,148	3,148
	Subtotal	1,230	3,148	3,148	3,148
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	126	142	142	142
	Subtotal	126	142	142	142
	TOTAL	668,032	800,206	751,491	801,389

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Administrative	4	4	4	5
Technical	5.75	5.75	5.75	5.75
Clerical	3.38	3.38	3.85	3.85

ADDITIONAL INFORMATION:

In FY 17 added 1 FTE for an Associate Director of Instruction.

CODE: 50-613120-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1110	Administrative Salaries	454,606	437,944	416,560	498,148
1143	Technical Salaries	381,272	423,345	419,599	427,991
1150	Office Clerical	135,726	149,588	139,588	142,380
1595	Overtime	1,781	0	0	0
1625	Stipends	26,585	19,700	19,700	27,000
	Subtotal	999,970	1,030,577	995,447	1,095,519
EMPLOYEE BENEFITS					
2100	FICA	74,664	78,840	76,153	84,190
2200	VRS Retirement	154,233	152,845	147,533	168,505
2300	Health Insurance	117,960	108,879	114,944	122,999
2400	Group Life Insurance	11,288	12,029	11,611	13,998
2800	Other Benefits	3,029	3,029	3,029	3,341
	Subtotal	361,174	355,622	353,270	393,033
PURCHASED SERVICES					
3810	Purchased Services	6,000	0	0	0
3900	Miscellaneous Contractual Services	75	9,700	9,700	9,700
	Subtotal	6,075	9,700	9,700	9,700
OTHER CHARGES					
5504	Travel	14,887	15,857	15,857	15,857
5506	Employee Development	26,452	10,963	10,963	13,563
5801	Dues/Memberships	1,982	1,830	1,830	1,830
5901	SACS Accreditation	0	12,350	12,350	0
5902	Curriculum Development	2,809	13,853	13,853	5,613
	Subtotal	46,130	54,853	54,853	36,863
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	25,460	16,408	16,408	16,408
6900	Other Educational Supplies	13,638	3,727	3,727	3,727
6990	Miscellaneous Materials & Supplies	5,601	4,700	4,700	4,700
	Subtotal	44,699	24,835	24,835	24,835
EQUIPMENT					
8921	Furniture/Equipment-Replacement	0	4,137	4,137	4,137
	Subtotal	0	4,137	4,137	4,137
TOTAL		1,458,048	1,479,724	1,442,242	1,564,087

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 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	95,493	99,576	99,576	92,032
1143	Technical Salaries	337,145	381,450	375,662	412,883
1150	Office Clerical	30,074	31,458	31,318	31,944
1595	Overtime	58	0	0	0
	Subtotal	462,770	512,484	506,556	536,859
EMPLOYEE BENEFITS					
2100	FICA	34,279	39,205	38,752	41,070
2200	VRS Retirement	75,421	77,488	76,591	84,663
2300	Health Insurance	79,640	80,563	60,387	63,043
2400	Group Life Insurance	5,464	6,099	6,028	7,033
2800	Other Benefits	1,536	1,536	1,536	1,536
	Subtotal	196,340	204,891	183,294	197,345
	TOTAL	659,110	717,375	689,850	734,204

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Technical	1	1	1	0
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ADDITIONAL INFORMATION:

In FY 17 reduced 1 FTE - Eliminated the Coordinator of Licensed Professional Development.

CODE: 50-613130-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1143	Technical Salaries	59,833	62,392	62,392	0
1500	Substitute Salaries	0	25,947	25,947	25,947
1625	Stipends	28,179	0	0	0
	Subtotal	88,012	88,339	88,339	25,947
EMPLOYEE BENEFITS					
2100	FICA	6,692	8,223	8,223	3,450
2200	VRS Retirement	9,914	9,434	9,434	0
2400	Group Life Insurance	718	742	742	0
2800	Other Benefits	181	181	181	0
	Subtotal	17,505	18,580	18,580	3,450
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	0	29,122	29,122	29,122
	Subtotal	0	29,122	29,122	29,122
OTHER CHARGES					
5504	Travel	4,585	7,520	7,520	7,520
5506	Employee Development	40,523	91,315	91,315	91,315
	Subtotal	45,108	98,835	98,835	98,835
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	113	623	623	623
6900	Other Educational Supplies	0	2,578	2,578	2,578
6990	Miscellaneous Materials & Supplies	13,296	7,350	7,350	7,350
	Subtotal	13,409	10,551	10,551	10,551
	TOTAL	164,034	245,427	245,427	167,905

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Media Specialists	10	10	10	10
Para-Educators	1.5	1.5	1.5	1.5

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

PERSONAL SERVICES					
1122	Media Specialist Salaries	535,541	560,681	560,681	571,895
1141	Para-Educator Salaries	31,694	35,138	35,138	33,803
1595	Overtime	323	0	0	0
	Subtotal	567,558	595,819	595,819	605,698
EMPLOYEE BENEFITS					
2100	FICA	42,415	45,580	45,580	46,336
2200	VRS Retirement	91,241	90,088	90,088	95,519
2300	Health Insurance	61,283	57,788	57,352	59,874
2400	Group Life Insurance	6,667	7,090	7,090	7,935
2800	Other Benefits	2,463	2,463	2,463	2,463
	Subtotal	204,069	203,009	202,573	212,127
MATERIALS/SUPPLIES					
6012	Books	90,441	95,365	95,365	95,365
6090	AV Materials/Supplies	17,068	20,072	20,072	20,072
6990	Miscellaneous Materials & Supplies	15,570	24,066	24,066	24,066
	Subtotal	123,079	139,503	139,503	139,503
EQUIPMENT					
8911	Furniture/Equipment-Additional	300	300	300	300
	Subtotal	300	300	300	300
	TOTAL	895,006	938,631	938,195	957,628

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
Media Specialists	8	8	8	8
Para-Educators	6	6	6	6

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

PERSONAL SERVICES					
1122	Media Specialist Salaries	447,663	466,419	444,074	452,955
1141	Para-Educator Salaries	118,399	123,528	128,237	130,802
1595	Overtime	41	0	0	0
	Subtotal	566,103	589,947	572,311	583,757
EMPLOYEE BENEFITS					
2100	FICA	42,392	45,131	43,782	44,657
2200	VRS Retirement	91,251	89,200	86,533	92,058
2300	Health Insurance	74,965	61,535	74,218	77,482
2400	Group Life Insurance	6,764	7,020	6,811	7,647
2500	VRS Hybrid Disability Insurance	43	0	0	0
2600	Hybrid Defined Benefit	199	0	0	0
2700	ICMA RC Hybrid-DC	148	0	0	0
2800	Other Benefits	1,726	1,726	1,726	1,726
	Subtotal	217,488	204,612	213,070	223,570
PURCHASED SERVICES					
3810	Purchased Services	0	25,981	25,981	25,981
	Subtotal	0	25,981	25,981	25,981
MATERIALS/SUPPLIES					
6012	Books	38,914	46,957	46,957	46,957
6090	AV Materials/Supplies	7,063	10,234	10,234	10,234
6990	Miscellaneous Materials & Supplies	6,994	9,288	9,288	9,288
	Subtotal	52,971	66,479	66,479	66,479
	TOTAL	836,562	887,019	877,841	899,787

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 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	817,927	848,041	850,625	867,638
1127	Assistant Principal Salaries	774,162	820,398	846,346	861,677
1150	Office Clerical	625,918	676,164	654,951	668,050
1595	Overtime	4,094	0	0	0
	Subtotal	2,222,101	2,344,603	2,351,922	2,397,365
EMPLOYEE BENEFITS					
2100	FICA	165,476	179,362	179,922	183,399
2200	VRS Retirement	342,675	354,504	355,611	378,064
2300	Health Insurance	364,013	341,974	340,078	354,317
2400	Group Life Insurance	26,328	27,901	27,988	31,405
2500	VRS Hybrid Disability Insurance	289	0	0	0
2600	Hybrid Defined Benefit	8,494	0	0	0
2700	ICMA RC Hybrid-DC	995	0	0	0
2800	Other Benefits	17,984	7,213	7,213	7,213
	Subtotal	926,254	910,954	910,812	954,398
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	29,779	2,421	2,421	2,421
	Subtotal	29,779	2,421	2,421	2,421
OTHER CHARGES					
5504	Travel	9,277	8,127	8,127	7,977
	Subtotal	9,277	8,127	8,127	7,977
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	56,476	55,502	55,502	55,712
6900	Other Educational Supplies	4,987	7,138	7,138	7,063
	Subtotal	61,463	62,640	62,640	62,775
EQUIPMENT					
8911	Furniture/Equipment-Additional	500	500	500	500
8921	Furniture/Equipment-Replacement	3,715	3,740	3,740	3,740
	Subtotal	4,215	4,240	4,240	4,240
TRANSFERS					
9304	Transfer to County-Emergency Comm. Maint.	99,058	99,057	99,057	99,057
	Subtotal	99,058	99,057	99,057	99,057
TOTAL		3,352,147	3,432,042	3,439,219	3,528,233

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
Principals	9	9	9	9
Assistant Principals	15	15	15	15
Clerical	27	27	27	27

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

PERSONAL SERVICES					
1126	Principal Salaries	823,130	840,633	840,633	857,446
1127	Assistant Principal Salaries	1,032,422	1,080,550	1,080,550	1,102,161
1150	Office Clerical	743,321	808,501	808,501	824,671
1595	Overtime	1,445	0	0	0
1998	Personal Leave/Retirement	0	19,340	19,340	19,340
	Subtotal	2,600,318	2,749,024	2,749,024	2,803,618
EMPLOYEE BENEFITS					
2100	FICA	193,014	210,300	210,300	214,477
2200	VRS Retirement	411,327	412,728	412,728	439,081
2300	Health Insurance	400,849	373,146	402,617	420,086
2400	Group Life Insurance	29,371	32,483	32,483	36,474
2500	VRS Hybrid Disability Insurance	279	0	0	0
2600	Hybrid Defined Benefit	10,136	0	0	0
2700	ICMA RC Hybrid-DC	959	0	0	0
2800	Other Benefits	25,146	8,043	8,043	8,043
	Subtotal	1,071,081	1,036,700	1,066,171	1,118,161
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	32,547	20,000	20,000	20,000
	Subtotal	32,547	20,000	20,000	20,000
OTHER CHARGES					
5504	Travel	17,165	14,445	14,445	14,445
	Subtotal	17,165	14,445	14,445	14,445
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	25,727	31,102	31,102	31,602
	Subtotal	25,727	31,102	31,102	31,602
EQUIPMENT					
8800	Technology-Hardware Replacement	3,268	0	0	0
8921	Furniture/Equipment-Replacement	495	0	0	0
	Subtotal	3,763	0	0	0
TRANSFERS					
9303	Transfer to County-Deputies	318,481	355,981	355,981	342,120
	Subtotal	318,481	355,981	355,981	342,120
TOTAL		4,069,082	4,207,252	4,236,723	4,329,946

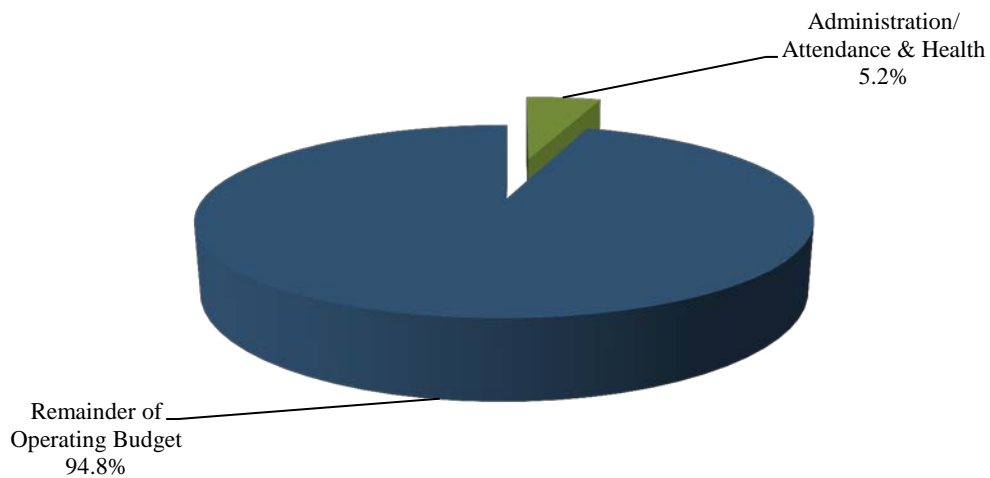
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ADMINISTRATION
ATTENDANCE & HEALTH

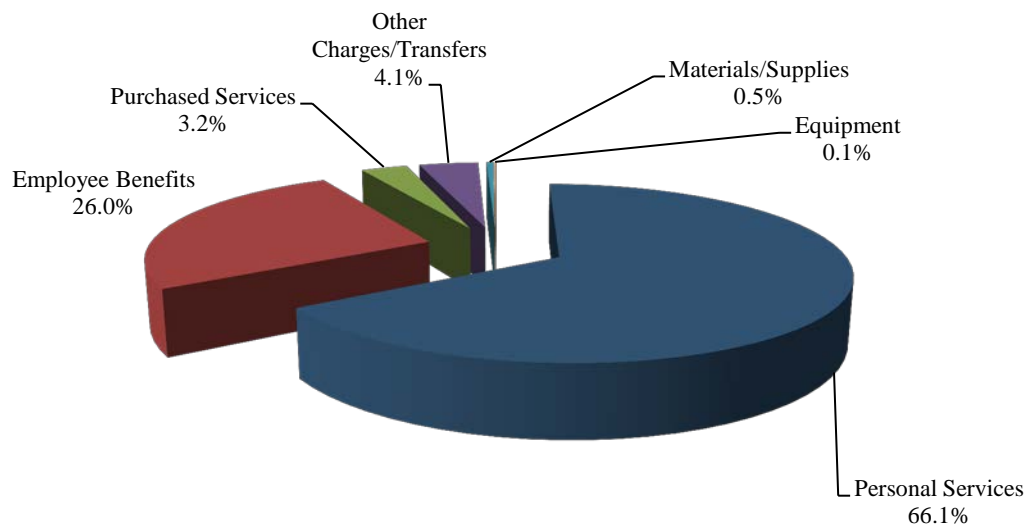
The Administration/Attendance and Health category of the budget provides for activities concerned with establishing and administering policy for the school division. This includes Board Services, Executive Services, Communication Services, Human Resources, Fiscal Services, Health Services, Psychological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

The Administration/Attendance and Health category comprises 5.2% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 92% of the Administration / Attendance and Health category budget is directed towards compensation of staff (Personal Services 66.1% plus Employee Benefits 26%). The remaining 7.9% covers such items as office supplies, equipment and purchased services. The Administration/Attendance and Health category budget reflects a decrease of \$8,784 or 0.1% (from \$6,777,744 in FY16E to \$6,768,960 in FY17). The charts below and on the next page depict this information.

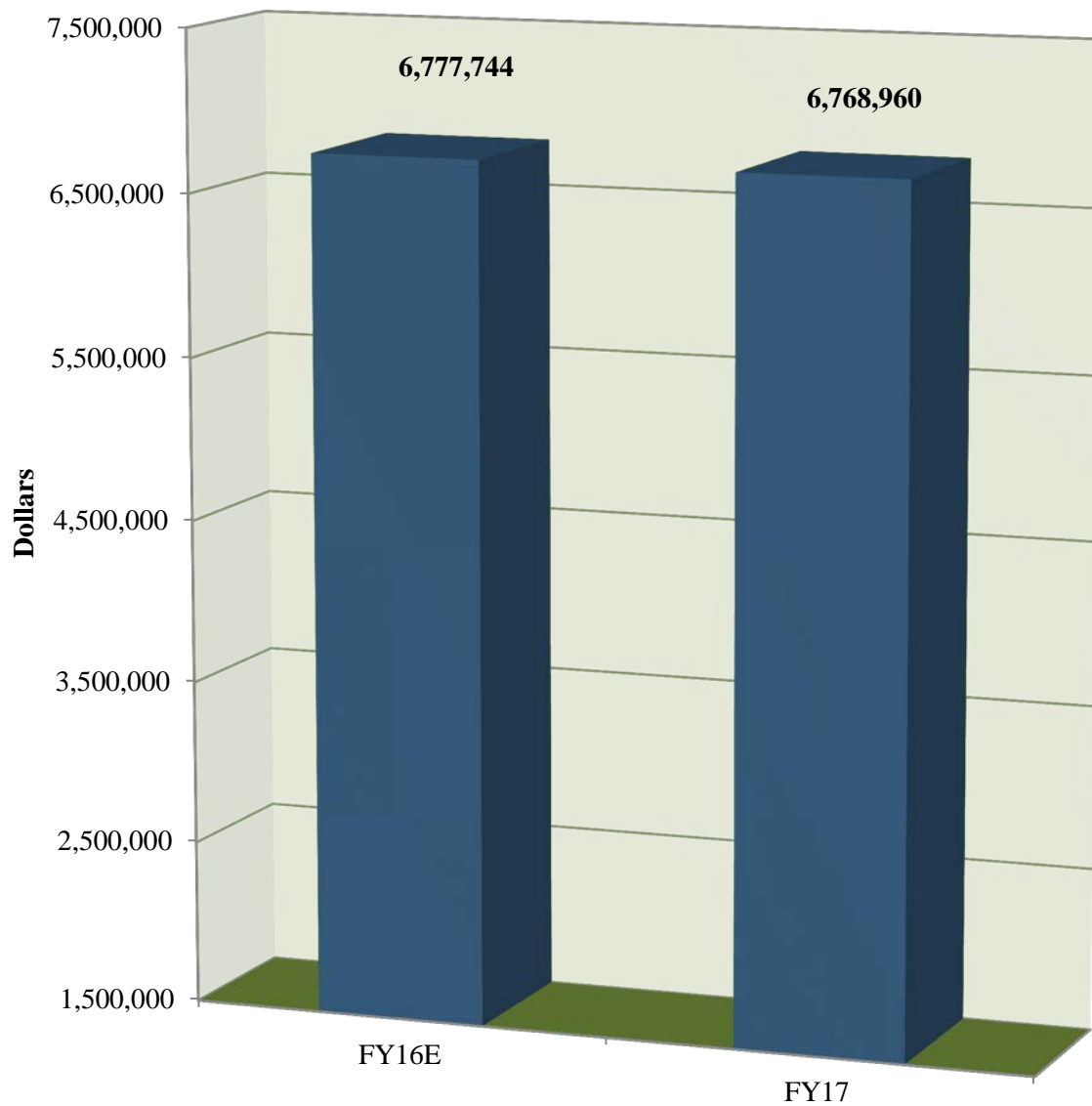
Administration/Attendance & Health Category as a Percent of Operating Budget for FY2017



Administration/Attendance & Health Category by Major Object for FY2017



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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 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	3,612	4,039	4,039	4,039
2300	Health Insurance	29,161	27,499	27,431	28,637
2800	Other Benefits	170	170	170	170
	Subtotal	32,943	31,708	31,640	32,846
PURCHASED SERVICES					
3120	Auditing: CPA	19,650	19,600	19,600	19,600
	Subtotal	19,650	19,600	19,600	19,600
OTHER CHARGES					
5504	Travel	15,601	15,300	15,300	15,300
5801	Dues/Memberships	12,100	13,000	13,000	17,035
	Subtotal	27,701	28,300	28,300	32,335
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,707	3,404	3,404	2,500
	Subtotal	1,707	3,404	3,404	2,500
EQUIPMENT					
8911	Furniture/Equipment-Additional	0	4,500	4,500	1,000
	Subtotal	0	4,500	4,500	1,000
	TOTAL	134,801	140,312	140,244	141,081

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 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	314,217	337,870	342,834	351,392
1143	Technical Salaries	41,977	43,771	44,958	45,857
1595	Overtime	3,907	3,000	3,900	3,900
1998	Personal Leave/Retirement	0	13,650	13,650	13,650
	Subtotal	360,101	398,291	405,342	414,799
EMPLOYEE BENEFITS					
2100	FICA	24,440	25,939	26,009	26,602
2200	VRS Retirement	52,924	58,632	58,634	62,646
2300	Health Insurance	35,727	46,850	38,862	40,571
2400	Group Life Insurance	3,921	4,615	4,615	5,204
2800	Other Benefits	11,622	11,622	11,622	11,622
	Subtotal	128,634	147,658	139,742	146,645
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	56,560	26,075	76,075	26,075
	Subtotal	56,560	26,075	76,075	26,075
OTHER CHARGES					
5504	Travel	14,010	8,874	8,874	8,874
5801	Dues/Memberships	17,335	12,568	12,568	12,568
	Subtotal	31,345	21,442	21,442	21,442
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	5,607	717	717	1,717
	Subtotal	5,607	717	717	1,717
EQUIPMENT					
8921	Furniture/Equipment-Replacement	98	1,000	1,000	0
	Subtotal	98	1,000	1,000	0
TOTAL		582,345	595,183	644,318	610,678

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 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	120,441	126,851	128,935	131,514
	Subtotal	120,441	126,851	128,935	131,514
EMPLOYEE BENEFITS					
2100	FICA	9,229	9,704	9,864	10,061
2200	VRS Retirement	12,242	19,180	19,495	20,740
2300	Health Insurance	0	0	15,615	16,302
2400	Group Life Insurance	1,448	1,510	1,534	1,723
2500	VRS Hybrid Disability Insurance	131	0	0	0
2600	Hybrid Defined Benefit	608	0	0	0
2700	ICMA RC Hybrid-DC	451	0	0	0
2800	Other Benefits	364	364	364	364
	Subtotal	24,473	30,758	46,872	49,190
PURCHASED SERVICES					
3500	Printing	2,763	4,000	4,000	3,150
3600	Advertising	219	750	750	750
3900	Miscellaneous Contractual Services	41,703	60,000	60,000	60,000
3905	Good Will	637	2,000	2,000	2,000
	Subtotal	45,322	66,750	66,750	65,900
OTHER CHARGES					
5504	Travel	1,119	762	762	1,627
5506	Employee Development	627	896	896	1,000
	Subtotal	1,746	1,658	1,658	2,627
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,006	1,119	1,119	1,250
6990	Miscellaneous Materials & Supplies	1,281	3,750	3,750	3,500
	Subtotal	2,287	4,869	4,869	4,750
EQUIPMENT					
8911	Furniture/Equipment-Additional	1,122	3,000	3,000	3,000
	Subtotal	1,122	3,000	3,000	3,000
TRANSFERS					
9302	Transfer to County-Video Services	141,098	155,460	155,460	159,666
	Subtotal	141,098	155,460	155,460	159,666
	TOTAL	336,489	389,346	407,544	416,647

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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	109,585	125,131	204,920	127,418
1143	Technical Salaries	509,585	434,829	434,829	412,007
1150	Office Clerical	41,520	63,749	68,234	69,599
1595	Overtime	14,200	0	0	0
1625	Stipends	200	0	0	0
	Subtotal	675,090	623,709	707,983	609,024
EMPLOYEE BENEFITS					
2100	FICA	50,477	47,703	54,161	46,590
2200	VRS Retirement	76,448	93,094	107,047	96,043
2300	Health Insurance	84,226	79,119	64,070	70,723
2400	Group Life Insurance	6,684	7,422	8,425	7,978
2500	VRS Hybrid Disability Insurance	284	0	0	0
2600	Hybrid Defined Benefit	21,627	27,500	0	0
2610	Unemployment Compensation	0	0	27,500	27,500
2700	ICMA RC Hybrid-DC	980	0	0	0
2800	Other Benefits	2,044	2,044	2,044	2,044
	Subtotal	242,770	256,882	263,247	250,878
PURCHASED SERVICES					
3500	Printing	297	1,500	1,000	1,000
3600	Advertising	2,826	6,500	5,000	5,000
3900	Miscellaneous Contractual Services	64,542	67,217	67,217	67,217
	Subtotal	67,665	75,217	73,217	73,217
OTHER CHARGES					
5504	Travel	6,334	5,067	7,067	7,567
5506	Employee Development	8,898	12,860	21,360	21,360
	Subtotal	15,232	17,927	28,427	28,927
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	0	1,000	1,000	500
6990	Miscellaneous Materials & Supplies	4,655	5,360	5,360	5,360
	Subtotal	4,655	6,360	6,360	5,860
TOTAL		1,005,412	980,095	1,079,234	967,906

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 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	139,998	145,984	145,738	148,653
1143	Technical Salaries	585,646	620,239	628,522	641,092
1150	Office Clerical	37,276	46,729	45,734	46,649
1595	Overtime	1,672	0	0	0
	Subtotal	764,592	812,952	819,994	836,394
EMPLOYEE BENEFITS					
2100	FICA	54,616	62,191	62,730	63,984
2200	VRS Retirement	125,562	122,918	123,983	131,899
2300	Health Insurance	147,329	139,028	142,880	152,742
2400	Group Life Insurance	9,118	9,674	9,758	10,957
2800	Other Benefits	2,281	2,281	2,281	2,281
	Subtotal	338,906	336,092	341,632	361,863
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	37,526	32,000	32,000	31,990
	Subtotal	37,526	32,000	32,000	31,990
OTHER CHARGES					
5504	Travel	3,463	4,280	4,280	4,280
5506	Employee Development	3,550	4,769	4,769	4,769
5801	Dues/Memberships	12,310	14,500	14,500	14,500
	Subtotal	19,323	23,549	23,549	23,549
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	989	1,613	1,613	1,600
6990	Miscellaneous Materials & Supplies	2,443	2,900	2,900	2,900
	Subtotal	3,432	4,513	4,513	4,500
EQUIPMENT					
8921	Furniture/Equipment-Replacement	9,501	700	700	700
	Subtotal	9,501	700	700	700
TOTAL		1,173,280	1,209,806	1,222,388	1,258,996

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Health Services Paraprofessional	1	1	1	1
Occupational Safety/Regulatory Compliance Specialist	1	1	1	1
Occupational Therapist	5	5	5	5
Physical Therapist	1.6	1.6	1.6	1.6
Nurses	17	17	17	17

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

PERSONAL SERVICES					
1130	Professional Salaries	443,719	485,472	485,472	495,181
1131	Nurses	608,656	631,623	631,623	644,255
1143	Technical Salaries	85,352	101,201	101,201	94,794
1595	Overtime	873	0	0	0
1600	Supplements	0	2,249	2,249	2,249
	Subtotal	1,138,600	1,220,545	1,220,545	1,236,479
EMPLOYEE BENEFITS					
2100	FICA	84,912	93,373	93,373	94,592
2200	VRS Retirement	172,906	184,206	184,206	194,638
2300	Health Insurance	89,488	78,738	120,763	139,584
2400	Group Life Insurance	12,623	14,498	14,498	16,168
2800	Other Benefits	3,597	3,597	3,597	3,597
	Subtotal	363,526	374,412	416,437	448,579
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	1,075	1,376	1,376	1,376
	Subtotal	1,075	1,376	1,376	1,376
OTHER CHARGES					
5504	Travel	232	250	250	250
5506	Employee Development	1,300	450	450	450
	Subtotal	1,532	700	700	700
MATERIALS/SUPPLIES					
6004	Medical Supplies	12,882	10,502	10,502	10,502
	Subtotal	12,882	10,502	10,502	10,502
EQUIPMENT					
8921	Furniture/Equipment-Replacement	894	1,500	1,500	1,500
	Subtotal	894	1,500	1,500	1,500
TOTAL		1,518,509	1,609,035	1,651,060	1,699,136

PSYCHOLOGICAL SERVICES

School psychologists provide counseling and evaluation services to students.

PERSONNEL

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
Psychologists	7	7	7	7

CODE: 50-622300-000

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1132	Psychologist Salaries	526,633	551,468	551,468	560,442
	Subtotal	526,633	551,468	551,468	560,442
	EMPLOYEE BENEFITS				
2100	FICA	39,015	42,187	42,187	42,874
2200	VRS Retirement	86,532	83,382	83,382	88,382
2300	Health Insurance	87,831	82,822	78,853	82,321
2400	Group Life Insurance	6,274	6,562	6,562	7,342
2800	Other Benefits	1,676	1,676	1,676	1,676
	Subtotal	221,328	216,629	212,660	222,595
	OTHER CHARGES				
5504	Travel	2,360	4,000	4,000	4,000
	Subtotal	2,360	4,000	4,000	4,000
	MATERIALS/SUPPLIES				
6070	Testing Materials	24,510	1,500	1,500	1,500
	Subtotal	24,510	1,500	1,500	1,500
	TOTAL	774,831	773,597	769,628	788,537

SPEECH/AUDIOLOGY SERVICES

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

PERSONNEL

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Speech - Language Pathologists	9	9	9	9
Para-Educators	3	3	3	3

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

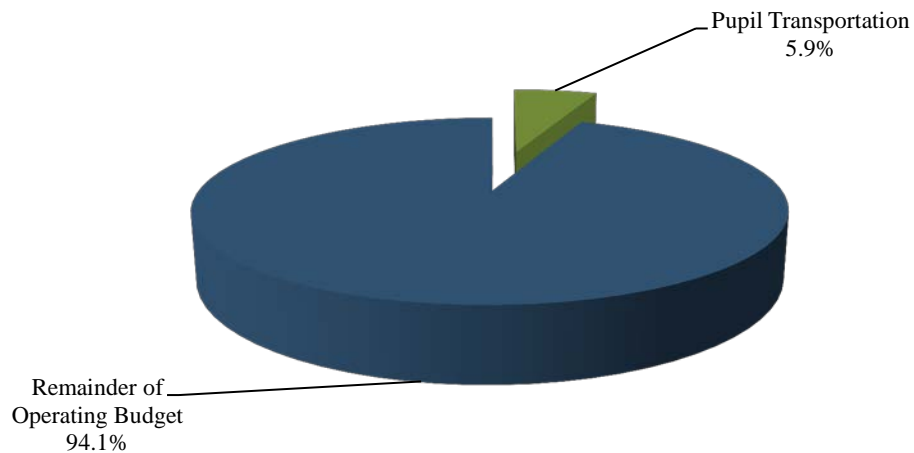
PERSONAL SERVICES					
1130	Professional Salaries	541,454	562,770	562,770	571,766
1141	Para-Educator Salaries	53,495	55,782	55,782	58,144
1595	Overtime	735	0	0	0
	Subtotal	595,684	618,552	618,552	629,910
EMPLOYEE BENEFITS					
2100	FICA	44,656	47,319	47,319	48,188
2200	VRS Retirement	95,159	93,525	93,525	99,337
2300	Health Insurance	92,806	79,162	85,817	89,538
2400	Group Life Insurance	7,050	7,361	7,361	8,252
2500	VRS Hybrid Disability Insurance	44	0	0	0
2600	Hybrid Defined Benefit	2,059	0	0	0
2700	ICMA RC Hybrid-DC	153	0	0	0
2800	Other Benefits	1,754	1,754	1,754	1,754
	Subtotal	243,681	229,121	235,776	247,069
OTHER CHARGES					
5504	Travel	3,730	3,500	3,500	3,500
	Subtotal	3,730	3,500	3,500	3,500
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	3,395	5,500	5,500	5,500
	Subtotal	3,395	5,500	5,500	5,500
TOTAL		846,490	856,673	863,328	885,979

PUPIL TRANSPORTATION

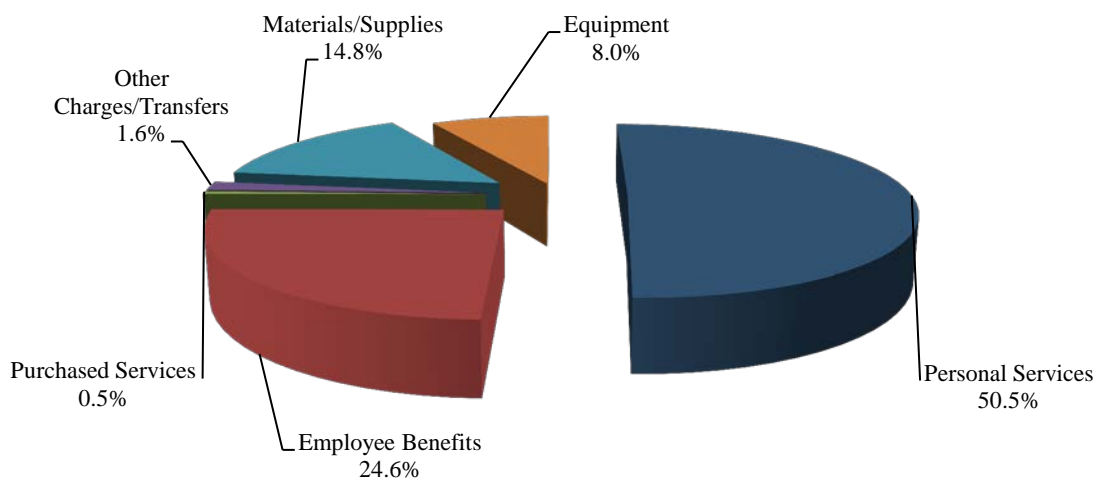
The Pupil Transportation category of the budget provides for activities associated with transporting students to and from school and on other trips related to school activities.

The Pupil Transportation category comprises 5.9% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 75% of the Pupil Transportation category budget is directed towards compensation of staff (Personal Services 50.5% plus Employee Benefits 24.6%). The remaining 24.9% covers such items as fuel, vehicle parts, replacement buses, equipment, and purchased services. The Pupil Transportation category budget reflects an increase of \$223,668 or 3% (from \$7,565,042 in FY16E to \$7,788,710 in FY17). The charts below and on the next page depict this information.

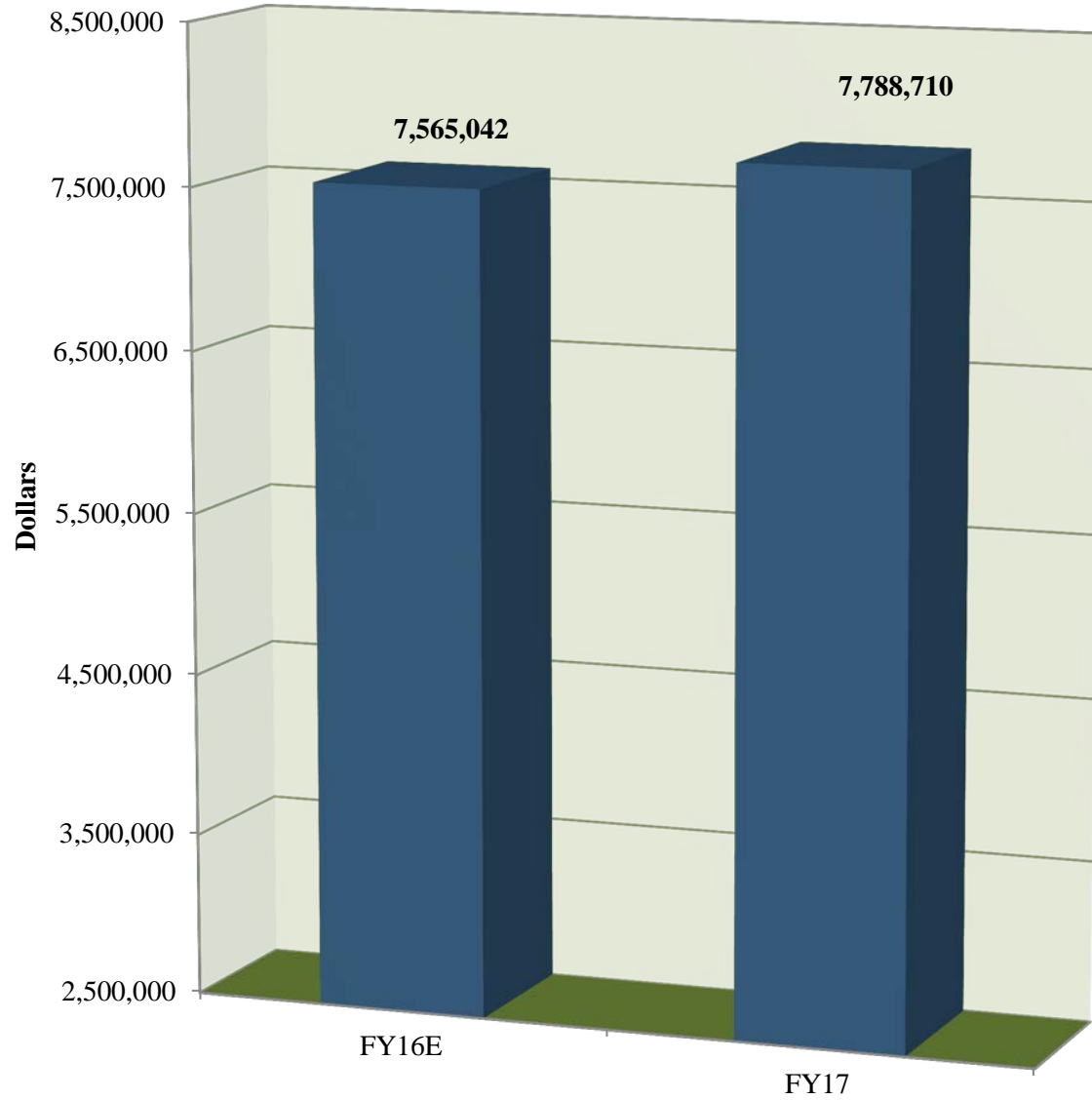
Pupil Transportation Category as a Percent of Operating Budget for FY2017



Pupil Transportation Category by Major Object for FY2017



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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
Technical	7	7	7	7
Bus Drivers (5, 6 & 7 hours)	131	131	131	131
Bus Driver Assistants (5, 5.5 & 6 hours)	25	25	25	25
Crossing Guards (6 hours)	3.5	3.5	3.5	3.5
Clerical	2	2	2	2

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

PERSONAL SERVICES					
1143	Technical Salaries	320,160	332,594	329,644	336,237
1150	Office Clerical	74,593	77,774	80,724	82,338
1170	Bus Drivers	1,958,589	2,200,515	2,200,515	2,137,592
1171	Bus Driver Spec Trans	8,827	35,182	35,182	10,000
1172	Bus Drivers, Schools Contracted	48,939	31,894	31,894	57,076
1175	Bus Driver Assistants	314,843	305,998	306,697	312,831
1177	Crossing Guards	9,896	30,097	30,097	30,097
1500	Substitute Salaries	213,998	239,180	239,180	265,280
1595	Overtime	295,741	301,033	301,033	301,033
	Subtotal	3,245,586	3,554,267	3,554,966	3,532,484
EMPLOYEE BENEFITS					
2100	FICA	230,522	225,444	225,497	270,235
2200	VRS Retirement	223,043	203,649	203,649	199,381
2300	Health Insurance	1,287,435	1,200,880	1,207,435	1,216,184
2400	Group Life Insurance	33,471	38,570	38,570	40,986
2500	VRS Hybrid Disability Insurance	1,481	0	0	0
2600	Hybrid Defined Benefit	16,786	0	0	0
2700	ICMA RC Hybrid-DC	2,463	0	0	0
2800	Other Benefits	46,815	46,815	46,815	46,815
	Subtotal	1,842,016	1,715,358	1,721,966	1,773,601
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	21,551	19,000	19,000	19,000
	Subtotal	21,551	19,000	19,000	19,000
OTHER CHARGES					
5309	Vehicle Insurance (Pupil Trans only)	85,540	115,750	115,750	115,750
5506	Employee Development	7,645	5,738	5,738	6,998
	Subtotal	93,185	121,488	121,488	122,748
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	3,954	1,500	1,500	1,500
6008	Gas, Diesel, Oil & Grease	608,718	961,787	961,787	871,787
6990	Miscellaneous Materials & Supplies	757	0	0	0
	Subtotal	613,429	963,287	963,287	873,287
EQUIPMENT					
8911	Furniture/Equipment-Additional	0	3,000	3,000	3,000
	Subtotal	0	3,000	3,000	3,000
TOTAL		5,815,767	6,376,400	6,383,707	6,324,120

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Mechanics	7	7	7	7
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CODE: 50-634000-000**ACCT# DESCRIPTION**

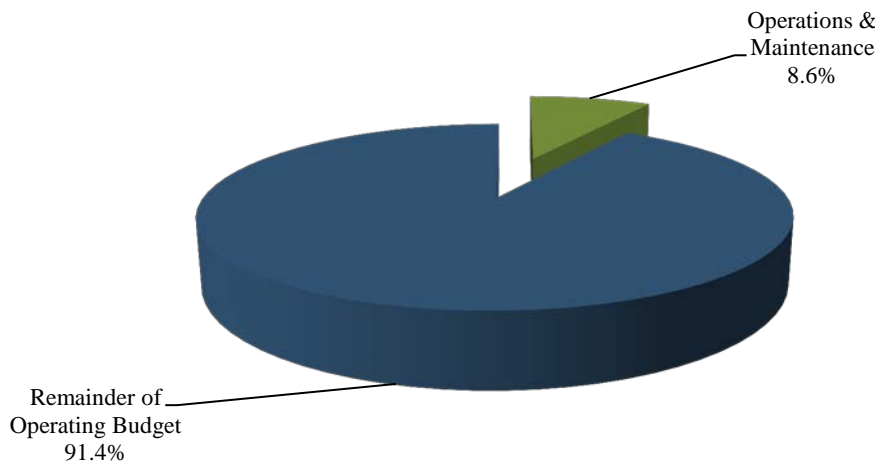
PERSONAL SERVICES					
1160	Trades Salaries	408,061	389,277	389,277	394,003
1595	Overtime	14,201	4,500	4,500	7,500
1625	Stipends	3,000	0	0	0
	Subtotal	425,262	393,777	393,777	401,503
EMPLOYEE BENEFITS					
2100	FICA	31,529	30,124	30,124	30,715
2200	VRS Retirement	38,923	30,364	30,364	30,732
2300	Health Insurance	75,364	79,929	69,153	72,194
2400	Group Life Insurance	4,446	4,632	4,632	5,161
2800	Other Benefits	2,449	2,449	2,449	2,449
	Subtotal	152,711	147,498	136,722	141,251
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	16,117	19,500	19,500	19,500
	Subtotal	16,117	19,500	19,500	19,500
OTHER CHARGES					
5506	Employee Development	237	0	0	1,000
	Subtotal	237	0	0	1,000
MATERIALS/SUPPLIES					
6009	Vehicle Maintenance, Tires, Tubes	347,318	280,000	280,000	280,000
6990	Miscellaneous Materials & Supplies	2,308	1,500	1,500	1,500
	Subtotal	349,626	281,500	281,500	281,500
EQUIPMENT					
8102	Veh Maint, Machine/Tools	16,219	4,000	4,000	4,000
8502	Bus Replacement	816,479	345,836	345,836	525,836
8503	Bus Replacement, One-Time Expenditure	0	0	0	90,000
	Subtotal	832,698	349,836	349,836	619,836
	TOTAL	1,776,651	1,192,111	1,181,335	1,464,590

OPERATION & MAINTENANCE

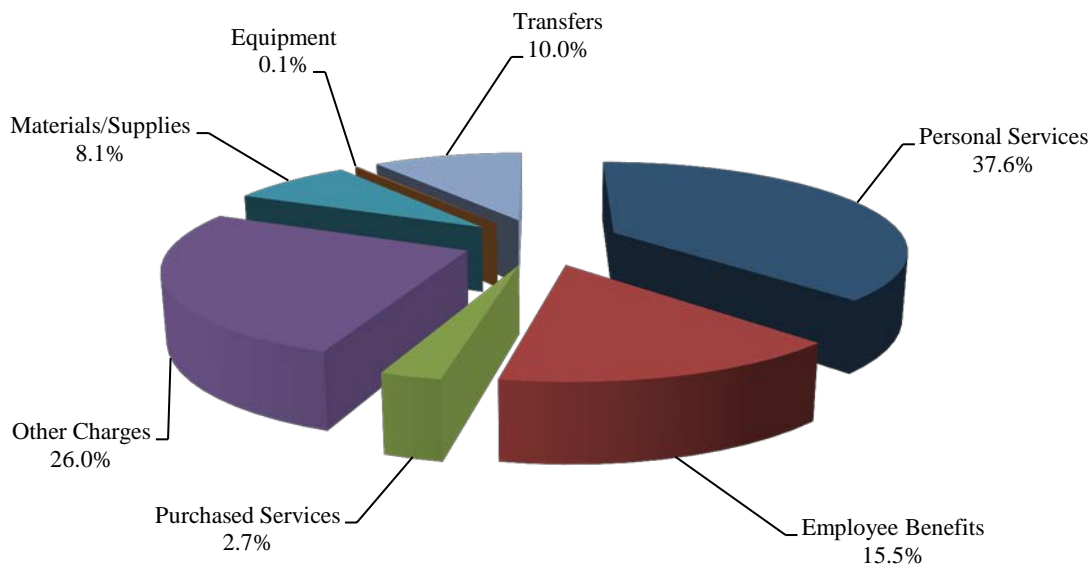
The Operations and Maintenance category of the budget provides for activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities, and replacement of facility equipment.

The Operations and Maintenance category comprises 8.6% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 53% of the Operations and Maintenance category budget is directed towards compensation of staff (Personal Services 37.6% plus Employee Benefits 15.5%). The remaining 46.9% covers such items as maintenance vehicle costs, utilities, purchased services, maintenance supplies and equipment. The Operations and Maintenance category reflects an increase of \$81,363 or 0.7% (from \$11,267,872 in FY16E to \$11,349,235 in FY17). The charts below and on the next page depict this information.

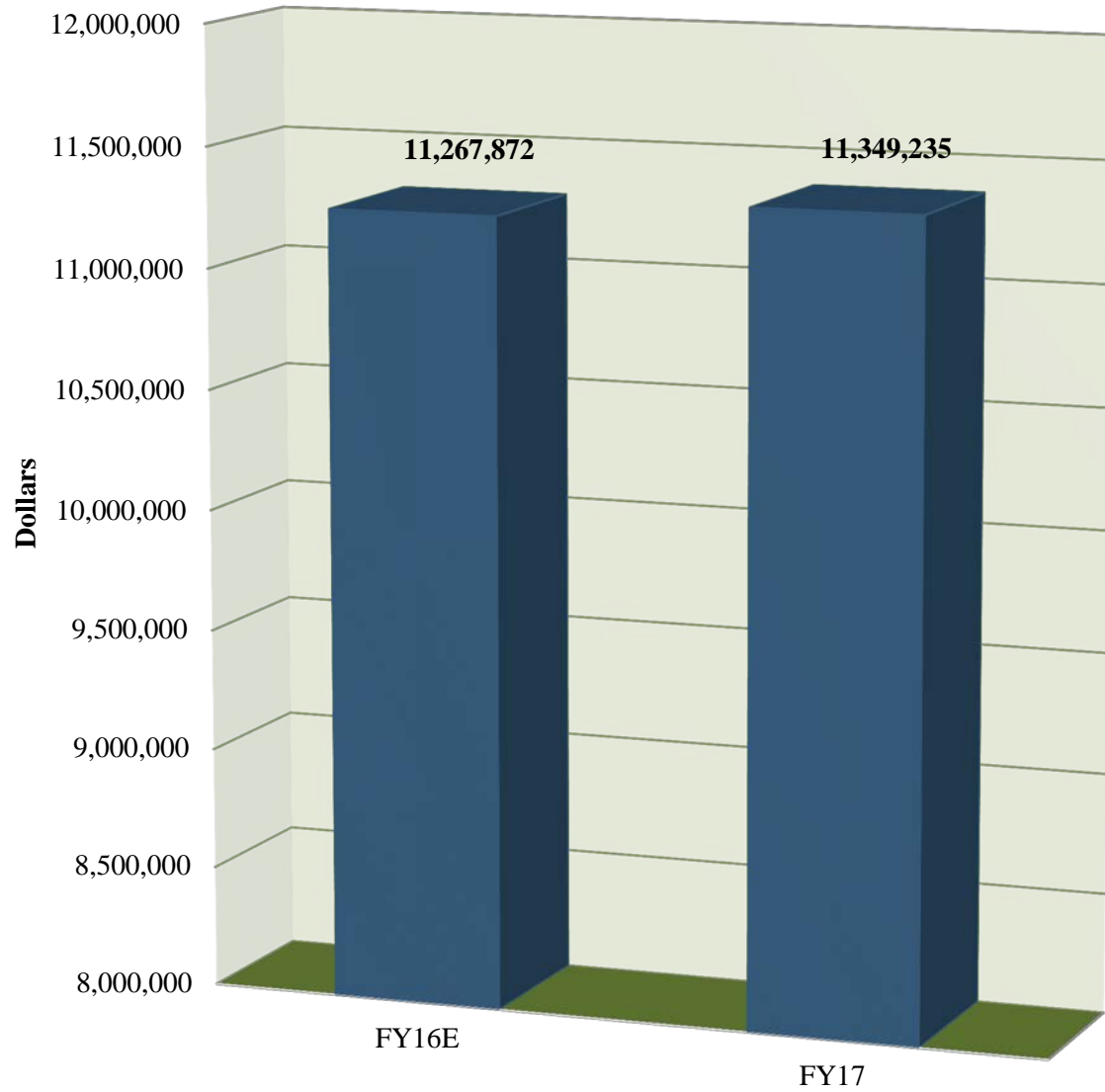
Operations & Maintenance Category as a Percent of Operating Budget for FY2017



Operations & Maintenance Category by Major Object for FY2017



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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
Technical	1	1	1	1
Clerical	1	1	1	1

CODE: 50-641000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1143	Technical Salaries	100,306	104,595	104,595	107,616
1150	Office Clerical	39,309	41,138	41,138	41,904
1595	Overtime	998	0	0	0
	Subtotal	140,613	145,733	145,733	149,520
EMPLOYEE BENEFITS					
2100	FICA	10,500	11,149	11,149	11,438
2200	VRS Retirement	22,766	22,035	22,035	23,579
2300	Health Insurance	16,898	15,934	15,928	16,629
2400	Group Life Insurance	2,619	1,734	1,734	1,959
2800	Other Benefits	413	413	413	413
	Subtotal	53,196	51,265	51,259	54,018
OTHER CHARGES					
5506	Employee Development	724	2,152	2,152	2,152
	Subtotal	724	2,152	2,152	2,152
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,051	1,500	1,500	1,500
	Subtotal	1,051	1,500	1,500	1,500
TOTAL		195,584	200,650	200,644	207,190

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 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	255,819	266,574	266,574	271,905
1160	Trades Salaries	920,312	1,013,999	1,013,999	1,023,644
1161	Summer Trades	34,209	38,926	38,926	49,905
1191	Custodial Salaries	2,022,147	2,249,006	2,249,006	2,247,698
1195	Custodial Salaries - Contracted	0	21,819	21,819	22,255
1595	Overtime	203,098	202,000	202,000	202,000
1998	Personal Leave/Retirement	0	12,360	12,360	12,360
	Subtotal	3,435,585	3,804,684	3,804,684	3,829,767
EMPLOYEE BENEFITS					
2100	FICA	251,847	291,058	291,058	292,977
2200	VRS Retirement	258,523	280,045	280,045	282,002
2300	Health Insurance	877,692	790,666	818,121	848,239
2400	Group Life Insurance	41,803	50,225	50,225	54,862
2500	VRS Hybrid Disability Insurance	1,416	0	0	0
2600	Hybrid Defined Benefit	16,059	0	0	0
2700	ICMA RC Hybrid-DC	2,360	0	0	0
2800	Other Benefits	120,365	93,531	93,531	93,531
	Subtotal	1,570,065	1,505,525	1,532,980	1,571,611
PURCHASED SERVICES					
3310	Repair and Maintenance	448,501	166,497	166,497	166,497
3340	Bldg Svc, Contract Maintenance/Other	53,138	70,350	70,350	70,350
3350	Contractual AV	1,894	3,000	3,000	3,000
3600	Advertising	45	0	0	0
3900	Miscellaneous Contractual Services	549,987	52,320	52,320	52,320
	Subtotal	1,053,565	292,167	292,167	292,167
OTHER CHARGES					
5101	Electric Current	1,647,271	1,745,000	1,745,000	1,745,000
5103	Water	103,684	120,000	120,000	120,000
5104	Sewage	147,772	135,000	135,000	135,000
5106	Solid Waste	118,102	120,000	120,000	120,000
5107	Fuel	106,799	115,000	115,000	115,000
5120	Laundry Service	11,986	12,000	12,000	12,000
5121	Uniform Rental	9,039	28,000	28,000	28,000
5130	Bldg Svc, Repairs - Bldg/GR	7,268	113,750	113,750	113,750
5201	Postage	48,949	64,101	64,101	64,101
5308	Insurance/Bonds	235,602	264,371	264,371	264,371
5401	Lease Copy Machine	314,695	223,200	223,200	223,200
5504	Travel	501	1,500	1,500	1,500
5506	Employee Development	2,416	6,053	6,053	6,053
	Subtotal	2,754,084	2,947,975	2,947,975	2,947,975

MATERIALS/SUPPLIES					
6005	Janitorial Supplies	369,013	300,000	300,000	300,000
6013	Bldg Svc, A/V Supplies	4,169	10,900	10,900	10,900
6014	Stadium Supplies	0	9,500	9,500	9,500
6015	Bldg Svc, Heat & A/C Supplies	80,275	73,125	73,125	73,125
6016	Bldg Svc, Electrical Supplies	49,487	61,262	61,262	61,262
6017	Bldg Svc, Plumbing Supplies	52,254	45,000	45,000	45,000
6018	Bldg Svc, Painting Supplies	64,373	10,000	10,000	10,000
6019	Bldg Svc, Carpentry Supplies	64,574	70,000	70,000	70,000
6021	Safety Materials and Supplies	16,447	15,450	15,450	15,450
6022	Preventive Maintenance Supplies	17,619	80,000	80,000	80,000
6023	Pest Control	0	25,000	25,000	25,000
6990	Miscellaneous Materials & Supplies	29,598	19,000	19,000	19,000
	Subtotal	747,809	719,237	719,237	719,237
EQUIPMENT					
8911	Furniture/Equipment-Additional	189,065	2,000	2,000	2,000
8921	Furniture/Equipment-Replacement	34,045	3,000	3,000	3,000
8931	Grafton Bethel Case Work	123,662	0	0	0
	Subtotal	346,772	5,000	5,000	5,000
TOTAL		9,907,880	9,274,588	9,302,043	9,365,757

GROUNDS SERVICES

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

PERSONNEL

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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N/A	0	0	0	0
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CODE: 50-643000-000

ACCT# DESCRIPTION

TRANSFERS

9301	Transfer to County-Grounds Services	1,134,650	1,134,650	1,134,650	1,134,650
9310	Year End Reversion To General Fund	293,568	0	0	0
	Subtotal	1,428,218	1,134,650	1,134,650	1,134,650
	TOTAL	1,428,218	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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 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	51,830	58,550	58,550	58,572
1595	Overtime	5,525	2,659	2,659	3,785
1625	Stipends	600	0	0	0
	Subtotal	57,955	61,209	61,209	62,357
EMPLOYEE BENEFITS					
2100	FICA	4,179	4,682	4,682	4,770
2200	VRS Retirement	4,230	4,567	4,567	4,569
2300	Health Insurance	15,169	15,599	15,548	16,232
2400	Group Life Insurance	581	697	697	767
2800	Other Benefits	178	178	178	178
	Subtotal	24,337	25,723	25,672	26,516
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	22,003	11,000	11,000	13,000
	Subtotal	22,003	11,000	11,000	13,000
MATERIALS/SUPPLIES					
6008	Gas, Diesel, Oil & Grease	80,921	140,759	140,759	140,759
6009	Vehicle Maintenance, Tires, Tubes	48,519	51,000	51,000	51,000
6990	Miscellaneous Materials & Supplies	1,294	3,000	3,000	2,000
	Subtotal	130,734	194,759	194,759	193,759
EQUIPMENT					
8101	Veh Svc, Machine Tools, Res	3,259	4,000	4,000	3,000
8552	Vehicle Replacement	255,199	0	0	0
	Subtotal	258,458	4,000	4,000	3,000
	TOTAL	493,487	296,691	296,640	298,632

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 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**

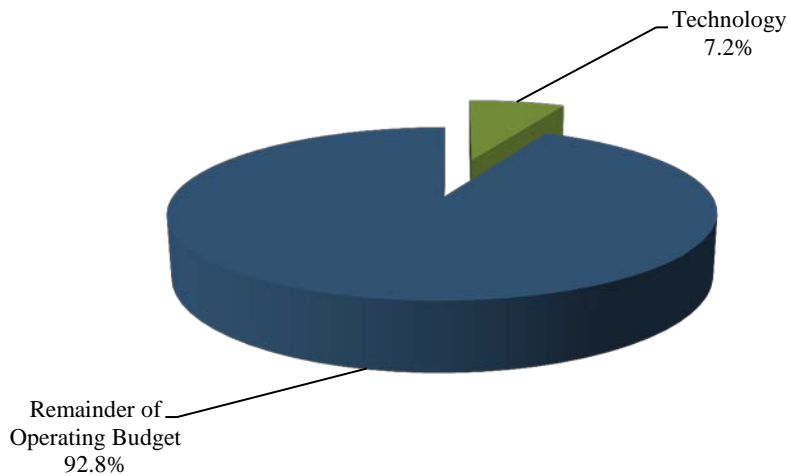
PERSONAL SERVICES					
1143	Technical Salaries	41,465	43,238	43,238	43,583
1150	Office Clerical	30,314	31,619	31,619	32,532
1160	Trades Salaries	132,067	148,548	148,548	151,519
1595	Overtime	2,664	2,500	2,500	2,500
	Subtotal	206,510	225,905	225,905	230,134
EMPLOYEE BENEFITS					
2100	FICA	15,159	17,282	17,282	17,605
2200	VRS Retirement	23,518	33,779	33,779	35,898
2300	Health Insurance	49,093	46,324	48,125	50,242
2400	Group Life Insurance	2,832	2,659	2,659	2,982
2800	Other Benefits	645	645	645	645
	Subtotal	91,247	100,689	102,490	107,372
MATERIALS/SUPPLIES					
6990	Miscellaneous Materials & Supplies	0	1,000	1,000	1,000
	Subtotal	0	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	297,757	332,094	333,895	343,006

TECHNOLOGY

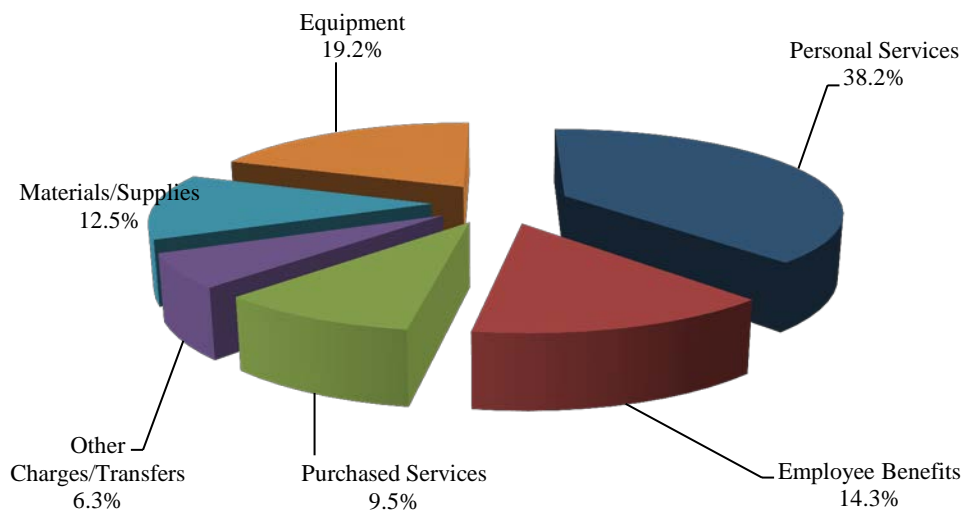
The Technology category of the budget encompasses technology for classroom instruction, instructional support, administration and operations and maintenance. During the 2008 General Assembly session the state approved a new technology category classification for local school division budgets to be effective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

The Technology category comprises 7.2% of the total Operating Budget. Approximately 53% percent of the Technology category budget is directed towards compensation of staff (Personal Services 38.2% plus Employee Benefits 14.3%). The remaining 47.5% covers such items as equipment, materials and supplies and purchased services. The Technology category budget reflects an increase of \$1,715 or basically, level funding (from \$9,482,380 in FY16E to \$9,484,095 in FY17). The charts below and on the next page depict this information.

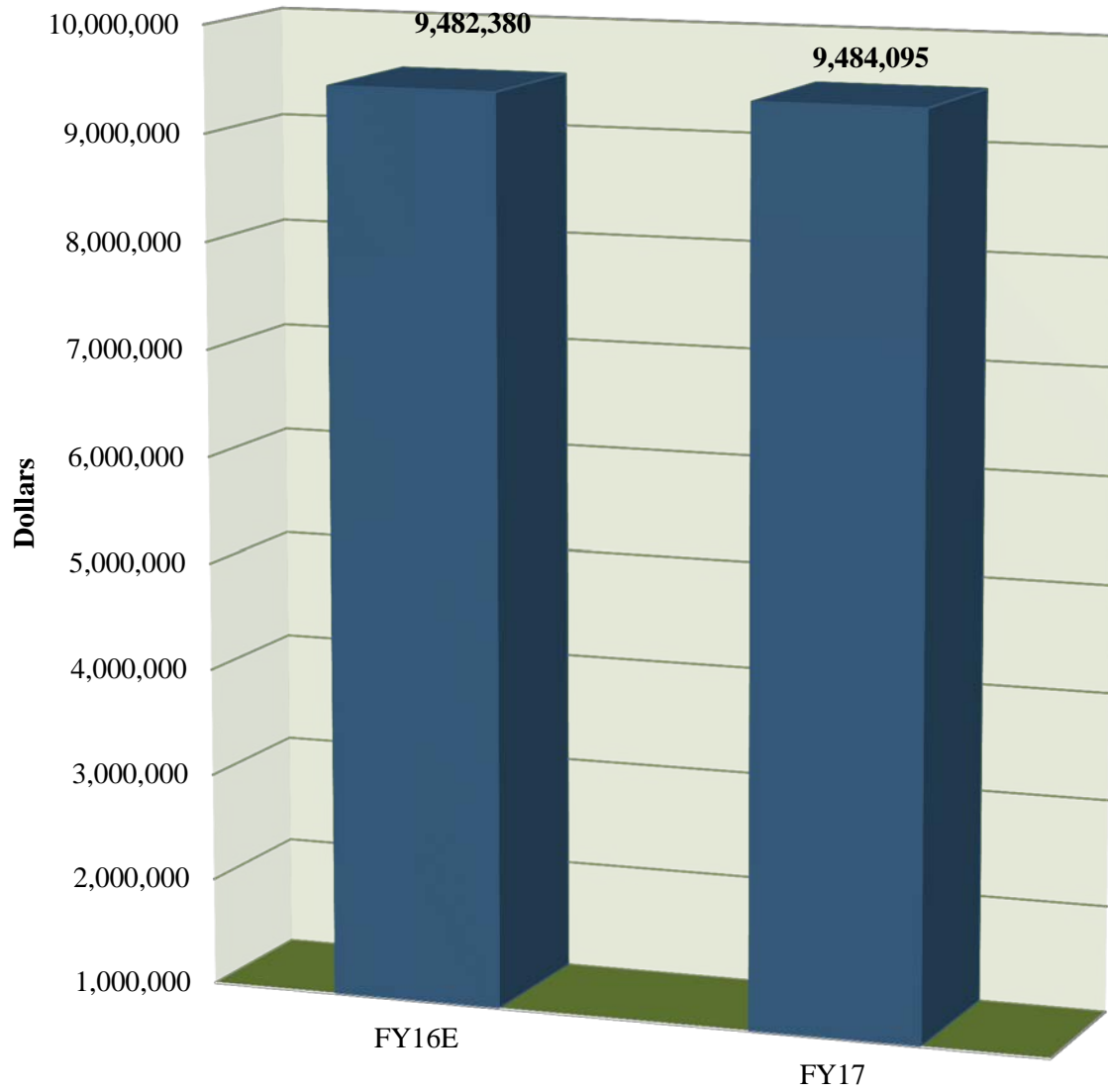
Technology Category as a Percent of Operating Budget for FY2017



Technology Category by Major Object for FY2017



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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
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Teachers	17	17	16	16
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ADDITIONAL INFORMATION:

FY 14 student enrollment 1,447

FY 15 student enrollment 1,512

FY 16 student enrollment 1,479

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

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET	
PERSONAL SERVICES					
1121	Teacher Salaries	990,005	1,248,927	1,203,528	1,206,867
1500	Substitute Salaries	0	20,000	20,000	3,000
	Subtotal	990,005	1,268,927	1,223,528	1,209,867
EMPLOYEE BENEFITS					
2100	FICA	73,867	97,113	93,640	92,555
2200	VRS Retirement	131,084	188,838	181,975	190,323
2300	Health Insurance	118,029	115,589	122,157	142,805
2400	Group Life Insurance	10,167	14,862	14,321	15,810
2500	VRS Hybrid Disability Insurance	176	0	0	0
2600	Hybrid Defined Benefit	7,296	0	0	0
2700	ICMA RC Hybrid-DC	608	0	0	0
2800	Other Benefits	4,771	3,709	3,709	3,709
	Subtotal	345,998	420,111	415,802	445,202
PURCHASED SERVICES					
3340	Bldg Svc, Contract Maintenance/Other	77,187	81,620	81,620	60,320
3900	Miscellaneous Contractual Services	108,356	25,000	25,000	25,000
	Subtotal	185,543	106,620	106,620	85,320
OTHER CHARGES					
5506	Employee Development	353	1,748	1,748	1,748
	Subtotal	353	1,748	1,748	1,748
MATERIALS/SUPPLIES					
6030	Textbooks	0	750	750	750
6800	Technology-Software	984,890	960,180	960,180	974,921
6810	Technology Consumables	150,276	166,615	166,615	166,615
6900	Other Educational Supplies	7,932	2,400	2,400	2,400
6910	Other Educational/Supplies	2,799	0	0	0
	Subtotal	1,145,897	1,129,945	1,129,945	1,144,686
EQUIPMENT					
8800	Technology-Hardware Replacement	2,390,970	887,589	887,589	887,589
8805	Technology-Hardware Additions	659,080	745,689	745,689	746,688
8810	Technology-Infrastructure Replacement	0	2,000	2,000	2,000
8911	Furniture/Equipment-Additional	0	2,000	2,000	2,000
	Subtotal	3,050,050	1,637,278	1,637,278	1,638,277
TOTAL		5,717,846	4,564,629	4,514,921	4,525,100

TECHNOLOGY - INSTRUCTIONAL SUPPORT

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

PERSONNEL

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 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	1,304,995	1,399,548	1,399,548	1,428,760
1153	Interns	22,016	0	0	0
1595	Overtime	1,124	2,000	2,000	2,000
	Subtotal	1,328,135	1,401,548	1,401,548	1,430,760
EMPLOYEE BENEFITS					
2100	FICA	99,579	107,218	107,218	109,453
2200	VRS Retirement	202,518	211,612	211,612	225,315
2300	Health Insurance	148,241	135,647	148,756	155,298
2400	Group Life Insurance	15,673	16,655	16,655	18,717
2500	VRS Hybrid Disability Insurance	235	0	0	0
2600	Hybrid Defined Benefit	5,606	0	0	0
2700	ICMA RC Hybrid-DC	776	0	0	0
2800	Other Benefits	4,103	3,936	3,936	3,936
	Subtotal	476,731	475,068	488,177	512,719
OTHER CHARGES					
5504	Travel	4,363	2,160	2,160	2,160
	Subtotal	4,363	2,160	2,160	2,160
MATERIALS/SUPPLIES					
6800	Technology-Software	8,196	11,700	11,700	11,700
	Subtotal	8,196	11,700	11,700	11,700
EQUIPMENT					
8800	Technology-Hardware Replacement	2,510	0	0	0
8805	Technology-Hardware Additions	0	1,000	1,000	1,000
	Subtotal	2,510	1,000	1,000	1,000
	TOTAL	1,819,935	1,891,476	1,904,585	1,958,339

TECHNOLOGY - ADMINISTRATION

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

PERSONNEL

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 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	120,819	125,985	125,985	124,591
1143	Technical Salaries	558,656	611,545	611,545	623,776
1150	Office Clerical	30,074	31,361	31,361	31,988
1595	Overtime	328	250	250	250
	Subtotal	709,877	769,141	769,141	780,605
EMPLOYEE BENEFITS					
2100	FICA	52,382	58,839	58,839	59,716
2200	VRS Retirement	117,279	116,256	116,256	123,062
2300	Health Insurance	111,778	107,973	100,185	110,728
2400	Group Life Insurance	8,523	9,150	9,150	10,223
2800	Other Benefits	2,344	2,344	2,344	2,344
	Subtotal	292,306	294,562	286,774	306,073
OTHER CHARGES					
5121	Uniform Rental	1,380	400	400	400
5506	Employee Development	53,639	16,857	16,857	16,857
	Subtotal	55,019	17,257	17,257	17,257
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	2,671	538	538	538
	Subtotal	2,671	538	538	538
EQUIPMENT					
8911	Furniture/Equipment-Additional	13,779	1,300	1,300	1,300
8921	Furniture/Equipment-Replacement	7,149	6,300	6,300	6,300
	Subtotal	20,928	7,600	7,600	7,600
	TOTAL	1,080,801	1,089,098	1,081,310	1,112,073

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 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	175,094	193,601	193,601	195,926
	Subtotal	175,094	193,601	193,601	195,926
EMPLOYEE BENEFITS					
2100	FICA	12,998	14,814	14,814	14,991
2200	VRS Retirement	28,507	29,268	29,268	30,895
2300	Health Insurance	41,515	39,147	39,086	40,805
2400	Group Life Insurance	2,103	2,304	2,304	2,565
2800	Other Benefits	574	574	574	574
	Subtotal	85,697	86,107	86,046	89,830
PURCHASED SERVICES					
3310	Repair and Maintenance	1,971	20,000	20,000	20,000
3340	Bldg Svc, Contract Maintenance/Other	644,018	731,825	731,825	735,925
3900	Miscellaneous Contractual Services	93,048	55,000	55,000	55,000
	Subtotal	739,037	806,825	806,825	810,925
OTHER CHARGES					
5203	Telephone	342,563	667,250	667,250	564,060
	Subtotal	342,563	667,250	667,250	564,060
MATERIALS/SUPPLIES					
6800	Technology-Software	1,919	15,000	15,000	15,000
6990	Miscellaneous Materials & Supplies	16,944	5,000	5,000	5,000
	Subtotal	18,863	20,000	20,000	20,000
EQUIPMENT					
8800	Technology-Hardware Replacement	563,949	95,000	95,000	95,000
8805	Technology-Hardware Additions	39,947	10,000	10,000	10,000
	Subtotal	603,896	105,000	105,000	105,000
	TOTAL	1,965,150	1,878,783	1,878,722	1,785,741

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 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 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	2,157	4,003	3,871	3,871
	Subtotal	2,157	4,003	3,871	3,871
	EMPLOYEE BENEFITS				
2100	FICA	165	332	321	321
	Subtotal	165	332	321	321
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	2,807	6,000	8,000	8,000
	Subtotal	2,807	6,000	8,000	8,000
	OTHER CHARGES				
5504	Travel	271	1,000	1,950	1,950
5506	Employee Development	12,727	5,000	8,000	8,000
5580	Pupil Transportation	420	3,000	0	0
	Subtotal	13,418	9,000	9,950	9,950
	MATERIALS/SUPPLIES				
6030	Textbooks	2,350	10,000	10,000	10,000
	Subtotal	2,350	10,000	10,000	10,000
	EQUIPMENT				
8800	Technology-Hardware Replacement	88,323	79,359	70,700	70,700
	Subtotal	88,323	79,359	70,700	70,700
	TOTAL	109,220	108,694	102,842	102,842

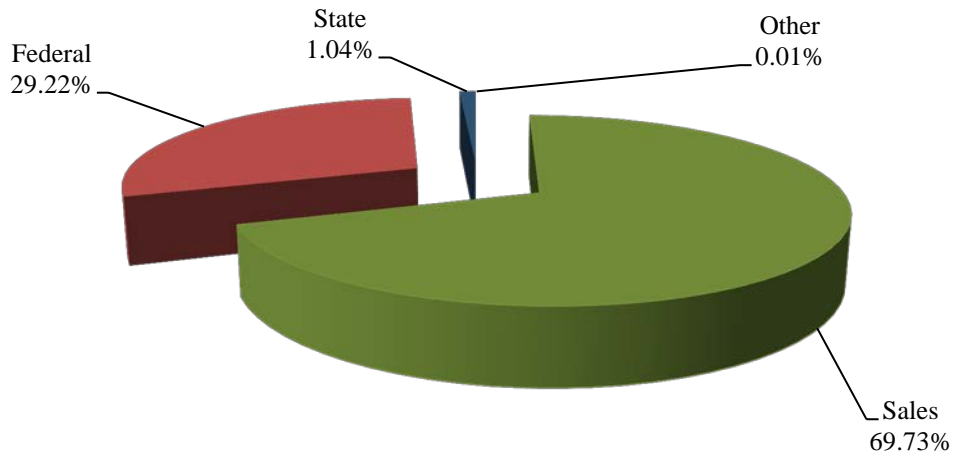
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OTHER FUNDS

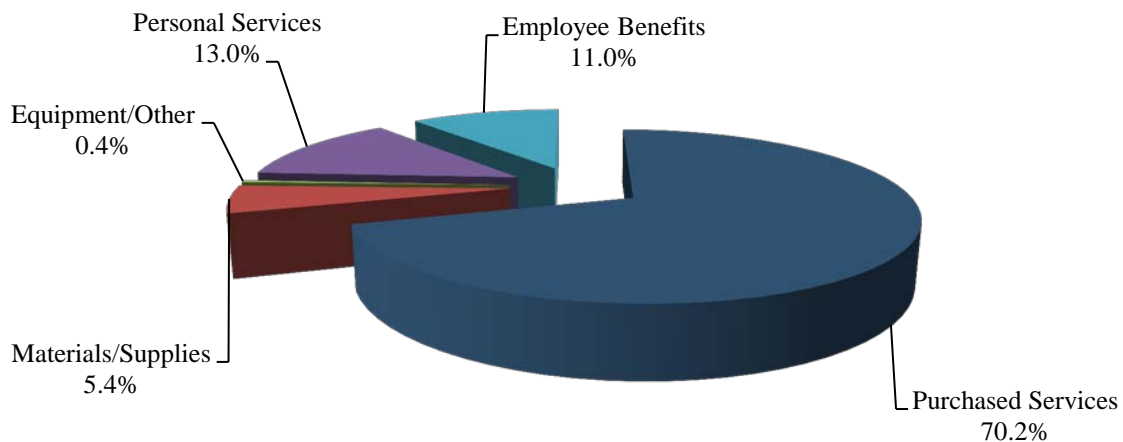
**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2017**

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, 29.22%, is federal funding for free and reduced lunches. As compared to FY16E, the Food Service budget is remaining the same as the previous year (\$4,961,984 in FY16E to \$4,961,984 in FY17). 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 FY16 breakfast and lunch prices were increased by 5 cents each due to the increased cost of food and the requirements of the Healthy, Hunger Free Kids Act. This year is the twelfth year budgeting for the School Breakfast Program, which is a state funded incentive program which maximizes federal school nutrition revenues and increases student participation in the program.

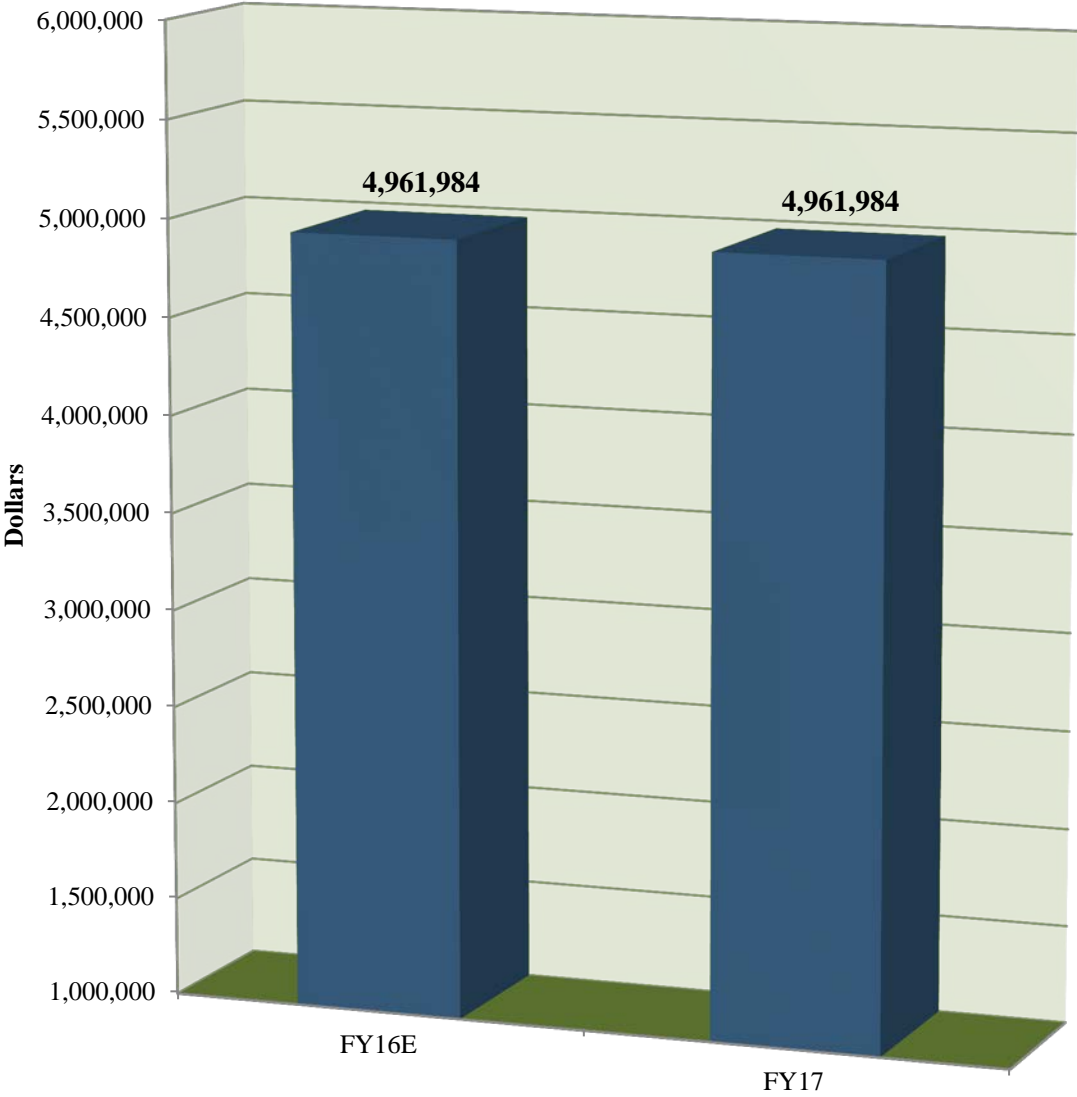
Revenues by Source – FY2017



Expenditures by Major Object – FY2017



Budget Comparison of School Food Service Category



**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2017**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/15		\$686,016
PROJECTED FY 2016 REVENUES	4,961,984	
PROJECTED FY 2016 EXPENDITURES	<u>4,961,984</u>	0
PROJECTED FY 2017 REVENUES	4,961,984	
PROJECTED FY 2017 EXPENDITURES	<u>4,961,984</u>	0
BUDGETED FUND BALANCE 6/30/17		<u><u>\$686,016</u></u>

**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2017**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 53**

SCHOOL FOOD SERVICE

ACCT #	DESCRIPTION	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
	REVENUE-LOCAL SOURCES				
30315-1010	INTEREST ON DEPOSITS	94	1,000	1,000	500
	CHARGES FOR SERVICES				
30316-7500	CAFETERIA SALES	1,988,920	3,514,624	3,514,624	3,459,745
	REVENUE COMMONWEALTH				
30324-2500	SCHOOL FOOD PROGRAM-LUNCH	37,420	40,316	40,316	37,420
30324-2510	SCHOOL FOOD PROGRAM-BREAKFAST	12,440	14,044	14,044	14,319
	REVENUE-FEDERAL				
30333-2130	SCHOOL FOOD PRGM/USDA	971,574	952,000	952,000	1,000,000
30333-2131	SCHOOL FOOD - BREAKFAST PGM	177,612	170,000	170,000	200,000
30333-2132	USDA DONATED FOODS	226,342	270,000	270,000	250,000
	TOTAL FOOD SERVICE FUND	3,414,402	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 4,114 lunches and 1,164 breakfasts are sold each day. The school lunch facilities provide feeding centers for emergency shelter sites and Meals on Wheels. In FY04 the School Division privatized the food service operation in the division. Beginning in FY14, SODEXO (private company) is the service provider for the School Division for the preparation and delivery of food services to students.

PERSONNEL

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
Technical	0.5	0.5	0.5	0.5
Food Service Personnel	26.66	26.66	25	25

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

1143	Technical Salaries	15,301	25,633	25,633	25,633
1193	Food Services Salaries	400,859	601,242	601,242	608,856
1595	Overtime	5,124	10,600	10,600	10,600
	Subtotal	421,284	637,475	637,475	645,089

EMPLOYEE BENEFITS

2100	FICA	28,889	36,760	36,760	36,760
2200	VRS Retirement	36,157	71,148	71,148	71,148
2300	Health Insurance	211,752	404,421	404,421	404,421
2400	Group Life Insurance	6,378	9,783	9,783	9,783
2600	Hybrid Defined Benefit	0	2,841	2,841	2,841
2800	Other Benefits	4,000	17,529	17,529	17,529
	Subtotal	287,176	542,482	542,482	542,482

PURCHASED SERVICES

3310	Repair and Maintenance	0	14,750	14,750	14,750
3340	Bldg Svc, Contract Maintenance/Other	11,190	39,780	39,780	39,780
3900	Miscellaneous Contractual Services	0	7,950	7,950	7,950
3910	Administrative Fee-Sodexo	157,179	265,522	265,522	265,522
3920	Management Fee-Sodexo	42,120	81,472	81,472	81,472
3935	Personal Svc-Sodexo	654,112	950,000	950,000	950,000
3940	Benefits-Sodexo	138,137	185,300	185,300	185,300
3945	Emp. Develop-Sodexo	0	3,150	3,150	3,150
3950	New Hires-Sodexo	778	3,850	3,850	3,850
3955	Supplies-Sodexo	89,071	255,400	255,400	255,400
3960	Food-Sodexo	1,059,162	1,639,165	1,639,165	1,631,551
3965	Capital Outlay-Sodexo	0	17,038	17,038	17,038
3970	Other Chrgs.- Sodexo	98,840	26,650	26,650	26,650
	Subtotal	2,250,589	3,490,027	3,490,027	3,482,413

OTHER CHARGES

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

MATERIALS/SUPPLIES

6002	Food Supplies	1,164	0	0	0
6995	USDA Commodities	226,342	270,000	270,000	270,000
	Subtotal	227,506	270,000	270,000	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

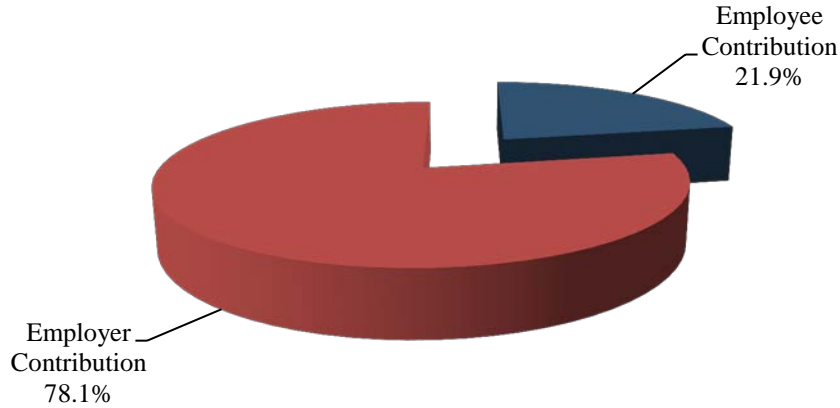
TOTAL

3,186,555	4,961,984	4,961,984	4,961,984
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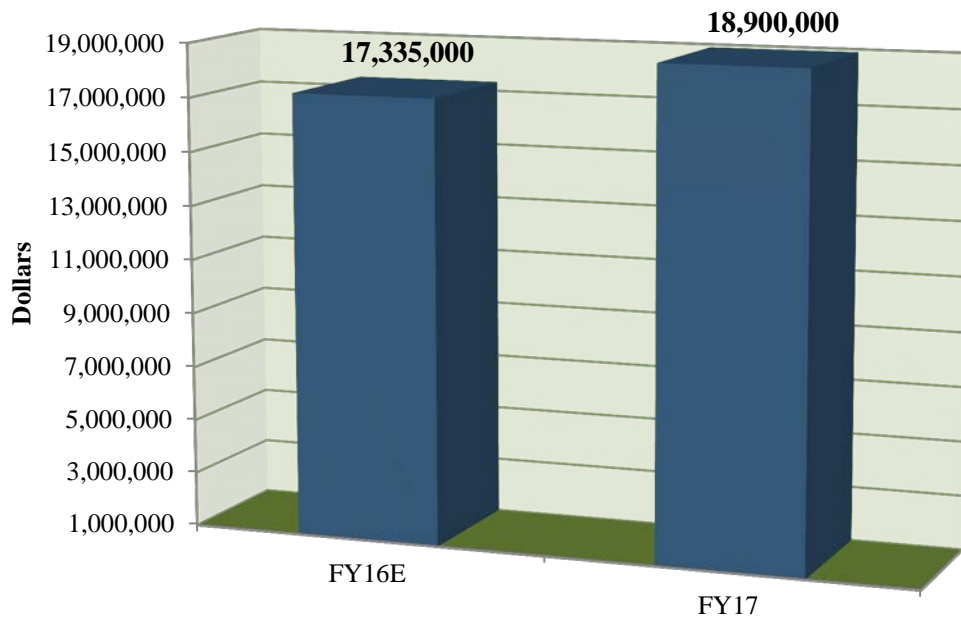
**YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2017**

The Health and Dental Insurance Fund is utilized to account for the financial resources used for the payment of claims and related expenses for the self-insured health and dental care insurance programs. The fund is supported by transfers from the Operating Fund and employee-paid health insurance premiums. This is a new fund that was created in FY15. The increase in expenditures in FY17 is attributable to a projected 17% increase in medical costs primarily related to large claims.

Revenues by Source – FY2017



Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2017**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/15		\$6,797,356
PROJECTED FY 2016 REVENUES	17,335,000	
PROJECTED FY 2016 EXPENDITURES	<u>17,335,000</u>	0
PROJECTED FY 2017 REVENUES	17,100,000	
PROJECTED FY 2017 EXPENDITURES	<u>18,900,000</u>	(1,800,000)
BUDGETED FUND BALANCE 6/30/17		<u><u>\$4,997,356</u></u>

**YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2017**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 56**

HEALTH AND DENTAL INSURANCE

ACCT #	DESCRIPTION	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
	CHARGES FOR SERVICES				
30316-1050	EMPLOYEE HEALTH CONT. FROM 50	1,521,639	2,759,950	2,759,950	2,050,000
30316-1053	EMPLOYEE HEALTH CONT. FROM 53	33,212	0	0	35,000
30316-1070	EMPLOYEE HEALTH CONT. FROM 70	1,215	0	0	1,300
30316-2050	EMPLOYEE DENTAL CONT. FROM 50	353,901	649,000	649,000	649,000
30316-2053	EMPLOYEE DENTAL CONT. FROM 53	6,934	0	0	8,000
30316-2070	EMPLOYEE DENTAL CONT. FROM 70	326	0	0	1,000
30316-2320	RETIREE HEALTH CONTRIBUTION	356,379	0	0	400,000
30316-2330	RETIREE DENTAL CONTRIBUTION	60,097	0	0	65,000
30316-2400	CURRENT YEAR REFUND HMO	25,997	0	0	0
30316-2410	CURRENT YEAR REFUND PPO	100,198	0	0	0
30316-2500	PRIOR YEAR REFUND HMO	90	0	0	0
30316-2510	PRIOR YEAR REFUND PPO	5,139	0	0	0
	SUBTOTAL	2,465,127	3,408,950	3,408,950	3,209,300
	TRANSFERS-OTHER FUNDS				
30351-1050	EMPLOYER HEALTH CONT. T/F FROM 50	9,380,304	13,475,050	13,475,050	13,041,450
30351-1053	EMPLOYER HEALTH CONT. T/F FROM 53	185,907	0	0	200,000
30351-1070	EMPLOYER HEALTH CONT. T/F FROM 70	6,727	0	0	16,000
30351-2050	EMPLOYER DENTAL CONT. T/F FROM 50	285,153	451,000	451,000	400,000
30351-2053	EMPLOYER DENTAL CONT. T/F FROM 53	5,378	0	0	6,000
30351-2070	EMPLOYER DENTAL CONT. T/F FROM 70	140	0	0	750
30351-3050	EMPLOYER RETIREE HEALTH T/F FROM 50	159,216	0	0	225,000
30351-4050	EMPLOYER RETIREE DENTAL T/F FROM 50	960	0	0	1,500
	SUBTOTAL	10,023,785	13,926,050	13,926,050	13,890,700
	TOTAL HEALTH AND DENTAL INSURANCE FUND	12,488,912	17,335,000	17,335,000	17,100,000

HEALTH AND DENTAL INSURANCE

The Health and Dental Insurance Fund is utilized to account for the financial resources to be used for the payment of claims and related expenses for the self insured health care insurance programs. The fund is supported by transfers from the Operating Fund and employee-paid health insurance premiums. This is a new fund that was created in FY15.

PERSONNEL

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
N/A	0	0	0	0

CODE: 56-671100-000**ACCT# DESCRIPTION**

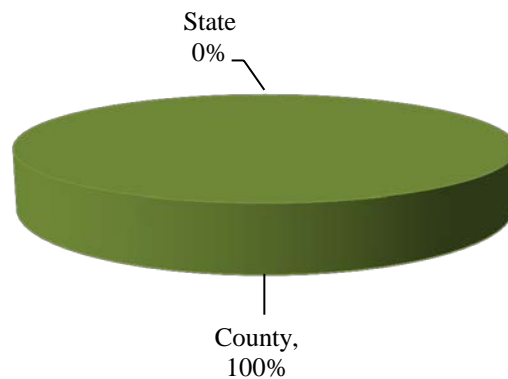
PURCHASED SERVICES					
3913	Anthem Claims Payment	0	15,535,000	15,535,000	17,102,000
3914	Delta Claims Payment	0	900,000	900,000	900,000
3915	Delta Care Premiums	0	100,000	100,000	100,000
3923	Anthem State Premium Tax	0	0	0	13,000
3925	Anthem Reinsurance Fee(Stop Loss)	0	0	0	600,000
3926	Anthem Other Charges/Credits	0	700,000	700,000	20,000
3980	Anthem Administration Fee	0	0	0	65,000
3990	Delta Admin Fee	0	100,000	100,000	100,000
	Subtotal	0	17,335,000	17,335,000	18,900,000
	TOTAL	0	17,335,000	17,335,000	18,900,000

**YORK COUNTY SCHOOL DIVISION
CAPITAL PROJECTS FUND
FISCAL YEAR 2017**

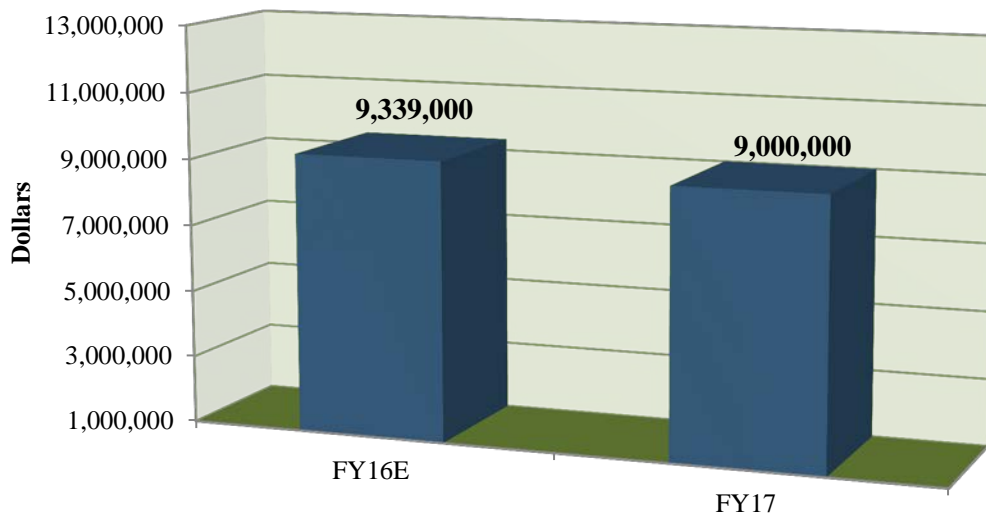
The School Board prepares a ten year Capital Projects Program that is updated each fiscal year. Only the fiscal year presented in this budget document (FY17) is appropriated. The remaining nine fiscal years are for planning purposes only. The ten year CIP is a separate document. The Capital Projects Fund accounts for financial resources used for the acquisition or construction of major capital facilities and equipment. The Capital Projects Fund typically has significant fluctuations on a year-to-year basis depending on the scheduling of projects. The \$339,000 or 3.6% decrease in this fund is driven primarily by less costly projects in FY17.

The County of York provides 100% of the revenue for the FY17 budget. The County Board of Supervisors determines the funding level for capital projects by reviewing the school debt service schedule for debt retirements and evaluating revenue sources to support new debt service. The County will also, as funding permits, use fund balance to fund school capital projects. It is important to note that beginning in FY10 the State eliminated the non-recurring portion of lottery funds and construction funding. The charts below provide further information on the Capital Projects Fund.

Revenues by Source – FY2017



Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION
CAPITAL PROJECTS FUND
FISCAL YEAR 2017**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 70**

CAPITAL PROJECTS FUND

ACCT #	DESCRIPTION	FY 2016 BUDGET	FY 2016 EXPECTED	FY 2017 BUDGET
	TRANSFER FROM OTHER FUNDS			
30315-1010	COUNTY	8,889,000	8,889,000	9,000,000
30315-1011	TRANSFER FROM OTHER FUNDS- REVENUE STABILIZATION FUND	450,000	450,000	0
	TOTAL CAPITAL PROJECTS FUND	9,339,000	9,339,000	9,000,000

CAPITAL PROJECTS FUND

Includes major capital construction and maintenance projects in the school division.

PERSONNEL	FY 2016 ORIGINAL	FY 2016 EXPECTED	FY 2017 BUDGET
Associate Director for Capital Plans & Projects	1	1	1
<hr/>			
CODE: FUND 70			
DESCRIPTION			
Bailey Field - Resurface & Rubberize Track	175,000	175,000	0
Bethel Manor Elementary - Renovate 300 & 400 Halls	2,900,000	2,900,000	0
Bethel Manor Elementary - Roof Repair/Replacement 300 & 400 Halls	900,000	900,000	0
Bruton High - Resurface & Rubberize Track	0	0	185,000
Grafton Middle & High - Replace/Coat Low Slope Roof	0	0	2,000,000
Grafton Middle & High - Repaint Entire Building	0	0	260,000
Improve 800MHz Emergency Radio Reception *	500,000	500,000	0
Tabb Elementary - Replace HVAC Equipment & Controls	0	0	4,050,000
Tabb Middle - Repaint Entire Building	0	0	110,000
Temporary Modular Classrooms	0	0	1,000,000
York High - Replace Interior Doors	0	0	220,000
York High - Replace/Coat Low Slope Roof	0	0	125,000
Yorktown Elementary - Roof Replacement	394,000	394,000	0
Yorktown Elementary - Replace Windows & Doors	670,000	670,000	0
Yorktown Elementary - Replace HVAC Equipment & Controls	3,800,000	3,800,000	0
Yorktown Elementary - Roof Replacement	0	0	1,050,000
TOTAL BUDGET	9,339,000	9,339,000	9,000,000

*Total project cost is \$500,000. Fund remaining \$450,000 from Impact Aid Revenue Stabilization Fund.

**CAPITAL PROJECTS FUND
FISCAL YEAR 2017**

CAPITAL PROJECTS FUND DESCRIPTIONS

All of the following projects are expected to be completed by June 2018.

Bruton High – Resurface & Rubberize Track

Repair & replace asphalt track in order to reduce potential injuries to students. The existing rubber layer is 12 years old and in a degraded condition.

Operating Budget Impact: No significant operating budget impact. Track has deteriorated to the point that it must be replaced.

Grafton Middle & High – Replace/Coat Low Slope Roof

Project includes the replacement, repair and/or coating of the existing roof due to its poor condition and the age of the roof, which will be 21 years old in FY17.

Operating Budget Impact: Expected to save over \$20,000 a year in roof repairs and maintenance costs. It will also eliminate any potential air quality and mold issues in the structure.

Grafton Middle & High – Repaint Entire Building

Project involves painting the entire interior of the building. The existing original paint is 20 years old and has been touched up repeatedly.

Operating Budget Impact: No significant operating budget impact. Touch-up painting on an as needed basis is all that occurs.

Tabb Elementary – Replace HVAC Equipment & Controls

Project involves replacing the HVAC systems for the original school building and the cafeteria. The HVAC equipment will be 22 years old in FY17.

Operating Budget Impact: Savings of over \$20,000 a year in maintenance and energy costs related to the new energy efficient HVAC system and related controls.

Tabb Middle – Repaint Entire Building

Project involves painting the entire interior of the building. Although the building was painted when it was renovated in FY2000, the paint is in poor condition and many areas were not painted. The paint in some areas is 49 years old.

Operating Budget Impact: No significant operating budget impact. Touch-up painting on an as needed basis is all that occurs.

**CAPITAL PROJECTS FUND
FISCAL YEAR 2017
(continued)**

Temporary Modular Classrooms

Project includes adding four more classrooms at Yorktown Elementary and four more classrooms at Magruder Elementary. These classrooms are to deal with the increased enrollment and overcrowding at these schools until the new elementary school is built.

Operating Budget Impact: Estimated increase in annual operating costs of \$75,000 to \$100,000 to cover utilities, custodial and maintenance services.

York High – Replace Interior Doors

Most of the existing doors are original doors, some of which are 66 years old, and were not replaced during the 2006 renovation. Many are delaminating and are in need of replacement.

Operating Budget Impact: No significant operating budget savings. The doors are being replaced primarily for security and esthetic reasons.

York High – Replace/Coat Low Slope Roof (Phase I)

Project involves removing and replacing the roof at the front of the school. This portion of the roof was installed in 1991 and is 25 years old, is in poor condition and cannot be coated. Other portions of the roof will be repaired as needed and coated.

Operating Budget Impact: Expected to save over \$10,000 a year in roof repairs and maintenance costs. It will also eliminate any potential air quality and mold issues in the structure.

Yorktown Elementary – Roof Replacement

Original plan was to coat roof, but upon investigation by the consulting engineers, it was found the roof could not be coated but needed replacement. The existing roof is 22 years old.

Operating Budget Impact: Expected to save over \$20,000 a year in roof repairs and maintenance costs. It will also eliminate any potential air quality and mold issues in the structure.

INFORMATIONAL

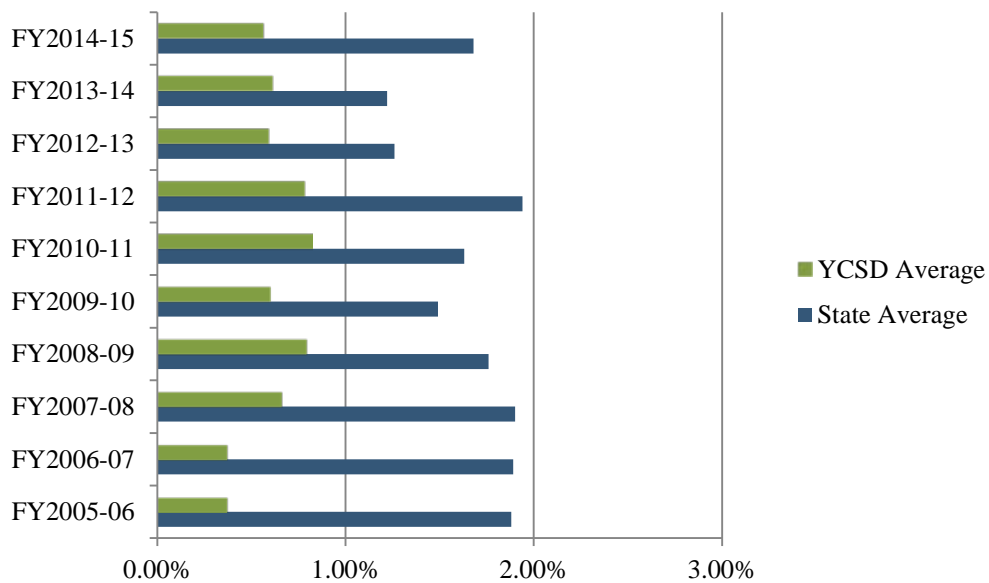
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2017**

DROPOUT STATISTICS

	York				State Average
	End of Year Membership Grades 7-12 Plus Ungrades	Number of Dropouts	Percent of Dropouts		Percent of Dropouts
FY 2005-06	6,729	26	0.37%		1.88%
FY 2006-07	6,450	24	0.37%		1.89%
FY 2007-08	6,476	43	0.66%		1.90%
FY 2008-09	6,463	51	0.79%		1.76%
FY 2009-10	6,340	38	0.60%		1.49%
FY 2010-11	6,260	51	0.82%		1.63%
FY 2011-12	6,140	48	0.78%		1.94%
FY 2012-13	6,142	36	0.59%		1.26%
FY 2013-14	6,053	37	0.61%		1.22%
FY 2014-15	6,045	34	0.56%		1.68%

Source: Superintendent's Annual Report for Virginia fiscal years 06-15.

YCSD/State Dropout Rate Comparison



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2017**

SCHOLASTIC ACHIEVEMENT TEST (SAT)

**YORK
2011-2015**

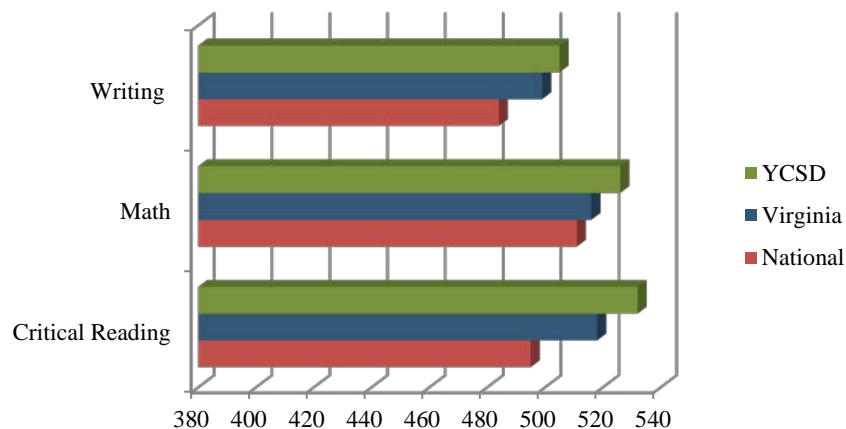
Year	Number of Students Taking Test	Critical Reading Mean	Math Mean	Writing Mean	Total Mean
2011	705	532	525	508	1565
2012	771	532	531	505	1568
2013	731	541	533	517	1591
2014	694	535	523	505	1563
2015	679	532	526	505	1563

Source: Commonwealth of Virginia, Department of Education

2015 COMPARATIVE RESULTS

Report	Number of Students Taking Test	Critical Reading Mean	Math Mean	Writing Mean	Total Mean
National	1,698,521	495	511	484	1490
Virginia	59,621	518	516	499	1533
YCS D	679	532	526	505	1563

SAT Comparative Results (2015)



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2017**

**ALL 19 YORK COUNTY SCHOOL DIVISION SCHOOLS MET OR EXCEEDED ALL STATE
BENCHMARKS FOR ACCREDITATION AND ARE FULLY ACCREDITED
FOR SCHOOL YEAR 2015**

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.

Source: Commonwealth of Virginia, Department of Education

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2017**

Historical Information Regarding Accredited York County Schools

School	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16
Bethel Manor Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Bruton High	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	*See Note	Fully Accredited	Fully Accredited
Coventry Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Dare Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Grafton Bethel Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Grafton High	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Grafton Middle	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Magruder Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Mt. Vernon Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Queens Lake Middle	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Seaford Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Tabb Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Tabb High	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Tabb Middle	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Waller Mill Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
York High	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Yorktown Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Yorktown Middle	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
York River Academy	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	*See Note	Fully Accredited	Fully Accredited

*Accredited With Warning in Math.

Source: Commonwealth of Virginia, Department of Education

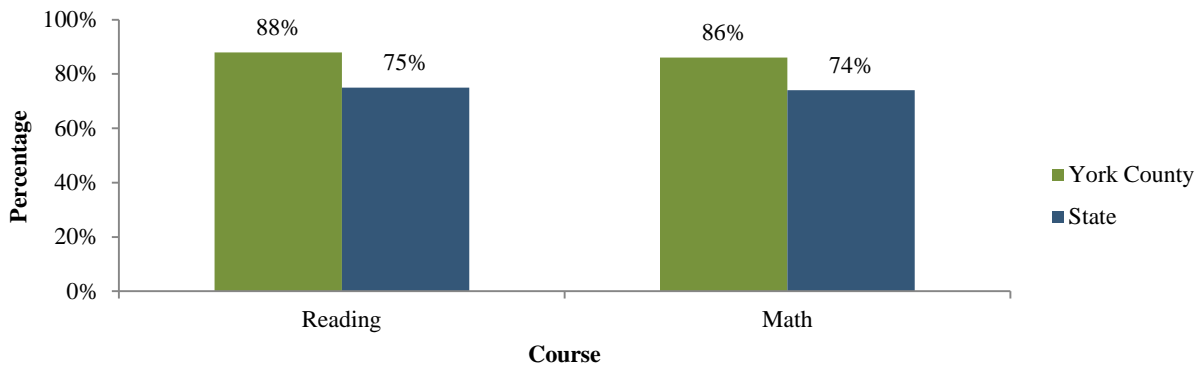
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2017**

This is the 20th year Virginia students have taken the Standards of Learning (SOL) exams. Students in grades 3-8 and students enrolled in certain high school classes, took the exams in the spring of 2015. All students in grades 3-8 were assessed in reading and math. Additionally, students in grades 8 took history and science while those in grade 4 took history and grade 5 took science.

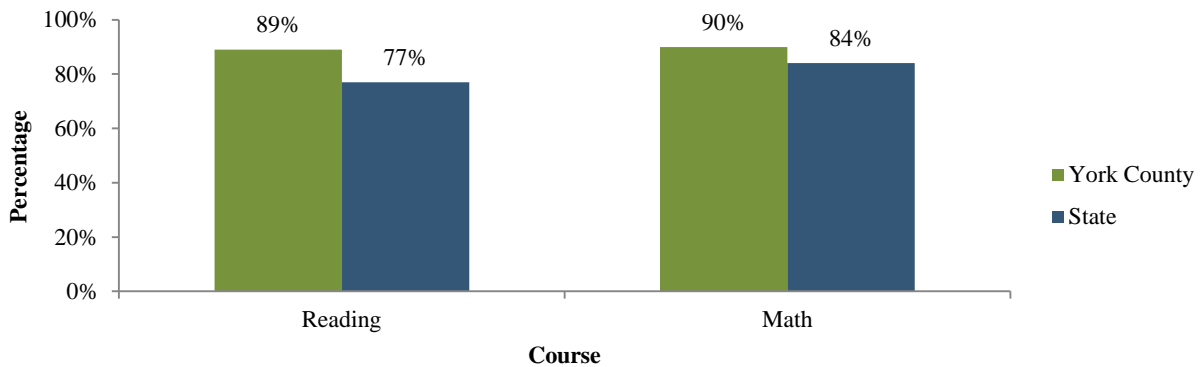
Students must pass the end-of-course SOL exams in order to receive verified credit for a course and in order to graduate from a Virginia high school.

York County students are steadily improving their performances on these exams, and are well on their way to meeting the state's graduation and accreditation standards. In fact, all York County School Division schools – Bruton, Grafton, Tabb and York High Schools and York River Academy; Grafton, Queens Lake, Tabb and Yorktown Middle Schools; Bethel Manor, Coventry, Dare, Grafton Bethel, Magruder, Mt. Vernon, Seaford, Tabb, Waller Mill and Yorktown Elementary Schools - all met the state's accreditation standards, based on Spring 2015 student performance on SOL assessments. The following graphs depict the results of the SOL exams as compared to state averages. The data in the following charts are provided by the Commonwealth of Virginia, Department of Education.

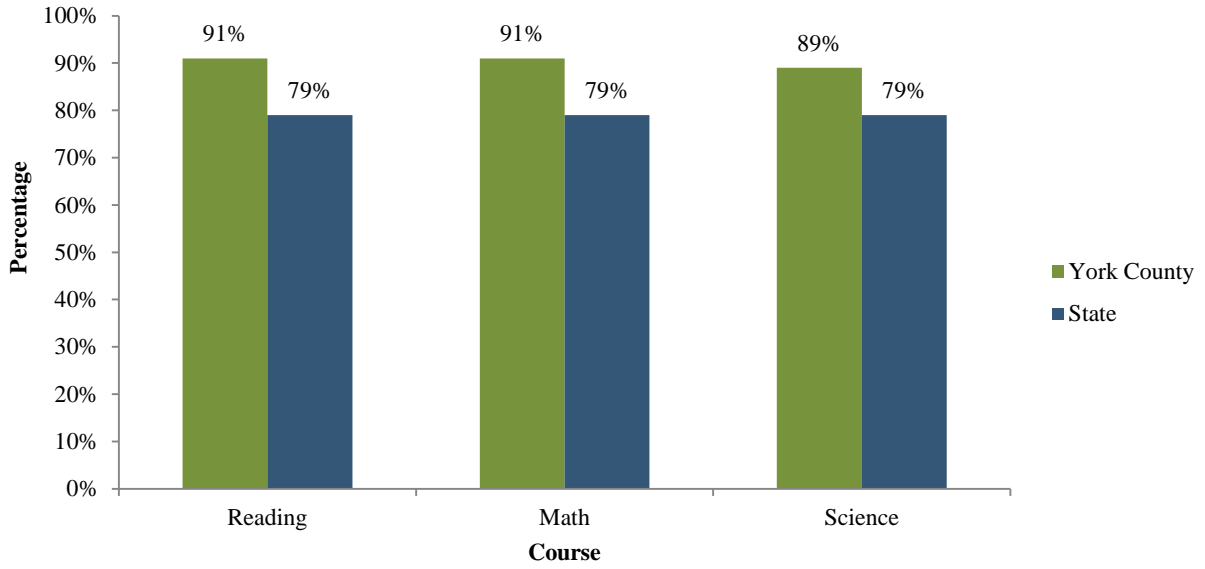
Standards of Learning – Grade 3 Percent Passing



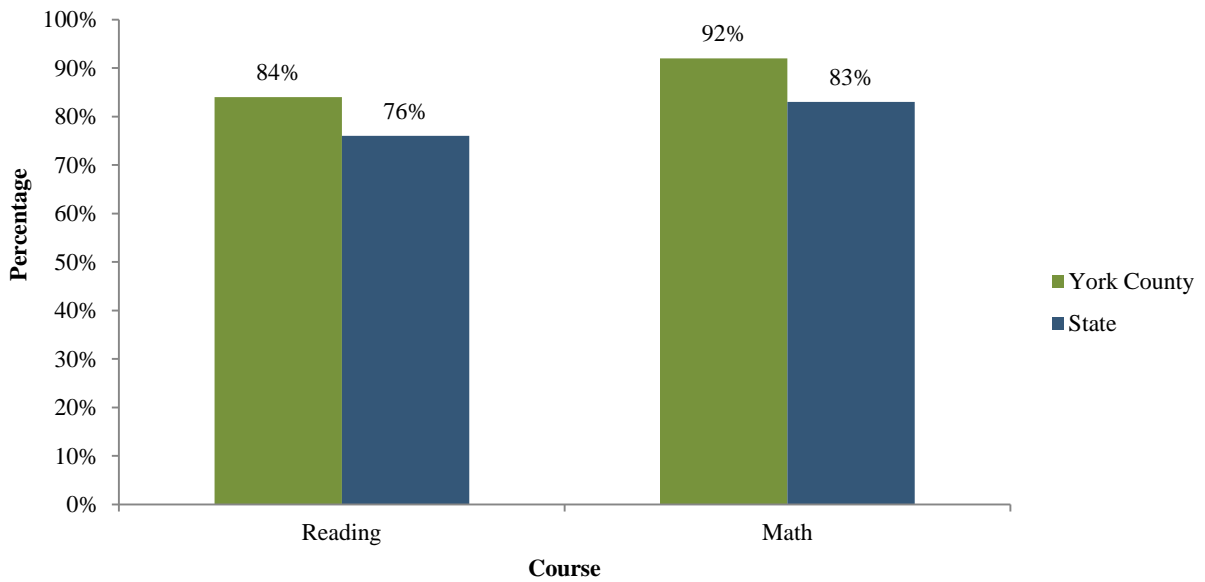
Standards of Learning – Grade 4 Percent Passing



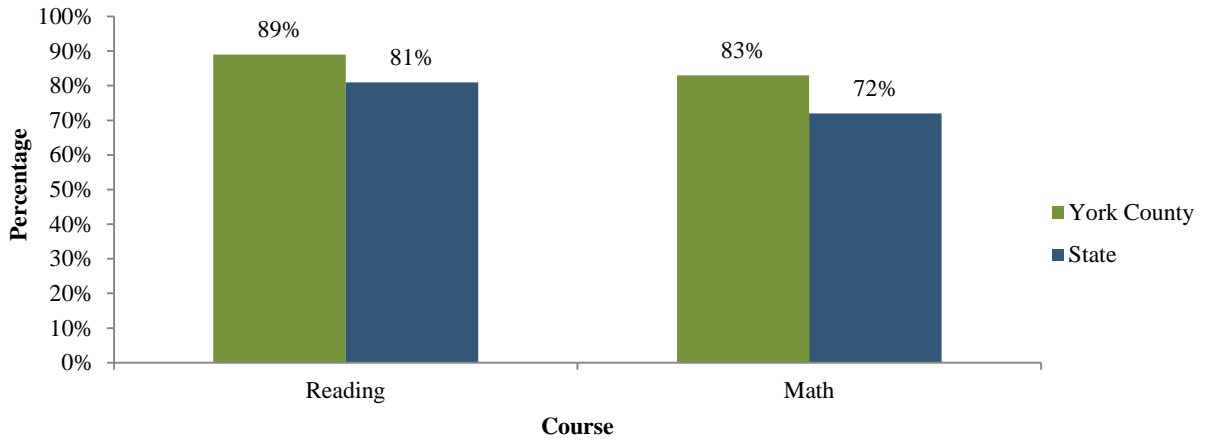
Standards of Learning – Grade 5 Percent Passing



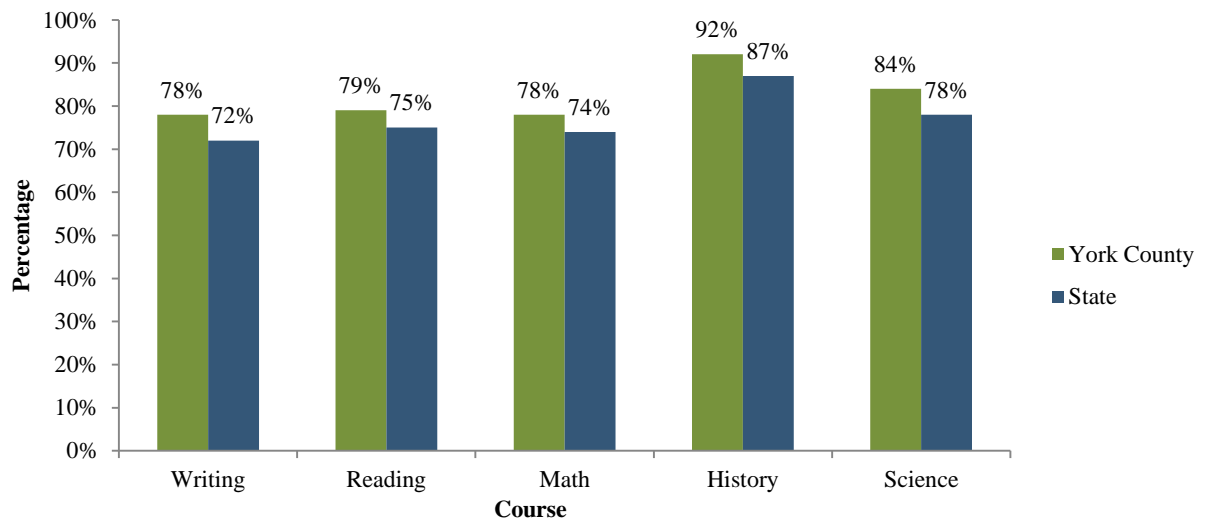
Standards of Learning – Grade 6 Percent Passing



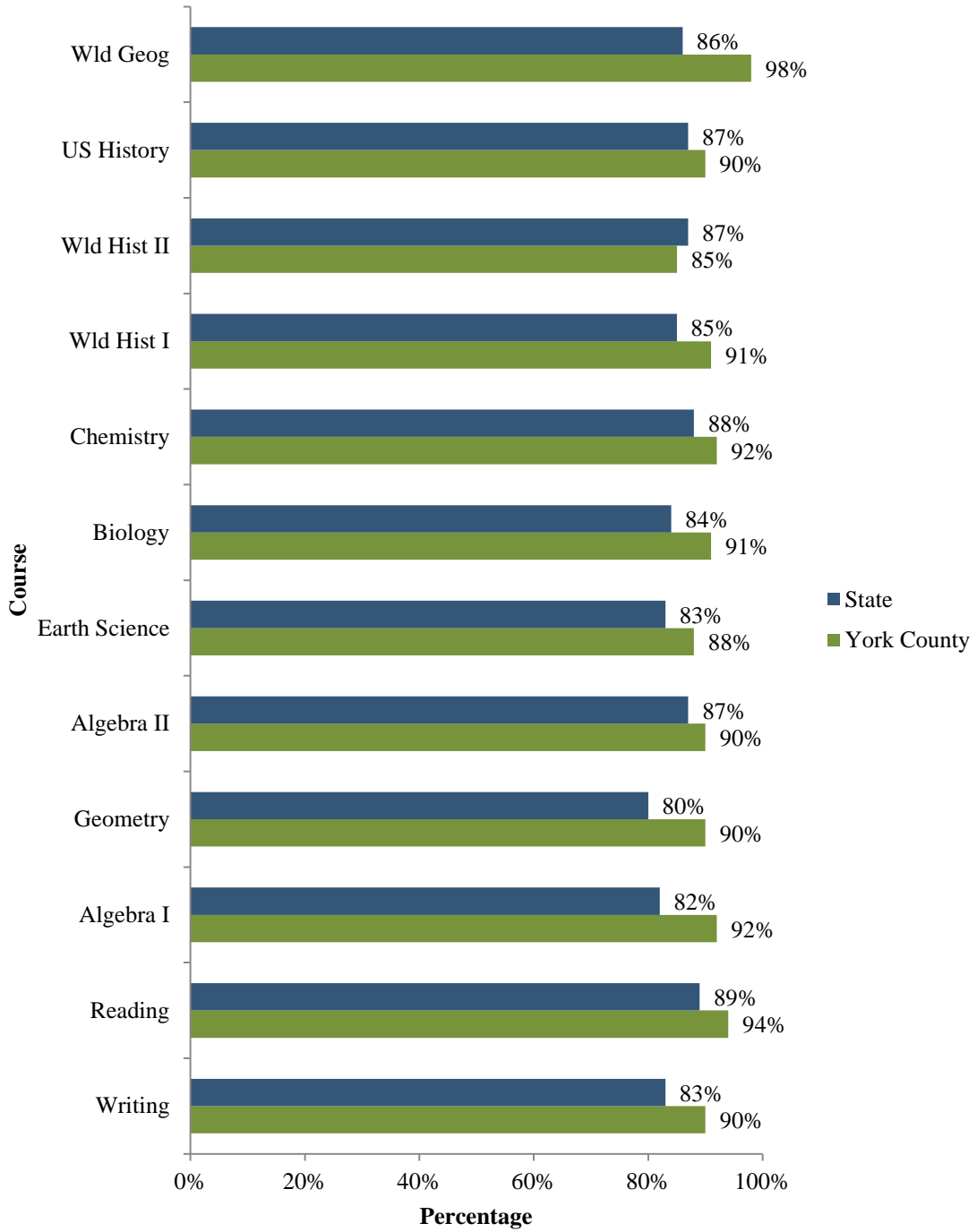
Standards of Learning – Grade 7 Percent Passing



Standards of Learning – Grade 8 Percent Passing



Standards of Learning – End of Course Percent Passing



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2017**

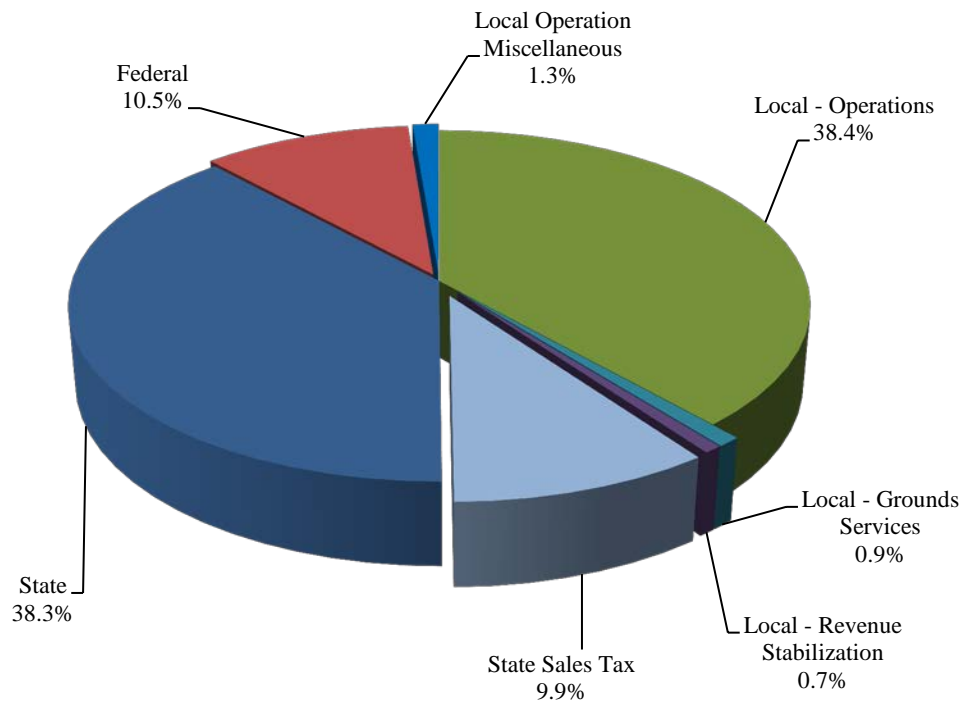
SUPPORT BY SOURCES

(IN PERCENTAGES)

	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17
LOCAL - OPERATIONS	35.3	35.0	35.8	38.4	37.6	39.7	39.9	39.3	38.8	38.4
LOCAL - GROUNDS SERVICES	1.0	0.9	0.9	1.0	0.9	0.9	0.9	0.9	0.9	0.9
LOCAL - REVENUE STABILIZATION	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.7
LOCAL - FUND BALANCE (see note)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SALES TAX	9.8	9.2	9.8	9.9	10.5	10.1	10.1	9.6	9.7	9.9
STATE	41.7	43.9	41.4	37.5	37.9	36.5	36.0	37.4	37.5	38.3
FEDERAL	11.2	10.1	11.1	12.0	11.9	11.5	11.8	11.5	11.8	10.5

Note: Beginning with FY96 the Board of Supervisors appropriated the fund balance to the School Board Capital Projects Fund for instructional technology.

Support by Sources – FY17

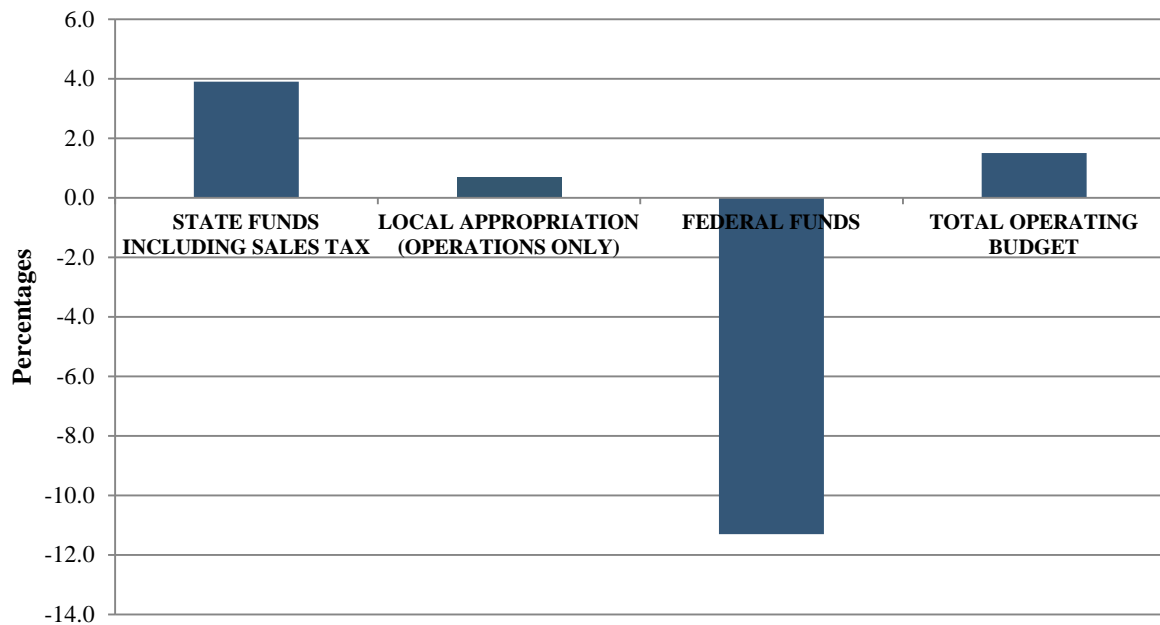


**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2017**

**SOURCE OF REVENUE INCREASE/(DECREASE)
(IN PERCENTAGES)**

	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17
STATE FUNDS INCLUDING SALES TAX	(0.5)	9.9	(5.7)	(8.6)	3.6	(0.6)	0.6	5.2	2.5	3.9
LOCAL APPROPRIATION (OPERATIONS ONLY)	5.0	6.0	0.0	1.4	(0.7)	8.8	2.5	1.8	0.7	0.7
FEDERAL FUNDS	(5.1)	(3.2)	6.8	(35.9)	(22.7)	(8.5)	(2.3)	0.8	0.8	(11.3)
TOTAL OPERATING BUDGET	1.0	6.7	(2.3)	(9.6)	(2.0)	2.0	1.0	3.3	1.6	1.5

Source of Revenue Increase/(Decrease) – FY17



Note: Percentage is calculated by comparing the current year original budget to the previous year expected budget.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2017**

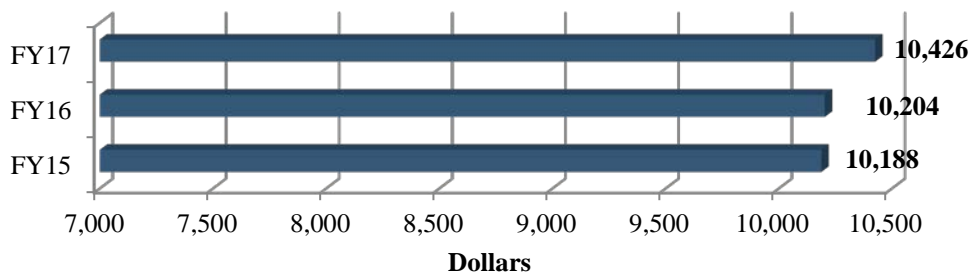
BUDGETED PER PUPIL COST

BUDGETED ADM	*LOCAL	STATE SALES TAX	STATE	FEDERAL	TOTAL PER BUDGET	TOTAL ACTUAL	TOTAL ACTUAL ON CONSTANT DOLLAR BASIS (1987 BASE YEAR)
FY03 (11,960 ADM)	2,597	630	2,795	839	6,861	6,545	4,286
FY04 (12,500 ADM)	2,602	616	2,860	859	6,937	6,930	4,474
FY05 (12,600 ADM)	2,832	734	3,214	899	7,679	7,664	4,027
FY06 (12,700 ADM)	3,002	798	3,383	1,039	8,222	8,117	4,124
FY07 (12,970 ADM)	3,194	931	3,722	1,028	8,875	8,888	4,381
FY08 (12,570 ADM)	3,464	912	3,867	1,035	9,278	8,996	4,344
FY09 (12,705 ADM)	3,607	897	4,301	992	9,797	9,506	4,494
FY10 (12,750 ADM)	3,602	936	3,948	1,056	9,542	9,736+	4,407
FY11 (12,600 ADM)	3,703	902	3,425	1,099	9,129	9,292+	4,382
FY12 (12,410 ADM)	3,738	987	3,566	1,121	9,412	9,424+	4,662
FY13 (12,350 ADM)	4,081	985	3,564	1,126	9,756	9,743	4,751
FY14 (12,230 ADM)	4,221	1,012	3,609	1,178	10,020	9,848	4,766
FY15 (12,420 ADM)	4,230	978	3,810	1,170	10,188	10,177	4,876
FY16 (12,670 ADM)	4,179	995	3,825	1,205	10,204	---	---
FY17 (12,620 ADM)	4,296	1,038	3,992	1,100	10,426	---	---

*Local (includes Local Appropriation for Operations, Grounds Maintenance, New Horizons, Fund Balance and Miscellaneous Revenue)

+Includes federal stimulus funds

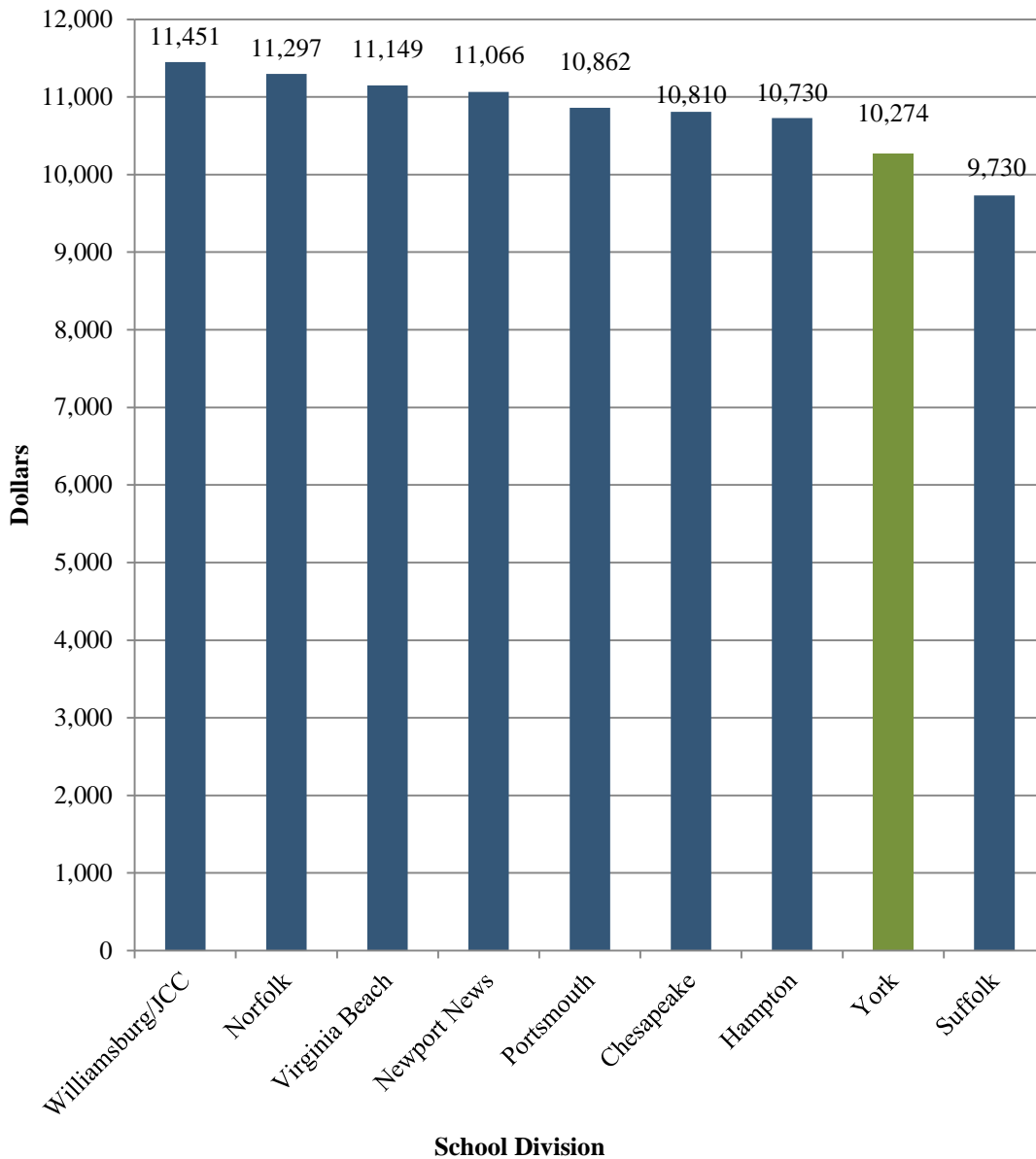
Comparison of Budgeted Per Pupil Cost



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2017**

Below is a comparison of actual per pupil expenditures for surrounding school divisions. The data presented relates to the 2015 school year which is the latest fiscal year that the comparative data is available from the Commonwealth of Virginia State Department of Education.

**Fiscal Year 2015
Per Pupil Expenditure**



Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2015.

Note: Data represents operating expenditures only.

**FY15 Actual Required Local Effort (RLE) for the Standards of Quality
Compared to Actual Local Expenditures for Operations**

<u>School Division</u>	<u>FY2015 Local Composite Index</u>	<u>FY2015 Required Local Effort</u>	<u>FY2015 Actual Local Expenditures for Operations</u>	<u>FY 2015 Actual Local Expenditures for Operations Above RLE</u>	<u>% of FY 2015 Actual Local Expenditures for Operations Above RLE</u>	<u>Statewide Rank by % Exceeded</u>
Virginia Beach	0.4034	161,336,687	356,375,286	195,038,599	120.89%	20
Chesapeake	0.3610	87,472,349	179,507,860	92,035,511	105.22%	30
Newport News	0.2908	49,554,402	103,197,624	53,643,222	108.25%	28
James City (Note 2)	0.5632	36,571,306	70,174,227	33,602,921	91.88%	44
Gloucester	0.3661	11,436,118	22,960,401	11,524,283	100.77%	37
Poquoson	0.3895	4,767,692	9,456,931	4,689,239	98.35%	38
Norfolk	0.3123	56,091,095	113,876,045	57,784,950	103.02%	32
Hampton	0.2878	34,735,414	73,091,339	38,355,925	110.42%	27
Portsmouth	0.2698	22,954,727	51,288,673	28,333,946	123.43%	17
York	0.4026	30,582,231	53,769,892	23,187,661	75.82%	68
Isle of Wight	0.4195	14,205,156	23,611,792	9,406,636	66.22%	77
Suffolk	0.3490	28,807,547	47,469,572	18,662,025	64.78%	80
State Average					97.42%	(Note 1)

Source: Virginia Department of Education for all columns except ranking columns. York County School Division for ranking column.

Note 1: Rank is based on 134 school divisions

Note 2: James City County data does not include the City of Williamsburg. The City of Williamsburg contracts with JCC for education services.

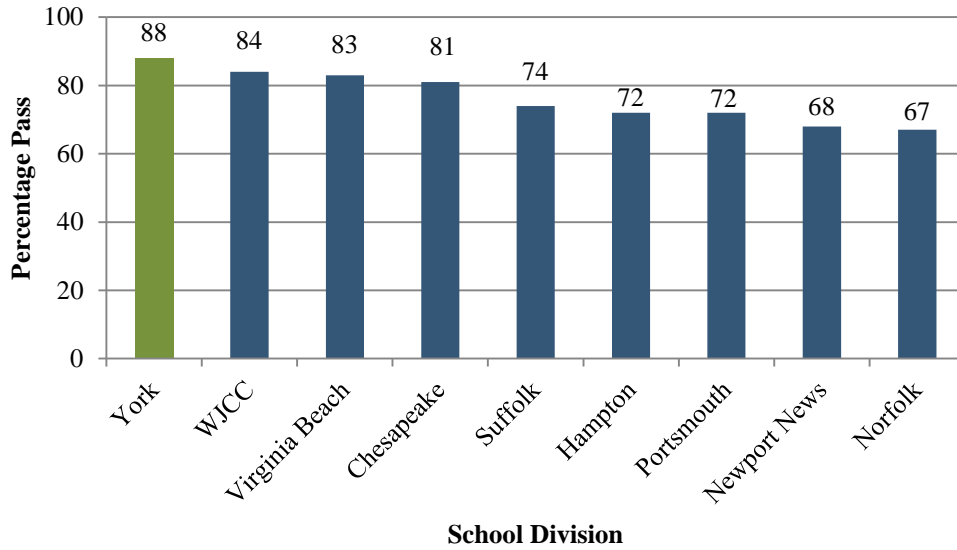
Note 3: FY15 is the latest year data is available.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2017**

The following three graphs show a comparison of similar comparable school districts using the SOL performance measures for English, Math and Graduation Rate.

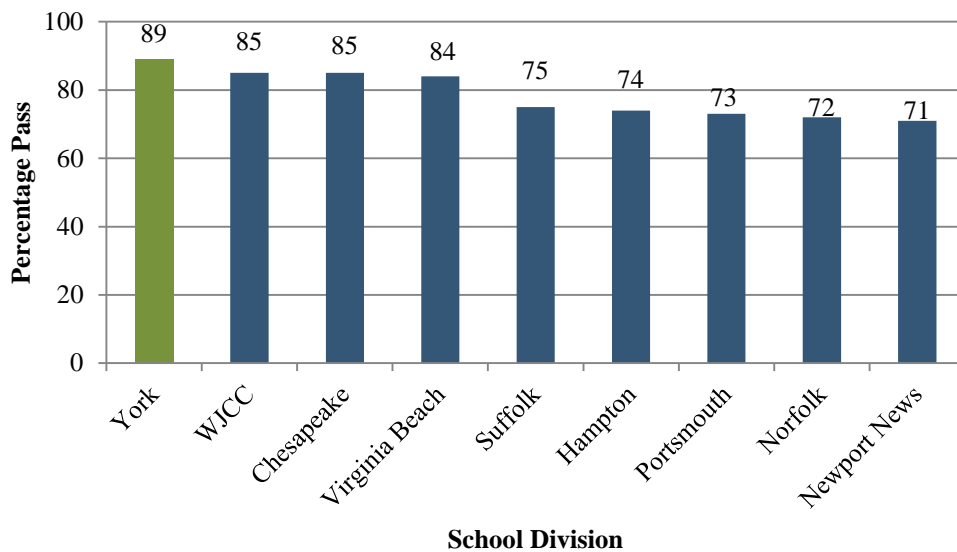
English SOL Performance 14-15 School Year

All Students State Average – 79%



Math SOL Performance 14-15 School Year

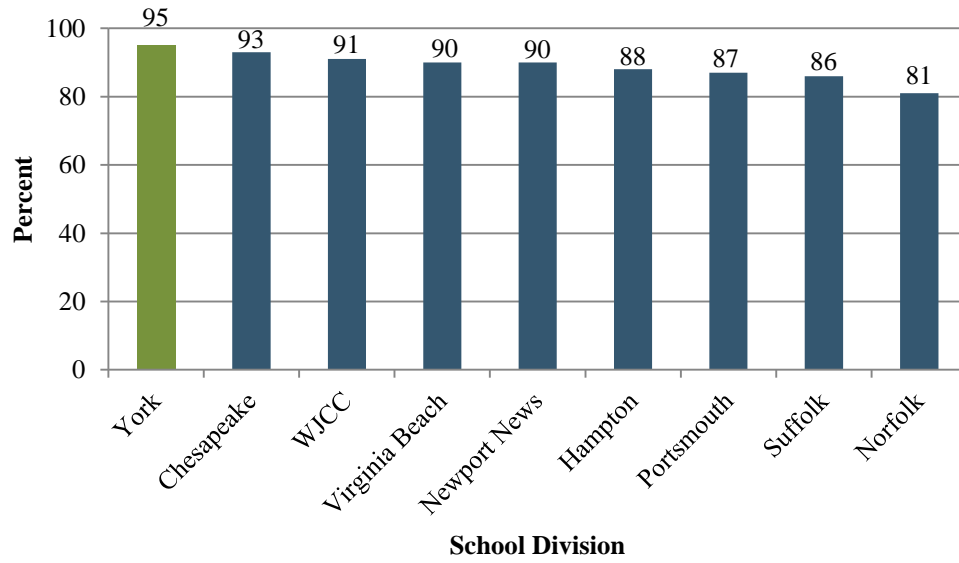
All Students State Average – 79%



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2017**

Graduation Rate 14-15 School Year

All Students State Average – 90.5%



Source: Commonwealth of Virginia, Department of Education

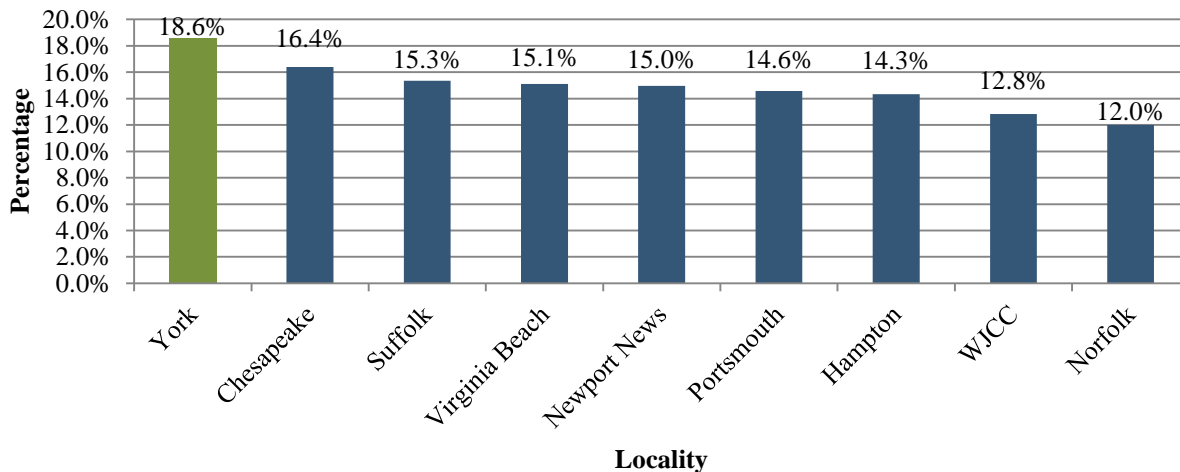
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2017**

SCHOOL ENROLLMENT AS COMPARED TO COUNTY/CITY POPULATION

York County has the highest percentage of student enrollment in relation to total population in localities across the region as shown in the following charts. The results of this report show York's student enrollment at 18.6% of the total County population. This ranking has been consistent in recent years.

<u>Locality</u>	<u>Population 2014</u>	<u>Average Daily Membership in Public Schools 2015</u>	<u>Percentage</u>
York	67,396	12,522	18.6%
Chesapeake	235,638	38,628	16.4%
Suffolk	89,586	13,745	15.3%
Virginia Beach	451,672	68,233	15.1%
Newport News	183,362	27,431	15.0%
Portsmouth	96,802	14,118	14.6%
Hampton	138,545	19,852	14.3%
Williamsburg / James City	86,204	11,060	12.8%
Norfolk	246,394	29,576	12.0%

Percentage of School Enrollment as Compared to County/City Population



Source: State Auditor of Public Accounts; Comparative Report; Fiscal Year Ended 6/30/15.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2017**

STUDENT FEES

		2012-13	2013-14	2014-15	2015-16	2016-17
1	Instrument Rental	\$30	\$30	\$30	\$30	\$30
2	Vocational Courses	15	15	15	15	15
	Semester	7.50	7.50	7.50	7.50	7.50
3	Art Courses	15	15	15	15	15
	Semester	7.50	7.50	7.50	7.50	7.50
	9 weeks	5	5	5	5	5
4	Band Uniforms (High School)	20	20	20	20	20
5	Computer Courses (Full Year)	15	15	15	15	15
6	Drama	15	15	15	15	15
	Semester	7.50	7.50	7.50	7.50	7.50
	9 weeks	5	5	5	5	5
7	Parking Fee	100	100	100	100	100
8	Athletic Fees					
	Middle School	50	50	50	50	50
	High School	60	60	60	60	60

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2017**

STUDENT FEES

SUMMER SCHOOL		2012-13	2013-14	2014-15	2015-16	2016-17
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 2017**

**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 2017**

**School Facility Fee Schedule
(continued)**

Custodial Services

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

Lighting and Sound

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

Rehearsal

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

**OPERATING FUND
SUMMARY STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE**

	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 EXPECTED	FY17 BUDGET	FY18 PROJECTED	FY19 PROJECTED	FY20 PROJECTED
Revenue								
State	55,058,498	56,303,707	59,526,529	61,071,835	63,482,726	64,752,380	66,395,250	67,391,180
Federal	13,779,273	13,270,776	13,927,494	15,649,156	13,883,314	14,091,800	14,373,636	14,589,241
County - Operations and Grounds	47,810,190	46,446,567	50,037,418	51,275,444	51,640,444	52,835,352	53,974,440	55,058,057
County - Revenue Stabilization Fund	-	-	-	-	900,000	650,000	450,000	200,000
Local Miscellaneous	1,535,541	1,727,160	1,506,714	1,674,578	1,674,627	1,708,120	1,725,200	1,733,826
	118,183,502	117,748,210	124,998,155	129,671,013	131,581,111	134,037,652	136,918,526	138,972,304
Expenditures								
Instruction	85,789,332	84,047,592	90,844,194	94,577,975	96,190,111	98,017,723	99,978,077	101,477,749
Administration/Attendance and Health	5,974,176	6,181,470	6,356,344	6,777,744	6,768,960	6,870,494	7,007,904	7,113,022
Pupil Transportation	6,994,450	7,173,435	7,717,260	7,565,042	7,788,710	7,944,834	8,303,852	8,428,410
Operation and Maintenance	11,423,130	11,906,865	11,608,122	11,267,872	11,349,235	11,530,823	11,761,439	11,937,861
Technology	8,932,377	8,889,363	10,880,109	9,482,380	9,484,095	9,673,778	9,867,254	10,015,262
	119,113,465	118,198,725	127,406,029	129,671,013	131,581,111	134,037,652	136,918,526	138,972,304
Excess (deficiency) of revenues over expenditures	(929,963)	(450,515)	(2,407,874)	0	0	0	0	0
Net Change in Fund Balance	(929,963)	(450,515)	(2,407,874)	0	0	0	0	0
Fund Balance, Beginning of Year	9,679,081	8,749,118	8,298,603	5,890,729	5,890,729	5,890,729	5,890,729	5,890,729
Fund Balance, End of Year*	8,749,118	8,298,603	5,890,729	5,890,729	5,890,729	5,890,729	5,890,729	5,890,729

* Fund balance reverts to County Government at the end of the fiscal year. Fund balance for the Operating Fund represents undelivered orders/commitments.

*Assumptions for Projected Years:

- A step increase, a 1% inflation rate, and additional students each fiscal year. Does not include any new or additional programs or services.
- The projected years are not provided for budget planning purposes but only as a rough estimate for future outlook.
- The projected years are for informational purposes and not for budget formation.
- Does not include the additional operating cost of a new elementary school if added in FY19 or FY20

FOOD SERVICE FUND
SUMMARY STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 EXPECTED	FY17 BUDGET	FY18 PROJECTED	FY19 PROJECTED	FY20 PROJECTED
Revenue								
State	59,869	53,498	49,860	54,360	51,739	59,000	62,500	63,000
Federal	1,246,480	1,355,737	1,375,528	1,392,000	1,450,000	1,422,080	1,451,984	1,466,504
Charges for Services	2,125,836	2,257,018	1,988,920	3,514,624	3,459,745	3,493,478	3,496,971	3,500,468
Local Miscellaneous	869	367	94	1,000	500	500	500	500
Total Revenue	3,433,054	3,666,620	3,414,402	4,961,984	4,961,984	4,975,058	5,011,955	5,030,472
Expenditures								
Personal Services	464,458	471,242	421,284	637,475	645,089	660,424	655,966	650,300
Employee Benefits	330,093	342,068	291,175	542,482	542,482	563,532	560,797	563,601
Purchased Services	2,684,649	2,415,817	2,250,589	3,490,027	3,482,413	3,471,102	3,502,192	3,504,461
Other Charges	-	166	-	10,000	10,000	10,000	10,000	10,000
Materials and Supplies	185,107	287,835	223,506	270,000	270,000	260,000	273,000	292,110
Capital Outlay	-	-	-	12,000	12,000	10,000	10,000	10,000
Total Expenditures	3,664,307	3,517,128	3,186,554	4,961,984	4,961,984	4,975,058	5,011,955	5,030,472
Excess (deficiency) of revenues over expenditures	(231,253)	149,492	227,848	0	0	0	0	0
Fund Balance, Beginning of Year	539,929	308,676	458,168	686,016	686,016	686,016	686,016	686,016
Fund Balance, End of Year	308,676	458,168	686,016	686,016	686,016	686,016	686,016	686,016

*Assumptions for Projected Years:

- A step increase, a 1% inflation rate, and additional students each fiscal year and additional meals served each year.
- The projected years are not provided for planning purposes but only as a rough estimate for future outlook.

**CAPITAL PROJECTS
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 EXPECTED	FY17 BUDGET	FY18 PROJECTED	FY19 PROJECTED	FY20 PROJECTED
Revenue								
County	6,184,455	5,499,987	8,833,455	9,339,000	9,000,000	15,000,000	17,500,000	9,000,000
Total Revenue	6,184,455	5,499,987	8,833,455	9,339,000	9,000,000	15,000,000	17,500,000	9,000,000
Expenditures								
Capital Projects	6,184,455	5,499,987	8,833,455	9,339,000	9,000,000	15,000,000	17,500,000	9,000,000
Total Expenditures	6,184,455	5,499,987	8,833,455	9,339,000	9,000,000	15,000,000	17,500,000	9,000,000
Excess (deficiency) of revenues over expenditures	0	0	0	0	0	0	0	0
Fund Balance(Not Applicable*)	0	0	0	0	0	0	0	0

*Actual columns do not include encumbrances.

* Fund balance reverts to County Government at the end of the fiscal year. Fund balance for the Capital Projects Fund is under the authority and control of the County.

SCHOOL ENROLLMENT PROJECTION METHODOLOGY

The School Division relies on the County Planning Office to provide the school enrollment projections. The methodology used by the County Planning Office for projecting York County's school enrollment is a two-step process. Step 1 involves the development of a base or stationary enrollment figure projected for each grade level using the standard Grade Progression Method of enrollment projection. Under this method the number of students in each grade is assumed to equal the number of students in the previous grade during the previous year. For example, the number of twelfth-graders in 2016 is equal to the number of eleventh-graders in 2017.

Although the Grade Progression Method gives an indication of the future grade structure of school enrollment, it does not account for net migration or for students who fail or drop out. It also does not account for first-graders who do not attend kindergarten.

The second step is the adjustment of the stationary enrollment figures for each grade level by a growth (or, in some cases, decline) factor. Adjustment factors are based on the number of new homes built in the County and on recent historical patterns of increase or decline at each grade level that have been observed in the County. There are certain patterns in the grade structure that occur regularly, such as large increases in the seventh and ninth grades and steady declines in grades ten, eleven, and twelve. The size of the kindergarten class is projected in a similar manner. The stationary kindergarten enrollment is equal to the number of resident births in the County five years prior to the projection year. Added to this is a growth factor to account for migration during that five-year period.

History of Student Population

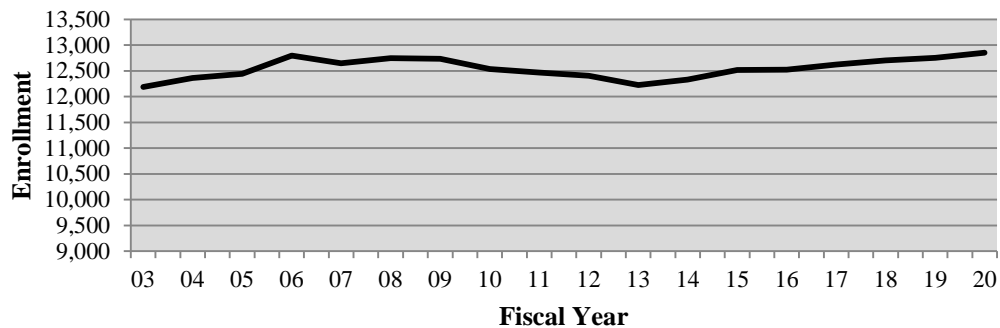
Fiscal Year		Enrollment	Unadjusted ADM ¹	Adjusted ADM ²
2003	Actual	12,188	12,188	12,188
2004	Actual	12,363	12,363	12,363
2005	Actual	12,442	12,442	12,442
2006	Actual	12,797	12,797	12,797
2007	Actual	12,649	12,649	12,649
2008	Actual	12,745	12,745	12,745
2009	Actual	12,732	12,732	12,732
2010	Actual	12,533	12,533	12,533
2011	Actual	12,467	12,467	12,467
2012	Actual	12,404	12,404	12,404
2013	Actual	12,226	12,226	12,226
2014	Actual	12,333	12,333	12,333
2015	Actual	12,519	12,519	12,519
2016	Actual	12,522	12,522	12,522
2017	Projected ³	12,620	12,620	12,620
2018	Projected ³	12,700	12,700	12,700
2019	Projected ³	12,750	12,750	12,750
2020	Projected ³	12,850	12,850	12,850

¹ Average Daily Membership

² Adjusted for half day Kindergarten. Beginning in FY02 the State funded 100% for kindergarten ADM.

³ Projection not for budget planning purposes

History of Enrollment



Number of Students Receiving Free or Reduced Lunch

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

	School Year: 2013-2014 - Month of May					School Year: 2014-2015 - Month of May					School Year: 2015-2016 - Month of May				
	Free	Reduced	Total	Enrollment	%	Free	Reduced	Total	Enrollment	%	Free	Reduced	Total	Enrollment	%
Bethel Manor Elementary	117	162	279	579	48.19%	121	177	298	642	46.42%	125	143	268	628	42.68%
Coventry Elementary	48	28	76	610	12.46%	62	32	94	612	15.36%	53	27	80	595	13.45%
Dare Elementary	66	23	89	419	21.24%	52	24	76	418	18.18%	73	14	87	418	20.81%
Grafton Bethel Elementary	87	30	117	647	18.08%	81	27	108	626	17.25%	91	26	117	630	18.57%
Magruder Elementary	154	70	224	663	33.79%	146	56	202	642	31.46%	148	68	216	660	32.73%
Mount Vernon Elementary	36	22	58	556	10.43%	33	18	51	541	9.43%	42	23	65	560	11.61%
Seaford Elementary	50	20	70	496	14.11%	52	23	75	475	15.79%	64	12	76	457	16.63%
Tabb Elementary	53	41	94	670	14.03%	68	44	112	684	16.37%	66	40	106	652	16.26%
Waller Mill Elementary	48	8	56	303	18.48%	39	14	53	291	18.21%	42	16	58	321	18.07%
Yorktown Elementary	225	55	280	679	41.24%	219	77	296	695	42.59%	242	62	304	716	42.46%
Total	884	459	1,343	5,622	23.89%	873	492	1,365	5,626	24.26%	946	431	1,377	5,637	24.43%
Grafton Middle	82	40	122	868	14.06%	88	44	132	871	15.16%	90	48	138	872	15.83%
Queens Lake Middle	97	36	133	457	29.10%	94	41	135	455	29.67%	102	33	135	460	29.35%
Tabb Middle	84	64	148	903	16.39%	84	87	171	924	18.51%	72	71	143	904	15.82%
Yorktown Middle	141	40	181	763	23.72%	153	41	194	777	24.97%	146	37	183	772	23.70%
Total	404	180	584	2,991	19.53%	419	213	632	3,027	20.88%	410	189	599	3,008	19.91%
Bruton High	119	35	154	576	26.74%	105	38	143	580	24.66%	98	38	136	610	22.30%
Grafton High	95	31	126	1,204	10.47%	77	47	124	1,186	10.45%	87	31	118	1,175	10.04%
Tabb High	67	48	115	1,096	10.49%	81	53	134	1,149	11.66%	75	53	128	1,149	11.14%
York High	103	41	144	1,065	13.52%	142	43	185	1,088	17.00%	128	37	165	1,057	15.61%
York River Academy	11	3	14	71	19.72%	14	4	18	80	22.50%	10	4	14	70	20.00%
Total	395	158	553	4,012	13.78%	419	185	604	4,083	14.79%	398	163	561	4,061	13.81%
Division Total	1,683	797	2,480	12,625	19.64%	1,711	890	2,601	12,736	20.42%	1,754	783	2,537	12,706	19.97%

**The York County School Division
School Operating Fund
Historical Enrollment (not ADM) by School**

<u>School</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Elementary:											
Bethel Manor Elementary	597	596	510	410	382	388	506	543	574	555	598
Coventry Elementary	578	582	576	590	629	640	615	646	655	637	669
Dare Elementary	378	380	375	409	429	460	446	460	455	421	442
Grafton Bethel Elementary	615	617	641	622	639	624	623	631	664	623	614
Magruder Elementary	626	606	523	600	554	578	585	663	644	614	570
Mt. Vernon Elementary	531	521	534	550	595	557	549	561	551	535	537
Seaford Elementary	451	470	483	479	492	521	524	548	526	508	517
Tabb Elementary	629	668	641	625	644	635	533	564	584	546	578
Waller Mill Elementary	320	287	296	278	316	311	316	331	328	301	307
Yorktown Elementary	696	654	656	664	633	630	584	533	504	464	497
Middle:											
Queens Lake Middle	459	455	454	448	468	473	485	530	562	545	519
Tabb Middle	913	918	892	828	787	773	817	898	955	967	1,014
Yorktown Middle	766	774	767	743	759	743	751	736	721	666	699
Grafton Middle	872	870	870	851	867	881	876	874	886	934	945
High:											
Bruton High	606	590	575	585	617	637	658	693	704	746	739
Grafton High	1,177	1,188	1,212	1,271	1,301	1,309	1,271	1,279	1,275	1,299	1,280
Tabb High	1,164	1,157	1,092	1,100	1,140	1,164	1,239	1,248	1,263	1,283	1,293
York High	1,062	1,094	1,064	1,055	1,063	1,045	1,064	1,024	954	1,014	974
York River Academy	73	79	71	65	60	55	55	48	45	40	37
	12,513	12,506	12,232	12,173	12,375	12,424	12,497	12,810	12,850	12,698	12,829

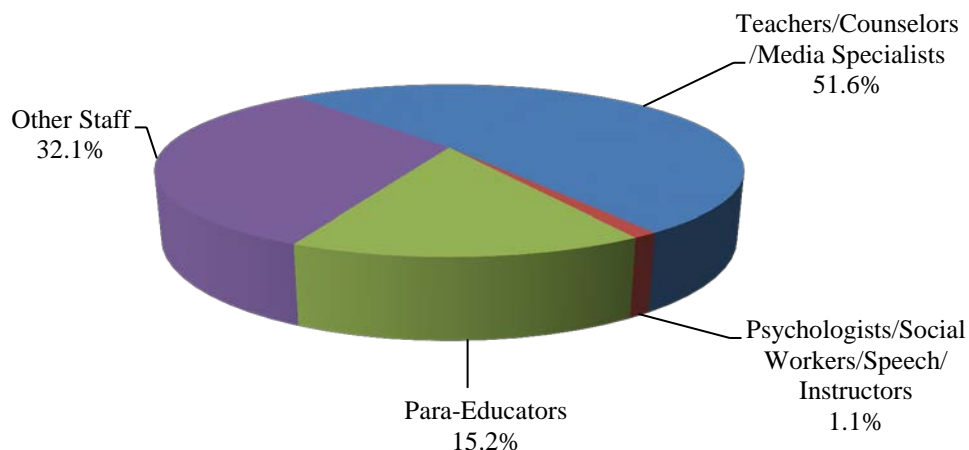
Source: ADM2000, Month of April 2016

HISTORICAL COMPARISON OF APPROVED FULL TIME EQUIVALENT (FTE) POSITIONS

<i>POSITION</i>	<i>FTE's FY13E</i>	<i>FTE's FY14E</i>	<i>FTE's FY15E</i>	<i>FTE's FY16</i>	<i>FTE's FY16E</i>	<i>FTE's FY17</i>
1 ATHLETIC DIRECTORS	4.00	4.00	4.00	4.00	4.00	4.00
2 BOARD MEMBERS	5.00	5.00	5.00	5.00	5.00	5.00
3 BUS DRIVERS	131.00	131.00	131.00	131.00	131.00	131.00
4 BUS DRIVER ASSISTANTS	25.00	25.00	25.00	25.00	25.00	25.00
5 CAFETERIA MONITORS	3.00	3.00	3.00	3.00	3.00	3.00
6 DIVISION CHIEFS	3.00	3.00	4.00	4.00	4.00	4.00
7 CLERICAL	72.72	69.75	69.75	69.75	69.75	69.75
8 CLERK OF THE BOARD	1.00	1.00	1.00	1.00	1.00	1.00
9 CROSSING GUARDS	3.50	3.50	3.50	3.50	3.50	3.50
10 CUSTODIANS	97.50	94.50	94.50	94.50	94.50	94.50
11 DIRECTORS	7.25	8.25	7.25	7.25	7.25	7.25
12 FOOD SERVICE PERSONNEL	29.66	28.66	26.66	26.66	25.00	25.00
13 GUIDANCE COUNSELORS	31.50	31.50	33.50	33.50	33.50	33.50
14 INSTRUCTORS	10.00	10.00	9.00	9.00	9.00	9.00
15 MECHANICS	7.00	7.00	7.00	7.00	7.00	7.00
16 MEDIA SPECIALISTS	18.00	18.00	18.00	18.00	18.00	18.00
17 NURSES	17.00	17.00	17.00	17.00	17.00	17.00
18 OCCUPATIONAL THERAPISTS	4.50	4.50	5.00	5.00	5.00	5.00
19 PARA-EDUCATORS	260.50	254.50	259.50	261.50	264.50	270.50
20 PHYSICAL THERAPIST	2.00	2.00	1.60	1.60	1.60	1.60
21 PRINCIPALS	19.00	19.00	19.00	19.00	19.00	19.00
22 PRINCIPALS (ASSISTANTS)	27.00	27.00	27.00	27.00	27.00	27.00
23 PSYCHOLOGISTS	9.00	9.00	11.00	11.00	11.00	11.00
24 SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	1.00
25 TEACHERS	839.55	830.55	845.05	859.05	860.05	865.05
26 TECHNICAL	97.67	97.92	97.09	98.09	98.57	94.42
27 TRADES	24.00	24.00	24.00	24.00	24.00	24.00
TOTALS	1750.35	1729.63	1749.40	1766.40	1769.22	1776.07

Note: The above chart includes School Operating, Food Services, and Capital Projects Funds.

Full Time Equivalent Positions-FY17



COUNTY OF YORK: VARIOUS STATISTICAL DATA

Population – 67,200
Median Age – 39.7
Land Area (sq. miles) - 106
Land Area (acreage) – 67,840
Land Owned by Federal Government - 40%
Households – 24,600
Average Household Size - 2.71

HISTORICAL SITES LOCATED WITHIN COUNTY OF YORK

Colonial National Historic Park
Historic Yorktown
Nelson House
Yorktown Battlefield

PRINCIPAL PROPERTY TAXPAYERS FOR THE COUNTY OF YORK As of June 30, 2015

<u>Taxpayer</u>	<u>Description</u>
Virginia Power	Generating Plant
BP/Western Refining/Plains Marketing	Former Refinery
Lawyers Title/Fairfield Resorts	Timeshare Condominiums
Great Wolf Lodge of Williamsburg, LLC	Hotel & Water Park
Kings Creek Plantation	Timeshare Condominiums
City of Newport News	Water System
Sea World Parks & Entertainment LLC	Water Country
Walmart	Retail Sales
1991 Ashe Partnership	Apartment Complex
852 LLC	Apartment Complex
Kiln Creek Shopping Center	Retail Sales
Verizon Virginia, Inc.	Telecommunications
Virginia Natural Gas	Manufacturer

Source: County of York, VA
Comprehensive Annual Financial Report Fiscal Year 2015

United States Census Data - York County, Virginia

Selected Demographic and Social Characteristics	1970		1980		1990		2000		2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Land Area (square miles)	108.5	NA	105.5	NA	105.5	NA	105.5	NA	105.5	NA
Population	27,762	NA	35,463	NA	42,434	NA	56,297	NA	65,464	NA
Sex										
Male	14,468	52.1%	18,185	51.3%	21,133	49.8%	27,650	49.1%	32,001	48.9%
Female	13,294	47.9%	17,278	48.7%	21,289	50.2%	28,647	50.9%	33,463	51.1%
Race*										
White	22,762	82.0%	28,636	80.7%	34,487	81.3%	45,942	81.6%	51,895	79.3%
Black	4,778	17.2%	6,118	17.3%	6,613	15.6%	7,954	14.1%	9,715	14.8%
Asian			290	0.8%	954	2.2%	2,267	4.0%	4,190	6.4%
American Indian and Alaska Native			49	0.1%	112	0.3%	521	0.9%	757	1.2%
Native Hawaiian and Other Pacific Islander			20	0.1%	34	0.1%	121	0.2%	219	0.3%
Some Other Race			350	1.0%	222	0.5%	724	1.3%	1,175	1.8%
Hispanic or Latino	475	1.7%	572	1.6%	723	1.7%	1,509	2.7%	2,892	4.4%
Median Age		NA	28.6	NA	32.8	NA	36.5	NA	39.4	NA
Population Density (persons per square mile)		NA	336.1	NA	402.2	NA	533.6	NA	620.5	NA
Households	7,287	NA	10,895	NA	14,474	NA	20,000	NA	24,006	NA
Persons per Household	3.63	NA	3.15	NA	2.90	NA	2.78	NA	2.70	NA
Total Families	6,682	NA	9,255	NA	11,875	NA	15,887	NA	18,705	NA
Persons per Family	3.83	NA	3.46	NA	3.24	NA	3.15	NA	3.08	NA
Educational Attainment (highest level achieved)**										
Population 25 years and over	13,317	100.0%	19,536	100.0%	26,468	100.0%	36,138	100.0%	39,414	100.0%
Graduate or Professional Degree					3,229	12.2%	5,945	16.5%	7,032	17.8%
Bachelor's Degree	1,669	12.5%	4,226	21.6%	4,415	16.7%	7,567	20.9%	9,306	23.6%
Associate Degree					1,901	7.2%	2,729	7.6%	3,890	9.9%
Some College, no degree	1,599	12.0%	3,858	19.7%	6,385	24.1%	9,270	25.7%	8,808	22.3%
High School Diploma	4,121	30.9%	6,757	34.6%	7,429	28.1%	7,649	21.2%	8,101	20.6%
9th to 12th Grade, no diploma	3,171	23.8%	2,793	14.3%	1,952	7.4%	2,070	5.7%	1,544	3.9%
Less than 9th Grade	2,757	20.7%	1,902	9.7%	1,157	4.4%	938	2.6%	733	1.9%

*For 2000 and 2010, numbers in the race categories may add to more than the total population and the percentages may add to more than 100 percent because individuals may report more than one race.

**Educational Attainment data from the Census Bureau's American Community Survey for 2005 through 2009.

Source: U. S. Census Bureau

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SAT (Standardized Assessment Test) - a standardized test administered by the *College Board* (a non-profit organization) typically taken by students in high school to measure reading, mathematics and writing skills that are needed for academic success in college.

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

SOO (Standards of Quality) - Article VIII, § 2 of the *Constitution of Virginia* requires the Board of Education to determine and prescribe from time to time, subject to revision by the General Assembly, Standards of Quality for the public schools in Virginia. The General Assembly shall determine the manner in which funds are to be provided for the cost of maintaining an educational program meeting the prescribed standards_of quality, and shall provide for the apportionment of the cost of such program between the_Commonwealth and the local units of government comprising such school divisions. The *Code of Virginia* (Section 22.1-18.01) requires the Board of Education to review the Standards of Quality every two years.

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

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

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

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

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

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

GLOSSARY
(continued)

Composite Index - a factor used in the Virginia Basic Aid formula, (derived from true values of property, ADM, population, retail sales, adjusted gross income, etc.) to determine local and state share of basic appropriation.

CALCULATION OF THE COMPOSITE INDEX OF LOCAL ABILITY-TO-PAY

$.5^* \frac{\frac{\text{Local True Value of Real Property}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Local True Values of Real Property Statewide}}{\text{Total Average Daily Membership Statewide}}}$	+	$.4^* \frac{\frac{\text{Local Adjusted Gross Income}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Adjusted Gross Income Statewide}}{\text{Total Average Daily Membership Statewide}}}$	+	$.1^* \frac{\frac{\text{Local Taxable Retail Sales}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Taxable Retail Sales Statewide}}{\text{Total Average Daily Membership Statewide}}}$	= Average Daily Membership Composite Index
$.5^* \frac{\frac{\text{Local True Value of Real Property}}{\text{Local Population}}}{\frac{\text{Total Local True Values of Real Property Statewide}}{\text{State Population}}}$	+	$.4^* \frac{\frac{\text{Local Adjusted Gross Income}}{\text{Local Population}}}{\frac{\text{Total Adjusted Gross Income Statewide}}{\text{State Population}}}$	+	$.1^* \frac{\frac{\text{Local Taxable Retail Sales}}{\text{Local Population}}}{\frac{\text{Total Taxable Retail Sales Statewide}}{\text{State Population}}}$	= Per Capita Composite Index
$\boxed{.6667 \times \text{Average Daily Membership Composite Index}} + \boxed{.3333 \times \text{Per Capita Composite Index}} = \text{Local Composite Index}$					

* The constants (.5, .4, and .1) represent the average share of local revenues gathered from real property taxes, charges and miscellaneous revenue, and the 1 percent local option sales tax, respectively. Adjusted gross income data are used in the above formula as a proxy for the taxes derived from local charges and miscellaneous revenue because detailed information on the latter is not available. This is specified in the Appropriations Act.

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