

The York County School Division

Yorktown, Virginia



Fiscal Year 2018 Proposed Annual Budget

July 1, 2017 – June 30, 2018

School Board Proposed

yorkcountyschools.org

York County School Division

FY 2018 BUDGET

(Fiscal Year July 1, 2017 – June 30, 2018)

School Board Members

Barbara S. Haywood, Chair
District I

Mark A. Medford, Vice Chair
District III

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

Cindy Kirschke
District II

James E. Richardson
District IV

Division Administration

Victor D. Shandor, Ed.D.
Division Superintendent

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

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

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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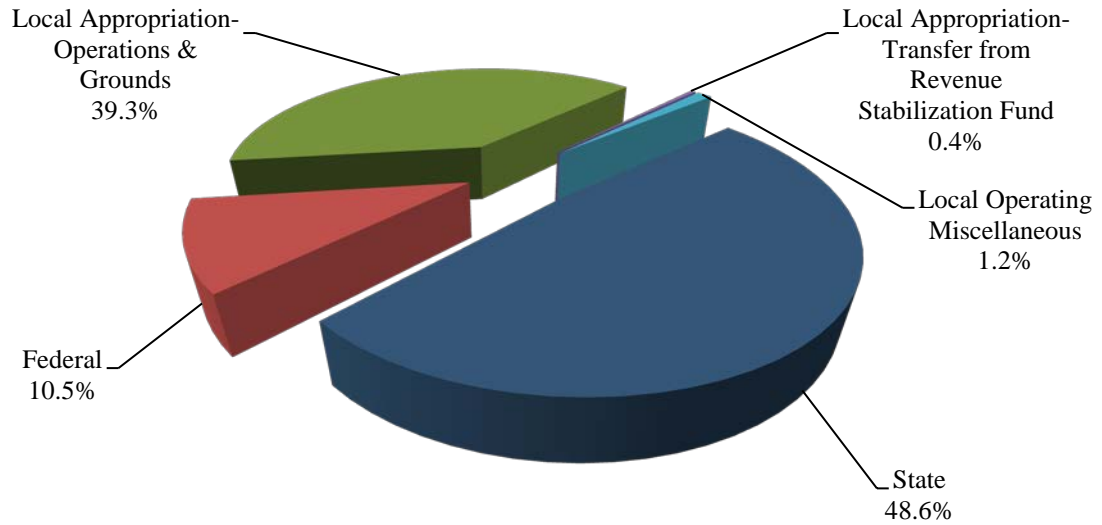
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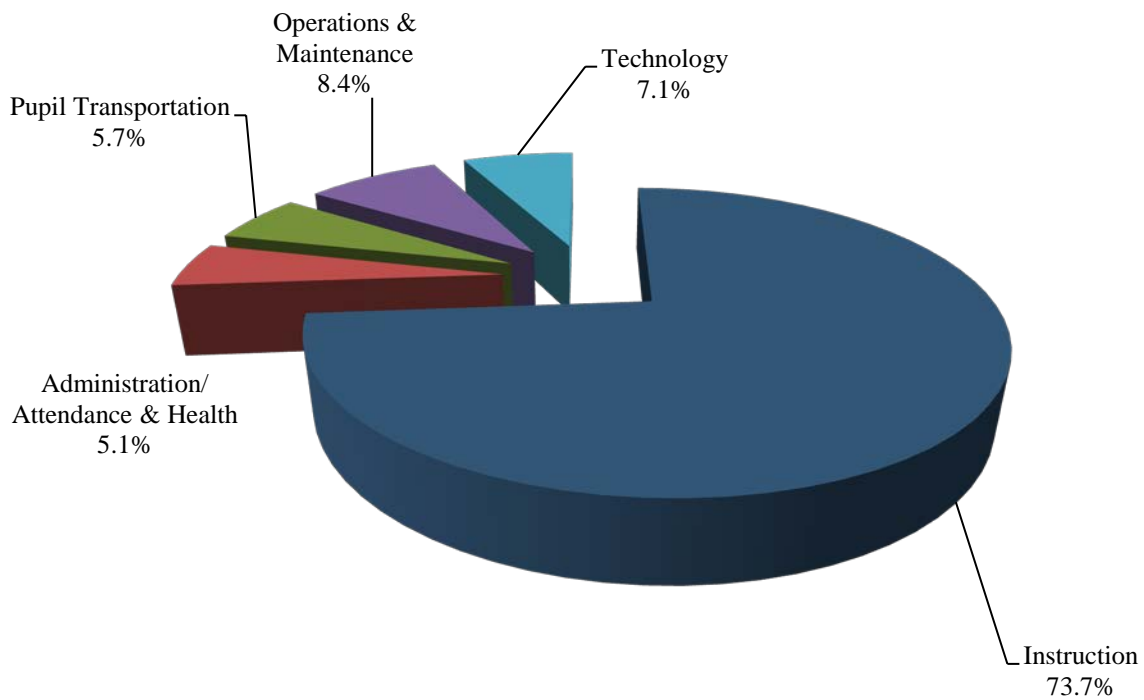
YORK COUNTY SCHOOL DIVISION

SCHOOL OPERATING FUND FY 2018 SCHOOL BOARD PROPOSED

Revenues by Source



Expenditures by Major Category



YORK COUNTY SCHOOL DIVISION

SCHOOL OPERATING FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
STATE	47,711,379	50,378,609	50,378,609	51,975,878
STATE SALES TAX	12,594,334	13,104,117	13,104,117	13,554,228
FEDERAL	18,551,860	13,883,314	13,960,692	14,184,286
LOCAL APPROPRIATION-OPERATIONS	50,140,794	50,505,794	50,505,794	51,852,444
LOCAL APPROPRIATION-GROUNDS	1,134,650	1,134,650	1,134,650	1,134,650
LOCAL APPROPRIATION-REV STAB FD	0	900,000	900,000	600,000
LOCAL OPERATION MISC.	1,423,769	1,674,627	1,674,627	1,674,627
TOTAL	131,556,786	131,581,111	131,658,489	134,976,113

SCHOOL FOOD SERVICE FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
STATE	51,963	51,739	51,739	52,000
FEDERAL	1,456,241	1,450,000	1,450,000	1,460,000
CAFETERIA SALES	1,977,639	3,459,745	3,459,745	3,306,072
MISCELLANEOUS	3,294	500	500	3,500
TOTAL	3,489,137	4,961,984	4,961,984	4,821,572

HEALTH AND DENTAL INSURANCE FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
CHARGES FOR SERVICES	2,926,310	3,209,300	3,209,300	3,500,000
TRANSFERS-OTHER FUNDS	12,723,593	15,690,700	15,690,700	15,555,000
TOTAL	15,649,903	18,900,000	18,900,000	19,055,000

WORKERS COMPENSATION FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
WORKERS COMP TRANSFERS IN	-	525,000	525,000	340,000
TRANSFER FROM RESERVES	-	0	800,000	135,000
TOTAL	-	525,000	1,325,000	475,000

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2018

		FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
INSTRUCTION					
CLASSROOM INSTRUCTION					
REGULAR EDUCATION					
ELEMENTARY					
50-611011-010	KINDERGARTEN	4,072,306	4,185,354	4,217,762	4,366,330
50-611011-020	1ST GRADE	3,454,701	3,454,950	3,269,715	3,335,426
50-611011-030	2ND GRADE	3,300,898	3,498,294	3,295,100	3,296,364
50-611011-040	3RD GRADE	2,756,223	2,879,939	2,993,191	3,003,246
50-611011-050	4TH GRADE	2,627,701	2,718,827	2,765,196	2,798,832
50-611011-060	5TH GRADE	2,853,987	2,894,851	2,953,823	2,859,396
50-611011-070	ART	701,307	741,146	734,156	745,211
50-611011-080	MUSIC	705,474	743,538	756,970	767,474
50-611011-090	PE	778,319	820,480	828,155	843,303
50-611011-100	LEP	268,285	312,602	318,111	426,256
50-611011-110	READING	1,683,178	1,751,246	1,774,814	1,771,639
50-611011-125	SCHOOL OF THE ARTS	6,255	15,184	15,184	15,184
50-611011-130	CONTRACTED SERVICES	5,000	5,000	5,000	5,000
50-611011-140	OTHER	3,243,315	3,137,037	3,071,789	3,091,855
	SUBTOTAL	26,456,949	27,158,448	26,998,966	27,325,516
MIDDLE					
50-611012-150	ENCORE	2,035,771	2,159,523	2,221,835	2,242,993
50-611012-160	CORE/TEAMING/ACADEMIC COACHING	8,859,018	8,825,284	9,001,387	8,897,490
50-611012-170	ALTERNATIVE EDUCATION	103,367	137,253	137,045	138,985
50-611012-190	LEP	36,208	47,428	59,276	122,764
50-611012-205	SCHOOL OF ARTS	74,853	75,207	71,746	72,659
50-611012-210	CONTRACTED SERVICES	5,664	3,800	3,800	3,800
50-611012-220	OTHER	1,163,035	1,278,928	1,302,683	1,274,884
	SUBTOTAL	12,277,916	12,527,423	12,797,772	12,753,575
HIGH					
50-611013-230	ART	672,722	699,000	699,087	709,998
50-611013-240	MUSIC	668,478	689,361	695,986	706,505
50-611013-250	ENGLISH	2,643,492	2,712,230	2,637,009	2,682,057
50-611013-260	LEP	77,408	138,600	150,443	141,666
50-611013-270	MATH	2,884,368	2,753,287	2,761,926	2,933,384
50-611013-280	SCIENCE	2,668,164	2,729,461	2,666,435	2,713,196
50-611013-290	SOCIAL STUDIES	3,071,545	3,344,032	3,333,261	3,162,168
50-611013-300	HEALTH	1,042,313	1,085,596	1,110,196	1,129,387
50-611013-310	DRIVER EDUCATION	691	2,500	2,500	2,500
50-611013-320	FOREIGN LANGUAGE	1,571,685	1,666,386	1,651,058	1,602,000
50-611013-330	YORK RIVER ACADEMY	420,367	512,808	516,046	523,786

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2018

		FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
50-611013-335	VIRTUAL HIGH SCHOOL	407,592	417,508	415,626	418,727
50-611013-345	DRAMA	265,528	281,193	273,293	278,928
50-611013-350	SCHOOL OF THE ARTS	461,382	469,284	468,957	468,750
50-611013-360	VHSL/INTERSCHOLASTIC ACTIVITY	576,024	560,398	560,566	566,884
50-611013-370	CONTRACTED SERVICES	327,281	381,798	381,798	381,798
50-611013-380	OTHER	2,062,731	1,969,843	2,029,541	2,093,566
	SUBTOTAL	19,821,771	20,413,285	20,353,728	20,515,300
	REGULAR EDUCATION TOTAL	58,556,636	60,099,156	60,150,466	60,594,391
SPECIAL EDUCATION					
ELEMENTARY					
50-611021-390	CLASSROOM TEACHERS	4,248,561	4,638,305	4,561,168	4,786,683
50-611021-400	OTHER	98,070	62,410	62,410	67,410
	SUBTOTAL	4,346,631	4,700,715	4,623,578	4,854,093
MIDDLE					
50-611022-410	CLASSROOM TEACHERS	2,443,967	2,530,072	2,643,717	2,779,437
50-611022-420	OTHER	16,335	24,910	24,910	24,910
	SUBTOTAL	2,460,302	2,554,982	2,668,627	2,804,347
HIGH					
50-611023-430	CLASSROOM TEACHERS	3,007,155	3,149,377	3,130,811	3,134,522
50-611023-440	OTHER	1,102,264	1,375,715	1,375,715	1,484,215
	SUBTOTAL	4,109,419	4,525,092	4,506,526	4,618,737
	SPECIAL EDUCATION TOTAL	10,916,352	11,780,789	11,798,731	12,277,177
CAREER/TECHNICAL					
SECONDARY					
50-611034-450	FAMILY & CONSUMER SCIENCE	204,543	214,096	214,209	217,595
50-611034-460	BUSINESS & INFORMATION TECH	593,383	622,630	622,861	628,393
50-611034-470	MARKETING EDUCATION	325,452	341,466	355,218	361,528
50-611034-510	CONTRACTED SERVICES	655,760	738,925	738,925	847,433
50-611034-520	MILITARY SCIENCE (NJROTC & NNDCC)	222,379	227,334	227,319	230,374
50-611034-530	OTHER	46,570	40,749	40,749	41,306
	SUBTOTAL	2,048,087	2,185,200	2,199,281	2,326,629
	CAREER/TECHNICAL TOTAL	2,048,087	2,185,200	2,199,281	2,326,629

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2018

		FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
GIFTED EDUCATION					
ELEMENTARY					
50-611041-540	EXTEND	375,871	387,879	388,095	394,356
	SUBTOTAL	375,871	387,879	388,095	394,356
SECONDARY					
50-611044-560	EXTEND	64,276	65,887	66,222	67,046
	SUBTOTAL	64,276	65,887	66,222	67,046
	GIFTED EDUCATION TOTAL	440,147	453,766	454,317	461,402
OTHER PROGRAMS					
50-611050-580	TITLE I - PART A	832,237	728,116	699,506	699,506
50-611050-582	TITLE II - PART A	238,647	242,998	238,273	198,000
50-611050-585	TITLE III - PART A	69,974	30,680	32,314	32,314
50-611050-600	TITLE VIB	2,155,411	2,287,244	2,425,906	2,639,465
50-611050-605	NOAA GRANT	69,092	75,000	75,000	75,000
50-611050-606	DEPT. OF DEFENSE ED ACTIVITY GRANT	144,357	376,060	376,060	376,060
50-611050-610	DEPT. OF DEFENSE ED ACTIVITY GRANT	145,408	0	0	0
50-611050-615	DEPT. OF DEFENSE ED ACTIVITY GRANT	164,204	100,675	71,092	26,400
50-611050-620	SUMMER SCHOOL	271,461	192,917	192,917	200,417
50-611050-640	MISCELLANEOUS	241,584	1,222,837	1,222,837	1,225,700
50-611050-650	CONTINGENCY	133,119	109,427	109,427	1,713,112
	SUBTOTAL	4,465,494	5,365,954	5,443,332	7,185,974
	OTHER PROGRAMS TOTAL	4,465,494	5,365,954	5,443,332	7,185,974

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2018

		FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
INSTRUCTION					
INSTRUCTIONAL SUPPORT - STUDENT					
50-612121-000	ELEMENTARY GUIDANCE	686,479	716,351	725,874	738,011
50-612124-000	SECONDARY GUIDANCE	2,281,633	2,463,745	2,391,402	2,402,369
50-612222-000	SOCIAL WORK SERVICES	64,365	65,077	65,893	67,002
50-612300-000	HOMEBOUND	45,594	76,894	76,894	76,894
	SUBTOTAL	3,078,071	3,322,067	3,260,063	3,284,276
INSTRUCTION					
INSTRUCTIONAL SUPPORT - STAFF					
50-613110-000	MANAGEMENT	756,438	801,389	801,055	813,532
50-613120-000	REG. ED.	1,407,361	1,564,087	1,588,865	1,588,651
50-613121-000	SPEC. ED.	652,609	734,204	709,320	815,767
50-613130-000	STAFF DEVELOPMENT	149,511	167,905	167,905	167,905
50-613201-000	ELEMENTARY MEDIA	849,154	957,628	967,138	976,648
50-613204-000	SECONDARY MEDIA	877,325	899,787	924,985	938,827
	SUBTOTAL	4,692,398	5,125,000	5,159,268	5,301,330
INSTRUCTION					
INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION					
50-614101-000	ELEMENTARY PRINCIPALS' OFFICES	3,429,620	3,528,233	3,608,458	3,677,594
50-614104-000	SECONDARY PRINCIPALS' OFFICES	4,170,435	4,329,946	4,282,194	4,342,176
	SUBTOTAL	7,600,055	7,858,179	7,890,652	8,019,770

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2018

		FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
ADMINISTRATION, ATTENDANCE & HEALTH					
50-621100-000	BOARD SERVICES	126,795	141,081	141,081	134,630
50-621200-000	EXECUTIVE SERVICES	623,843	610,678	615,384	620,540
50-621300-000	COMMUNICATION SERVICES	375,863	416,647	432,732	444,030
50-621400-000	HUMAN RESOURCES	1,006,107	967,906	928,765	942,583
50-621600-000	FISCAL SERVICES	1,186,542	1,258,996	1,258,387	1,278,942
50-622200-000	HEALTH SERVICES	1,619,418	1,699,136	1,712,810	1,740,076
50-622300-000	PSYCHOLOGICAL SERVICES	777,607	788,537	767,737	757,492
50-622400-000	SPEECH/AUDIOLOGY SERVICES	864,937	885,979	899,704	918,419
	SUBTOTAL	6,581,112	6,768,960	6,756,600	6,836,712
PUPIL TRANSPORTATION					
50-632000-000	VEHICLE OPERATION SERVICES	5,600,670	6,324,120	6,286,213	6,442,176
50-634000-000	VEHICLE MAINTENANCE SERVICES	1,802,228	1,464,590	1,456,360	1,368,584
	SUBTOTAL	7,402,898	7,788,710	7,742,573	7,810,760
OPERATIONS & MAINTENANCE					
50-641000-000	MANAGEMENT & DIRECTION	202,191	207,190	206,943	210,162
50-642000-000	BUILDING SERVICES	9,306,502	9,365,757	9,287,858	9,298,945
50-643000-000	GROUNDS SERVICES	6,068,668	1,134,650	1,134,650	1,134,650
50-645000-000	VEHICLE SERVICES	356,063	298,632	297,372	297,991
50-647000-000	WAREHOUSE/DISTRIBUTION SVCS	308,230	343,006	342,499	348,436
	SUBTOTAL	16,241,654	11,349,235	11,269,322	11,290,184
TECHNOLOGY					
50-681000-000	CLASSROOM INSTRUCTION	3,974,356	4,525,100	4,565,788	4,514,474
50-682000-000	INSTRUCTIONAL SUPPORT	1,923,620	1,958,339	1,981,673	2,015,422
50-683000-000	ADMINISTRATION	1,034,153	1,112,073	1,097,680	1,115,273
50-686000-000	OPERATIONS & MAINTENANCE	2,498,516	1,785,741	1,785,901	1,846,496
50-689050-000	OTHER PROGRAMS - GRANTS	103,238	102,842	102,842	95,843
	SUBTOTAL	9,533,883	9,484,095	9,533,884	9,587,508
TOTAL SCHOOL OPERATING FUND:		131,556,787	131,581,111	131,658,489	134,976,113

SUMMARY OF PROGRAM BUDGETS
FISCAL YEAR 2018

		FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
FOOD SERVICES					
SCHOOL FOOD SERVICES					
53-651000-000	FOOD SERVICES	3,287,240	4,961,984	4,961,984	4,821,572
	SUBTOTAL	3,287,240	4,961,984	4,961,984	4,821,572
HEALTH AND DENTAL					
HEALTH AND DENTAL INSURANCE					
56-671100-000	HEALTH & DENTAL INSURANCE	16,272,251	18,900,000	18,900,000	19,055,000
	SUBTOTAL	16,272,251	18,900,000	18,900,000	19,055,000
WORKERS COMPENSATION					
WORKERS COMPENSATION FUND					
55-621600-000	WORKERS COMPENSATION	-	525,000	1,325,000	475,000
	SUBTOTAL	-	525,000	1,325,000	475,000
TOTAL ALL FUNDS		151,116,278	155,968,095	156,845,473	159,327,685

OPERATING FUND REVENUE

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2018**

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 2018**

REVENUE DETAIL

ANNUAL FINANCIAL PLAN

FUND 50

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
REVENUE-LOCAL SOURCES					
USE OF MONEY AND PROPERTY					
30315-1010	INTEREST ON DEPOSITS	845	5,000	5,000	5,000
30315-2010	RENTAL OF LAND/BUILDINGS	101,173	107,000	107,000	107,000
30315-2015	BOYS AND GIRLS CLUB FACILITY USE	16,232	17,000	17,000	17,000
30315-2020	USE OF VEHICLES/BUSES	41,867	52,000	52,000	50,815
30315-2021	CONTRACTED BUS SERVICE/ACT FUNDS	51,791	50,000	50,000	52,000
30315-2025	VHSL	40,658	0	0	0
30315-2026	PROPERTY LEASE	222,812	250,000	250,000	250,000
30315-2030	PRINTING REVENUE	1,931	4,500	4,500	4,500
30315-2035	PROCUREMENT CARD REBATE	30,435	30,000	30,000	31,000
30315-2061	DISPOSAL-SURPLUS PROPERTY	5,070	3,000	3,000	5,000
30315-2065	SALE OF BUSES	8,345	18,000	18,000	18,000
30315-3075	DEBT SERVICE REIMB-NEW HORIZONS	109,578	109,427	109,427	105,612
	SUBTOTAL	630,737	645,927	645,927	645,927
CHARGES FOR SERVICES					
30316-7410	PUPIL FEES	59,618	58,000	58,000	60,000
30316-7420	TUITION/DAY SCHOOL	325,550	473,200	473,200	471,200
30316-7440	TUITION/SUMMER SCHOOL	153,220	165,000	165,000	165,000
30316-7460	PRESCHOOL TUITION	31,715	45,000	45,000	45,000
30316-7470	ATHLETIC USER FEE - MIDDLE	21,220	24,400	24,400	24,400
30316-7471	ATHLETIC USER FEE - HIGH	111,658	120,000	120,000	120,000
	SUBTOTAL	702,981	885,600	885,600	885,600
LOCAL MISCELLANEOUS					
30318-2155	SUBSTITUTE REFUNDS	1,143	0	0	0
30318-2525	PROJECT GRADUATION	10,800	0	0	0
30318-3010	PRIOR YEAR EXPENDITURE REFUND	37,352	5,000	5,000	15,000
30318-3015	INSURANCE RECOVERY	22,993	61,100	61,100	61,100
30318-3020	MISCELLANEOUS REVENUE	13,523	38,000	38,000	28,000
30318-3030	COURT RESTITUTION	3,390	0	0	0
30318-3040	YORK FOUNDATION-REIMBURSEMENT	0	20,500	20,500	20,500
30318-3060	VIRTUAL HIGH SCHOOL	850	18,500	18,500	18,500
	SUBTOTAL	90,051	143,100	143,100	143,100
	TOTAL REVENUE-LOCAL SOURCE	1,423,769	1,674,627	1,674,627	1,674,627

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2018**

REVENUE

State Revenue

Basis of State Revenue

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

State Sales Tax

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

State Basic Aid

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

Lottery Funds

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

Gifted Education - SOQ

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

Remedial Programs

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

Special Education - SOQ

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

Vocational Education - SOQ

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

Employer Share Benefits

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

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2018**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 50**

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
REVENUE-COMMONWEALTH					
30324-2010	STATE SALES TAX	12,594,334	13,104,117	13,104,117	13,554,228
30324-2020	BASIC AID	34,165,873	34,979,938	34,979,938	34,604,315
30324-2021	COMPENSATION SUPPLEMENT	529,192	502,780	502,780	324,723
30324-2022	SUPPLEMENTAL LOTTERY	0	403,209	403,209	2,100,147
30324-2050	FOSTER HOME CHILDREN	6,314	5,926	5,926	49,408
30324-2070	GIFTED EDUCATION - SOQ	351,585	369,211	369,211	367,748
30324-2080	REMEDIAL PROGRAMS	351,585	407,670	407,670	406,055
30324-2081	REMEDIAL SUMMER SCHOOL	135,039	154,207	154,207	143,214
30324-2083	READING INTERVENTION	75,767	81,596	81,596	107,468
30324-2120	SPECIAL EDUCATION-SOQ	3,231,589	3,699,799	3,699,799	3,685,141
30324-2123	HOMEBOUND	19,018	32,620	32,620	21,351
30324-2125	COMPREHENSIVE SERVICES ACT	335,739	250,000	250,000	300,000
30324-2126	CSA, PRIOR YEAR	21,138	0	0	0
30324-2140	FREE TEXTBOOKS	45,482	140,454	140,454	841,070
30324-2155	SUBSTITUTE TEACHERS	75	0	0	0
30324-2170	VOC ED-SOQ	276,780	238,449	238,449	237,504
30324-2200	SPECIAL ED SUPPORT	487,304	441,784	441,784	429,001
30324-2230	SOCIAL SECURITY	1,862,652	1,992,200	1,992,200	1,984,306
30324-2231	VRS RETIREMENT BENEFITS	3,680,420	4,099,777	4,099,777	4,508,219
30324-2232	VRS GROUP LIFE BENEFITS	119,688	138,454	138,454	137,905
30324-2530	OTHER CATEGORY/VOC ED	25,902	16,640	16,640	17,271
30324-2540	CAREER SWITCHERS PROGRAM	1,000	0	0	0
30324-2650	AT RISK	132,197	128,019	128,019	127,715
30324-2660	NATIONAL BOARD CERTIFICATION	42,500	35,000	35,000	35,000
30324-2750	K-3 INITIATIVE	166,417	177,180	177,180	167,617
30324-2751	SOL ALGEBRA READINESS	54,369	59,335	59,335	56,355
30324-2764	TECHNOLOGY INITIATIVE	544,000	0	0	0
30324-2768	TECHNOLOGY INITIATIVE	0	544,000	544,000	544,000
30324-2810	PRE-SCHOOL INITIATIVE	150,363	123,195	123,195	126,928
30324-2900	TEXTBOOKS - LOTTERY FUNDS	674,295	703,962	703,962	0
30324-2990	MISCELLANEOUS GRANTS, STATE	45,217	457,696	457,696	457,696
30324-2991	LEP (LIMITED ENGLISH PROFICIENCY)	179,879	195,508	195,508	195,721
TOTAL REVENUE-COMMONWEALTH		60,305,713	63,482,726	63,482,726	65,530,106

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2018**

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.

Impact Aid and Transfers/Local Appropriations – Revenue Stabilization Fund

The revenue stabilization fund was used in FY17 to gradually reduce a \$950k loss of impact aid over three to four fiscal years to achieve the new impact aid revenue baseline of approximately \$8.5 million. For FY17, the amount that was appropriated was \$900k. For FY18 planning purposes, the amount estimated to be transferred from the revenue stabilization fund is \$600k. This results in a \$300k reduction in resources available in FY18.

The revenue stabilization fund will continue to be used to gradually reduce the loss of impact aid over the next two to three fiscal years to achieve the new impact aid revenue baseline of approximately \$8.5 million.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2018**

**REVENUE
(continued)**

If impact aid receipts are greater or less than \$8.5 million in FY17 or FY18, the revenue stabilization fund would be utilized to fund any shortfall or to hold any surplus.

As of February 15, 2017 the federal government had not approved a FY17 budget or FY18 budget. For FY17, the federal government is operating on a continuing resolution that will end on April 28, 2017. To continue to operate, the federal government will need to approve another continuing resolution or approve a budget for FY17.

Given that there is no budget information available for FY18, the impact aid line item for the school division budget has been level funded.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2018**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 50**

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
	REVENUE-FEDERAL				
30333-2020	TITLE I - PART A	826,241	728,116	699,506	699,506
30333-2050	TITLE II - PART A	238,415	242,998	238,273	198,000
30333-2065	TITLE III - PART A	69,976	30,680	32,314	32,314
30333-2120	IMPACT AID	13,915,411	8,500,000	8,500,000	8,500,000
30333-2135	DOD-HEAVILY IMPACTED	468,669	562,400	562,400	657,400
30333-2150	MEDICAID REIMBURSEMENT	110,567	135,000	135,000	135,000
30333-2165	DODEA GRANT	168,203	0	0	0
30333-2170	NOAA GRANT	65,342	75,000	75,000	75,000
30333-2175	DODEA LITERACY GRANT	133,767	376,060	376,060	376,060
30333-2190	TITLE VIB	2,151,747	2,287,244	2,425,906	2,639,465
30333-2275	DODEA SPED GRANT	164,204	100,675	71,092	26,400
30333-2290	NJROTC	65,544	80,000	80,000	80,000
30333-2990	MISCELLANEOUS GRANTS, FEDERAL	173,774	765,141	765,141	765,141
	TOTAL REVENUE-FEDERAL	18,551,860	13,883,314	13,960,692	14,184,286
	TRANSFERS-OTHER FUNDS				
30351-1010	TRANSFERS/LOCAL APPN-OPERATIONS	50,140,794	50,505,794	50,505,794	51,852,444
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	900,000	900,000	600,000
	TOTAL TRANSFERS-OTHER FUNDS	51,275,444	52,540,444	52,540,444	53,587,094
	TOTAL SCHOOL OPERATING FUND	131,556,786	131,581,111	131,658,489	134,976,113

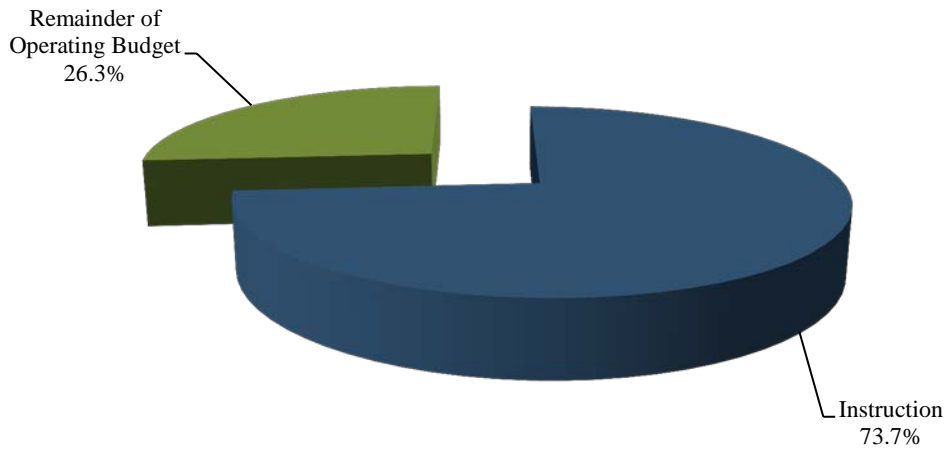
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INSTRUCTION

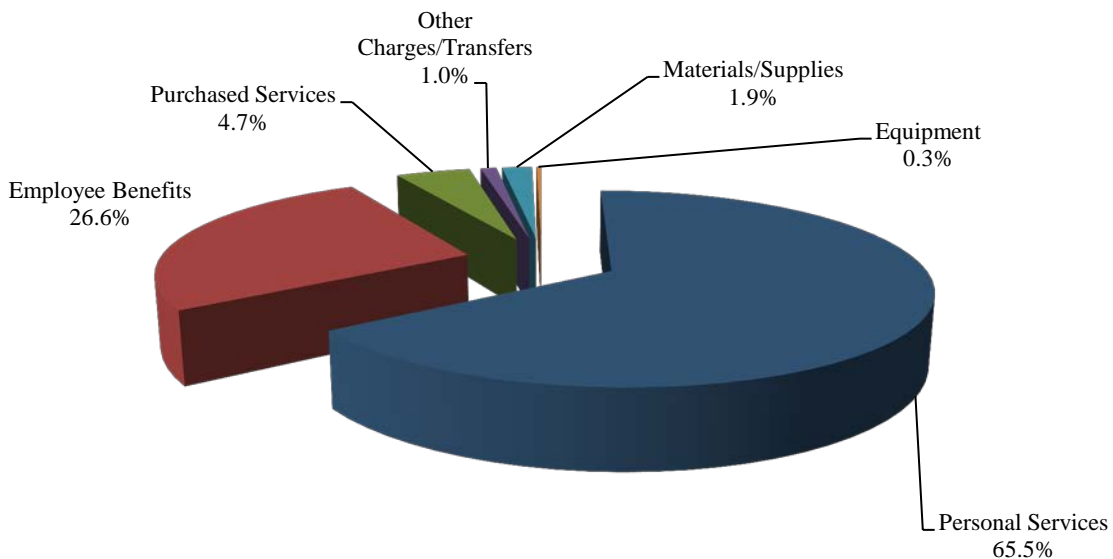
The Instruction category of the budget provides for programs and services dealing directly with the interaction between teachers and students. This category also includes activities associated with the principal's office, curriculum development, and instructional staff training.

The Instruction category comprises 73.7% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 92% of the Instruction category budget is directed towards compensation of staff (Personal Services 65.5% plus Employee Benefits 26.6%). The remaining 7.9% covers such items as instructional supplies, equipment and purchased services. The Instruction category budget reflects an increase of \$3,094,839 or 3.2% (from \$96,356,110 in FY17E to \$99,450,949 in FY18). The charts below and on the next page depict this information.

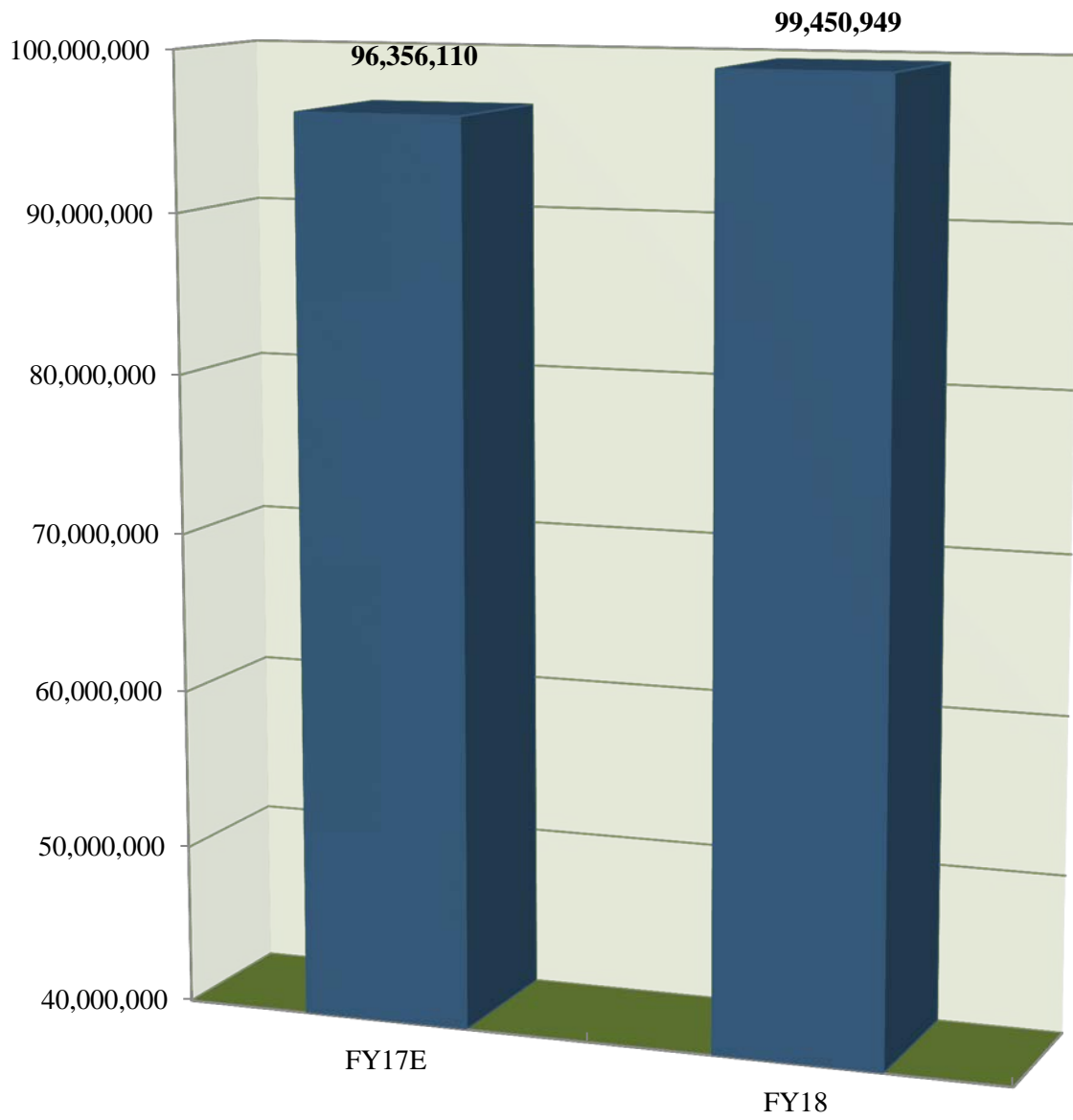
Instruction Category as a Percent of Operating Budget for FY2018



Instruction Category by Major Object for FY2018



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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	43	43	46	47
Para-Educators	30	33	30.5	30.5

ADDITIONAL INFORMATION:

FY 15 student enrollment 817

FY 16 student enrollment 808

FY 17 student enrollment 913

In FY 18 reduced 1 teacher FTE for budgeted enrollment reduction (12,670 to 12,620) & added 2 teacher FTEs to restore the 2 lost with the reduction in Federal Title II funds.

CODE: 50-611011-010

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	2,316,083	2,318,869	2,378,404	2,410,298
1141	Para-Educator Salaries	551,187	596,394	549,866	547,866
1595	Overtime	336	0	0	0
	Subtotal	2,867,606	2,915,263	2,928,270	2,958,164
EMPLOYEE BENEFITS					
2100	FICA	211,180	223,018	224,013	226,300
2200	VRS Retirement	402,159	459,737	461,788	519,157
2300	Health Insurance	446,999	485,028	501,213	562,955
2400	Group Life Insurance	34,175	38,190	38,360	38,752
2500	VRS Hybrid Disability Insurance	645	0	0	0
2600	Hybrid Defined Benefit	29,018	0	0	0
2700	ICMA RC Hybrid-DC	2,221	0	0	0
2800	Other Benefits	8,487	8,535	8,535	5,829
	Subtotal	1,134,884	1,214,508	1,233,909	1,352,993
MATERIALS/SUPPLIES					
6030	Textbooks	41,274	24,500	24,500	24,500
6900	Other Educational Supplies	25,679	27,557	27,557	27,557
	Subtotal	66,953	52,057	52,057	52,057
EQUIPMENT					
8911	Furniture/Equipment-Additional	0	600	600	465
8921	Furniture/Equipment-Replacement	2,863	2,926	2,926	2,651
	Subtotal	2,863	3,526	3,526	3,116
TOTAL		4,072,306	4,185,354	4,217,762	4,366,330

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	46	46	44	44
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ADDITIONAL INFORMATION:

FY 15 student enrollment 914

FY 16 student enrollment 860

FY 17 student enrollment 863

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

PERSONAL SERVICES					
1121	Teacher Salaries	2,432,659	2,417,060	2,286,272	2,286,272
	Subtotal	2,432,659	2,417,060	2,286,272	2,286,272
EMPLOYEE BENEFITS					
2100	FICA	180,840	184,905	174,900	174,900
2200	VRS Retirement	342,595	381,170	360,545	401,241
2300	Health Insurance	363,942	379,821	357,717	385,022
2400	Group Life Insurance	29,036	31,663	29,950	29,950
2500	VRS Hybrid Disability Insurance	529	0	0	0
2600	Hybrid Defined Benefit	23,809	0	0	0
2700	ICMA RC Hybrid-DC	1,808	0	0	0
2800	Other Benefits	6,355	6,355	6,355	4,340
	Subtotal	948,914	983,914	929,467	995,453
MATERIALS/SUPPLIES					
6030	Textbooks	48,147	24,750	24,750	24,750
6900	Other Educational Supplies	22,184	25,850	25,850	25,850
	Subtotal	70,331	50,600	50,600	50,600
EQUIPMENT					
8911	Furniture/Equipment-Additional	565	1,000	1,000	1,000
8921	Furniture/Equipment-Replacement	2,232	2,376	2,376	2,101
	Subtotal	2,797	3,376	3,376	3,101
	TOTAL	3,454,701	3,454,950	3,269,715	3,335,426

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	48	48	44	44
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ADDITIONAL INFORMATION:

FY 15 student enrollment 905

FY 16 student enrollment 955

FY 17 student enrollment 879

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

PERSONAL SERVICES					
1121	Teacher Salaries	2,324,627	2,483,786	2,312,383	2,271,158
	Subtotal	2,324,627	2,483,786	2,312,383	2,271,158
EMPLOYEE BENEFITS					
2100	FICA	173,342	190,010	176,897	173,744
2200	VRS Retirement	332,956	391,693	364,663	398,588
2300	Health Insurance	326,547	340,548	351,146	365,895
2400	Group Life Insurance	27,666	32,538	30,292	29,752
2500	VRS Hybrid Disability Insurance	383	0	0	0
2600	Hybrid Defined Benefit	17,242	0	0	0
2700	ICMA RC Hybrid-DC	1,313	0	0	0
2800	Other Benefits	6,993	6,993	6,993	4,776
	Subtotal	886,442	961,782	929,991	972,755
MATERIALS/SUPPLIES					
6030	Textbooks	62,788	24,750	24,750	24,750
6900	Other Educational Supplies	23,709	25,200	25,200	25,200
	Subtotal	86,497	49,950	49,950	49,950
EQUIPMENT					
8911	Furniture/Equipment-Additional	1,061	400	400	400
8921	Furniture/Equipment-Replacement	2,271	2,376	2,376	2,101
	Subtotal	3,332	2,776	2,776	2,501
	TOTAL	3,300,898	3,498,294	3,295,100	3,296,364

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	40	40	41	41
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ADDITIONAL INFORMATION:

FY 15 student enrollment 856

FY 16 student enrollment 916

FY 17 student enrollment 977

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

PERSONAL SERVICES					
1121	Teacher Salaries	1,947,555	2,011,326	2,107,285	2,077,285
	Subtotal	1,947,555	2,011,326	2,107,285	2,077,285
EMPLOYEE BENEFITS					
2100	FICA	145,112	153,866	161,207	158,912
2200	VRS Retirement	269,511	317,186	332,319	364,564
2300	Health Insurance	302,246	308,467	302,029	314,714
2400	Group Life Insurance	23,451	26,348	27,605	27,212
2500	VRS Hybrid Disability Insurance	526	0	0	0
2600	Hybrid Defined Benefit	23,359	0	0	0
2700	ICMA RC Hybrid-DC	1,815	0	0	0
2800	Other Benefits	6,457	6,457	6,457	4,410
2810	ICMA RC Hybrid-457 Match	338	0	0	0
	Subtotal	772,815	812,324	829,617	869,812
MATERIALS/SUPPLIES					
6030	Textbooks	11,513	26,000	26,000	26,000
6900	Other Educational Supplies	22,068	27,048	27,048	27,048
	Subtotal	33,581	53,048	53,048	53,048
EQUIPMENT					
8911	Furniture/Equipment-Additional	395	865	865	1,000
8921	Furniture/Equipment-Replacement	1,877	2,376	2,376	2,101
	Subtotal	2,272	3,241	3,241	3,101
	TOTAL	2,756,223	2,879,939	2,993,191	3,003,246

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	39	38	39	39
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ADDITIONAL INFORMATION:

FY 15 student enrollment 939

FY 16 student enrollment 899

FY 17 student enrollment 955

CODE: 50-611011-050**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	1,860,511	1,905,356	1,947,678	1,947,678
	Subtotal	1,860,511	1,905,356	1,947,678	1,947,678
EMPLOYEE BENEFITS					
2100	FICA	137,815	145,760	148,997	148,997
2200	VRS Retirement	243,987	300,475	307,149	341,817
2300	Health Insurance	286,523	284,089	277,670	278,961
2400	Group Life Insurance	22,171	24,960	25,515	25,515
2500	VRS Hybrid Disability Insurance	778	0	0	0
2600	Hybrid Defined Benefit	33,872	0	0	0
2700	ICMA RC Hybrid-DC	2,675	0	0	0
2800	Other Benefits	5,881	5,714	5,714	3,903
2810	ICMA RC Hybrid-457 Match	1,162	0	0	0
	Subtotal	734,864	760,998	765,045	799,193
MATERIALS/SUPPLIES					
6030	Textbooks	13,255	26,000	26,000	26,000
6900	Other Educational Supplies	15,717	23,460	23,460	23,460
	Subtotal	28,972	49,460	49,460	49,460
EQUIPMENT					
8911	Furniture/Equipment-Additional	549	400	400	400
8921	Furniture/Equipment-Replacement	2,805	2,613	2,613	2,101
	Subtotal	3,354	3,013	3,013	2,501
	TOTAL	2,627,701	2,718,827	2,765,196	2,798,832

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	41	40	41	41
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ADDITIONAL INFORMATION:

FY 15 student enrollment 941

FY 16 student enrollment 945

FY 17 student enrollment 927

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

PERSONAL SERVICES					
1121	Teacher Salaries	2,061,316	2,063,288	2,105,665	2,005,665
	Subtotal	2,061,316	2,063,288	2,105,665	2,005,665
EMPLOYEE BENEFITS					
2100	FICA	153,399	157,842	161,083	153,433
2200	VRS Retirement	282,399	325,381	332,063	351,994
2300	Health Insurance	256,925	261,988	268,105	269,936
2400	Group Life Insurance	24,499	27,029	27,584	26,274
2500	VRS Hybrid Disability Insurance	596	0	0	0
2600	Hybrid Defined Benefit	26,829	0	0	0
2700	ICMA RC Hybrid-DC	2,054	0	0	0
2800	Other Benefits	6,164	6,164	6,164	4,210
	Subtotal	752,865	778,404	794,999	805,847
MATERIALS/SUPPLIES					
6030	Textbooks	17,447	26,000	26,000	26,000
6900	Other Educational Supplies	20,469	24,583	24,583	19,583
	Subtotal	37,916	50,583	50,583	45,583
EQUIPMENT					
8911	Furniture/Equipment-Additional	200	200	200	200
8921	Furniture/Equipment-Replacement	1,690	2,376	2,376	2,101
	Subtotal	1,890	2,576	2,576	2,301
	TOTAL	2,853,987	2,894,851	2,953,823	2,859,396

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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 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.

In FY 17 the number of students receiving this instruction on a weekly basis is 5,514.

CODE: 50-611011-070

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	482,335	506,164	506,164	506,164
	Subtotal	482,335	506,164	506,164	506,164
	EMPLOYEE BENEFITS				
2100	FICA	36,061	38,722	38,722	38,722
2200	VRS Retirement	73,023	79,822	79,822	88,832
2300	Health Insurance	63,692	66,493	59,503	62,002
2400	Group Life Insurance	5,747	6,631	6,631	6,631
2800	Other Benefits	1,431	1,431	1,431	977
	Subtotal	179,954	193,099	186,109	197,164
	MATERIALS/SUPPLIES				
6050	Art Supplies	32,605	35,717	35,717	35,717
6900	Other Educational Supplies	6,413	6,166	6,166	6,166
	Subtotal	39,018	41,883	41,883	41,883
	TOTAL	701,307	741,146	734,156	745,211

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	9.8	9.8	10	10
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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 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.

In FY 17 the number of students receiving this instruction on a weekly basis is 5,514.

CODE: 50-611011-080

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	487,024	507,562	512,821	512,821
	Subtotal	487,024	507,562	512,821	512,821
	EMPLOYEE BENEFITS				
2100	FICA	36,197	38,828	39,231	39,231
2200	VRS Retirement	73,638	80,043	80,872	90,000
2300	Health Insurance	92,825	96,908	103,780	105,631
2400	Group Life Insurance	5,796	6,649	6,718	6,718
2800	Other Benefits	1,500	1,500	1,500	1,025
	Subtotal	209,956	223,928	232,101	242,605
	MATERIALS/SUPPLIES				
6040	Music Supplies	8,494	12,048	12,048	12,048
	Subtotal	8,494	12,048	12,048	12,048
	TOTAL	705,474	743,538	756,970	767,474

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	10	10	10	10
Para-Educators	1	1	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 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.

In FY 17 the number of students receiving this instruction on a weekly basis is 5,514.

CODE: 50-611011-090

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	490,620	513,240	513,240	513,240
1141	Para-Educator Salaries	22,626	24,098	24,098	24,098
1595	Overtime	27	0	0	0
	Subtotal	513,273	537,338	537,338	537,338
EMPLOYEE BENEFITS					
2100	FICA	37,684	41,106	41,106	41,106
2200	VRS Retirement	72,978	84,738	84,738	94,303
2300	Health Insurance	133,187	136,601	144,276	150,448
2400	Group Life Insurance	6,172	7,039	7,039	7,039
2500	VRS Hybrid Disability Insurance	112	0	0	0
2600	Hybrid Defined Benefit	5,052	0	0	0
2700	ICMA RC Hybrid-DC	387	0	0	0
2800	Other Benefits	1,858	1,858	1,858	1,269
	Subtotal	257,430	271,342	279,017	294,165
MATERIALS/SUPPLIES					
6060	Physical Ed Supplies	7,616	11,800	11,800	11,800
	Subtotal	7,616	11,800	11,800	11,800
TOTAL		778,319	820,480	828,155	843,303

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	1	4	4	6
Para-Educators	4	4	3	3
Tutors/Technicians (FTE's are hourly based)	2.5	0	0	0

ADDITIONAL INFORMATION:

FY 15 student enrollment 231

FY 16 student enrollment 267

FY 17 student enrollment 280

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 18 added 2 LEP teacher FTE's.

CODE: 50-611011-100

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	85,849	167,201	183,259	267,047
1141	Para-Educator Salaries	53,330	62,540	46,583	46,583
1143	Technical Salaries	75,020	0	0	0
1595	Overtime	78	0	0	0
	Subtotal	214,277	229,741	229,842	313,630
EMPLOYEE BENEFITS					
2100	FICA	16,413	17,575	17,583	23,993
2200	VRS Retirement	11,021	36,230	36,246	55,041
2300	Health Insurance	6,603	15,871	21,254	19,552
2400	Group Life Insurance	1,726	3,010	3,011	4,109
2500	VRS Hybrid Disability Insurance	225	0	0	0
2600	Hybrid Defined Benefit	10,115	0	0	0
2700	ICMA RC Hybrid-DC	774	0	0	0
2800	Other Benefits	394	770	770	526
	Subtotal	47,271	73,456	78,864	103,221
OTHER CHARGES					
5504	Travel	1,308	3,000	3,000	3,000
	Subtotal	1,308	3,000	3,000	3,000
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	5,429	6,405	6,405	6,405
	Subtotal	5,429	6,405	6,405	6,405
TOTAL		268,285	312,602	318,111	426,256

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	15.5	15.5	15.5	15.5
Para-Educators	12.5	12.5	13.5	13.5

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

PERSONAL SERVICES					
1121	Teacher Salaries	918,916	948,093	948,093	923,093
1141	Para-Educator Salaries	232,331	235,765	266,655	266,655
1595	Overtime	47	0	0	0
1625	Stipends	2,905	0	0	0
	Subtotal	1,154,199	1,183,858	1,214,748	1,189,748
EMPLOYEE BENEFITS					
2100	FICA	84,864	90,565	92,928	91,016
2200	VRS Retirement	162,858	186,694	191,566	208,801
2300	Health Insurance	194,159	202,010	187,049	194,905
2400	Group Life Insurance	13,159	15,509	15,913	15,586
2500	VRS Hybrid Disability Insurance	88	0	0	0
2600	Hybrid Defined Benefit	3,973	0	0	0
2700	ICMA RC Hybrid-DC	304	0	0	0
2800	Other Benefits	3,241	3,241	3,241	2,214
	Subtotal	462,646	498,019	490,697	512,522
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	12,000	0	0	0
	Subtotal	12,000	0	0	0
OTHER CHARGES					
5504	Travel	4,585	1,000	1,000	1,000
5506	Employee Development	8,585	13,000	13,000	13,000
	Subtotal	13,170	14,000	14,000	14,000
MATERIALS/SUPPLIES					
6080	Remedial Reading Supplies	5,331	24,250	24,250	24,250
6900	Other Educational Supplies	35,832	31,119	31,119	31,119
	Subtotal	41,163	55,369	55,369	55,369
	TOTAL	1,683,178	1,751,246	1,774,814	1,771,639

REGULAR EDUCATION - ELEMENTARY - SCHOOL OF THE ARTS

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

PERSONNEL

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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	5,178	14,000	14,000	14,000
	Subtotal	5,178	14,000	14,000	14,000
	TOTAL	6,255	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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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, 52 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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	3.6	3.6	3.6	3.6
Para-Educators	50.5	50.5	52	52
Technical	1	1	1	1

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

1121	Teacher Salaries	177,511	199,804	199,804	199,804
1141	Para-Educator Salaries	965,505	1,001,633	953,376	943,376
1143	Technical Salaries	50,243	51,248	51,248	51,248
1152	Cafeteria Monitor	2,566	6,554	6,554	6,554
1500	Substitute Salaries	595,633	580,619	590,000	590,000
1595	Overtime	818	0	0	0
1600	Supplements	154,000	148,950	154,000	154,000
1625	Stipends	13,983	14,000	14,000	14,000
	Subtotal	1,960,259	2,002,808	1,968,982	1,958,982

EMPLOYEE BENEFITS

2100	FICA	145,228	153,214	150,629	149,861
2200	VRS Retirement	156,833	197,548	189,934	209,622
2300	Health Insurance	272,838	286,492	265,898	279,029
2400	Group Life Insurance	14,039	16,410	15,781	15,647
2500	VRS Hybrid Disability Insurance	438	0	0	0
2600	Hybrid Defined Benefit	19,700	0	0	0
2700	ICMA RC Hybrid-DC	1,506	0	0	0
2710	Retiree Health Insurance	536,074	337,556	337,556	337,556
2800	Other Benefits	5,833	5,833	5,833	3,982
	Subtotal	1,152,489	997,053	965,631	995,697

PURCHASED SERVICES

3500	Printing	30,333	30,000	30,000	30,000
3900	Miscellaneous Contractual Services	35,595	51,000	51,000	51,000
	Subtotal	65,928	81,000	81,000	81,000

MATERIALS/SUPPLIES

6070	Testing Materials	55,738	45,426	45,426	45,426
6900	Other Educational Supplies	5,977	9,950	9,950	9,950
	Subtotal	61,715	55,376	55,376	55,376

EQUIPMENT

8921	Furniture/Equipment-Replacement	2,924	800	800	800
	Subtotal	2,924	800	800	800

TOTAL

	3,243,315	3,137,037	3,071,789	3,091,855
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REGULAR EDUCATION - MIDDLE - ENCORE

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

PERSONNEL

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	28	28	29	29
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ADDITIONAL INFORMATION:

FY 15 student enrollment 5,830

FY 16 student enrollment 8,115

FY 17 student enrollment 7,107

CODE: 50-611012-150

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,416,827	1,469,481	1,532,746	1,517,746
	Subtotal	1,416,827	1,469,481	1,532,746	1,517,746
EMPLOYEE BENEFITS					
2100	FICA	105,147	112,415	117,255	116,108
2200	VRS Retirement	181,910	231,737	241,714	266,364
2300	Health Insurance	238,680	260,276	243,677	257,620
2400	Group Life Insurance	16,554	19,250	20,079	19,882
2500	VRS Hybrid Disability Insurance	543	0	0	0
2600	Hybrid Defined Benefit	24,437	0	0	0
2700	ICMA RC Hybrid-DC	1,871	0	0	0
2800	Other Benefits	3,441	3,441	3,441	2,350
	Subtotal	572,583	627,119	626,166	662,324
PURCHASED SERVICES					
3370	Contract Maint/Music Instruments	7,781	7,950	7,950	7,950
	Subtotal	7,781	7,950	7,950	7,950
MATERIALS/SUPPLIES					
6030	Textbooks	1,249	5,000	5,000	5,000
6040	Music Supplies	6,057	12,300	12,300	12,300
6050	Art Supplies	7,366	9,708	9,708	9,708
6900	Other Educational Supplies	9,877	12,965	12,965	12,965
	Subtotal	24,549	39,973	39,973	39,973
EQUIPMENT					
8911	Furniture/Equipment-Additional	14,031	15,000	15,000	15,000
	Subtotal	14,031	15,000	15,000	15,000
	TOTAL	2,035,771	2,159,523	2,221,835	2,242,993

REGULAR EDUCATION - MIDDLE - CORE/TEAMING/ACADEMIC COACHING

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

PERSONNEL

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
Teachers	123.5	123.5	122.34	118.34

ADDITIONAL INFORMATION:

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

FY 17 student enrollment

Grade 6:993

Grade 7:987

Grade 8:1,030

Total 3,010

In FY 18 reduced 1 teacher FTE for budgeted enrollment reduction (12,670 to 12,620) and reduced 3 teacher FTE's for reduction in secondary teacher positions.

CODE: 50-611012-160

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	6,295,734	6,250,734	6,380,659	6,213,335
1625	Stipends	1,400	1,400	1,400	1,400
	Subtotal	6,297,134	6,252,134	6,382,059	6,214,735
EMPLOYEE BENEFITS					
2100	FICA	470,200	478,288	488,228	463,313
2200	VRS Retirement	863,766	985,741	1,006,231	1,062,653
2300	Health Insurance	851,067	885,323	899,370	945,087
2400	Group Life Insurance	75,711	81,885	83,586	79,320
2500	VRS Hybrid Disability Insurance	1,840	0	0	0
2600	Hybrid Defined Benefit	81,783	0	0	0
2700	ICMA RC Hybrid-DC	6,344	0	0	0
2800	Other Benefits	35,000	19,024	19,024	12,993
2810	ICMA RC Hybrid-457 Match	1,075	0	0	0
	Subtotal	2,386,786	2,450,261	2,496,439	2,563,366
MATERIALS/SUPPLIES					
6020	Laboratory Supplies	18,395	19,808	19,808	19,808
6030	Textbooks	6,006	10,000	10,000	10,000
6060	Physical Ed Supplies	5,789	7,344	7,344	7,344
6900	Other Educational Supplies	144,908	85,737	85,737	82,237
	Subtotal	175,098	122,889	122,889	119,389
TOTAL		8,859,018	8,825,284	9,001,387	8,897,490

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Para-Educators	4	4	4	4
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CODE: 50-611012-170**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1141	Para-Educator Salaries	70,099	73,322	73,322	73,322
1595	Overtime	51	0	0	0
	Subtotal	70,150	73,322	73,322	73,322
EMPLOYEE BENEFITS					
2100	FICA	5,031	5,609	5,609	5,609
2200	VRS Retirement	6,804	11,563	11,563	12,868
2300	Health Insurance	16,066	17,028	16,820	17,527
2400	Group Life Insurance	862	961	961	961
2500	VRS Hybrid Disability Insurance	86	0	0	0
2600	Hybrid Defined Benefit	3,848	0	0	0
2700	ICMA RC Hybrid-DC	294	0	0	0
2800	Other Benefits	226	226	226	154
	Subtotal	33,217	35,387	35,179	37,119
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	0	28,544	28,544	28,544
	Subtotal	0	28,544	28,544	28,544
	TOTAL	103,367	137,253	137,045	138,985

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	0.5	0.5	0.5	1.5
Para-Educators	0	0	0.5	0.5
Tutors/Technicians (FTE's are hourly based)	0.7	0.3	0.3	0.3

ADDITIONAL INFORMATION:

FY 15 student enrollment 79

FY 16 student enrollment 56

FY 17 student enrollment 95

In FY 18 added 1 LEP teacher FTE.

CODE: 50-611012-190

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	0	19,759	19,759	61,653
1141	Para-Educator Salaries	0	0	9,500	9,500
1143	Technical Salaries	28,566	14,918	14,918	24,918
	Subtotal	28,566	34,677	44,177	96,071
EMPLOYEE BENEFITS					
2100	FICA	2,185	2,682	3,408	6,613
2200	VRS Retirement	0	3,116	4,614	12,487
2400	Group Life Insurance	0	259	383	932
2800	Other Benefits	201	194	194	161
	Subtotal	2,386	6,251	8,599	20,193
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	39	1,500	1,500	1,500
6990	Miscellaneous Materials & Supplies	5,217	5,000	5,000	5,000
	Subtotal	5,256	6,500	6,500	6,500
	TOTAL	36,208	47,428	59,276	122,764

REGULAR EDUCATION - MIDDLE - SCHOOL OF ARTS

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

PERSONNEL

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	1	1	1	1
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ADDITIONAL INFORMATION:

FY 15 student enrollment 60

FY 16 student enrollment 60

FY 17 student enrollment 60

CODE: 50-611012-205

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	46,476	47,378	47,378	47,378
1625	Stipends	3,717	3,717	3,717	3,717
	Subtotal	50,193	51,095	51,095	51,095
	EMPLOYEE BENEFITS				
2100	FICA	3,815	3,932	3,932	3,932
2200	VRS Retirement	7,020	7,472	7,472	8,315
2300	Health Insurance	5,900	6,159	2,698	2,811
2400	Group Life Insurance	553	621	621	621
2800	Other Benefits	136	136	136	93
	Subtotal	17,424	18,320	14,859	15,772
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	2,213	2,896	2,896	2,896
	Subtotal	2,213	2,896	2,896	2,896
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	5,023	2,896	2,896	2,896
	Subtotal	5,023	2,896	2,896	2,896
	TOTAL	74,853	75,207	71,746	72,659

REGULAR EDUCATION - MIDDLE - CONTRACTED SERVICES

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

PERSONNEL

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
N/A	0	0	0	0

CODE: 50-611012-210

ACCT# DESCRIPTION

PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	5,664	3,800	3,800	3,800
	Subtotal	5,664	3,800	3,800	3,800
	TOTAL	5,664	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, 1.01 teacher extra class assignments, 4 reading teachers and 2 para-educators assigned at the middle school level who are not assigned to a particular grade level the entire year.

PERSONNEL

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	8.85	8.85	9.01	9.01
Para-Educators	2	2	2	2
Cafeteria Monitors	3	3	3	3

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

1121	Teacher Salaries	460,655	471,032	500,201	480,201
1141	Para-Educator Salaries	24,842	37,768	37,768	37,768
1152	Cafeteria Monitor	21,600	23,554	23,554	23,554
1500	Substitute Salaries	245,977	300,237	290,856	290,856
1595	Overtime	26	0	0	0
1600	Supplements	126,776	139,851	139,851	139,851
1625	Stipends	2,607	6,718	6,718	6,718
	Subtotal	882,483	979,160	998,948	978,948

EMPLOYEE BENEFITS

2100	FICA	66,553	74,907	76,421	74,891
2200	VRS Retirement	67,070	80,238	84,838	90,904
2300	Health Insurance	37,754	40,041	37,512	26,390
2400	Group Life Insurance	5,801	6,665	7,047	6,785
2500	VRS Hybrid Disability Insurance	132	0	0	0
2600	Hybrid Defined Benefit	5,960	0	0	0
2700	ICMA RC Hybrid-DC	456	0	0	0
2800	Other Benefits	3,000	3,000	3,000	2,049
	Subtotal	186,726	204,851	208,818	201,019

PURCHASED SERVICES

3500	Printing	29,758	30,000	30,000	30,000
3900	Miscellaneous Contractual Services	20,800	18,000	18,000	18,000
	Subtotal	50,558	48,000	48,000	48,000

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	4,949	5,200	5,200	5,200
6900	Other Educational Supplies	13,589	9,559	9,559	9,559
	Subtotal	18,538	14,759	14,759	14,759

EQUIPMENT

8911	Furniture/Equipment-Additional	11,217	12,878	12,878	12,878
8921	Furniture/Equipment-Replacement	13,513	19,280	19,280	19,280
	Subtotal	24,730	32,158	32,158	32,158

TOTAL

	1,163,035	1,278,928	1,302,683	1,274,884
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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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	10.4	10.4	10.4	10.4
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ADDITIONAL INFORMATION:

FY 15 student enrollment 1,447

FY 16 student enrollment 957

FY 17 student enrollment 1,560

CODE: 50-611013-230

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	492,062	504,693	504,693	504,693
	Subtotal	492,062	504,693	504,693	504,693
	EMPLOYEE BENEFITS				
2100	FICA	37,162	38,609	38,609	38,609
2200	VRS Retirement	59,380	79,590	79,590	88,574
2300	Health Insurance	52,108	54,401	54,488	56,889
2400	Group Life Insurance	5,683	6,611	6,611	6,611
2500	VRS Hybrid Disability Insurance	265	0	0	0
2600	Hybrid Defined Benefit	10,894	0	0	0
2700	ICMA RC Hybrid-DC	913	0	0	0
2800	Other Benefits	1,496	1,496	1,496	1,022
2810	ICMA RC Hybrid-457 Match	1,027	0	0	0
	Subtotal	168,928	180,707	180,794	191,705
	MATERIALS/SUPPLIES				
6050	Art Supplies	11,732	13,600	13,600	13,600
	Subtotal	11,732	13,600	13,600	13,600
	TOTAL	672,722	699,000	699,087	709,998

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	8.2	8.2	8.2	8.2
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ADDITIONAL INFORMATION:

FY 15 student enrollment 839

FY 16 student enrollment 762

FY 17 student enrollment 808

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

PERSONAL SERVICES					
1121	Teacher Salaries	471,058	479,931	479,931	479,931
	Subtotal	471,058	479,931	479,931	479,931
EMPLOYEE BENEFITS					
2100	FICA	35,642	36,715	36,715	36,715
2200	VRS Retirement	51,673	75,685	75,685	84,228
2300	Health Insurance	47,361	49,619	56,244	58,719
2400	Group Life Insurance	5,606	6,287	6,287	6,287
2500	VRS Hybrid Disability Insurance	403	0	0	0
2600	Hybrid Defined Benefit	17,683	0	0	0
2700	ICMA RC Hybrid-DC	1,390	0	0	0
2800	Other Benefits	1,574	1,574	1,574	1,075
2810	ICMA RC Hybrid-457 Match	478	0	0	0
	Subtotal	161,810	169,880	176,505	187,024
PURCHASED SERVICES					
3370	Contract Maint/Music Instruments	7,658	10,000	10,000	10,000
	Subtotal	7,658	10,000	10,000	10,000
MATERIALS/SUPPLIES					
6040	Music Supplies	9,731	12,550	12,550	12,550
	Subtotal	9,731	12,550	12,550	12,550
EQUIPMENT					
8911	Furniture/Equipment-Additional	18,221	17,000	17,000	17,000
	Subtotal	18,221	17,000	17,000	17,000
	TOTAL	668,478	689,361	695,986	706,505

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	37	37	37	37
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ADDITIONAL INFORMATION:

FY 15 student enrollment 4,389

FY 16 student enrollment 4,077

FY 17 student enrollment 3,985

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

PERSONAL SERVICES					
1121	Teacher Salaries	1,925,034	1,948,868	1,888,029	1,888,029
	Subtotal	1,925,034	1,948,868	1,888,029	1,888,029
EMPLOYEE BENEFITS					
2100	FICA	144,954	149,088	144,434	144,434
2200	VRS Retirement	271,796	307,336	297,742	331,349
2300	Health Insurance	235,912	245,551	246,214	259,604
2400	Group Life Insurance	22,916	25,530	24,733	24,733
2500	VRS Hybrid Disability Insurance	400	0	0	0
2600	Hybrid Defined Benefit	17,995	0	0	0
2700	ICMA RC Hybrid-DC	1,378	0	0	0
2800	Other Benefits	6,147	6,147	6,147	4,198
	Subtotal	701,498	733,652	719,270	764,318
MATERIALS/SUPPLIES					
6030	Textbooks	2,937	10,000	10,000	10,000
6900	Other Educational Supplies	14,023	19,710	19,710	19,710
	Subtotal	16,960	29,710	29,710	29,710
	TOTAL	2,643,492	2,712,230	2,637,009	2,682,057

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
Teachers	0.5	0.5	0.5	0.5
Para-Educators	0	0	0.5	0.5
Tutors/Technicians (FTE is hourly based)	0.5	0.25	0.25	0.25

ADDITIONAL INFORMATION:

FY 15 student enrollment 76

FY 16 student enrollment 70

FY 17 student enrollment 90

CODE: 50-611013-260

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	37,046	58,870	58,870	58,870
1141	Para-Educator Salaries	0	0	9,500	9,500
1143	Technical Salaries	20,088	12,484	12,484	22,484
	Subtotal	57,134	71,354	80,854	90,854
EMPLOYEE BENEFITS					
2100	FICA	4,461	5,408	6,134	6,134
2200	VRS Retirement	5,601	9,284	10,782	11,999
2300	Health Insurance	143	149	143	149
2400	Group Life Insurance	441	771	896	896
2800	Other Benefits	48	44	44	44
	Subtotal	10,694	15,656	17,999	19,222
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	2,753	40,920	40,920	20,920
	Subtotal	2,753	40,920	40,920	20,920
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	6,232	5,670	5,670	5,670
6990	Miscellaneous Materials & Supplies	595	5,000	5,000	5,000
	Subtotal	6,827	10,670	10,670	10,670
	TOTAL	77,408	138,600	150,443	141,666

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	37	37	37	37
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ADDITIONAL INFORMATION:

FY 15 student enrollment 5,953

FY 16 student enrollment 6,313

FY 17 student enrollment 6,128

CODE: 50-611013-270

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,898,363	1,925,888	1,932,896	1,932,896
	Subtotal	1,898,363	1,925,888	1,932,896	1,932,896
EMPLOYEE BENEFITS					
2100	FICA	140,529	147,330	147,867	147,867
2200	VRS Retirement	255,286	303,713	304,818	339,223
2300	Health Insurance	307,203	322,184	322,081	335,609
2400	Group Life Insurance	22,602	25,229	25,321	23,463
2500	VRS Hybrid Disability Insurance	658	0	0	0
2600	Hybrid Defined Benefit	27,608	0	0	0
2700	ICMA RC Hybrid-DC	2,269	0	0	0
2800	Other Benefits	5,862	5,862	5,862	5,862
2810	ICMA RC Hybrid-457 Match	2,024	0	0	0
	Subtotal	764,041	804,318	805,949	852,024
MATERIALS/SUPPLIES					
6030	Textbooks	105,332	10,000	10,000	135,383
6900	Other Educational Supplies	116,632	13,081	13,081	13,081
	Subtotal	221,964	23,081	23,081	148,464
	TOTAL	2,884,368	2,753,287	2,761,926	2,933,384

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	36	36	36	36
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ADDITIONAL INFORMATION:

FY 15 student enrollment 3,895

FY 16 student enrollment 3,841

FY 17 student enrollment 3,928

CODE: 50-611013-280

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,844,184	1,861,605	1,814,861	1,814,861
1625	Stipends	1,750	1,750	1,750	1,750
	Subtotal	1,845,934	1,863,355	1,816,611	1,816,611
EMPLOYEE BENEFITS					
2100	FICA	136,356	142,547	138,971	138,971
2200	VRS Retirement	256,236	293,575	286,204	318,508
2300	Health Insurance	330,201	341,346	336,623	352,846
2400	Group Life Insurance	21,955	24,387	23,775	23,775
2500	VRS Hybrid Disability Insurance	469	0	0	0
2600	Hybrid Defined Benefit	21,109	0	0	0
2700	ICMA RC Hybrid-DC	1,616	0	0	0
2800	Other Benefits	5,572	5,572	5,572	3,806
	Subtotal	773,514	807,427	791,145	837,906
MATERIALS/SUPPLIES					
6020	Laboratory Supplies	36,632	43,883	43,883	43,883
6030	Textbooks	10,144	10,000	10,000	10,000
6900	Other Educational Supplies	1,940	4,796	4,796	4,796
	Subtotal	48,716	58,679	58,679	58,679
	TOTAL	2,668,164	2,729,461	2,666,435	2,713,196

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	41	41	39.6	39.6
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ADDITIONAL INFORMATION:

FY 15 student enrollment 6,676

FY 16 student enrollment 4,614

FY 17 student enrollment 4,666

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

PERSONAL SERVICES					
1121	Teacher Salaries	2,076,111	2,109,784	2,109,784	2,094,784
	Subtotal	2,076,111	2,109,784	2,109,784	2,094,784
EMPLOYEE BENEFITS					
2100	FICA	154,367	161,398	161,398	160,251
2200	VRS Retirement	296,506	332,713	332,713	367,635
2300	Health Insurance	388,956	399,575	388,804	405,134
2400	Group Life Insurance	24,850	27,638	27,638	27,442
2500	VRS Hybrid Disability Insurance	397	0	0	0
2600	Hybrid Defined Benefit	17,871	0	0	0
2700	ICMA RC Hybrid-DC	1,368	0	0	0
2800	Other Benefits	5,938	5,938	5,938	4,056
	Subtotal	890,253	927,262	916,491	964,518
MATERIALS/SUPPLIES					
6030	Textbooks	97,265	120,000	120,000	10,000
6032	Textbooks, One-Time Expenditure	0	175,136	175,136	81,016
6900	Other Educational Supplies	7,916	11,850	11,850	11,850
	Subtotal	105,181	306,986	306,986	102,866
	TOTAL	3,071,545	3,344,032	3,333,261	3,162,168

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	13.9	13.9	14.6	14.6
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ADDITIONAL INFORMATION:

FY 15 student enrollment 2,278

FY 16 student enrollment 2,442

FY 17 student enrollment 2,373

CODE: 50-611013-300**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1121	Teacher Salaries	722,150	738,957	761,432	761,432
	Subtotal	722,150	738,957	761,432	761,432
	EMPLOYEE BENEFITS				
2100	FICA	53,310	56,530	58,250	58,250
2200	VRS Retirement	101,978	116,534	120,078	133,631
2300	Health Insurance	144,377	151,441	148,007	154,339
2400	Group Life Insurance	8,260	9,680	9,975	9,975
2500	VRS Hybrid Disability Insurance	61	0	0	0
2600	Hybrid Defined Benefit	2,760	0	0	0
2700	ICMA RC Hybrid-DC	211	0	0	0
2800	Other Benefits	2,190	2,190	2,190	1,496
	Subtotal	313,147	336,375	338,500	357,691
	MATERIALS/SUPPLIES				
6030	Textbooks	1,203	2,500	2,500	2,500
6060	Physical Ed Supplies	5,813	7,764	7,764	7,764
	Subtotal	7,016	10,264	10,264	10,264
	TOTAL	1,042,313	1,085,596	1,110,196	1,129,387

REGULAR EDUCATION - HIGH - DRIVER EDUCATION

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

PERSONNEL

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
N/A	0	0	0	0

CODE: 50-611013-310

ACCT# DESCRIPTION

MATERIALS/SUPPLIES					
6030	Textbooks	691	2,500	2,500	2,500
	Subtotal	691	2,500	2,500	2,500
	TOTAL	691	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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	22	22	21	21
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ADDITIONAL INFORMATION:

FY 15 student enrollment 2,752

FY 16 student enrollment 3,374

FY 17 student enrollment 2,238

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

PERSONAL SERVICES					
1121	Teacher Salaries	1,076,113	1,115,758	1,115,758	1,090,758
	Subtotal	1,076,113	1,115,758	1,115,758	1,090,758
EMPLOYEE BENEFITS					
2100	FICA	78,197	85,355	85,355	83,443
2200	VRS Retirement	148,700	175,955	175,955	191,428
2300	Health Insurance	218,019	231,928	216,600	204,345
2400	Group Life Insurance	13,082	14,616	14,616	14,289
2500	VRS Hybrid Disability Insurance	274	0	0	0
2600	Hybrid Defined Benefit	11,120	0	0	0
2700	ICMA RC Hybrid-DC	945	0	0	0
2800	Other Benefits	3,641	3,641	3,641	2,487
2810	ICMA RC Hybrid-457 Match	1,221	0	0	0
	Subtotal	475,199	511,495	496,167	495,992
MATERIALS/SUPPLIES					
6030	Textbooks	16,834	33,883	33,883	10,000
6900	Other Educational Supplies	3,539	5,250	5,250	5,250
	Subtotal	20,373	39,133	39,133	15,250
	TOTAL	1,571,685	1,666,386	1,651,058	1,602,000

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	6.75	6.75	6.75	6.75
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ADDITIONAL INFORMATION:

FY 15 student enrollment 88

FY 16 student enrollment 72

FY 17 student enrollment 73

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

PERSONAL SERVICES					
1121	Teacher Salaries	297,695	341,047	341,047	341,047
	Subtotal	297,695	341,047	341,047	341,047
EMPLOYEE BENEFITS					
2100	FICA	21,947	26,090	26,090	26,090
2200	VRS Retirement	44,398	53,783	53,783	59,854
2300	Health Insurance	43,909	42,746	45,984	47,916
2400	Group Life Insurance	3,854	4,468	4,468	4,468
2800	Other Benefits	830	830	830	567
	Subtotal	114,938	127,917	131,155	138,895
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	3,171	38,844	38,844	38,844
	Subtotal	3,171	38,844	38,844	38,844
MATERIALS/SUPPLIES					
6990	Miscellaneous Materials & Supplies	3,843	4,000	4,000	4,000
	Subtotal	3,843	4,000	4,000	4,000
EQUIPMENT					
8911	Furniture/Equipment-Additional	720	1,000	1,000	1,000
	Subtotal	720	1,000	1,000	1,000
	TOTAL	420,367	512,808	516,046	523,786

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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	59,989	62,199	62,199	62,199
1143	Technical Salaries	46,279	59,825	59,825	59,825
1500	Substitute Salaries	0	2,500	2,500	2,500
1595	Overtime	77	0	0	0
1625	Stipends	181,345	159,784	159,784	159,784
	Subtotal	287,690	284,308	284,308	284,308
EMPLOYEE BENEFITS					
2100	FICA	21,874	21,937	21,937	21,937
2200	VRS Retirement	9,792	19,243	19,243	21,415
2300	Health Insurance	25,634	26,739	24,857	25,901
2400	Group Life Insurance	1,260	1,599	1,599	1,599
2500	VRS Hybrid Disability Insurance	128	0	0	0
2600	Hybrid Defined Benefit	5,752	0	0	0
2700	ICMA RC Hybrid-DC	440	0	0	0
2800	Other Benefits	364	364	364	249
	Subtotal	65,244	69,882	68,000	71,101
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	48,938	50,542	50,542	50,542
	Subtotal	48,938	50,542	50,542	50,542
OTHER CHARGES					
5506	Employee Development	778	3,000	3,000	3,000
	Subtotal	778	3,000	3,000	3,000
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	4,942	9,776	9,776	9,776
	Subtotal	4,942	9,776	9,776	9,776
TOTAL		407,592	417,508	415,626	418,727

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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	173,532	182,832	182,832	182,832
	Subtotal	173,532	182,832	182,832	182,832
	EMPLOYEE BENEFITS				
2100	FICA	12,841	13,987	13,987	13,987
2200	VRS Retirement	26,346	28,833	28,833	32,087
2300	Health Insurance	35,923	37,503	29,603	32,188
2400	Group Life Insurance	2,074	2,395	2,395	2,395
2800	Other Benefits	643	643	643	439
	Subtotal	77,827	83,361	75,461	81,096
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	14,169	15,000	15,000	15,000
	Subtotal	14,169	15,000	15,000	15,000
	TOTAL	265,528	281,193	273,293	278,928

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	6	6	6	6
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ADDITIONAL INFORMATION:

FY 15 student enrollment 221

FY 16 student enrollment 276

FY 17 student enrollment 231

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

PERSONAL SERVICES					
1121	Teacher Salaries	311,723	316,099	316,099	316,099
1625	Stipends	17,400	19,100	19,100	19,100
	Subtotal	329,123	335,199	335,199	335,199
EMPLOYEE BENEFITS					
2100	FICA	24,825	24,313	24,313	24,313
2200	VRS Retirement	47,133	49,849	49,849	55,475
2300	Health Insurance	40,163	42,032	41,705	36,161
2400	Group Life Insurance	3,710	4,141	4,141	4,141
2800	Other Benefits	913	913	913	624
	Subtotal	116,744	121,248	120,921	120,714
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	7,171	4,132	4,132	4,132
	Subtotal	7,171	4,132	4,132	4,132
OTHER CHARGES					
5506	Employee Development	218	400	400	400
	Subtotal	218	400	400	400
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	8,126	8,305	8,305	8,305
	Subtotal	8,126	8,305	8,305	8,305
	TOTAL	461,382	469,284	468,957	468,750

REGULAR EDUCATION - HIGH - VHSL/INTERSCHOLASTIC ACTIVITY

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

PERSONNEL

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Athletic Directors

4

4

4

4

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

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
PERSONAL SERVICES				
1128 Athletic Directors	253,062	260,162	261,627	261,627
1625 Stipends	33,774	43,860	43,860	43,860
Subtotal	286,836	304,022	305,487	305,487
EMPLOYEE BENEFITS				
2100 FICA	21,239	23,258	23,370	23,370
2200 VRS Retirement	38,263	41,028	41,259	45,916
2300 Health Insurance	45,711	47,721	46,062	47,997
2400 Group Life Insurance	3,012	3,408	3,427	3,427
2800 Other Benefits	865	865	865	591
Subtotal	109,090	116,280	114,983	121,301
PURCHASED SERVICES				
3900 Miscellaneous Contractual Services	109,928	104,096	104,096	104,096
Subtotal	109,928	104,096	104,096	104,096
EQUIPMENT				
8911 Furniture/Equipment-Additional	21,186	17,000	17,000	17,000
8921 Furniture/Equipment-Replacement	48,984	19,000	19,000	19,000
Subtotal	70,170	36,000	36,000	36,000
TOTAL	576,024	560,398	560,566	566,884

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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N/A	0	0	0	0
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ADDITIONAL INFORMATION:

FY 15 student enrollment in Governor's School 61

FY 16 student enrollment in Governor's School 54

FY 17 student enrollment in Governor's School 46

CODE: 50-611013-370

ACCT# DESCRIPTION

PURCHASED SERVICES

3860	Contractual-New Horizons	285,007	343,298	343,298	343,298
3900	Miscellaneous Contractual Services	42,274	38,500	38,500	38,500
	Subtotal	327,281	381,798	381,798	381,798
	TOTAL	327,281	381,798	381,798	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, 1.8 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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
Teachers	4.3	4.3	5.8	5.8
Para-Educators	4	4	4	4

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

PERSONAL SERVICES					
1121	Teacher Salaries	245,473	268,430	329,373	294,373
1141	Para-Educator Salaries	68,650	70,116	71,642	71,642
1151	Co-op Students	0	0	0	92,350
1500	Substitute Salaries	371,273	384,666	384,666	384,666
1595	Overtime	52	0	0	0
1600	Supplements	698,924	718,935	713,885	713,885
1625	Stipends	25,794	15,000	15,000	15,000
1630	NBCT Stipend	42,500	52,500	52,500	52,500
	Subtotal	1,452,666	1,509,647	1,567,066	1,624,416
EMPLOYEE BENEFITS					
2100	FICA	110,125	116,105	120,498	125,471
2200	VRS Retirement	47,361	53,389	63,240	64,236
2300	Health Insurance	73,485	76,109	63,326	65,985
2400	Group Life Insurance	3,729	4,435	5,253	4,795
2800	Other Benefits	4,715	4,715	4,715	3,220
	Subtotal	239,415	254,753	257,032	263,707
PURCHASED SERVICES					
3500	Printing	29,759	30,000	30,000	30,000
3900	Miscellaneous Contractual Services	89,096	34,300	34,300	34,300
	Subtotal	118,855	64,300	64,300	64,300
OTHER CHARGES					
5201	Postage	211	4,000	4,000	4,000
5504	Travel	5,241	125	125	125
5506	Employee Development	1,521	13,450	13,450	13,450
	Subtotal	6,973	17,575	17,575	17,575
MATERIALS/SUPPLIES					
6070	Testing Materials	2,516	23,424	23,424	23,424
6900	Other Educational Supplies	104,048	69,345	69,345	69,345
6990	Miscellaneous Materials & Supplies	118,564	10,500	10,500	10,500
	Subtotal	225,128	103,269	103,269	103,269
EQUIPMENT					
8911	Furniture/Equipment-Additional	3,820	5,000	5,000	5,000
8921	Furniture/Equipment-Replacement	15,874	15,299	15,299	15,299
	Subtotal	19,694	20,299	20,299	20,299
	TOTAL	2,062,731	1,969,843	2,029,541	2,093,566

SPECIAL EDUCATION - ELEMENTARY - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
Teachers	47.5	49.5	47.5	48.5
Para-Educators	44	46	46	51
Technical	0.4	0.4	0.4	0.4

ADDITIONAL INFORMATION:

FY 15 student enrollment 664

FY 16 student enrollment 565

FY 17 student enrollment 714

In FY 18 added 1 Special Education teacher FTE, 3 Special Education para-educator FTEs and 2 Critical Response para-educator FTEs.

CODE: 50-611021-390

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	2,197,229	2,440,489	2,370,867	2,408,432
1141	Para-Educator Salaries	754,595	794,836	797,456	857,779
1143	Technical Salaries	0	9,214	9,214	9,214
1500	Substitute Salaries	4,072	0	0	0
1595	Overtime	702	0	0	0
1625	Stipends	41,245	44,200	44,200	44,200
	Subtotal	2,997,843	3,288,739	3,221,737	3,319,625
EMPLOYEE BENEFITS					
2100	FICA	222,049	251,573	246,448	253,936
2200	VRS Retirement	354,361	511,664	501,098	574,838
2300	Health Insurance	511,876	518,837	525,270	573,246
2400	Group Life Insurance	35,823	42,503	41,626	42,911
2500	VRS Hybrid Disability Insurance	1,978	0	0	0
2600	Hybrid Defined Benefit	89,042	0	0	0
2700	ICMA RC Hybrid-DC	6,815	0	0	0
2800	Other Benefits	9,029	9,029	9,029	6,167
	Subtotal	1,230,973	1,333,606	1,323,471	1,451,098
OTHER CHARGES					
5504	Travel	19,745	15,960	15,960	15,960
	Subtotal	19,745	15,960	15,960	15,960
TOTAL		4,248,561	4,638,305	4,561,168	4,786,683

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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	10,747	32,210	32,210	32,210
	Subtotal	10,747	32,210	32,210	32,210

OTHER CHARGES

5506	Employee Development	23,449	3,000	3,000	8,000
5580	Pupil Transportation	57	1,800	1,800	1,800
	Subtotal	23,506	4,800	4,800	9,800

MATERIALS/SUPPLIES

6070	Testing Materials	0	4,000	4,000	4,000
6900	Other Educational Supplies	21,548	4,000	4,000	4,000
6990	Miscellaneous Materials & Supplies	15,549	8,800	8,800	8,800
	Subtotal	37,097	16,800	16,800	16,800

EQUIPMENT

8805	Technology-Hardware Additions	500	1,400	1,400	1,400
8911	Furniture/Equipment-Additional	14,709	6,200	6,200	6,200
8921	Furniture/Equipment-Replacement	11,511	1,000	1,000	1,000
	Subtotal	26,720	8,600	8,600	8,600

TOTAL

		98,070	62,410	62,410	67,410
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SPECIAL EDUCATION - MIDDLE - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
Teachers	24.5	25.5	27.5	28.5
Para-Educators	21	22	21	23
Technical	1	1	1	1

ADDITIONAL INFORMATION:

FY 15 student enrollment 321

FY 16 student enrollment 299

FY 17 student enrollment 333

In FY 18 added 1 Special Education teacher FTE, 1 Special Education para-educator FTE and 1 Critical Response para-educator FTE.

CODE: 50-611022-410

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,301,012	1,310,761	1,396,249	1,433,143
1141	Para-Educator Salaries	371,939	408,964	401,869	431,114
1143	Technical Salaries	21,450	27,363	27,363	27,363
1500	Substitute Salaries	1,375	0	0	0
1595	Overtime	175	0	0	0
1625	Stipends	7,329	7,000	7,000	7,000
	Subtotal	1,703,280	1,754,088	1,832,481	1,898,620
EMPLOYEE BENEFITS					
2100	FICA	125,304	134,188	140,185	145,246
2200	VRS Retirement	232,837	275,516	287,878	331,979
2300	Health Insurance	331,969	338,053	353,919	375,164
2400	Group Life Insurance	20,300	22,887	23,914	24,781
2500	VRS Hybrid Disability Insurance	508	0	0	0
2600	Hybrid Defined Benefit	22,554	0	0	0
2700	ICMA RC Hybrid-DC	1,752	0	0	0
2800	Other Benefits	5,121	5,340	5,340	3,647
2810	ICMA RC Hybrid-457 Match	342	0	0	0
	Subtotal	740,687	775,984	811,236	880,817
TOTAL		2,443,967	2,530,072	2,643,717	2,779,437

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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	9,440	13,410	13,410	13,410
	Subtotal	9,440	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	2,313	5,000	5,000	5,000
	Subtotal	2,313	9,000	9,000	9,000
EQUIPMENT					
8911	Furniture/Equipment-Additional	3,834	1,000	1,000	1,000
8921	Furniture/Equipment-Replacement	748	1,000	1,000	1,000
	Subtotal	4,582	2,000	2,000	2,000
	TOTAL	16,335	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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
Teachers	27.1	28.1	28.1	28.1
Para-Educators	35	35	36	37

ADDITIONAL INFORMATION:

FY 15 student enrollment 359

FY 16 student enrollment 362

FY 17 student enrollment 370

In FY 18 shifted 1 Transition Resource teacher FTE to 50-613121-1143-000 for a new Coordinator of Student Services

FTE, added 1 Special Education teacher FTE and 1 Critical Response para-educator FTE.

CODE: 50-611023-430

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,519,894	1,570,720	1,538,957	1,499,101
1141	Para-Educator Salaries	557,676	597,945	623,853	634,266
1500	Substitute Salaries	2,318	0	0	0
1595	Overtime	192	0	0	0
1625	Stipends	17,304	11,500	11,500	11,500
	Subtotal	2,097,384	2,180,165	2,174,310	2,144,867
EMPLOYEE BENEFITS					
2100	FICA	155,312	166,783	166,335	164,083
2200	VRS Retirement	267,089	341,998	341,075	375,683
2300	Health Insurance	406,363	419,253	407,990	411,636
2400	Group Life Insurance	24,944	28,410	28,333	27,947
2500	VRS Hybrid Disability Insurance	980	0	0	0
2600	Hybrid Defined Benefit	43,545	0	0	0
2700	ICMA RC Hybrid-DC	3,359	0	0	0
2800	Other Benefits	7,768	7,768	7,768	5,306
2810	ICMA RC Hybrid-457 Match	345	0	0	0
	Subtotal	909,705	964,212	951,501	984,655
MATERIALS/SUPPLIES					
6990	Miscellaneous Materials & Supplies	66	5,000	5,000	5,000
	Subtotal	66	5,000	5,000	5,000
TOTAL		3,007,155	3,149,377	3,130,811	3,134,522

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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N/A	0	0	0	0
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CODE: 50-611023-440**ACCT# DESCRIPTION**

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
PURCHASED SERVICES				
3850	700,000	921,348	921,348	921,348
3855	367,067	317,000	317,000	430,500
3900	29,619	120,330	120,330	115,330
	1,096,686	1,358,678	1,358,678	1,467,178
OTHER CHARGES				
5580	1,364	5,000	5,000	5,000
	1,364	5,000	5,000	5,000
MATERIALS/SUPPLIES				
6070	0	1,700	1,700	1,700
6900	3,715	2,500	2,500	2,500
	3,715	4,200	4,200	4,200
EQUIPMENT				
8911	484	5,837	5,837	5,837
8921	15	2,000	2,000	2,000
	499	7,837	7,837	7,837
TOTAL	1,102,264	1,375,715	1,375,715	1,484,215

CAREER/TECHNICAL - SECONDARY - FAMILY & CONSUMER SCIENCE

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

PERSONNEL

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	3	3	3	3
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ADDITIONAL INFORMATION:

FY 15 student enrollment 821

FY 16 student enrollment 624

FY 17 student enrollment 483

CODE: 50-611034-450

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	145,191	148,095	148,095	148,095
	Subtotal	145,191	148,095	148,095	148,095
	EMPLOYEE BENEFITS				
2100	FICA	10,858	11,329	11,329	11,329
2200	VRS Retirement	21,953	23,355	23,355	25,991
2300	Health Insurance	20,986	21,909	22,022	22,943
2400	Group Life Insurance	1,728	1,940	1,940	1,940
2800	Other Benefits	541	541	541	370
	Subtotal	56,066	59,074	59,187	62,573
	OTHER CHARGES				
5506	Employee Development	0	200	200	200
	Subtotal	0	200	200	200
	MATERIALS/SUPPLIES				
6030	Textbooks	0	375	375	375
6910	Other Educational/Supplies	3,286	6,352	6,352	6,352
	Subtotal	3,286	6,727	6,727	6,727
	TOTAL	204,543	214,096	214,209	217,595

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	8	8	8	8
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ADDITIONAL INFORMATION:

FY 15 student enrollment 1,328

FY 16 student enrollment 1,501

FY 17 student enrollment 1,845

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

PERSONAL SERVICES					
1121	Teacher Salaries	397,620	406,592	406,592	406,592
	Subtotal	397,620	406,592	406,592	406,592
EMPLOYEE BENEFITS					
2100	FICA	28,958	31,104	31,104	31,104
2200	VRS Retirement	47,305	64,120	64,120	71,357
2300	Health Insurance	81,603	85,213	85,444	84,344
2400	Group Life Insurance	4,732	5,326	5,326	5,326
2500	VRS Hybrid Disability Insurance	264	0	0	0
2600	Hybrid Defined Benefit	11,904	0	0	0
2700	ICMA RC Hybrid-DC	911	0	0	0
2800	Other Benefits	1,910	1,910	1,910	1,305
	Subtotal	177,587	187,673	187,904	193,436
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	390	0	0	0
	Subtotal	390	0	0	0
OTHER CHARGES					
5504	Travel	849	0	0	0
5506	Employee Development	783	1,500	1,500	1,500
	Subtotal	1,632	1,500	1,500	1,500
MATERIALS/SUPPLIES					
6030	Textbooks	4,206	10,150	10,150	10,150
6910	Other Educational/Supplies	11,948	16,715	16,715	16,715
	Subtotal	16,154	26,865	26,865	26,865
	TOTAL	593,383	622,630	622,861	628,393

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	4	4	4	4
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ADDITIONAL INFORMATION:

FY 15 student enrollment 393

FY 16 student enrollment 420

FY 17 student enrollment 417

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

PERSONAL SERVICES					
1121	Teacher Salaries	220,891	226,329	226,329	226,329
	Subtotal	220,891	226,329	226,329	226,329
EMPLOYEE BENEFITS					
2100	FICA	15,844	17,314	17,314	17,314
2200	VRS Retirement	33,399	35,692	35,692	39,721
2300	Health Insurance	44,074	46,012	59,764	62,274
2400	Group Life Insurance	2,629	2,965	2,965	2,965
2800	Other Benefits	722	722	722	493
	Subtotal	96,668	102,705	116,457	122,767
OTHER CHARGES					
5504	Travel	3,356	2,956	2,956	2,956
5506	Employee Development	0	720	720	720
	Subtotal	3,356	3,676	3,676	3,676
MATERIALS/SUPPLIES					
6030	Textbooks	0	4,962	4,962	4,962
6910	Other Educational/Supplies	4,537	3,794	3,794	3,794
	Subtotal	4,537	8,756	8,756	8,756
	TOTAL	325,452	341,466	355,218	361,528

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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N/A	0	0	0	0
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ADDITIONAL INFORMATION:

FY 15 student enrollment in New Horizons 204

FY 16 student enrollment in New Horizons 201

FY 17 student enrollment in New Horizons 214

CODE: 50-611034-510

ACCT# DESCRIPTION

PURCHASED SERVICES					
3860	Contractual-New Horizons	655,760	738,925	738,925	847,433
	Subtotal	655,760	738,925	738,925	847,433
	TOTAL	655,760	738,925	738,925	847,433

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

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

PERSONNEL

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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 15 student enrollment 249

FY 16 student enrollment 235

FY 17 student enrollment 282

CODE: 50-611034-520

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	178,473	181,178	181,178	181,178
	Subtotal	178,473	181,178	181,178	181,178
	EMPLOYEE BENEFITS				
2100	FICA	13,685	13,860	13,860	13,860
2200	VRS Retirement	27,029	28,572	28,572	31,797
2300	Health Insurance	335	350	335	349
2400	Group Life Insurance	2,127	2,373	2,373	2,373
2800	Other Benefits	581	581	581	397
	Subtotal	43,757	45,736	45,721	48,776
	MATERIALS/SUPPLIES				
6910	Other Educational/Supplies	149	420	420	420
	Subtotal	149	420	420	420
	TOTAL	222,379	227,334	227,319	230,374

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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	25,788	27,099	27,099	27,099
	Subtotal	25,788	27,099	27,099	27,099
	EMPLOYEE BENEFITS				
2100	FICA	1,973	2,073	2,073	2,073
2200	VRS Retirement	0	4,274	4,274	4,756
2400	Group Life Insurance	0	355	355	355
2800	Other Benefits	78	78	78	53
	Subtotal	2,051	6,780	6,780	7,237
	OTHER CHARGES				
5504	Travel	759	0	0	0
	Subtotal	759	0	0	0
	MATERIALS/SUPPLIES				
6030	Textbooks	0	1,500	1,500	1,500
6900	Other Educational Supplies	17,119	2,000	2,000	2,000
6910	Other Educational/Supplies	853	3,370	3,370	3,470
	Subtotal	17,972	6,870	6,870	6,970
	TOTAL	46,570	40,749	40,749	41,306

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	4	4	4	4
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ADDITIONAL INFORMATION:

FY 15 student enrollment 275

FY 16 student enrollment 246

FY 17 student enrollment 263

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

PERSONAL SERVICES					
1121	Teacher Salaries	246,741	251,676	251,676	251,676
	Subtotal	246,741	251,676	251,676	251,676
EMPLOYEE BENEFITS					
2100	FICA	18,166	19,253	19,253	19,253
2200	VRS Retirement	37,307	39,689	39,689	44,169
2300	Health Insurance	45,551	47,554	47,770	49,776
2400	Group Life Insurance	2,936	3,297	3,297	3,297
2800	Other Benefits	710	710	710	485
	Subtotal	104,670	110,503	110,719	116,980
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	4,985	5,000	5,000	5,000
	Subtotal	4,985	5,000	5,000	5,000
OTHER CHARGES					
5504	Travel	588	600	600	600
5506	Employee Development	2,187	2,000	2,000	2,000
	Subtotal	2,775	2,600	2,600	2,600
MATERIALS/SUPPLIES					
6070	Testing Materials	4,480	4,500	4,500	4,500
6900	Other Educational Supplies	10,642	12,000	12,000	12,000
	Subtotal	15,122	16,500	16,500	16,500
EQUIPMENT					
8911	Furniture/Equipment-Additional	1,578	1,600	1,600	1,600
	Subtotal	1,578	1,600	1,600	1,600
	TOTAL	375,871	387,879	388,095	394,356

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	1	1	1	1
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ADDITIONAL INFORMATION:

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)
 FY 17 student enrollment 128 (grades 6-7)
 FY 17 student enrollment 526 (grades 8-12)

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

PERSONAL SERVICES					
1121	Teacher Salaries	47,189	48,364	48,364	48,364
	Subtotal	47,189	48,364	48,364	48,364
EMPLOYEE BENEFITS					
2100	FICA	3,591	3,700	3,700	3,700
2200	VRS Retirement	7,135	7,627	7,627	8,488
2300	Health Insurance	140	0	335	349
2400	Group Life Insurance	562	634	634	634
2800	Other Benefits	162	162	162	111
	Subtotal	11,590	12,123	12,458	13,282
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	1,499	1,500	1,500	1,500
	Subtotal	1,499	1,500	1,500	1,500
OTHER CHARGES					
5504	Travel	597	600	600	600
5506	Employee Development	491	500	500	500
	Subtotal	1,088	1,100	1,100	1,100
MATERIALS/SUPPLIES					
6070	Testing Materials	499	500	500	500
6900	Other Educational Supplies	2,119	2,000	2,000	2,000
	Subtotal	2,618	2,500	2,500	2,500
EQUIPMENT					
8911	Furniture/Equipment-Additional	292	300	300	300
	Subtotal	292	300	300	300
TOTAL		64,276	65,887	66,222	67,046

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Administrative	0.25	0.25	0.25	0.25
Teachers	7	7	6	6
Para-Educators	3	3	4	4
Clerical	0.9	0.9	0.9	0.9

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

1110	Administrative Salaries	15,391	16,966	15,123	15,123
1121	Teacher Salaries	385,302	374,388	325,648	325,648
1141	Para-Educator Salaries	64,409	55,926	87,970	87,970
1150	Office Clerical	40,215	34,651	41,290	41,290
1500	Substitute Salaries	1,090	500	500	500
1595	Overtime	950	0	0	0
1625	Stipends	2,298	600	1,000	1,000
	Subtotal	509,655	483,031	471,531	471,531

EMPLOYEE BENEFITS

2100	FICA	38,395	36,868	35,957	35,957
2200	VRS Retirement	75,082	78,108	76,038	76,038
2300	Health Insurance	45,167	40,288	40,801	40,801
2400	Group Life Insurance	5,912	5,747	5,747	5,747
2800	Other Benefits	1,171	1,398	1,363	1,363
	Subtotal	165,727	162,409	159,906	159,906

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	4,800	0	0	0
	Subtotal	4,800	0	0	0

OTHER CHARGES

5504	Travel	13,107	0	0	0
5506	Employee Development	0	23,350	27,100	27,100
5565	In-Service	56,385	0	0	0
5580	Pupil Transportation	1,905	0	500	500
	Subtotal	71,397	23,350	27,600	27,600

MATERIALS/SUPPLIES

6900	Other Educational Supplies	80,607	59,326	40,469	40,469
6990	Miscellaneous Materials & Supplies	51	0	0	0
	Subtotal	80,658	59,326	40,469	40,469

TOTAL

	832,237	728,116	699,506	699,506
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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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	4	4	4	2
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ADDITIONAL INFORMATION:

In FY 18 a reduction in the grant from the Federal government resulted in a loss of 2 teacher FTE's.

CODE: 50-611050-582

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	177,273	175,335	175,335	90,456
1625	Stipends	10,450	10,450	10,450	40,955
	Subtotal	187,723	185,785	185,785	131,411
EMPLOYEE BENEFITS					
2100	FICA	14,328	11,230	11,230	10,053
2200	VRS Retirement	1,879	25,872	21,147	15,875
2300	Health Insurance	5,900	15,183	15,183	16,123
2400	Group Life Insurance	2,110	3,659	3,659	1,185
2500	VRS Hybrid Disability Insurance	514	0	0	84
2600	Hybrid Defined Benefit	22,125	0	0	3,717
2700	ICMA RC Hybrid-DC	1,773	0	0	272
2800	Other Benefits	600	600	600	300
2810	ICMA RC Hybrid-457 Match	1,027	0	0	0
	Subtotal	50,256	56,544	51,819	47,609
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	668	669	669	600
	Subtotal	668	669	669	600
OTHER CHARGES					
5506	Employee Development	0	0	0	18,380
	Subtotal	0	0	0	18,380
	TOTAL	238,647	242,998	238,273	198,000

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Para-Educators	1	1	1	1
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CODE: 50-611050-585**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	3,582	0	0	0
1141	Para-Educator Salaries	14,891	14,292	15,337	15,337
1500	Substitute Salaries	0	1,200	1,000	1,000
1625	Stipends	1,600	2,500	2,500	2,500
	Subtotal	20,073	17,992	18,837	18,837
EMPLOYEE BENEFITS					
2100	FICA	1,486	1,377	1,377	1,377
2200	VRS Retirement	158	2,916	2,916	2,916
2300	Health Insurance	5,938	6,829	6,041	6,041
2400	Group Life Insurance	178	214	214	214
2500	VRS Hybrid Disability Insurance	43	0	0	0
2600	Hybrid Defined Benefit	1,970	0	0	0
2700	ICMA RC Hybrid-DC	149	0	0	0
2800	Other Benefits	52	52	52	52
	Subtotal	9,974	11,388	10,600	10,600
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	1,511	0	0	0
	Subtotal	1,511	0	0	0
OTHER CHARGES					
5504	Travel	3,698	0	0	300
5506	Employee Development	3,566	1,120	1,300	1,000
	Subtotal	7,264	1,120	1,300	1,300
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	31,152	180	1,577	1,577
	Subtotal	31,152	180	1,577	1,577
TOTAL		69,974	30,680	32,314	32,314

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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	1	1	1
Oral Communication Facilitator	2	2	2	2

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

1121	Teacher Salaries	735,436	763,640	747,926	762,885
1130	Professional Salaries	53,762	54,837	54,940	56,039
1134	Social Worker	119,468	122,893	122,689	125,143
1141	Para-Educator Salaries	569,730	586,951	598,708	610,682
1143	Technical Salaries	37,998	68,125	79,711	81,305
1595	Overtime	396	0	0	0
	Subtotal	1,516,790	1,596,446	1,603,974	1,636,054

EMPLOYEE BENEFITS

2100	FICA	112,276	122,128	122,704	125,158
2200	VRS Retirement	184,389	257,347	252,947	287,127
2300	Health Insurance	276,021	290,825	311,653	327,236
2400	Group Life Insurance	18,097	18,998	21,012	21,432
2500	VRS Hybrid Disability Insurance	937	0	0	0
2600	Hybrid Defined Benefit	40,955	0	0	0
2700	ICMA RC Hybrid-DC	3,228	0	0	0
2800	Other Benefits	1,500	1,500	1,500	1,500
2810	ICMA RC Hybrid-457 Match	1,218	0	0	0
	Subtotal	638,621	690,798	709,816	762,453

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	0	0	112,116	240,958
	Subtotal	0	0	112,116	240,958

TOTAL

2,155,411	2,287,244	2,425,906	2,639,465
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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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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	2,940	2,940	2,940
1500	Substitute Salaries	5,863	5,475	5,475	5,475
1625	Stipends	16,000	21,000	21,000	21,000
	Subtotal	21,863	29,415	29,415	29,415
	EMPLOYEE BENEFITS				
2100	FICA	1,672	2,250	2,250	2,250
	Subtotal	1,672	2,250	2,250	2,250
	PURCHASED SERVICES				
3810	Purchased Services	0	24,000	24,000	24,000
3900	Miscellaneous Contractual Services	25,750	0	0	0
	Subtotal	25,750	24,000	24,000	24,000
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	5,962	4,431	4,431	4,431
	Subtotal	5,962	4,431	4,431	4,431
	EQUIPMENT				
8805	Technology-Hardware Additions	13,845	14,904	14,904	14,904
	Subtotal	13,845	14,904	14,904	14,904
	TOTAL	69,092	75,000	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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Clerical	0	1	1	1
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CODE: 50-611050-606**ACCT# DESCRIPTION**

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
PERSONAL SERVICES				
1150 Office Clerical	11,470	45,000	45,000	45,000
1500 Substitute Salaries	0	6,000	6,000	6,000
1595 Overtime	9	0	0	0
1625 Stipends	5,263	24,000	24,000	24,000
Subtotal	16,742	75,000	75,000	75,000
EMPLOYEE BENEFITS				
2100 FICA	1,281	5,738	5,738	5,738
2200 VRS Retirement	1,879	6,646	6,646	6,646
2300 Health Insurance	0	5,000	5,000	5,000
2400 Group Life Insurance	148	535	535	535
2800 Other Benefits	90	131	131	131
Subtotal	3,398	18,050	18,050	18,050
PURCHASED SERVICES				
3900 Miscellaneous Contractual Services	40,000	76,000	76,000	76,000
Subtotal	40,000	76,000	76,000	76,000
OTHER CHARGES				
5504 Travel	9,934	7,010	7,010	7,010
5506 Employee Development	2,145	45,000	45,000	45,000
Subtotal	12,079	52,010	52,010	52,010
MATERIALS/SUPPLIES				
6030 Textbooks	68,971	0	0	0
6900 Other Educational Supplies	3,167	80,000	80,000	80,000
Subtotal	72,138	80,000	80,000	80,000
EQUIPMENT				
8805 Technology-Hardware Additions	0	75,000	75,000	75,000
Subtotal	0	75,000	75,000	75,000
TOTAL	144,357	376,060	376,060	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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Administrative	1	0	0	0
Clerical	1	0	0	0

ADDITIONAL INFORMATION:

In FY 16 funding for this grant ended.

CODE: 50-611050-610

ACCT# DESCRIPTION

PERSONAL SERVICES					
1500	Substitute Salaries	6,995	0	0	0
	Subtotal	6,995	0	0	0
EMPLOYEE BENEFITS					
2100	FICA	591	0	0	0
2800	Other Benefits	481	0	0	0
	Subtotal	1,072	0	0	0
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	2,150	0	0	0
	Subtotal	2,150	0	0	0
OTHER CHARGES					
5504	Travel	3,998	0	0	0
5506	Employee Development	66	0	0	0
	Subtotal	4,064	0	0	0
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	3,784	0	0	0
	Subtotal	3,784	0	0	0
EQUIPMENT					
8805	Technology-Hardware Additions	127,343	0	0	0
	Subtotal	127,343	0	0	0
	TOTAL	145,408	0	0	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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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	24,690	16,970	14,400	2,400
	Subtotal	24,690	16,970	14,400	2,400
	EMPLOYEE BENEFITS				
2100	FICA	1,889	1,298	1,102	184
	Subtotal	1,889	1,298	1,102	184
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	50,900	5,000	9,000	9,000
	Subtotal	50,900	5,000	9,000	9,000
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	86,725	77,407	46,590	14,816
	Subtotal	86,725	77,407	46,590	14,816
	TOTAL	164,204	100,675	71,092	26,400

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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	180,410	118,064	118,064	118,064
1126	Principal Salaries	5,300	4,000	4,000	4,000
1127	Assistant Principal Salaries	0	6,000	6,000	6,000
1131	Nurses	3,822	1,658	1,658	1,658
1141	Para-Educator Salaries	2,886	2,400	2,400	2,400
1150	Office Clerical	4,062	2,100	2,100	2,100
1171	Bus Driver Spec Trans	53,215	23,100	23,100	23,100
	Subtotal	249,695	157,322	157,322	157,322
EMPLOYEE BENEFITS					
2100	FICA	19,079	12,035	12,035	12,035
2800	Other Benefits	300	300	300	300
	Subtotal	19,379	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					
6030	Textbooks	0	0	0	7,500
6990	Miscellaneous Materials & Supplies	2,387	3,000	3,000	3,000
	Subtotal	2,387	3,000	3,000	10,500
	TOTAL	271,461	192,917	192,917	200,417

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	0.25	0.25	0.25	0.25
Para-Educators	2.5	2.5	2.5	2.5

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

PERSONAL SERVICES					
1121	Teacher Salaries	74,776	12,982	12,982	12,982
1141	Para-Educator Salaries	37,297	39,075	54,501	40,908
1500	Substitute Salaries	1,664	0	0	0
1595	Overtime	39	0	0	0
	Subtotal	113,776	52,057	67,483	53,890
EMPLOYEE BENEFITS					
2100	FICA	8,160	3,982	5,162	4,122
2200	VRS Retirement	16,626	6,298	8,595	7,180
2300	Health Insurance	35,464	12,715	14,434	15,156
2400	Group Life Insurance	1,251	466	714	536
2500	VRS Hybrid Disability Insurance	30	0	0	0
2600	Hybrid Defined Benefit	1,356	0	0	0
2700	ICMA RC Hybrid-DC	104	0	0	0
2800	Other Benefits	500	500	500	500
	Subtotal	63,491	23,961	29,405	27,494
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	755	1,078,400	1,039,450	1,039,450
	Subtotal	755	1,078,400	1,039,450	1,039,450
OTHER CHARGES					
5506	Employee Development	2,873	0	0	0
5580	Pupil Transportation	459	0	0	0
	Subtotal	3,332	0	0	0
MATERIALS/SUPPLIES					
6800	Technology-Software	5,758	0	0	0
6990	Miscellaneous Materials & Supplies	47,561	68,419	86,499	104,866
	Subtotal	53,319	68,419	86,499	104,866
EQUIPMENT					
8911	Furniture/Equipment-Additional	6,911	0	0	0
	Subtotal	6,911	0	0	0
TOTAL		241,584	1,222,837	1,222,837	1,225,700

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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

PERSONAL SERVICES					
1668	Non-Licensed Staff - Current Step	0	0	0	580,000
1669	Licensed Staff - Current Step	0	0	0	735,000
1670	Licensed Staff - Scale Adjustment	0	0	0	250,000
1671	Non-Licensed Quadrennial Review	0	0	0	42,500
	Subtotal	0	0	0	1,607,500
TRANSFERS					
9305	Transfer to County-Debt Service	133,119	109,427	109,427	105,612
	Subtotal	133,119	109,427	109,427	105,612
	TOTAL	133,119	109,427	109,427	1,713,112

COUNSELING SERVICE - ELEMENTARY - ELEMENTARY GUIDANCE

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

PERSONNEL

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Counselors	10	10	10	10
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CODE: 50-612121-000**ACCT# DESCRIPTION**

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
PERSONAL SERVICES				
1123 Counselor Salaries	473,556	492,936	492,936	492,936
1600 Supplements	1,500	1,500	1,500	1,500
Subtotal	475,056	494,436	494,436	494,436
EMPLOYEE BENEFITS				
2100 FICA	35,351	37,825	37,825	37,825
2200 VRS Retirement	52,451	77,736	77,736	86,510
2300 Health Insurance	80,868	81,922	91,445	95,285
2400 Group Life Insurance	5,408	6,457	6,457	6,457
2500 VRS Hybrid Disability Insurance	335	0	0	0
2600 Hybrid Defined Benefit	15,107	0	0	0
2700 ICMA RC Hybrid-DC	1,157	0	0	0
2800 Other Benefits	1,505	1,505	1,505	1,028
Subtotal	192,182	205,445	214,968	227,105
OTHER CHARGES				
5504 Travel	483	1,000	1,000	1,000
5902 Curriculum Development	5,097	1,617	1,617	1,617
Subtotal	5,580	2,617	2,617	2,617
MATERIALS/SUPPLIES				
6990 Miscellaneous Materials & Supplies	13,661	13,853	13,853	13,853
Subtotal	13,661	13,853	13,853	13,853
TOTAL	686,479	716,351	725,874	738,011

COUNSELING SERVICE - SECONDARY - SECONDARY GUIDANCE

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

PERSONNEL

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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	1,399,038	1,507,438	1,476,101	1,456,101
1150	Office Clerical	251,888	269,780	249,780	249,780
1595	Overtime	400	0	0	0
1600	Supplements	2,492	2,492	2,492	2,492
	Subtotal	1,653,818	1,779,710	1,728,373	1,708,373
EMPLOYEE BENEFITS					
2100	FICA	122,959	136,148	132,221	130,691
2200	VRS Retirement	235,130	280,267	272,171	299,382
2300	Health Insurance	222,944	226,908	218,598	227,779
2400	Group Life Insurance	19,568	23,282	22,609	22,347
2500	VRS Hybrid Disability Insurance	277	0	0	0
2600	Hybrid Defined Benefit	11,858	0	0	0
2700	ICMA RC Hybrid-DC	956	0	0	0
2800	Other Benefits	4,835	4,835	4,835	3,302
2810	ICMA RC Hybrid-457 Match	630	0	0	0
	Subtotal	619,157	671,440	650,434	683,501
OTHER CHARGES					
5504	Travel	2,207	2,000	2,000	1,000
	Subtotal	2,207	2,000	2,000	1,000
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	605	1,385	1,385	1,385
6070	Testing Materials	0	2,550	2,550	1,550
6990	Miscellaneous Materials & Supplies	5,846	6,660	6,660	6,560
	Subtotal	6,451	10,595	10,595	9,495
TOTAL		2,281,633	2,463,745	2,391,402	2,402,369

SOCIAL WORK SERVICES

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

PERSONNEL

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
Social Worker	1	1	1	1

CODE: 50-612222-000

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1134	Social Worker	47,286	47,324	47,960	47,960
	Subtotal	47,286	47,324	47,960	47,960
	EMPLOYEE BENEFITS				
2100	FICA	3,580	3,620	3,669	3,669
2200	VRS Retirement	7,142	7,463	7,563	8,417
2300	Health Insurance	5,795	6,050	6,073	6,328
2400	Group Life Insurance	562	620	628	628
	Subtotal	17,079	17,753	17,933	19,042
	TOTAL	64,365	65,077	65,893	67,002

HOMEBOUND

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

PERSONNEL

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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N/A	0	0	0	0
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ADDITIONAL INFORMATION:

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

CODE: 50-612300-000

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	42,208	72,925	72,925	71,280
	Subtotal	42,208	72,925	72,925	71,280
	EMPLOYEE BENEFITS				
2100	FICA	3,229	3,812	3,812	5,457
2800	Other Benefits	157	157	157	157
	Subtotal	3,386	3,969	3,969	5,614
	TOTAL	45,594	76,894	76,894	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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
Administrative	1	1	1	1
Technical	5.47	5.47	5.47	5.47

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

PERSONAL SERVICES					
1110	Administrative Salaries	131,416	134,044	134,044	134,044
1143	Technical Salaries	436,301	458,537	458,537	458,537
	Subtotal	567,717	592,581	592,581	592,581
EMPLOYEE BENEFITS					
2100	FICA	42,271	45,332	45,332	45,332
2200	VRS Retirement	79,873	93,450	93,450	103,998
2300	Health Insurance	55,565	57,485	57,151	59,552
2400	Group Life Insurance	6,286	7,763	7,763	7,763
2800	Other Benefits	1,488	1,488	1,488	1,016
	Subtotal	185,483	205,518	205,184	217,661
OTHER CHARGES					
5504	Travel	3,081	3,148	3,148	3,148
	Subtotal	3,081	3,148	3,148	3,148
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	157	142	142	142
	Subtotal	157	142	142	142
	TOTAL	756,438	801,389	801,055	813,532

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Administrative	4	5	5	5
Technical	5.75	5.75	5.75	5.75
Clerical	3.85	3.85	3.85	3.85

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

PERSONAL SERVICES					
1110	Administrative Salaries	408,515	498,148	529,285	529,285
1143	Technical Salaries	407,935	427,991	412,909	412,909
1150	Office Clerical	138,939	142,380	142,380	142,380
1595	Overtime	1,353	0	0	0
1625	Stipends	22,200	27,000	27,000	27,000
	Subtotal	978,942	1,095,519	1,111,574	1,111,574
EMPLOYEE BENEFITS					
2100	FICA	72,494	84,190	85,418	85,418
2200	VRS Retirement	138,070	168,505	171,037	190,343
2300	Health Insurance	111,245	122,999	115,392	80,581
2400	Group Life Insurance	11,192	13,998	14,208	14,208
2500	VRS Hybrid Disability Insurance	81	0	0	0
2600	Hybrid Defined Benefit	3,636	0	0	0
2700	ICMA RC Hybrid-DC	278	0	0	0
2800	Other Benefits	3,029	3,341	3,341	2,282
	Subtotal	340,025	393,033	389,396	372,832
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	9,000	9,700	9,700	9,700
	Subtotal	9,000	9,700	9,700	9,700
OTHER CHARGES					
5504	Travel	21,315	15,857	15,857	18,557
5506	Employee Development	11,354	13,563	25,923	39,573
5801	Dues/Memberships	1,439	1,830	1,830	1,830
5901	SACS Accreditation	6,340	0	0	0
5902	Curriculum Development	4,363	5,613	5,613	5,613
	Subtotal	44,811	36,863	49,223	65,573
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	23,264	16,408	16,408	16,408
6900	Other Educational Supplies	6,553	3,727	3,727	3,727
6990	Miscellaneous Materials & Supplies	4,766	4,700	4,700	4,700
	Subtotal	34,583	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		1,407,361	1,564,087	1,588,865	1,588,651

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
Administrative	1	1	1	1
Technical	5	5	5	6
Clerical	1	1	1	1

ADDITIONAL INFORMATION:

In FY 18 shifted 1 Transition Resource Teacher FTE from 50-611023-1121-430 for a new Coordinator of Student Services FTE.

CODE: 50-613121-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1110	Administrative Salaries	75,267	92,032	96,543	96,543
1143	Technical Salaries	375,662	412,883	405,426	477,176
1150	Office Clerical	31,318	31,944	31,944	31,944
1595	Overtime	267	0	0	0
	Subtotal	482,514	536,859	533,913	605,663
EMPLOYEE BENEFITS					
2100	FICA	35,896	41,070	40,844	46,333
2200	VRS Retirement	69,942	84,663	84,198	105,017
2300	Health Insurance	57,215	63,043	41,835	49,771
2400	Group Life Insurance	5,506	7,033	6,994	7,934
2800	Other Benefits	1,536	1,536	1,536	1,049
	Subtotal	170,095	197,345	175,407	210,104
	TOTAL	652,609	734,204	709,320	815,767

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Technical	1	0	0	0
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CODE: 50-613130-000**ACCT# DESCRIPTION**

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
PERSONAL SERVICES				
1143	Technical Salaries	10,291	0	0
1150	Office Clerical	108	0	0
1500	Substitute Salaries	1,710	25,947	25,947
1625	Stipends	26,409	0	0
	Subtotal	38,518	25,947	25,947
EMPLOYEE BENEFITS				
2100	FICA	3,035	3,450	3,450
2200	VRS Retirement	1,729	0	0
2400	Group Life Insurance	136	0	0
2800	Other Benefits	181	0	0
	Subtotal	5,081	3,450	3,450
PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	18,350	29,122	29,122
	Subtotal	18,350	29,122	29,122
OTHER CHARGES				
5504	Travel	10,001	7,520	7,520
5506	Employee Development	65,243	91,315	91,315
	Subtotal	75,244	98,835	98,835
MATERIALS/SUPPLIES				
6001	Stationery/Forms/Office Supplies	0	623	623
6900	Other Educational Supplies	784	2,578	2,578
6990	Miscellaneous Materials & Supplies	11,534	7,350	7,350
	Subtotal	12,318	10,551	10,551
TOTAL		149,511	167,905	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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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	508,133	571,895	571,895	571,895
1141	Para-Educator Salaries	35,132	33,803	33,803	33,803
1595	Overtime	11	0	0	0
	Subtotal	543,276	605,698	605,698	605,698
EMPLOYEE BENEFITS					
2100	FICA	40,674	46,336	46,336	46,336
2200	VRS Retirement	80,342	95,519	95,519	106,300
2300	Health Insurance	57,340	59,874	69,384	68,894
2400	Group Life Insurance	6,323	7,935	7,935	7,935
2800	Other Benefits	2,463	2,463	2,463	1,682
	Subtotal	187,142	212,127	221,637	231,147
MATERIALS/SUPPLIES					
6012	Books	88,611	95,365	95,365	95,365
6090	AV Materials/Supplies	14,108	20,072	20,072	20,072
6990	Miscellaneous Materials & Supplies	15,717	24,066	24,066	24,066
	Subtotal	118,436	139,503	139,503	139,503
EQUIPMENT					
8911	Furniture/Equipment-Additional	300	300	300	300
	Subtotal	300	300	300	300
	TOTAL	849,154	957,628	967,138	976,648

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Media Specialists	8	8	8	8
Para-Educators	6	6	6	6

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

PERSONAL SERVICES					
1122	Media Specialist Salaries	461,337	452,955	462,031	462,031
1141	Para-Educator Salaries	128,171	130,802	130,802	130,802
1595	Overtime	37	0	0	0
1625	Stipends	14,063	0	0	0
	Subtotal	603,608	583,757	592,833	592,833
EMPLOYEE BENEFITS					
2100	FICA	45,186	44,657	45,352	45,352
2200	VRS Retirement	86,448	92,058	93,490	104,042
2300	Health Insurance	74,262	77,482	91,358	95,195
2400	Group Life Insurance	6,976	7,647	7,766	7,766
2500	VRS Hybrid Disability Insurance	45	0	0	0
2600	Hybrid Defined Benefit	1,736	0	0	0
2700	ICMA RC Hybrid-DC	154	0	0	0
2800	Other Benefits	1,726	1,726	1,726	1,179
2810	ICMA RC Hybrid-457 Match	365	0	0	0
	Subtotal	216,898	223,570	239,692	253,534
PURCHASED SERVICES					
3810	Purchased Services	0	25,981	25,981	25,981
	Subtotal	0	25,981	25,981	25,981
MATERIALS/SUPPLIES					
6012	Books	40,742	46,957	46,957	46,957
6090	AV Materials/Supplies	7,783	10,234	10,234	10,234
6990	Miscellaneous Materials & Supplies	8,294	9,288	9,288	9,288
	Subtotal	56,819	66,479	66,479	66,479
	TOTAL	877,325	899,787	924,985	938,827

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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	831,177	867,638	882,271	882,271
1127	Assistant Principal Salaries	823,740	861,677	883,592	883,592
1150	Office Clerical	663,477	668,050	668,050	668,050
1595	Overtime	3,854	0	0	0
	Subtotal	2,322,248	2,397,365	2,433,913	2,433,913
EMPLOYEE BENEFITS					
2100	FICA	174,055	183,399	186,194	186,194
2200	VRS Retirement	349,795	378,064	383,828	427,152
2300	Health Insurance	337,213	354,317	388,956	415,168
2400	Group Life Insurance	27,469	31,405	31,884	31,884
2500	VRS Hybrid Disability Insurance	301	0	0	0
2600	Hybrid Defined Benefit	16,158	0	0	0
2700	ICMA RC Hybrid-DC	1,236	0	0	0
2800	Other Benefits	7,213	7,213	7,213	4,926
	Subtotal	913,440	954,398	998,075	1,065,324
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	25,148	2,421	2,421	2,421
	Subtotal	25,148	2,421	2,421	2,421
OTHER CHARGES					
5504	Travel	6,952	7,977	7,977	7,689
	Subtotal	6,952	7,977	7,977	7,689
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	53,634	55,712	55,712	56,129
6900	Other Educational Supplies	7,616	7,063	7,063	7,538
	Subtotal	61,250	62,775	62,775	63,667
EQUIPMENT					
8911	Furniture/Equipment-Additional	500	500	500	500
8921	Furniture/Equipment-Replacement	1,024	3,740	3,740	5,023
	Subtotal	1,524	4,240	4,240	5,523
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		3,429,620	3,528,233	3,608,458	3,677,594

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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	833,744	857,446	857,446	857,446
1127	Assistant Principal Salaries	1,069,572	1,102,161	1,102,161	1,102,161
1150	Office Clerical	763,826	824,671	795,962	795,962
1595	Overtime	1,742	0	0	0
1998	Personal Leave/Retirement	24,104	19,340	19,340	19,340
	Subtotal	2,692,988	2,803,618	2,774,909	2,774,909
EMPLOYEE BENEFITS					
2100	FICA	199,692	214,477	213,428	212,281
2200	VRS Retirement	393,305	439,081	436,919	483,602
2300	Health Insurance	402,926	420,086	389,434	407,718
2400	Group Life Insurance	31,609	36,474	36,294	36,098
2500	VRS Hybrid Disability Insurance	157	0	0	0
2600	Hybrid Defined Benefit	7,059	0	0	0
2700	ICMA RC Hybrid-DC	540	0	0	0
2800	Other Benefits	14,365	8,043	8,043	5,493
	Subtotal	1,049,653	1,118,161	1,084,118	1,145,192
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	35,720	20,000	35,000	20,000
	Subtotal	35,720	20,000	35,000	20,000
OTHER CHARGES					
5504	Travel	17,571	14,445	14,445	14,445
	Subtotal	17,571	14,445	14,445	14,445
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	21,317	31,602	31,602	31,602
	Subtotal	21,317	31,602	31,602	31,602
TRANSFERS					
9303	Transfer to County-Deputies	353,186	342,120	342,120	356,028
	Subtotal	353,186	342,120	342,120	356,028
TOTAL		4,170,435	4,329,946	4,282,194	4,342,176

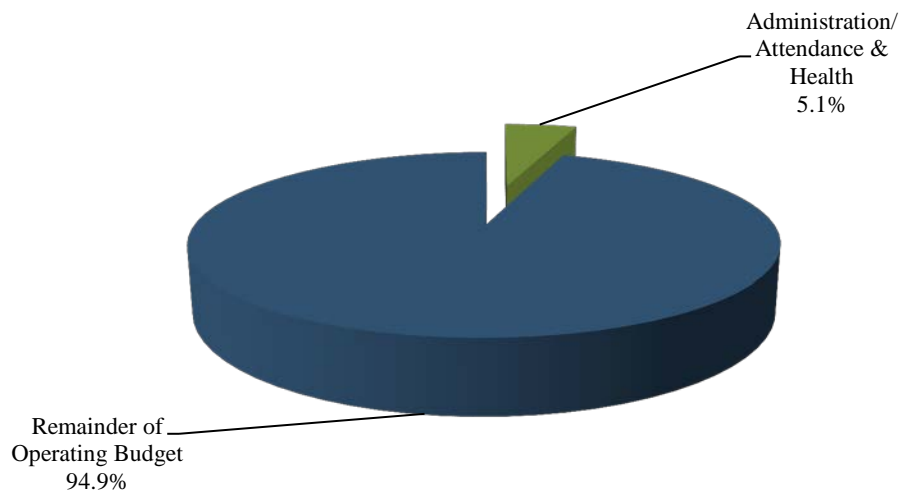
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ADMINISTRATION
ATTENDANCE & HEALTH

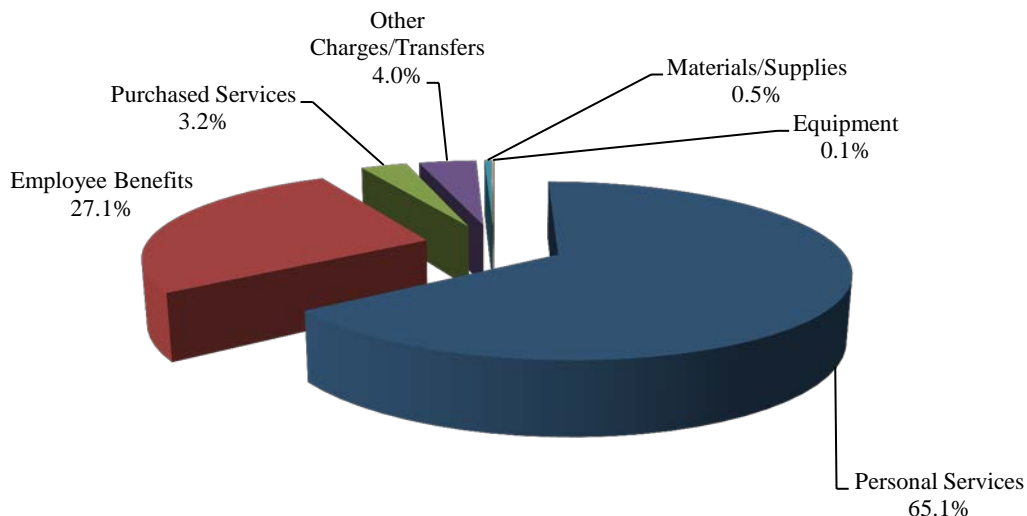
The Administration/Attendance and Health category of the budget provides for activities concerned with establishing and administering policy for the school division. This includes Board Services, Executive Services, Human Resources, Fiscal Services, Information Services and Health Services.

The Administration/Attendance and Health category comprises 5.1% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 92% of the Administration / Attendance and Health category budget is directed towards compensation of staff (Personal Services 65.1% plus Employee Benefits 27.1%). The remaining 7.8% covers such items as office supplies, equipment and purchased services. The Administration/Attendance and Health category budget reflects an increase of \$80,112 or 1.2% (from \$6,756,600 in FY17E to \$6,836,712 in FY18). The charts below and on the next page depict this information.

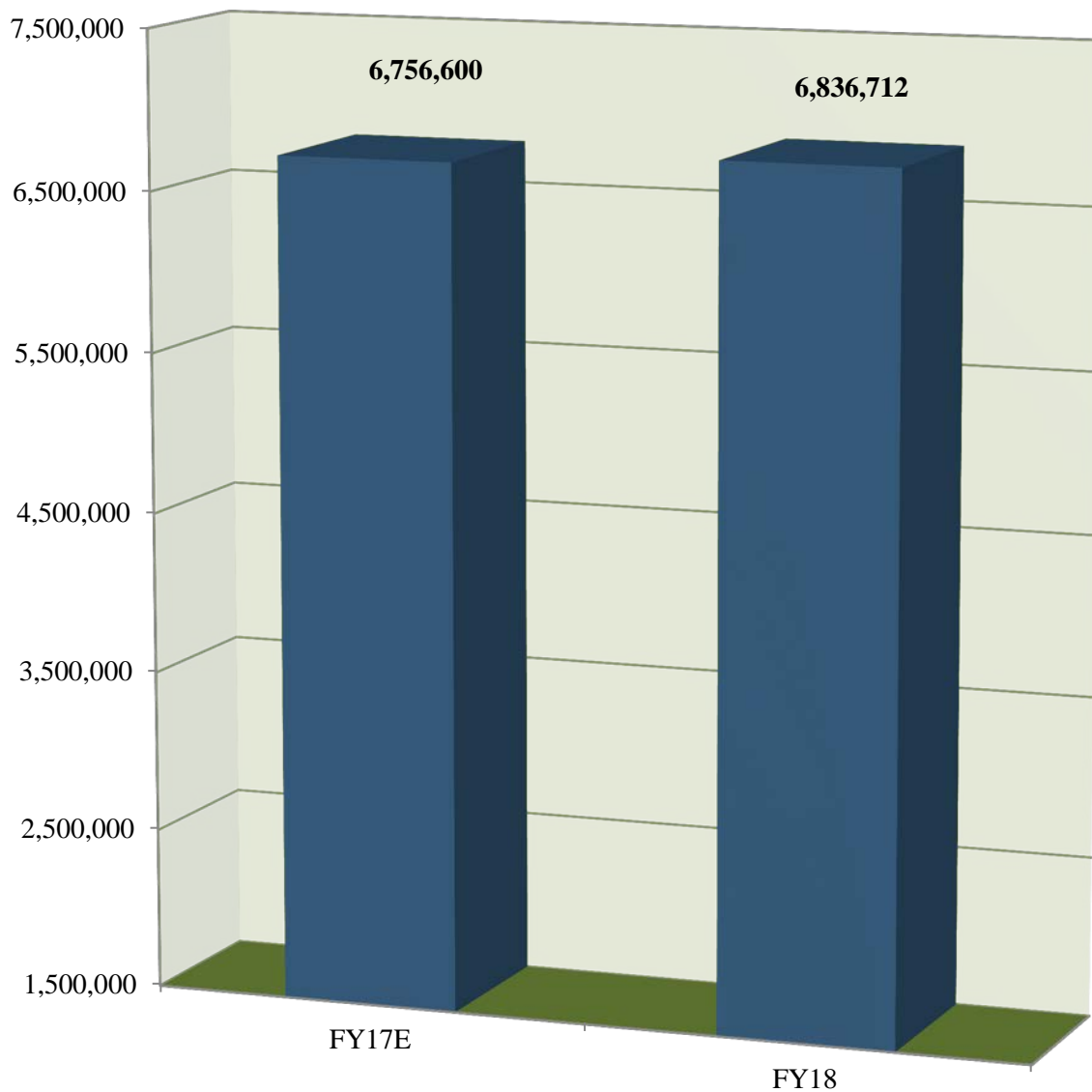
Administration/Attendance & Health Category as a Percent of Operating Budget for FY2018



Administration/Attendance & Health Category by Major Object for FY2018



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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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	3,684	4,039	4,039	4,039
2300	Health Insurance	24,422	28,637	27,912	20,840
2800	Other Benefits	170	170	170	116
	Subtotal	28,276	32,846	32,121	24,995
PURCHASED SERVICES					
3120	Auditing: CPA	19,950	19,600	20,325	21,000
	Subtotal	19,950	19,600	20,325	21,000
OTHER CHARGES					
5504	Travel	7,438	15,300	15,300	15,300
5801	Dues/Memberships	17,037	17,035	17,035	17,035
	Subtotal	24,475	32,335	32,335	32,335
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,294	2,500	2,500	2,500
	Subtotal	1,294	2,500	2,500	2,500
EQUIPMENT					
8911	Furniture/Equipment-Additional	0	1,000	1,000	1,000
	Subtotal	0	1,000	1,000	1,000
	TOTAL	126,795	141,081	141,081	134,630

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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	342,834	351,392	355,060	355,060
1143	Technical Salaries	44,958	45,857	45,857	45,857
1595	Overtime	4,055	3,900	3,900	3,900
1998	Personal Leave/Retirement	0	13,650	13,650	13,650
	Subtotal	391,847	414,799	418,467	418,467
EMPLOYEE BENEFITS					
2100	FICA	22,601	26,602	27,013	27,013
2200	VRS Retirement	59,555	62,646	63,225	70,361
2300	Health Insurance	38,862	40,571	40,571	42,275
2400	Group Life Insurance	4,689	5,204	5,252	5,252
2800	Other Benefits	11,622	11,622	11,622	7,938
	Subtotal	137,329	146,645	147,683	152,839
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	73,342	26,075	26,075	26,075
	Subtotal	73,342	26,075	26,075	26,075
OTHER CHARGES					
5504	Travel	5,964	8,874	8,874	8,874
5801	Dues/Memberships	10,664	12,568	12,568	12,568
	Subtotal	16,628	21,442	21,442	21,442
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	4,697	1,717	1,717	1,717
	Subtotal	4,697	1,717	1,717	1,717
	TOTAL	623,843	610,678	615,384	620,540

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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	124,686	131,514	132,142	132,142
	Subtotal	124,686	131,514	132,142	132,142
EMPLOYEE BENEFITS					
2100	FICA	8,933	10,061	10,109	10,109
2200	VRS Retirement	12,596	20,740	20,839	23,191
2300	Health Insurance	15,581	16,302	31,604	32,931
2400	Group Life Insurance	1,486	1,723	1,731	1,731
2500	VRS Hybrid Disability Insurance	130	0	0	0
2600	Hybrid Defined Benefit	5,837	0	0	0
2700	ICMA RC Hybrid-DC	447	0	0	0
2800	Other Benefits	364	364	364	249
	Subtotal	45,374	49,190	64,647	68,211
PURCHASED SERVICES					
3500	Printing	1,842	3,150	3,150	3,150
3600	Advertising	588	750	750	750
3900	Miscellaneous Contractual Services	43,647	60,000	60,000	60,000
3905	Good Will	361	2,000	2,000	2,000
	Subtotal	46,438	65,900	65,900	65,900
OTHER CHARGES					
5504	Travel	794	1,627	1,627	1,627
5506	Employee Development	788	1,000	1,000	1,000
	Subtotal	1,582	2,627	2,627	2,627
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	752	1,250	1,250	1,250
6990	Miscellaneous Materials & Supplies	2,081	3,500	3,500	3,500
	Subtotal	2,833	4,750	4,750	4,750
EQUIPMENT					
8911	Furniture/Equipment-Additional	1,201	3,000	3,000	3,000
	Subtotal	1,201	3,000	3,000	3,000
TRANSFERS					
9302	Transfer to County-Video Services	153,749	159,666	159,666	167,400
	Subtotal	153,749	159,666	159,666	167,400
	TOTAL	375,863	416,647	432,732	444,030

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Administrative	1	1	1	1
Technical	8	8	8	8
Clerical	1.5	1.5	1.5	1.5

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

1110	Administrative Salaries	204,920	127,418	127,418	127,418
1143	Technical Salaries	401,725	412,007	411,325	411,325
1150	Office Clerical	49,236	69,599	70,281	70,281
1595	Overtime	13,498	0	0	0
1625	Stipends	450	0	0	0
	Subtotal	669,829	609,024	609,024	609,024

EMPLOYEE BENEFITS

2100	FICA	50,209	46,590	46,590	46,590
2200	VRS Retirement	53,130	96,043	96,043	106,884
2300	Health Insurance	66,482	70,723	43,942	50,567
2400	Group Life Insurance	6,820	7,978	7,978	7,978
2500	VRS Hybrid Disability Insurance	673	0	0	0
2600	Hybrid Defined Benefit	29,493	0	0	0
2610	Unemployment Compensation	6,856	27,500	27,500	24,500
2700	ICMA RC Hybrid-DC	2,297	0	0	0
2800	Other Benefits	2,044	2,044	2,044	1,396
2810	ICMA RC Hybrid-457 Match	781	0	0	0
	Subtotal	218,785	250,878	224,097	237,915

PURCHASED SERVICES

3500	Printing	-130	1,000	1,000	1,000
3600	Advertising	1,411	5,000	5,000	5,000
3900	Miscellaneous Contractual Services	56,276	67,217	67,217	67,217
	Subtotal	57,557	73,217	73,217	73,217

OTHER CHARGES

5504	Travel	10,366	7,567	7,567	7,567
5506	Employee Development	43,503	21,360	9,000	9,000
	Subtotal	53,869	28,927	16,567	16,567

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	627	500	500	500
6990	Miscellaneous Materials & Supplies	5,440	5,360	5,360	5,360
	Subtotal	6,067	5,860	5,860	5,860

TOTAL		1,006,107	967,906	928,765	942,583
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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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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	145,738	148,653	148,653	148,653
1143	Technical Salaries	615,752	641,092	641,092	641,092
1150	Office Clerical	45,734	46,649	46,649	46,649
1595	Overtime	2,733	0	0	0
	Subtotal	809,957	836,394	836,394	836,394
EMPLOYEE BENEFITS					
2100	FICA	57,889	63,984	63,984	63,984
2200	VRS Retirement	122,393	131,899	131,899	146,787
2300	Health Insurance	146,239	152,742	152,133	158,523
2400	Group Life Insurance	9,642	10,957	10,957	10,957
2800	Other Benefits	2,281	2,281	2,281	1,558
	Subtotal	338,444	361,863	361,254	381,809
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	15,866	31,990	31,990	31,990
	Subtotal	15,866	31,990	31,990	31,990
OTHER CHARGES					
5504	Travel	2,429	4,280	4,280	4,280
5506	Employee Development	4,619	4,769	4,769	4,769
5801	Dues/Memberships	12,070	14,500	14,500	14,500
	Subtotal	19,118	23,549	23,549	23,549
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	734	1,600	1,600	1,600
6990	Miscellaneous Materials & Supplies	1,256	2,900	2,900	2,900
	Subtotal	1,990	4,500	4,500	4,500
EQUIPMENT					
8921	Furniture/Equipment-Replacement	1,167	700	700	700
	Subtotal	1,167	700	700	700
TOTAL		1,186,542	1,258,996	1,258,387	1,278,942

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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	480,534	495,181	495,181	495,181
1131	Nurses	613,416	644,255	644,255	644,255
1143	Technical Salaries	89,907	94,794	94,794	94,794
1595	Overtime	4,028	0	0	0
1600	Supplements	5,995	2,249	2,249	2,249
	Subtotal	1,193,880	1,236,479	1,236,479	1,236,479
EMPLOYEE BENEFITS					
2100	FICA	88,412	94,592	94,592	94,592
2200	VRS Retirement	156,971	194,638	194,638	216,607
2300	Health Insurance	133,916	139,584	153,258	159,695
2400	Group Life Insurance	13,666	16,168	16,168	16,168
2500	VRS Hybrid Disability Insurance	343	0	0	0
2600	Hybrid Defined Benefit	15,440	0	0	0
2700	ICMA RC Hybrid-DC	1,181	0	0	0
2800	Other Benefits	3,597	3,597	3,597	2,457
	Subtotal	413,526	448,579	462,253	489,519
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	0	1,376	1,376	1,376
	Subtotal	0	1,376	1,376	1,376
OTHER CHARGES					
5504	Travel	145	250	250	250
5506	Employee Development	400	450	450	450
	Subtotal	545	700	700	700
MATERIALS/SUPPLIES					
6004	Medical Supplies	10,320	10,502	10,502	10,502
	Subtotal	10,320	10,502	10,502	10,502
EQUIPMENT					
8921	Furniture/Equipment-Replacement	1,147	1,500	1,500	1,500
	Subtotal	1,147	1,500	1,500	1,500
TOTAL		1,619,418	1,699,136	1,712,810	1,740,076

PSYCHOLOGICAL SERVICES

School psychologists provide counseling and evaluation services to students.

PERSONNEL

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
Psychologists	7	7	7	7

CODE: 50-622300-000

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1132	Psychologist Salaries	540,591	560,442	532,765	532,765
	Subtotal	540,591	560,442	532,765	532,765
	EMPLOYEE BENEFITS				
2100	FICA	40,218	42,874	48,039	40,757
2200	VRS Retirement	81,722	88,382	99,029	93,500
2300	Health Insurance	78,853	82,321	73,748	76,846
2400	Group Life Insurance	6,432	7,342	6,980	6,979
2800	Other Benefits	1,676	1,676	1,676	1,145
	Subtotal	208,901	222,595	229,472	219,227
	OTHER CHARGES				
5504	Travel	2,336	4,000	4,000	4,000
	Subtotal	2,336	4,000	4,000	4,000
	MATERIALS/SUPPLIES				
6070	Testing Materials	25,779	1,500	1,500	1,500
	Subtotal	25,779	1,500	1,500	1,500
	TOTAL	777,607	788,537	767,737	757,492

SPEECH/AUDIOLOGY SERVICES

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

PERSONNEL

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Speech - Language Pathologists	9	9	9	9
Para-Educators	3	3	3	3

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

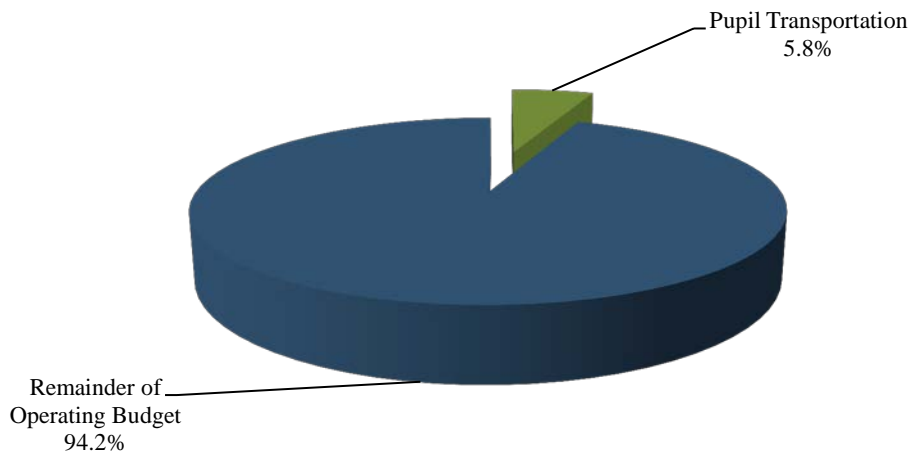
PERSONAL SERVICES					
1130	Professional Salaries	555,244	571,766	571,766	571,766
1141	Para-Educator Salaries	57,004	58,144	63,412	63,412
1595	Overtime	194	0	0	0
	Subtotal	612,442	629,910	635,178	635,178
EMPLOYEE BENEFITS					
2100	FICA	46,139	48,188	48,591	48,591
2200	VRS Retirement	90,504	99,337	100,168	111,474
2300	Health Insurance	85,792	89,538	96,692	104,657
2400	Group Life Insurance	7,280	8,252	8,321	8,321
2500	VRS Hybrid Disability Insurance	41	0	0	0
2600	Hybrid Defined Benefit	1,848	0	0	0
2700	ICMA RC Hybrid-DC	142	0	0	0
2800	Other Benefits	1,754	1,754	1,754	1,198
	Subtotal	233,500	247,069	255,526	274,241
OTHER CHARGES					
5504	Travel	2,620	3,500	3,500	3,500
	Subtotal	2,620	3,500	3,500	3,500
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	16,375	5,500	5,500	5,500
	Subtotal	16,375	5,500	5,500	5,500
	TOTAL	864,937	885,979	899,704	918,419

PUPIL TRANSPORTATION

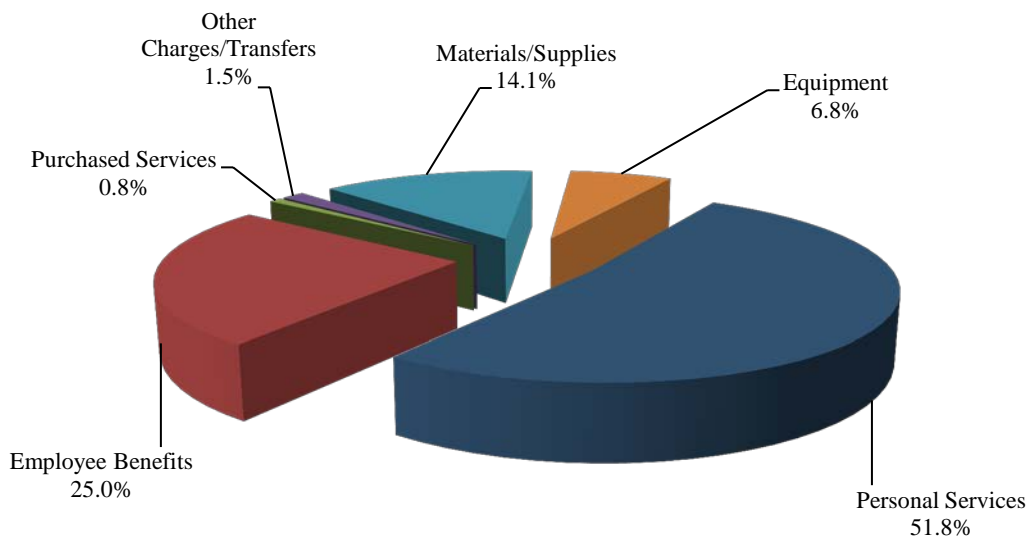
The Pupil Transportation category of the budget provides for activities associated with transporting students to and from school and on other trips related to school activities.

The Pupil Transportation category comprises 5.8% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 77% of the Pupil Transportation category budget is directed towards compensation of staff (Personal Services 51.8% plus Employee Benefits 25.0%). The remaining 23.2% covers such items as fuel, vehicle parts, replacement buses, equipment, and purchased services. The Pupil Transportation category budget reflects an increase of \$68,187 or 0.9% (from \$7,742,573 in FY17E to \$7,810,760 in FY18). The charts below and on the next page depict this information.

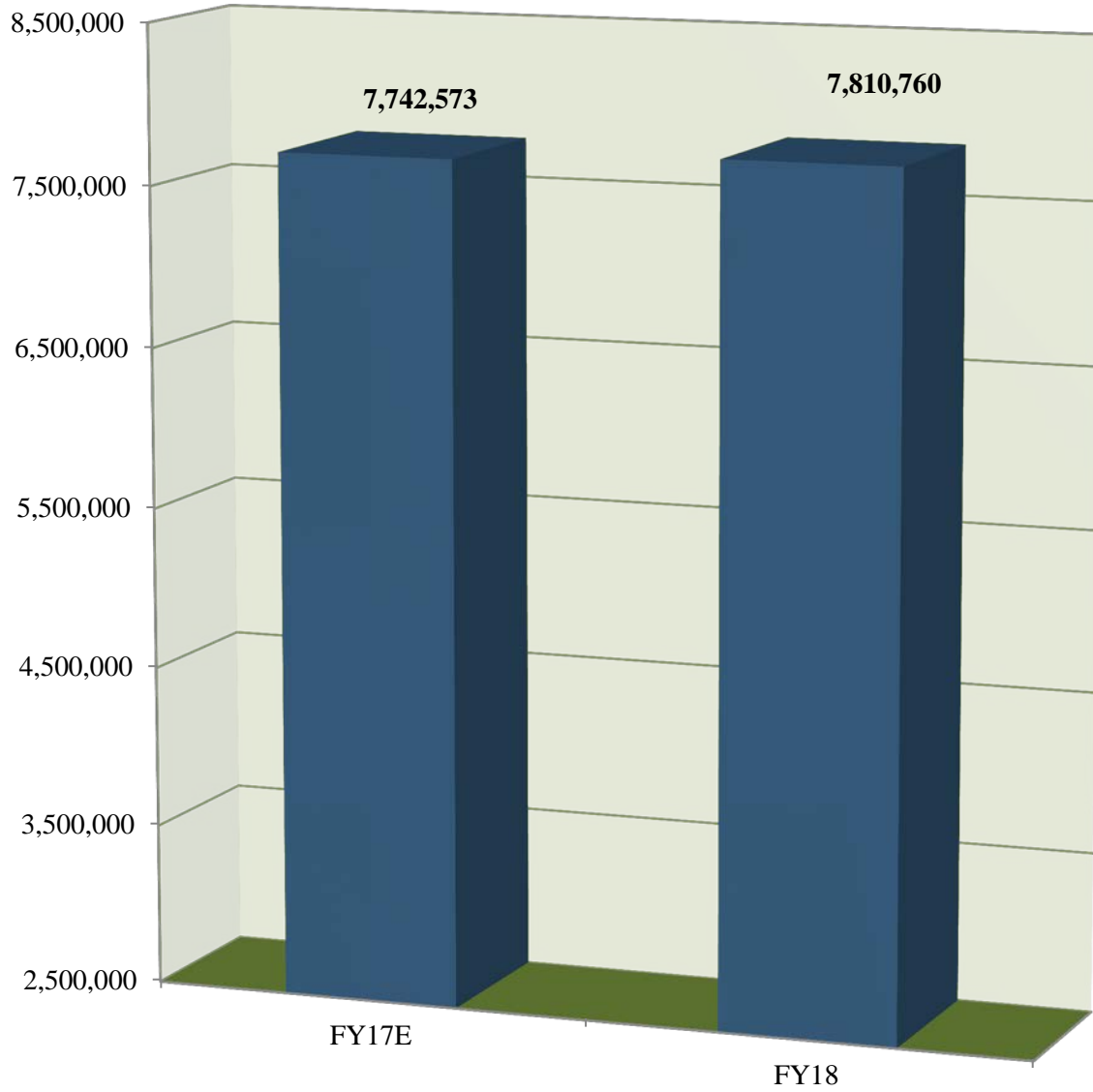
Pupil Transportation Category as a Percent of Operating Budget for FY2018



Pupil Transportation Category by Major Object for FY2018



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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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**

ACCT#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
PERSONAL SERVICES					
1143	Technical Salaries	332,782	336,237	336,237	336,237
1150	Office Clerical	80,706	82,338	82,338	82,338
1170	Bus Drivers	2,020,379	2,137,592	2,137,592	2,242,722
1171	Bus Driver Spec Trans	21,598	10,000	10,000	10,000
1172	Bus Drivers, Schools Contracted	52,851	57,076	57,076	57,076
1175	Bus Driver Assistants	304,494	312,831	312,831	312,831
1177	Crossing Guards	19,164	30,097	30,097	30,097
1500	Substitute Salaries	248,112	265,280	265,280	269,780
1595	Overtime	297,744	301,033	301,033	301,033
	Subtotal	3,377,830	3,532,484	3,532,484	3,642,114
EMPLOYEE BENEFITS					
2100	FICA	242,271	270,235	270,235	278,278
2200	VRS Retirement	199,502	199,381	151,069	169,519
2300	Health Insurance	1,158,860	1,216,184	1,237,218	1,289,181
2400	Group Life Insurance	33,868	40,986	40,986	42,363
2500	VRS Hybrid Disability Insurance	2,011	0	0	0
2600	Hybrid Defined Benefit	22,519	0	0	0
2700	ICMA RC Hybrid-DC	3,352	0	0	0
2800	Other Benefits	50,815	46,815	46,815	38,315
2810	ICMA RC Hybrid-457 Match	96	0	0	0
	Subtotal	1,713,294	1,773,601	1,746,323	1,817,656
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	11,528	19,000	19,000	40,498
	Subtotal	11,528	19,000	19,000	40,498
OTHER CHARGES					
5309	Vehicle Insurance (Pupil Trans only)	76,468	115,750	105,121	105,121
5506	Employee Development	9,756	6,998	6,998	8,000
	Subtotal	86,224	122,748	112,119	113,121
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	3,049	1,500	1,500	3,000
6008	Gas, Diesel, Oil & Grease	387,548	871,787	871,787	821,787
6990	Miscellaneous Materials & Supplies	0	0	0	1,000
	Subtotal	390,597	873,287	873,287	825,787
EQUIPMENT					
8800	Technology-Hardware Replacement	0	0	0	1,000
8911	Furniture/Equipment-Additional	21,197	3,000	3,000	2,000
	Subtotal	21,197	3,000	3,000	3,000
TOTAL		5,600,670	6,324,120	6,286,213	6,442,176

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Mechanics	7	7	7	7
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CODE: 50-634000-000**ACCT# DESCRIPTION**

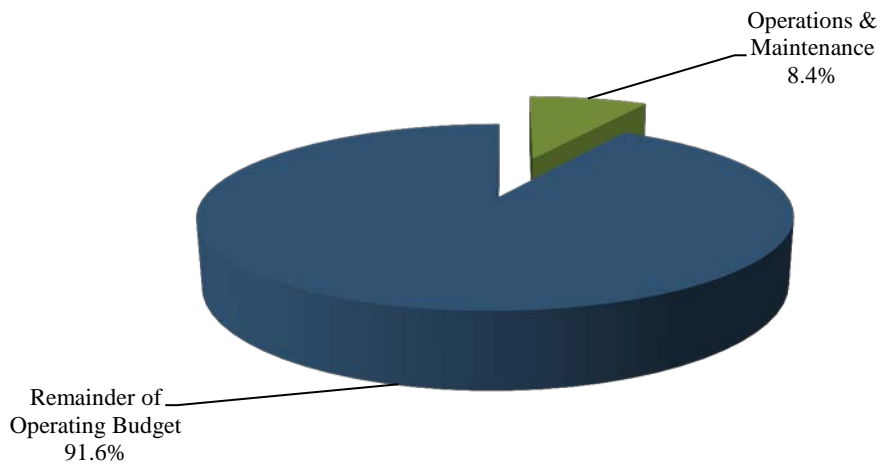
PERSONAL SERVICES					
1160	Trades Salaries	366,501	394,003	394,003	394,003
1595	Overtime	16,354	7,500	7,500	7,500
1625	Stipends	3,000	0	0	0
	Subtotal	385,855	401,503	401,503	401,503
EMPLOYEE BENEFITS					
2100	FICA	28,548	30,715	30,715	30,715
2200	VRS Retirement	29,695	30,732	23,286	23,286
2300	Health Insurance	69,153	72,194	71,410	74,410
2400	Group Life Insurance	4,356	5,161	5,161	5,161
2500	VRS Hybrid Disability Insurance	257	0	0	0
2600	Hybrid Defined Benefit	2,877	0	0	0
2700	ICMA RC Hybrid-DC	429	0	0	0
2800	Other Benefits	2,449	2,449	2,449	1,673
	Subtotal	137,764	141,251	133,021	135,245
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	39,265	19,500	19,500	19,500
	Subtotal	39,265	19,500	19,500	19,500
OTHER CHARGES					
5506	Employee Development	328	1,000	1,000	1,000
	Subtotal	328	1,000	1,000	1,000
MATERIALS/SUPPLIES					
6009	Vehicle Maintenance, Tires, Tubes	418,337	280,000	280,000	280,000
6990	Miscellaneous Materials & Supplies	1,809	1,500	1,500	1,500
	Subtotal	420,146	281,500	281,500	281,500
EQUIPMENT					
8102	Veh Maint, Machine/Tools	4,516	4,000	4,000	4,000
8502	Bus Replacement	809,579	525,836	525,836	525,836
8503	Bus Replacement, One-Time Expenditure	0	90,000	90,000	0
8800	Technology-Hardware Replacement	4,775	0	0	0
	Subtotal	818,870	619,836	619,836	529,836
TOTAL		1,802,228	1,464,590	1,456,360	1,368,584

OPERATION & MAINTENANCE

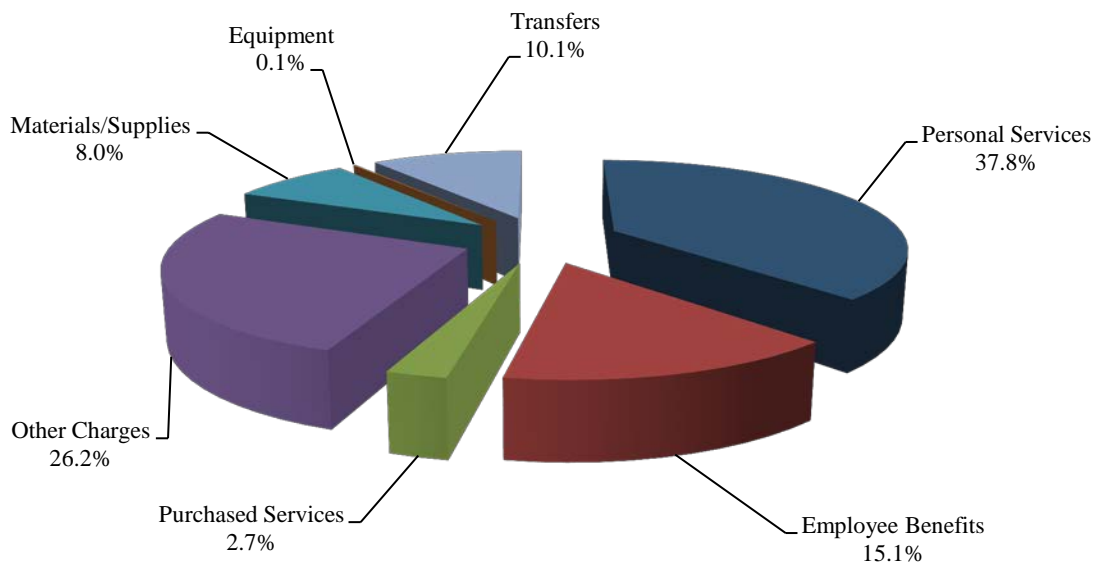
The Operations and Maintenance category of the budget provides for activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities, and replacement of facility equipment.

The Operations and Maintenance category comprises 8.4% 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 37.8% plus Employee Benefits 15.1%). The remaining 47.1% covers such items as maintenance vehicle costs, utilities, purchased services, maintenance supplies and equipment. The Operations and Maintenance category reflects an increase of \$20,862 or 0.2% (from \$11,269,322 in FY17E to \$11,290,184 in FY18). The charts below and on the next page depict this information.

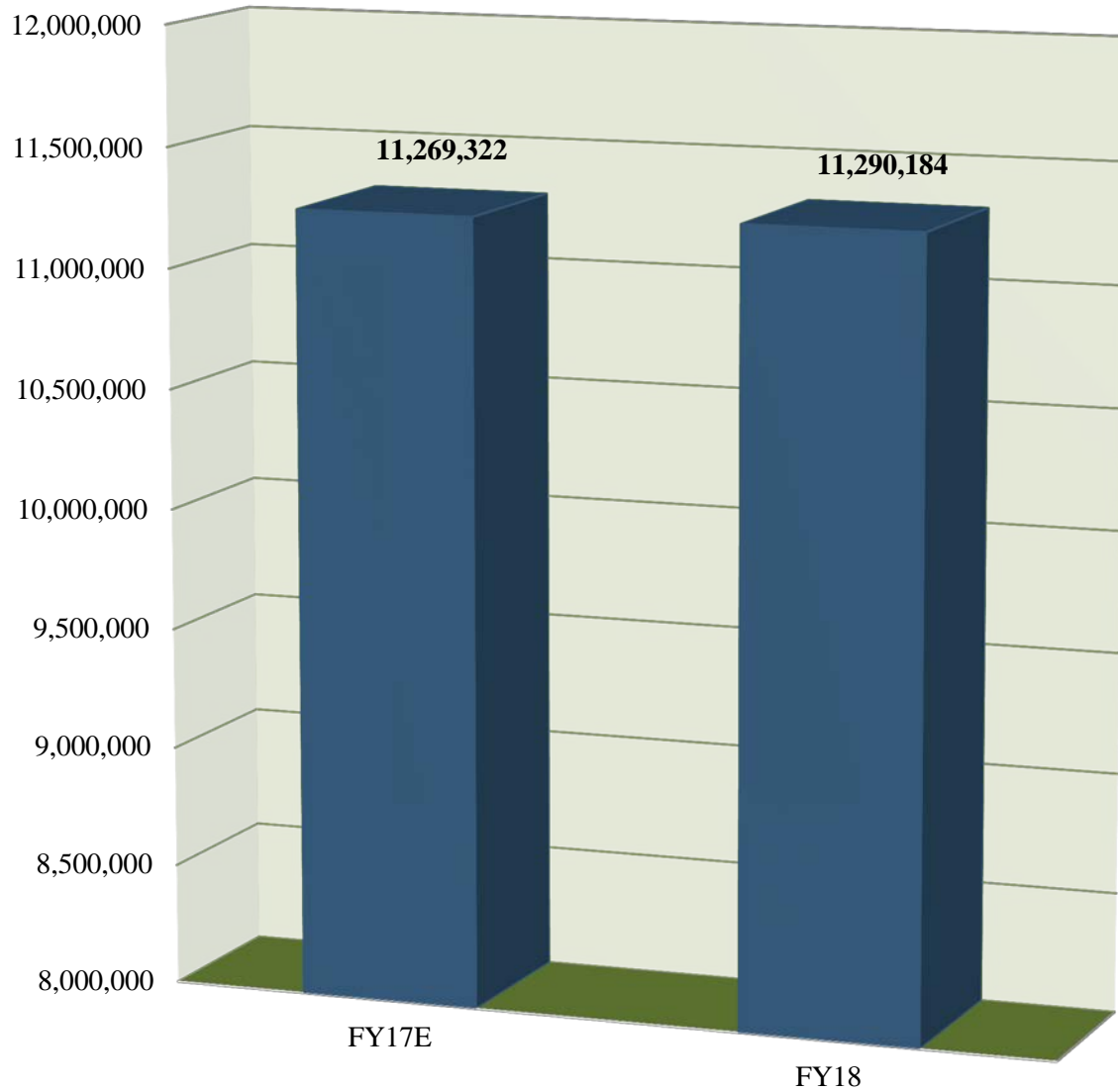
Operations & Maintenance Category as a Percent of Operating Budget for FY2018



Operations & Maintenance Category by Major Object for FY2018



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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
Technical	1	1	1	1
Clerical	1	1	1	1

CODE: 50-641000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1143	Technical Salaries	105,506	107,616	107,616	107,616
1150	Office Clerical	41,092	41,904	41,904	41,904
1595	Overtime	1,059	0	0	0
	Subtotal	147,657	149,520	149,520	149,520
EMPLOYEE BENEFITS					
2100	FICA	11,046	11,438	11,438	11,438
2200	VRS Retirement	22,181	23,579	23,579	26,241
2300	Health Insurance	15,928	16,629	16,382	17,070
2400	Group Life Insurance	2,686	1,959	1,959	1,959
2800	Other Benefits	413	413	413	282
	Subtotal	52,254	54,018	53,771	56,990
OTHER CHARGES					
5506	Employee Development	1,302	2,152	2,152	2,152
	Subtotal	1,302	2,152	2,152	2,152
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	978	1,500	1,500	1,500
	Subtotal	978	1,500	1,500	1,500
TOTAL		202,191	207,190	206,943	210,162

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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	274,016	271,905	278,460	278,460
1160	Trades Salaries	992,340	1,023,644	1,023,644	1,023,644
1161	Summer Trades	32,672	49,905	49,905	49,905
1191	Custodial Salaries	2,081,184	2,247,698	2,241,143	2,241,143
1195	Custodial Salaries - Contracted	0	22,255	22,255	22,255
1595	Overtime	218,846	202,000	202,000	202,000
1998	Personal Leave/Retirement	0	12,360	12,360	12,360
	Subtotal	3,599,058	3,829,767	3,829,767	3,829,767
EMPLOYEE BENEFITS					
2100	FICA	265,570	292,977	292,977	292,977
2200	VRS Retirement	230,086	282,002	213,671	213,671
2300	Health Insurance	803,201	848,239	835,542	870,635
2400	Group Life Insurance	42,829	54,862	47,362	54,862
2500	VRS Hybrid Disability Insurance	2,299	0	0	0
2600	Hybrid Defined Benefit	25,861	0	0	0
2700	ICMA RC Hybrid-DC	3,832	0	0	0
2800	Other Benefits	111,000	93,531	93,531	71,225
	Subtotal	1,484,678	1,571,611	1,483,083	1,503,370
PURCHASED SERVICES					
3310	Repair and Maintenance	353,620	166,497	166,497	166,497
3340	Bldg Svc, Contract Maintenance/Other	63,020	70,350	70,350	70,350
3350	Contractual AV	1,615	3,000	3,000	3,000
3900	Miscellaneous Contractual Services	243,524	52,320	52,320	53,120
	Subtotal	661,779	292,167	292,167	292,967
OTHER CHARGES					
5101	Electric Current	1,515,820	1,745,000	1,745,000	1,745,000
5103	Water	115,703	120,000	120,000	120,000
5104	Sewage	171,205	135,000	135,000	165,000
5106	Solid Waste	106,740	120,000	120,000	120,000
5107	Fuel	63,671	115,000	115,000	85,000
5120	Laundry Service	12,220	12,000	12,000	12,000
5121	Uniform Rental	11,030	28,000	28,000	28,000
5130	Bldg Svc, Repairs - Bldg/GR	43,494	113,750	113,750	113,750
5201	Postage	50,998	64,101	64,101	64,101
5308	Insurance/Bonds	241,021	264,371	275,000	275,000
5401	Lease Copy Machine	298,310	223,200	223,200	223,200
5504	Travel	2,086	1,500	1,500	1,500
5506	Employee Development	1,406	6,053	6,053	6,053
	Subtotal	2,633,704	2,947,975	2,958,604	2,958,604

MATERIALS/SUPPLIES					
6005	Janitorial Supplies	392,665	300,000	300,000	300,000
6013	Bldg Svc, A/V Supplies	2,676	10,900	10,900	10,900
6014	Stadium Supplies	7,603	9,500	9,500	9,500
6015	Bldg Svc, Heat & A/C Supplies	180,973	73,125	73,125	73,125
6016	Bldg Svc, Electrical Supplies	48,374	61,262	61,262	61,262
6017	Bldg Svc, Plumbing Supplies	57,547	45,000	45,000	45,000
6018	Bldg Svc, Painting Supplies	15,235	10,000	10,000	7,500
6019	Bldg Svc, Carpentry Supplies	71,958	70,000	70,000	65,000
6021	Safety Materials and Supplies	20,801	15,450	15,450	15,450
6022	Preventive Maintenance Supplies	22,486	80,000	80,000	80,000
6023	Pest Control	21,000	25,000	25,000	25,000
6990	Miscellaneous Materials & Supplies	18,064	19,000	19,000	16,500
	Subtotal	859,382	719,237	719,237	709,237
EQUIPMENT					
8911	Furniture/Equipment-Additional	7,151	2,000	2,000	2,000
8921	Furniture/Equipment-Replacement	57,623	3,000	3,000	3,000
8931	Grafton Bethel Case Work	3,127	0	0	0
	Subtotal	67,901	5,000	5,000	5,000
TOTAL		9,306,502	9,365,757	9,287,858	9,298,945

GROUNDS SERVICES

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

PERSONNEL

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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	4,934,018	0	0	0
	Subtotal	6,068,668	1,134,650	1,134,650	1,134,650
	TOTAL	6,068,668	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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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	57,299	58,572	58,572	58,572
1595	Overtime	1,789	3,785	3,785	3,785
1625	Stipends	600	0	0	0
	Subtotal	59,688	62,357	62,357	62,357
EMPLOYEE BENEFITS					
2100	FICA	4,305	4,770	4,770	4,770
2200	VRS Retirement	4,625	4,569	3,462	3,462
2300	Health Insurance	15,548	16,232	16,079	16,754
2400	Group Life Insurance	715	767	767	767
2800	Other Benefits	178	178	178	122
	Subtotal	25,371	26,516	25,256	25,875
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	6,659	13,000	13,000	13,000
	Subtotal	6,659	13,000	13,000	13,000
MATERIALS/SUPPLIES					
6008	Gas, Diesel, Oil & Grease	58,330	140,759	140,759	140,759
6009	Vehicle Maintenance, Tires, Tubes	58,595	51,000	51,000	51,000
6990	Miscellaneous Materials & Supplies	143	2,000	2,000	2,000
	Subtotal	117,068	193,759	193,759	193,759
EQUIPMENT					
8101	Veh Svc, Machine Tools, Res	4,383	3,000	3,000	3,000
8552	Vehicle Replacement	142,894	0	0	0
	Subtotal	147,277	3,000	3,000	3,000
	TOTAL	356,063	298,632	297,372	297,991

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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**

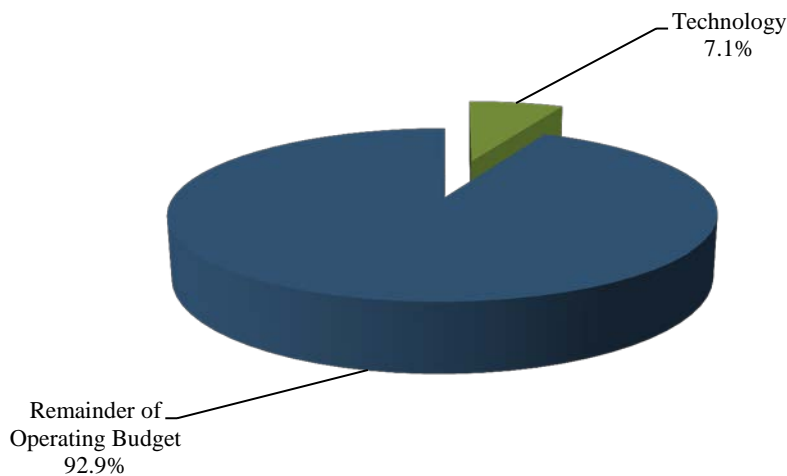
ACCT#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
PERSONAL SERVICES					
1143	Technical Salaries	42,328	43,583	43,583	43,583
1150	Office Clerical	31,894	32,532	32,851	32,851
1160	Trades Salaries	139,707	151,519	151,200	151,200
1595	Overtime	4,138	2,500	2,500	2,500
	Subtotal	218,067	230,134	230,134	230,134
EMPLOYEE BENEFITS					
2100	FICA	16,063	17,605	17,605	17,605
2200	VRS Retirement	21,987	35,898	35,898	39,950
2300	Health Insurance	48,509	50,242	49,735	51,824
2400	Group Life Insurance	2,959	2,982	2,982	2,982
2800	Other Benefits	645	645	645	441
	Subtotal	90,163	107,372	106,865	112,802
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	308,230	343,006	342,499	348,436

TECHNOLOGY

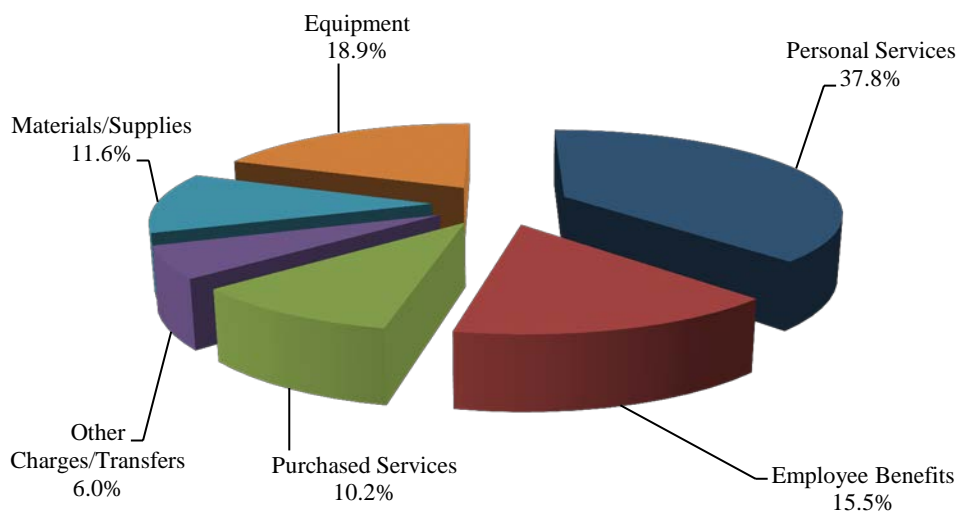
The Technology category of the budget encompasses technology for classroom instruction, instructional support, administration and operations and maintenance. During the 2008 General Assembly session the state approved a new technology category classification for local school division budgets to be effective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

The Technology category comprises 7.1% of the total Operating Budget. Approximately 53% percent of the Technology category budget is directed towards compensation of staff (Personal Services 37.8% plus Employee Benefits 15.5%). The remaining 46.7% covers such items as equipment, materials and supplies and purchased services. The Technology category budget reflects an increase of 53,624 or 0.6% (from \$9,533,884 in FY17E to \$9,587,508 in FY18). The charts below and on the next page depict this information.

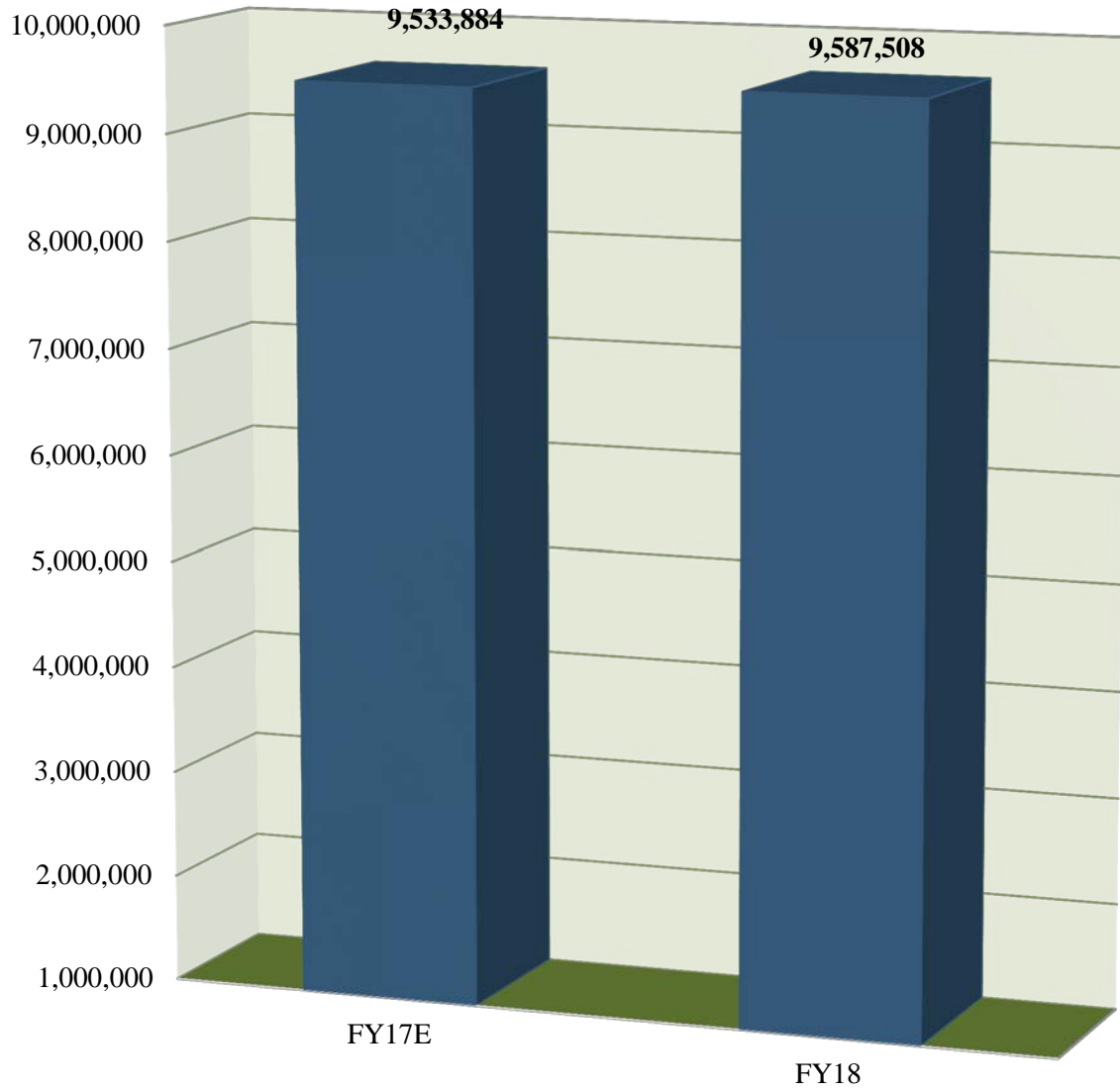
Technology Category as a Percent of Operating Budget for FY2018



Technology Category by Major Object for FY2018



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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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Teachers	16	16	16	16
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ADDITIONAL INFORMATION:

FY 15 student enrollment 1,512

FY 16 student enrollment 1,479

FY 17 student enrollment 1,175

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

PERSONAL SERVICES					
1121	Teacher Salaries	909,521	1,206,867	1,206,867	1,206,867
1500	Substitute Salaries	0	3,000	3,000	2,000
	Subtotal	909,521	1,209,867	1,209,867	1,208,867
EMPLOYEE BENEFITS					
2100	FICA	67,031	92,555	92,555	92,525
2200	VRS Retirement	113,548	190,323	190,323	211,805
2300	Health Insurance	137,540	142,805	183,493	191,238
2400	Group Life Insurance	10,112	15,810	15,810	15,810
2500	VRS Hybrid Disability Insurance	308	0	0	0
2600	Hybrid Defined Benefit	12,928	0	0	0
2700	ICMA RC Hybrid-DC	1,062	0	0	0
2800	Other Benefits	3,709	3,709	3,709	2,533
2810	ICMA RC Hybrid-457 Match	969	0	0	0
	Subtotal	347,207	445,202	485,890	513,911
PURCHASED SERVICES					
3340	Bldg Svc, Contract Maintenance/Other	61,117	60,320	60,320	58,840
3900	Miscellaneous Contractual Services	3,788	25,000	25,000	25,000
	Subtotal	64,905	85,320	85,320	83,840
OTHER CHARGES					
5506	Employee Development	0	1,748	1,748	1,748
	Subtotal	0	1,748	1,748	1,748
MATERIALS/SUPPLIES					
6030	Textbooks	0	750	750	750
6800	Technology-Software	775,344	974,921	974,921	925,566
6810	Technology Consumables	142,342	166,615	166,615	146,615
6900	Other Educational Supplies	1,877	2,400	2,400	2,400
6910	Other Educational/Supplies	3,194	0	0	0
	Subtotal	922,757	1,144,686	1,144,686	1,075,331
EQUIPMENT					
8800	Technology-Hardware Replacement	899,168	887,589	887,589	887,589
8805	Technology-Hardware Additions	828,601	746,688	746,688	739,188
8810	Technology-Infrastructure Replacement	2,000	2,000	2,000	2,000
8911	Furniture/Equipment-Additional	197	2,000	2,000	2,000
	Subtotal	1,729,966	1,638,277	1,638,277	1,630,777
TOTAL		3,974,356	4,525,100	4,565,788	4,514,474

TECHNOLOGY - INSTRUCTIONAL SUPPORT

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

PERSONNEL

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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	1,400,744	1,428,760	1,439,700	1,439,700
1153	Interns	23,311	0	0	0
1595	Overtime	893	2,000	2,000	2,000
	Subtotal	1,424,948	1,430,760	1,441,700	1,441,700
EMPLOYEE BENEFITS					
2100	FICA	106,941	109,453	110,290	110,290
2200	VRS Retirement	200,170	225,315	227,041	252,667
2300	Health Insurance	148,756	155,298	164,986	175,157
2400	Group Life Insurance	16,703	18,717	18,860	18,860
2500	VRS Hybrid Disability Insurance	245	0	0	0
2600	Hybrid Defined Benefit	10,478	0	0	0
2700	ICMA RC Hybrid-DC	842	0	0	0
2800	Other Benefits	3,936	3,936	3,936	2,688
2810	ICMA RC Hybrid-457 Match	543	0	0	0
	Subtotal	488,614	512,719	525,113	559,662
OTHER CHARGES					
5504	Travel	634	2,160	2,160	2,160
	Subtotal	634	2,160	2,160	2,160
MATERIALS/SUPPLIES					
6800	Technology-Software	8,424	11,700	11,700	10,900
	Subtotal	8,424	11,700	11,700	10,900
EQUIPMENT					
8805	Technology-Hardware Additions	1,000	1,000	1,000	1,000
	Subtotal	1,000	1,000	1,000	1,000
	TOTAL	1,923,620	1,958,339	1,981,673	2,015,422

TECHNOLOGY - ADMINISTRATION

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

PERSONNEL

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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	122,148	124,591	122,148	122,148
1143	Technical Salaries	586,254	623,776	614,411	614,411
1150	Office Clerical	31,318	31,988	32,257	32,257
1595	Overtime	166	250	250	250
	Subtotal	739,886	780,605	769,066	769,066

EMPLOYEE BENEFITS

2100	FICA	54,994	59,716	58,834	58,834
2200	VRS Retirement	109,950	123,062	121,242	134,927
2300	Health Insurance	98,936	110,728	110,728	115,379
2400	Group Life Insurance	8,822	10,223	10,071	10,071
2500	VRS Hybrid Disability Insurance	43	0	0	0
2600	Hybrid Defined Benefit	1,954	0	0	0
2700	ICMA RC Hybrid-DC	150	0	0	0
2800	Other Benefits	2,344	2,344	2,344	1,601
	Subtotal	277,193	306,073	303,219	320,812

OTHER CHARGES

5121	Uniform Rental	587	400	400	400
5506	Employee Development	9,640	16,857	16,857	16,857
	Subtotal	10,227	17,257	17,257	17,257

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	3,245	538	538	538
	Subtotal	3,245	538	538	538

EQUIPMENT

8911	Furniture/Equipment-Additional	1,000	1,300	1,300	1,300
8921	Furniture/Equipment-Replacement	2,602	6,300	6,300	6,300
	Subtotal	3,602	7,600	7,600	7,600

TOTAL

		1,034,153	1,112,073	1,097,680	1,115,273
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TECHNOLOGY - OPERATIONS & MAINTENANCE

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

PERSONNEL

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 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	189,980	195,926	196,525	196,525
	Subtotal	189,980	195,926	196,525	196,525
EMPLOYEE BENEFITS					
2100	FICA	14,161	14,991	15,034	15,033
2200	VRS Retirement	28,725	30,895	30,992	34,488
2300	Health Insurance	39,086	40,805	40,217	41,982
2400	Group Life Insurance	2,261	2,565	2,574	2,576
2800	Other Benefits	574	574	574	392
	Subtotal	84,807	89,830	89,391	94,471
PURCHASED SERVICES					
3310	Repair and Maintenance	3,584	20,000	20,000	20,000
3340	Bldg Svc, Contract Maintenance/Other	866,908	735,925	735,925	812,740
3900	Miscellaneous Contractual Services	9,350	55,000	55,000	55,000
	Subtotal	879,842	810,925	810,925	887,740
OTHER CHARGES					
5203	Telephone	421,922	564,060	564,060	542,760
	Subtotal	421,922	564,060	564,060	542,760
MATERIALS/SUPPLIES					
6800	Technology-Software	6,173	15,000	15,000	15,000
6990	Miscellaneous Materials & Supplies	6,648	5,000	5,000	5,000
	Subtotal	12,821	20,000	20,000	20,000
EQUIPMENT					
8800	Technology-Hardware Replacement	872,434	95,000	95,000	95,000
8805	Technology-Hardware Additions	36,710	10,000	10,000	10,000
	Subtotal	909,144	105,000	105,000	105,000
	TOTAL	2,498,516	1,785,741	1,785,901	1,846,496

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
N/A	0	0	0	0

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

	PERSONAL SERVICES				
1625	Stipends	1,725	3,871	3,871	3,317
	Subtotal	1,725	3,871	3,871	3,317
	EMPLOYEE BENEFITS				
2100	FICA	132	321	321	275
	Subtotal	132	321	321	275
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	1,219	8,000	8,000	8,000
	Subtotal	1,219	8,000	8,000	8,000
	OTHER CHARGES				
5504	Travel	241	1,950	1,950	2,400
5506	Employee Development	4,282	8,000	8,000	7,000
5580	Pupil Transportation	3,123	0	0	0
	Subtotal	7,646	9,950	9,950	9,400
	MATERIALS/SUPPLIES				
6030	Textbooks	0	10,000	10,000	3,350
	Subtotal	0	10,000	10,000	3,350
	EQUIPMENT				
8800	Technology-Hardware Replacement	92,516	70,700	70,700	71,501
	Subtotal	92,516	70,700	70,700	71,501
	TOTAL	103,238	102,842	102,842	95,843

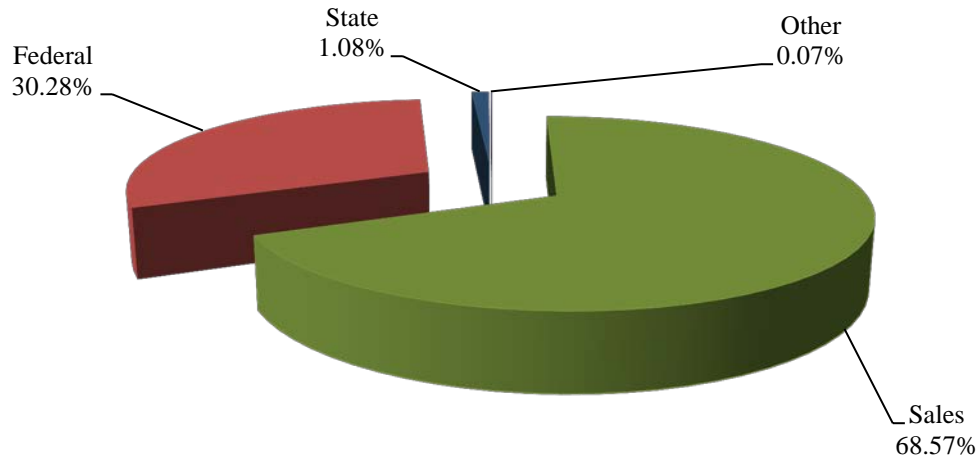
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OTHER FUNDS

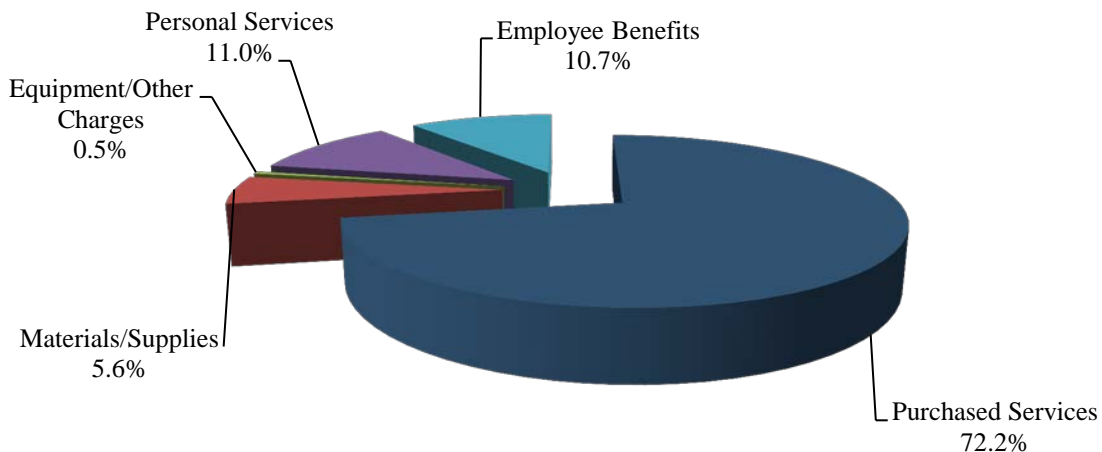
**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2018**

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 sixty-nine percent of the revenue is derived from the sale of meals. The second largest revenue source, 30.28%, is federal funding for free and reduced lunches. As compared to FY17E, the Food Service budget reflects a decrease of \$140,412 or 2.8% (\$4,961,984 in FY17E to \$4,821,572 in FY18). 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 FY17 breakfast and lunch prices were increased by 10 cents each due to the increased cost of food and the requirements of the Healthy, Hunger Free Kids Act. This year is the thirteenth year budgeting for the School Breakfast Program, which is a state funded incentive program which maximizes federal school nutrition revenues and increases student participation in the program.

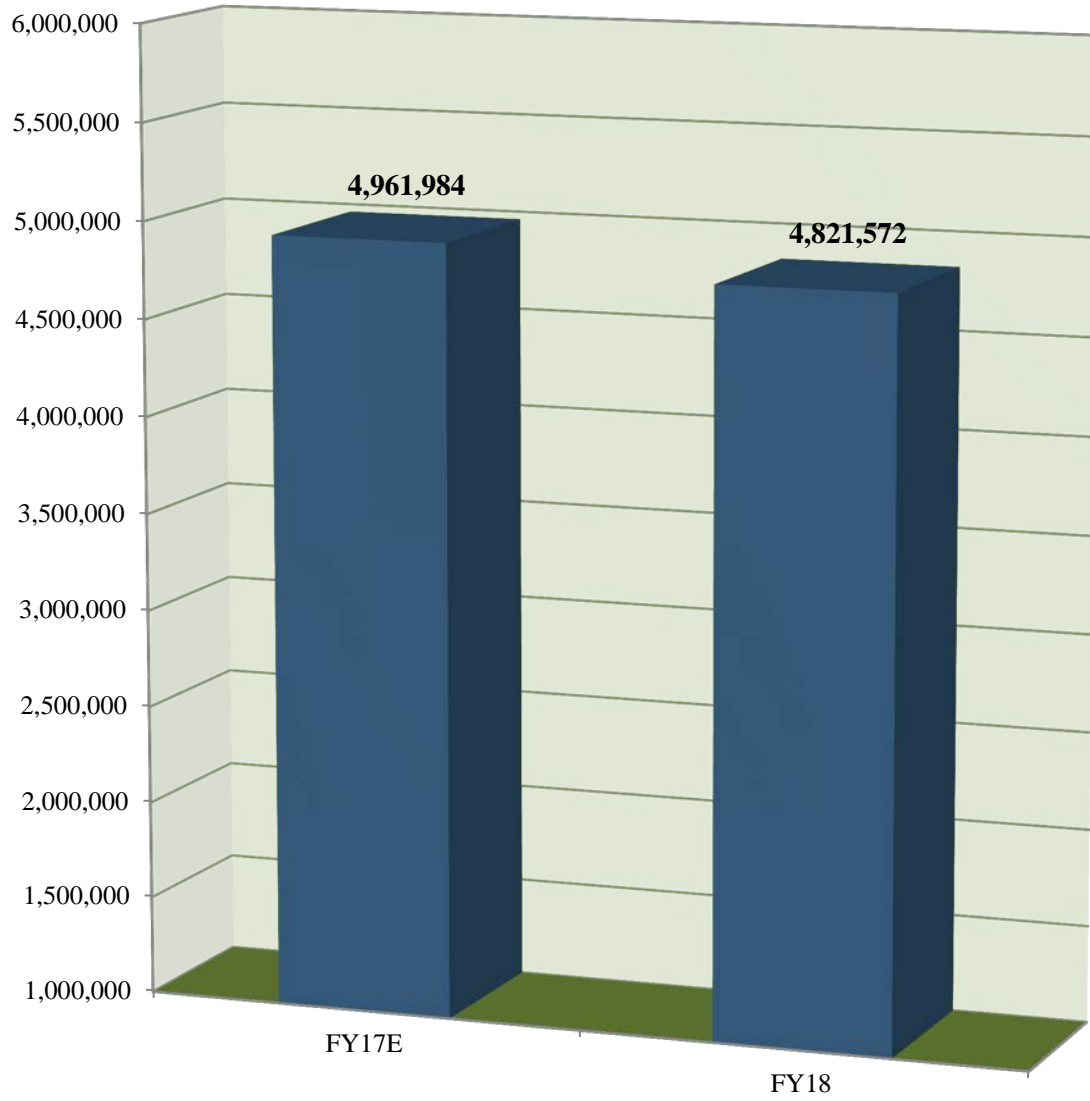
Revenue by Source – FY2018



Expenditures by Major Object – FY2018



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



**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2018**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/16		\$918,597
PROJECTED FY 2017 REVENUES	4,961,984	
PROJECTED FY 2017 EXPENDITURES	<u>4,961,984</u>	0
PROJECTED FY 2018 REVENUES	4,821,572	
PROJECTED FY 2018 EXPENDITURES	<u>4,821,572</u>	0
BUDGETED FUND BALANCE 6/30/18		<u><u>\$918,597</u></u>

**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2018**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 53**

SCHOOL FOOD SERVICE

ACCT #	DESCRIPTION	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
	REVENUE-LOCAL SOURCES				
30315-1010	INTEREST ON DEPOSITS	3,294	500	500	3,500
	CHARGES FOR SERVICES				
30316-7500	CAFETERIA SALES	1,977,639	3,459,745	3,459,745	3,306,072
	REVENUE COMMONWEALTH				
30324-2500	SCHOOL FOOD PROGRAM-LUNCH	37,449	37,420	37,420	37,500
30324-2510	SCHOOL FOOD PROGRAM-BREAKFAST	14,514	14,319	14,319	14,500
	REVENUE-FEDERAL				
30333-2130	SCHOOL FOOD PRGM/USDA	1,003,384	1,000,000	1,000,000	1,000,000
30333-2131	SCHOOL FOOD - BREAKFAST PGM	237,482	200,000	200,000	240,000
30333-2132	USDA DONATED FOODS	215,375	250,000	250,000	220,000
	TOTAL FOOD SERVICE FUND	3,489,137	4,961,984	4,961,984	4,821,572

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 4,197 lunches and 1,220 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) became the service provider for the School Division for the preparation and delivery of food services to students.

PERSONNEL

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
Technical	0.5	0.5	0.5	0.5
Food Service Personnel	25	25	25	25

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

1143	Technical Salaries	16,232	25,633	25,633	20,000
1193	Food Services Salaries	422,651	608,856	608,856	500,000
1595	Overtime	4,179	10,600	10,600	10,600
	Subtotal	443,062	645,089	645,089	530,600

EMPLOYEE BENEFITS

2100	FICA	30,795	36,760	36,760	36,760
2200	VRS Retirement	33,853	71,148	71,148	47,754
2300	Health Insurance	191,348	404,421	404,421	404,421
2400	Group Life Insurance	7,707	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	15,000
	Subtotal	267,703	542,482	542,482	516,559

PURCHASED SERVICES

3310	Repair and Maintenance	0	14,750	14,750	14,750
3340	Bldg Svc, Contract Maintenance/Other	11,109	39,780	39,780	39,780
3900	Miscellaneous Contractual Services	0	7,950	7,950	7,950
3910	Administrative Fee-Sodexo	160,035	265,522	265,522	265,522
3920	Management Fee-Sodexo	42,827	81,472	81,472	81,472
3935	Personal Svc-Sodexo	697,423	950,000	950,000	950,000
3940	Benefits-Sodexo	134,569	185,300	185,300	185,300
3945	Emp. Develop-Sodexo	0	3,150	3,150	3,150
3950	New Hires-Sodexo	688	3,850	3,850	3,850
3955	Supplies-Sodexo	101,438	255,400	255,400	255,400
3960	Food-Sodexo	1,096,266	1,631,551	1,631,551	1,631,551
3965	Capital Outlay-Sodexo	0	17,038	17,038	17,038
3970	Other Chrgs.- Sodexo	109,924	26,650	26,650	26,650
3975		3,300	0	0	0
	Subtotal	2,357,579	3,482,413	3,482,413	3,482,413

OTHER CHARGES

5504	Travel	281	5,000	5,000	5,000
5506	Employee Development	0	5,000	5,000	5,000
	Subtotal	281	10,000	10,000	10,000

MATERIALS/SUPPLIES

6002	Food Supplies	3,240	0	0	0
6995	USDA Commodities	215,375	270,000	270,000	270,000
	Subtotal	218,615	270,000	270,000	270,000

EQUIPMENT

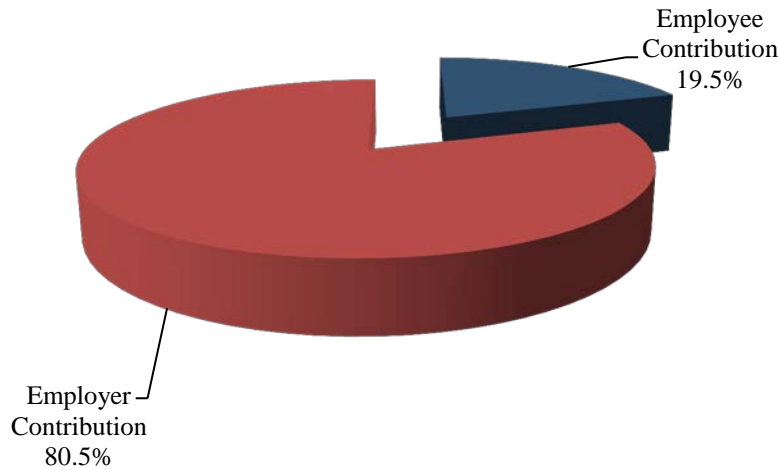
8911	Furniture/Equipment-Additional	0	6,000	6,000	6,000
8921	Furniture/Equipment-Replacement	0	6,000	6,000	6,000
	Subtotal	0	12,000	12,000	12,000

TOTAL		3,287,240	4,961,984	4,961,984	4,821,572
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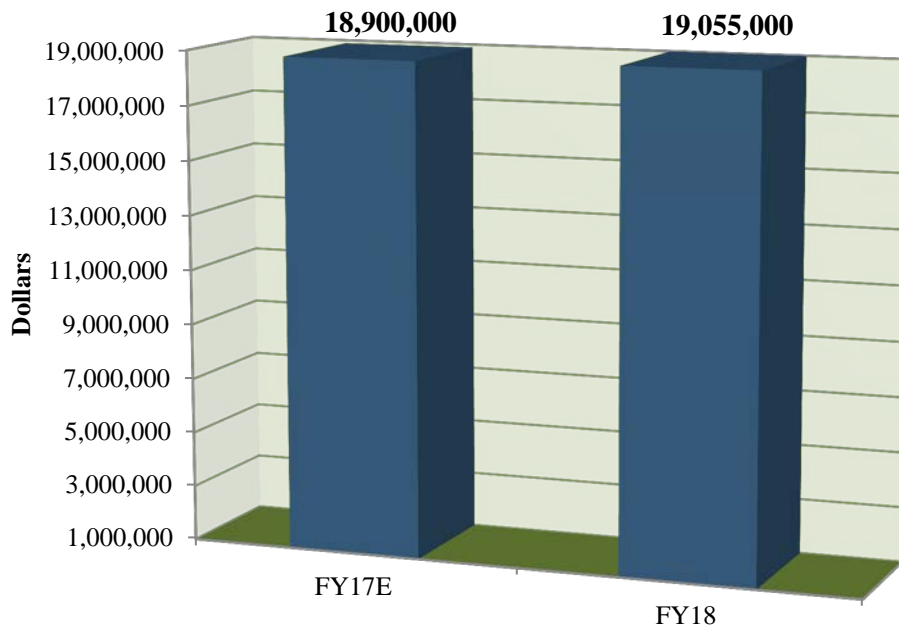
**YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2018**

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 the expenditures in FY18 is attributable to a projected 0.8% increase in medical.

Revenues by Source – FY2018



Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2018**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/16		\$6,175,008
PROJECTED FY 2017 REVENUES	17,100,000	
PROJECTED FY 2017 EXPENDITURES	<u>18,900,000</u>	(1,800,000)
PROJECTED FY 2018 REVENUES	17,955,000	
PROJECTED FY 2018 EXPENDITURES	<u>19,055,000</u>	(1,100,000)
BUDGETED FUND BALANCE 6/30/18		<u><u>\$3,275,008</u></u>

**YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2018**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 56**

HEALTH AND DENTAL INSURANCE

ACCT #	DESCRIPTION	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
CHARGES FOR SERVICES					
30316-1050	EMPLOYEE HEALTH CONT. FROM 50	1,962,499	2,050,000	2,050,000	2,300,000
30316-1053	EMPLOYEE HEALTH CONT. FROM 53	33,386	35,000	35,000	37,000
30316-1070	EMPLOYEE HEALTH CONT. FROM 70	2,772	1,300	1,300	3,000
30316-2050	EMPLOYEE DENTAL CONT. FROM 50	470,058	649,000	649,000	649,000
30316-2053	EMPLOYEE DENTAL CONT. FROM 53	7,374	8,000	8,000	8,000
30316-2070	EMPLOYEE DENTAL CONT. FROM 70	747	1,000	1,000	10,000
30316-2320	RETIREE HEALTH CONTRIBUTION	381,337	400,000	400,000	425,000
30316-2330	RETIREE DENTAL CONTRIBUTION	63,972	65,000	65,000	68,000
30316-2400	CURRENT YEAR REFUND HMO	0	0	0	0
30316-2410	CURRENT YEAR REFUND PPO	0	0	0	0
30316-2500	PRIOR YEAR REFUND HMO	0	0	0	0
30316-2510	PRIOR YEAR REFUND PPO	4,165	0	0	0
	SUBTOTAL	2,926,310	3,209,300	3,209,300	3,500,000
TRANSFERS-OTHER FUNDS					
30351-1050	EMPLOYER HEALTH CONT. T/F FROM 50	11,966,995	13,041,450	13,041,450	13,570,250
30351-1053	EMPLOYER HEALTH CONT. T/F FROM 53	187,035	200,000	200,000	225,000
30351-1070	EMPLOYER HEALTH CONT. T/F FROM 70	15,347	16,000	16,000	16,500
30351-2050	EMPLOYER DENTAL CONT. T/F FROM 50	377,524	400,000	400,000	400,000
30351-2053	EMPLOYER DENTAL CONT. T/F FROM 53	5,659	6,000	6,000	6,000
30351-2070	EMPLOYER DENTAL CONT. T/F FROM 70	331	750	750	750
30351-3050	EMPLOYER RETIREE HEALTH T/F FROM 50	169,422	225,000	225,000	235,000
30351-4050	EMPLOYER RETIREE DENTAL T/F FROM 50	1,280	1,500	1,500	1,500
N/A	TRANSFER FROM RESERVES	0	1,800,000	1,800,000	1,100,000
	SUBTOTAL	12,723,593	15,690,700	15,690,700	15,555,000
	TOTAL HEALTH AND DENTAL INSURANCE FUND	15,649,903	18,900,000	18,900,000	19,055,000

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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N/A	0	0	0	0
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CODE: 56-671100-000**ACCT# DESCRIPTION****PURCHASED SERVICES**

3913	Anthem Claims Payment	14,910,838	17,102,000	17,102,000	17,242,000
3914	Delta Claims Payment	544,619	900,000	900,000	900,000
3915	Delta Care Premiums	88,001	100,000	100,000	100,000
3921	Anthem ACA Insurer Vision	944	0	0	0
3922	Anthem ACA Patient Centered Fee	5,414	0	0	0
3923	Anthem State Premium Tax	11,383	13,000	13,000	13,000
3924	Anthem ACA Reinsurance Fee	96,716	0	0	0
3925	Anthem Reinsurance Fee(Stop Loss)	508,289	600,000	600,000	600,000
3926	Anthem Other Charges/Credits	-43,436	20,000	20,000	20,000
3980	Anthem Administration Fee	78,343	65,000	65,000	80,000
3990	Delta Admin Fee	71,140	100,000	100,000	100,000
	Subtotal	16,272,251	18,900,000	18,900,000	19,055,000
	TOTAL	16,272,251	18,900,000	18,900,000	19,055,000

**YORK COUNTY SCHOOL DIVISION
WORKERS COMPENSATION FUND
FISCAL YEAR 2018**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/16		\$3,895,668
PROJECTED FY 2017 REVENUES	525,000	
PROJECTED FY 2017 EXPENDITURES	<u>1,325,000</u>	(800,000)
PROJECTED FY 2018 REVENUES	340,000	
PROJECTED FY 2018 EXPENDITURES	<u>475,000</u>	(135,000)
BUDGETED FUND BALANCE 6/30/18		<u><u>\$2,960,668</u></u>

**YORK COUNTY SCHOOL DIVISION
WORKERS COMPENSATION FUND
FISCAL YEAR 2018**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 55**

WORKERS COMPENSATION FUND

ACCT #	DESCRIPTION	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
	TRANSFER FROM OTHER FUNDS			
30351-1050	WRKRS COMP TRANSFERS IN	525,000	525,000	340,000
N/A	TRANSFER FROM RESERVES	0	800,000	135,000
	TOTAL WORKERS COMPENSATION FUND	525,000	1,325,000	475,000

WORKERS COMPENSATION FUND

The Workers Compensation Fund is utilized to account for the financial resources that are used for the payment of claims and related expenses for workers compensation injuries. The fund is supported by transfers from the Operating Fund and the Food Service Fund in addition to transfers from the workers compensation reserve.

PERSONNEL

	FY 2017 ORIGINAL	FY 2017 EXPECTED	FY 2018 BUDGET
N/A	0	0	0

CODE: FUND 55**DESCRIPTION**

3900	Workers Compensation - Contractual Services	65,000	65,000	75,000
5000	Medical Reimbursements	375,000	375,000	340,000
5100	Lost Time	85,000	85,000	60,000
	Transfers to Operating Fund	0	800,000	0
TOTAL BUDGET		525,000	1,325,000	475,000

INFORMATIONAL

**FY18 SCHOOL OPERATING BUDGET
SCHOOL BOARD PROPOSED EXPENDITURE ADJUSTMENTS**

Major Changes Only

Analysis assumes the FY17 Original School Operating Budget as the base

MAJOR OPERATING EXPENDITURE INCREASES

Mandated Costs

VRS prof rate increase 1.78 percentage points (includes RHCC)	1,300,000
Special education teachers - 3 FTEs	159,000
Special education para-educators - 4 FTEs	70,000
Limited English Proficiency (LEP) teachers - 3 FTEs	159,000
Child Services Act placements	113,500
Transportation costs for homeless students (appx. 60 students)	25,000

Total mandated **1,826,500**

Compensation (avg 2.0%)

Step for all eligible staff (Licensed staff 1.5% avg and non-licensed staff 2% avg)	1,315,000
Market adjustment for licensed staff 0.5% increase	250,000
Quadrennial review of select non-licensed positions	42,500

Total compensation **1,607,500**

Health insurance

Health insurance increase 5% (Employer share) (Note 1)	520,000
Health insurance increase 5% (Employee pays their share of increase) (no increase in Dental insurance rates for employer or employee)	-

520,000

Other cost increases

New Horizons Regional Ed. Center (Career and Technical)	108,508
County shared service - high school resource officers	13,908
County shared service - video services	7,734
Shift of Transition Resource Teacher (-1 FTE) to a Coordinator of Student Services (+ 1 FTE)	no \$ change
Cooperative Office Education (COE) Program	100,000
Regular education elementary teachers - add 2 FTEs (Restores the 2 FTEs lost with reduction I federal Title II funds)	106,000
Upgrade bus driver/dispatcher scale from Grade 10 to Grade 11	133,000
Increase substitute bus driver hourly rate from \$12 to \$12.25 per hour	4,500
Convert the Behavioral Support Specialist position from a teacher contract plus 14 days to a 12 month position	13,500
Critical Response Para-educators - add 4 FTEs	78,000
Add to textbook and instructional materials replacement account (One-time expenditure for FY18)	81,016

Total other cost increases **646,166**

**FY18 SCHOOL OPERATING BUDGET
SUPERINTENDENT PROPOSED EXPENDITURE ADJUSTMENTS**

**Major Changes Only
(continued)**

Budget Reductions

Attrition		(700,000)
Savings from one-time costs in FY17		
Textbook replacement		(175,136)
Bus replacement		(90,000)
Reduce teacher positions - 2 FTEs for budgeted enrollment reduction (12,670 to 12,620)		(106,000)
Reduce instructional supplies - enrollment reduction (per pupil allocation)		(5,000)
Reduce secondary teacher positions - 3 FTEs		(159,000)
Title II federal grant reduction - reduce teacher positions - 2 FTEs	Grant Funds	
Reduce unemployment compensation budget line item		(3,000)
Reduce instruction department technology hardware replacement		(7,500)
Eliminate Degrees of Reading Power comprehension test		(3,500)
Reduce instruction department guidance contractual services		(2,000)
Reduce maintenance department materials and supplies		(10,000)
Reduce fuel budget for vehicles		(50,000)
Reduce transfer from operating budget to worker's comp fund (Use reserves in worker's comp fund to cover expenditures. In the out years, this will need to be restored.)		(100,000)
 Total Budget Reductions		 (1,411,136)

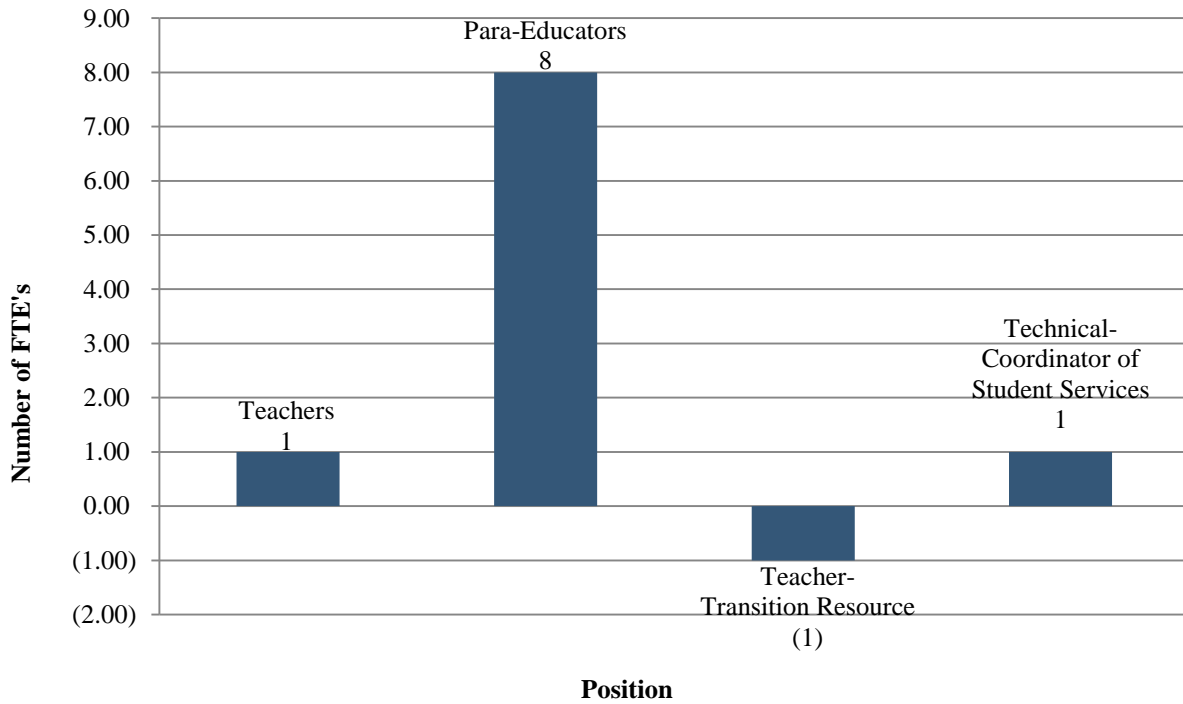
Note 1:

Anthem has requested a 13.4% increase. Supt. recommends using the cash reserve in the health insurance fund to offset 8.4% on the increase. That equates to approximately \$1.3 million from the cash reserve account which totaled \$6.17 million on June 30, 2016. Some changes could be made to the plans to reduce the estimated amount to be pulled from cash reserves.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2018**

This bar graph depicts the staff additions/reductions by job classification for fiscal year 2018.

**Fiscal Year 2018 Staff FTE Position Changes
by Job Classification**



**FY16 Actual Required Local Effort (RLE) for the Standards of Quality
Compared to Actual Local Expenditures for Operations**

School Division	FY2016 Local Composite Index	FY2016 Required Local Effort	FY2016 Actual Local Expenditures for Operations	FY 2016 Actual Local Expenditures for Operations Above RLE	% of FY 2016 Actual Local Expenditures for Operations Above RLE	Statewide Rank by % Exceeded
Portsmouth	0.2698	22,539,743	52,013,367	29,473,624	130.76%	22
Virginia Beach	0.4034	158,838,910	360,956,327	202,117,417	127.25%	23
Newport News	0.2908	48,744,159	103,404,862	54,660,703	112.14%	30
Chesapeake	0.3610	87,297,326	181,949,181	94,651,855	108.42%	33
Poquoson	0.3895	4,715,787	9,542,694	4,826,907	102.36%	41
Hampton	0.2878	34,288,832	69,077,185	34,788,353	101.46%	42
Norfolk	0.3123	55,495,095	111,506,240	56,011,145	100.93%	43
Gloucester	0.3661	11,473,753	22,779,531	11,305,778	98.54%	46
Suffolk	0.3490	28,670,558	55,362,143	26,691,585	93.10%	54
James City (Note 2)	0.5632	37,165,362	70,397,050	33,231,688	89.42%	58
Isle of Wight	0.4195	13,879,585	24,452,674	10,573,089	76.18%	72
York	0.4026	30,379,381	47,353,935	16,974,554	55.88%	95
				State Average	82.52%	(Note 1)

Source: Virginia Department of Education.

Note 1: Rank is based on 134 school divisions

Note 2: James City County data does not include the City of Williamsburg. The City of Williamsburg contracts with JCC for education services.

Note 3: FY16 is the latest year data is available.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2018**

STUDENT FEES

		2013-14	2014-15	2015-16	2016-17	2017-18
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 2018**

STUDENT FEES

SUMMER SCHOOL		2013-14	2014-15	2015-16	2016-17	2017-18
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 2018**

**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
	Security.....		TBD

(Groups renting Bailey Field should contact the Administrative Division of the York/Poquoson Sheriff's Office for security requirements.)

Insurance: In order to hold an event at Bailey Field, the Organization or Individual shall carry insurance in the amount specified below and shall provide a certificate of insurance from a carrier acceptable to the Owner specifying such limit. The Organization or Individual shall also provide the proper endorsement(s) on the Commercial General Liability Insurance policy naming the "County School Board of York County, Virginia, its Officers, Agents and Employees as Additional Insured, with primary status, and without participation or contribution from the County School Board of York County Virginia's insurer."

(Commercial General Liability: Limits of Liability - \$1,000,000 per Occurrence, Bodily Injury or Property Damage.)

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

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2018**

**School Facility Fee Schedule
(continued)**

		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.

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 changes may apply if the time of the rehearsal falls outside of the normal work day for the custodian(s).

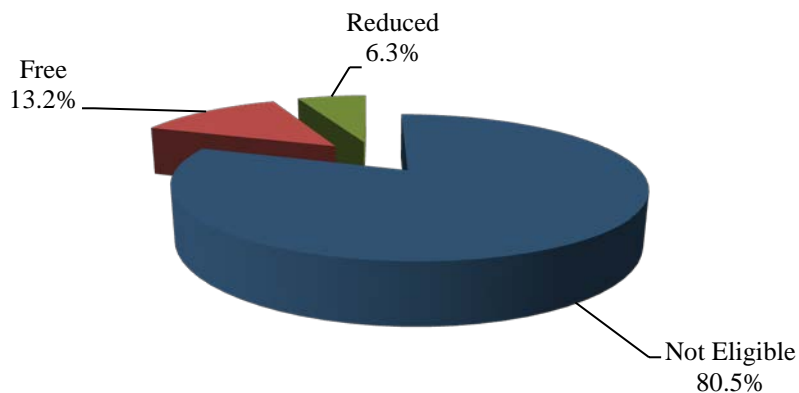
Number of Students Receiving Free or Reduced Lunch

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

School Year: 2016-2017 - Month of February

	Free	Reduced	Total	Enrollment	%
Bethel Manor Elementary	88	160	248	636	38.99%
Coventry Elementary	57	27	84	586	14.33%
Dare Elementary	83	25	108	455	23.74%
Grafton Bethel Elementary	84	24	108	653	16.54%
Magruder Elementary	169	69	238	679	35.05%
Mount Vernon Elementary	31	18	49	577	8.49%
Seaford Elementary	52	11	63	438	14.38%
Tabb Elementary	62	60	122	645	18.91%
Waller Mill Elementary	41	17	58	354	16.38%
Yorktown Elementary	236	71	307	730	42.05%
Total	903	482	1,385	5,753	24.07%
Grafton Middle	80	37	117	882	13.27%
Queens Lake Middle	87	28	115	468	24.57%
Tabb Middle	73	77	150	854	17.56%
Yorktown Middle	136	34	170	791	21.49%
Total	376	176	552	2,995	18.43%
Bruton High	105	27	132	569	23.20%
Grafton High	71	37	108	1,186	9.11%
Tabb High	87	51	138	1,163	11.87%
York High	134	24	158	1,059	14.92%
York River Academy	15	4	19	74	25.68%
Total	412	143	555	4,051	13.70%
Division Total	1,691	801	2,492	12,799	19.47%

Students Receiving Free or Reduced Lunch



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2018**

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

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

Grafton Middle
Queens Lake Middle
Tabb Middle
Yorktown Middle

Bruton High
Grafton High
Tabb High
York High

York River Academy

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

A school receives an Accredited with Warning rating if its adjusted pass rates for the four core subjects are below the achievement levels required for full accreditation. Schools that receive this rating undergo academic reviews and are required to adopt and implement school improvement plans.

Source: Commonwealth of Virginia, Department of Education

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SAT (Standardized Assessment Test) – A standardized test administered by the *College Board* (a non-profit organization) typically taken by students in high school to measure reading, mathematics and writing skills that are needed for academic success in college.

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

SOO (Standards of Quality) – Article VIII, § 2 of the *Constitution of Virginia* requires the Board of Education to determine and prescribe from time to time, subject to revision by the General Assembly, Standards of Quality for the public schools in Virginia. The General Assembly shall determine the manner in which funds are to be provided for the cost of maintaining an educational program meeting the prescribed standards of quality, and shall provide for the apportionment of the cost of such program between the Commonwealth and the local units of government comprising such school divisions. The *Code of Virginia* (Section 22.1-18.01) requires the Board of Education to review the Standards of Quality every two years.

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

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

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

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

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

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