

The York County School Division

Yorktown, Virginia



Fiscal Year 2018 Approved Annual Budget

July 1, 2017 – June 30, 2018

yorkcountyschools.org

TABLE OF CONTENTS

	Page
INTRODUCTORY	
York County School Board	1
Budget Message	2
Budget Awards	7
Executive Summary	10
ORGANIZATIONAL	
Geographical Area and Location	45
Money Magazine's Top 100 Best Places to Live in America for 2005	45
National Study for Quality of Life	45
Historical Information	45
The Reporting Entity	45
Population	46
Median Age	46
Zweibrucken	46
Map of York County, Virginia	47
Map of York County Schools	48
Strategic Plan	49
Significant Budget and Accounting Requirements-Fund Accounting	77
School Board Policy	79
Budget Development Process	85
Budget Administration Process	87
Organizational Chart	88
FINANCIAL	
Revenues and Expenditures, Significant Trends and Assumptions	89
Comparative Summary Statement of Revenues, Expenditures, and Changes in Fund Balances	95
Revenue Summaries	96
Expenditures by Major Object	98
Summary of Program Budgets	102
Charts:	
Revenues by Source	108
Expenditures by Major Category	108
Operating Fund Revenue	
Chart:	
Support by Sources	109
Local Revenue	110
State Revenue	112
Federal/County Revenue	114
Instruction	
Charts:	
Instruction Category as a Percent of Operating Budget	117
Instruction Category by Major Object	117
Budget Comparison of Instruction Category	118
Classroom Instruction	
Regular Education	119
Special Education	157
Career/Technical	163
Gifted Education	169
Other Programs	171
Instructional Support-Student	
Counseling Service (Guidance)	182
Social Work Services	184
Homebound	185

TABLE OF CONTENTS

(continued)

	Page
Improvement of Instruction	
Management and Direction	186
Instruction and Curriculum Development Service	187
Instructional Staff Training Service	189
Media Services	
Media Services	190
Instructional Support-School Administration	
Office of the Principal	192
Administration/Attendance & Health	
Charts:	
Administration/Attendance & Health Category as a Percent of Operating Budget	195
Administration/Attendance & Health Category by Major Object	195
Budget Comparison of Administration/Attendance & Health Category	196
Board Services	197
Executive Services	198
Communication Services	199
Human Resources	200
Fiscal Services	201
Health Services	202
Psychological Services	203
Speech/Audiology Services	204
Pupil Transportation	
Charts:	
Pupil Transportation Category as a Percent of Operating Budget	205
Pupil Transportation Category by Major Object	205
Budget Comparison of Pupil Transportation Category	206
Vehicle Operation Services	207
Vehicle Maintenance Services	208
Operations & Maintenance	
Charts:	
Operations & Maintenance Category as a Percent of Operating Budget	209
Operations & Maintenance Category by Major Object	209
Budget Comparison of Operations and Maintenance Category	210
Management & Direction	211
Building Services	212
Grounds Services	214
Vehicle Services	215
Warehouse/Distribution Services	216
Technology	
Charts:	
Technology Category as a Percent of Operating Budget	217
Technology Category by Major Object	217
Budget Comparison of Technology Category	218
Classroom Instruction	219
Instructional Support	220
Administration	221
Operations & Maintenance	222
Other Programs-Grants	223

TABLE OF CONTENTS

(continued)

	Page
Other Funds	
School Food Services	
Charts:	
Revenues by Source	225
Expenditures by Major Object	225
Budget Comparison of School Food Service	226
Fund Balance Summary	227
Revenue Detail	228
Expenditures	229
Workers Compensation Fund	
Charts:	
Revenues by Source	230
Fiscal Year Expenditure Comparison	230
Fund Balance Summary	231
Revenue Detail	232
Expenditures	233
Health & Dental Insurance Fund	
Charts:	
Revenues by Source	234
Fiscal Year Expenditure Comparison	234
Fund Balance Summary	235
Revenue Detail	236
Expenditures	237
Capital Projects Fund	
Charts:	
Revenues by Source	238
Fiscal Year Expenditure Comparison	238
Revenue Detail	239
Expenditures	240
Fund Descriptions	241
INFORMATIONAL	
Dropout Statistics	243
Scholastic Achievement Test (SAT)	244
Fully Accredited York County Schools	245
Historical Information Regarding Accredited York County Schools	246
Standards of Learning	247
Support by Sources	251
Source of Revenue Increase/(Decrease)	252
Budgeted Per Pupil Cost	253
Per Pupil Expenditure	254
Actual Required Local Effort (RLE) for the Standards of Quality	255
SOL Performance Measures for English, Math and Graduation Rates	256
School Enrollment as Compared To County/City Population	258
Student Fees	259
School Facility Fee Schedule	261
Summary Statement of Revenues, Expenditures and Changes in Fund Balance	263
School Enrollment Projection Methodology	266
History of Student Population	267
Number of Students Receiving Free or Reduced Lunch	268
Historical Enrollment (not ADM) by School	269
Historical Comparison of Approved Full Time Equivalent (FTE) Positions	270
County of York: Various Statistical Data	271
United States Census Data-York County, VA	272
Glossary of Terms	273

THIS PAGE LEFT INTENTIONALLY BLANK

INTRODUCTION

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

York County School Division
302 Dare Road
Yorktown, Virginia 23692
Phone 757-898-0300
www.yorkcountyschools.org
djarrett@ycsd.york.va.us



June 9, 2017

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

Dear School Board Members:

Presented herein is the fiscal year 2017-2018 (FY18) budget for the York County School Division. The School Board approved this budget on March 20, 2017. The County Board of Supervisors approved the budget on May 2, 2017, which included fully funding the School Board local contribution request. Overall, the FY18 Approved Operating Budget totals \$134,976,113, representing a 2.5% increase over the FY17 Expected Budget. The approved budget was based on a projected average daily membership (ADM) in FY18 of 12,570 students, 36 students more than the FY17 actual ADM of 12,534 and 50 students less than the FY17 budgeted amount of 12,620.

Historical and Current Economic Conditions and Projected Revenue

From fiscal year 2009 to fiscal year 2013 the school division's operating budget declined by \$5.1 million or 4.1%. The decrease over those four fiscal years was the result of reductions in state funding for K-12 public education due to the downturn in the statewide economy and a shift in priorities, at the state level, away from public education.

Overall state revenue growth in FY14 was in the range of 3% - 4%. While this continued modest growth was very positive, state revenue for the school division in FY14 was essentially flat as compared to the FY13 budget; the total increase was \$333,578 or 6/10ths of a percent.

In FY15, public education K-12 funding from the state showed some improvement. State funds increased in FY15, the first year of the new biennium, by \$2,950,531 or 5.2%. A major portion (approximately \$816,000) of that increase was required to help cover a portion of the \$1.9 million state mandated increase in the retirement contribution.

The FY15 School Board proposed budget to the County Board of Supervisors sought an additional \$2.9 million from the County, which represented a 5.8% increase in the County contribution. The additional funds would not have restored most of the cuts of recent years. The Board of Supervisors approved budget reduced the School Board's requested increase by \$2,091,675. Some of the reductions the School Board made to accommodate the reduced appropriation were: (1) cut \$765,000 needed to maintain the basic technology infrastructure, (2) cut \$300,000 from the requested increase in textbook funding that was needed to return to a 13-year replacement cycle for textbooks, and (3) cut the staff compensation increase by almost \$523,000.

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

At the local level, the FY16 School Board proposed budget sought an additional \$1,032,848 million from the County, which represented a 2.1% increase in the County contribution. The additional funds would not have restored all of the cuts of recent years. The Board of Supervisors approved budget reduced the School Board's requested increase by \$671,848.

State revenue projected for FY17, the first year of the new state biennium, showed continued signs of improvement as compared to recent years. State revenue increased by \$2.4 million or 3.9%. Included in the additional state revenue was an increase in salary for instructional and support positions funded by the State Standards of Quality. However, the State did not meet its revenue projections and eliminated their support for the 2% average salary increase. The School Board reduced other expenditures to carry through with a 2% average salary increase for eligible staff during FY17.

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

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

In addition to the \$900,000 transfer in FY17 from the revenue stabilization fund, the Board of Supervisor's approved an increase in the local contribution to the school operating budget of \$365,000 for a 0.7% increase over FY16. The School Board had requested an increase of \$1,127,864 or 2.2%. As a result, the School Board was required to reduce the budget by \$762,864.

In FY18, the second year of the biennium, state revenue is projected to increase \$2,047,390 or 3.2%. The vast majority of these funds were dedicated to state and federal mandated costs such as an increase in the VRS professional rate costing \$1.3 million. Also, included in state funding was a compensation supplement to provide a 2.0% average salary increase effective February 15, 2018 for funded SOQ instructional and support positions. The school division will meet the requirements to qualify for this funding.

The Impact Aid projection for FY18 for the school division will remain at \$8.5 million. As was done in FY17, the FY18 budget includes a transfer from the Revenue Stabilization Fund to gradually reduce the \$950,000 loss of impact aid in FY17 as compared to FY16. For FY18, the School Board requested and the Board of Supervisors approved a \$600,000 transfer from the Revenue Stabilization Fund.

The School Board requested an increase of \$1,346,650 or 2.6% from the County for the FY18 operating budget. The Board of Supervisors approved the request in full.

FY18 Operating Budget Priorities

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

The School Board's proposed, and ultimately approved, operating budget reflects an increase of \$3,317,624 or 2.5% in revenues and expenditures for a total budget of \$135 million. Examples of major expenditure increases include mandated costs of \$1.8 million and \$1.6 million for compensation. The primary goals of the compensation package were to provide a current step for eligible staff, maintain the teacher pay plan in the top third rank of our comparator group and to keep the non-licensed pay plans competitive.

The following are a few of the major expenditure adjustments included in the School Board approved budget:

- Mandated state and federal costs of \$1.8 million included adding; a VRS rate increase of \$1.3 million, 3 special education teacher FTEs (\$159,000), 4 special education para-educator FTEs (\$70,000), 3 limited English proficiency teacher FTEs (\$159,000), Child Services Act placements (\$113,500) and transportation for homeless students (\$25,000).
- Added \$2.1 million for salary and benefit increases including \$520,000 for health insurance.
- Increased the allocation to New Horizons Regional Education Center for additional students (\$108,000).
- Restored the Cooperative Office education (COE) Program that was eliminated during the recession (\$100,000).
- Upgraded the bus driver/dispatcher scale from Grade 10 to Grade 11 (\$133,000).
- Added 4 critical response para-educator FTEs (\$78,000).
- Savings of over \$1.4 million were identified in areas such as staff attrition for \$700,000, savings from one-time costs of \$265,136, eliminated 5 teacher position FTEs for \$265,000, and many other smaller reductions.

Undoubtedly, staff compensation will continue to be an area for improvement in FY18. The School Board anticipates continued focus on compensation in FY18 and beyond to maintain a competitive pay scale for non-licensed staff and to maintain the school division's goal of being in the top third of the Hampton Roads comparators for licensed staff. The School Board will also continue to make strides in addressing internal equity issues related to scale compression.

Student Performance

Student performance and meeting the state Standards of Learning (SOL) remains the pinnacle of achievement for the York County School Division. Based on spring 2016 SOL test results, the school division continues to be a leader in student performance across the state with 100% of our schools meeting the SOL requirements for full accreditation. School division students consistently exceed the state average on SOL tests and Scholastic Achievement Tests (SAT). The school division also has one of the highest On-Time Graduation Rates in the state, 96.0%, in FY16 (the latest year official data is available from the state). The state average for the same year was 91.5%. In FY16, the Virginia Board of Education recognized Dare Elementary School and Bethel Manor Elementary School as Title I Highly Distinguished Schools for student performance on the

SOLs. Bethel Manor Elementary School was also named a National Title I Distinguished School in FY16. Grafton High School, Tabb High School and York High School all earned the State Board of Education Distinguished Award for narrowing the achievement gap.

School Board Strategic Plan

The School Board adopted a new strategic plan in January 2013 for implementation in FY14. The plan was developed based upon input received from parents, community members, business leaders, teachers and staff through an online survey, school visits, numerous community forums and meetings with principals and other staff. Included in this budget document are the School Board Strategic Plan and the Fiscal Years 15, 16 and 17 accomplishments related to the goals in the strategic plan.

Throughout FY17, the School Board and division staff led efforts to update and develop a new strategic plan for fiscal years 18 through 22. Throughout the months of December and January, the division held 26 focus group sessions with parents and staff. During these sessions, participants were asked to identify the skills, knowledge, and experiences a York County School Division graduate should have to prepare them for college and career success. They were also invited to provide feedback through an online survey on the objectives in the existing strategic plan as well as given the opportunity to write specific objectives in support of the five goal statements.

Division-level and school-based staff analyzed all the feedback from the three activities to identify common themes. These themes were then used to develop new objectives and action steps for the FY18-22 Strategic Plan. After conducting a public hearing in April, the Board adopted the FY18-22 Strategic Plan in May 2017.

Performance Measurement

The school division measures performance with a multitude of instructional and operational goals and objectives. Below are some examples of measures used.

During FY14, an expanded performance measurement system was implemented geared toward further enhancing the school division's efforts to maintain efficient, effective, service-oriented operations that support student achievement. The performance results for the last three fiscal years (FY14-16) are included in this budget document.

As a measure of academic efficiency of dollars spent, it is noteworthy that in FY16 (latest year data is available), the York County School Division had the lowest per pupil expenditure in our comparable group in the Hampton Roads region (includes Williamsburg/James City County, Virginia Beach, Newport News, Norfolk, Chesapeake, Portsmouth, Hampton, and Suffolk). Using the same comparable group of school divisions, student performance on Standards of Learning (SOL's) tests for the York County School Division was ranked number one. Student performance on SOL's was also well above state averages.

The school division's Transportation Department was named a recipient of a 2017 John T. Hanna Award, for excellence in employee safety training. The award is presented annually as part of the "Drive Safe Hampton Roads" program initiated by Concerned Citizens Advocating Traffic Safety organization. The YCSD Transportation Department was nominated under the category of Pupil Transportation Safety. This award is presented to those who encourage, educate, and promote safety in pupil transportation, making a safer ride for both drivers and riders.

Capital Projects Program

The School Board requested \$9.0 million for capital projects for FY18. The Board of Supervisors approved in full the \$9.0 million request. Examples of projects included in the FY18 CIP are: \$1.2 million for a metal roof replacement at Coventry Elementary School, \$0.7 million HVAC replacement for a portion of Coventry Elementary, replace windows and doors at Tabb Elementary for \$0.6 million, \$1.05 million for the replacement of the metal roof at Tabb Elementary and \$3.5 million to replace the HVAC equipment at the Grafton School Complex.

Closing Comments

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

Sincerely,

A handwritten signature in blue ink that reads "Victor D. Shandor".

Victor D. Shandor, Ed.D.
Division Superintendent

BUDGET AWARDS

Meritorious Budget Award

The Association of School Business Officials International (ASBO) presented the Meritorious Budget Award to the York County School Division for its annual budget for the fiscal year beginning July 1, 2016.

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

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

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

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the York County School Division, Virginia, for the annual budget for the fiscal year beginning July 1, 2016.

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

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



**ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL**

This Meritorious Budget Award is presented to

YORK COUNTY SCHOOL DIVISION

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2016-2017.

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



Brenda Burkett

Brenda R. Burkett, CPA, CSBA, SFO
President

John D. Musso

John D. Musso, CAE, RSBA
Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**York County School Division
Virginia**

For the Fiscal Year Beginning

July 1, 2016

Executive Director

EXECUTIVE SUMMARY

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

BUDGET PROCESS

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

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

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

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

FISCAL YEAR 2010 BUDGET APPROACH AND CHALLENGES

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

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

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

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

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

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

EXECUTIVE SUMMARY **(continued)**

FISCAL YEAR 2011 BUDGET APPROACH AND CHALLENGES

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

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

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

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

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

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

FISCAL YEAR 2012 BUDGET APPROACH AND CHALLENGES

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

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

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

EXECUTIVE SUMMARY **(continued)**

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

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

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

FISCAL YEAR 2013 BUDGET APPROACH AND CHALLENGES

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

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

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

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

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

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

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

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

EXECUTIVE SUMMARY

(continued)

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

FISCAL YEAR 2014 BUDGET APPROACH AND CHALLENGES

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

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

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

FISCAL YEAR 2015 BUDGET APPROACH AND CHALLENGES

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

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

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

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

EXECUTIVE SUMMARY

(continued)

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

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

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

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

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

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

EXECUTIVE SUMMARY **(continued)**

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

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

FISCAL YEAR 2016 BUDGET APPROACH AND CHALLENGES

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

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

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

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

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

EXECUTIVE SUMMARY
(continued)

FISCAL YEAR 2017 BUDGET APPROACH AND CHALLENGES

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

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

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

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

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

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

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

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

EXECUTIVE SUMMARY **(continued)**

FISCAL YEAR 2018 BUDGET APPROACH AND CHALLENGES

Below is a summary of the FY18 budget approach and challenges.

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

FY18 is the second year of the biennium for the state budget. State revenue for the school division for FY18 increased as compared to the FY17 budget; the total increase is projected at \$2,047,380 or 3.2%. Included in the state revenue projection is an increase in the state mandated VRS cost of \$1,300,000 and an optional 2% teacher salary supplement that applied to all SOQ instructional and support positions. The total cost of providing a 2% increase to all full-time staff is \$1.6 million. The only way the 2% increase could be implemented was if the school division cut its budget in combination with a sufficient increase in funding from the County Board of Supervisors. The State's measure of local ability to pay, the local composite index, did not change.

Federal revenue was projected to increase as compared to the FY17 Expected Budget by \$223,594 or 1.6%; primarily as a result of an increase in federal special education funding due to additional special education students. Impact aid is not projected to increase in FY18. At the time this budget was prepared, the President and Congress had not approved a budget for FY18. Ultimately, the amount of impact aid to be received in FY18 will depend on the amount of prior year payments and the appropriations approved by the federal government.

The revenue stabilization fund is being used, with the approval of the Board of Supervisors, in FY17 to gradually reduce the loss of \$950,000 of impact aid over three to four fiscal years to achieve the new impact aid revenue baseline of approximately \$8.5 million. The Board of Supervisors approved the transfer of \$900,000 from the revenue stabilization fund to the school operating budget in FY17 to offset the vast majority of the \$950,000 reduction in budgeted impact aid for FY17. For FY18, the School Board requested and the Board of Supervisors approved a \$600,000 transfer from the revenue stabilization fund.

In addition to the \$600,000 transfer from the revenue stabilization fund, the School Board requested and the Board of Supervisor's approved an increase in the local contribution to the school operating budget of \$1,346,650 for a 2.6% increase over FY17.

The School Board's proposed, and ultimately approved, operating budget reflects an increase of \$3,317,624 or 2.5% in revenues and expenditures for a total budget of \$135 million. Examples of major expenditure increase include an increase in mandated costs of \$1.8 million and \$1.6 million for compensation. Two primary goals of the compensation package was to provide a current step for eligible staff and, hopefully, to maintain the teacher pay plans in the top third rank of our comparator group.

The following are a few of the major expenditure adjustments included in the School Board approved budget:

- Mandated state and federal costs of \$1.8 million included adding; a VRS rate increase of \$1.3 million, 3 special education teacher FTEs (\$159,000), 4 special education para-educator FTEs (\$70,000), 3 limited English proficiency teacher FTEs (\$159,000), Child Services Act placements (\$113,500) and transportation for homeless students (\$25,000).
- Added \$2.1 million for salary and benefit increases including \$520,000 for health insurance.
- Increased the allocation to New Horizons Regional Education Center for additional students (\$108,000).
- Restored the Cooperative Office education (COE) Program that was eliminated during the recession (\$100,000).
- Upgraded the bus driver/dispatcher scale from Grade 10 to Grade 11 (\$133,000).
- Added for critical response para-educator FTEs (\$78,000)

To assist in funding the above initiatives and other increased costs, over \$1.4 million in savings were identified in areas such as staff attrition for \$700,000, savings from one-time costs of \$265,136, eliminated 5 teacher position FTEs for 265,000, and many other smaller reductions.

EXECUTIVE SUMMARY
(continued)

Undoubtedly, staff compensation will continue to be an area for improvement in FY18. The School Board anticipates continued focus on licensed compensation in FY18 and beyond to maintain their goal of being in the top third of the Hampton Roads comparators while addressing internal equity issues related to scale compression.

BALANCED BUDGET

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

DEPARTMENT OF DEFENSE EDUCATION ACTIVITY GRANT

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

EXECUTIVE SUMMARY
(continued)

MISSION OF THE YORK COUNTY SCHOOL DIVISION – FY2014-2017

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

We Believe...

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

BOARD GOALS

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

The School Board goals for fiscal year 2017 were as follows:

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

EXECUTIVE SUMMARY
(continued)

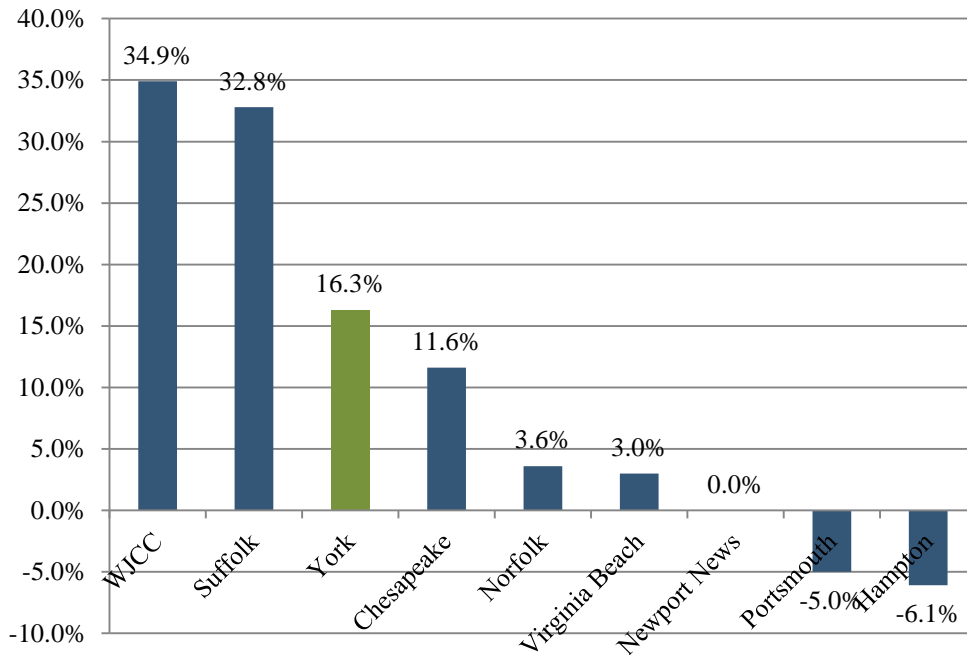
BUDGET FORMAT

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

GROWTH IN YORK COUNTY

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

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



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

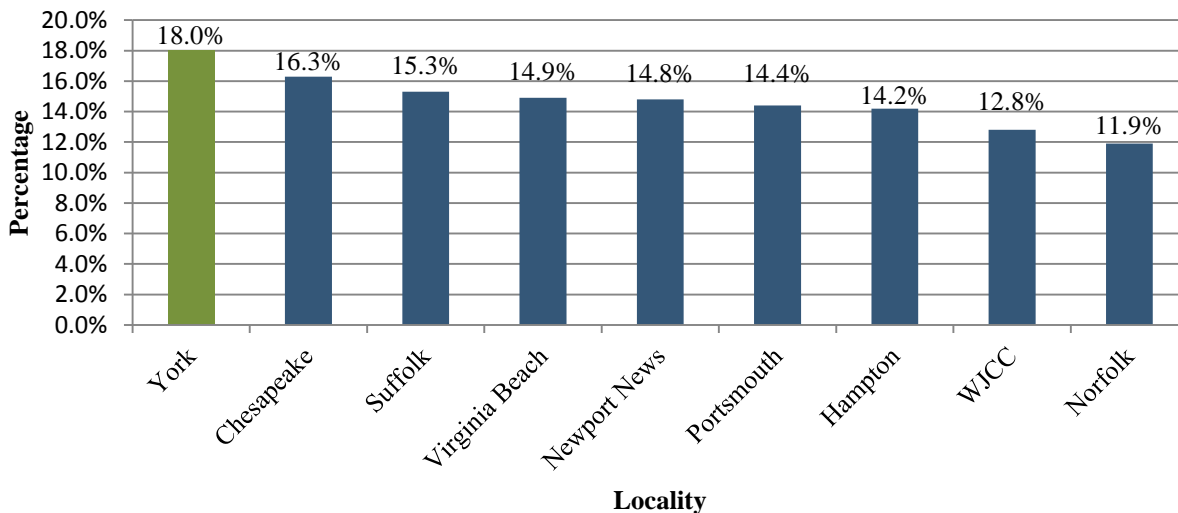
EXECUTIVE SUMMARY
(continued)

SCHOOL ENROLLMENT AS COMPARED TO COUNTY POPULATION

York County has the highest percentage of student enrollment in relation to total population in localities across the region as shown in the following charts. The results of this report show York's student enrollment at 18.0% of the total County population. This ranking has been consistent in recent years.

Locality	Population 2015	Average Daily Membership in Public Schools 2016	Percentage
York	69,466	12,511	18.0%
Chesapeake	238,283	38,860	16.3%
Suffolk	90,426	13,831	15.3%
Virginia Beach	453,500	67,779	14.9%
Newport News	183,454	27,158	14.8%
Portsmouth	96,874	13,944	14.4%
Hampton	138,626	19,713	14.2%
Williamsburg / James City	88,185	11,273	12.8%
Norfolk	247,189	29,464	11.9%

Percentage of School Enrollment as Compared to County/City Population



Source: State Auditor of Public Accounts; Comparative Report; Fiscal Year Ended 6/30/16.

EXECUTIVE SUMMARY
(continued)

ENROLLMENT

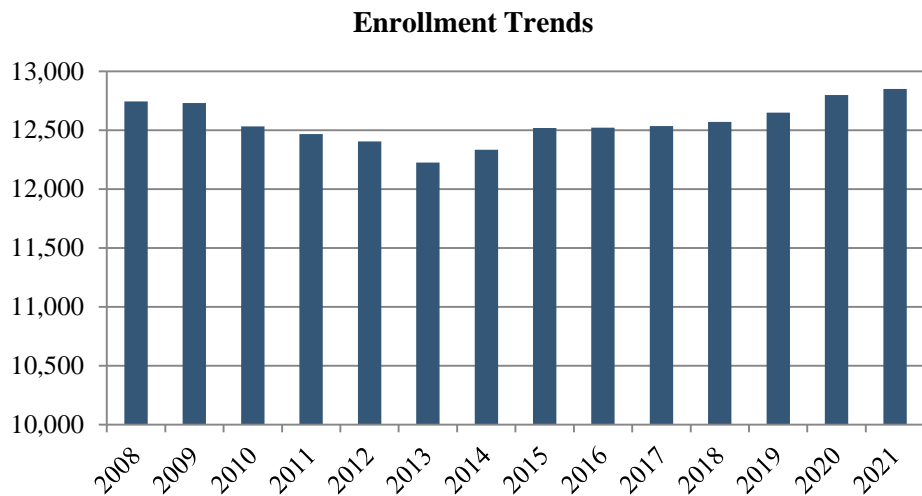
The School Board utilizes enrollment projections provided by the County of York Planning Office to prepare its budget. The School Board’s approved FY17 Operating Budget was prepared using the County projection of 12,620 students. Actual enrollment was 12,534, which is an increase over the previous year’s enrollment (12,522) of 12 students.

The County Planning Office has provided an enrollment projection of 12,570 for FY18. This represents 36 more students than FY17 actual.

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

The following chart and graph shows the actual and projected enrollment in the division for the school years 2008-2021.

Year	Students
2008	12,745
2009	12,732
2010	12,533
2011	12,467
2012	12,404
2013	12,226
2014	12,333
2015	12,519
2016	12,522
2017	12,534
2018	12,570+
2019	12,650*
2020	12,800*
2021	12,850*



+ Budgeted enrollment
* Projected enrollment

FISCALLY DEPENDENT SCHOOL DIVISION

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

EXECUTIVE SUMMARY **(continued)**

COMMUNITY SURVEYS & FEEDBACK

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

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

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

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

In the fall of 2008, the school division commissioned an online community opinion survey that was designed to gather information to assist the School Board in developing a new strategic plan. The goal of the survey was to determine which issues related to public education our community believed to be the most important. Over 1,100 community members took the survey, and the survey results were reviewed by the School Board at their strategic planning retreat.

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

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

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

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

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

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

In November 2016, the School Board began preliminary discussion regarding the development of the FY18-22 Strategic Plan. The Board affirmed keeping the mission, beliefs, and goals previously established with only minor editorial changes. The development of objectives for the new strategic plan began with a series of stakeholder forums which were conducted in December 2016 and early January 2017. In late January and early February 2017,

EXECUTIVE SUMMARY

(continued)

principals, teachers and central office staff reviewed and analyzed the data collected from the stakeholder forums. Once this analysis was completed, central office staff developed objectives for the FY18-22 Strategic Plan. In March 2017, feedback was solicited from the Board, principals, assistant principals, teachers and parents to further refine and revise the draft objectives. After conducting a public hearing in April, the Board adopted the FY18-22 Strategic Plan in May.

DIVISION-WIDE ACCOMPLISHMENTS LINKED TO SCHOOL BOARD FY15 GOALS

The *No Child Left Behind (NCLB)* federal legislation was replaced by the *Every Student Succeeds Act (ESSA)* on December 10, 2015. However this legislation implemented annual testing of at least 95% of all students to measure the progress in reading and math through Annual Measureable Objectives (AMO). For FY16, the York County School Division met or exceeded all federal AMO's with the exception of English - Students with Disabilities. 13 out of 19 of the division's schools met or exceeded all federal AMO's meeting Higher Expectations (HE). Additionally, all YCSD schools met or exceeded all state benchmarks (Virginia Standards of Accreditation) for English, Math, History, Science and the Graduation Completion Index (GCI) and are Fully Accredited. (Goal 1)

York County School Division earned several regional and national public relations and design awards for work completed in 2016. The following awards recognize the efforts of Community & Public Relations Department staff members working in conjunction with departments throughout the division. (Goals 4 & 5)

NSPRA:

- Award of Merit for *York County School Division HR Recruitment Microsite*
- Award of Merit for *York County School Division HR Recruitment Collateral*
- Award of Merit for *Staff Spotlight Video: Karen Neal-Shafer*
- Honorable Mention for *September Spotlight: New Teachers*

GDUSA:

- American Inhouse Design Award for *York County School Division HR Recruitment Collateral*

For support operations, several projects were completed or were in progress. The following are some examples: began the replacement of the roof at the Grafton School Complex; completed the design and began the replacement of the roof, renovation of the HVAC system and replacement of the cafeteria windows at Yorktown Elementary School; repainted the building interior of the Grafton School Complex; and completed the addition of a gym and 10 classrooms at Waller Mill Elementary School. (Goal 5)

In FY02, all 18 York County Schools achieved the state's highest accreditation ranking of "Fully Accredited" two years before the School Board's deadline of 2005. The school division maintained the ranking in FY03, FY04, FY05, FY06, FY07, FY08, FY09, FY10, FY11, FY12, FY13, FY15, FY16 and FY17. In FY14, 17 schools were "Fully Accredited" and two schools (Bruton High & York River Academy) were "Accredited with Warning." (Goal 1)

EXECUTIVE SUMMARY **(continued)**

ENERGY MANAGEMENT AWARDS AND RECOGNITION (Goal 5)

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

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

DIVISION-WIDE FINANCIAL REPORTING AWARDS (Goal 5)

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the York County School Division for its comprehensive annual financial report for the fiscal year ended June 30, 2016. In addition, the Association of School Business Officials of the United States and Canada (ASBO) awarded a Certificate of Excellence in Financial Reporting to the York County School Division for its comprehensive annual financial report for the fiscal year ended June 30, 2016. A Certificate is the highest form of recognition awarded in the field of governmental financial reporting.

EXECUTIVE SUMMARY
(continued)

STUDENT PERFORMANCE (Goal 1)

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

Scholastic Aptitude Test (SAT)

Students planning to go to college usually take the SAT in their senior year, although some students take it earlier, and some students take it more than once. In 2016, 58% of advanced studies diploma graduates scored at 1550 or higher, which is the College & Career Ready benchmark set by the Virginia Department of Education.

Standards of Learning Tests (SOL)

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

Based on spring 2016 Standards of Learning (SOL) test results, all schools in the York County School Division were Fully Accredited.

Career/Technical

Based on the 2015-2016 Annual Performance Report for Career and Technical Education from the Virginia Department of Education:

- Of the York County Career & Technical Education Program Completers, 98% attained 80% or more of their occupational competencies.
- A Career and Technical Education Program Completer is a student who has met the requirements for a career and technical concentration or specialization and all requirements for high school graduation or an approved alternative education program.

Graduation Statistics for the Class of 2016

In 2016, 630 of 1,011 graduates completed 24 or more high school credits in specific subjects to earn the Advanced Studies Diploma. In addition, the International Baccalaureate Diploma was awarded to 19 graduates and 22 seniors who completed coursework at the Governor's School for Science and Technology.

The chart below provides a variety of information regarding the Class of 2016 high school graduates.

School	Graduates	% College Bound	Scholarships Earned
Bruton High School	151	76%	\$4,885,992
Grafton High School	301	82%	\$6,840,338
Tabb High School	276	88%	\$9,627,922
York High School	268	86%	\$6,681,404
York River Academy	15	59%	0
Total	1,011	84%	\$28,035,656

York County School Division Recognized for Raising Achievement of Economically Disadvantaged Students

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

EXECUTIVE SUMMARY
(continued)

ACADEMIC EFFICIENCY OF DOLLARS SPENT (Goals 1 & 5)

Below is a ranked comparison of per pupil expenditures for school divisions in the Hampton Roads region as compared to the ranking of pass rates for English SOL and Math SOL scores. All data presented below is for fiscal year 2016.

As depicted by the charts, the York County School Division was ranked 9th in per pupil spending; 1st in English and Math SOL scores as well as 1st in graduation rates.

	Per Pupil Expenditure *	Rank		English SOL	Rank
Norfolk	11,417	1	York	89	1
WJCC	11,300	2	WJCC	84	2
Newport News	11,191	3	Virginia Beach	84	2
Virginia Beach	11,185	4	Chesapeake	81	3
Portsmouth	10,896	5	Suffolk	75	4
Chesapeake	10,765	6	Hampton	75	4
Hampton	10,663	7	Portsmouth	70	5
Suffolk	10,443	8	Newport News	70	5
York	10,205	9	Norfolk	69	6

* Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2016.

	Math SOL	Rank		Graduation Rate	Rank
York	90	1	York	96	1
Virginia Beach	85	2	Chesapeake	93	2
WJCC	84	3	WJCC	92	3
Chesapeake	84	3	Newport News	92	3
Suffolk	76	4	Virginia Beach	91	4
Hampton	74	5	Hampton	91	4
Portsmouth	72	6	Portsmouth	90	5
Newport News	72	6	Suffolk	87	6
Norfolk	71	7	Norfolk	85	7

EXECUTIVE SUMMARY (continued)

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

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

Curriculum Development

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

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

The Honors Program

Offered in all York County middle and high schools, the Honors Program is designed to provide eligible students in grades 8-12 with the opportunity to complete a rigorous academic program. Students electing to participate in the Honors Program are required to complete courses prescribed by the Honors Program, maintain a specified grade point average, and complete 20 hours of community service outside of school. For going beyond the State's requirements for an Advanced Studies Diploma, students who successfully complete the Honors Program will be recognized with the Honors Seal on their diplomas. Students in the Class of 2002 were the first to graduate from the Honors Program. In 2016, 142 seniors graduated with the Honors Program Seal on their diplomas.

International Baccalaureate Diploma Programme

The International Baccalaureate (IB) Diploma Programme is a college preparatory course of study for academically talented students in Grades 11 and 12. Admission to the York High School Pre-Diploma Programme for Grades 9 and 10 is by application, and the program prepares accepted students for participation in the IB Diploma Programme in their junior and senior years. All IB courses are taught by instructors trained in IB instruction at workshops conducted by the International Baccalaureate Organization (IBO). The courses are designed to develop students' skills in writing, time-management, and critical/higher-order thinking abilities. In addition, through these courses, each student is exposed to the interdisciplinary nature of the IB liberal arts curriculum. Students who complete the full requirements of the IB Diploma Programme are eligible to receive the IB Diploma issued by the International Baccalaureate Organization (IBO), in addition to the appropriate York County School Division diploma. Students in the Class of 2002 were the first to graduate from the International Baccalaureate Diploma Programme at York High School. In 2016, 19 seniors graduated from the rigorous IB Programme.

Career/Technical Offerings

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

EXECUTIVE SUMMARY **(continued)**

Educational Technology

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

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

York River Academy (Charter School)

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

The School of the Arts

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

The Middle School Arts Magnet (mSAM)

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

Waller Mill Elementary School Fine Arts Magnet (WMES FAM)

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

EXECUTIVE SUMMARY
(continued)

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

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

Performance Measures for Non-Instructional Activities (Goal 5)

In FY04, the York County School Division implemented a series of performance measures for non-instructional activities such as operations & finance. The performance measures are designed to measure the effectiveness of managing the school division's resources in support of the organization's goals. Over the years the performance measures have been refined and expanded as the needs and requirements of the organization have changed. The FY18 budget document includes the results for the time periods of July 2014 through June 2015, July 2015 through June 2016, and July 2016 through July 2017.

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

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

EXECUTIVE SUMMARY
(continued)

SUMMARY OF PERSONNEL RESOURCE CHANGES

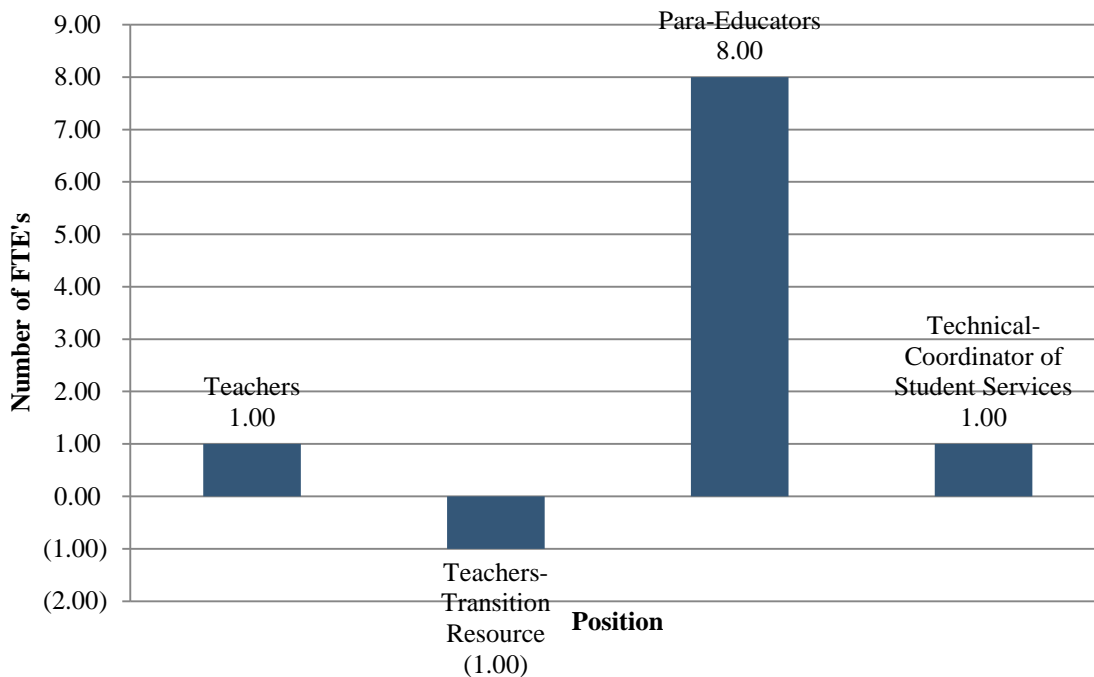
The information below is a summary by position of personnel resource changes included in the FY18 budget as compared to the FY17 Expected Budget. The total of full time equivalent positions for FY18 is 1,785.07.

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

**Summary of Personnel Resource Changes
All Funds
FY17E Compared to FY18**

	Increase/(Decrease) in Full Time Equivalent Positions
Teachers	1.00
Teachers-Transition Resource	(1.00)
Para-Educators	8.00
Technical-Coordinator of Student Services	1.00
	9.00

**Fiscal Year 2018 State FTE Position Increases & Reductions
by Job Classification**



EXECUTIVE SUMMARY
(continued)

SUMMARY OF FUNDS

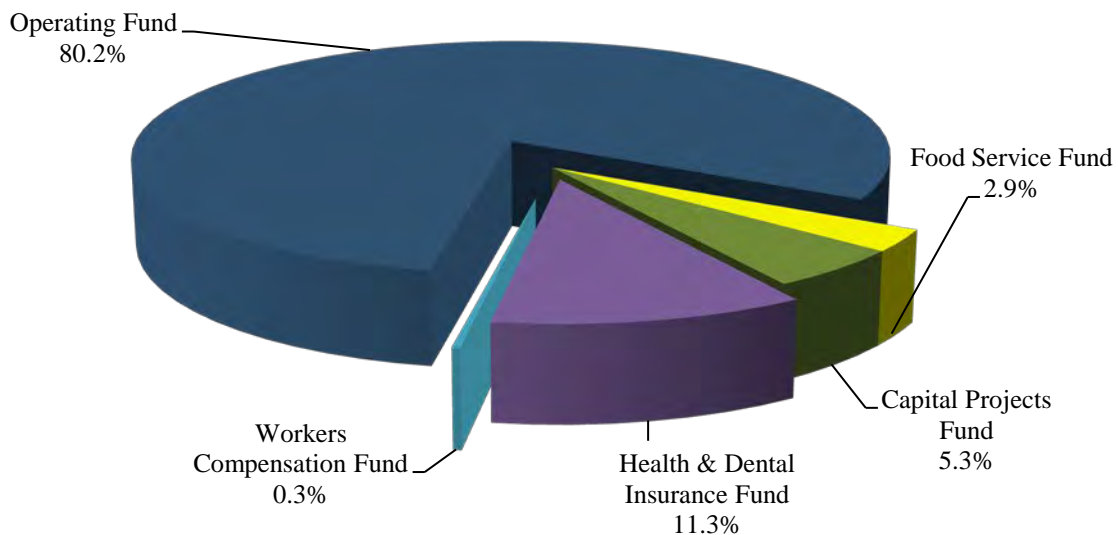
The following budgets are included in the Superintendent’s Annual Financial Plan: School Operating Fund, Food Service Fund, Workers Compensation Fund, Health and Dental Insurance Fund, and Capital Projects Fund. The School Operating Fund is intended to finance instructional programs and day-to-day operations to support those programs. The Food Service Fund accounts for the cafeteria operations within the schools, including breakfast and lunch. The Workers Compensation Fund accounts for the financial resources that are used for the payment of claims and related expenses for workers compensation injuries. The Health and Dental Insurance Fund is utilized to account for the financial resources to be used for the payment of claims and related expenses for the self-insured health care insurance programs. The Capital Projects Fund accounts for financial resources used for the acquisition, construction or renovation of major capital facilities. All of the above mentioned budgets are balanced for FY18.

The schedule below presents a summary comparison of the funds included in this budget. The FY18 approved operating budget reflects an increase of 2.5% over the FY17E budget. The FY18 budget projects a decrease of 50 students on a budgetary basis. The overall increase in the operating budget of 2.5% stems primarily from the increase in State funding.

The Food Service Fund reflects a decrease over the FY17E budget. The Workers Compensation Fund decrease in FY18 of 64.2% is due mostly to a one-time transfer for buses (\$600,000) and instructional materials (\$200,000). The Health and Dental Insurance fund increase in FY18 of 0.8% is due to a projected increase in medical. The Capital Projects Fund decrease in FY18 of 8.2% is driven primarily by a one-time transfer from the Workers Compensation Fund to the Capital Projects Fund in FY18 for the purchase of buses and textbooks.

Fund	Budget	Approved	Change	
	FY17E	FY18	\$	%
Operating Fund	131,658,489	134,976,113	3,317,624	2.5%
Food Service Fund	4,961,984	4,821,572	(140,412)	(2.8%)
Workers Compensation Fund	1,325,000	475,000	(850,000)	(64.2%)
Health & Dental Insurance Fund	18,900,000	19,055,000	155,000	0.8%
Capital Projects Fund	9,800,000	9,000,000	(800,000)	(8.2%)

Summary of All Funds - FY18



EXECUTIVE SUMMARY
(continued)

SCHOOL BOARD APPROVED FY18 OPERATING BUDGET

Major additions and reductions to the FY18 Operating Budget as compared to the FY17 original budget linked to the FY18 School Board goals. All reduced amounts are in parentheses.

MAJOR OPERATING EXPENDITURE INCREASES (DECREASES)		Linked to Goals
Mandated Costs		
VRS prof rate increase 1.78 percentage points (includes RHCC)	1,300,000	Goal 3
Special education teachers - 3 FTEs	159,000	Goals 1 and 3
Special education para-educators - 4 FTEs	70,000	Goals 1 and 3
Limited English Proficiency (LEP) teachers - 3 FTEs	159,000	Goals 1 and 3
Child Services Act placements	113,500	Goals 1 and 2
Transportation costs for homeless students (appx. 60 students)	25,000	Goals 1 and 2
Compensation (avg 2.0%)		
Step for all eligible staff (Licensed staff 1.5% avg and non-licensed staff 2% avg)	1,315,000	Goal 3
Market adjustment for licensed staff 0.5% increase	250,000	Goal 3
Quadrennial review of select non-licensed positions	42,500	Goal 3
Health insurance		
Health insurance increase 5% (Employer share) (Note 1)	520,000	Goal 3
Health insurance increase 5% (Employee pays their share of increase) (no increase in Dental insurance rates for employer or employee)	-	
Other cost increases		
New Horizons Regional Ed. Center (Career and Technical)	108,508	Goals 1 and 2
County shared service - high school resource officers	13,908	Goal 5
County shared service - video services	7,734	Goals 4 and 5
Shift of Transition Resource Teacher (-1 FTE) to a Coordinator of Student Services (+ 1 FTE)	no \$ change	Goals 1 and 2
Cooperative Office Education (COE) Program	100,000	Goals 1, 2 and 3
Regular education elementary teachers - add 2 FTEs (Restores the 2 FTEs lost with a reduction in federal Title II funds)	106,000	Goals 1 and 3
Upgrade bus driver/dispatcher scale from Grade 10 to Grade 11	133,000	Goal 3
Increase substitute bus driver hourly rate from \$12 to \$12.25 per hour	4,500	Goal 3
Convert the Behavioral Support Specialist position from a teacher contract plus 14 days to a 12 month position	13,500	Goals 1 and 3
Critical Response para-educators - add 4 FTEs	78,000	Goals 1 and 3
Add to textbook and instructional materials replacement account (One-time expenditure for FY18)	81,016	Goals 1 and 2

EXECUTIVE SUMMARY
(continued)

Budget Reductions

Attrition	(700,000)	Goal 5
Savings from one-time costs in FY17		
Textbook replacement	(175,136)	Goals 1 and 2
Bus replacement	(90,000)	Goal 5
Reduce teacher positions - 2 FTEs for budgeted enrollment reduction (12,670 to 12,620)	(106,000)	Goals 1 and 3
Reduce instructional supplies - enrollment reduction (per pupil allocation)	(5,000)	Goals 1 and 2
Reduce secondary teacher positions - 3 FTEs	(159,000)	Goals 1 and 3
Title II federal grant reduction - reduce teacher positions - 2 FTEs	Grant Funds	Goals 1 and 3
Reduce unemployment compensation budget line item	(3,000)	Goal 5
Reduce instruction department technology hardware replacement	(7,500)	Goal 5
Eliminate Degrees of Reading Power comprehension test	(3,500)	Goals 1 and 2
Reduce instruction department guidance contractual services	(2,000)	Goal 5
Reduce maintenance department materials and supplies	(10,000)	Goal 5
Reduce fuel budget for vehicles	(50,000)	Goal 5
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)	Goal 5

Note 1:

Anthem has requested a 13.4% increase. Superintendent 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.

EXECUTIVE SUMMARY
(continued)

Operating Budget Expenditure Summary

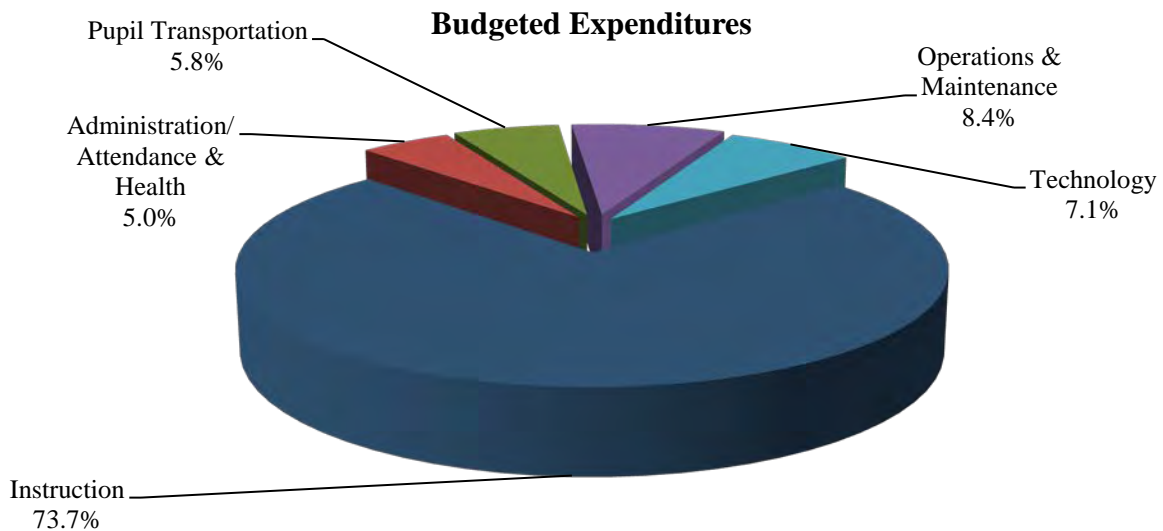
**School Operating Fund
FY18**

Expenditures by Major Object

	Budget FY17E	Approved FY18	Change \$	%
Personal Services	79,883,435	81,520,190	1,636,755	2.0%
Employee Benefits	31,870,349	33,455,451	1,585,102	5.0%
Purchased Services	5,880,799	6,289,888	409,089	7.0%
Other Charges	4,126,496	4,144,090	17,594	0.4%
Materials/Supplies	5,328,694	5,077,254	(251,440)	(4.7%)
Equipment	2,723,796	2,626,493	(97,303)	(3.6%)
Transfers	1,844,920	1,862,747	17,827	(1.0%)
Total	131,658,489	134,976,113	3,317,624	2.5%

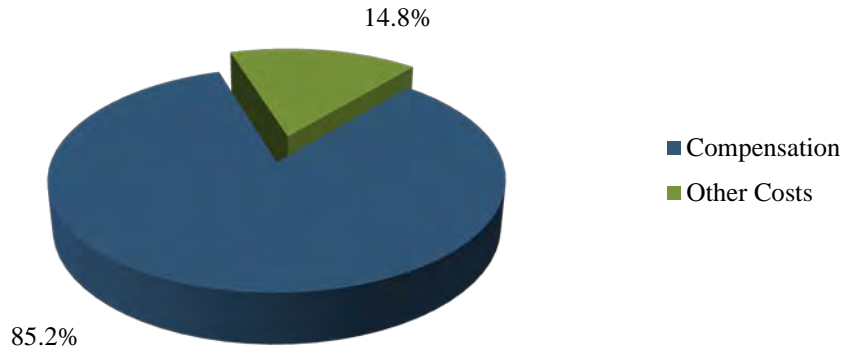
Budgeted expenditures in the Operating Fund by major category are:

Category	Budget FY17E	Approved FY18	Change \$	%
Instruction	96,356,110	99,450,949	3,094,839	3.2%
Administration/ Attendance and Health	6,756,600	6,836,712	80,112	1.2%
Pupil Transportation	7,742,573	7,810,760	68,187	0.9%
Operations and Maintenance	11,269,322	11,290,184	20,862	0.2%
Technology	9,533,884	9,587,508	53,624	0.6%
Total	131,658,489	134,976,113	3,317,624	2.5%



EXECUTIVE SUMMARY
(continued)

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



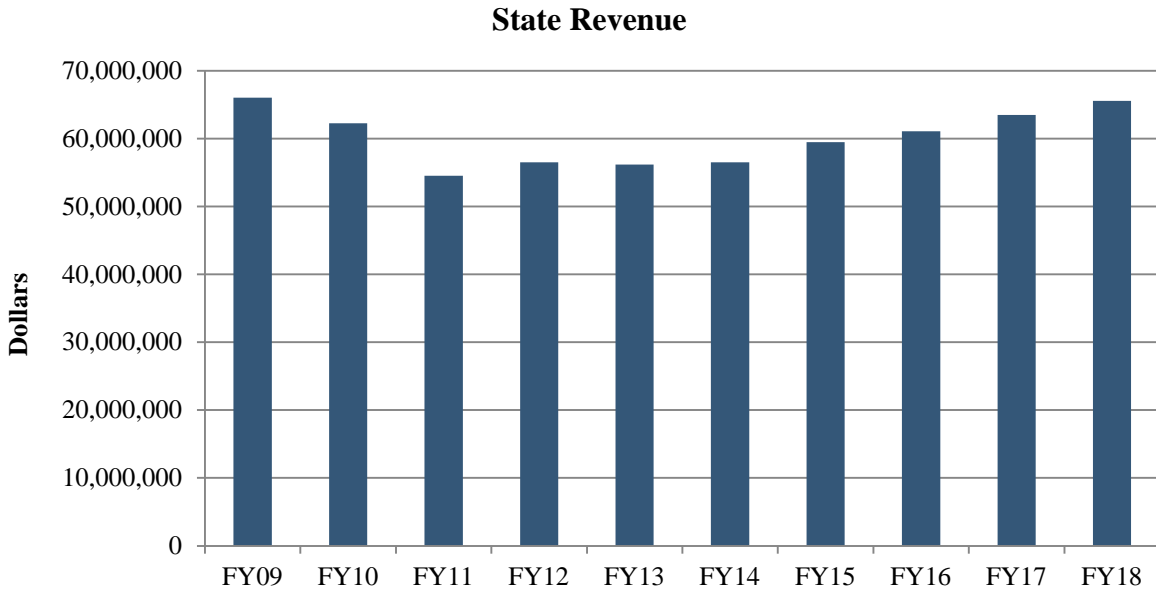
Operating Budget Revenue Summary

The revenue projections for FY18 in the Operating Budget reflect several significant assumptions.

State revenue was projected using the General Assembly’s approved budget for FY18. The projected increase in state revenue is \$2,047,380 or 3.2%.

The state first provided school divisions a distribution of lottery funds for fiscal year 1999 and the state has continued the lottery funds in each fiscal year thereafter. However, beginning in FY10 the state shifted the lottery funds to other state education programs. Therefore, there is no longer a separate line item for all of these funds. In FY17 & FY18, the state partially restored lottery funds to a separate line item without designating the funds for specific education programs. This is a positive first step in restoring lottery funds

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



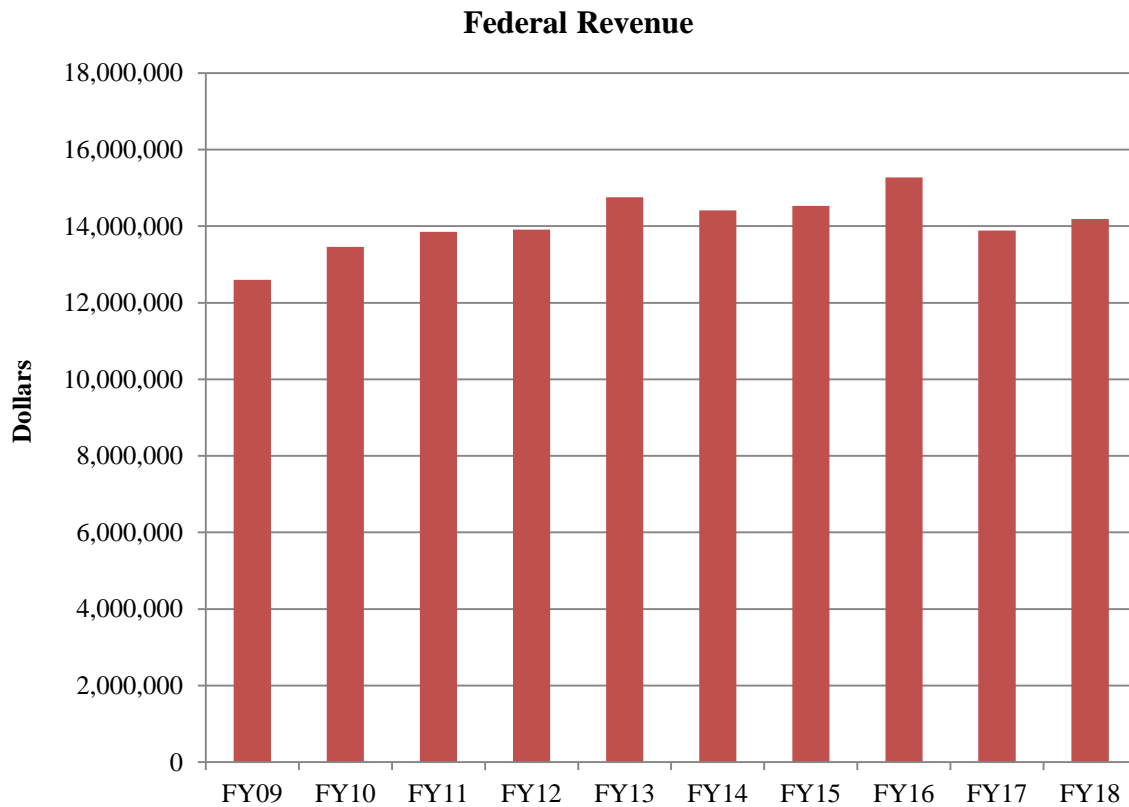
EXECUTIVE SUMMARY
(continued)

Federal revenue is projected to increase by \$223,594 or 1.6% when compared to the FY17 Expected Budget. This increase is primarily due to an increase in the Title VIB Grant for Students with Disabilities. As of the date of this document the federal government had just begun to work on the FY18 federal budget.

The FY18 budget for impact aid of \$8.5 million (same level budgeted in FY17) is one possibility and actual receipts in FY18 will most likely be different. Whether impact aid funding will be impacted in the federal FY18 budget process remains to be seen. Impact aid funding will be monitored closely in FY18 for significant changes in funding. This will allow for the systematic, gradual reduction in the loss of impact aid funding over several years with the use of the revenue stabilization fund.

As anticipated in FY16, approximately \$4.4 million in impact aid funds were received over the budgeted amount. The overage was carried forward to FY17 in the revenue stabilization reserve fund. It is anticipated a similar situation will exist in FY17 and funds, not less than \$825 thousand already received, will need to be transferred to the revenue stabilization reserve fund after the close of FY17 financial records.

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



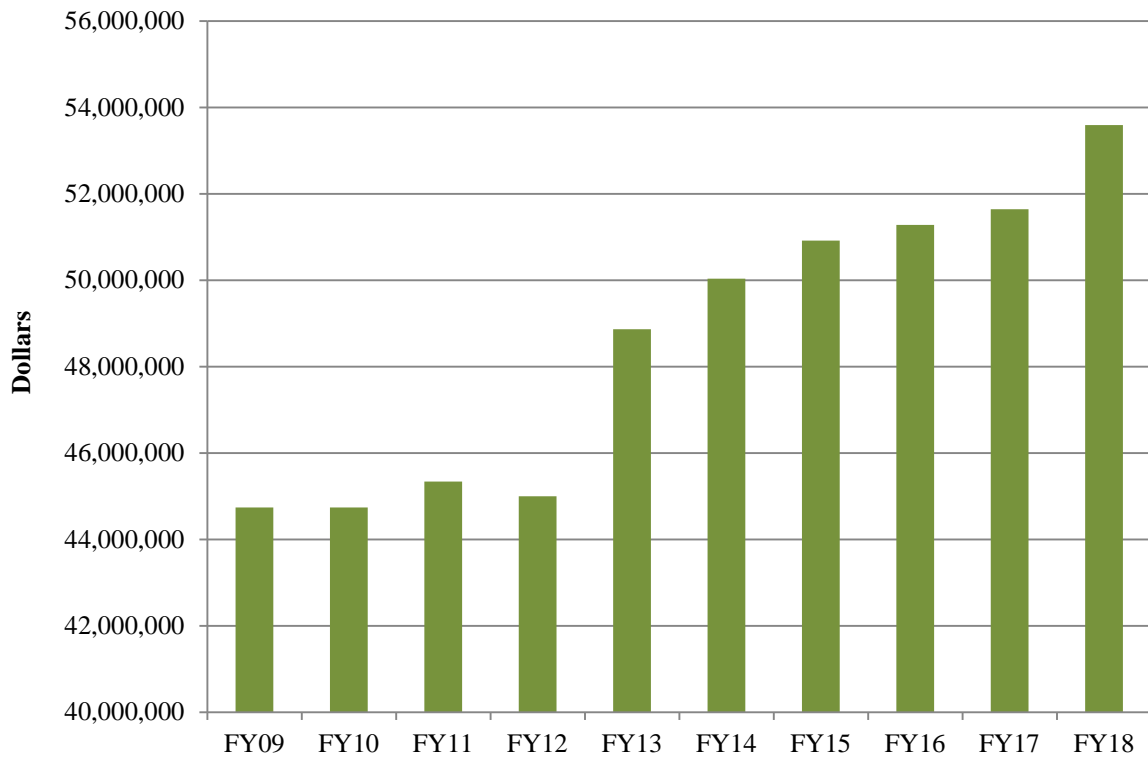
EXECUTIVE SUMMARY
(continued)

County funding for operations and grounds maintenance will increase by \$1,346,650 or 2.6% in FY18. The additional funds assisted the School Division in funding a 2% average salary increase for staff. The graph below illustrates the progression of County funding over the past ten years.

Impact aid funding was reduced in FY17 due to one-time impact aid funds received in FY16. In FY16, approximately \$4.4 million in impact aid funds received over the budgeted amount were carried forward to FY17 in the revenue stabilization reserve fund.

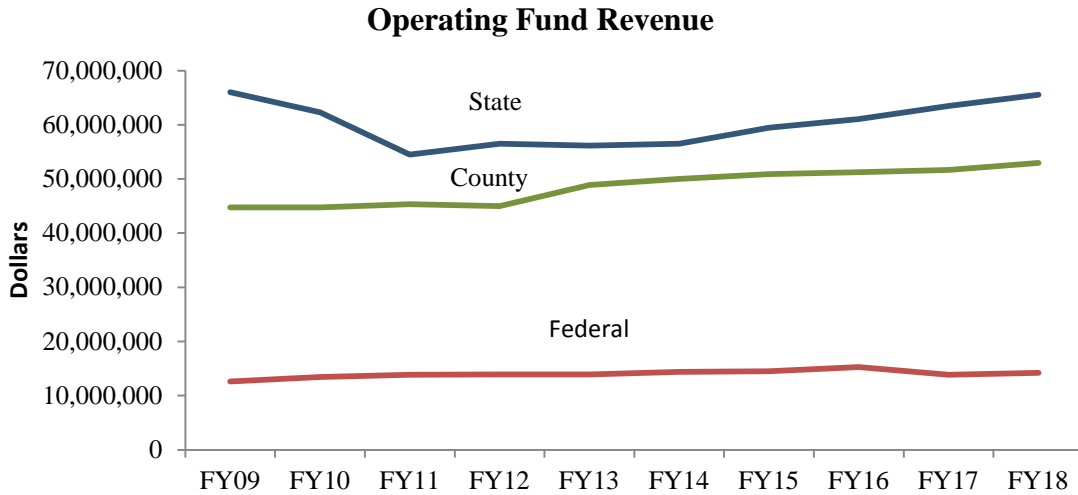
The revenue stabilization fund will be used, with the approval of the Board of Supervisors, to gradually reduce the loss of impact aid in FY17 over three to four fiscal years to achieve the new impact aid revenue baseline of approximately \$8.5 million, which was \$950,000 less than the amount budgeted in FY16. If impact aid receipts are greater than \$8.5 million in FY17 or FY18, the excess funds would revert to the revenue stabilization fund at the close of the fiscal year. The federal impact aid estimate and the transfer from the revenue stabilization fund may change depending on the federal budget that is ultimately approved for FY17, FY18 and beyond. For FY18, \$600,000 is budgeted to be transferred from the revenue stabilization reserve fund to the operating budget.

County Revenue



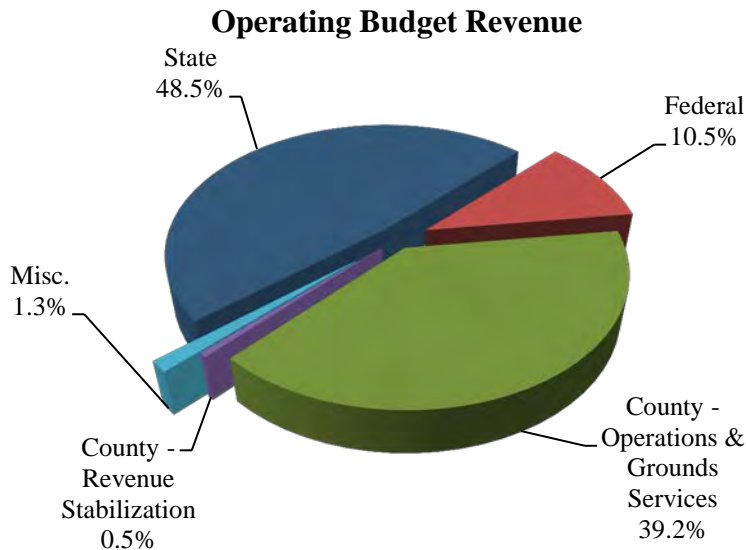
EXECUTIVE SUMMARY
(continued)

The following graph depicts state, federal and county funding from FY09 through FY18. This graph shows an increase in federal funding in FY18 due to an increase in the Title VIB grant. In recent years, State and County funding has shown moderate increases in funding. That trend has been continued in FY18, with a 3.2% increase in state funding and a 2.6% increase in County funding. Additional information regarding significant trends and assumptions can be found on pages 91-96.



Revenue projections in the Operating Fund by major category are:

Revenue Source	Budget FY17E	Approved FY18	Change	
			\$	%
State	63,482,726	65,530,106	2,047,380	3.2%
Federal	13,960,692	14,184,286	223,594	1.6%
County – Operations & Grounds Services	51,640,444	52,987,094	1,346,650	2.6%
County-Revenue Stabilization	900,000	600,000	(300,000)	(33.3%)
Miscellaneous	1,674,627	1,674,627	0	0%
Total	131,658,489	134,976,113	3,317,624	2.5%



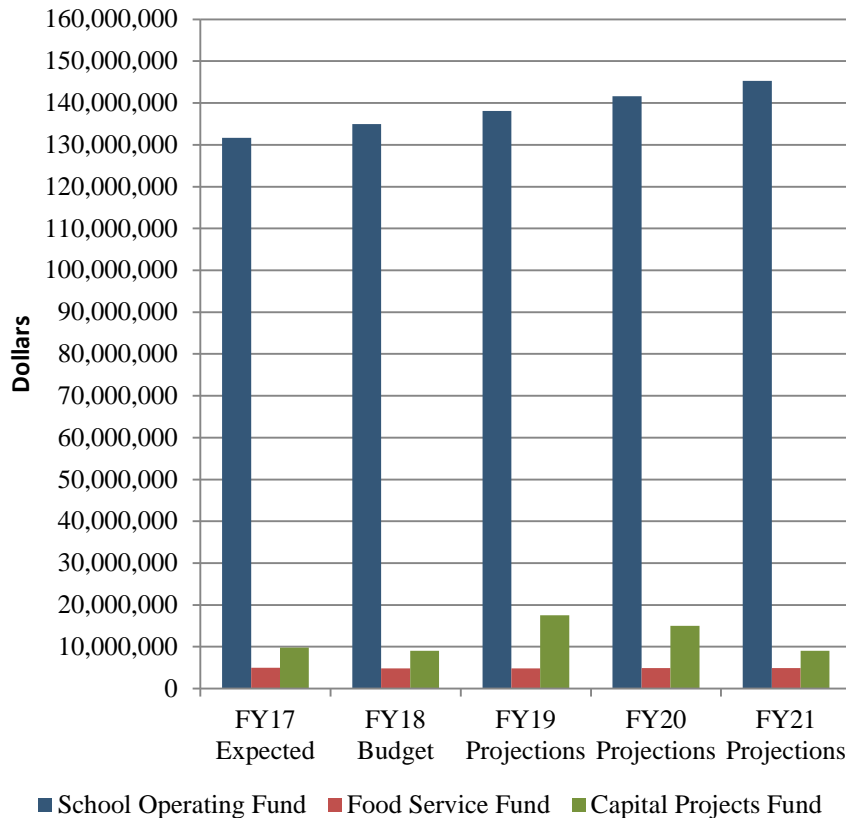
EXECUTIVE SUMMARY
(continued)

Summary of Budget Projections for Governmental Funds

The chart below is a summary of budget projections for fiscal years 2019 through 2021. The projected years are for informational purposes only based on trend data and are not used for budget planning purposes.

	School Operating Fund				
	FY17 Expected	FY18 Budget	FY19 Projections	FY20 Projections	FY21 Projections
Revenue and Expenditures	131,658,489	134,976,113	138,104,523	141,630,084	145,251,765
	Food Service Fund				
Revenue and Expenditures	4,961,984	4,821,572	4,831,102	4,879,413	4,928,207
	Capital Projects Fund				
Revenue and Expenditures	9,800,000	9,000,000	17,500,000	15,000,000	9,000,000

Comparison of Budget Projections Through FY21



EXECUTIVE SUMMARY
(continued)

FOOD SERVICE FUND

The Food Service Fund accounts for the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The Food Service Fund does not receive any contributions from the County of York. Approximately 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. The charts below provide further information on the Food Service Fund.

**FY18 School Food Service Fund
Revenue Summary**

Revenue Source	Budget	Approved	Change	
	FY17E	FY18	\$	%
State	51,739	52,000	261	0.5%
Federal	1,450,000	1,460,000	10,000	0.7%
Cafeteria Sales	3,459,745	3,306,072	(153,673)	(4.4%)
Miscellaneous	500	3,500	3,000	600.0%
Total	4,961,984	4,821,572	(140,412)	(2.8%)

Expenditures by Major Object

	Budget	Approved	Change	
	FY17E	FY18	\$	%
Personal Services	645,089	530,600	(114,489)	(17.7%)
Employee Benefits	542,482	516,559	(25,923)	(4.8%)
Purchased Services	3,482,413	3,482,413	0	0
Other Charges	10,000	10,000	0	0
Materials/Supplies	270,000	270,000	0	0
Equipment	12,000	12,000	0	0
Total	4,961,984	4,821,572	(140,412)	(2.8%)

EXECUTIVE SUMMARY
(continued)

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.

FY18 Workers Compensation Fund
Revenue Summary

Revenue Source	Budget	Approved	Change	
	FY17E	FY18	\$	%
Transfers In	525,000	340,000	(185,000)	(35.2%)
Transfer from Reserves	800,000	135,000	(665,000)	(83.1%)
Total	1,325,000	475,000	(850,000)	(64.2%)

Expenditures by Major Object

	Budget	Approved	Change	
	FY17E	FY18	\$	%
Contractual Services	65,000	75,000	10,000	15.4%
Medical Reimbursements	375,000	340,000	(35,000)	(9.3%)
Lost Time	85,000	60,000	(25,000)	(29.4%)
Transfer to Operating Fund	800,000	0	(800,000)	(100.0%)
Total	1,325,000	475,000	(850,000)	(64.2%)

HEALTH AND DENTAL INSURANCE FUND

The Health and Dental Insurance Fund is utilized to account for the financial resources used for the payment of claims and related expenses for the self-insured health and dental care insurance programs. The fund is supported by transfers from the Operating Fund and employee-paid health insurance premiums. This is a new fund that was created in FY15. The increase in expenditures in FY18 is attributable to a projected 0.8% increase in medical.

FY18 Health and Dental Insurance Fund
Revenue Summary

Revenue Source	Budget	Approved	Change	
	FY17E	FY18	\$	%
Contribution	18,900,000	19,055,000	155,000	0.8%
Total	18,900,000	19,055,000	155,000	0.8%

Expenditures by Major Object

	Budget	Approved	Change	
	FY17E	FY18	\$	%
Purchased Services	18,900,000	19,055,000	155,000	0.8%
Total	18,900,000	19,055,000	155,000	0.8%

EXECUTIVE SUMMARY
(continued)

CAPITAL PROJECTS FUND

The Capital Projects Budget is a separate document that is approved annually by the School Board and the County Board of Supervisors. It is included in this document for reference purposes. The FY18 Approved Capital Projects Fund budget reflects expenditures in the amount of \$9,000,000.

The Capital Projects Fund accounts for financial resources used for the acquisition or construction of major capital facilities and equipment. The Capital Projects Fund typically has significant fluctuations on a year-to-year basis depending on the scheduling of projects. The \$800,000 or 8.2% decrease in this fund is driven primarily by a one-time transfer from the Workers Compensation Fund to the Capital Projects Fund in FY17 for the purchase of buses and textbooks. The County of York provides 100% of the revenue for the FY18 budget. The charts below provide further information on the Capital Projects Fund.

**FY18 Capital Projects Fund
Revenue Summary**

Revenue Source	Budget FY17E	Approved FY18	Change	
			\$	%
Local-County	9,000,000	9,000,000	0	0
Transfer-Revenue Stabilization Fund	800,000	0	(800,000)	(100.0%)
Total	9,800,000	9,000,000	(800,000)	(8.2%)

Expenditures by Major Object

	Budget FY17E	Approved FY18	Change	
			\$	%
Purchased Services	9,800,000	9,000,000	(800,000)	(100.0%)
Total	9,800,000	9,000,000	(800,000)	(8.2%)

THIS PAGE LEFT INTENTIONALLY BLANK

ORGANIZATIONAL

GEOGRAPHICAL AREA AND LOCATION

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

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

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

NATIONAL STUDY FOR QUALITY OF LIFE

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

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

HISTORICAL INFORMATION

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

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

THE REPORTING ENTITY

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

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

The County of York has approximately 67,200 citizens. There are 12,570 students budgeted in FY18 to attend the York County School Division. The School Division's instructional program encompasses kindergarten through 12th grade. Including the York River Academy (charter school), there are nineteen schools in the Division: four high, four middle, ten elementary and one charter school.

POPULATION

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

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

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

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

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

MEDIAN AGE

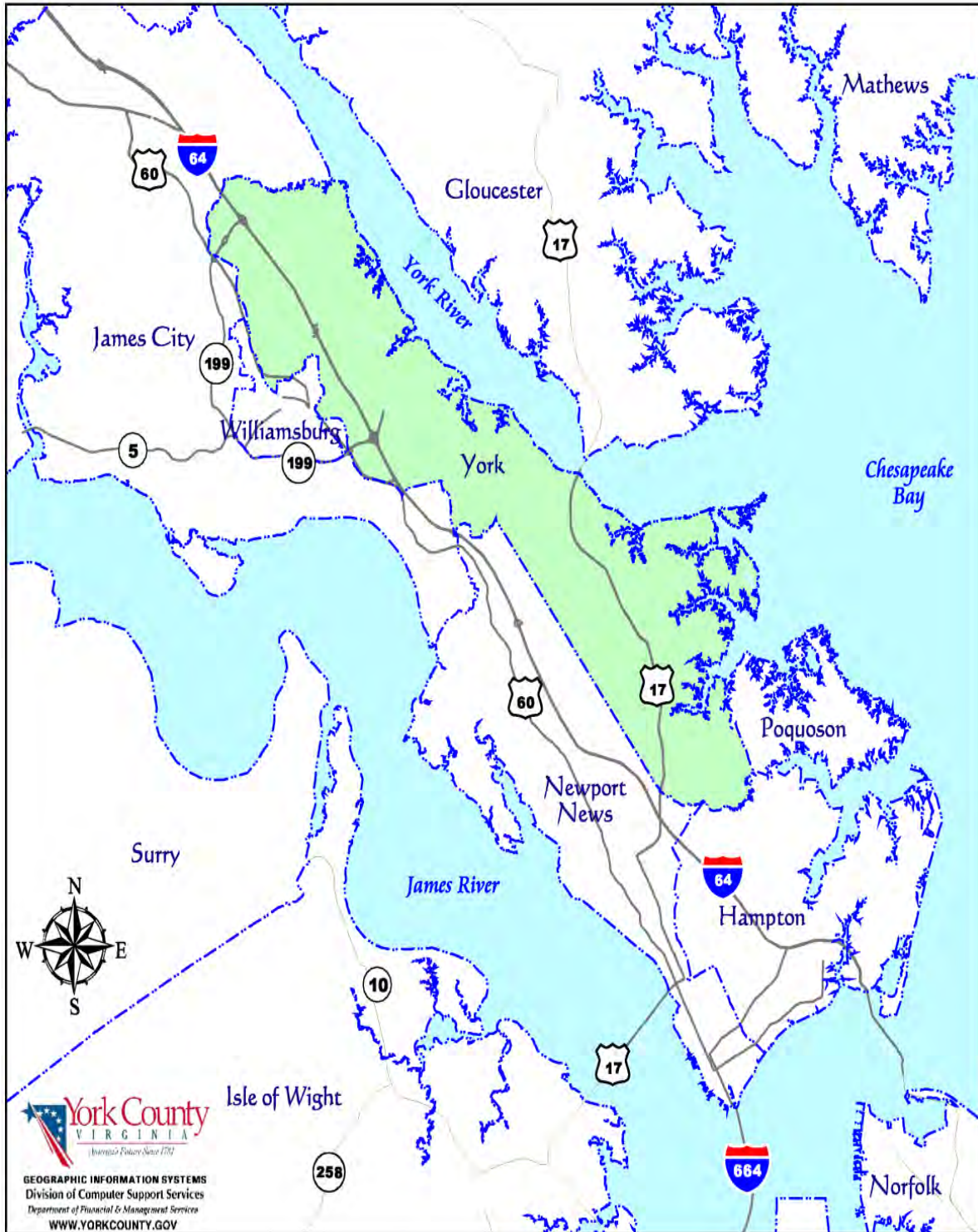
The 2010 median age in York County was 39.4 years, almost 3 years older than it was in 2000. The population is getting older, on average, as it is all over the country, because of the aging of the post-war baby boom generation – the mass of Americans born between 1946 and 1964.

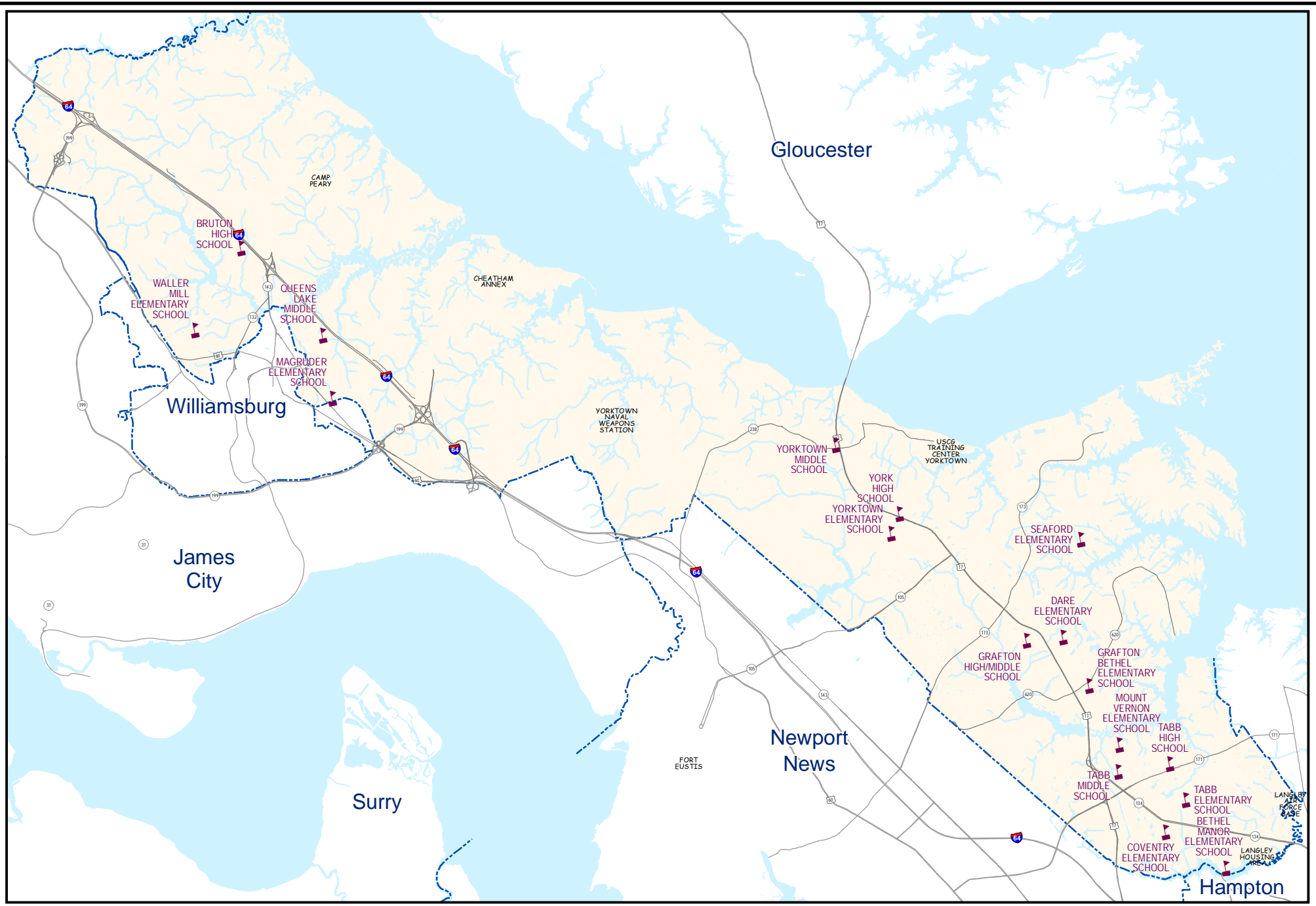
ZWEIBRUCKEN

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

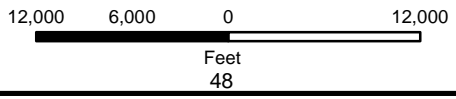
Due to school reform in Zweibrucken, the Yorktown-Zweibrucken Student Exchange Program has not been held since the 2011-2012 school year.

Map of York County, Virginia





York County Schools



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

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



STUDENT GROWTH & EXCELLENCE

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



ENGAGEMENT & RIGOR

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



RECRUITMENT & RETENTION

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



PARTNERSHIPS & RELATIONSHIPS

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



EFFICIENCY & SAFETY

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



STUDENT GROWTH & EXCELLENCE

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

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

- All 19 YCSD schools earned Full State Accreditation

FY17 Summary of Federal AMO Status

7/26/2016

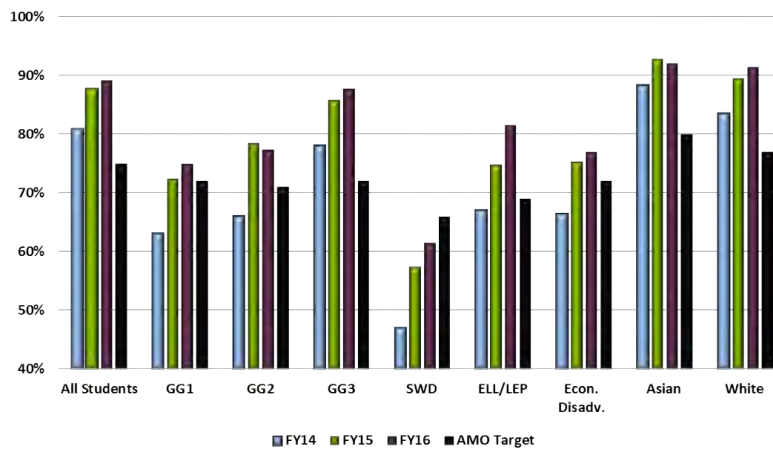
School	Federal AMO Status	Target(s) Missed
Division	Not Applicable	English (SWD)
Bethel Manor Elementary	Not Applicable	None
Coventry Elementary	Not Applicable	Math (SWD)
Dare Elementary	Not Applicable	None
Grafton Bethel Elementary	Not Applicable	None
Magruder Elementary	Not Applicable	English (GG1, GG2, SWD, Econ Disadv) Math (SWD)
Mount Vernon Elementary	Not Applicable	None
Seaford Elementary	Not Applicable	None
Tabb Elementary	Not Applicable	None
Waller Mill Elementary	Not Applicable	None
Yorktown Elementary	Not Applicable	English (GG1, GG2, SWD, Econ Disadv) Math (SWD)
Grafton Middle	Not Applicable	English (GG1)
Queens Lake Middle	Not Applicable	English (GG1, GG2, SWD) Math (GG2, SWD)
Tabb Middle	Not Applicable	None
Yorktown Middle	Not Applicable	None
Bruton High	Not Applicable	Math (SWD)
Grafton High	Not Applicable	None
Tabb High	Not Applicable	None
York High	Not Applicable	None
York River Academy	Not Applicable	None

- Gap Group 1 (GG1) Students with Disabilities, Limited English Proficient & Economically Disadvantaged
- Gap Group 2 (GG2) Black Students
- Gap Group 3 (GG3) Hispanic Students



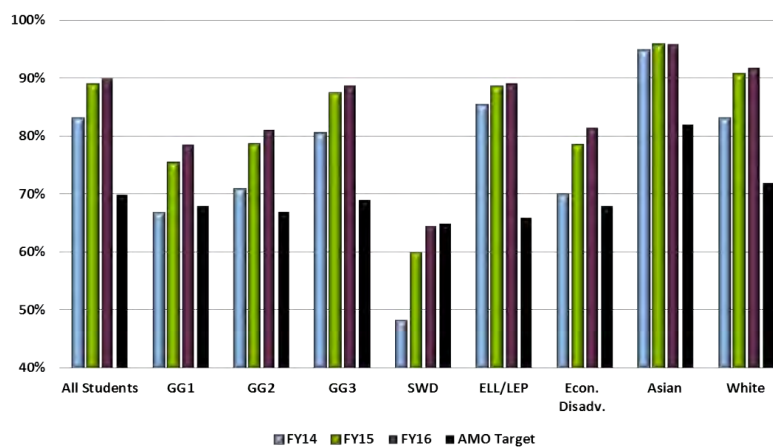
STUDENT GROWTH & EXCELLENCE

Division AMO Performance - Reading



YCS D met or exceeded all federal AMOs for Reading except SWD

Division AMO Performance - Math



YCS D met or exceeded all federal AMOs for Math



STUDENT GROWTH & EXCELLENCE

Elementary Performance SOL Accreditation Results

8/18/16	English			Mathematics			Science			History/Social Sci		
	3,4,5	3,4,5	3,4,5	3,4,5	3,4,5	3,4,5	Gr.5	Gr. 5	Gr.5	Gr.4	Gr.4	Gr.4
	14	15	16	14	15	16	14	15	16	14	15	16
BMES	77	93	90	84	91	93	79	95	99	91	98	97
CES	88	87	93	88	88	93	94	96	96	94	98	90
DES	81	90	93	84	91	94	74	85	95	97	99	97
GBES	77	91	93	80	93	93	74	87	89	88	93	93
MES	80	86	80	84	85	86	89	86	86	90	90	81
MVES	85	92	92	88	91	92	90	93	94	97	97	99
SES	81	90	94	86	92	94	87	84	91	92	89	95
TES	85	94	92	87	92	93	78	90	95	94	95	93
WMES	81	97	99	81	95	96	78	98	98	98	93	100
YES	80*	85	82	77	81	83	66	84	79	87	77	82

Accreditation Benchmarks

Grade 3-5 English	75%	Grade 4 History	70%
Grade 3-5 Math	70%	Grade 5 Science	70%

Improved AMO Performance

8/1/2016												
English Performance 2015-2016 Results	BMES	CES	DES	GBES	MES	MVES	SES	TES	WMES	YES	AMO Target	
All Students	90.11%	92.73%	89.17%	92.12%	79.18%	91.98%	93.36%	91.69%	98.01%	81.23%	75%	
Gap Group 1 (SWD, F/R, LEP)	83.47%	84.26%	79.03%	77.77%	64.61%	79.36%	82.35%	81.92%	91.66%	67.25%	72%	
Gap Group 2 (Black)	82.22%	81.81%	83.33%	80.00%	65.15%	96.77%	77.77%	82.50%	92.85%	68.93%	71%	
Gap Group 3 (Hispanic)	95.00%	93.75%	92.00%	88.00%	73.68%	95.83%	100.0%	90.32%	88.88%	80.00%	72%	
Students with Disabilities	59.25%	66.66%	53.33%	59.18%	35.89%	73.08%	75.86%	77.77%	94.1%	64.70%	66%	
LEP/ELL	85.71%	100.0%	75.00%	91.66%	66.66%	84.61%	87.5%	86.66%	66.66%	90.90%	69%	
Economically Disadvantaged	89.62%	86.04%	84.44%	87.50%	65.04%	80.00%	78.94%	80.00%	88.46%	64.23%	72%	
Asian	75.00%	96.55%	77.77%	95.00%	85.71%	88.46%	75.00%	100.0%	100.0%	88.88%	80%	
White	91.93%	94.82%	90.71%	92.50%	84.56%	91.44%	94.35%	92.92%	99.09%	88.75%	77%	
Math Performance 2015-2016 Results	BMES	CES	DES	GBES	MES	MVES	SES	TES	WMES	YES	AMO Target	
All Students	93.28%	92.78%	91.75%	92.48%	85.27%	91.28%	93.75%	92.28%	94.73%	82.78%	70%	
Gap Group 1 (SWD, F/R, LEP)	90.08%	83.69%	83.87%	79.80%	70.76%	76.19%	85.29%	78.04%	83.78%	69.04%	68%	
Gap Group 2 (Black)	91.30%	84.84%	66.66%	78.26%	69.23%	96.66%	75.00%	82.92%	86.66%	69.30%	67%	
Gap Group 3 (Hispanic)	95.12%	91.17%	96.15%	80.00%	78.94%	91.66%	100.0%	90.00%	80.00%	85.00%	69%	
Students with Disabilities	66.66%	63.33%	46.66%	66.66%	37.83%	69.23%	79.31%	74.28%	88.88%	57.57%	65%	
LEP/ELL	85.71%	96.00%	91.66%	84.61%	69.23%	84.61%	100.0%	66.66%	66.66%	100.0%	66%	
Economically Disadvantaged	95.28%	88.63%	91.11%	84.48%	74.03%	73.33%	86.84%	77.50%	77.77%	68.91%	68%	
Asian	75.00%	96.55%	88.88%	90.47%	100.0%	96.15%	100.0%	100.0%	100.0%	100.0%	82%	
White	94.26%	94.25%	93.52%	94.97%	91.89%	89.83%	93.81%	93.87%	96.36%	88.62%	72%	

Key:

Met AMO

Met AMO R10

* Made AMO Using 3-yr Average

Did Not Meet AMO

NA No Test Takers in Group

"N" Too Small <30



STUDENT GROWTH & EXCELLENCE

Secondary Performance Middle School SOL Accreditation Results

8/18/16	English					Mathematics					History/Social Science					Science				
	12	13	14	15	16	12	13	14	15	16	12	13	14	15	16	12	13	14	15	16
GMS	93	81	79	82	87	86	86	87	91	94	92	89	88	91	91	96	84	84	87	92
QLMS	91	75	80*	83	79	80	79	77	85	85	85	87	81	85	80	89	81	80	78	76
TMS	96	84	80	87	89	91	90	89	93	95	91	90	87	93	96	98	90	86	88	94
YMS	92	86*	75	81	82	84	79	86	89	89	88	87	84	88	91	96	79	81	82	84

Accreditation Benchmarks

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

Middle School Reading AMO Performance

Reading Performance 2015-2016 Results	GMS	QLMS	TMS	YMS	AMO Target
All Students	86.90%	84.22%	90.04%	85.69%	75%
Gap Group 1 (SWD, F/R, LEP)	67.01%	69.59%	77.22%	69.41%	72%
Gap Group 2 (Black)	72.64%	61.64%	85.84%	75.55%	71%
Gap Group 3 (Hispanic)	85.48%	86.79%	84.76%	87.50%	72%
Students with Disabilities	53.33%	51.51%	66.66%	52.94%	66%
ELL	76.19%	81.81%	75.00%	61.53%	69%
Economically Disadvantaged	71.87%	72.95%	81.15%	72.36%	72%
Asian	92.85%	85.71%	96.66%	80.00%	80%
White	88.73%	89.59%	90.99%	87.59%	77%

Middle School Math AMO Performance

Math Performance 2015-2016 Results	GMS	QLMS	TMS	YMS	AMO Target
All Students	93.66%	84.23%	94.96%	88.75%	70%
Gap Group 1 (SWD, F/R, LEP)	83.41%	69.23%	87.19%	76.44%	68%
Gap Group 2 (Black)	86.66%	63.01%	94.33%	84.61%	67%
Gap Group 3 (Hispanic)	100.0%	84.31%	93.33%	90.76%	69%
Students with Disabilities	68.91%	50.00%	78.26%	60.86%	65%
ELL	95.23%	100.00%	90.47%	100.0%	66%
Economically Disadvantaged	88.88%	71.66%	92.02%	78.28%	68%
Asian	98.79%	92.85%	98.36%	91.89%	82%
White	93.28%	90.22%	95.29%	90.07%	72%

Key:

Met AMO

Met AMO R10

* Made AMO Using 3-yr Average

Did Not Meet AMO

NA No Test Takers in Group

"N" Too Small <30



STUDENT GROWTH & EXCELLENCE

Secondary Performance High School SOL Accreditation Results

8/18/16	English					Mathematics					History/Social Science					Science					GCI				
	12	13	14	15	16	12	13	14	15	16	12	13	14	15	16	12	13	14	15	16	12	13	14	15	16
BHS	94	90	86	88	92	76*	66	78	78	84	79	82	82	86	81	88	82	84	86	86	87	91	95	91	96
GHS	97	95	95	95	96	84	85	82	82	90	93	92	94	93	93	97	94	93	94	93	94	97	95	95	99
THS	97	93	94	93	94	88	86	85	85	89	93	91	93	92	93	96	95	93	92	95	97	97	97	96	97
YHS	96	90	93	91	93	84*	72	84	84	91	89	83	89	88	88	94	89	89	90	90	94	97	95	95	97
YRA	100	82	86	89	96	73*	46	74	74	81	89	80	85	82	84	97	89	89	93	97	100	90	88	100	100

Accreditation Benchmarks

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

High School Reading AMO Performance

Reading Performance (2015-2016)	BHS	GHS	THS	YHS	YRA	AMO Target
All Students	91.48%	97.05%	94.94%	94.27%	95.83%	75%
Gap Group 1 (SWD, ELL, F/R)	85.71%	82.75%	83.01%	82.85%	85.71%	72%
Gap Group 2 (Black)	84.61%	95.65%	94.44%	74.19%	NA	71%
Gap Group 3 (Hispanic)	100.0%	77.77%	100.0%	100.0%	50.00%	72%
Students with Disabilities (SWD)	50.00%	90.00%	62.50%	77.77%	83.33%	66%
ELL/LEP	NA	NA	100.00%	50.0%	NA	69%
Econ. Disadvantaged (F/R)	91.89%	80.95%	86.48%	83.92%	66.66%	72%
Asian	100.0%	100.0%	100.00%	90.90%	NA	80%
White	94.59%	98.37%	94.82%	96.68%	100.00%	77%

High School Math AMO Performance

Math Performance (2015-2016)	BHS	GHS	THS	YHS	YRA	AMO Target
All Students	82.89%	89.18%	88.59%	90.76%	78.12%	70%
Gap Group 1 (SWD, ELL, F/R)	68.69%	84.37%	80.31%	80.26%	88.23%	68%
Gap Group 2 (Black)	77.22%	83.09%	85.71%	83.33%	100.0%	67%
Gap Group 3 (Hispanic)	74.28%	80.55%	84.61%	94.11%	NA	69%
Students with Disabilities (SWD)	60.60%	68.42%	65.95%	65.90%	83.33%	65%
ELL/LEP	57.14%	100.00%	89.47%	100.0%	NA	66%
Econ. Disadvantaged (F/R)	70.52%	92.30%	85.71%	81.03%	100.0%	68%
Asian	100.0%	90.47%	95.65%	100.0%	100.0%	82%
White	88.20%	90.50%	89.71%	91.09%	75.00%	72%

Met AMO

Met AMO R10

* Made AMO Using 3-yr Average

Did Not Meet AMO

NA No Test Takers in Group

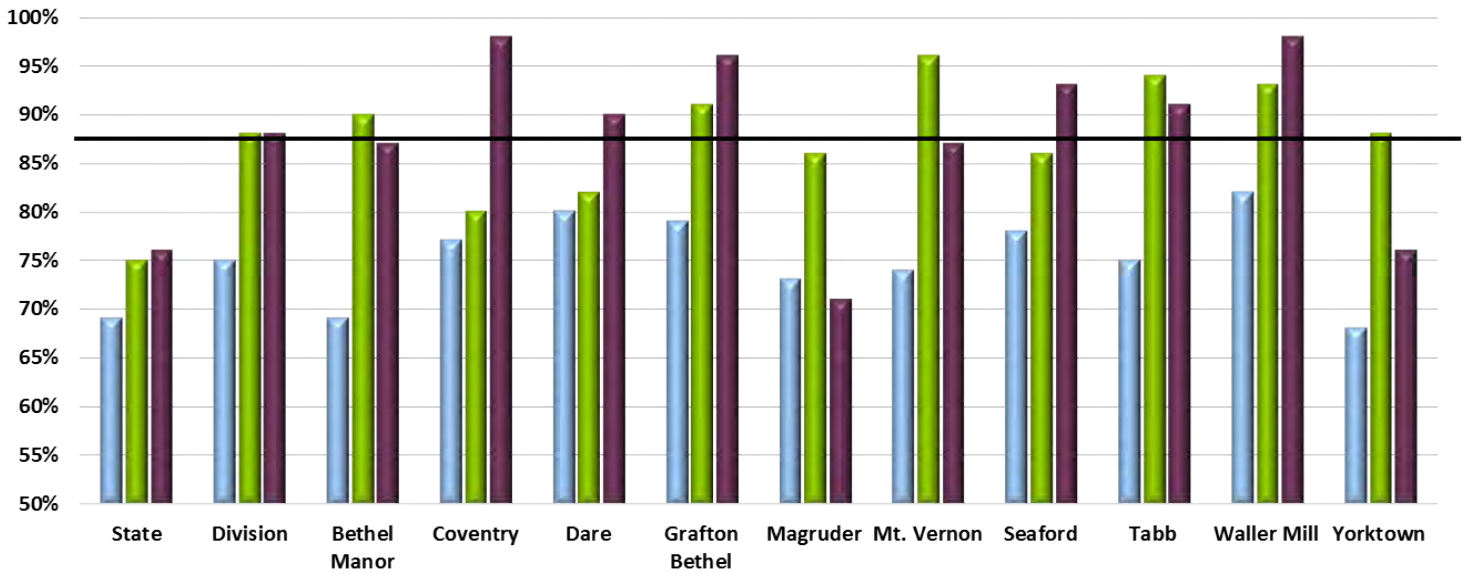
"N" Too Small <30



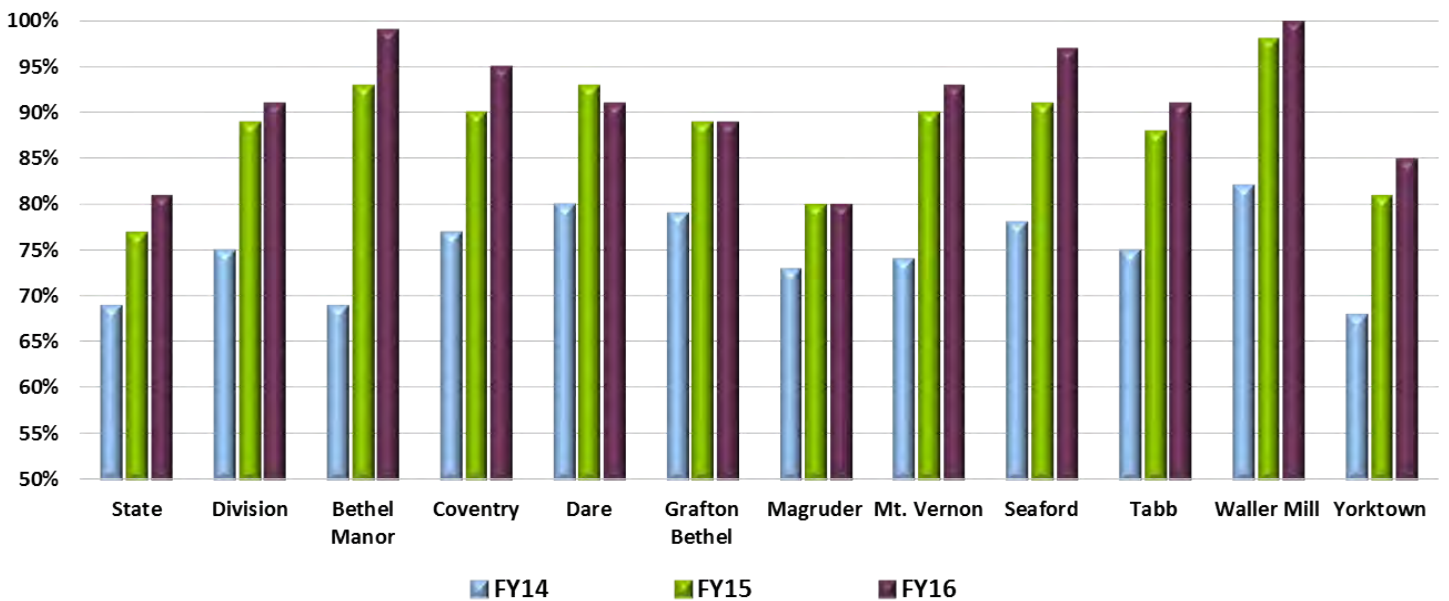
STUDENT GROWTH & EXCELLENCE

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

Grade 3 Reading - FY14 to FY16 Growth



Reading Growth - Grade 3 (FY14) to Grade 5 (FY16)





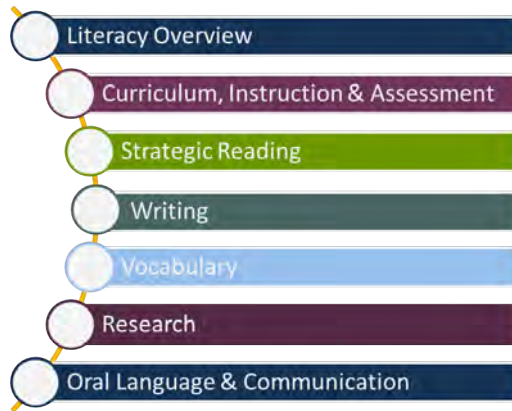
STUDENT GROWTH & EXCELLENCE

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

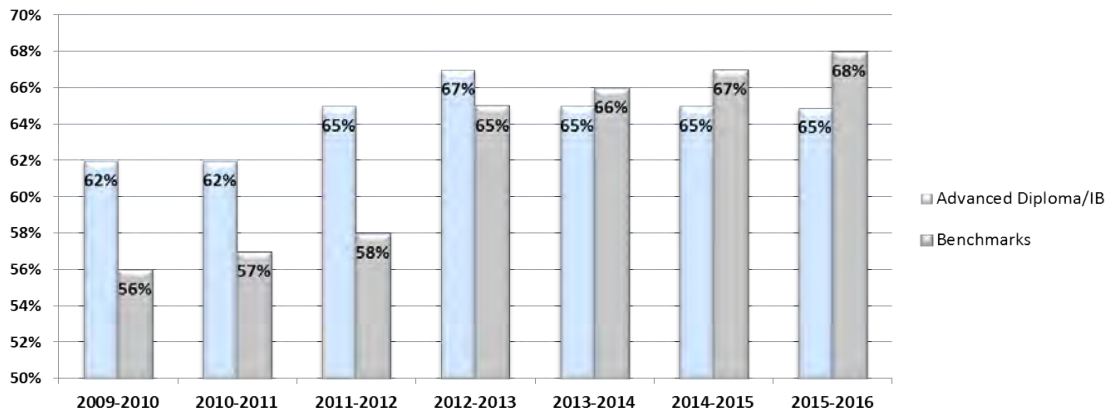
**This objective has been met and was not reported this fiscal year. FY16 data is represented below.*

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

Structural Components of Model



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



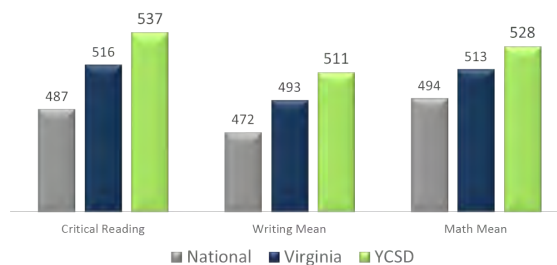
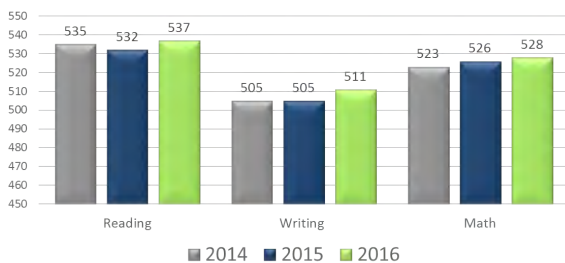
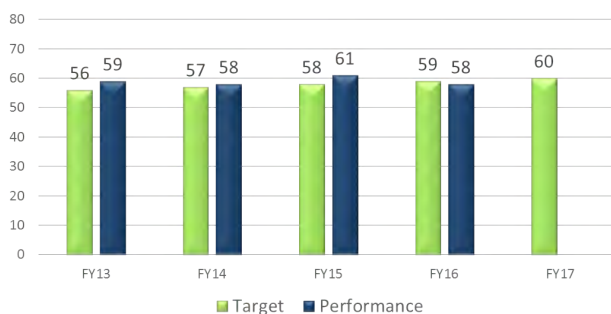


STUDENT GROWTH & EXCELLENCE

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

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

Advanced Diploma Students Earning 1550 or High on SAT



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

Percentage of AP Tests Scoring 3+ from 2013 Benchmark

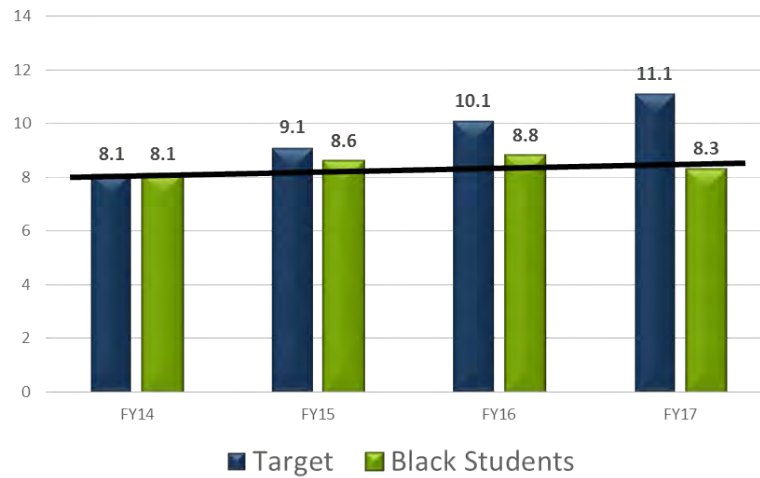
	2013		2014			2015				2016			
	# Test Takers # of Tests Taken	# > 3 of Tests Taken	# Test Takers # of Tests Taken	# > 3 of Tests Taken	Percentage +/- from 2013	# Test Takers # of Tests Taken	# > 3 of Tests Taken	Percentage +/- from 2014	Percentage +/- from 2013	# Test Takers # of Tests Taken	# > 3 of Tests Taken	Percentage +/- from 2015	Percentage +/- from 2013
Division	<u>1145</u> 2039	1442	<u>1099</u> 1912	1330	-8%	<u>1102</u> 1964	1454	9%	1%	<u>1064</u> 1860	1309	-10%	-9%
Bruton	<u>169</u> 321	188	<u>170</u> 279	150	-20%	<u>154</u> 260	156	4%	-17%	<u>178</u> 270	141	-10%	-25%
Grafton	<u>364</u> 628	525	<u>322</u> 581	471	-10%	<u>289</u> 533	471	0%	-10%	<u>276</u> 502	422	-10%	-20%
Tabb	<u>319</u> 578	396	<u>330</u> 615	424	7%	<u>365</u> 682	489	15%	23%	<u>323</u> 624	434	-11%	10%
York	<u>292</u> 511	333	<u>275</u> 435	284	-15%	<u>294</u> 489	338	19%	2%	<u>287</u> 464	312	-8%	-6%



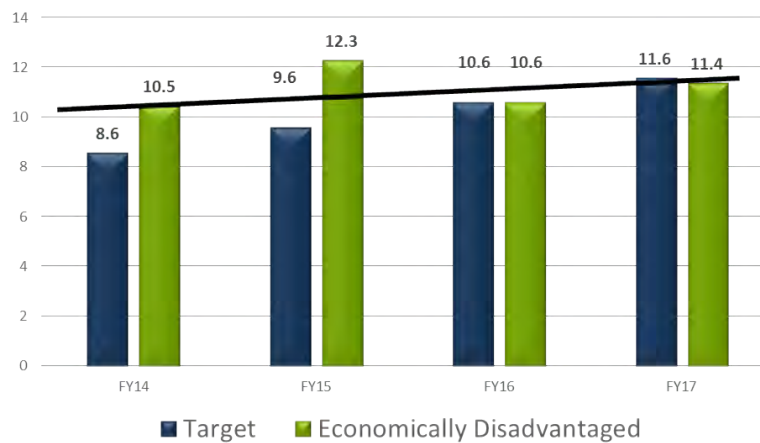
STUDENT GROWTH & EXCELLENCE

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

Black Middle School Students Enrolled in Advanced Courses



Economically Disadvantaged Middle School Students Enrolled in Advanced Courses





ENGAGEMENT & RIGOR

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

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

2016-17 Average Class Size

Elementary Schools	Average Class Size
Kindergarten	19.11
Grade 1	19.20
Grade 2	19.82
K-2 Average	19.37
Grade 3	23.68
Grade 4	24.08
Grade 5	22.63
3-5 Average	23.46
Overall Average	21.47

Middle Schools	Average Class Size
English	23.06
Math	23.41
Science	24.16
History/ Social Studies	24.37
Average	23.75

High Schools	Average Class Size
English	22.44
Math	21.92
Science	23.27
History/ Social Studies	24.49
Average	23.03

Average Class Size Historical Comparison - Elementary

Grade	2012	2013	2014	2015	2016
Kindergarten	18.24	19.21	18.77	18.53	19.11
Grade 1	19.81	19.23	19.52	18.74	19.20
Grade 2	20.07	20.02	19.89	19.71	19.82
K-2 Average	19.37	19.49	19.40	19.01	19.37
Grade 3	21.83	22.33	21.60	23.03	23.68
Grade 4	22.20	22.50	23.74	22.72	24.08
Grade 5	22.52	23.88	22.52	22.90	22.63
3-5 Average	22.18	22.90	22.61	22.88	23.46



ENGAGEMENT & RIGOR

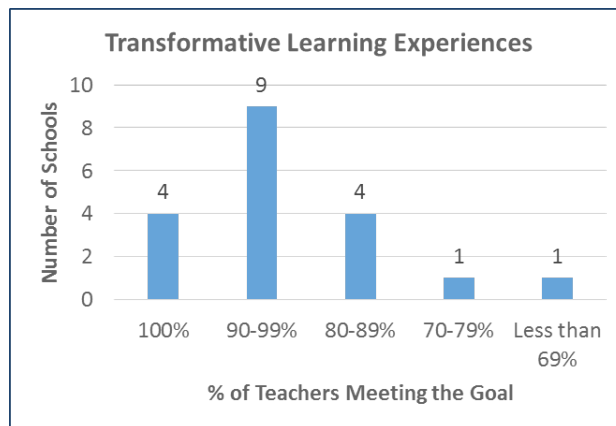
Average Class Size Historical Comparison - Middle

Subject	2012	2013	2014	2015	2016
English	22.83	23.14	23.83	23.42	23.06
Math	23.78	24.05	24.49	23.77	23.41
Science	24.84	23.55	24.88	24.33	24.16
History/ Social Studies	25.04	24.19	24.84	24.49	24.37
Average	24.12	23.73	24.50	24.01	23.75

Average Class Size Historical Comparison - High

Subject	2012	2013	2014	2015	2016
English	20.82	19.65	23.29	21.42	22.44
Math	22.24	20.33	22.56	22.07	21.92
Science	22.18	20.79	23.61	22.95	23.27
History/ Social Studies	23.24	21.22	24.73	24.52	24.49
Average	22.12	20.50	23.48	22.73	23.03

Objective: By FY17, each teacher will develop and implement at least two transformative learning experiences annually, in which students conduct research and use oral and written communication skills to make productive contributions to the community while learning the content of the curriculum. As appropriate, performance tasks should also utilize technology that is designed to amplify and improve the quality of student work.





ENGAGEMENT & RIGOR

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

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

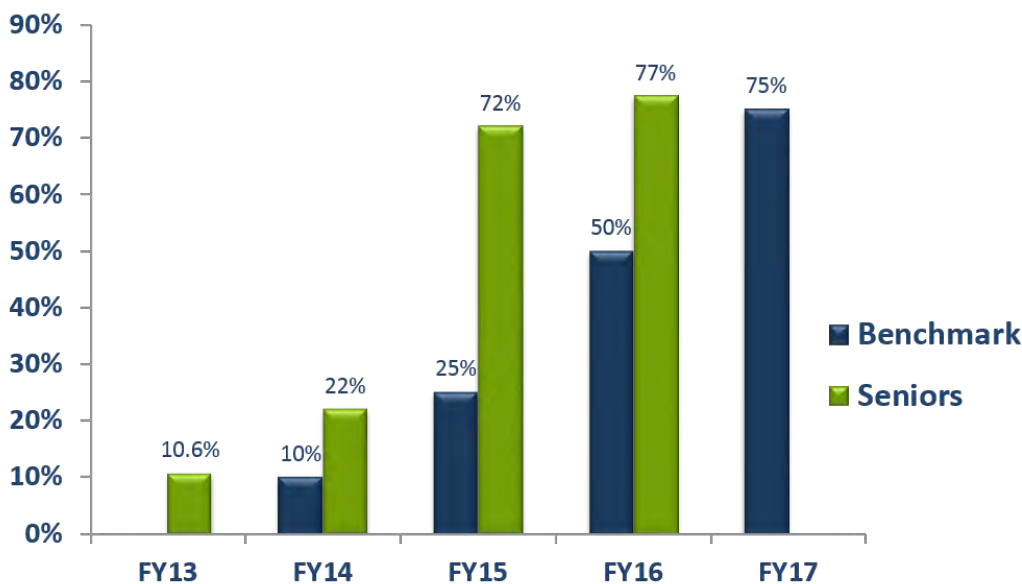
Objective: The division will continue to provide engaging, rigorous opportunities for student learning through multiple magnet/thematic programs.

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

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

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

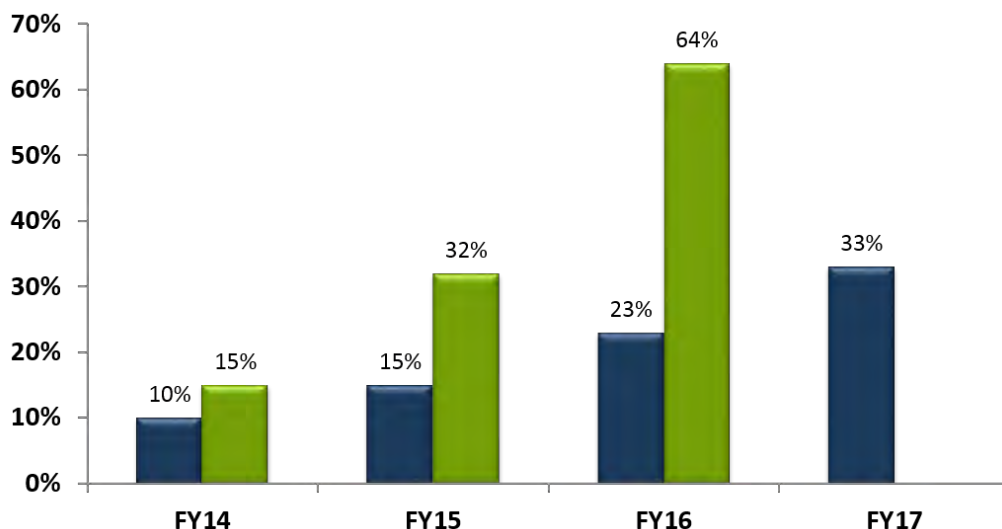
Percentage of Seniors Earning at Least One Credential





ENGAGEMENT & RIGOR

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



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

** This objective has not been met and was not reported this fiscal year. FY16 data is represented below.*

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

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

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

Launched Office365 for students and staff



RECRUITMENT & RETENTION

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

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

In FY13, school divisions were required to shift between 1% to 5% of the VRS cost to employees and provide employees an equivalent pay increase. For comparison purpose, FY15 and FY16 salary schedule data was adjusted to compare to York’s status for each fiscal year. For FY17, all school divisions had shifted the full 5% VRS to employees.

Pay Lane	% of Steps Ranked 4 or better			% of Staff on a Step Ranked 4 or Better		
	FY15	FY16	FY17	FY15	FY16	FY17
Bachelor’s (31 steps)	23 Steps (74%)	31 Steps (100%)	30 Steps (97%)	90%	100%	98%
Master’s (31 Steps)	24 Steps (77%)	28 Steps (90%)	27 Steps (87%)	90%	96%	70%
Master’s +30 (31 Steps)	31 Steps (100%)	31 Steps (100%)	31 Steps (100%)	100%	100%	100%
Doctorate (31 Steps)	31 Steps (100%)	31 Steps (100%)	31 Steps (100%)	100%	100%	100%

Pay Lane	% of Steps Ranked 4 or better		% Ranked 3 or Better	% of Staff on a Step Ranked 4 or Better		% Ranked 3 or Better
	FY15	FY16	FY17	FY15	FY16	FY17
Bachelor’s (31 steps)	23 Steps (74%)	31 Steps (100%)	20 Steps (65%)	90%	100%	75%
Master’s (31 Steps)	24 Steps (77%)	28 Steps (90%)	27 Steps (87%)	90%	96%	70%
Master’s +30 (31 Steps)	31 Steps (100%)	31 Steps (100%)	31 Steps (100%)	100%	100%	100%
Doctorate (31 Steps)	31 Steps (100%)	31 Steps (100%)	31 Steps (100%)	100%	100%	100%



RECRUITMENT & RETENTION

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

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

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

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

**This objective has been met and was not reported this fiscal year.*

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

Percentage of Minority Employees	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
New Teacher Hires	12.7%	19.5%	13.4%	13.0%	12.9%
Total Licensed Staff	10.5%	10.1%	12.9%	12.9%	13.6%
Building Administrators	28.9%	32.5%	33.3%	33.3%	31.9%

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

** This objective has not been reported this fiscal year.*



RECRUITMENT & RETENTION

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

Response Rate Data	2015 Raw	2015 Percentage	2016 Raw	2016 Percentage	Percentage Difference
Licensed	45/75	60.0%	52/77	67.5%	+7.5
Non-Licensed	16/45	35.6%	26/37	70.2%	+34.6
Total	61/120	50.8%	78/114	68.4%	+17.6

Licensed Exit Survey Results
56% of separations from Retirement and Relocation

Survey Findings:
Salary and Benefits Ratings
Most favorable: 'Sick Leave Policy' (74.5%)
Least favorable: 'Salary' (54.9%)

Other Job Ratings – Best and Worst

Reaction to teaching in general	94.2%
Opportunities for innovative teaching	80.7%
Administrators model value for diversity	76.9%
Balanced instructional/non-inst duties	67.3%
Admin supervision of instruction	65.4%
Time for planning	51.9%

Non-Licensed Exit Survey Results
52% of separations from Retirement and Relocation

Survey Findings:
Salary and Benefits Ratings
Most favorable: 'Sick Leave Policy' (77%)
Least favorable: 'Salary' (27%)

Other Ratings – Best and Worst

Work facilities are safe and good environment	96%
I would recommend YCSD to others to work	92%
Sufficient training for my job	76%
Morale in my department	72%

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

New Instructional Staff

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

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

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

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



PARTNERSHIPS & RELATIONSHIPS

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

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

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

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

**This objective has been met and was not reported this fiscal year. FY16 data is represented below.*

At least one parent of 77.7% of enrolled students has activated an Aspen account
49% of all Aspen use is conducted by teachers, 30% by students, and 19% by parents/guardians

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

**This objective has been met and was not reported this fiscal year. FY16 data is represented below.*

FY14: Committee Recommendations

Restored 1.5 Counseling Positions

Added .5 Counseling Position

Ongoing and Relevant Professional Development

Collaboration between Middle and High School Counselors

Formation of a Subcommittee

FY15 Subcommittee Recommendations

Academic Career Planning

Emotional Health and Well-being Programs

Virginia Wizard

Transition Programs for New and Military-connected Students

School Counseling Websites

ASVAB Score Interpretation

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



EFFICIENCY & SAFETY

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

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

Budget reductions for FY10 through FY15 were made strategically to maximize student achievement. Instructional expenditures were reduced in FY10, FY11, FY12, and FY15 less than expenditures at the School Board Office and in Operations and Maintenance.

No currently filled teaching positions were cut from the FY10, FY11, FY12, FY15, FY16 or FY17 budgets.

In support of instruction, 14 teaching positions and two occupational therapists were added in FY16, while five teachers and six para-educators were added in FY17.

The adopted budgets from FY10 through FY17 included the staffing required to meet the class-size objectives set forth in the strategic plan.

In FY17, the teacher pay scale moved into the top third of our comparator school divisions.

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

Academic Efficiency of Dollars Spent

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

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

Locality	Per Pupil Expenditure *	Rank
WJCC	11,451	1
Norfolk	11,297	2
Virginia Beach	11,149	3
Newport News	11,066	4
Portsmouth	10,862	5
Chesapeake	10,810	6
Hampton	10,730	7
York	10,274	8
Suffolk	9,730	9

Locality	English SOL	Rank
STATE AVERAGE	80	
York	89	1
Virginia Beach	85	2
WJCC	84	3
Chesapeake	81	4
Suffolk	75	5
Hampton	75	5
Portsmouth	70	6
Norfolk	69	7
Newport News	69	7

Locality	Math SOL	Rank
STATE AVERAGE	80	
York	90	1
Chesapeake	85	2
Virginia Beach	85	2
WJCC	84	4
Suffolk	77	5
Hampton	75	6
Portsmouth	72	7
Newport News	72	7
Norfolk	72	7

Locality	On-time Graduation Rate	Rank
STATE AVERAGE	91.4	
York	96.3	1
Chesapeake	93.4	2
Newport News	92.1	3
WJCC	91.6	4
Virginia Beach	91.3	5
Hampton	90.6	6
Portsmouth	88.9	7
Suffolk	87	8
Norfolk	84.9	9



EFFICIENCY & SAFETY

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

The Finance Department uses a variety of performance measures including:

Performance Measurement
Met Not Met

General

- Obtain an unqualified audit opinion from a certified public accounting firm on the FY15 school division Comprehensive Annual Financial Report (CAFR).
 - Obtained an unqualified opinion on the FY15 CAFR.
- Obtain an unqualified audit opinion from a certified public accounting firm on the student activity fund statement of cash receipts and disbursements.
 - Obtained an unqualified opinion.
- Prepare the FY16 CAFR in accordance with Governmental Accounting Standards Board requirements and submit to ASBO and the GFOA for consideration for the excellence in financial reporting awards.
 - FY15 CAFR won the award from ASBO and GFOA.
- Prepare and submit the FY17 budget document in accordance with the SBO and GFOA budget presentation award program criteria.
 - The FY65 budget won the award from ASBO and the GFOA.
We were recently notified that the FY17 budget received both awards.
- No less frequent than annually, make risk management recommendations to the Division Superintendent to control and manage risk exposure to the school division and its employees.
 - All insurance policies and risk management activities were reviewed during the fiscal year. In 2010, the school division was the recipient of the Risk Management Performance Award from the Virginia Municipal League Insurance Programs.
- Maximize the availability of resources by actively pursuing state, federal and local grants such as federal impact aid and federal stimulus funds.
 - Made application and managed federal, state and local grants including impact aid, federal stimulus funding, federal Job’s Fund, No Child Left Behind funding, Title VIB special education funding, state funding, local grants, etc.

FY16	FY15	FY14
√	√	√

FY16	FY15	FY14
√	√	√

FY16	FY15	FY14
√	√	√

FY16	FY15	FY14
√	√	√

FY16	FY15	FY14
√	√	√

FY16	FY15	FY14
√	√	√



EFFICIENCY & SAFETY

Accounting

- Process all payments within ten business days of receipt in the accounts payable office.
 - Performance measure was met 100% of the time. Out of 4,709 payment vouchers, all were processed within 10 business days.
- Finance Report given to School Board Clerk for School Board meeting agenda one week prior to Board Meeting every month.
 - Performance measure met.
- Accounts receivable invoices sent out within three working days of notice.
 - Performance measure met.
- All previous year federal grants at a zero balance by September 30th.
 - Performance measure met. 100% of all federal and state grants were expended with no funds returned to the state or federal government.
- During end of year accrual period, grant accrual reports to accounts receivable on a weekly basis.
 - Performance measure met. Accrual reports were prepared on a weekly basis during the period of January 2016 – July 2016.
- All grants in state Omega grant system by July 1.
 - Performance measure met.
- Meet all state and federal grant reimbursement deadlines.
 - Performance measure met for 100% of grants.
- Purchasing card ACH payment made each month no later than due date.
 - Performance measure met 100% of the time. Every month the P-card electronic payment was made on or before the due date.
- Each month a sampling of P-card holders will be internally audited.
 - Performance measure met 100% of the time. Internal P-card audits are performed each month.
- New bookkeepers provided training on student activity fund accounting software.
 - Performance measure met. One new bookkeeper was trained.

FY16	FY15	FY14
√	√	√

FY16	FY15	FY14
√	√	√

FY16	FY15	FY14
√	√	√

FY16	FY15	FY14
√	√	√

FY16	FY15	FY14
√	√	√

FY16	FY15	FY14
√	√	√

FY16	FY15	FY14
√	√	√

FY16	FY15	FY14
√	√	√

FY16	FY15	FY14
√	√	√

FY16	FY15	FY14
√	√	√



EFFICIENCY & SAFETY

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

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

FY16	FY15	FY14
√	√	√

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

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

FY16	FY15	FY14
√	√	√

Budget and Financial Reporting

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

- Performance measure met 100% of the time. Out of 635 requisitions, all were processed within two business days of receipts.

FY16	FY15	FY14
√	√	√

- Publish the FY17 Approved Annual Budget on the school division website.

- Performance measure met.

FY16	FY15	FY14
√	√	√

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

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

FY16	FY15	FY14
√	√	√

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

- Performance measure met. Out of 616 purchase orders issued, all were processed within three business days.

FY16	FY15	FY14
√	√	√

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

- Performance measure met.

FY16	FY15	FY14
√	√	√

- Prepare Food Service financial report on a monthly basis.

- Performance measure met.

FY16	FY15	FY14
√	√	√

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

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

FY16	FY15	FY14
√	√	√

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

- Performance measure met.

FY16	FY15	FY14
√	√	√



EFFICIENCY & SAFETY

- All budget requests submitted online by budget account managers.
 - Performance measure met.

FY16	FY15	FY14
√	√	√

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

FY16	FY15	FY14
√	√	√

Payroll

- Maintain a 98% to 100% accuracy rate in processing payroll checks.
 - Performance measure met. Out of approximately 36,911 processed paychecks, the overall accuracy rate was 99.97%. Details by payroll classification (employee group) are shown below

FY16	FY15	FY14
√	√	√

Accuracy rate by payroll classification:

<u>Payroll Classification</u>	<u>Accuracy Rate</u>
Administration	99.98%
Custodial/Housing	99.89%
Transportation	99.96%
Cafeteria	100.00%
Substitute & Summer School	100.00%
Supplemental & One-Time Payments	99.96%

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

FY16	FY15	FY14
√	√	√

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

FY16	FY15	FY14
√	√	√

- Respond to workers compensation service request within three hours.
 - Performance measure met.

FY16	FY15	FY14
√	√	√



EFFICIENCY & SAFETY

- Process monthly reconciliation of payroll deductions and vendor payments within two business days of payroll date.
 - Performance measure met.
- No less than semi-annual cross check between benefits and payroll deduction data.
 - Performance measure met.
- Process all payrolls by publish date.
 - Performance measure met.
- Process and mail all W2's error free prior to January 31 deadline.
 - Performance measure met.
- Process and mail all 1042's error free prior to deadline.
 - Performance measure met.
- Complete employment verification within two business days.
 - Performance measure met.

FY16	FY15	FY14
√	√	√

FY16	FY15	FY14
√	√	√

FY16	FY15	FY14
√	√	√

FY16	FY15	FY14
√	√	√

FY16	FY15	FY14
√	√	√

FY16	FY15	FY14
√	√	√

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

Divisionwide:

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

Virtual

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

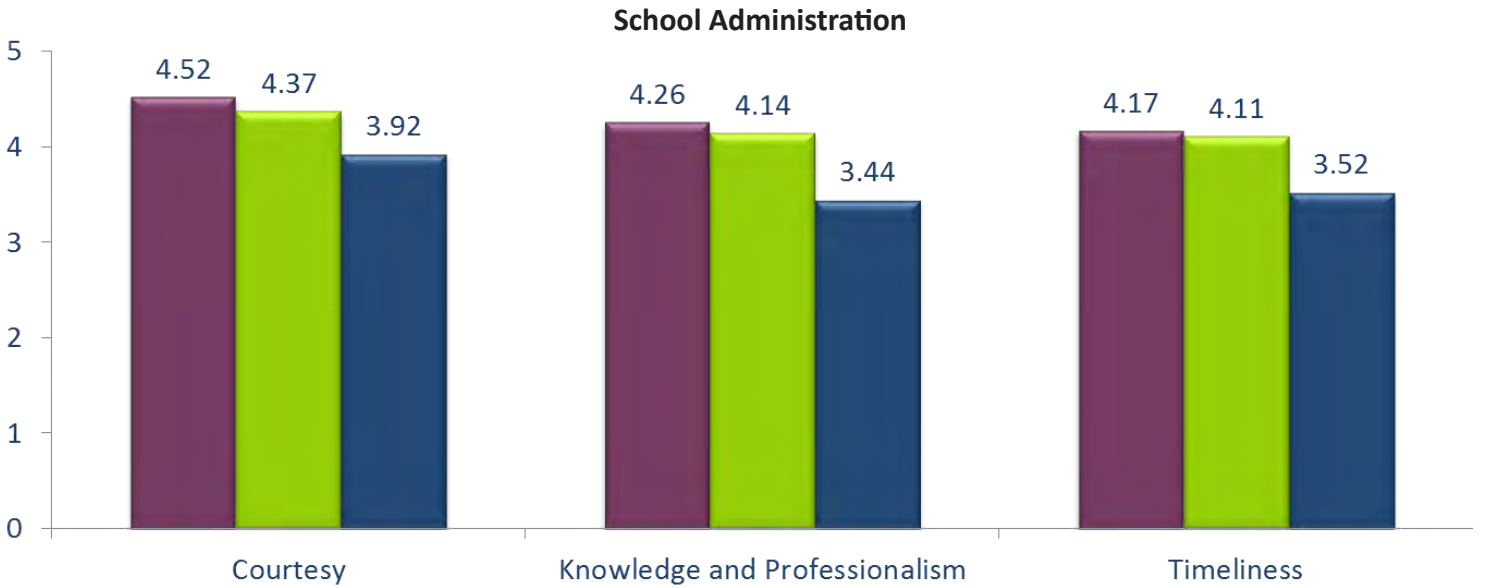
Multi-Agency

Internet Safety Awareness
 NIMS Training
 School Law Updates
 Emergency Radio Training

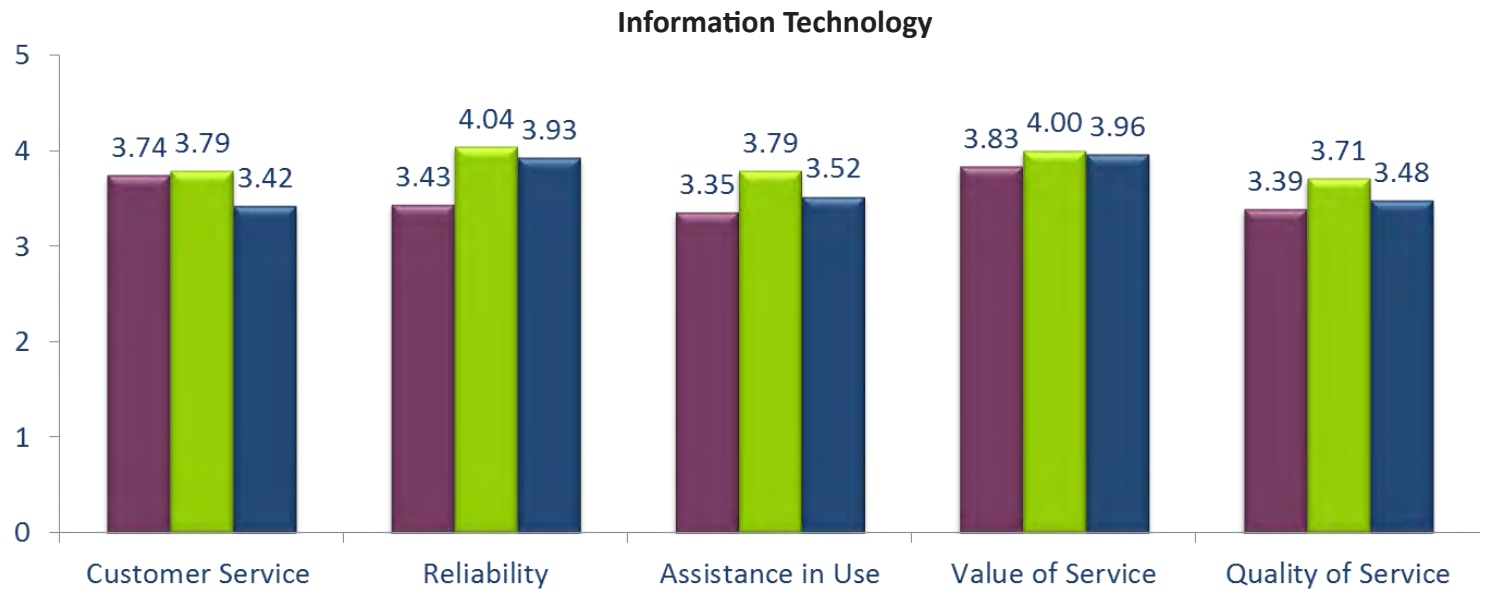


EFFICIENCY & SAFETY

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



FY14 FY15 FY16

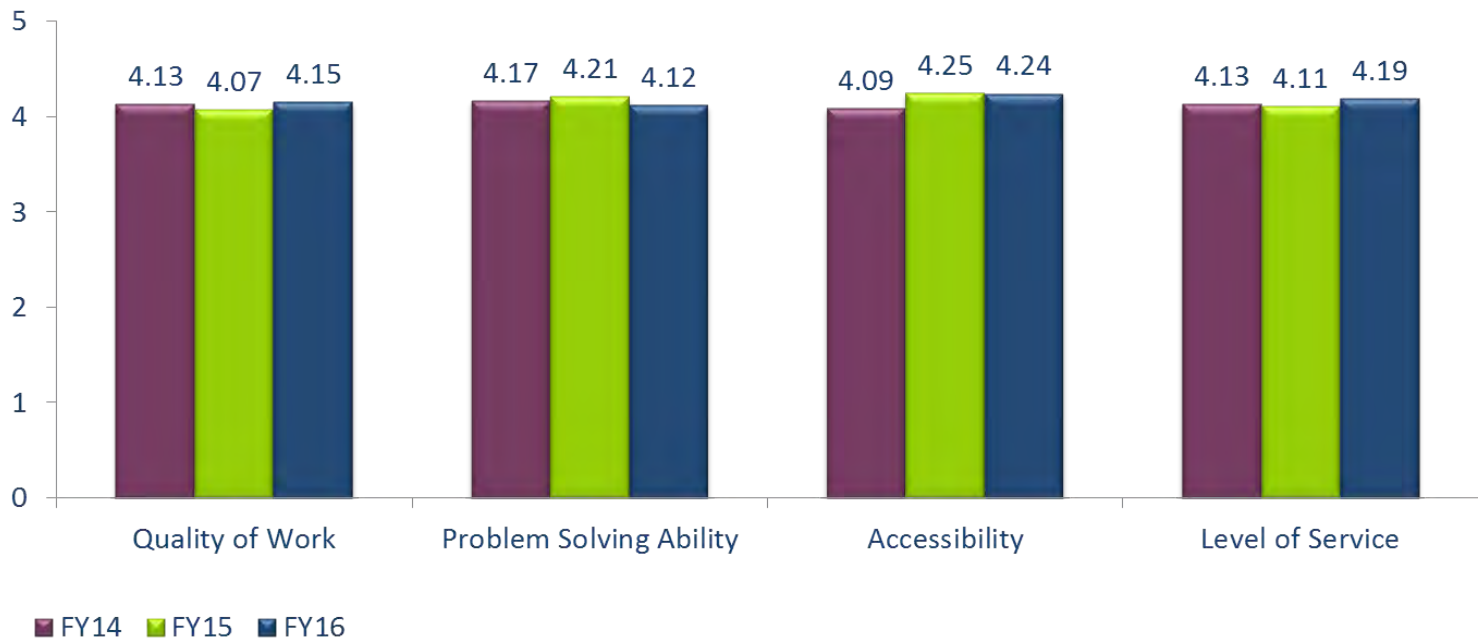
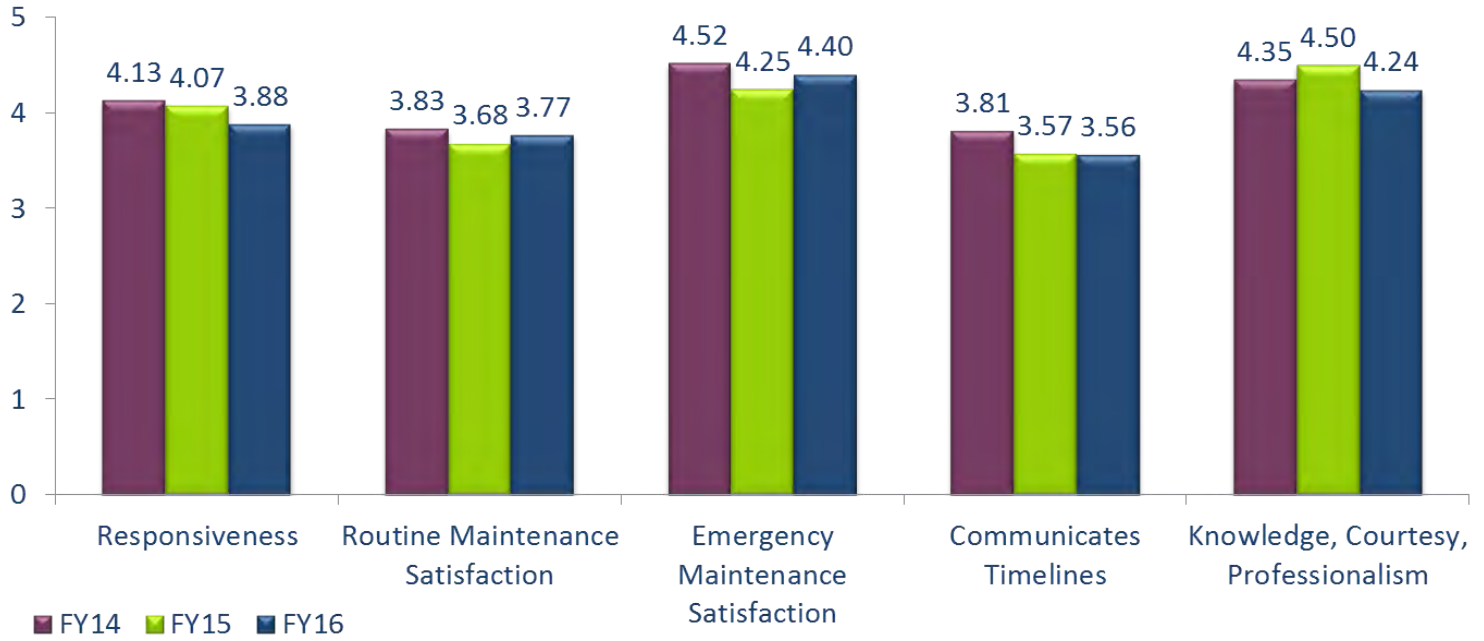


FY14 FY15 FY16



EFFICIENCY & SAFETY

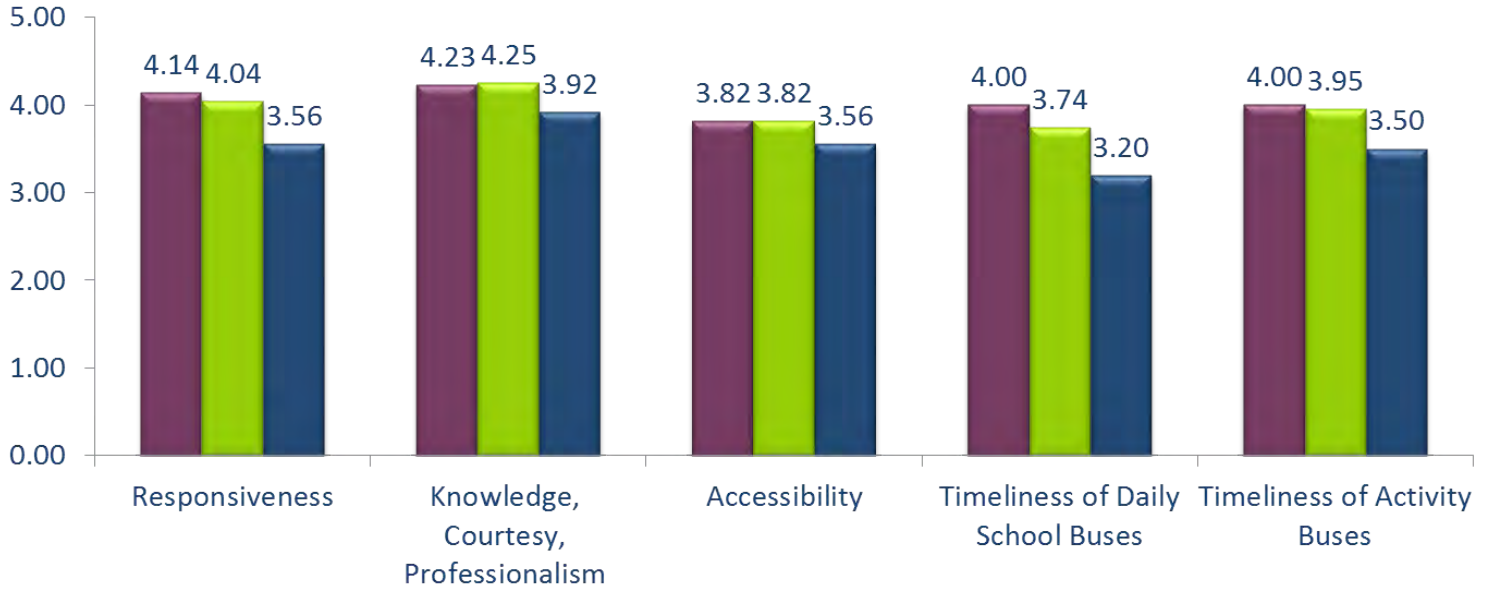
Maintenance



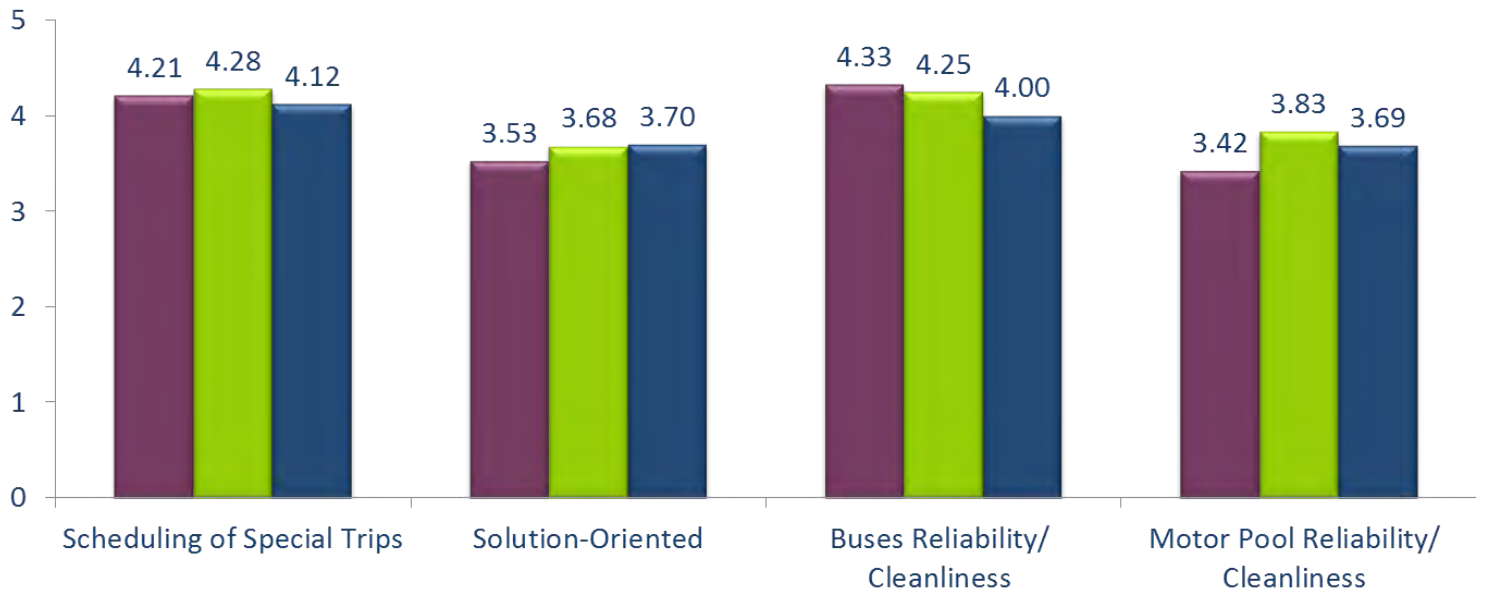


EFFICIENCY & SAFETY

Transportation



FY14 FY15 FY16



FY14 FY15 FY16



EFFICIENCY & SAFETY

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

The Six Facilities Master Plan (FMP) for Fiscal Years 2018 - 2023 was presented to the York County School Board in October 2016. The FMP addresses the needs of the York County School Division for new or expanded facilities and major maintenance of existing facilities. Such needs are driven by changes in student population, changes in academic programs and by the conditions of facilities.

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

The impact of new residential developments on school enrollment is also a major consideration.

Recommendations for capital maintenance projects are based on relevant machinery and system histories and observed conditions in each school's building and campus.

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

SIGNIFICANT BUDGET AND ACCOUNTING REQUIREMENTS – FUND ACCOUNTING

BASIS OF PRESENTATION - FUND ACCOUNTING

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

Governmental Fund Types

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

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

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

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

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

Proprietary Fund Types

Proprietary Funds (Enterprise and Internal Service Funds) are used to account for ongoing governmental organizations and activities that are similar to those often found in the private sector. The measurement focus of proprietary fund types is upon determination of net income. The School Division's Health and Dental Insurance Fund is an Internal Service Fund. This is a new fund that was created in FY15.

BASIS OF BUDGETING AND ACCOUNTING

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

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

**SIGNIFICANT BUDGET AND ACCOUNTING REQUIREMENTS – FUND ACCOUNTING
(continued)**

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

CLASSIFICATION OF REVENUES AND EXPENDITURES

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

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

CASH AND TEMPORARY INVESTMENTS

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

FUND BALANCE

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

DEBT SERVICE FUND

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

OTHER POST EMPLOYMENT BENEFITS (OPEB)

School division eligible retirees and their dependents receive post-employment health care benefits. For fiscal year ended June 30, 2016, the Annual Required Contribution was \$193,990 and the unfunded actuarial accrued liability was \$4,074,895. As of June 30, 2016, the Actuarial Value of Assets in OPEB trust were \$5,380,376.

SCHOOL BOARD POLICY

Management of Funds

School Board Policy File: DA

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

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

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

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

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

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

Annual Budget

School Board Policy File: DB

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

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

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

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

SCHOOL BOARD POLICY **(continued)**

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

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

Revenues from Tax Sources

School Board Policy File: DBY

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

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

Revenues from Nontax Sources

School Board Policy File: DBZ

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

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

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

Financial Accounting and Reporting

School Board Policy File: DI

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

Financial Accounting and Reporting

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

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

SCHOOL BOARD POLICY **(continued)**

Inventories

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

Capital Assets

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

School Level Accounting System

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

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

Audits of School Board Accounts

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

Fund Balances

School Board Policy File: DIY

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

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

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

SCHOOL BOARD POLICY **(continued)**

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

Purchasing Authority

School Board Policy File: DJA

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

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

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

Internal Controls

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

Purchasing and Contracting

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

Payment Procedures

School Board Policy File: DK

School Board

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

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

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

Fiscal Agent

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

SCHOOL BOARD POLICY **(continued)**

Special Warrants

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

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

Payroll Procedures

School Board Policy File: DL

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

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

Expense Reimbursements

School Board Policy File: DLC

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

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

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

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

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

SCHOOL BOARD POLICY
(continued)

Personal Use of Public Assets

School Board Policy File: DX

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

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

Risk Management

School Board Policy File: DZ

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

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

BUDGET DEVELOPMENT PROCESS

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

Operating Budget

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

Food Service Budget

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

Health and Dental Insurance Budget

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

Capital Improvements Budget

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

The York County School Board budget process involves three phases:

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

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

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

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

The following is a summary of the FY18 Budget Calendar

August – September, 2016	Draft Capital Improvement Program (CIP) prepared by staff.
October 11, 2016	Superintendent provides general direction to staff on Operating Budget process. Draft CIP forwarded to Division Superintendent.
October 24, 2016	Public Forum on CIP. School Board work session on preliminary revenue estimates. Directors have budget coordinating meetings with Principals. Operating budget packages sent to Directors and Principals. CIP staff planning session with Superintendent. School Board conducts a Public Forum on the goals and objectives for the CIP and Operating budgets.
November 3, 2016	Operating Budget proposals submitted by Chief Operations Officer and Chief Academic Officer to the Chief Financial Officer.
November 7, 2016	School Board work session on CIP.
November 21, 2016	School Board conducts a Public Hearing on FY18 CIP.
December 5, 2016	School Board work session on CIP. Superintendent and staff work session on first draft of Superintendent's FY17E Operating Budget proposal.
December 12, 2016	Joint work session with School Board and Board of Supervisors to discuss FY18 budget issues.
December 19, 2016	School Board considers approval of CIP.
January 23, 2017	Superintendent and staff work session on final draft of FY17E. School Board work session on FY17E Operating Budget and FY18 budget priorities. Superintendent and staff work session on first draft of Superintendent's FY18 Operating Budget (hereinafter "Budget Proposal"). Superintendent and County Administrator meet to discuss FY18 budget initiatives. School Board public forum on budget. Superintendent work session with School Board on FY18 operating budget.
February 13, 2017	Superintendent work session with School Board on FY18 operating budget.
February 27, 2017	School Board public hearing on budget proposal.
March 13, 2017	School Board Work Session on Superintendent's budget proposal.
March 20, 2017	School Board considers approval of Superintendent's FY18 budget proposal. School Board considers approval of Superintendent's FY17E Operating Budget.
May 2, 2017	Board of Supervisors approves a School Board budget and a local contribution. If Board of Supervisors' approved budget is different than the School Board proposed budget, the School Board must adjust their budget accordingly. Governor and General Assembly approve the state budget. Board of Supervisors approved fully, the School Board request for FY18.

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

BUDGET ADMINISTRATION PROCESS

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

Expenditure and Encumbrance Controls

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

Budget Transfers

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

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

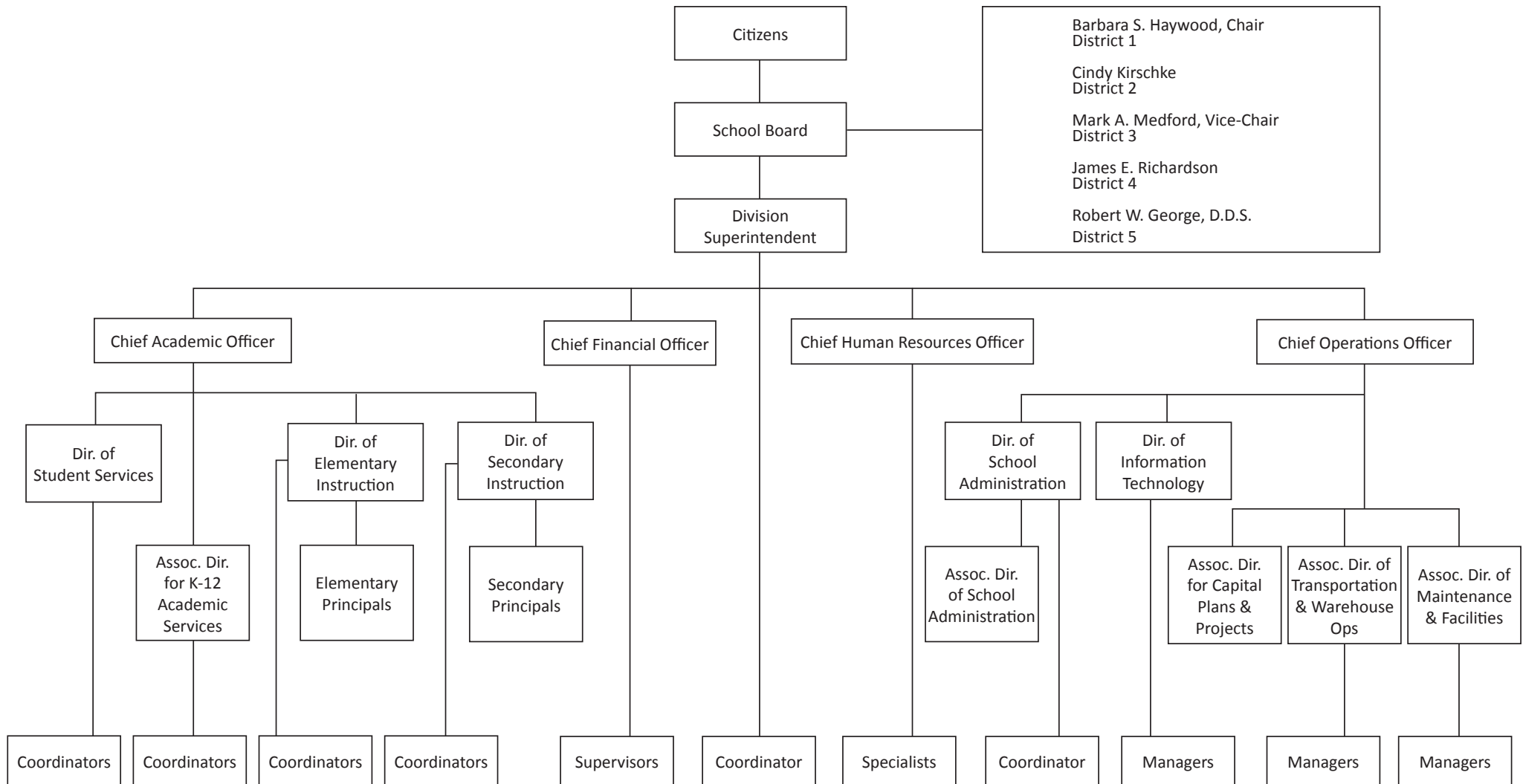
Revenue Monitoring

The school division receives 48.5% of its funding for the operating budget from the state and 10.5% from the federal government. Often during the fiscal year, revenue adjustments are necessary due to changes in appropriations or fluctuations in enrollment. The Chief Financial Officer for the School Division is responsible for monitoring budgeted to actual revenues. If significant changes to revenue projections are required, the Division Superintendent, with the assistance of staff, develops a corresponding adjustment on the expenditure side of the budget.

YORK COUNTY SCHOOL DIVISION ORGANIZATIONAL CHART

Effective July 1, 2017

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



FINANCIAL

REVENUES AND EXPENDITURES

SIGNIFICANT TRENDS AND ASSUMPTIONS

REVENUES

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

State

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

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

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

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

SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

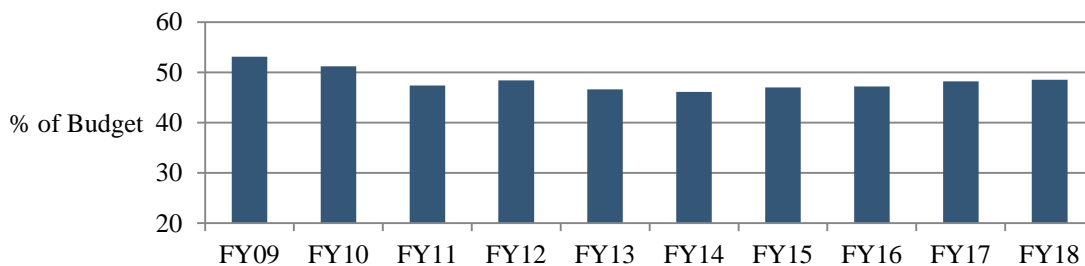
For FY16, the second year of the state biennium, state funds were projected to increase by \$1,513,431 or 2.5% when compared to the FY15 Expected Budget. The majority of the increase was comprised of three items: (1) approximately \$500,000 of the increase is the result of a projected increase in budgeted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

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

With the decrease in the LCI and other state revenue adjustments, coupled with a slight increase in projected enrollment (50 students more), overall state revenue increased \$2,410,891 or 3.9% in FY17 as compared to FY16. Included in the FY17 state funding were funds to provide a 2% average salary increase, effective December 1, 2016, for funded SOQ instructional and support positions. However, due to a shortfall in the State budget, the State eliminated their support for the 2% average salary increase. The School Board reduced other expenditures to carry through with a 2% average salary increase for eligible staff during FY17.

In FY18, the second year of the biennium, state revenue is projected to increase \$2,047,390 or 3.2%. The vast majority of these funds were dedicated to state and federal mandated costs such as an increase in the VRS professional rate costing \$1.3 million. Other mandated costs included 3 special education teachers, 3 special education para-educators and 3 Limited English Proficiency teachers to list a few. Also included in the state funding was a compensation supplement to provide a 2.0% average salary increase effective February 15, 1018 for funded SOQ instructional and support positions. The school division will meet requirements to qualify for this funding.

State Revenues



Federal

Federal revenue sources in the Operating Budget include Title I, Title II, Title III, and Title VIB. The most significant federal revenue source is federal impact aid. Federal revenue flows directly to the school division. The York County School Division is highly impacted by the presence of the federal government in the County. Approximately 42% of the total students are connected to the federal government. Because the federal government does not pay property taxes, this presents a special challenge to the school division. Federal impact aid is designed to reimburse school districts for the loss of revenue due to the presence of the federal government. Federal impact aid comprises 62% of the federal revenue received and 7.3% of the total Operating Budget revenue. As shown on the following chart, the percentage of the budget funded by the federal government has been somewhat steady since FY07. The decrease in the FY08 federal revenue as a percent of the budget is a result of a significant increase in state funding. In FY09, federal revenue as a percent of the total budget decreased as compared to FY08. The decrease was due to the projected level of funding of impact aid coupled with an increase in funding from the state. A \$1,295,800 or 8.5% decrease in federal revenue was projected for FY13 when compared to the FY12 Expected Budget. The decrease was tied to the completion in FY12 of the Federal Jobs Bill, which was one-time funding for

**SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)**

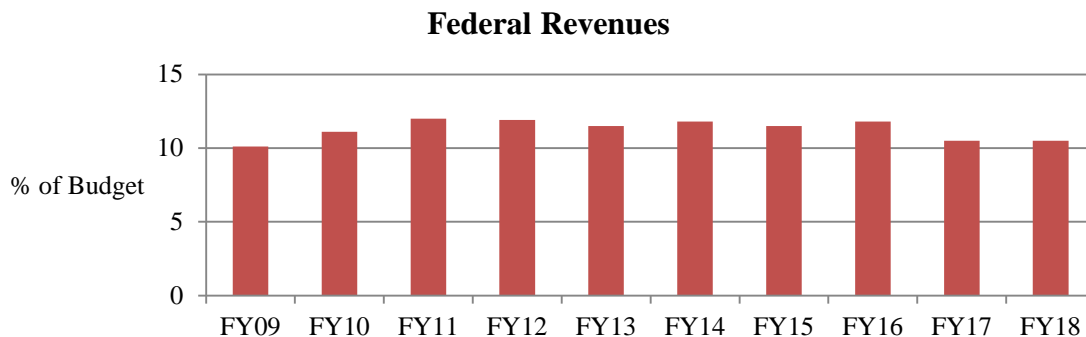
FY11 & FY12. In FY14, federal revenue was projected to decrease by \$338,322 or 2.3% due to sequestration reductions at the federal level. As a percent of budget, federal revenues were projected to go down slightly in FY15 due to the increase in state funding and county funding. For FY16, a small increase of \$119,000 in federal revenues was projected. The increase was primarily due to increases in the revenue line items for the Department of Defense-Heavily Impacted and the Department of Defense Education Activity Special Education (DODEA) grant.

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

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

The Impact Aid projection for FY18 for the school division will remain at \$8.5 million. As was done in FY17, the FY18 budget includes a transfer from the Revenue Stabilization Fund to gradually reduce the \$950,000 loss of impact aid in FY17 as compared to FY16. For FY18, the School Board requested and the Board of Supervisors approved a \$600,000 transfer from the Revenue Stabilization Fund.

At the time this budget was prepared the President had not released his proposed FY18 budget to Congress. The school division sought the advice of the Federal Department of Education Impact Aid Office and the National Association of Federally Impacted Schools about how impact aid should be projected for local budgeting purposes. Both offices advised the school division to project level funding of Impact Aid for FY18 with the understanding that this is just a “best guess” estimate. The timing of prior year impact aid payments can also significantly impact the revenue projection for impact aid.



County

County funding has grown from 29% of the budget in FY92 to 38.4% of the budget in FY18, not including transfers from the revenue stabilization fund. The basis for the increase in County funding has been partially due to growth in the County tax base coupled with, in some years, an increase in tax rates. The County increases have helped fund additional students as well as the continuation of existing services. In FY13 the County increased the local contribution by \$3,861,636 or 8.5% to help offset a significant increase in the LCI and the increased retirement costs mandated by the state.

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

SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

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

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

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

For FY17, in addition to the \$900,000 transfer from the revenue stabilization fund under the federal revenue section above, the Board of Supervisors approved an increase in the local contribution to the school operating budget of \$365,000 for a 0.7% increase over FY16. The School Board had requested an increase of \$1,127,864 or 2.2%. As a result, the School Board had to reduce the budget by \$762,864. The School Board Proposed Budget included one restored step for eligible staff at a cost of \$908,000. Given the \$762,864 reduction in the increase requested from the County, the School Board eliminated the restored step in the approved budget.

The School Board requested an increase of \$1,346,650 or 2.6% from the County for the FY18 operating budget. The Board of Supervisors approved the request in full.

Based on the General Assembly approved state budget for FY18, the estimated required local match is \$30,219,259.

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

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

The School Board requested \$9.0 million for Capital projects for FY18. The Board of Supervisors approved in full the \$9.0 million request. Examples of projects included in the FY18 CIP are: \$1.2 million for a metal roof replacement at Coventry Elementary School, \$0.7 million HVAC replacement for a portion of Coventry Elementary, replace windows and doors at Tabb Elementary for \$0.6 million, \$1.05 million for the replacement of the metal roof at Tabb Elementary and \$3.5 million to replace the HVAC equipment at the Grafton School Complex.

Local Miscellaneous

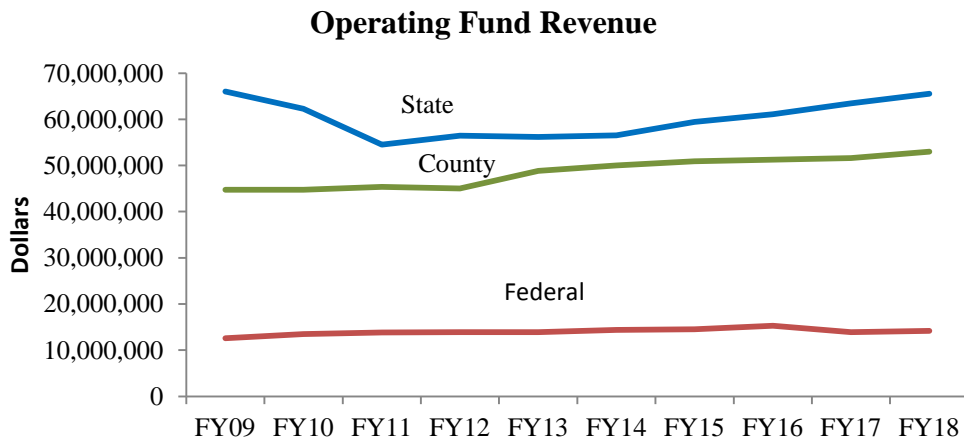
Local miscellaneous revenue includes supply fees charged to students, interest revenue on investments, sale or lease of school division property, etc. The local miscellaneous revenue source has remained fairly constant at about 1.3% of the total Operating Budget.

SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)

Summary Historical Revenue Information

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

FY	County	State	Federal	Total
09	44,736,097	66,034,658	12,598,952	123,369,707
10	44,736,097	62,270,690	13,460,340	120,467,127
11	45,336,097	54,522,352	13,853,918	113,712,367
12	44,999,315	56,492,817	13,913,706	115,405,838
13	48,860,951	56,178,411	13,903,556	118,942,918
14	50,034,444	56,511,989	14,412,585	120,959,018
15	50,914,444	59,462,520	14,531,509	124,908,473
16	51,275,444	61,071,835	15,268,656	127,615,935
17	51,640,444	63,482,726	13,883,314	129,006,484
18	52,987,094	65,530,106	14,184,286	132,701,486



EXPENDITURES

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

Instruction

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

Administration/Attendance & Health

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

Pupil Transportation

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

Operations & Maintenance

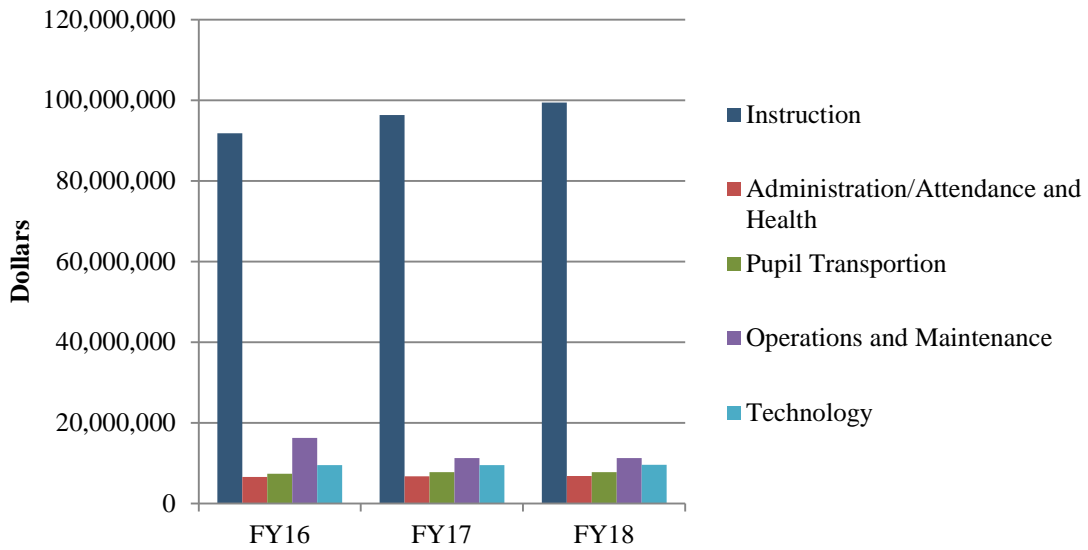
Activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities and replacement of facility equipment.

Technology

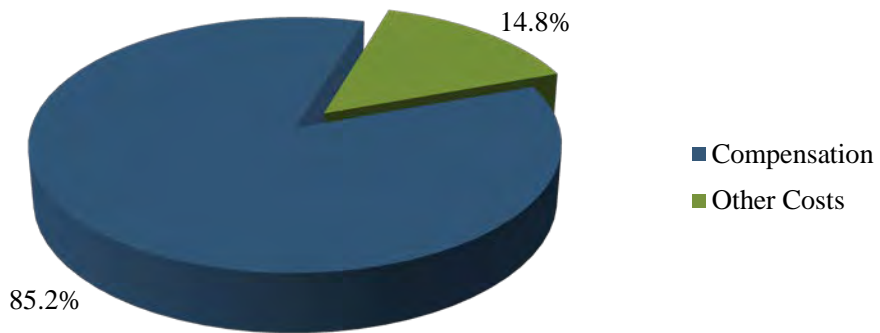
Encompasses technology for classroom instruction, instructional support, administration and operations and maintenance.

SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

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



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



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

	FY2016 ACTUAL	FY2017 BUDGET	FY2017 EXPECTED	FY2018 BUDGET
Revenues by Fund and Category				
Operating Fund				
State	60,305,713	63,482,726	63,482,726	65,530,106
Federal	18,551,860	13,883,314	13,960,692	14,184,286
Local - County	51,275,444	51,640,444	51,640,444	52,987,094
Local - Revenue Stabilization	0	900,000	900,000	600,000
Local - Miscellaneous	1,423,769	1,674,627	1,674,627	1,674,627
Food Service Fund				
State	51,963	51,739	51,739	52,000
Federal	1,456,241	1,450,000	1,450,000	1,460,000
Local - Cafeteria Sales	1,977,639	3,459,745	3,459,745	3,306,072
Local - Miscellaneous	3,294	500	500	3,500
Workers Compensation Fund				
Transfers In	394,459	525,000	525,000	340,000
Transfers From Reserves	0	0	800,000	135,000
Health and Dental Insurance Fund				
Local - Employee Health Contribution	1,998,657	2,086,300	2,086,300	2,340,000
Local - Employer Health Contribution	12,169,377	13,257,450	13,257,450	13,811,750
Local - Employee Dental Contribution	478,179	658,000	658,000	667,000
Local - Employer Dental Contribution	383,514	406,750	406,750	406,750
Local - Employee Retiree Health Contribution	381,337	400,000	400,000	425,000
Local - Employer Retiree Health Contribution	169,422	225,000	225,000	235,000
Local - Employee Retiree Dental Contribution	63,972	65,000	65,000	68,000
Local - Employer Retiree Dental Contribution	1,280	1,500	1,500	1,500
Local-Miscellaneous Refunds	4,165	0	0	0
Transfers From Reserves	0	1,800,000	1,800,000	1,100,000
Capital Projects Fund				
Local - County	13,815,170	9,000,000	9,800,000	9,000,000
Local - Revenue Stabilization	0	0	800,000	0
Total Revenue - All Funds	164,905,455	164,968,095	167,445,473	168,327,685
Expenditures by State Category				
Instruction	91,797,240	96,190,111	96,356,110	99,450,949
Administration/Attendance and Health	6,581,112	6,768,960	6,756,600	6,836,712
Pupil Transportation	7,402,898	7,788,710	7,742,573	7,810,760
Operations and Maintenance	16,241,654	11,349,235	11,269,322	11,290,184
Technology	9,533,883	9,484,095	9,533,884	9,587,508
Food Service	3,287,240	4,961,984	4,961,984	4,821,572
Workers Compensation Fund	1,098,830	525,000	1,325,000	475,000
Health and Dental Insurance	16,272,251	18,900,000	18,900,000	19,055,000
Facilities	9,578,199	9,000,000	9,800,000	9,000,000
Total Expenditures - All Funds	161,793,307	164,968,095	166,645,473	168,327,685
Excess (Deficiency)				
Net Reduction in Health & Dental Reserves	0	(1,800,000)	(1,800,000)	(1,100,000)
Net Reduction in Workers Compensation Reserves	0	(800,000)	(800,000)	(135,000)
Fund Balance (Note 1)				
Beginning of fiscal year-Food Services	686,016	918,597	918,597	918,597
Beginning of fiscal year-Workers Comp	0	3,095,668	3,095,668	3,095,668
Beginning of fiscal year-Health & Dental	6,797,356	4,375,007	4,375,007	4,375,007
Projected end of fiscal year-Food Services	918,597	918,597	918,597	918,597
Projected end of fiscal year-Workers Comp	0	2,960,668	2,960,668	2,960,668
Projected end of fiscal year-Health & Dental	(Note 2) 4,997,356	3,275,007	3,275,007	3,275,007

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

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

YORK COUNTY SCHOOL DIVISION

SCHOOL OPERATING FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET	\$ CHANGE COMPARED TO FY17E	% CHANGE COMPARED TO FY17E
STATE	47,711,379	50,378,609	50,378,609	51,975,878	1,597,269	3.2%
STATE SALES TAX	12,594,334	13,104,117	13,104,117	13,554,228	450,111	3.4%
FEDERAL	18,551,860	13,883,314	13,960,692	14,184,286	223,594	1.6%
LOCAL APPROPRIATION- OPERATIONS	50,140,794	50,505,794	50,505,794	51,852,444	1,346,650	2.7%
LOCAL APPROPRIATION- GROUNDS	1,134,650	1,134,650	1,134,650	1,134,650	0	0.0%
LOCAL APPROPRIATION- REV STAB FD	0	900,000	900,000	600,000	(300,000)	(33.3%)
LOCAL OPERATION MISC.	1,423,769	1,674,627	1,674,627	1,674,627	0	0.0%
TOTAL	131,556,786	131,581,111	131,658,489	134,976,113	3,317,624	2.5%

SCHOOL FOOD SERVICE FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET	\$ CHANGE COMPARED TO FY17E	% CHANGE COMPARED TO FY17E
STATE	51,963	51,739	51,739	52,000	261	0.5%
FEDERAL	1,456,241	1,450,000	1,450,000	1,460,000	10,000	0.7%
CAFETERIA SALES	1,977,639	3,459,745	3,459,745	3,306,072	(153,673)	(4.4%)
MISCELLANEOUS	3,294	500	500	3,500	3,000	600.0%
TOTAL	3,489,137	4,961,984	4,961,984	4,821,572	(140,412)	(2.8%)

WORKERS COMPENSATION FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET	\$ CHANGE COMPARED TO FY17E	% CHANGE COMPARED TO FY17E
TRANSFERS IN	394,459	525,000	525,000	340,000	(185,000)	(35.2%)
TRANSFER FROM RESERVES	0	0	800,000	135,000	(665,000)	(83.1%)
TOTAL	394,459	525,000	1,325,000	475,000	(850,000)	(64.2%)

YORK COUNTY SCHOOL DIVISION

HEALTH AND DENTAL INSURANCE FUND

REVENUE SUMMARY

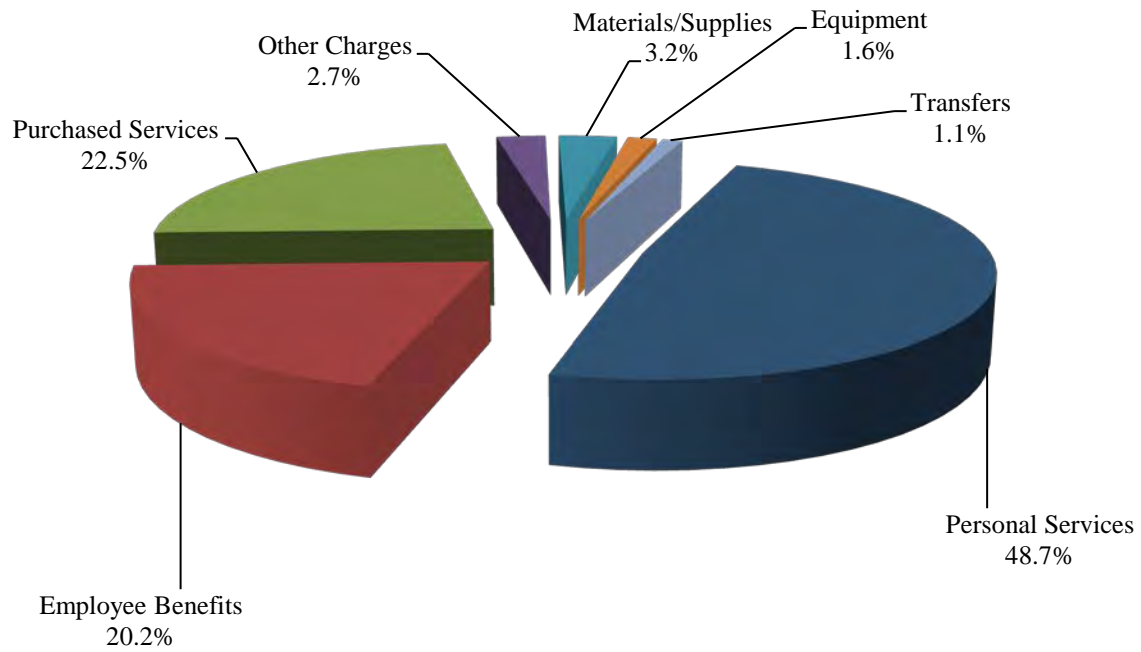
REVENUE SOURCE	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET	\$ CHANGE COMPARED TO FY17E	% CHANGE COMPARED TO FY17E
CHARGES FOR SERVICES	2,926,310	3,209,300	3,209,300	3,500,000	290,700	9.1%
TRANSFERS-OTHER FUNDS	12,723,593	15,690,700	15,690,700	15,555,000	(135,700)	(0.9%)
TOTAL	15,649,903	18,900,000	18,900,000	19,055,000	155,000	0.8%

CAPITAL PROJECTS FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET	\$ CHANGE COMPARED TO FY17E	% CHANGE COMPARED TO FY17E
LOCAL-COUNTY	13,815,170	9,000,000	9,000,000	9,000,000	0	0.0%
LOCAL- REVENUE STABILIZATION FD	0	0	800,000	0	(800,000)	(100.0%)
TOTAL	13,815,170	9,000,000	9,800,000	9,000,000	(800,000)	(8.2%)

FY18 Expenditures by Major Object Summary of All Funds



The above pie chart is a summary of all funds by major object for FY18. Approximately 69% percent of the budget is directed to personal services and employee benefits to cover the cost of school division staff. The next largest component of the budget is purchased services. The remaining 8.6% of the budget covers equipment, supplies, other charges and object transfers. A financial summary of the budget by major object is on the following two pages.

YORK COUNTY SCHOOL DIVISION

SUMMARY OF ALL FUNDS

EXPENDITURES BY MAJOR OBJECT

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET	\$ CHANGE COMPARED TO FY17E	% CHANGE COMPARED TO FY17E
PERSONAL SERVICES	77,513,385	80,445,389	80,528,524	82,050,790	1,522,266	1.9%
EMPLOYEE BENEFITS	30,544,240	32,485,712	32,412,831	33,972,010	1,559,179	4.8%
PURCHASED SERVICES	31,754,752	37,235,321	38,128,212	37,902,301	(225,911)	(0.6%)
OTHER CHARGES	3,840,975	4,592,066	4,596,496	4,554,090	(42,406)	(0.9%)
MATERIALS / SUPPLIES	5,194,913	5,628,891	5,598,694	5,347,254	(251,440)	(4.5%)
EQUIPMENT	5,337,262	2,735,796	2,735,796	2,638,493	(97,303)	(3.6%)
TRANSFERS	7,607,780	1,844,920	2,644,920	1,862,747	(782,173)	(29.6%)
TOTAL	161,793,307	164,968,095	166,645,473	168,327,685	1,682,212	1.0%

SCHOOL OPERATING FUND

EXPENDITURES BY MAJOR OBJECT

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET	\$ CHANGE COMPARED TO FY17E	% CHANGE COMPARED TO FY17E
PERSONAL SERVICES	77,070,323	79,800,300	79,883,435	81,520,190	1,636,755	2.0%
EMPLOYEE BENEFITS	30,276,537	31,943,230	31,870,349	33,455,451	1,585,102	5.0%
PURCHASED SERVICES	4,666,855	5,787,908	5,880,799	6,289,888	409,089	7.0%
OTHER CHARGES	3,613,414	4,122,066	4,126,496	4,144,090	17,594	0.4%
MATERIALS / SUPPLIES	4,976,298	5,358,891	5,328,694	5,077,254	(251,440)	(4.7%)
EQUIPMENT	4,145,580	2,723,796	2,723,796	2,626,493	(97,303)	(3.6%)
TRANSFERS	6,807,780	1,844,920	1,844,920	1,862,747	17,827	1.0%
TOTAL	131,556,787	131,581,111	131,658,489	134,976,113	3,317,624	2.5%

YORK COUNTY SCHOOL DIVISION

SCHOOL FOOD SERVICE FUND

EXPENDITURES BY MAJOR OBJECT

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET	\$ CHANGE COMPARED TO FY17E	% CHANGE COMPARED TO FY17E
PERSONAL SERVICES	443,062	645,089	645,089	530,600	(114,489)	(17.7%)
EMPLOYEE BENEFITS	267,703	542,482	542,482	516,559	(25,923)	(4.8%)
PURCHASED SERVICES	2,357,579	3,482,413	3,482,413	3,482,413	-	0.0%
OTHER CHARGES	281	10,000	10,000	10,000	-	0.0%
MATERIALS / SUPPLIES	218,615	270,000	270,000	270,000	-	0.0%
EQUIPMENT	-	12,000	12,000	12,000	-	0.0%
TOTAL	3,287,240	4,961,984	4,961,984	4,821,572	(140,412)	(2.8%)

WORKERS COMPENSATION FUND

EXPENDITURES BY MAJOR OBJECT

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET	\$ CHANGE COMPARED TO FY17E	% CHANGE COMPARED TO FY17E
PURCHASED SERVICES	71,550	65,000	65,000	75,000	10,000	15.4%
OTHER CHARGES	227,280	460,000	460,000	400,000	(60,000)	(13.0%)
TRANSFERS	800,000	-	800,000	-	(800,000)	(100.0%)
TOTAL	1,098,830	525,000	1,325,000	475,000	(850,000)	(64.2%)

YORK COUNTY SCHOOL DIVISION

HEALTH AND DENTAL INSURANCE FUND

EXPENDITURES BY MAJOR OBJECT

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET	\$ CHANGE COMPARED TO FY17E	% CHANGE COMPARED TO FY17E
PURCHASED SERVICES	16,272,251	18,900,000	18,900,000	19,055,000	155,000	0.8%
TOTAL	16,272,251	18,900,000	18,900,000	19,055,000	155,000	0.8%

CAPITAL PROJECTS FUND

EXPENDITURES BY MAJOR OBJECT

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET	\$ CHANGE COMPARED TO FY17E	% CHANGE COMPARED TO FY17E
PURCHASED SERVICES	8,386,517	9,000,000	9,800,000	9,000,000	(800,000)	(8.2%)
EQUIPMENT	1,191,682	-	-	-	-	
TOTAL	9,578,199	9,000,000	9,800,000	9,000,000	(800,000)	(8.2%)

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

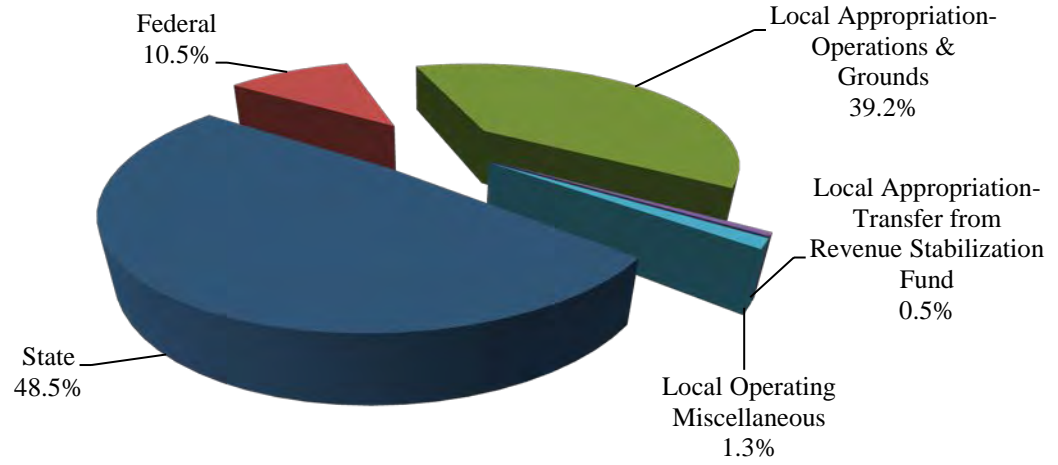
SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2018

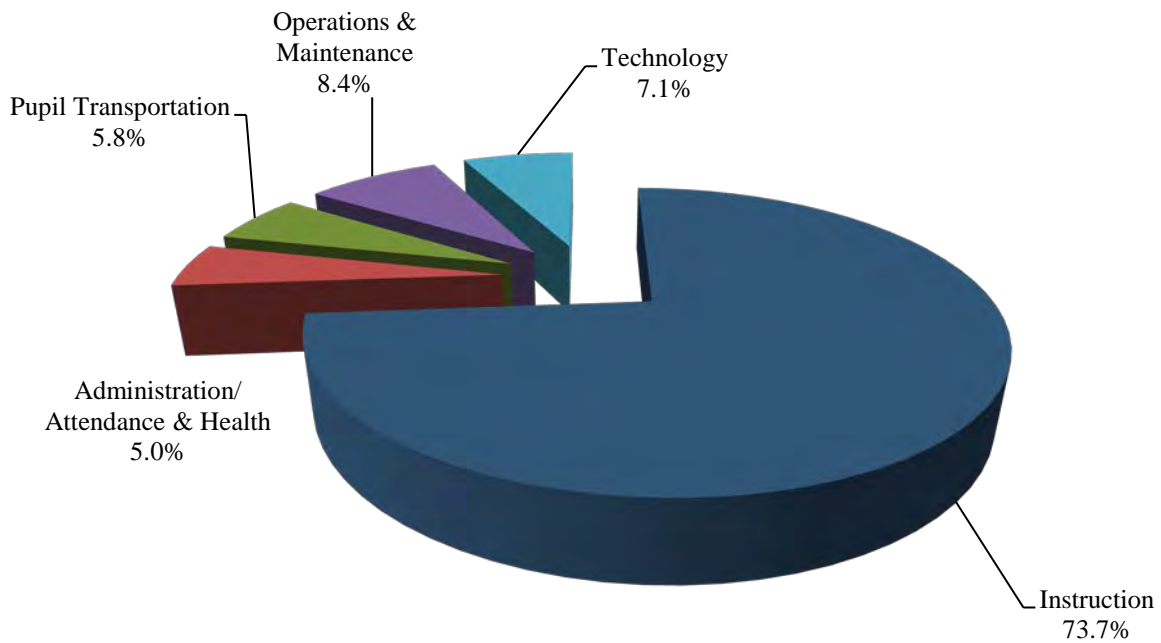
		FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
FOOD SERVICES					
53-651000-000	FOOD SERVICES	3,287,240	4,961,984	4,961,984	4,821,572
	FOOD SERVICES	3,287,240	4,961,984	4,961,984	4,821,572
WORKERS COMPENSATION					
FUND 55	WORKERS COMP	1,098,830	525,000	1,325,000	475,000
	WORKERS COMPENSATION	1,098,830	525,000	1,325,000	475,000
HEALTH & DENTAL INSURANCE					
56-671100-000	HEALTH & DENTAL	16,272,251	18,900,000	18,900,000	19,055,000
	HEALTH & DENTAL INSURANCE	16,272,251	18,900,000	18,900,000	19,055,000
CAPITAL PROJECTS					
FUND 70	CAPITAL PROJECTS	9,578,199	9,000,000	9,800,000	9,000,000
	CAPITAL PROJECTS	9,578,199	9,000,000	9,800,000	9,000,000
	TOTAL ALL FUNDS	161,793,307	164,968,095	166,645,473	168,327,685

YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FY 2018 SCHOOL BOARD APPROVED

Revenues by Source

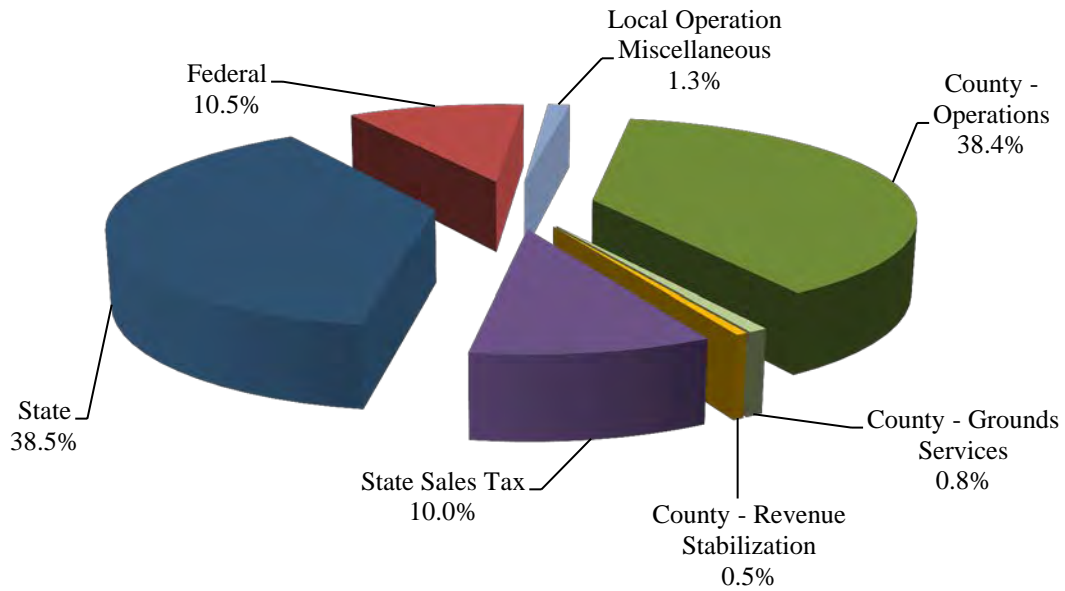


Expenditures by Major Category



OPERATING FUND REVENUE

**OPERATING FUND
Support by Sources – FY2018**



State revenue (including state sales tax) is the largest funding source of the operating budget, comprising 48.5% of the total. The second largest funding source (39.2%) is County funding for operations and ground services.

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

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 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 State Approved Budget.

State Sales Tax

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

State Basic Aid

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

Lottery Funds

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

Gifted Education - SOQ

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

Remedial Programs

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

Special Education - SOQ

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

Vocational Education - SOQ

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

Employer Share Benefits

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

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 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 part of the Every Student Succeeds Act (ESSA).

DODEA Grants

Department of Defense Education Activity Grants will fund efforts to improve student achievement in Literacy, Reading and Math for students with disabilities.

ARRA - Stimulus Grant

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

Impact Aid

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

Heavily Impacted Funds

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

Title VIB

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

Transfers-Other Funds

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 the publication of this document the federal government had not approved an FY18 budget. 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

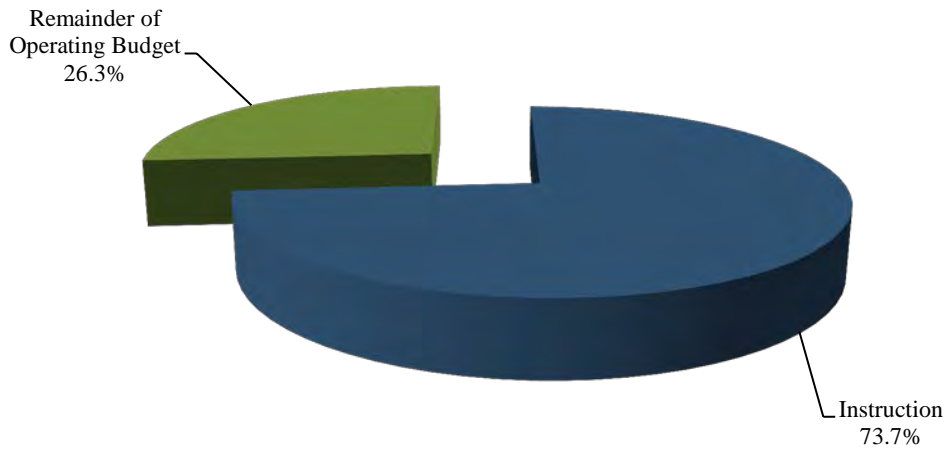
ACCT #	DESCRIPTION	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
REVENUE-FEDERAL					
30333-2020	TITLE I - PART A	826,241	728,116	699,506	699,506
30333-2050	TITLE II - PART A	238,415	242,998	238,273	198,000
30333-2065	TITLE III - PART A	69,976	30,680	32,314	32,314
30333-2120	IMPACT AID	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

INSTRUCTION

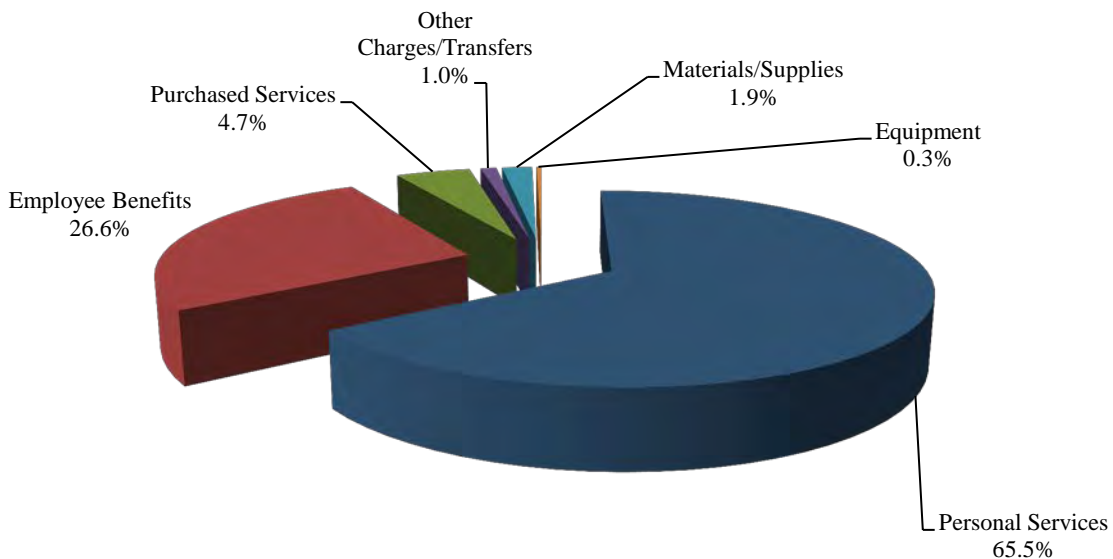
The Instruction category of the budget provides for programs and services dealing directly with the interaction between teachers and students. This category also includes activities associated with the principal's office, curriculum development, and instructional staff training.

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.

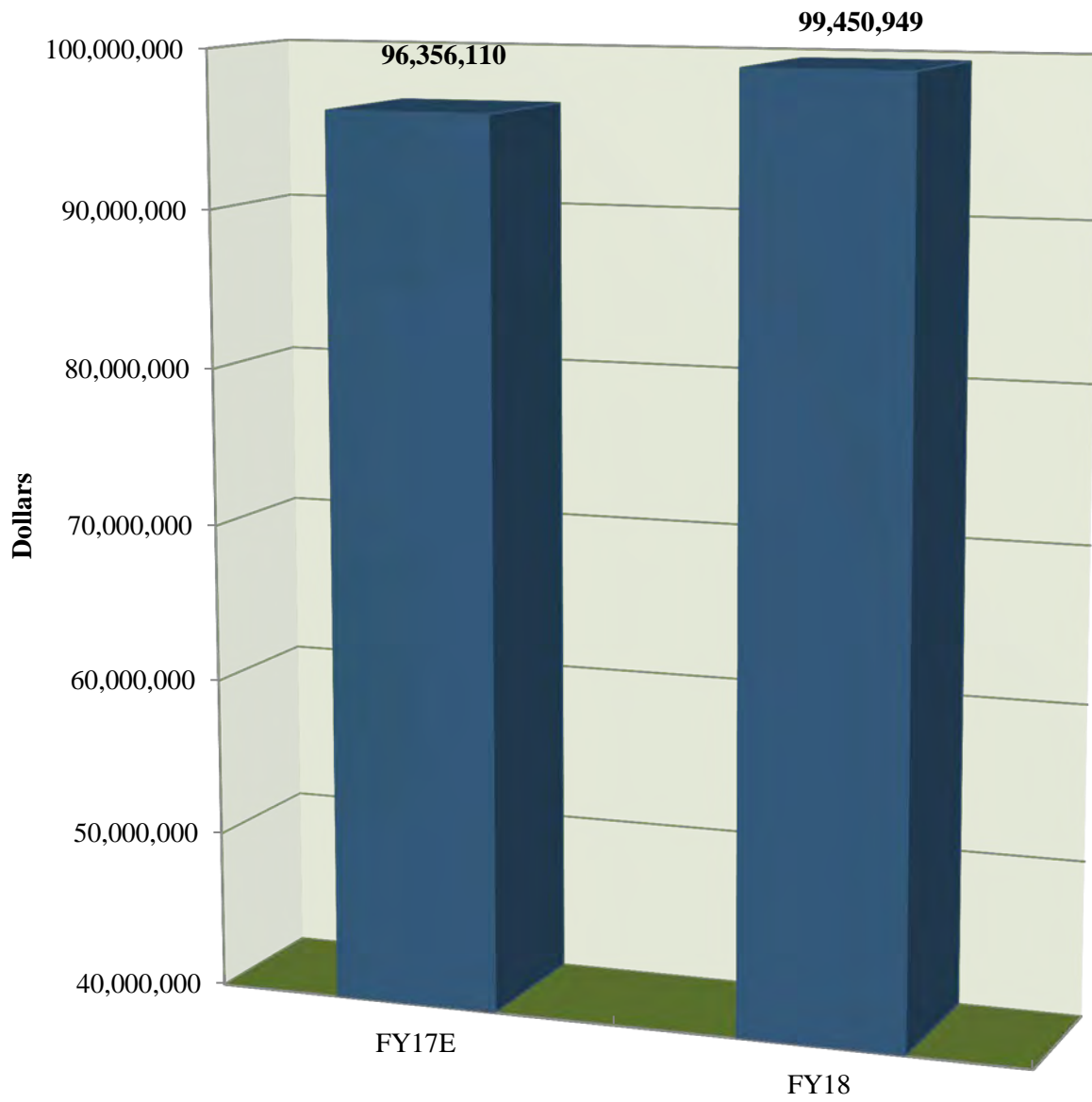
Instruction Category as a Percent of Operating Budget for FY2018



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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	46	46	44	44
----------	----	----	----	----

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	48	48	44	44
----------	----	----	----	----

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	39	38	39	39
----------	----	----	----	----

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	9.5	9.5	9.5	9.5
----------	-----	-----	-----	-----

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	9.8	9.8	10	10
----------	-----	-----	----	----

ADDITIONAL INFORMATION:

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

In FY 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
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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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
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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

CODE: 50-611011-125**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1625	Stipends	1,000	1,000	1,000	1,000
	Subtotal	1,000	1,000	1,000	1,000
	EMPLOYEE BENEFITS				
2100	FICA	77	184	184	184
	Subtotal	77	184	184	184
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

CODE: 50-611011-130

ACCT# DESCRIPTION

	PURCHASED SERVICES				
3881	Fees For Services	5,000	5,000	5,000	5,000
	Subtotal	5,000	5,000	5,000	5,000
	TOTAL	5,000	5,000	5,000	5,000

REGULAR EDUCATION - ELEMENTARY - OTHER

This program provides services for students in grades K-5 that are not included in other program budgets. Substitutes, testing materials, supplies, and equipment are also contained in this budget category. The teachers, para-educators and technical positions in this program consists of 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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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
--------------	--	------------------	------------------	------------------	------------------

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	28	28	29	29
----------	----	----	----	----

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 the 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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

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
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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	1	1	1	1
----------	---	---	---	---

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	10.4	10.4	10.4	10.4
----------	------	------	------	------

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	8.2	8.2	8.2	8.2
----------	-----	-----	-----	-----

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	37	37	37	37
----------	----	----	----	----

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	37	37	37	37
----------	----	----	----	----

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	36	36	36	36
----------	----	----	----	----

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	41	41	39.6	39.6
----------	----	----	------	------

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	13.9	13.9	14.6	14.6
----------	------	------	------	------

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	22	22	21	21
----------	----	----	----	----

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	6.75	6.75	6.75	6.75
----------	------	------	------	------

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	3.4	3.4	3.4	3.4
----------	-----	-----	-----	-----

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	6	6	6	6
----------	---	---	---	---

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

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

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

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

PURCHASED SERVICES					
3850	Contractual-New Horizons	700,000	921,348	921,348	921,348
3855	Private Res Placement	367,067	317,000	317,000	430,500
3900	Miscellaneous Contractual Services	29,619	120,330	120,330	115,330
	Subtotal	1,096,686	1,358,678	1,358,678	1,467,178
OTHER CHARGES					
5580	Pupil Transportation	1,364	5,000	5,000	5,000
	Subtotal	1,364	5,000	5,000	5,000
MATERIALS/SUPPLIES					
6070	Testing Materials	0	1,700	1,700	1,700
6900	Other Educational Supplies	3,715	2,500	2,500	2,500
	Subtotal	3,715	4,200	4,200	4,200
EQUIPMENT					
8911	Furniture/Equipment-Additional	484	5,837	5,837	5,837
8921	Furniture/Equipment-Replacement	15	2,000	2,000	2,000
	Subtotal	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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	3	3	3	3
----------	---	---	---	---

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	8	8	8	8
----------	---	---	---	---

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	4	4	4	4
----------	---	---	---	---

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers (NJROTC)	3	3	3	3
-------------------	---	---	---	---

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	0.6	0.6	0.6	0.6
----------	-----	-----	-----	-----

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	4	4	4	4
----------	---	---	---	---

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	1	1	1	1
----------	---	---	---	---

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 / Every Student Succeeds Act program.

PERSONNEL

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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
--	----------------	----------------	----------------	----------------

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 / Every Student Succeeds Act program.

PERSONNEL

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	4	4	4	2
----------	---	---	---	---

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 / Every Student Succeeds Act program.

PERSONNEL

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Para-Educators	1	1	1	1
----------------	---	---	---	---

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

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
PERSONAL SERVICES				
1121	Teacher Salaries	3,582	0	0
1141	Para-Educator Salaries	14,891	14,292	15,337
1500	Substitute Salaries	0	1,200	1,000
1625	Stipends	1,600	2,500	2,500
	Subtotal	20,073	17,992	18,837
EMPLOYEE BENEFITS				
2100	FICA	1,486	1,377	1,377
2200	VRS Retirement	158	2,916	2,916
2300	Health Insurance	5,938	6,829	6,041
2400	Group Life Insurance	178	214	214
2500	VRS Hybrid Disability Insurance	43	0	0
2600	Hybrid Defined Benefit	1,970	0	0
2700	ICMA RC Hybrid-DC	149	0	0
2800	Other Benefits	52	52	52
	Subtotal	9,974	11,388	10,600
PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	1,511	0	0
	Subtotal	1,511	0	0
OTHER CHARGES				
5504	Travel	3,698	0	300
5506	Employee Development	3,566	1,120	1,000
	Subtotal	7,264	1,120	1,300
MATERIALS/SUPPLIES				
6900	Other Educational Supplies	31,152	180	1,577
	Subtotal	31,152	180	1,577
TOTAL		69,974	30,680	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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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
------------------	------------------	------------------	------------------

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Clerical	0	1	1	1
----------	---	---	---	---

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

ADDITIONAL INFORMATION:

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

CODE: 50-611050-620

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Counselors	10	10	10	10
------------	----	----	----	----

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

ADDITIONAL INFORMATION:

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

CODE: 50-612300-000

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Technical	1	0	0	0
-----------	---	---	---	---

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

PERSONAL SERVICES					
1143	Technical Salaries	10,291	0	0	0
1150	Office Clerical	108	0	0	0
1500	Substitute Salaries	1,710	25,947	25,947	25,947
1625	Stipends	26,409	0	0	0
	Subtotal	38,518	25,947	25,947	25,947
EMPLOYEE BENEFITS					
2100	FICA	3,035	3,450	3,450	3,450
2200	VRS Retirement	1,729	0	0	0
2400	Group Life Insurance	136	0	0	0
2800	Other Benefits	181	0	0	0
	Subtotal	5,081	3,450	3,450	3,450
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	18,350	29,122	29,122	29,122
	Subtotal	18,350	29,122	29,122	29,122
OTHER CHARGES					
5504	Travel	10,001	7,520	7,520	7,520
5506	Employee Development	65,243	91,315	91,315	91,315
	Subtotal	75,244	98,835	98,835	98,835
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	0	623	623	623
6900	Other Educational Supplies	784	2,578	2,578	2,578
6990	Miscellaneous Materials & Supplies	11,534	7,350	7,350	7,350
	Subtotal	12,318	10,551	10,551	10,551
	TOTAL	149,511	167,905	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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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
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

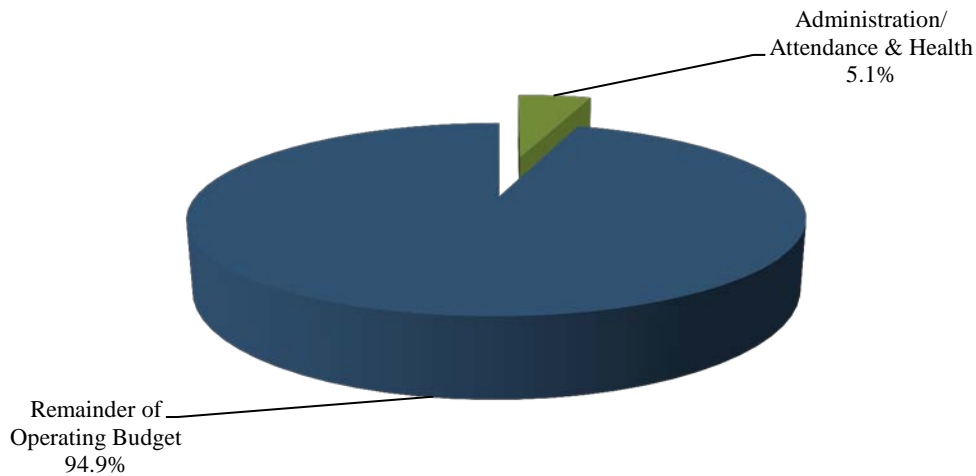
THIS PAGE LEFT INTENTIONALLY BLANK

ADMINISTRATION
ATTENDANCE & HEALTH

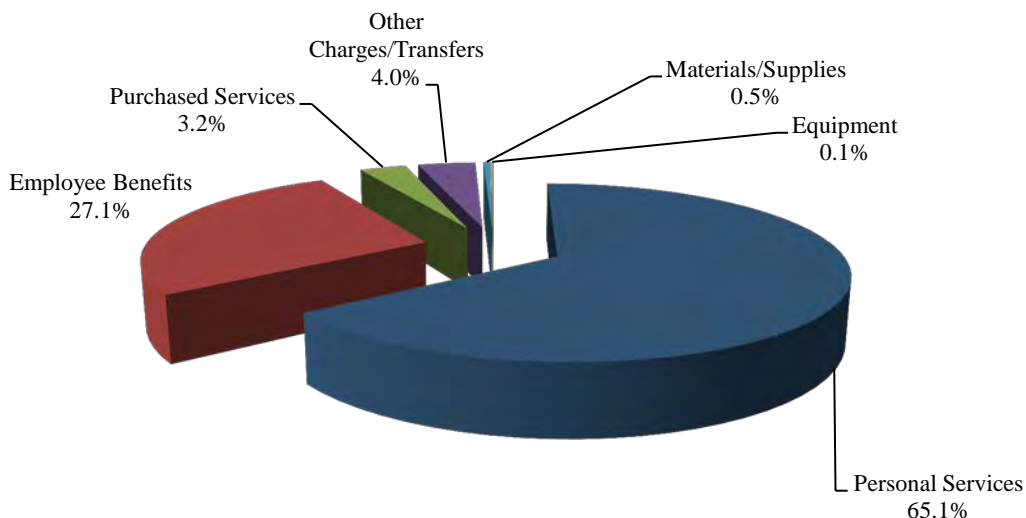
The Administration/Attendance and Health category of the budget provides for activities concerned with establishing and administering policy for the school division. This includes Board Services, Executive Services, Communication Services, Human Resources, Fiscal Services, Health Services, Psychological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

The Administration/Attendance and Health category comprises 5.1% 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.

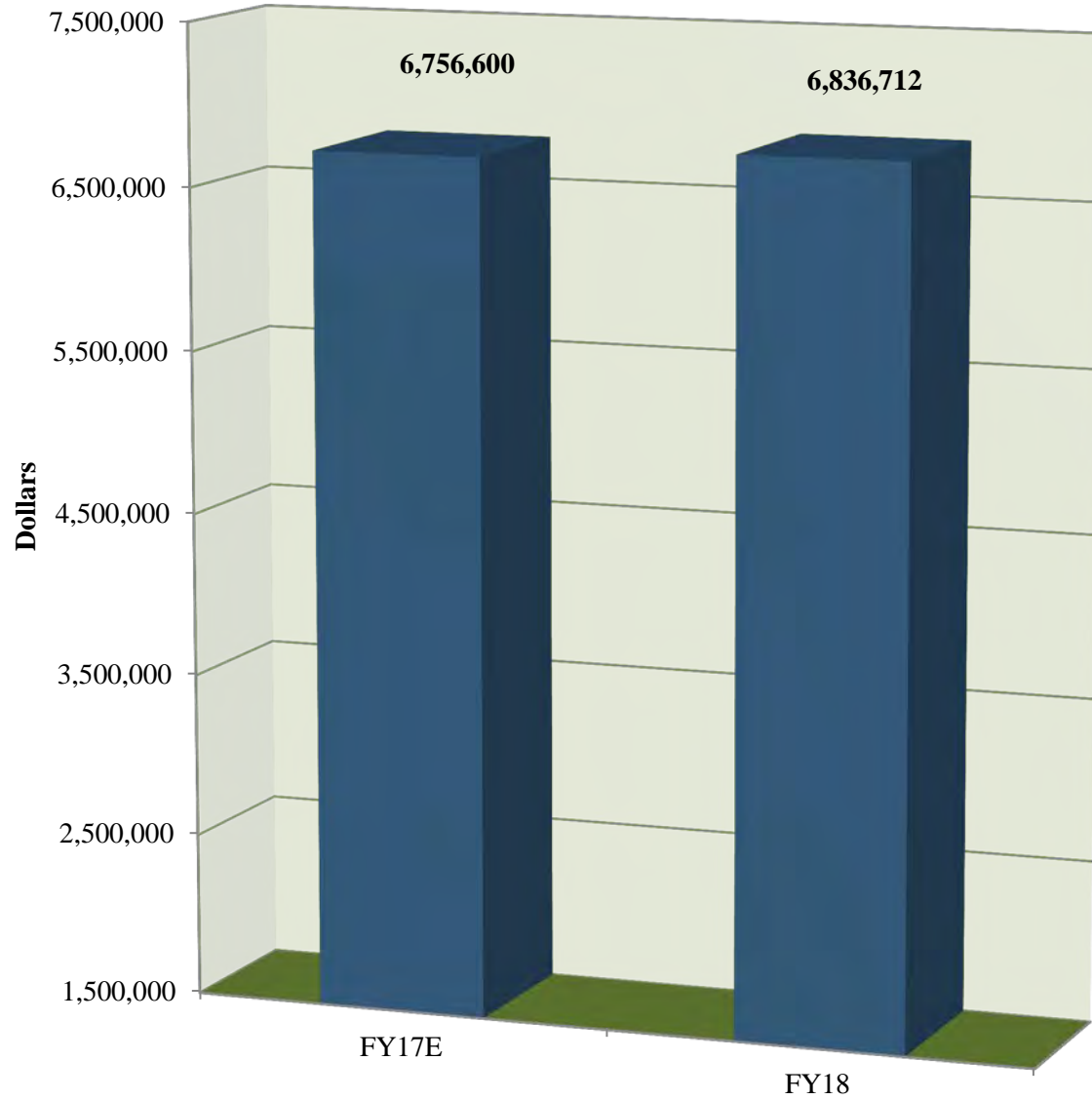
Administration/Attendance & Health Category as a Percent of Operating Budget for FY2018



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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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**

ACCT#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Technical	2	2	2	2
-----------	---	---	---	---

CODE: 50-621300-000**ACCT# DESCRIPTION**

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET	
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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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
--	------------------	----------------	----------------	----------------

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Speech - Language Pathologists	9	9	9	9
Para-Educators	3	3	3	3

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

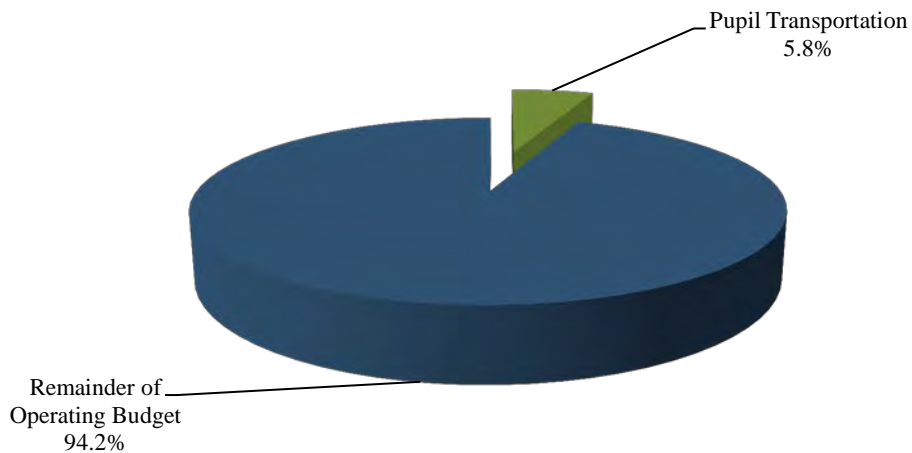
PERSONAL SERVICES					
1130	Professional Salaries	555,244	571,766	571,766	571,766
1141	Para-Educator Salaries	57,004	58,144	63,412	63,412
1595	Overtime	194	0	0	0
	Subtotal	612,442	629,910	635,178	635,178
EMPLOYEE BENEFITS					
2100	FICA	46,139	48,188	48,591	48,591
2200	VRS Retirement	90,504	99,337	100,168	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

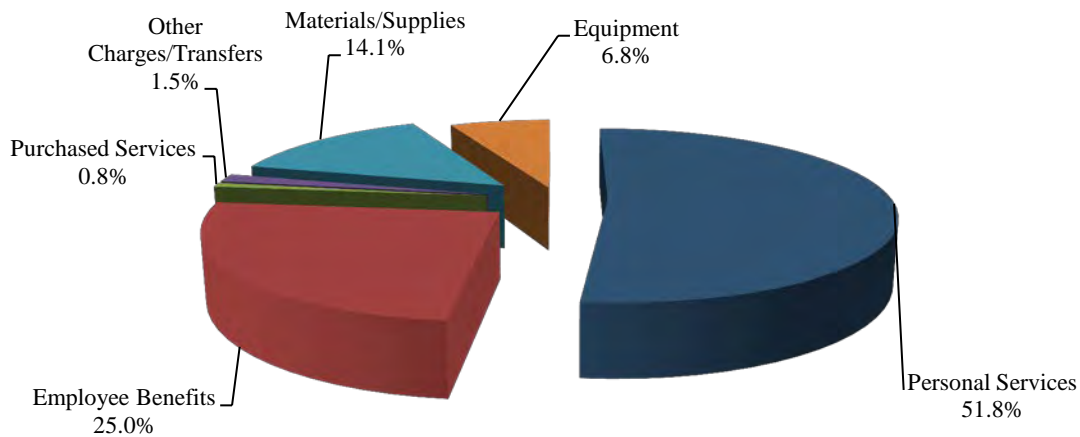
The Pupil Transportation category of the budget provides for activities associated with transporting students to and from school and on other trips related to school activities.

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.

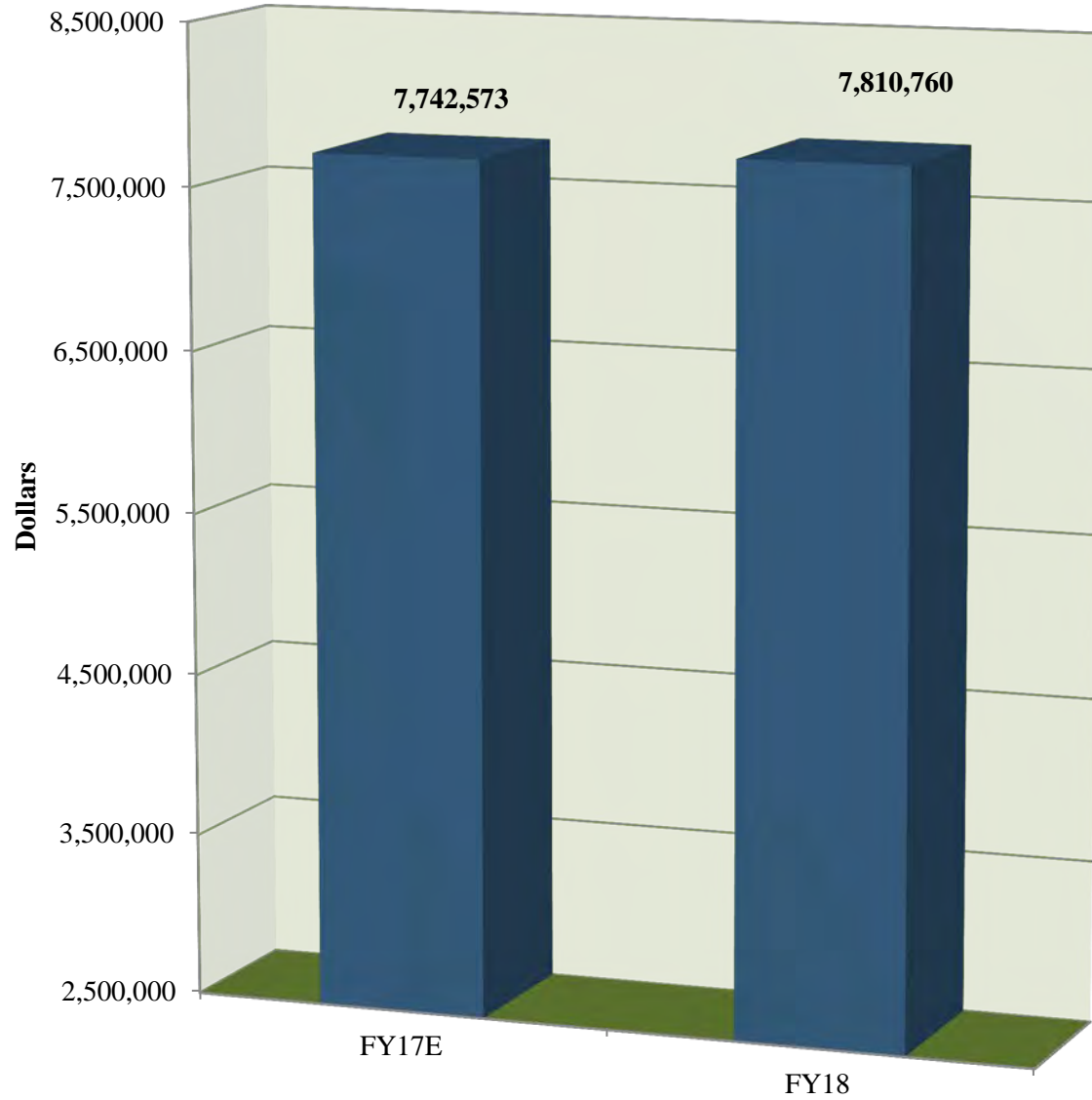
Pupil Transportation Category as a Percent of Operating Budget for FY2018



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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Mechanics	7	7	7	7
-----------	---	---	---	---

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

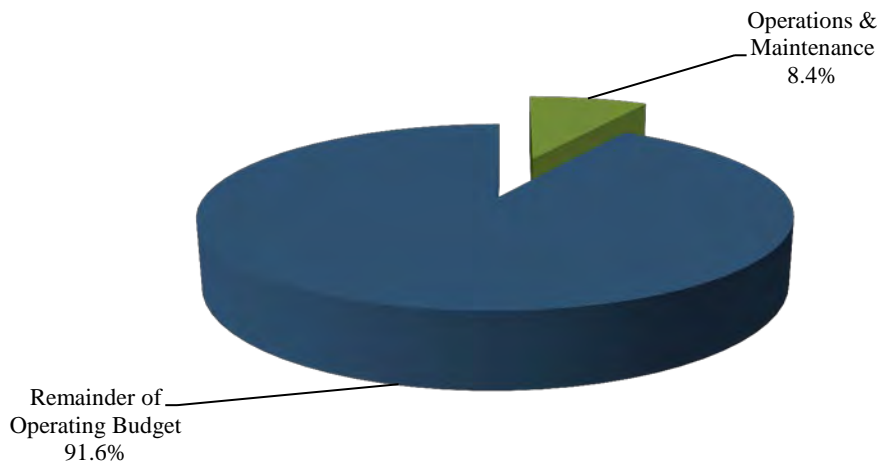
PERSONAL SERVICES					
1160	Trades Salaries	366,501	394,003	394,003	394,003
1595	Overtime	16,354	7,500	7,500	7,500
1625	Stipends	3,000	0	0	0
	Subtotal	385,855	401,503	401,503	401,503
EMPLOYEE BENEFITS					
2100	FICA	28,548	30,715	30,715	30,715
2200	VRS Retirement	29,695	30,732	23,286	23,286
2300	Health 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

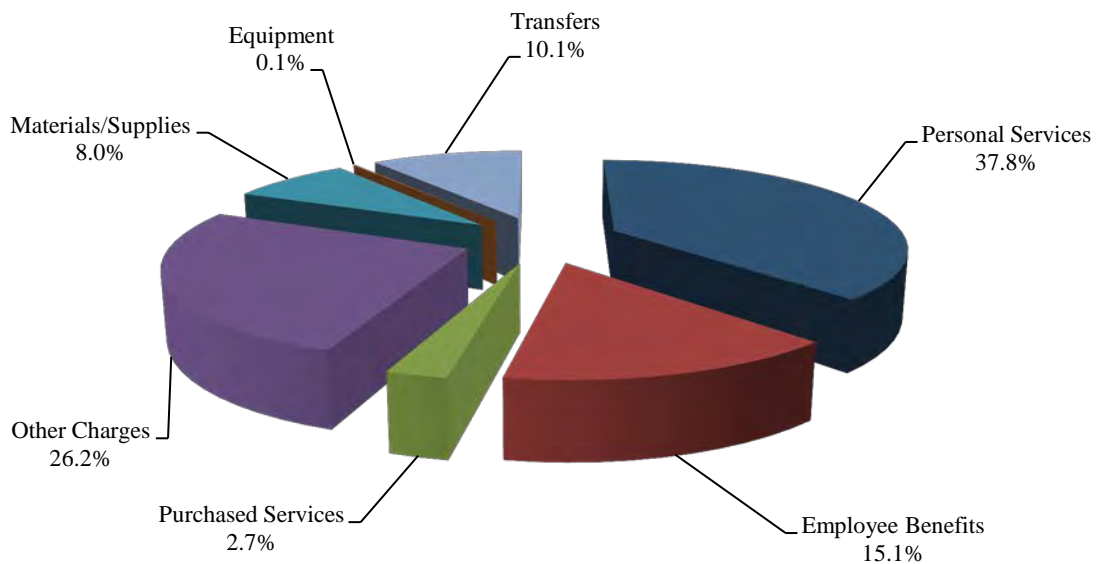
The Operations and Maintenance category of the budget provides for activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities, and replacement of facility equipment.

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.

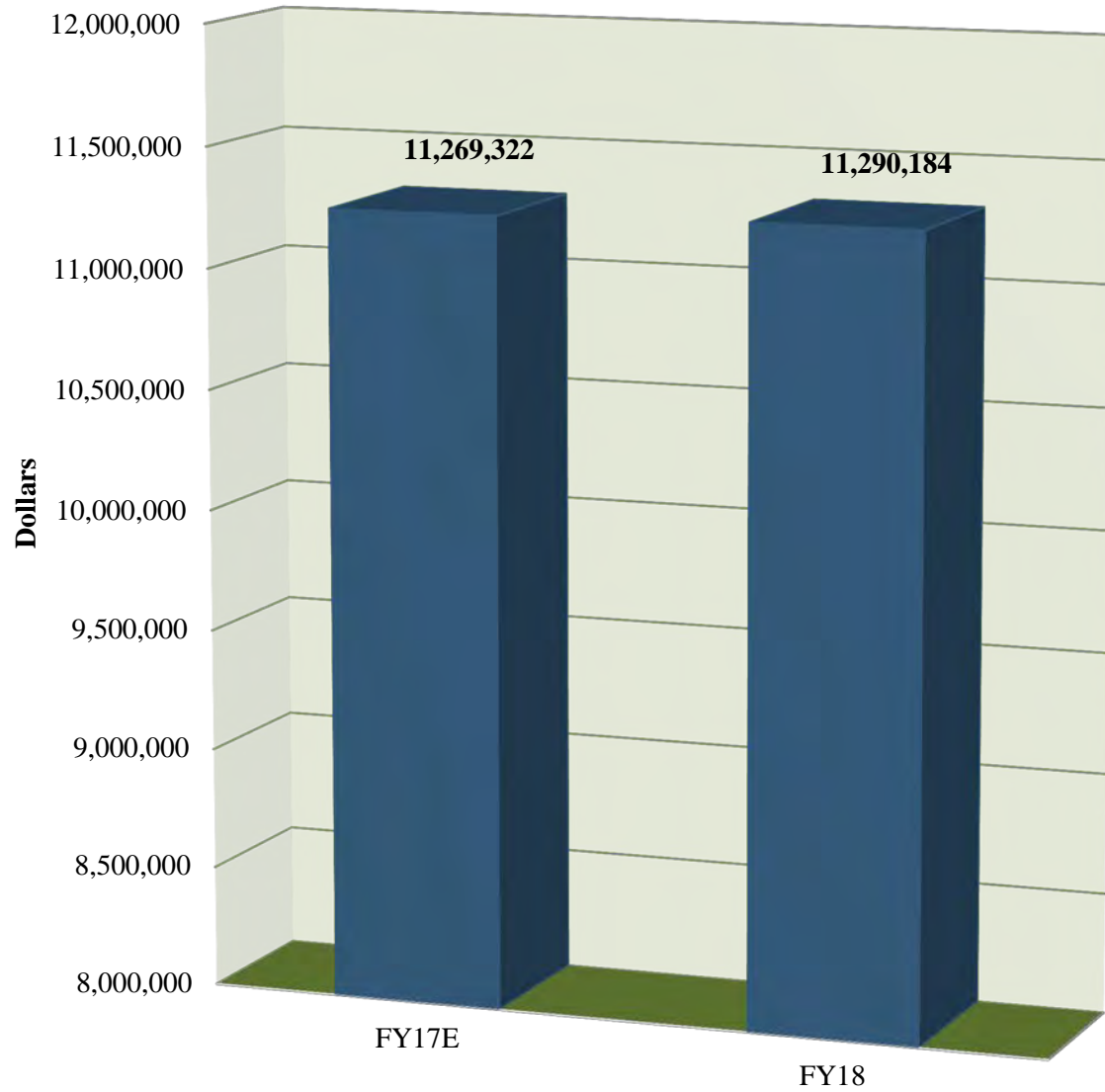
Operations & Maintenance Category as a Percent of Operating Budget for FY2018



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**

ACCT#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Trades	1	1	1	1
--------	---	---	---	---

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Trades	4	4	4	4
Technical	1	1	1	1
Clerical	1	1	1	1

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

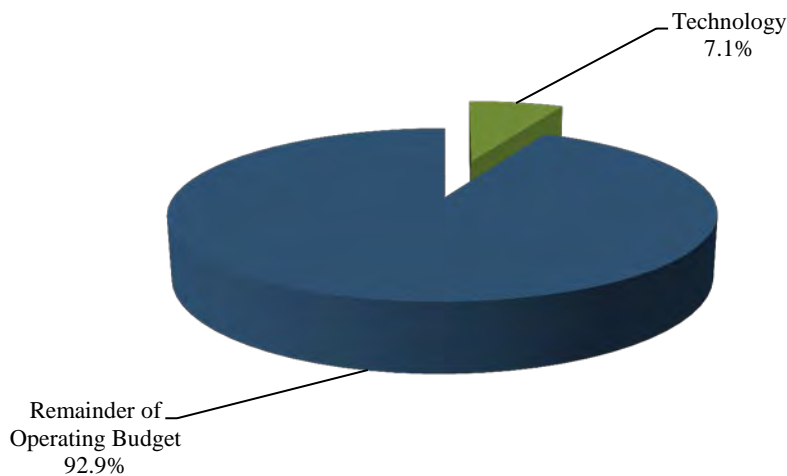
PERSONAL SERVICES					
1143	Technical Salaries	42,328	43,583	43,583	43,583
1150	Office Clerical	31,894	32,532	32,851	32,851
1160	Trades Salaries	139,707	151,519	151,200	151,200
1595	Overtime	4,138	2,500	2,500	2,500
	Subtotal	218,067	230,134	230,134	230,134
EMPLOYEE BENEFITS					
2100	FICA	16,063	17,605	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

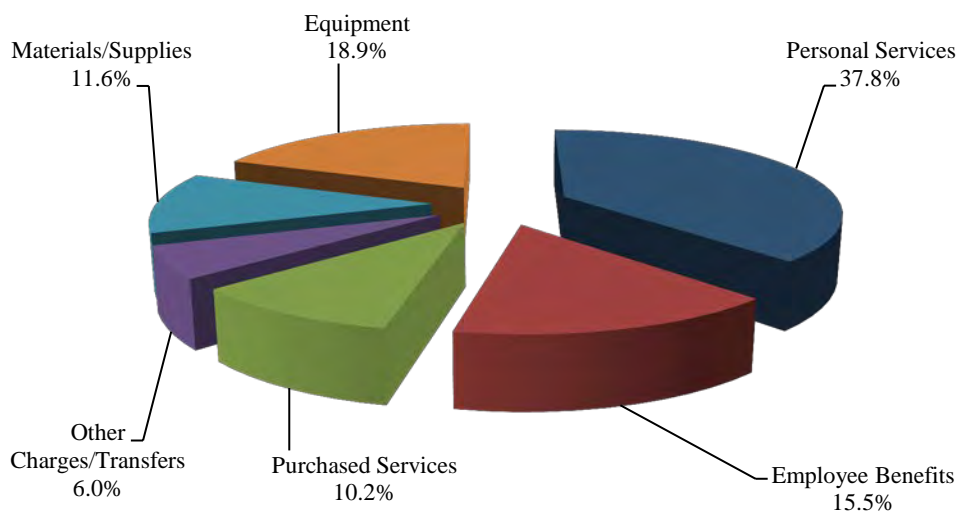
The Technology category of the budget encompasses technology for classroom instruction, instructional support, administration and operations and maintenance. During the 2008 General Assembly session the state approved a new technology category classification for local school division budgets to be effective 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.

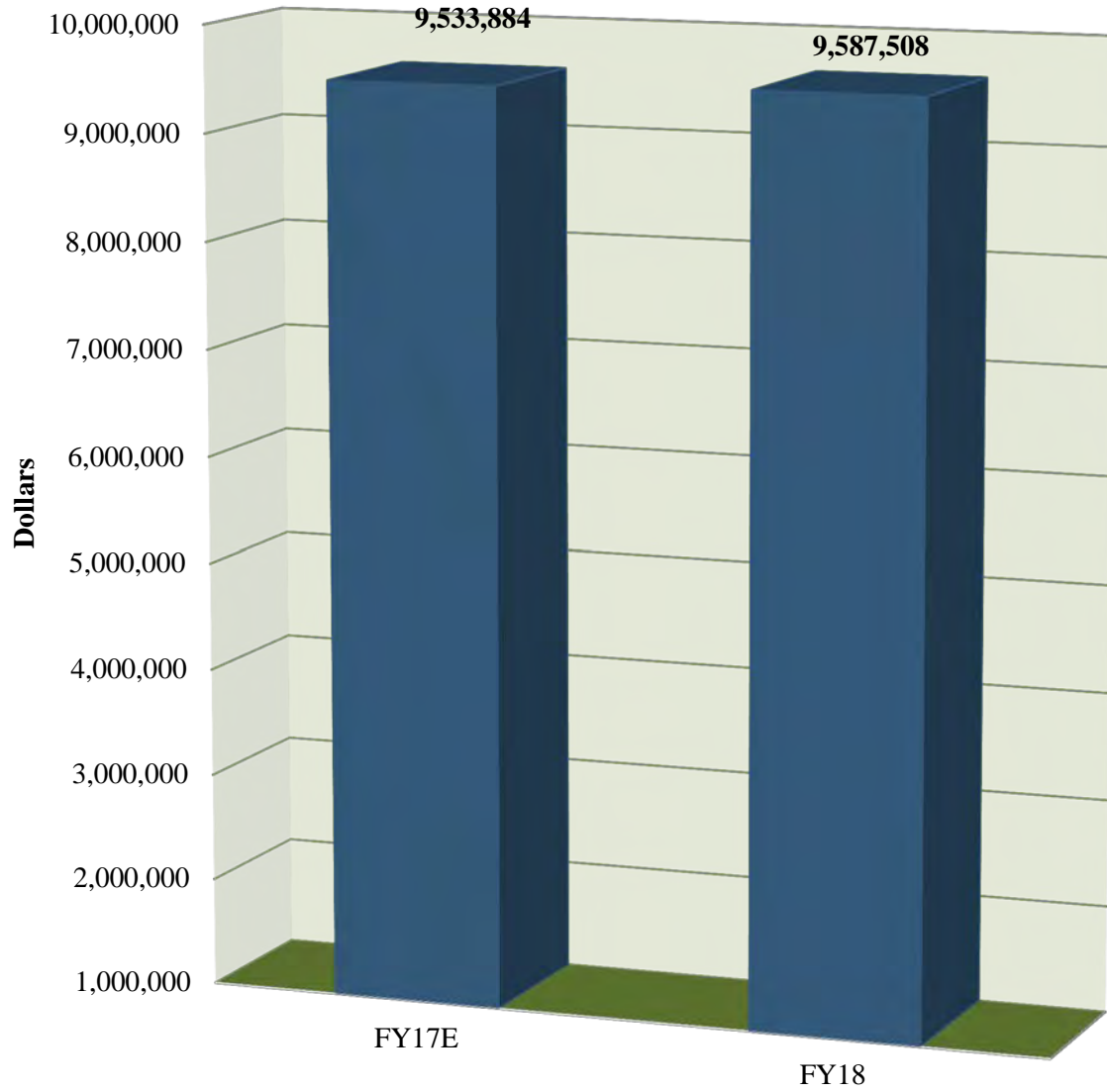
Technology Category as a Percent of Operating Budget for FY2018



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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	16	16	16	16
----------	----	----	----	----

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**

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
PERSONAL SERVICES				
1121	Teacher Salaries	909,521	1,206,867	1,206,867
1500	Substitute Salaries	0	3,000	2,000
	Subtotal	909,521	1,209,867	1,209,867
EMPLOYEE BENEFITS				
2100	FICA	67,031	92,555	92,525
2200	VRS Retirement	113,548	190,323	211,805
2300	Health Insurance	137,540	142,805	183,493
2400	Group Life Insurance	10,112	15,810	15,810
2500	VRS Hybrid Disability Insurance	308	0	0
2600	Hybrid Defined Benefit	12,928	0	0
2700	ICMA RC Hybrid-DC	1,062	0	0
2800	Other Benefits	3,709	3,709	2,533
2810	ICMA RC Hybrid-457 Match	969	0	0
	Subtotal	347,207	445,202	513,911
PURCHASED SERVICES				
3340	Bldg Svc, Contract Maintenance/Other	61,117	60,320	58,840
3900	Miscellaneous Contractual Services	3,788	25,000	25,000
	Subtotal	64,905	85,320	83,840
OTHER CHARGES				
5506	Employee Development	0	1,748	1,748
	Subtotal	0	1,748	1,748
MATERIALS/SUPPLIES				
6030	Textbooks	0	750	750
6800	Technology-Software	775,344	974,921	925,566
6810	Technology Consumables	142,342	166,615	146,615
6900	Other Educational Supplies	1,877	2,400	2,400
6910	Other Educational/Supplies	3,194	0	0
	Subtotal	922,757	1,144,686	1,075,331
EQUIPMENT				
8800	Technology-Hardware Replacement	899,168	887,589	887,589
8805	Technology-Hardware Additions	828,601	746,688	739,188
8810	Technology-Infrastructure Replacement	2,000	2,000	2,000
8911	Furniture/Equipment-Additional	197	2,000	2,000
	Subtotal	1,729,966	1,638,277	1,630,777
TOTAL		3,974,356	4,525,100	4,565,788

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Technical	22	22	22	22
-----------	----	----	----	----

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

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
PERSONAL SERVICES				
1143	1,400,744	1,428,760	1,439,700	1,439,700
1153	23,311	0	0	0
1595	893	2,000	2,000	2,000
	1,424,948	1,430,760	1,441,700	1,441,700
EMPLOYEE BENEFITS				
2100	106,941	109,453	110,290	110,290
2200	200,170	225,315	227,041	252,667
2300	148,756	155,298	164,986	175,157
2400	16,703	18,717	18,860	18,860
2500	245	0	0	0
2600	10,478	0	0	0
2700	842	0	0	0
2800	3,936	3,936	3,936	2,688
2810	543	0	0	0
	488,614	512,719	525,113	559,662
OTHER CHARGES				
5504	634	2,160	2,160	2,160
	634	2,160	2,160	2,160
MATERIALS/SUPPLIES				
6800	8,424	11,700	11,700	10,900
	8,424	11,700	11,700	10,900
EQUIPMENT				
8805	1,000	1,000	1,000	1,000
	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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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
--	------------------	------------------	------------------	------------------

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
--	---------------------------	---------------------------	-----------------------------	---------------------------

Technical	3	3	3	3
-----------	---	---	---	---

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

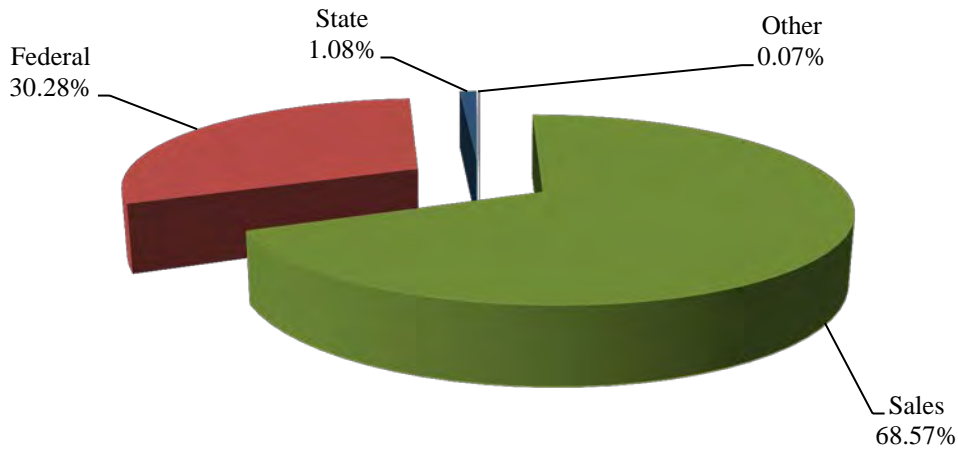
THIS PAGE LEFT INTENTIONALLY BLANK

OTHER FUNDS

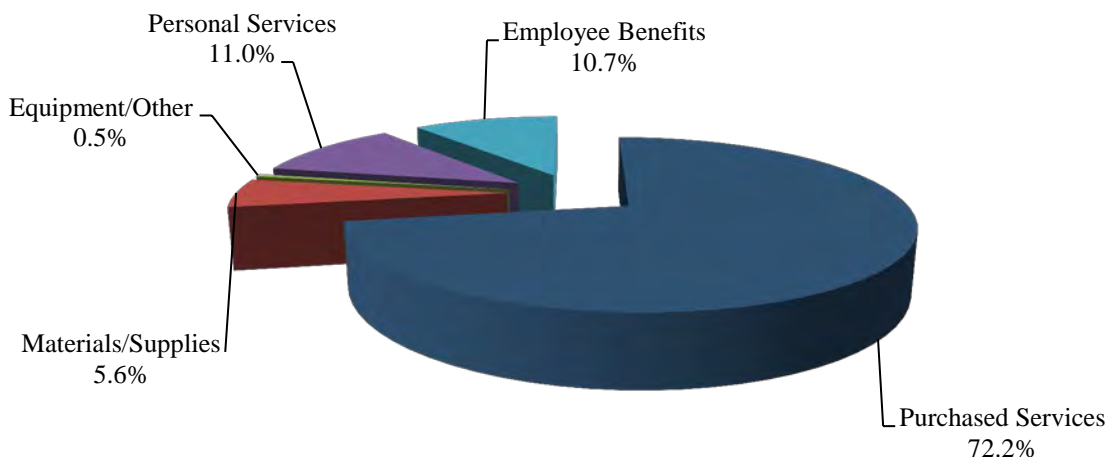
**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2018**

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 69% 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.

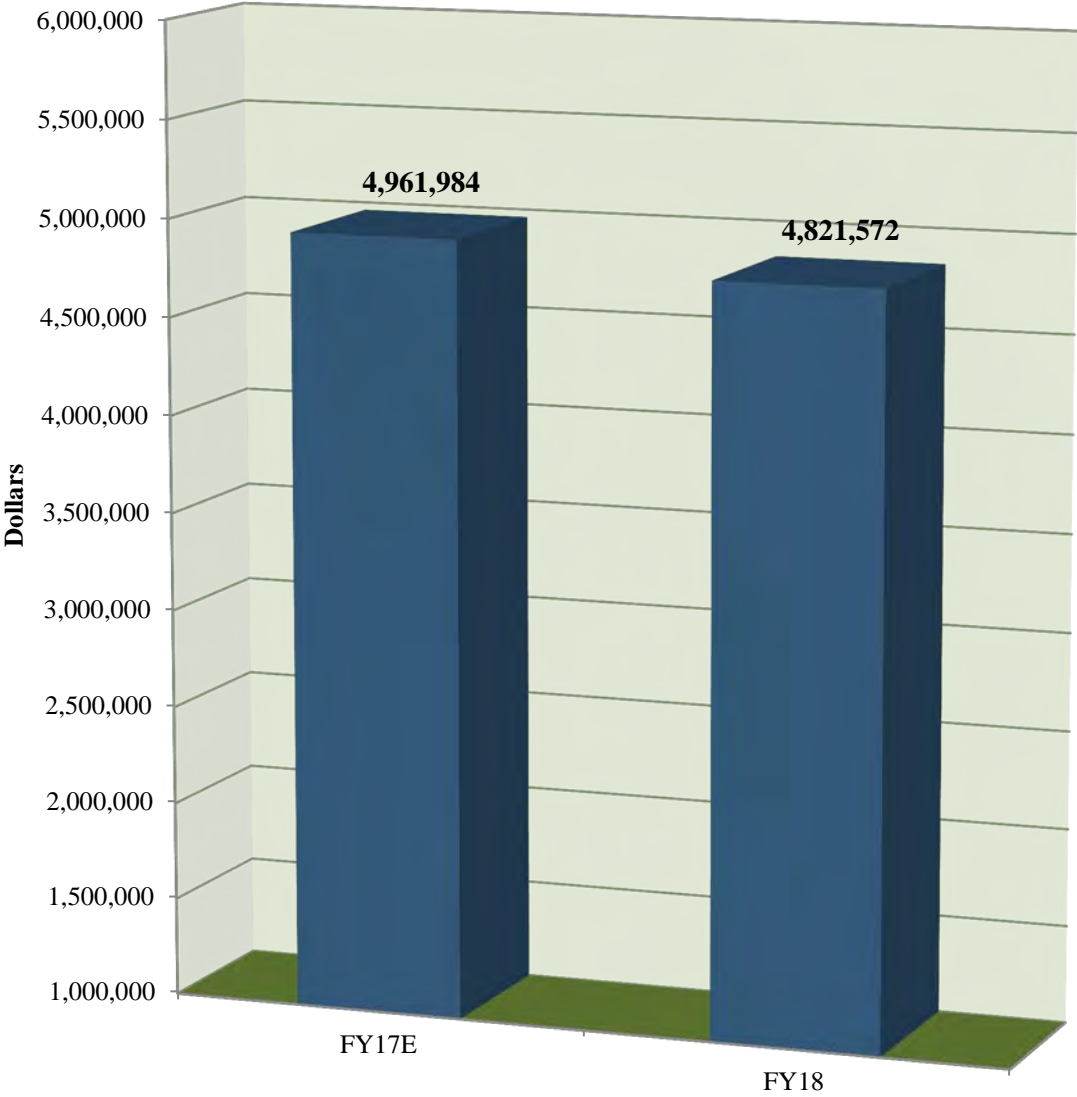
Revenues by Source – FY2018



Expenditures by Major Object – FY2018



Budget Comparison of School Food Service Category



**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

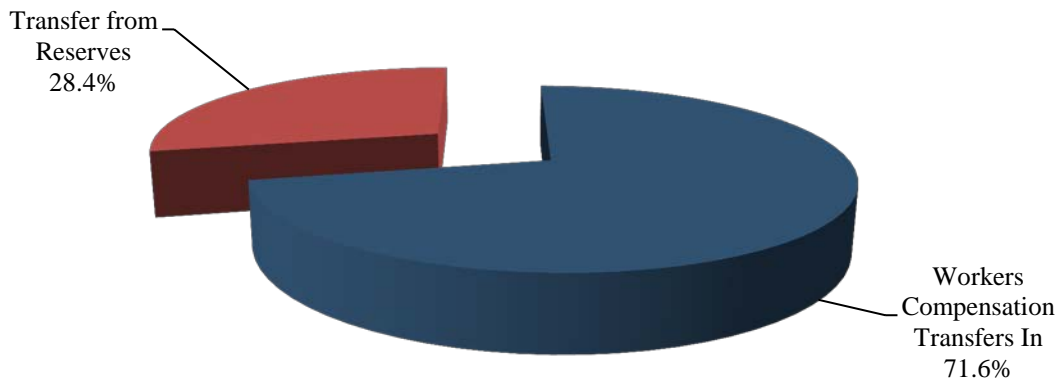
CODE: 53-651000-000**ACCT# DESCRIPTION**

ACCT#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
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

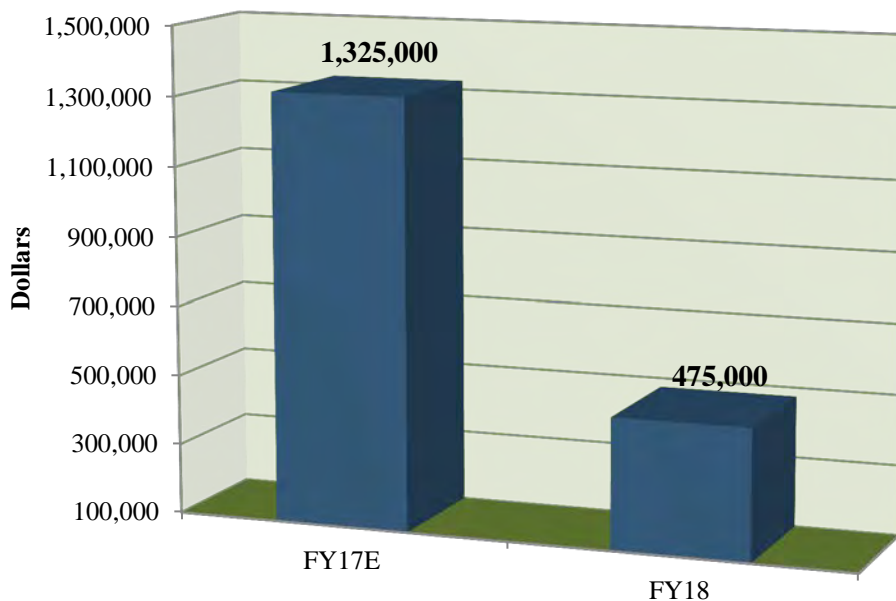
**YORK COUNTY SCHOOL DIVISION
WORKERS COMPENSATION FUND
FISCAL YEAR 2018**

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. The decrease in expenditures in FY18 of 64.2% is due mostly to a one-time transfer for buses (\$600,000) and instructional materials (\$200,000).

Revenues by Source – FY2018



Fiscal Year Expenditure Comparison



**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

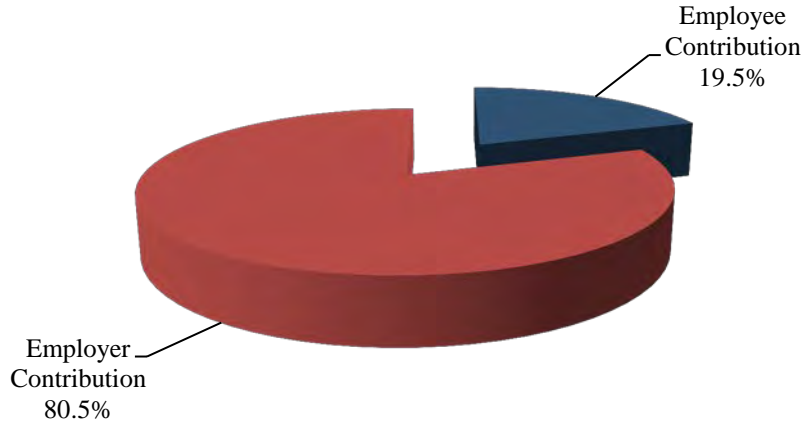
The Workers Compensation Fund is utilized to account for the financial resources that are used for the payment of claims and related expenses for workers compensation injuries. The fund is supported by transfers from the Operating Fund and the Food Service Fund in addition to transfers from the workers compensation reserve. This is a self-insured fund with a \$500,000 insured deductible.

PERSONNEL		FY 2017 ORIGINAL	FY 2017 EXPECTED	FY 2018 BUDGET
N/A		0	0	0
<hr/>				
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

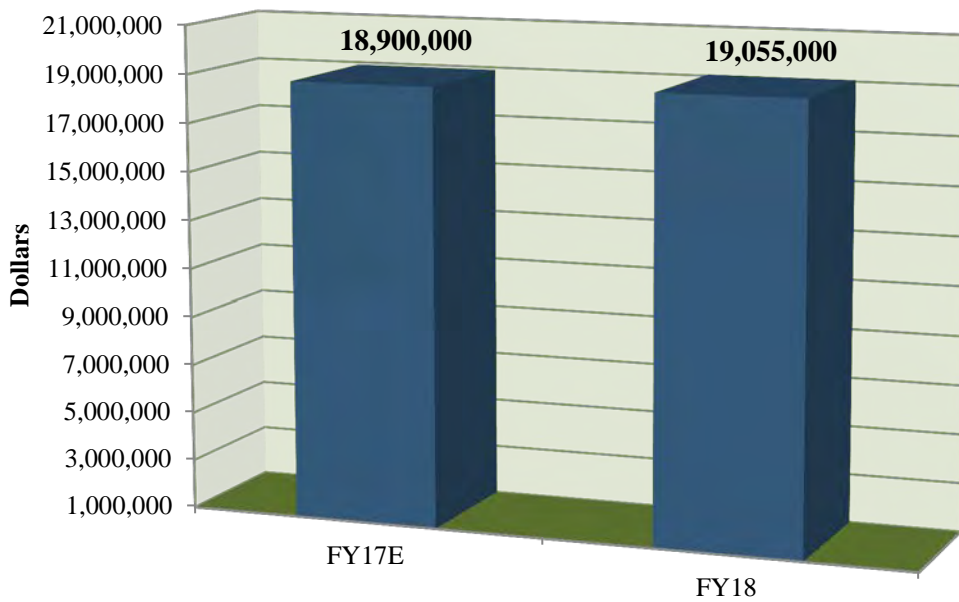
**YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2018**

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 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		\$6,175,007
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>\$3,275,007</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
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

CODE: 56-671100-000**ACCT# DESCRIPTION**

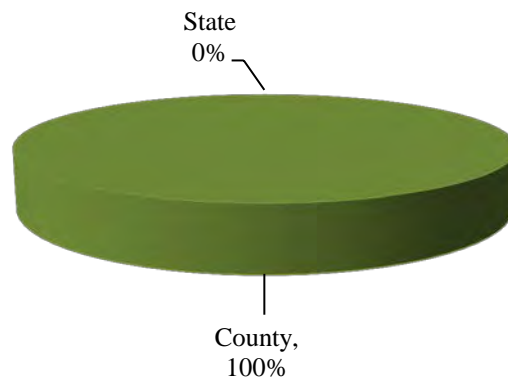
PURCHASED SERVICES					
3913	Anthem Claims Payment	14,910,838	17,102,000	17,102,000	17,242,000
3914	Delta Claims Payment	544,619	900,000	900,000	900,000
3915	Delta Care Premiums	88,001	100,000	100,000	100,000
3921	Anthem ACA Insurer Vision	944	0	0	0
3922	Anthem ACA Patient Centered Fee	5,414	0	0	0
3923	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
CAPITAL PROJECTS FUND
FISCAL YEAR 2018**

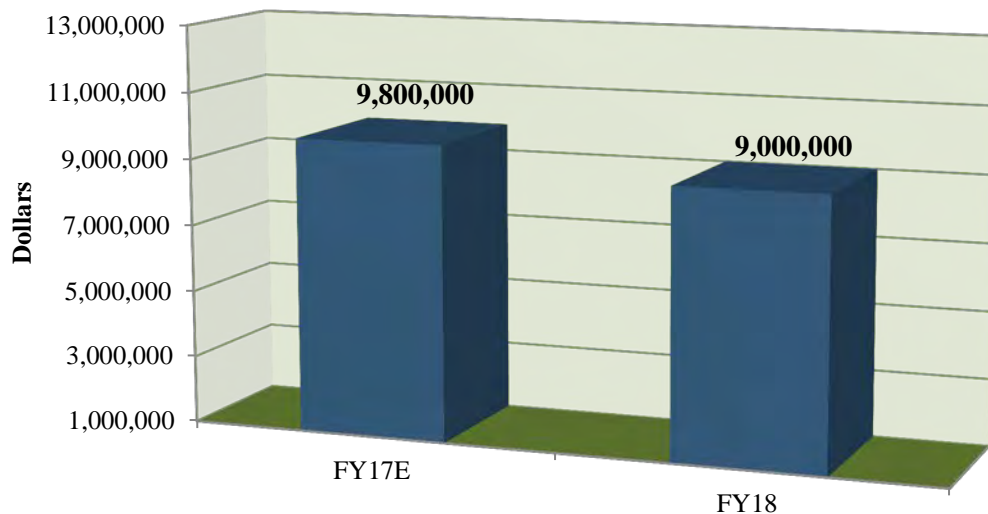
The School Board prepares a six year Capital Projects Program that is updated each fiscal year. Only the fiscal year presented in this budget document (FY18) is appropriated. The remaining five fiscal years are for planning purposes only. The six year CIP is a separate document. The Capital Projects Fund accounts for financial resources used for the acquisition or construction of major capital facilities and equipment. The Capital Projects Fund typically has significant fluctuations on a year-to-year basis depending on the scheduling of projects. The \$800,000 or 8.2% decrease in this fund is driven primarily by a one-time transfer from the Workers Compensation Fund to the Capital Projects Fund in FY17 for the purchase of buses and textbooks.

The County of York provides 100% of the revenue for the FY18 budget. The County Board of Supervisors determines the funding level for capital projects by reviewing the school debt service schedule for debt retirements and evaluating revenue sources to support new debt service. The County will also, as funding permits, use fund balance to fund school capital projects. The charts below provide further information on the Capital Projects Fund.

Revenues by Source – FY2018



Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION
CAPITAL PROJECTS FUND
FISCAL YEAR 2018**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 70**

CAPITAL PROJECTS FUND

ACCT #	DESCRIPTION	FY 2017 BUDGET	FY 2017 EXPECTED	FY 2018 BUDGET
	TRANSFER FROM OTHER FUNDS			
30315-1010	COUNTY	9,000,000	9,000,000	9,000,000
30351-1055	TRANSFER FROM OTHER FUNDS- WORKERS COMPENSATION FUND	0	800,000	0
	TOTAL CAPITAL PROJECTS FUND	9,000,000	9,800,000	9,000,000

CAPITAL PROJECTS FUND

Includes major capital construction and maintenance projects in the school division.

PERSONNEL

	FY 2017 ORIGINAL	FY 2017 EXPECTED	FY 2018 BUDGET
Associate Director for Capital Plans & Projects	1	1	1

CODE: FUND 70**DESCRIPTION**

Bruton High - Resurface & Rubberize Track	185,000	185,000	0
Bus Replacement	0	600,000	0
Coventry Elementary - Replace Windows & Create Security Vestibule	0	0	375,000
Coventry Elementary - Metal Roof Replacement	0	0	1,200,000
Coventry Elementary - Replace Classroom Additions HVAC	0	0	700,000
Dare Elementary - Enclose Breezeway	0	0	300,000
Dare Elementary - Replace Gym Floor	0	0	70,000
Grafton Complex - Replace/Coat Low Slope Roof	2,000,000	2,000,000	0
Grafton Complex - Repaint Entire Building	260,000	260,000	0
Grafton Complex - Reorient Main Offices for Security	0	0	150,000
Grafton Complex - Replace Cooling Towers	0	0	375,000
Grafton High - Replace HVAC Equipment & Controls	0	0	3,500,000
Instructional Materials	0	200,000	0
Mt. Vernon Elementary - Enclose Breezeway	0	0	350,000
Mt. Vernon Elementary - Repave Bus Loop & Parking Lot	0	0	130,000
Tabb Elementary - Replace Windows & Doors	0	0	600,000
Tabb Elementary - Metal Roof Replacement	0	0	1,050,000
Tabb Elementary - Replace HVAC Equipment & Controls	4,050,000	4,050,000	0
Tabb Middle - Repaint Entire Building	110,000	110,000	0
Temporary Modular Classrooms	1,000,000	1,000,000	200,000
Yorktown Elementary - Roof Replacement	1,050,000	1,050,000	0
York High - Replace/Coat Low Slope Roof (Phase I)	125,000	125,000	0
York High - Replace Interior Doors	220,000	220,000	0
TOTAL BUDGET	9,000,000	9,800,000	9,000,000

**CAPITAL PROJECTS FUND
FISCAL YEAR 2018**

CAPITAL PROJECTS FUND DESCRIPTIONS

All of the following projects are expected to be completed by June 2019.

Coventry Elementary – Replace Windows & Create Security Vestibule

Replace all of the double paned windows in the original 1989 building. Window seals have failed and moisture has infiltrated the windows. Install glass window wall with doors to create a security vestibule to improve school security.

Operating Budget Impact: The new energy efficient windows will reduce heating and cooling costs. The estimated savings is \$10,000 a year.

Coventry Elementary – Metal Roof Replacement

Cover the existing metal roof with batt insulation and install a new metal roof over it. The existing metal roof is 28 years old and is leaking.

Operating Budget Impact: Expected to save over \$15,000 a year in roof repairs and maintenance costs. It will also eliminate any potential air quality and mold issues in the structure.

Coventry Elementary – Replace Classroom Additions HVAC

Replace the HVAC systems in the three 1996 classroom additions. The units are twenty years old and are at the end of their useful life.

Operating Budget Impact: Savings of over \$12,000 a year in maintenance and energy costs related to the new energy efficient HVAC units.

Dare Elementary – Enclose Breezeway

Construct a breezeway enclosure from the main building to the gymnasium and extend center for student safety.

Operating Budget Impact: Estimated increase in annual operating costs of \$5,000 to \$7,000 a year to cover utilities, custodial and maintenance services.

Dare Elementary – Replace Gym Floor

Replacement of the gym floor due to the condition of the current floor. The present floor is 19 years old.

Operating Budget Impact: No significant operating budget impact. Gym floor has deteriorated to the point that it must be replaced.

Grafton Complex – Reorient Main Offices for Security

Reorientation of the main offices for security purposed.

Operating Budget Impact: No significant operating budget impact.

**CAPITAL PROJECTS FUND
FISCAL YEAR 2018**

Grafton Complex – Replace Cooling Towers

The existing cooling towers are in poor condition and need to be replaced. They are 20 years old. They provide cooling for the entire building.

Operating Budget Impact: Savings of over \$20,000 a year in maintenance and energy costs. There is also the risk that the existing cooling towers will completely fail to operate.

Grafton High – Replace HVAC Equipment & Controls

HVAC replacement is needed due to the age of the equipment. The GHS mechanical mezzanine is larger than the middle school mezzanine and has more HVAC equipment.

Operating Budget Impact: Savings of over \$25,000 a year in maintenance and energy costs related to the new energy efficient HVAC system and related controls.

Mt. Vernon Elementary – Enclose Breezeway

Construct a breezeway enclosure from the main building to the 2010 ten classroom addition for student safety. This will also reduce heating and air-conditioning loss through open doors and provide better access during inclement weather.

Operating Budget Impact: Estimated increase in annual operating costs of \$5,000 to \$7,000 a year to cover utilities, custodial and maintenance services.

Mt. Vernon Elementary – Repave Bus Loop & Parking Lot

The bus loop and parking lot are in poor condition, have been patched multiple times and need to be repaved.

Operating Budget Impact: Operating budget savings of \$2,000 to \$4,000. This project will improve safety and reduce the potential for damage to both public and private vehicles.

Tabb Elementary – Replace Windows & Doors

The original exterior window and door frames are rusted and need to be replaced. They are 40 years old. Removing exterior classroom doors will enhance security and allow the installation of additional windows and more daylight.

Operating Budget Impact: No significant operating budget savings.

Tabb Elementary – Metal Roof Replacement

Cover the existing aluminum roof with batt insulation and install new metal over it. The existing aluminum roof is 40 years old and is leaking.

Operating Budget Impact: Expected to save over \$15,000 a year in roof repairs and maintenance costs. It will also eliminate any potential air quality and mold issues in the structure.

Temporary Modular Classrooms

Modular classrooms include adding for more classrooms.

Operating Budget Impact: No operating budget impact. Modular units are in place.

INFORMATIONAL

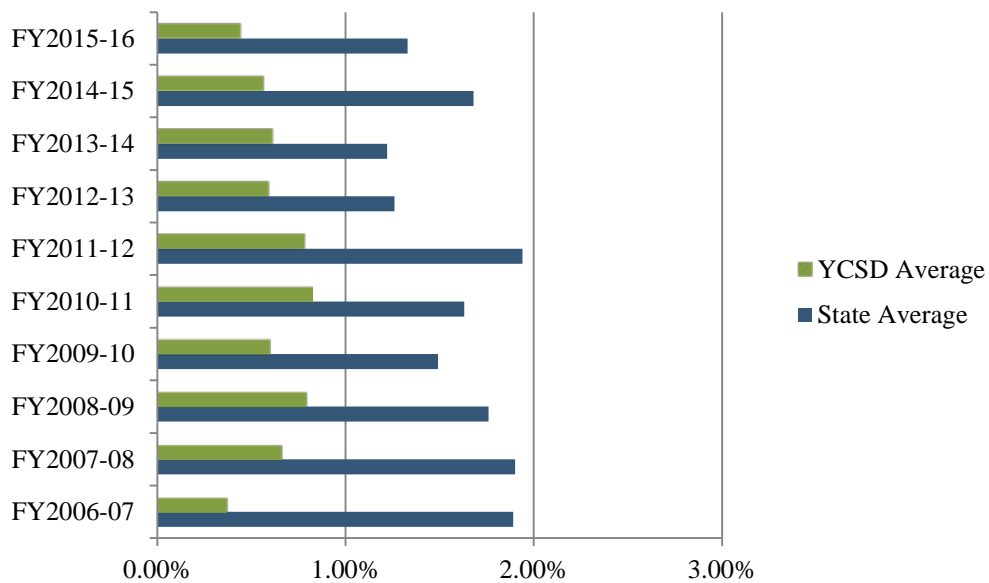
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2018**

DROPOUT STATISTICS

	York			
	End of Year Membership Grades 7-12 Plus Ungrades	Number of Dropouts	Percent of Dropouts	State Average Percent of Dropouts
FY 2006-07	6,450	24	0.37%	1.89%
FY 2007-08	6,476	43	0.66%	1.90%
FY 2008-09	6,463	51	0.79%	1.76%
FY 2009-10	6,340	38	0.60%	1.49%
FY 2010-11	6,260	51	0.82%	1.63%
FY 2011-12	6,140	48	0.78%	1.94%
FY 2012-13	6,142	36	0.59%	1.26%
FY 2013-14	6,053	37	0.61%	1.22%
FY 2014-15	6,045	34	0.56%	1.68%
FY 2015-16	6,160	27	0.44%	1.33%

Source: Superintendent's Annual Report for Virginia fiscal years 07-16.

YCSD/State Dropout Rate Comparison



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

SCHOLASTIC ACHIEVEMENT TEST (SAT)

**YORK
2012-2016**

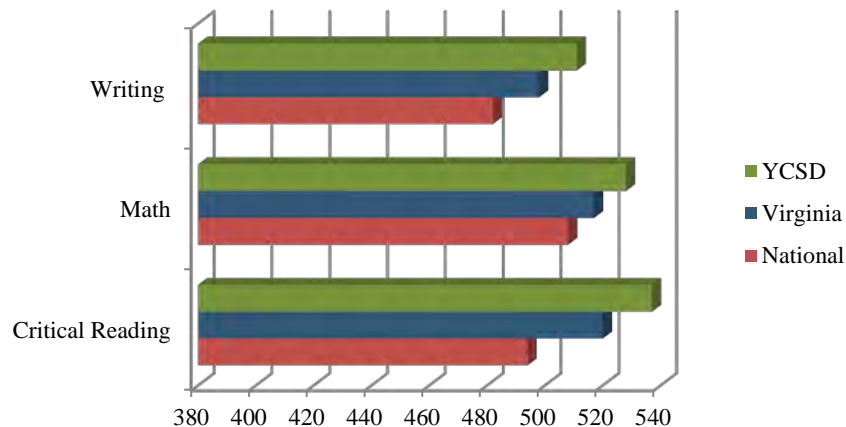
Year	Number of Students Taking Test	Critical Reading Mean	Math Mean	Writing Mean	Total Mean
2012	771	532	531	505	1568
2013	731	541	533	517	1591
2014	694	535	523	505	1563
2015	679	532	526	505	1563
2016	702	537	528	511	1576

Source: Commonwealth of Virginia, Department of Education

2016 COMPARATIVE RESULTS

Report	Number of Students Taking Test	Critical Reading Mean	Math Mean	Writing Mean	Total Mean
National	1,637,589	494	508	482	1484
Virginia	57,861	520	517	498	1535
YCS D	702	537	528	511	1576

SAT Comparative Results (2015)



**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
FOR SCHOOL YEAR 2016**

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

Grafton Middle
Queens Lake Middle
Tabb Middle
Yorktown Middle

Bruton High
Grafton High
Tabb High
York High
York River Academy

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

Source: Commonwealth of Virginia, Department of Education

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

Historical Information Regarding Accredited York County Schools

School	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17
Bethel Manor Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Bruton High	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	*See Note	Fully Accredited	Fully Accredited
Coventry Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Dare Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Grafton Bethel Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Grafton High	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Grafton Middle	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Magruder Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Mt. Vernon Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Queens Lake Middle	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Seaford Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Tabb Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Tabb High	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Tabb Middle	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Waller Mill Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
York High	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Yorktown Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Yorktown Middle	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
York River Academy	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	*See Note	Fully Accredited	Fully Accredited	Fully Accredited

*Accredited With Warning in Math.

Source: Commonwealth of Virginia, Department of Education

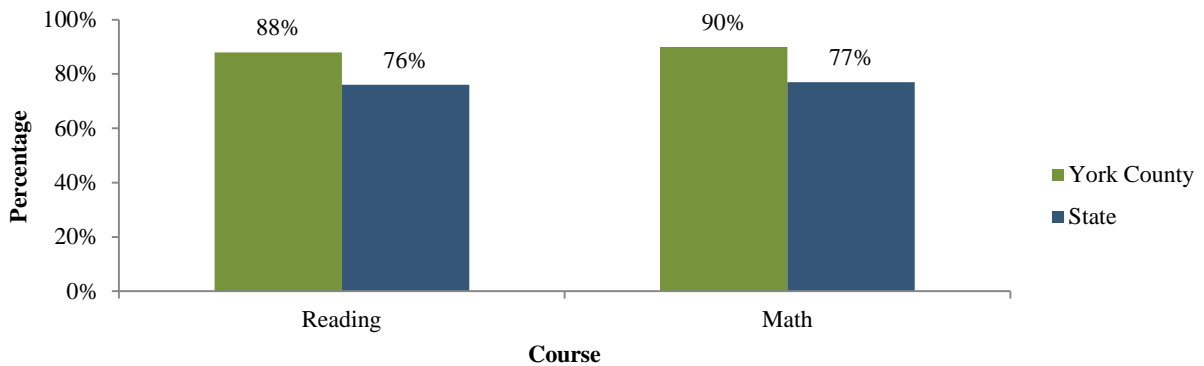
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2018**

This is the 21st year Virginia students have taken the Standards of Learning (SOL) exams. Students in grades 3-8 and students enrolled in certain high school classes, took the exams in the spring of 2016. All students in grades 3-8 were assessed in reading and math. Additionally, students in grades 8 took history and science while those in grade 4 took history and grade 5 took science.

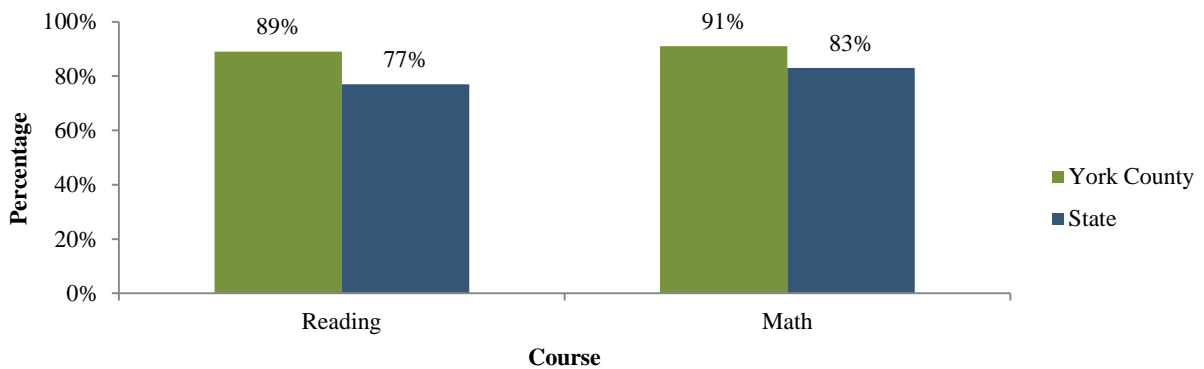
Students must pass the end-of-course SOL exams in order to receive verified credit for a course and in order to graduate from a Virginia high school.

York County students are steadily improving their performances on these exams, and are well on their way to meeting the state's graduation and accreditation standards. In fact, all York County School Division schools – Bruton, Grafton, Tabb and York High Schools and York River Academy; Grafton, Queens Lake, Tabb and Yorktown Middle Schools; Bethel Manor, Coventry, Dare, Grafton Bethel, Magruder, Mt. Vernon, Seaford, Tabb, Waller Mill and Yorktown Elementary Schools - all met the state's accreditation standards, based on Spring 2016 student performance on SOL assessments. The following graphs depict the results of the SOL exams as compared to state averages. The data in the following charts are provided by the Commonwealth of Virginia, Department of Education.

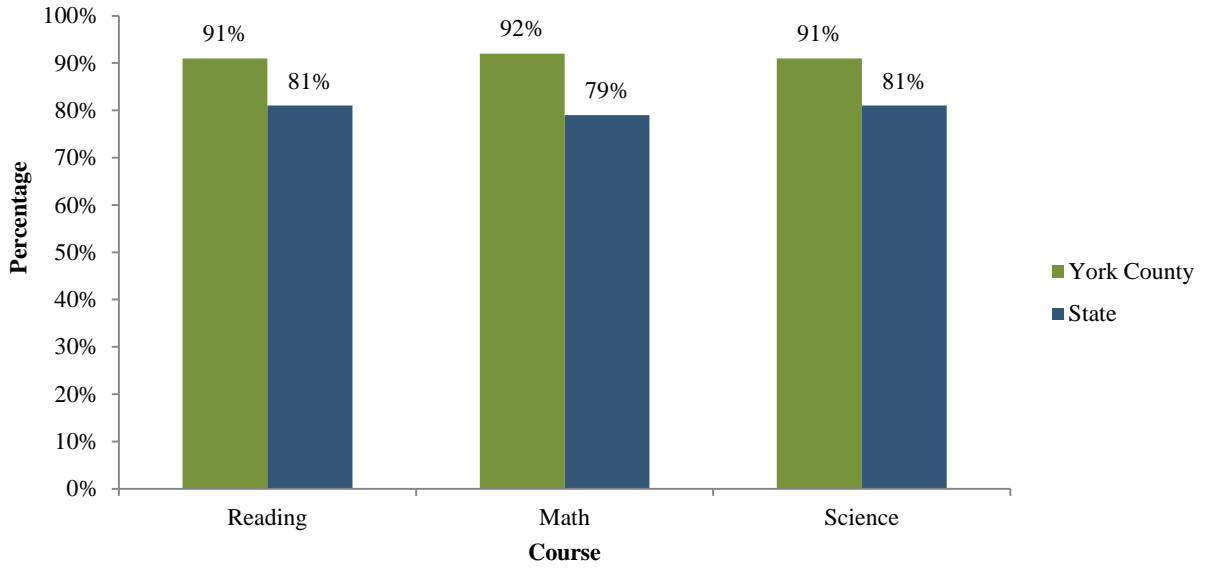
Standards of Learning – Grade 3 Percent Passing (2016)



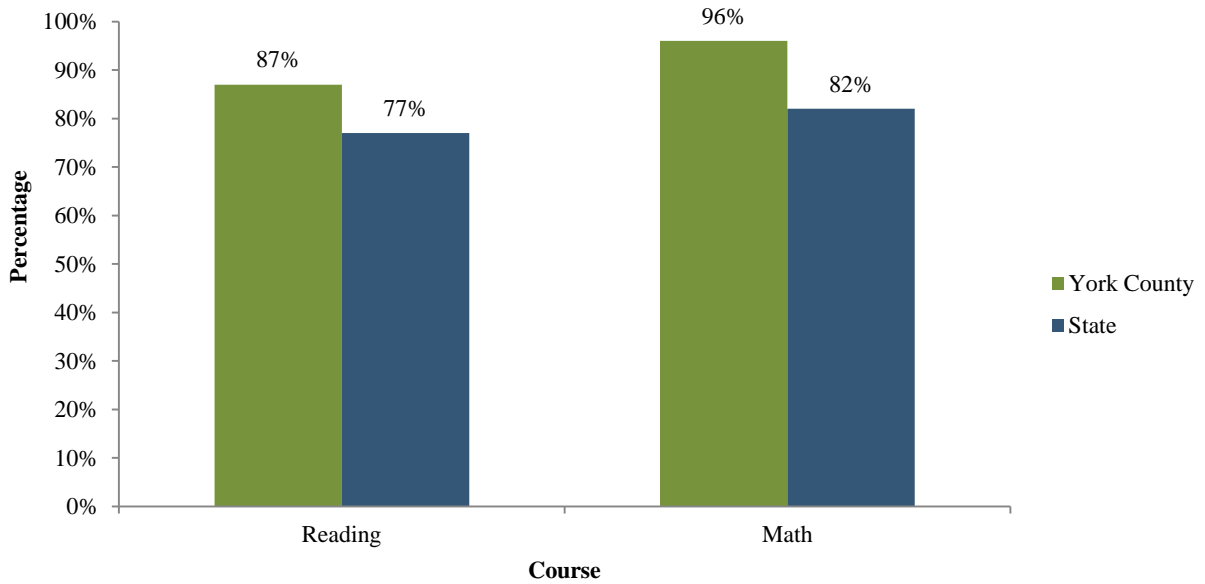
Standards of Learning – Grade 4 Percent Passing (2016)



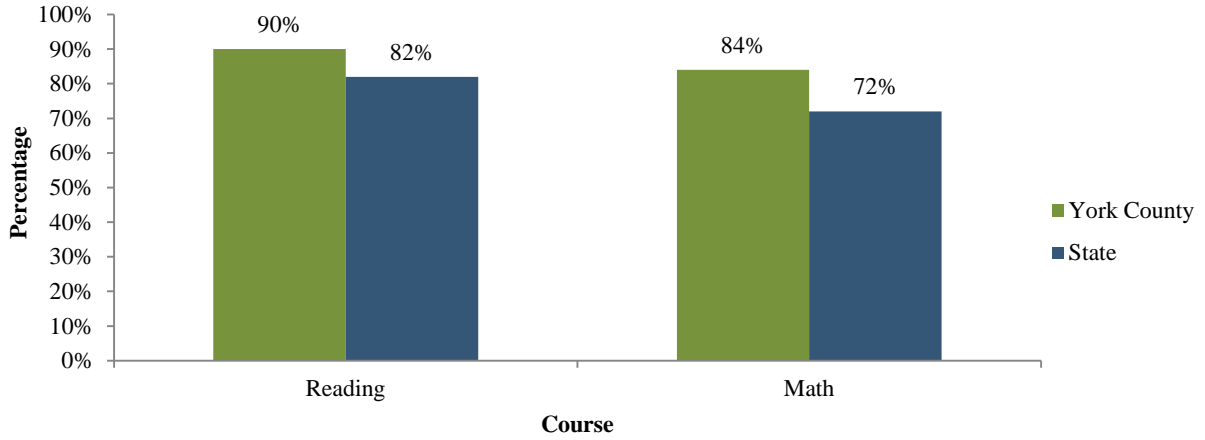
Standards of Learning – Grade 5 Percent Passing (2016)



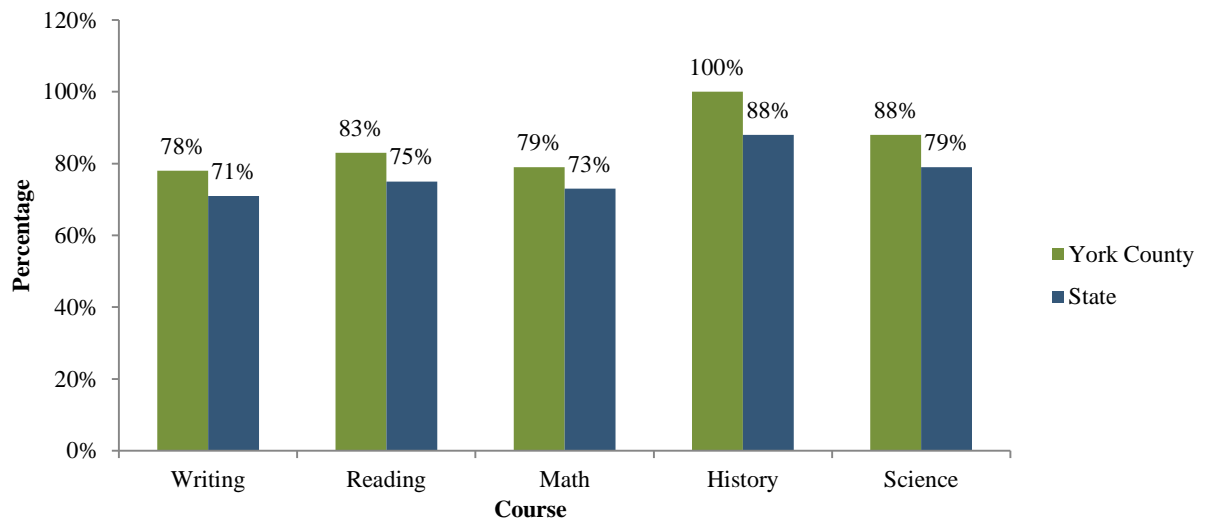
Standards of Learning – Grade 6 Percent Passing (2016)



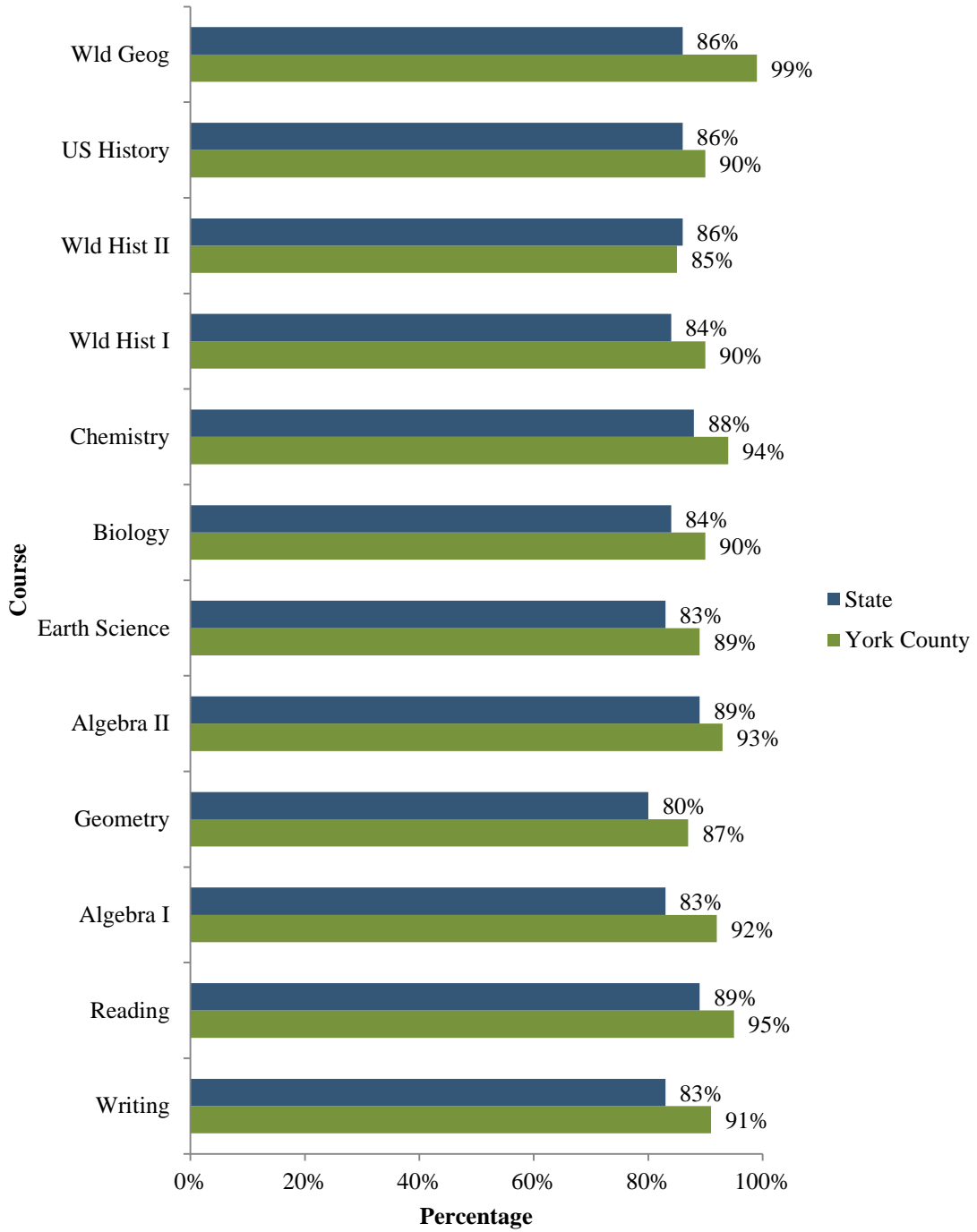
Standards of Learning – Grade 7 Percent Passing (2016)



Standards of Learning – Grade 8 Percent Passing (2016)



Standards of Learning – End of Course Percent Passing (2016)



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

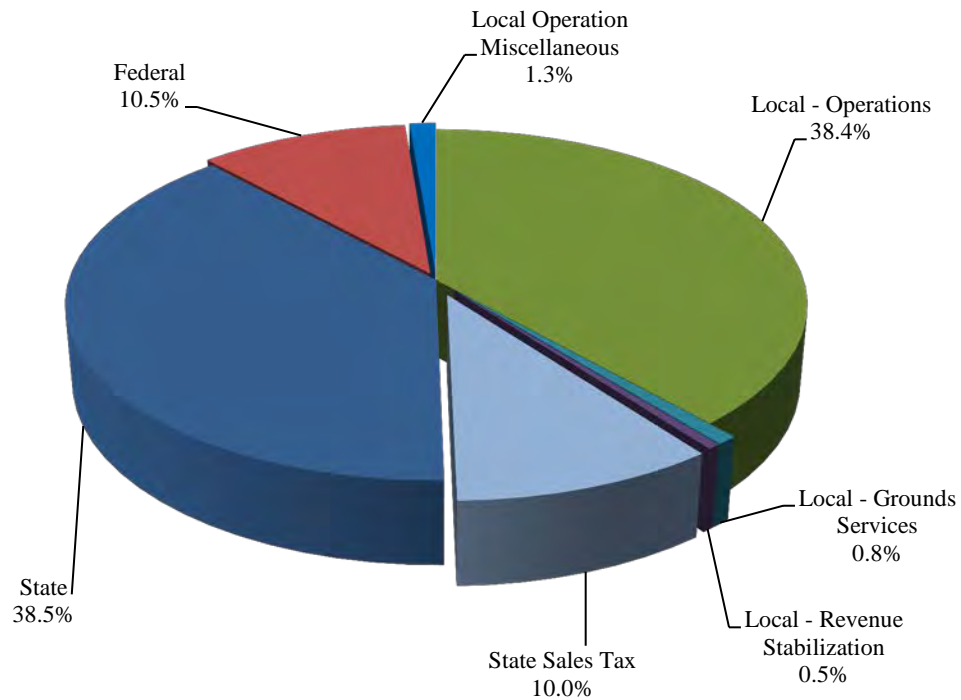
SUPPORT BY SOURCES

(IN PERCENTAGES)

	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18
LOCAL - OPERATIONS	35.0	35.8	38.4	37.6	39.7	39.9	39.3	38.8	38.4	38.4
LOCAL - GROUNDS SERVICES	0.9	0.9	1.0	0.9	0.9	0.9	0.9	0.9	0.9	0.8
LOCAL - REVENUE STABILIZATION	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.7	0.5
LOCAL - FUND BALANCE (see note)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SALES TAX	9.2	9.8	9.9	10.5	10.1	10.1	9.6	9.7	9.9	10.0
STATE	43.9	41.4	37.5	37.9	36.5	36.0	37.4	37.5	38.3	38.5
FEDERAL	10.1	11.1	12.0	11.9	11.5	11.8	11.5	11.8	10.5	10.5
LOCAL OPERATION, MISC.	0.9	1.0	1.2	1.2	1.3	1.3	1.3	1.3	1.3	1.3

Note: Beginning with FY96 the Board of Supervisors appropriated the fund balance to the School Board Capital Projects Fund for instructional technology.

Support by Sources – FY18

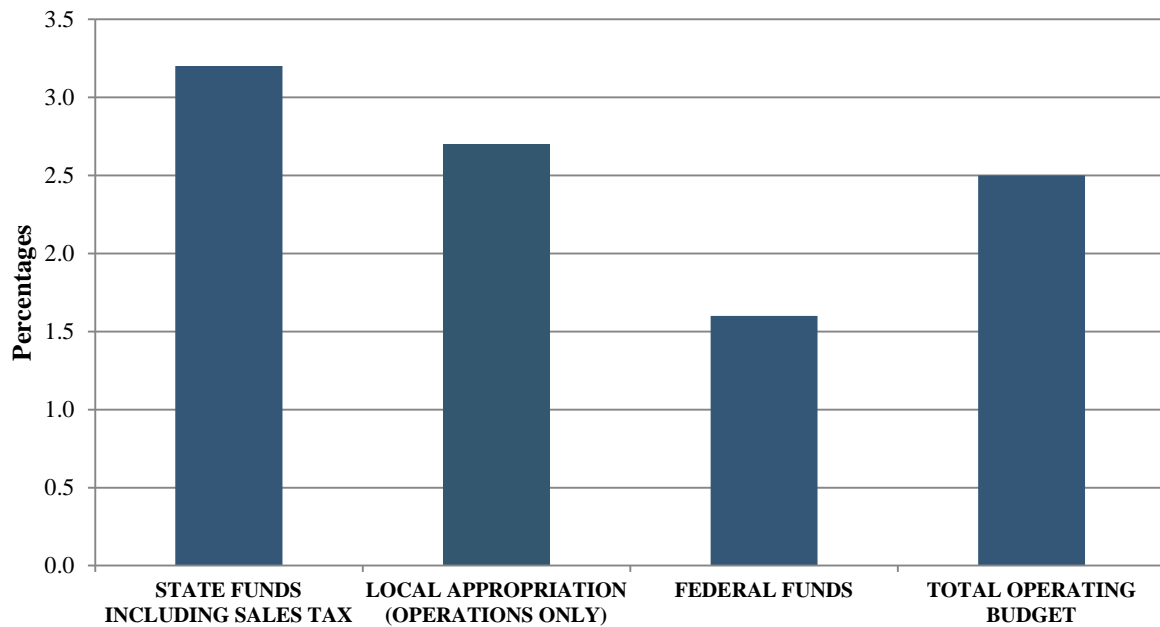


**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2018**

**SOURCE OF REVENUE INCREASE/(DECREASE)
(IN PERCENTAGES)**

	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18
STATE FUNDS INCLUDING SALES TAX	9.9	(5.7)	(8.6)	3.6	(0.6)	0.6	5.2	2.5	3.9	3.2
LOCAL APPROPRIATION (OPERATIONS ONLY)	6.0	0.0	1.4	(0.7)	8.8	2.5	1.8	0.7	0.7	2.7
FEDERAL FUNDS	(3.2)	6.8	(35.9)	(22.7)	(8.5)	(2.3)	0.8	0.8	(11.3)	1.6
TOTAL OPERATING BUDGET	6.7	(2.3)	(9.6)	(2.0)	2.0	1.0	3.3	1.6	1.5	2.5

Source of Revenue Increase/(Decrease) – FY18



Note: Percentage is calculated by comparing the current year original budget to the previous year expected budget.

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

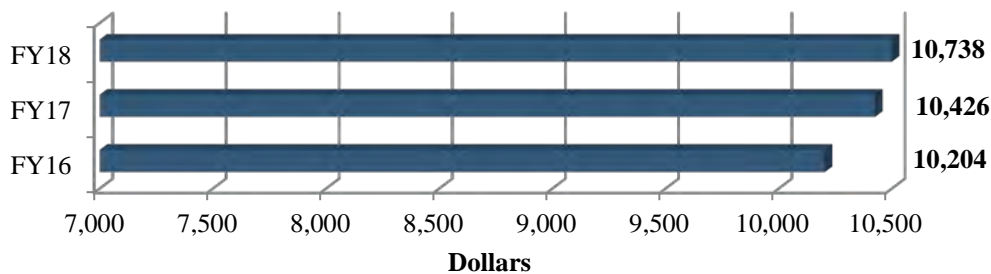
BUDGETED PER PUPIL COST

BUDGETED ADM	*LOCAL	STATE SALES TAX	STATE	FEDERAL	TOTAL PER BUDGET	TOTAL ACTUAL	TOTAL ACTUAL ON CONSTANT DOLLAR BASIS (1987 BASE YEAR)
FY04 (12,500 ADM)	2,602	616	2,860	859	6,937	6,930	4,474
FY05 (12,600 ADM)	2,832	734	3,214	899	7,679	7,664	4,027
FY06 (12,700 ADM)	3,002	798	3,383	1,039	8,222	8,117	4,124
FY07 (12,970 ADM)	3,194	931	3,722	1,028	8,875	8,888	4,381
FY08 (12,570 ADM)	3,464	912	3,867	1,035	9,278	8,996	4,344
FY09 (12,705 ADM)	3,607	897	4,301	992	9,797	9,506	4,494
FY10 (12,750 ADM)	3,602	936	3,948	1,056	9,542	9,736+	4,407
FY11 (12,600 ADM)	3,703	902	3,425	1,099	9,129	9,292+	4,382
FY12 (12,410 ADM)	3,738	987	3,566	1,121	9,412	9,424+	4,662
FY13 (12,350 ADM)	4,081	985	3,564	1,126	9,756	9,743	4,751
FY14 (12,230 ADM)	4,221	1,012	3,609	1,178	10,020	9,584	4,766
FY15 (12,420 ADM)	4,230	978	3,810	1,170	10,188	10,177	4,876
FY16 (12,670 ADM)	4,179	995	3,825	1,205	10,204	10,081	4,807
FY17 (12,620 ADM)	4,296	1,038	3,992	1,100	10,426	---	---
FY18 (12,570 ADM)	4,396	1,078	4,135	1,129	10,738	---	---

*Local (includes Local Appropriation for Operations, Grounds Maintenance, New Horizons, Fund Balance and Miscellaneous Revenue)

+Includes federal stimulus funds

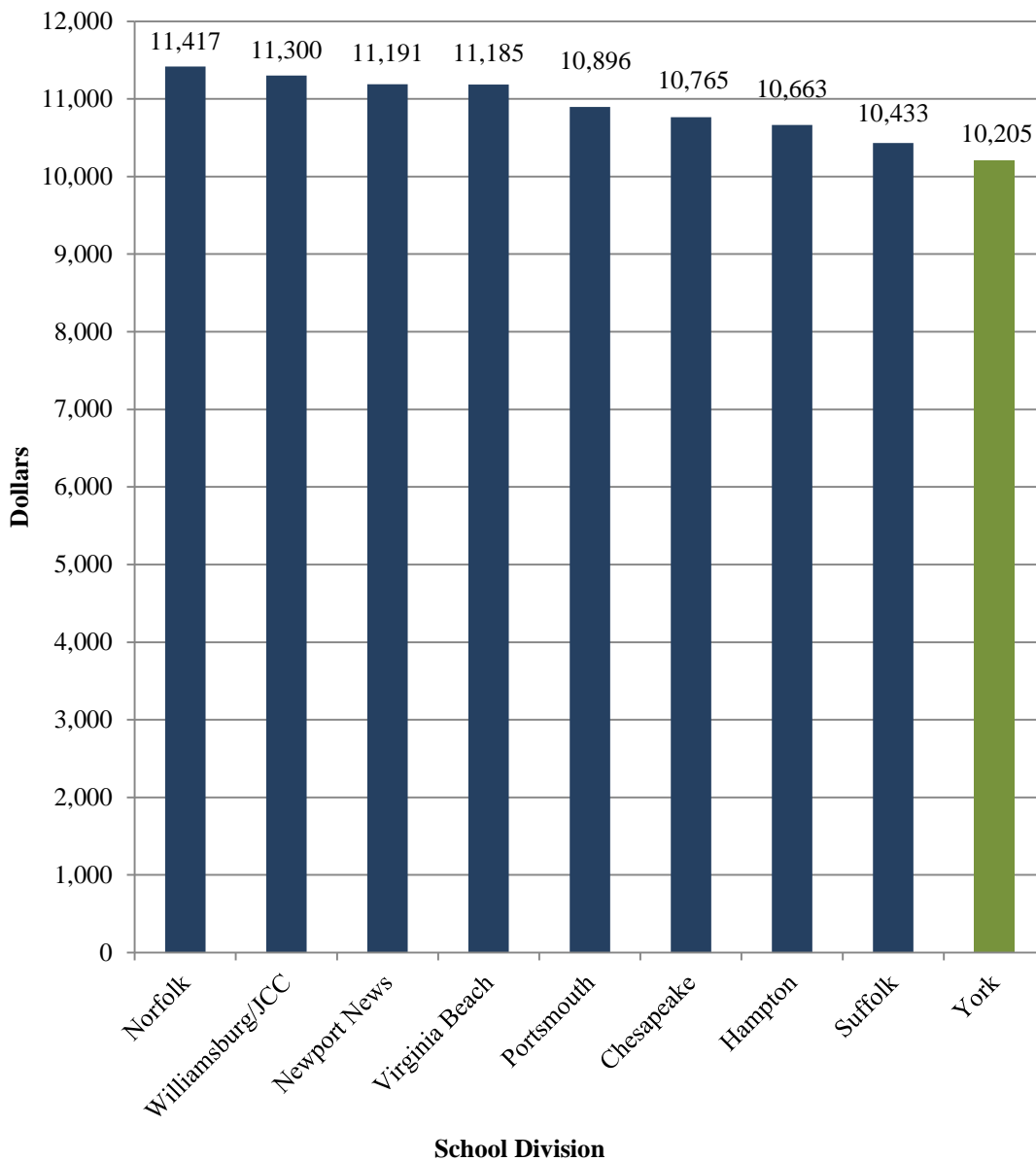
Comparison of Budgeted Per Pupil Cost



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

Below is a comparison of actual per pupil expenditures for surrounding school divisions. The data presented relates to the 2016 school year which is the latest fiscal year that the comparative data is available from the Commonwealth of Virginia State Department of Education.

**Fiscal Year 2016
Per Pupil Expenditure**



Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2016.

Note: Data represents operating expenditures only.

**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.

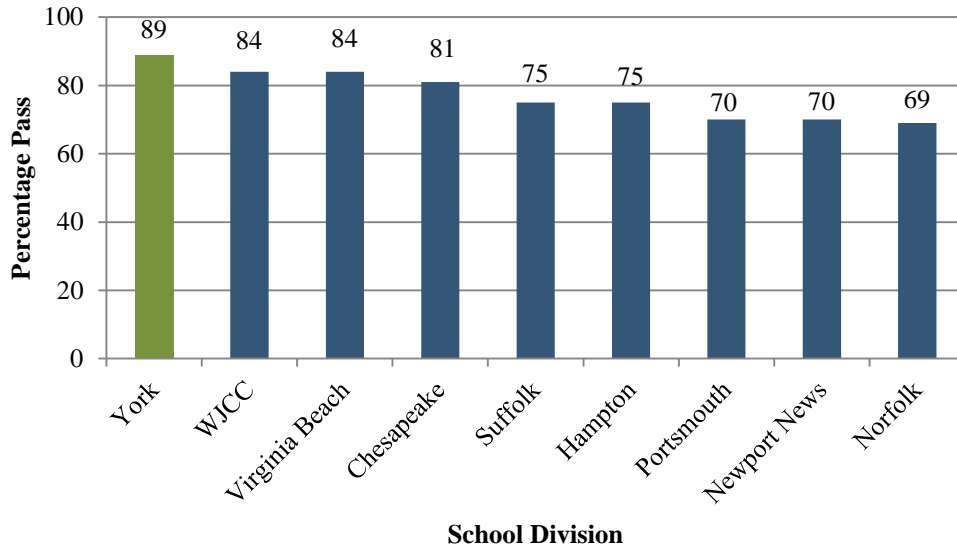
Note 3: FY16 is the latest year data is available.

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

The following three graphs show a comparison of similar comparable school districts using the SOL performance measures for English, Math and Graduation Rate.

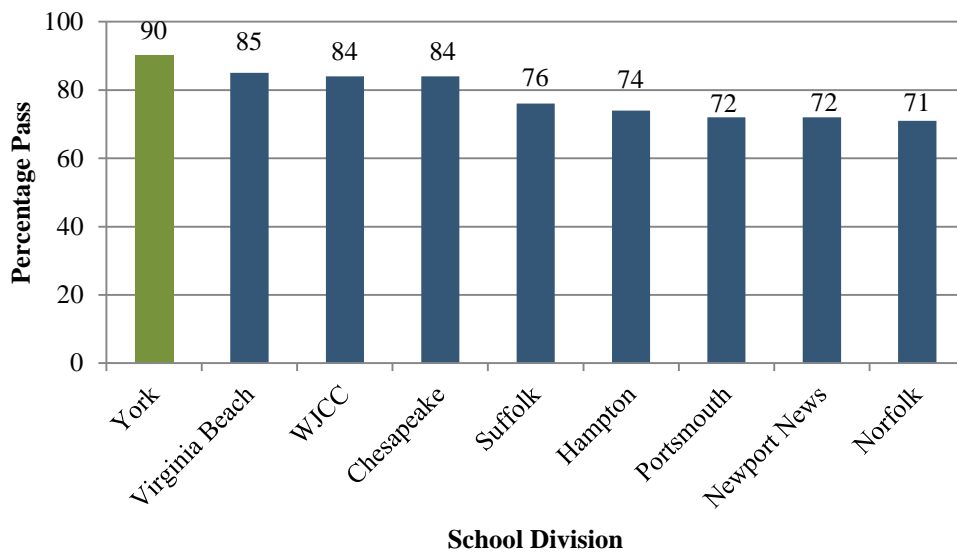
English SOL Performance 15-16 School Year

All Students State Average – 80%



Math SOL Performance 15-16 School Year

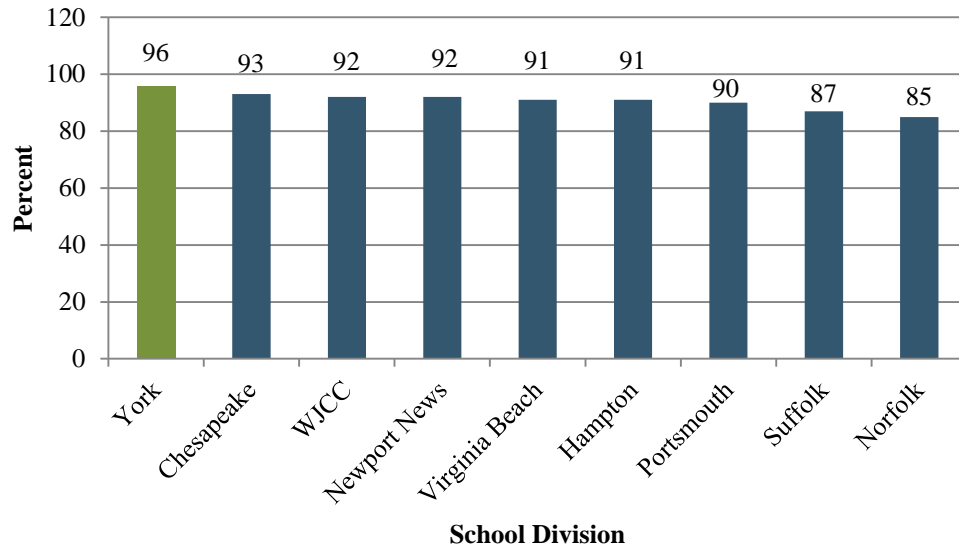
All Students State Average – 80%



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

Graduation Rate 15-16 School Year

All Students State Average – 91%



Source: Commonwealth of Virginia, Department of Education

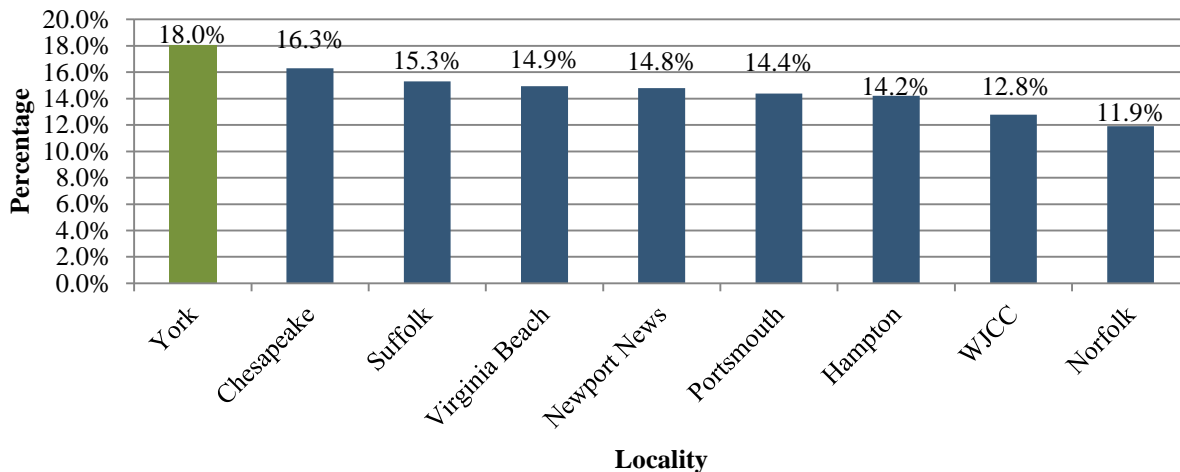
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2018**

SCHOOL ENROLLMENT AS COMPARED TO COUNTY/CITY POPULATION

York County has the highest percentage of student enrollment in relation to total population in localities across the region as shown in the following charts. The results of this report show York's student enrollment at 18.0% of the total County population. This ranking has been consistent in recent years.

<u>Locality</u>	<u>Population 2015</u>	<u>Average Daily Membership in Public Schools 2016</u>	<u>Percentage</u>
York	69,466	12,511	18.0%
Chesapeake	238,283	38,860	16.3%
Suffolk	90,426	13,831	15.3%
Virginia Beach	453,500	67,779	14.9%
Newport News	183,454	27,158	14.8%
Portsmouth	96,874	13,944	14.4%
Hampton	138,626	19,713	14.2%
Williamsburg / James City	88,185	11,273	12.8%
Norfolk	247,189	29,464	11.9%

Percentage of School Enrollment as Compared to County/City Population



Source: State Auditor of Public Accounts; Comparative Report; Fiscal Year Ended 6/30/16.

**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).

**OPERATING FUND
SUMMARY STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE**

	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 EXPECTED	FY18 BUDGET	FY19 PROJECTED	FY20 PROJECTED	FY21 PROJECTED
Revenue								
State	56,303,707	59,526,529	60,305,713	63,482,726	65,530,106	67,496,009	69,520,890	71,606,517
Federal	13,270,776	13,927,494	18,551,861	13,960,692	14,184,286	14,288,623	14,431,509	14,575,824
County - Operations and Grounds	46,446,567	50,037,418	46,247,442	51,640,444	52,987,094	54,311,771	55,969,565	57,361,304
County - Revenue Stabilization Fund	-	-	-	900,000	600,000	300,000	-	-
Local Miscellaneous	1,727,160	1,506,714	1,441,326	1,674,627	1,674,627	1,708,120	1,708,120	1,708,120
	117,748,210	124,998,155	126,546,342	131,658,489	134,976,113	138,104,523	141,630,084	145,251,765
Expenditures								
Instruction	84,047,592	90,844,194	92,381,922	96,356,110	99,450,949	101,937,223	104,522,434	107,327,747
Administration/Attendance and Health	6,181,470	6,356,344	6,566,995	6,756,600	6,836,712	6,905,079	7,084,611	7,240,472
Pupil Transportation	7,173,435	7,717,260	6,910,247	7,742,573	7,810,760	7,966,975	8,174,116	8,353,947
Operation and Maintenance	11,906,865	11,608,122	11,535,722	11,269,322	11,290,184	11,515,988	11,815,404	12,075,343
Technology	8,889,363	10,880,109	8,836,453	9,533,884	9,587,508	9,779,258	10,033,519	10,254,256
	118,198,725	127,406,029	126,231,339	131,658,489	134,976,113	138,104,523	141,630,084	145,251,765
Excess (deficiency) of revenues over expenditures	(450,515)	(2,407,874)	315,003	0	0	0	0	0
Net Change in Fund Balance	(450,515)	(2,407,874)	315,003	0	0	0	0	0
Fund Balance, Beginning of Year	8,749,118	8,298,603	5,890,729	6,205,732	6,205,732	6,205,732	6,205,732	6,205,732
Fund Balance, End of Year*	8,298,603	5,890,729	6,205,732	6,205,732	6,205,732	6,205,732	6,205,732	6,205,732

* Fund balance reverts to County Government at the end of the fiscal year. Fund balance for the Operating Fund represents undelivered orders/commitments.

*Assumptions for Projected Years:

- A step increase, a 1% inflation rate, and additional students each fiscal year. Does not include any new or additional programs or services.
- The projected years are not provided for budget planning purposes but only as a rough estimate for future outlook.
- The projected years are for informational purposes and not for budget formation.
- Does not include the additional operating cost of a new elementary school if added in FY19 - FY21

FOOD SERVICE FUND
SUMMARY STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 EXPECTED	FY18 BUDGET	FY19 PROJECTED	FY20 PROJECTED	FY21 PROJECTED
Revenue								
State	53,498	49,860	51,963	51,739	52,000	55,000	58,000	58,580
Federal	1,355,737	1,375,528	1,456,241	1,450,000	1,460,000	1,475,000	1,489,750	1,504,648
Charges for Services	2,257,018	1,988,920	2,008,323	3,459,745	3,306,072	3,297,602	3,328,128	3,361,409
Local Miscellaneous	367	94	3,294	500	3,500	3,500	3,535	3,570
Total Revenue	3,666,620	3,414,402	3,519,821	4,961,984	4,821,572	4,831,102	4,879,413	4,928,207
Expenditures								
Personal Services	471,242	421,284	443,062	645,089	530,600	531,548	536,863	542,232
Employee Benefits	342,068	291,175	263,702	542,482	516,559	517,592	522,768	527,996
Purchased Services	2,415,817	2,250,589	2,361,579	3,482,413	3,482,413	3,489,378	3,524,272	3,559,514
Other Charges	166	-	282	10,000	10,000	10,020	10,120	10,221
Materials and Supplies	287,835	223,506	218,615	270,000	270,000	270,540	273,245	275,978
Capital Outlay	-	-	-	12,000	12,000	12,024	12,145	12,266
Total Expenditures	3,517,128	3,186,554	3,287,240	4,961,984	4,821,572	4,831,102	4,879,413	4,928,207
Excess (deficiency) of revenues over expenditures	149,492	227,848	232,581	0	0	0	0	0
Fund Balance, Beginning of Year	308,676	458,168	686,016	918,597	918,597	918,597	918,597	918,597
Fund Balance, End of Year	458,168	686,016	918,597	918,597	918,597	918,597	918,597	918,597

*Assumptions for Projected Years:

- A step increase, a 1% inflation rate, and additional students each fiscal year and additional meals served each year.
- The projected years are not provided for planning purposes but only as a rough estimate for future outlook.

CAPITAL PROJECTS

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

	FY14 ACTUAL	FY15 ACTUAL	FY16 ACTUAL	FY17 EXPECTED	FY18 BUDGET	FY19 PROJECTED	FY20 PROJECTED	FY21 PROJECTED
Revenue								
County	5,499,987	8,833,455	9,578,199	9,800,000	9,000,000	17,500,000	15,000,000	9,000,000
Total Revenue	5,499,987	8,833,455	9,578,199	9,800,000	9,000,000	17,500,000	15,000,000	9,000,000
Expenditures								
Capital Projects	5,499,987	8,833,455	9,578,199	9,800,000	9,000,000	17,500,000	15,000,000	9,000,000
Total Expenditures	5,499,987	8,833,455	9,578,199	9,800,000	9,000,000	17,500,000	15,000,000	9,000,000
Excess (deficiency) of revenues over expenditures	0	0	0	0	0	0	0	0
Fund Balance(Not Applicable*)	0	0	0	0	0	0	0	0

*Actual columns do not include encumbrances.

* Fund balance reverts to County Government at the end of the fiscal year. Fund balance for the Capital Projects Fund is under the authority and control of the County.

SCHOOL ENROLLMENT PROJECTION METHODOLOGY

The School Division relies on the County Planning Office to provide the school enrollment projections. The methodology used by the County Planning Office for projecting York County's school enrollment is a two-step process. Step 1 involves the development of a base or stationary enrollment figure projected for each grade level using the standard Grade Progression Method of enrollment projection. Under this method the number of students in each grade is assumed to equal the number of students in the previous grade during the previous year. For example, the number of twelfth-graders in 2017 is equal to the number of eleventh-graders in 2018.

Although the Grade Progression Method gives an indication of the future grade structure of school enrollment, it does not account for net migration or for students who fail or drop out. It also does not account for first-graders who do not attend kindergarten.

The second step is the adjustment of the stationary enrollment figures for each grade level by a growth (or, in some cases, decline) factor. Adjustment factors are based on the number of new homes built in the County and on recent historical patterns of increase or decline at each grade level that have been observed in the County. There are certain patterns in the grade structure that occur regularly, such as large increases in the seventh and ninth grades and steady declines in grades ten, eleven, and twelve. The size of the kindergarten class is projected in a similar manner. The stationary kindergarten enrollment is equal to the number of resident births in the County five years prior to the projection year. Added to this is a growth factor to account for migration during that five-year period.

History of Student Population

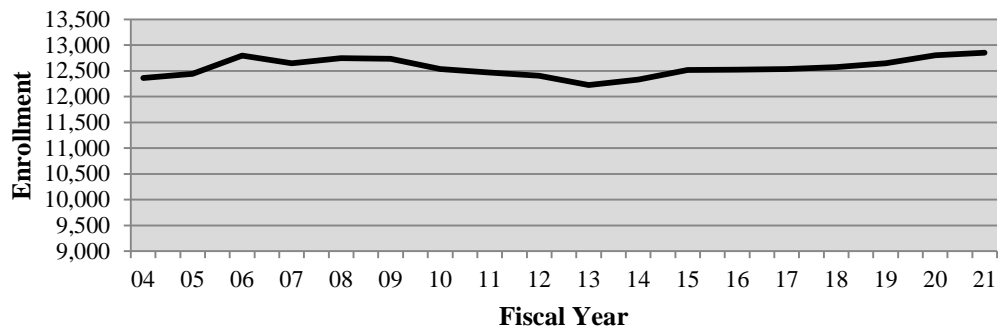
Fiscal Year		Enrollment	Unadjusted ADM ¹	Adjusted ADM ²
2004	Actual	12,363	12,363	12,363
2005	Actual	12,442	12,442	12,442
2006	Actual	12,797	12,797	12,797
2007	Actual	12,649	12,649	12,649
2008	Actual	12,745	12,745	12,745
2009	Actual	12,732	12,732	12,732
2010	Actual	12,533	12,533	12,533
2011	Actual	12,467	12,467	12,467
2012	Actual	12,404	12,404	12,404
2013	Actual	12,226	12,226	12,226
2014	Actual	12,333	12,333	12,333
2015	Actual	12,519	12,519	12,519
2016	Actual	12,522	12,522	12,522
2017	Actual	12,534	12,534	12,534
2018	Projected	12,570	12,570	12,570
2019	Projected ³	12,650	12,650	12,650
2020	Projected ³	12,800	12,800	12,800
2021	Projected ³	12,850	12,850	12,850

¹ Average Daily Membership

² Adjusted for half day Kindergarten. Beginning in FY02 the State funded 100% for kindergarten ADM.

³ Projection not for budget planning purposes

History of Enrollment



Number of Students Receiving Free or Reduced Lunch

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

	School Year: 2014-2015 - Month of May					School Year: 2015-2016 - Month of May					School Year: 2016-2017 - Month of May				
	Free	Reduced	Total	Enrollment	%	Free	Reduced	Total	Enrollment	%	Free	Reduced	Total	Enrollment	%
Bethel Manor Elementary	121	177	298	642	46.42%	125	143	268	628	42.68%	86	168	254	635	40.00%
Coventry Elementary	62	32	94	612	15.36%	53	27	80	595	13.45%	71	28	99	594	16.67%
Dare Elementary	52	24	76	418	18.18%	73	14	87	418	20.81%	113	22	135	472	28.60%
Grafton Bethel Elementary	81	27	108	626	17.25%	91	26	117	630	18.57%	102	25	127	653	19.45%
Magruder Elementary	146	56	202	642	31.46%	148	68	216	660	32.73%	174	67	241	671	35.92%
Mount Vernon Elementary	33	18	51	541	9.43%	42	23	65	560	11.61%	44	21	65	587	11.07%
Seaford Elementary	52	23	75	475	15.79%	64	12	76	457	16.63%	61	13	74	442	16.74%
Tabb Elementary	68	44	112	684	16.37%	66	40	106	652	16.26%	78	58	136	641	21.22%
Waller Mill Elementary	39	14	53	291	18.21%	42	16	58	321	18.07%	44	17	61	353	17.28%
Yorktown Elementary	219	77	296	695	42.59%	242	62	304	716	42.46%	250	66	316	729	43.35%
Total	873	492	1,365	5,626	24.26%	946	431	1,377	5,637	24.43%	1,023	485	1,508	5,777	26.10%
Grafton Middle	88	44	132	871	15.16%	90	48	138	872	15.83%	104	31	135	885	15.25%
Queens Lake Middle	94	41	135	455	29.67%	102	33	135	460	29.35%	91	29	120	466	25.75%
Tabb Middle	84	87	171	924	18.51%	72	71	143	904	15.82%	87	77	164	852	19.25%
Yorktown Middle	153	41	194	777	24.97%	146	37	183	772	23.70%	153	34	187	793	23.58%
Total	419	213	632	3,027	20.88%	410	189	599	3,008	19.91%	435	171	606	2,996	20.23%
Bruton High	105	38	143	580	24.66%	98	38	136	610	22.30%	120	25	145	554	26.17%
Grafton High	77	47	124	1,186	10.45%	87	31	118	1,175	10.04%	102	33	135	1,185	11.39%
Tabb High	81	53	134	1,149	11.66%	75	53	128	1,149	11.14%	104	53	157	1,147	13.69%
York High	142	43	185	1,088	17.00%	128	37	165	1,057	15.61%	159	24	183	1,050	17.43%
York River Academy	14	4	18	80	22.50%	10	4	14	70	20.00%	19	4	23	70	32.86%
Total	419	185	604	4,083	14.79%	398	163	561	4,061	13.81%	504	139	643	4,006	16.05%
Division Total	1,711	890	2,601	12,736	20.42%	1,754	783	2,537	12,706	19.97%	1,962	795	2,757	12,779	21.57%

**The York County School Division
School Operating Fund
Historical Enrollment (not ADM) by School**

<u>School</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Elementary:											
Bethel Manor Elementary	604	597	596	510	410	382	388	506	543	574	555
Coventry Elementary	563	578	582	576	590	629	640	615	646	655	637
Dare Elementary	420	378	380	375	409	429	460	446	460	455	421
Grafton Bethel Elementary	643	615	617	641	622	639	624	623	631	664	623
Magruder Elementary	626	626	606	523	600	554	578	585	663	644	614
Mt. Vernon Elementary	559	531	521	534	550	595	557	549	561	551	535
Seaford Elementary	437	451	470	483	479	492	521	524	548	526	508
Tabb Elementary	606	629	668	641	625	644	635	533	564	584	546
Waller Mill Elementary	342	320	287	296	278	316	311	316	331	328	301
Yorktown Elementary	695	696	654	656	664	633	630	584	533	504	464
Middle:											
Queens Lake Middle	465	459	455	454	448	468	473	485	530	562	545
Tabb Middle	851	913	918	892	828	787	773	817	898	955	967
Yorktown Middle	791	766	774	767	743	759	743	751	736	721	666
Grafton Middle	882	872	870	870	851	867	881	876	874	886	934
High:											
Bruton High	567	606	590	575	585	617	637	658	693	704	746
Grafton High	1,184	1,177	1,188	1,212	1,271	1,301	1,309	1,271	1,279	1,275	1,299
Tabb High	1,165	1,164	1,157	1,092	1,100	1,140	1,164	1,239	1,248	1,263	1,283
York High	1,062	1,062	1,094	1,064	1,055	1,063	1,045	1,064	1,024	954	1,014
York River Academy	73	73	79	71	65	60	55	55	48	45	40
	12,535	12,513	12,506	12,232	12,173	12,375	12,424	12,497	12,810	12,850	12,698

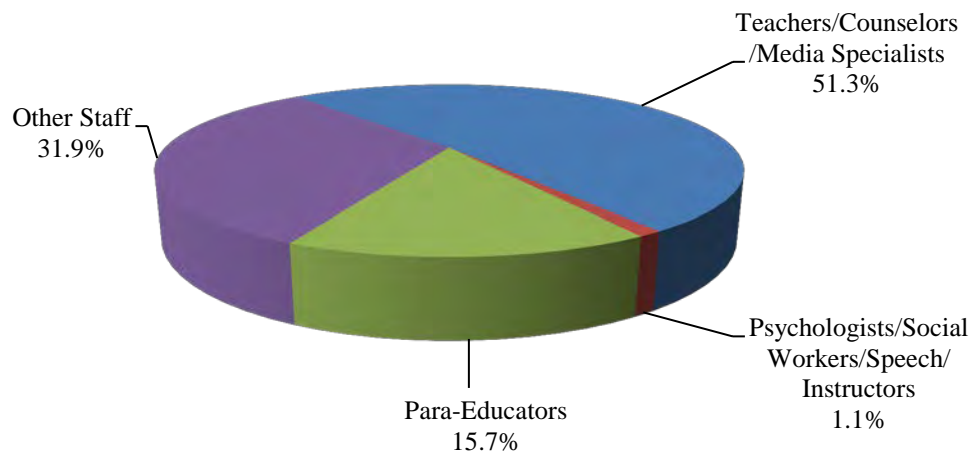
Source: ADM2000, Month of April 2017

HISTORICAL COMPARISON OF APPROVED FULL TIME EQUIVALENT (FTE) POSITIONS

<i>POSITION</i>	<i>FTE's FY14E</i>	<i>FTE's FY15E</i>	<i>FTE's FY16E</i>	<i>FTE's FY17</i>	<i>FTE's FY17E</i>	<i>FTE's FY18</i>
1 ATHLETIC DIRECTORS	4.00	4.00	4.00	4.00	4.00	4.00
2 BOARD MEMBERS	5.00	5.00	5.00	5.00	5.00	5.00
3 BUS DRIVERS	131.00	131.00	131.00	131.00	131.00	131.00
4 BUS DRIVER ASSISTANTS	25.00	25.00	25.00	25.00	25.00	25.00
5 CAFETERIA MONITORS	3.00	3.00	3.00	3.00	3.00	3.00
6 DIVISION CHIEFS	3.00	4.00	4.00	4.00	4.00	4.00
7 CLERICAL	69.75	69.75	69.75	69.75	69.75	69.75
8 CLERK OF THE BOARD	1.00	1.00	1.00	1.00	1.00	1.00
9 CROSSING GUARDS	3.50	3.50	3.50	3.50	3.50	3.50
10 CUSTODIANS	94.50	94.50	94.50	94.50	94.50	94.50
11 DIRECTORS	8.25	7.25	7.25	7.25	7.25	7.25
12 FOOD SERVICE PERSONNEL	28.66	26.66	25.00	25.00	25.00	25.00
13 GUIDANCE COUNSELORS	31.50	33.50	33.50	33.50	33.50	33.50
14 INSTRUCTORS	10.00	9.00	9.00	9.00	9.00	9.00
15 MECHANICS	7.00	7.00	7.00	7.00	7.00	7.00
16 MEDIA SPECIALISTS	18.00	18.00	18.00	18.00	18.00	18.00
17 NURSES	17.00	17.00	17.00	17.00	17.00	17.00
18 OCCUPATIONAL THERAPISTS	4.50	5.00	5.00	5.00	5.00	5.00
19 PARA-EDUCATORS	254.50	259.50	264.50	270.50	271.50	279.50
20 PHYSICAL THERAPIST	2.00	1.60	1.60	1.60	1.60	1.60
21 PRINCIPALS	19.00	19.00	19.00	19.00	19.00	19.00
22 PRINCIPALS (ASSISTANTS)	27.00	27.00	27.00	27.00	27.00	27.00
23 PSYCHOLOGISTS	9.00	11.00	11.00	11.00	11.00	11.00
24 SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	1.00
25 TEACHERS	830.55	845.05	860.05	865.05	864.05	864.05
26 TECHNICAL	97.92	97.09	98.57	94.42	94.42	95.42
27 TRADES	24.00	24.00	24.00	24.00	24.00	24.00
TOTALS	1729.63	1749.40	1769.22	1776.07	1776.07	1785.07

Note: The above chart includes School Operating, Food Services, and Capital Projects Funds.

Full Time Equivalent Positions-FY18



COUNTY OF YORK: VARIOUS STATISTICAL DATA

Population – 67,200
Median Age – 39.7
Land Area (sq. miles) - 106
Land Area (acreage) – 67,840
Land Owned by Federal Government - 40%
Households – 24,600
Average Household Size - 2.71

HISTORICAL SITES LOCATED WITHIN COUNTY OF YORK

Colonial National Historic Park
Historic Yorktown
Nelson House
Yorktown Battlefield

PRINCIPAL PROPERTY TAXPAYERS FOR THE COUNTY OF YORK As of June 30, 2016

<u>Taxpayer</u>	<u>Description</u>
Virginia Power Company	Generating Plant
BP/Western Refining/Plains Marketing	Former Refinery
Lawyers Title/Fairfield Resorts	Timeshare Condominiums
City of Newport News	Water System
Great Wolf Lodge of Williamsburg, LLC	Hotel & Water Park
Kings Creek Plantation	Timeshare Condominiums
Walmart	Retail Sales
1991 Ashe Partnership	Apartment Complex
852 LLC	Apartment Complex
Busch Entertainment/Water Country USA	Water Park
Verizon Virginia, Inc.	Telecommunications
Virginia Natural Gas	Manufacturer

Source: County of York, VA
Comprehensive Annual Financial Report Fiscal Year 2016

United States Census Data - York County, Virginia

Selected Demographic and Social Characteristics	1970		1980		1990		2000		2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Land Area (square miles)	108.5	NA	105.5	NA	105.5	NA	105.5	NA	105.5	NA
Population	27,762	NA	35,463	NA	42,434	NA	56,297	NA	65,464	NA
Sex										
Male	14,468	52.1%	18,185	51.3%	21,133	49.8%	27,650	49.1%	32,001	48.9%
Female	13,294	47.9%	17,278	48.7%	21,289	50.2%	28,647	50.9%	33,463	51.1%
Race*										
White	22,762	82.0%	28,636	80.7%	34,487	81.3%	45,942	81.6%	51,895	79.3%
Black	4,778	17.2%	6,118	17.3%	6,613	15.6%	7,954	14.1%	9,715	14.8%
Asian			290	0.8%	954	2.2%	2,267	4.0%	4,190	6.4%
American Indian and Alaska Native			49	0.1%	112	0.3%	521	0.9%	757	1.2%
Native Hawaiian and Other Pacific Islander			20	0.1%	34	0.1%	121	0.2%	219	0.3%
Some Other Race			350	1.0%	222	0.5%	724	1.3%	1,175	1.8%
Hispanic or Latino	475	1.7%	572	1.6%	723	1.7%	1,509	2.7%	2,892	4.4%
Median Age		NA	28.6	NA	32.8	NA	36.5	NA	39.4	NA
Population Density (persons per square mile)		NA	336.1	NA	402.2	NA	533.6	NA	620.5	NA
Households	7,287	NA	10,895	NA	14,474	NA	20,000	NA	24,006	NA
Persons per Household	3.63	NA	3.15	NA	2.90	NA	2.78	NA	2.70	NA
Total Families	6,682	NA	9,255	NA	11,875	NA	15,887	NA	18,705	NA
Persons per Family	3.83	NA	3.46	NA	3.24	NA	3.15	NA	3.08	NA
Educational Attainment (highest level achieved)**										
Population 25 years and over	13,317	100.0%	19,536	100.0%	26,468	100.0%	36,138	100.0%	39,414	100.0%
Graduate or Professional Degree					3,229	12.2%	5,945	16.5%	7,032	17.8%
Bachelor's Degree	1,669	12.5%	4,226	21.6%	4,415	16.7%	7,567	20.9%	9,306	23.6%
Associate Degree					1,901	7.2%	2,729	7.6%	3,890	9.9%
Some College, no degree	1,599	12.0%	3,858	19.7%	6,385	24.1%	9,270	25.7%	8,808	22.3%
High School Diploma	4,121	30.9%	6,757	34.6%	7,429	28.1%	7,649	21.2%	8,101	20.6%
9th to 12th Grade, no diploma	3,171	23.8%	2,793	14.3%	1,952	7.4%	2,070	5.7%	1,544	3.9%
Less than 9th Grade	2,757	20.7%	1,902	9.7%	1,157	4.4%	938	2.6%	733	1.9%

*For 2000 and 2010, numbers in the race categories may add to more than the total population and the percentages may add to more than 100 percent because individuals may report more than one race.

**Educational Attainment data from the Census Bureau's American Community Survey for 2005 through 2009.

Source: U. S. Census Bureau

GLOSSARY OF TERMS

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

Actual Revenues & Expenditures – revenues and expenditures as they actually have occurred during an accounting period using a pre-determined basis of accounting.

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.

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

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

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

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

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

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

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

GLOSSARY
(continued)

Composite Index - a factor used in the Virginia Basic Aid formula, (derived from true values of property, ADM, population, retail sales, adjusted gross income, etc.) to determine local and state share of basic appropriation.

CALCULATION OF THE COMPOSITE INDEX OF LOCAL ABILITY-TO-PAY

$.5^* \frac{\frac{\text{Local True Value of Real Property}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Local True Values of Real Property Statewide}}{\text{Total Average Daily Membership Statewide}}}$	+	$.4^* \frac{\frac{\text{Local Adjusted Gross Income}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Adjusted Gross Income Statewide}}{\text{Total Average Daily Membership Statewide}}}$	+	$.1^* \frac{\frac{\text{Local Taxable Retail Sales}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Taxable Retail Sales Statewide}}{\text{Total Average Daily Membership Statewide}}}$	= Average Daily Membership Composite Index
$.5^* \frac{\frac{\text{Local True Value of Real Property}}{\text{Local Population}}}{\frac{\text{Total Local True Values of Real Property Statewide}}{\text{State Population}}}$	+	$.4^* \frac{\frac{\text{Local Adjusted Gross Income}}{\text{Local Population}}}{\frac{\text{Total Adjusted Gross Income Statewide}}{\text{State Population}}}$	+	$.1^* \frac{\frac{\text{Local Taxable Retail Sales}}{\text{Local Population}}}{\frac{\text{Total Taxable Retail Sales Statewide}}{\text{State Population}}}$	= Per Capita Composite Index
$\boxed{.6667 \times \text{Average Daily Membership Composite Index}} + \boxed{.3333 \times \text{Per Capita Composite Index}} =$					Local Composite Index

* The constants (.5, .4, and .1) represent the average share of local revenues gathered from real property taxes, charges and miscellaneous revenue, and the 1 percent local option sales tax, respectively. Adjusted gross income data are used in the above formula as a proxy for the taxes derived from local charges and miscellaneous revenue because detailed information on the latter is not available. This is specified in the Appropriations Act.

THIS PAGE LEFT INTENTIONALLY BLANK