



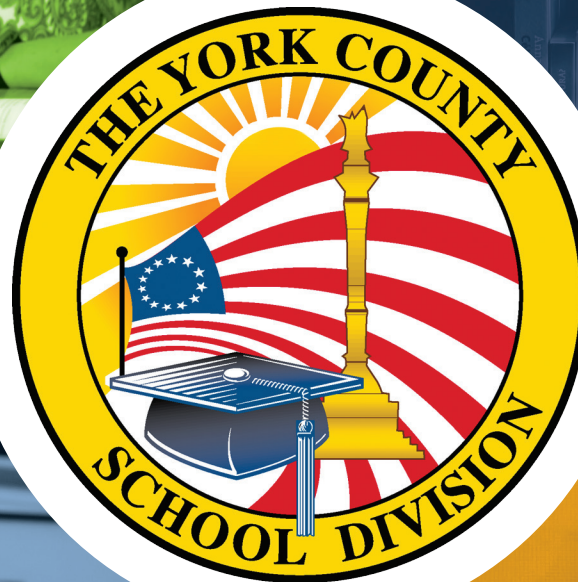
Fiscal Year 2019

Approved Annual Budget

July 1, 2018 – June 30, 2019

Yorktown, Virginia 23692

yorkcountyschools.org





Rebecca Cobb
Magruder Elementary School
2018 Elementary School Teacher of the Year



Jaimee Buckley
Queens Lake Middle School
2018 Middle School Teacher of the Year



Jamie Norton
York River Academy
2018 High School Teacher of the Year

TABLE OF CONTENTS

	Page
INTRODUCTORY	
York County School Board	1
Budget Message	2
Budget Awards	3
Executive Summary	5
ORGANIZATIONAL	
Geographical Area and Location	37
Money Magazine's Top 100 Best Places to Live in America for 2005	37
National Study for Quality of Life	37
Historical Information	37
The Reporting Entity	37
Population	38
Median Age	38
Zweibrucken	38
Map of York County, Virginia	39
Map of York County Schools	40
Strategic Plan	41
Significant Budget and Accounting Requirements-Fund Accounting	64
School Board Policy	66
Budget Development Process	72
Budget Administration Process	74
Organizational Chart	75
FINANCIAL	
Revenues and Expenditures, Significant Trends and Assumptions	77
Comparative Summary Statement of Revenues, Expenditures, and Changes in Fund Balances	84
Revenue Summaries	86
Expenditures by Major Object	88
Summary of Program Budgets	92
Charts:	
Revenues by Source	98
Expenditures by Major Category	98
Operating Fund Revenue	
Chart:	
Support by Sources	99
Local Revenue	100
State Revenue	102
Federal/County Revenue	104
Instruction	
Charts:	
Instruction Category as a Percent of Operating Budget	107
Instruction Category by Major Object	107
Budget Comparison of Instruction Category	108
Classroom Instruction	
Regular Education	109
Special Education	147
Career/Technical	153
Gifted Education	159
Other Programs	161
Instructional Support-Student	
Counseling Service (Guidance)	172
Social Work Services	174
Homebound	175

TABLE OF CONTENTS

(continued)

	Page
Improvement of Instruction	
Management and Direction	176
Instruction and Curriculum Development Service	177
Instructional Staff Training Service	179
Media Services	
Media Services	180
Instructional Support-School Administration	
Office of the Principal	182
Administration/Attendance & Health	
Charts:	
Administration/Attendance & Health Category as a Percent of Operating Budget	185
Administration/Attendance & Health Category by Major Object	185
Budget Comparison of Administration/Attendance & Health Category	186
Board Services	187
Executive Services	188
Communication Services	189
Human Resources	190
Fiscal Services	191
Health Services	192
Psychological Services	193
Speech/Audiology Services	194
Pupil Transportation	
Charts:	
Pupil Transportation Category as a Percent of Operating Budget	195
Pupil Transportation Category by Major Object	195
Budget Comparison of Pupil Transportation Category	196
Vehicle Operation Services	197
Vehicle Maintenance Services	198
Operations & Maintenance	
Charts:	
Operations & Maintenance Category as a Percent of Operating Budget	199
Operations & Maintenance Category by Major Object	199
Budget Comparison of Operations and Maintenance Category	200
Management & Direction	201
Building Services	202
Grounds Services	204
Vehicle Services	205
Warehouse/Distribution Services	206
Technology	
Charts:	
Technology Category as a Percent of Operating Budget	207
Technology Category by Major Object	207
Budget Comparison of Technology Category	208
Classroom Instruction	209
Instructional Support	210
Administration	211
Operations & Maintenance	212
Other Programs-Grants	213

TABLE OF CONTENTS

(continued)

	Page
Other Funds	
School Food Services	
Charts:	
Revenues by Source	215
Expenditures by Major Object	215
Budget Comparison of School Food Service	216
Fund Balance Summary	217
Revenue Detail	218
Expenditures	219
Workers Compensation Fund	
Charts:	
Revenues by Source	220
Fiscal Year Expenditure Comparison	220
Fund Balance Summary	221
Revenue Detail	222
Expenditures	223
Health & Dental Insurance Fund	
Charts:	
Revenues by Source	224
Fiscal Year Expenditure Comparison	224
Fund Balance Summary	225
Revenue Detail	226
Expenditures	227
Capital Projects Fund	
Charts:	
Revenues by Source	228
Fiscal Year Expenditure Comparison	228
Revenue Detail	229
Expenditures	230
Fund Descriptions	231
INFORMATIONAL	
Dropout Statistics	235
Scholastic Achievement Test (SAT)	236
Fully Accredited York County Schools	237
Historical Information Regarding Accredited York County Schools	238
Standards of Learning	239
Support by Sources	243
Source of Revenue Increase/(Decrease)	244
Budgeted Per Pupil Cost	245
Per Pupil Expenditure	246
Actual Required Local Effort (RLE) for the Standards of Quality	247
SOL Performance Measures for English, Math and Graduation Rates	248
School Enrollment as Compared To County/City Population	250
Student Fees	251
School Facility Fee Schedule	253
Summary Statement of Revenues, Expenditures and Changes in Fund Balance	255
School Enrollment Projection Methodology	258
History of Student Population	259
Number of Students Receiving Free or Reduced Lunch	260
Historical Enrollment (not ADM) by School	261
Historical Comparison of Approved Full Time Equivalent (FTE) Positions	262
County of York: Various Statistical Data	263
United States Census Data-York County, VA	264
Glossary of Terms	265

THIS PAGE LEFT INTENTIONALLY BLANK

INTRODUCTION

York County School Division

FY 2019 BUDGET

(Fiscal Year July 1, 2018 – June 30, 2019)

School Board Members

James E. Richardson, Chair
District IV

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

Barbara S. Haywood
District I

Michael Anderson
District II

Mark A. Medford
District III

Division Administration

Victor D. Shandor, Ed.D.
Division Superintendent

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

William B. Bowen
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
wbowen@ycsd.york.va.us



School Board Members and
Citizens of York County

I am pleased to present the 2018-19 Adopted Annual Financial Plan for the York County School Division. This adopted general fund budget totals \$140,366,410 and represents an increase of 3.7% over the 2017-18 school year. This budget supports our goal of striking a balance between available resources and supporting important division programs.

As is customary, we have engaged our stakeholders in the budget process to include school teams, parent groups, teachers, School Board members and County staff. We have also had numerous public input sessions, including budget stakeholder meetings in each of our four school districts. From the information gathered and with the input from the YCSD Division Leadership Team, the adopted budget focused on three primary priorities: Instruction and Learning, Retention and Recruitment and Safety and Compliance.

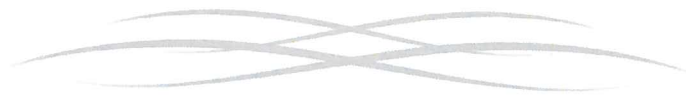
The adopted budget includes an increase in revenue of about \$5.06 million. This includes \$3.86 million in new state dollars, \$1.5 million in new county dollars and a \$300,000 reduction from the Revenue Stabilization Fund. The increase in revenue supports an average 3.0% salary increase for all employees through a step increase and restored step increase at a cost of \$2.7 million. Additionally, a significant reinvestment was made to instruction with \$300,000 allocated for the replacement of textbooks and \$300,000 allocated directly to the schools as part of the per pupil funding. The budget adds seven new teachers to account for the projected increase in student enrollment, three english language teachers, two and one-half special education teachers, a math coach, and a social worker. The budget also includes an increase in the employer health insurance contribution totaling \$376,000.

This budget represents a continued recovery from the years of significant budget reductions. Our efforts continue to identify opportunities for efficiency in our operations and service delivery with our focus on our mission of actively engaging all students in acquiring the skills and knowledge needed to make productive contributions in the world.

Finally, I would like to express my appreciation to the School Board for its leadership and to the County Manager and his staff for their assistance in the development of this budget. We greatly value our partnership and the generous support from the Board of Supervisors, the County Manager and the taxpayers of York County.

Sincerely,

Victor Shandor
Superintendent of Schools



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, 2017.

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.



**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 2017–2018.

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



A handwritten signature in black ink, appearing to read 'Anthony N. Dragona'.

Anthony N. Dragona, Ed.D., RSBA
President

A handwritten signature in black ink, appearing to read 'John D. Musso'.

John D. Musso, CAE, RSBA
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 instructed to assume that there would be additional funds to meet the goals and objectives of the School Board but also look at redirecting existing financial resources to meet the priorities as a viable means of financing new initiatives.

Staff members at all management levels participated in the development of this budget. The Superintendent and Chief Financial Officer held community budget meetings in all four school zones. The Executive Leadership Team solicited input from their departments, school administrators and school staff. In total more than 300 suggestions came forward totaling more than \$9 million. The Superintendent and leadership team held several meetings over the course of two months prioritizing staff recommendations. 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 2015 through 2018 are provided below.

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 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.

EXECUTIVE SUMMARY

(continued)

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%.

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.

EXECUTIVE SUMMARY **(continued)**

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.

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.

EXECUTIVE SUMMARY **(continued)**

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.

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.

EXECUTIVE SUMMARY **(continued)**

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.

FISCAL YEAR 2019 BUDGET APPROACH AND CHALLENGES

Revenue

Fiscal Year 2019 is the first year of the state biennium budget. Leading up to the state budget, several events occur which can have significant impact on school division funding. First, the Local Composite Index (LCI) is recalculated for all school divisions. 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. For FY19, the York County School Division's LCI decreased from .3905 to .3822. The decrease in the LCI resulted in more state revenue of approximately \$400,000.

Second, the Direct Aid to Public Education is rebenchmarked for the next biennium. The rebenchmarked budget represents the state cost of continuing the existing Direct Aid to Public Education programs with biennial updates to the input data used in the funding formulas determining the cost of the programs. The updates to funding formulas generally means additional state revenue to school divisions, assuming student enrollment is the same and there are no other actions by the state to reduce the budget.

EXECUTIVE SUMMARY

(continued)

Third, the Board of Trustees of the Virginia Retirement System approve retirement rates that school divisions must pay on behalf of their employees. An increase in retirement rates can have a significant impact on a school division's budget. From FY12 through FY18, VRS rates for teachers increased from 6.33% to 16.32%. For FY19, the VRS rate for teachers decreased from 16.32% to 15.68%. The decrease saved the school division approximately \$400,000.

With the decrease in the LCI, state revenue adjustments from rebenchmarking, and a projected increase of 160 students in enrollment, overall state revenue increased \$3,863,764 or 5.9% in FY19 as compared to FY18.

Federal revenue for FY19 was projected to remain unchanged. We continue to monitor federal revenues closely as uncertainty remains that educational programs funded in the federal budget will continue at current levels.

The County and school division maintain a revenue stabilization fund. This purpose of the fund is to minimize the fiscal impact due to unpredictable fluctuations in federal impact aid revenue. Since FY17, the school division, with the approval of the Board of Supervisors, has been relying on the stabilization fund to achieve a new impact aid revenue baseline of approximately \$8.5 million, down from over \$13 million. If impact aid receipts are greater than \$8.5 million in any year, 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, \$600,000 in FY18 and \$300,000 in FY19.

In addition to the \$300,000 transfer from the revenue stabilization fund, the Board of Supervisors approved an increase in the local contribution to the school operating budget of \$1.5 million for a 2.9% increase over FY18.

Expenditures

On the expenditure side of the budget, several mandated costs were required to be funded. Those mandated costs included (1) special education staffing requirements of \$262,000, (2) regular education staffing requirements of \$455,000 to account for increased enrollment, and (3) \$195,000 for limited English proficiency teachers. The most significant increased costs of approximately \$2.7 million relates to additional compensation for staff. This includes a current step and restored step for all eligible teachers and support staff plus a market adjustment of 0.5% for teachers. A 2.5% increase in employee health insurance drove \$376,000 in additional costs.

This budget includes a significant reinvestment in instruction, which has long suffered due to cuts during the great recession. This includes (1) increasing the allocation for textbook funding by \$300,000 (2) increasing the per pupil allocation to schools by \$300,000 (3) adding two days back to the para-educator's contract.

Undoubtedly, staff compensation will continue to be an area for improvement in FY19. The School Board anticipates continued focus on licensed compensation in FY19 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.

EXECUTIVE SUMMARY
(continued)

MISSION OF THE YORK COUNTY SCHOOL DIVISION – FY2018-2022

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 2017, the School Board began the process to review School Board goals to update those set for FY14 through FY17. In the ensuing months, after receiving input from the public, the School Board approved the goals for FY18 through FY22.

The School Board goals for fiscal year 2019 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)

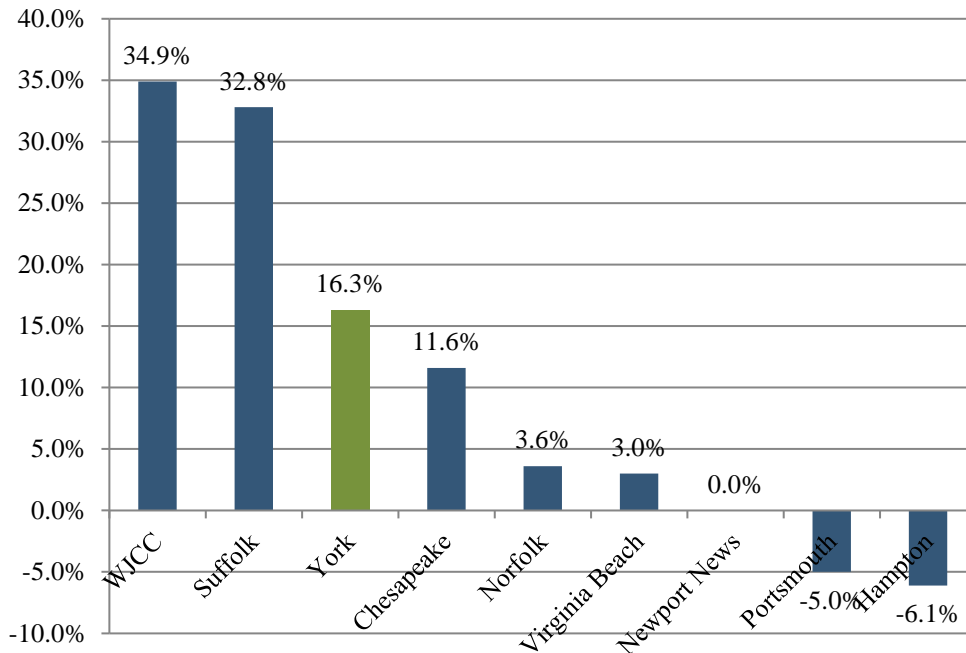
BUDGET FORMAT

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. New census to be published in 2020.

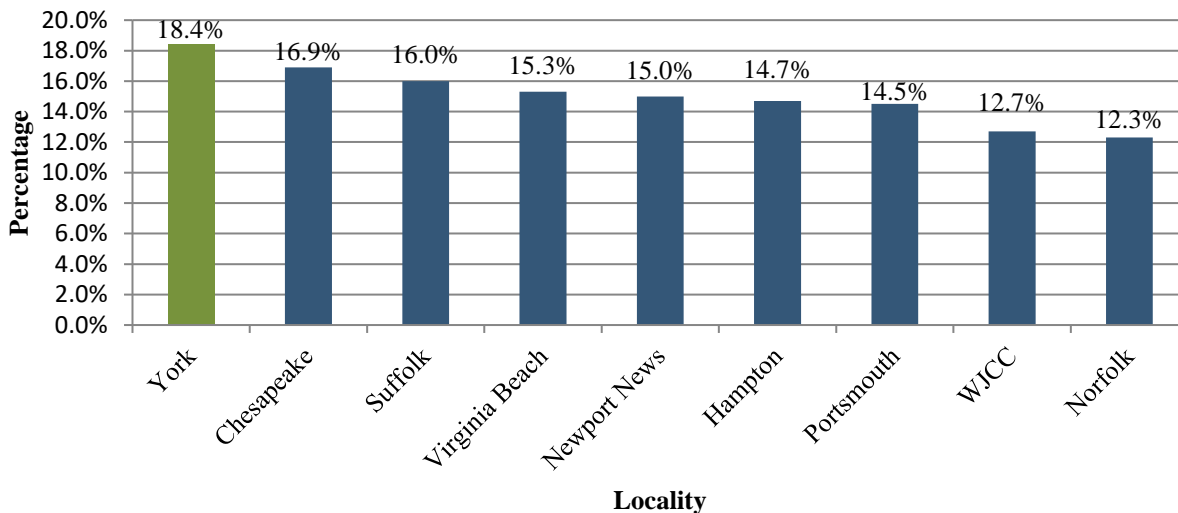
EXECUTIVE SUMMARY
(continued)

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 18.3% of the total County population. This ranking has been consistent in recent years.

Locality	Population 2016	Average Daily Membership in Public Schools 2017	Percentage
York	68,585	12,535	18.3%
Chesapeake	240,485	39,167	16.3%
Suffolk	91,722	13,673	14.9%
Virginia Beach	453,628	67,061	14.8%
Newport News	183,218	26,947	14.7%
Portsmouth	96,179	13,636	14.2%
Hampton	137,492	19,403	14.1%
Williamsburg / James City	89,044	11,764	13.2%
Norfolk	247,087	28,805	11.7%

Percentage of School Enrollment as Compared to County/City Population



Source: State Auditor of Public Accounts; Comparative Report; Fiscal Year Ended 6/30/17.

EXECUTIVE SUMMARY
(continued)

ENROLLMENT

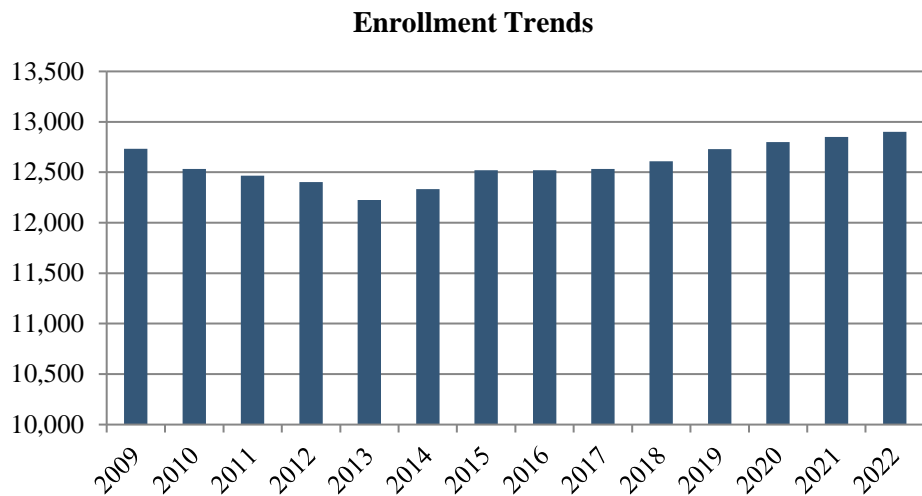
The School Board utilizes enrollment projections provided by the County of York Planning Office to prepare its budget. The School Board’s approved FY18 Operating Budget was prepared using the County projection of 12,570 students. Actual enrollment was 12,609, which is an increase over the previous year’s enrollment (12,534) of 75 students.

The County Planning Office has provided an enrollment projection of 12,730 for FY19. This represents 121 more students than FY18 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 2009-2022.

Year	Students
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	12,609
2019	12,730+
2020	12,800*
2021	12,850*
2022	12,900*



+ 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 FY17 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 FY17, the York County School Division met or exceeded all federal AMO's under NCLB with the exception of English - Students with Disabilities. 11 out of 19 of the division's schools previously established met or exceeded all federal AMO's. 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 2017. 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 Excellence for *York County School Division Back-to-School Guide*

Hermes:

- Gold Award for *York County School Division Back-to-School Guide*

Niche:

- Niche has ranked the best school divisions for 2019. York County School Division was ranked the top school division in Hampton Roads and number 8 in the State.

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, FY17 and FY18. 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, 2017. 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, 2018. 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 2017, 93% of advanced diploma graduates scored at 480 or higher on the Evidenced-Based Reading and Writing and 69% scored 530 or higher on the Mathematics, which are the College & Career Ready benchmarks set by the College Board.

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 2018 Standards of Learning (SOL) test results, all schools in the York County School Division were Fully Accredited.

Career/Technical

Based on the 2016-2017 Annual Performance Report for Career and Technical Education from the Virginia Department of Education:

- Of the York County Career & Technical Education Program Completers, 99.49% 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 2017

In 2017, 630 of 938 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 24 graduates and 46 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 2017 high school graduates.

School	Graduates	% College Bound	Scholarships Earned
Bruton High School	128	85%	\$5,930,270
Grafton High School	275	84%	\$6,212,088
Tabb High School	266	84%	\$5,407,117
York High School	251	81%	\$4,693,216
York River Academy	18	56%	0
Total	938	83%	\$22,242,691

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 2017.

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	11,686	1	York	90	1
Newport News	11,600	2	Virginia Beach	86	2
Virginia Beach	11,507	3	WJCC	83	3
WJCC	11,341	4	Chesapeake	82	4
Chesapeake	11,265	5	Suffolk	77	5
Portsmouth	11,230	6	Hampton	76	6
Hampton	11,097	7	Portsmouth	71	7
Suffolk	10,507	8	Norfolk	71	7
York	10,346	9	Newport News	70	8

* Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2017.

	Math SOL	Rank		Graduation Rate	Rank
York	90	1	York	95	1
Virginia Beach	84	2	Newport News	94	2
Chesapeake	84	2	Chesapeake	93	3
WJCC	82	3	WJCC	92	4
Suffolk	78	4	Virginia Beach	92	4
Hampton	75	5	Hampton	92	4
Portsmouth	71	6	Portsmouth	87	5
Newport News	71	6	Suffolk	87	5
Norfolk	70	7	Norfolk	81	6

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 2017, 118 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 2017, 24 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 FY19 budget document includes the results for the time periods of July 2015 through June 2016, July 2016 through June 2017, and July 2017 through July 2018.

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

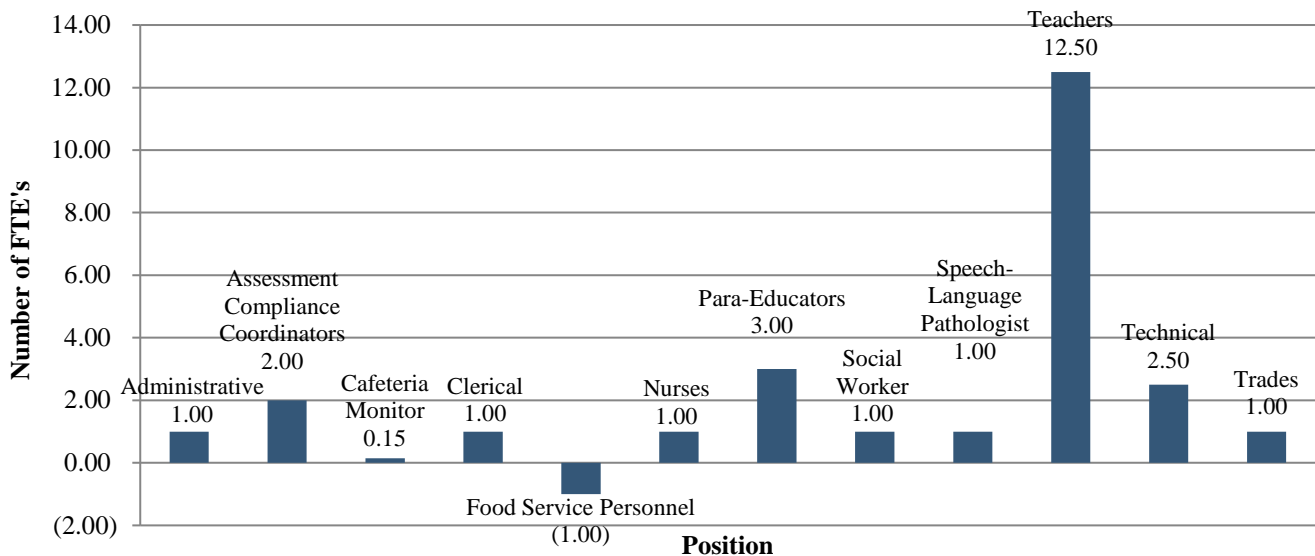
The information below is a summary by position of personnel resource changes included in the FY19 budget as compared to the FY18 Expected Budget. The total of full time equivalent positions for FY19 is 1,810.22.

Federal requirements for identified students with disabilities mandated the addition of 2.5 special education teacher positions and 3 para-educator positions. Federal staffing requirements for students identified as English Learners (EL) required the addition of three EL teachers. Due to a projected increase in school division overall projected enrollment, seven regular education teacher positions were added.

Summary of Personnel Resource Changes
All Funds
FY18E Compared to FY19

	Increase/(Decrease) in Full Time Equivalent Positions
Administrative	1.00
Assessment Compliance Coordinators	2.00
Cafeteria Monitor	0.15
Clerical	1.00
Food Service Personnel	(1.00)
Nurses	1.00
Para-Educators	3.00
Social Worker	1.00
Speech-Language Pathologist	1.00
Teachers	12.50
Technical	2.50
Trades	1.00
	25.15

Fiscal Year 2019 FTE Position Increases & Reductions
by Job Classification



EXECUTIVE SUMMARY
(continued)

SUMMARY OF FUNDS

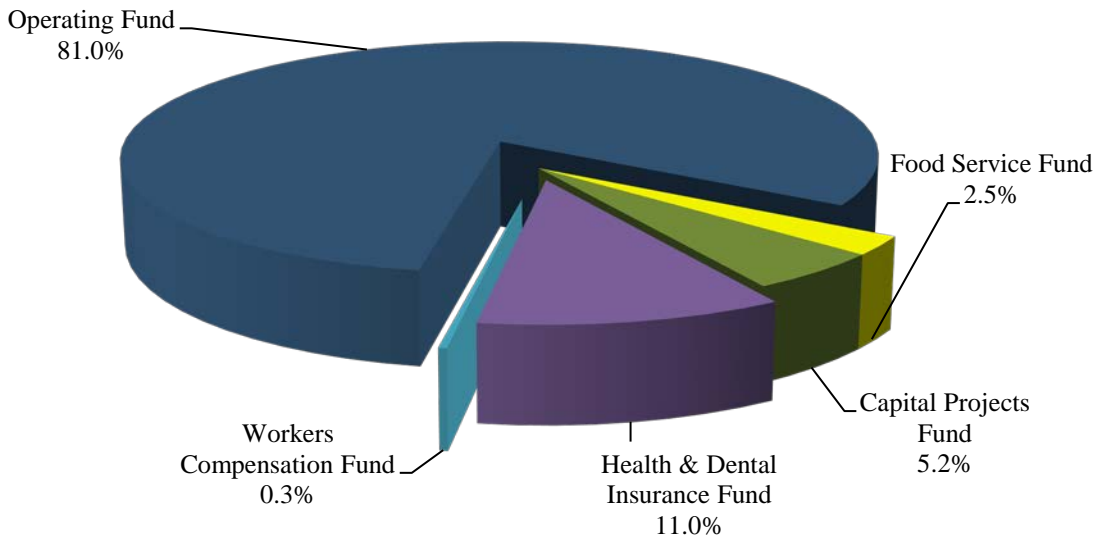
The following budgets are included in the Superintendent’s Annual Financial Plan: School Operating Fund, Food Service Fund, Workers Compensation Fund, Health and Dental Insurance Fund, and Capital Projects Fund. The School Operating Fund is intended to finance instructional programs and day-to-day operations 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 FY19.

The schedule below presents a summary comparison of the funds included in this budget. The FY19 approved operating budget reflects an increase of 3.7% over the FY18E budget. The FY19 budget projects an increase of 160 students on a budgetary basis. The overall increase in the operating budget of 3.7% stems primarily from the increase in State funding.

The Food Service Fund reflects a decrease of 9.8% over the FY18E budget. The Workers Compensation Fund, Health and Dental Insurance Fund and Capital Projects Fund budgets for FY19 remain the same as FY18E.

Fund	Budget	Approved	Change	
	FY18E	FY19	\$	%
Operating Fund	135,302,646	140,366,410	5,063,764	3.7%
Food Service Fund	4,821,572	4,351,000	(470,572)	(9.8%)
Workers Compensation Fund	475,000	475,000	0	0.0%
Health & Dental Insurance Fund	19,055,000	19,055,000	0	0.0%
Capital Projects Fund	9,000,000	9,000,000	0	0.0%

Summary of All Funds - FY19



EXECUTIVE SUMMARY
(continued)

SCHOOL BOARD APPROVED FY19 OPERATING BUDGET

Major additions and reductions to the FY19 Operating Budget as compared to the FY18 original budget linked to the FY19 School Board goals. All reduced amounts are in parentheses.

Major Operating Expenditure Increases (Decreases)	Linked to Goals
Mandated Costs	
Special education teachers - 2.5 FTEs	162,500 Goals 1 and 3
Speech Language Pathologist - 1 FTE	65,000 Goals 1 and 3
English Learners (EL) teachers - 3 FTEs	195,000 Goals 1 and 3
Regular education teachers for increased enrollment - 7 FTEs	455,000 Goals 1 and 3
Shift Title II teacher from federal funds to general funds	65,000 Goals 1 and 3
New Horizons Regional Education Center (Special Education)	20,000 Goals 1 and 2
Compensation (average 3%)	
Step for all eligible staff (licensed staff 1.5% ave & non-licensed staff 2%)	1,600,000 Goal 3
Market adjustment for licensed staff (0.5%)	256,700 Goal 3
Restored step for eligible staff (1% ave)	816,000 Goal 3
Quadrennial review of select non-licensed staff	120,000 Goal 3
Health Insurance	
Health insurance increase 2.5% (Employer share) (Note 1)	376,500 Goal 3
Health insurance increase 2.5% (Employee share)	-
(No increase in dental insurance rates for employer or employee)	

EXECUTIVE SUMMARY
(continued)

Other Cost Increases

County shared services - add two resource officers to middle school	285,000	Goal 5
Add one Associate Director for School Administration and Compliance	140,000	Goals 3 and 5
Add two Assessment, Compliance & Intervention (ACI's) Coordinators (elementary)	130,000	Goals 1 and 5
Add one Math Coach for Algebra Readiness (teacher + 14 days)	68,000	Goals 3 and 5
Add one Social Worker to account for demand for services	65,000	Goals 3 and 5
Add one Health Services Coordinator	59,305	Goals 3 and 5
Add one Secretary III position to Operations	49,000	Goals 3 and 5
Add one HVAC Technician	48,000	Goals 3 and 5
Add three Para-Educators	34,500	Goals 1 and 3
Increase the per pupil allocation to all schools	300,000	Goals 1 and 5
Increase textbook funds	300,000	Goals 1 and 5
Increase supplements to top in region	155,800	Goals 2 and 3
Fund middle school athletic trainers	100,000	Goals 2 and 5
Increase to leased copier budget (new contract for FY19)	65,000	Goal 5
Add two days to para-educator contracts	60,000	Goals 2 and 3
Add three days to elementary and middle school department chairs	40,000	Goal 3
Increased cost of PowerSchool	16,500	Goal 1
Teacher leadership program	15,000	Goal 3
Update work order system	15,000	Goal 5
Purchase universal screener that will identify gifted students	11,500	Goal 1
Increase to Virtual High School budget to cover stipends	10,000	Goals 1 and 3
Fund girls middle school volleyball	10,000	Goal 2
Add 5 days to High School Athletic Director contracts	7,100	Goal 3

Budget Reductions

Staff attrition	(500,000)	Goal 5
Reduction in the rates for Virginia Retirement System	(400,000)	Goal 5
Savings from one-time costs in FY18 - textbook replacement	(81,016)	Goals 1 and 2
Title II federal grant reduction - reduce teacher position - 1 FTE	Grant Funds	Goals 1 and 3

Note 1:

Anthem has suggested a 9.6% increase. Superintendent recommends using the cash reserve in the insurance fund to offset 4.6% of the increase. That equates to approximately \$700,000 from the cash reserve account which totaled \$5.06 million on June 30, 2017. 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

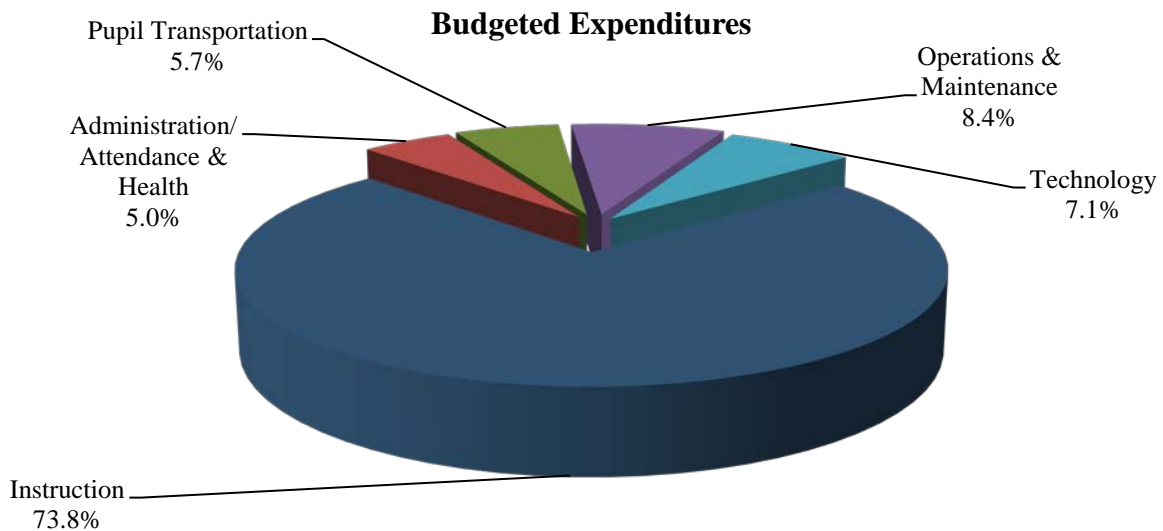
**School Operating Fund
FY19**

Expenditures by Major Object

	Budget FY18E	Approved FY19	Change \$	%
Personal Services	81,656,949	84,341,084	2,684,135	3.3%
Employee Benefits	33,527,906	34,243,511	715,605	2.1%
Purchased Services	6,375,299	6,757,921	382,622	6.0%
Other Charges	4,137,400	4,391,816	254,416	6.1%
Materials/Supplies	5,086,017	5,747,344	661,327	13.0%
Equipment	2,656,328	2,674,787	18,459	0.7%
Transfers	1,862,747	2,209,947	347,200	18.6%
Total	135,302,646	140,366,410	5,063,764	3.7%

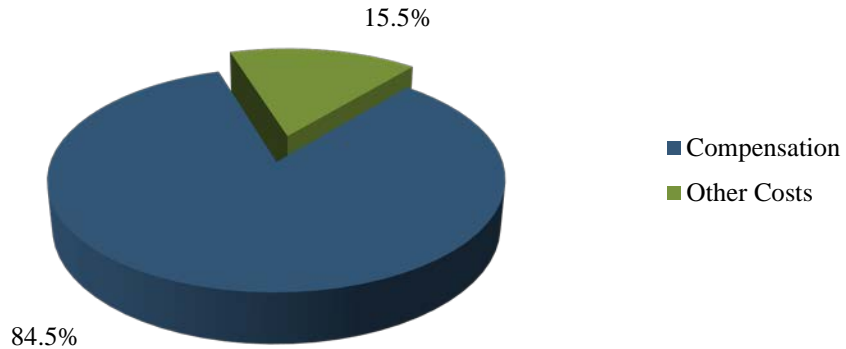
Budgeted expenditures in the Operating Fund by major category are:

Category	Budget FY18E	Approved FY19	Change \$	%
Instruction	99,747,333	103,606,224	3,858,891	3.9%
Administration/ Attendance and Health	6,839,403	7,107,903	268,500	3.9%
Pupil Transportation	7,762,217	7,943,836	181,619	2.3%
Operations and Maintenance	11,115,527	11,787,198	671,671	6.0%
Technology	9,838,166	9,921,249	83,083	0.8%
Total	135,302,646	140,366,410	5,063,764	3.7%



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.



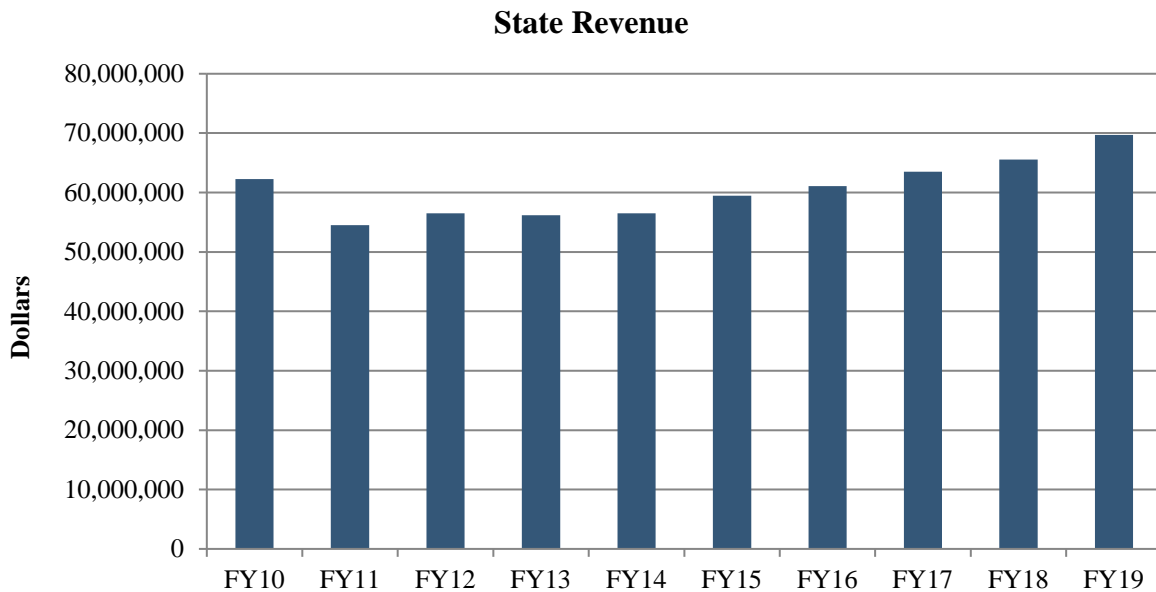
Operating Budget Revenue Summary

The revenue projections for FY19 in the Operating Budget reflect several significant assumptions.

State revenue was projected using the General Assembly's approved budget for FY19. The projected increase in state revenue is 3,863,764 or 5.9%.

The state first provided school divisions a distribution of lottery funds for fiscal year 1999 and the state has continued the lottery funds in each fiscal year thereafter. However, beginning in FY10 the state shifted the lottery funds to other state education programs. Therefore, there is no longer a separate line item for all of these funds. In FY17 & FY18, the state partially restored lottery funds to a separate line item without designating the funds for specific education programs. The state continued this practice for FY19 and increased the funding.

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

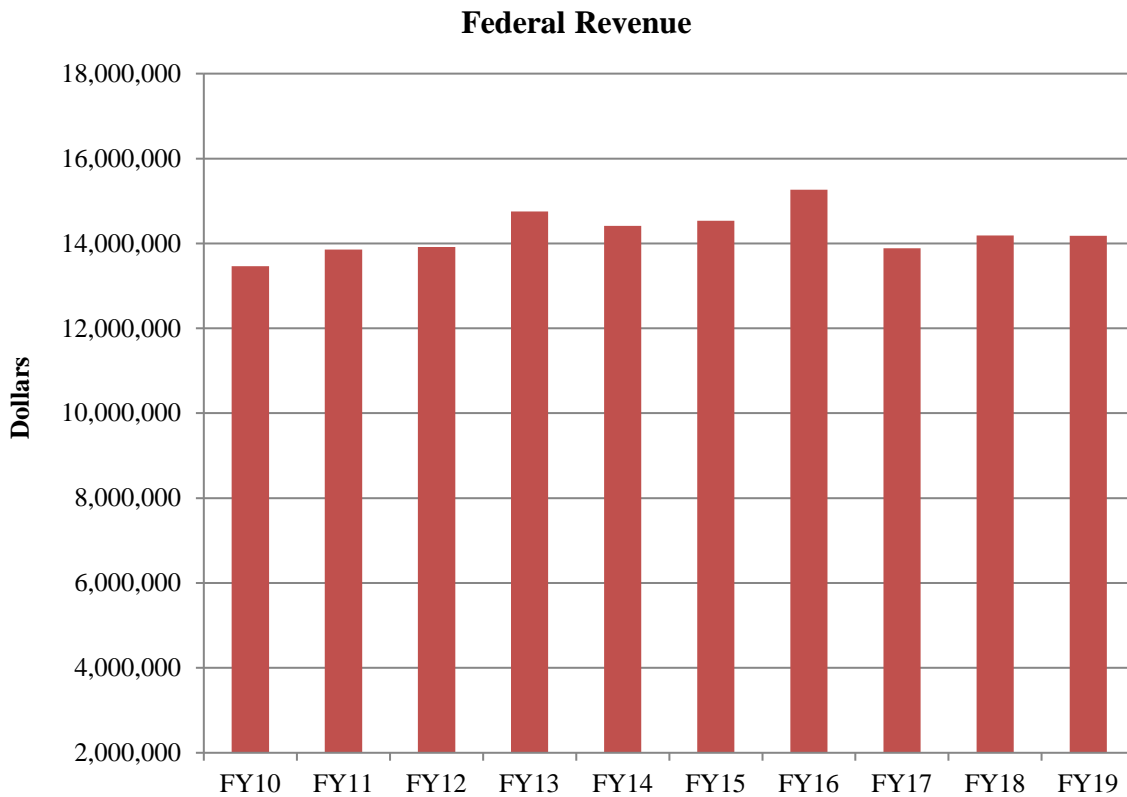


EXECUTIVE SUMMARY
(continued)

Federal revenue is not projected to change when compared to the FY18 Expected Budget. As of the date of this document, the federal government completed its work on the FY19 federal budget; however, it will be several months before we see the actual changes to our federal funding.

The FY19 budget for impact aid is \$8.5 million, which is the same level as FY18. Whether there will be significant changes in impact aid in the federal FY19 budget remains to be seen. Two issues effect impact aid revenue. One, the timing of impact aid payments by the federal government is unpredictable. Second, it can take up to five fiscal years to receive the full payment due because Congress often fails to fully fund the program. As a result, impact aid will be closely monitored in FY19 for significant changes in funding. This will allow for a gradual reduction in impact aid revenue over several years with the use of the revenue stabilization fund.

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



EXECUTIVE SUMMARY
(continued)

County funding for operations and grounds maintenance will increase by \$1,500,000 or 2.9% in FY19. The additional funds assisted the School Division in funding a 3% 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.

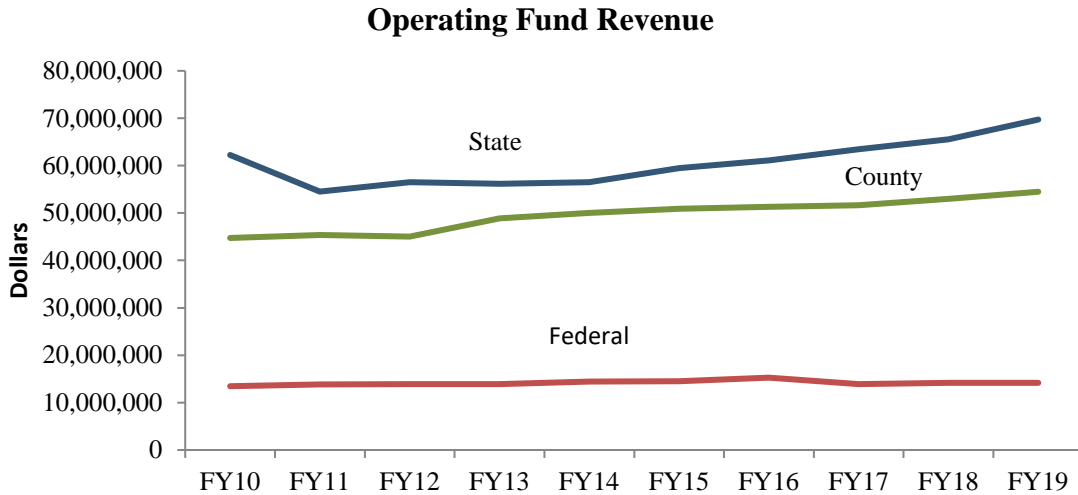
The revenue stabilization fund will be used, with the approval of the Board of Supervisors, to gradually reduce the loss of impact aid in FY17 over three to four fiscal years to achieve the new impact aid revenue baseline of approximately \$8.5 million, which was \$950,000 less than the amount budgeted 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 FY18, FY19 and beyond. For FY19, \$300,000 is budgeted to be transferred from the revenue stabilization reserve fund to the operating budget.

County Revenue



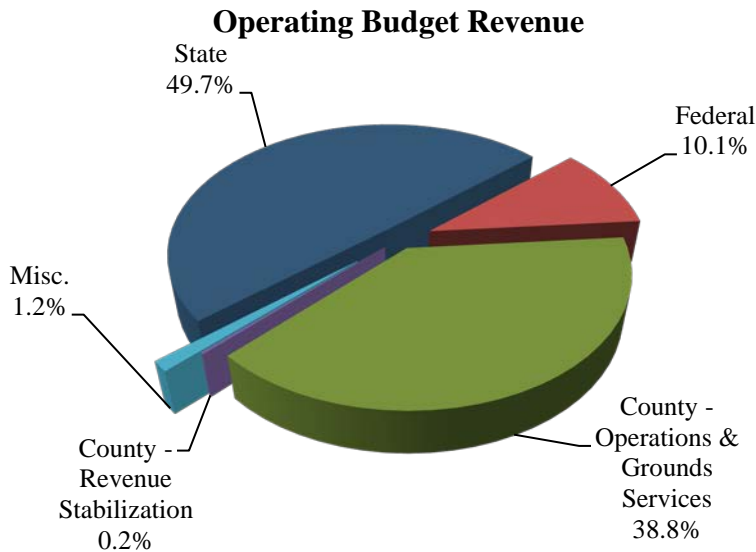
EXECUTIVE SUMMARY
(continued)

The following graph depicts state, federal and county funding from FY10 through FY19. This graph shows no increase in federal funding in FY19. In recent years, State and County funding has shown moderate increases in funding. That trend has been continued in FY19, with a 5.9% increase in state funding and a 2.8% increase in County funding. Additional information regarding significant trends and assumptions can be found on pages 77-83.



Revenue projections in the Operating Fund by major category are:

Revenue Source	Budget FY18E	Approved FY19	Change	
			\$	%
State	65,859,998	69,723,762	3,863,764	5.9%
Federal	14,180,927	14,180,927	0	0%
County – Operations & Grounds Services	52,987,094	54,487,094	1,500,000	2.8%
County-Revenue Stabilization	600,000	300,000	(300,000)	(33.3%)
Miscellaneous	1,674,627	1,674,627	0	0%
Total	135,302,646	140,366,410	5,063,764	3.7%



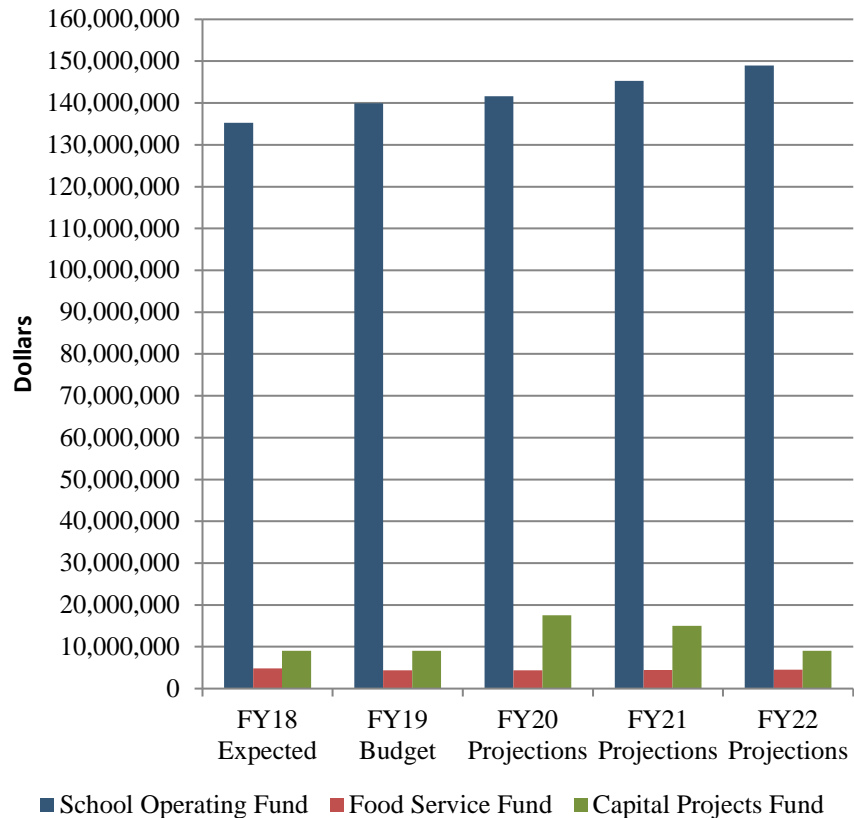
EXECUTIVE SUMMARY
(continued)

Summary of Budget Projections for Governmental Funds

The chart below is a summary of budget projections for fiscal years 2020 through 2022. The projected years are for informational purposes only based on trend data and are not used for budget planning purposes.

School Operating Fund					
	FY18 Expected	FY19 Budget	FY20 Projections	FY21 Projections	FY22 Projections
Revenue and Expenditures	135,302,646	139,911,758	141,630,084	145,251,765	148,974,015
Food Service Fund					
Revenue and Expenditures	4,821,572	4,351,000	4,395,960	4,441,413	4,487,366
Capital Projects Fund					
Revenue and Expenditures	9,000,000	9,000,000	17,500,000	15,000,000	9,000,000

Comparison of Budget Projections Through FY22



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 percent of the revenue is derived from the sale of meals. The second largest revenue source, 38.61%, is federal funding for free and reduced lunches. As compared to FY18E, the Food Service budget reflects a decrease of \$470,572 or 9.8% (\$4,821,572 in FY18E to \$4,351,000 in FY19). 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 FY18 breakfast and lunch prices were not increased. This year is the fourteenth 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.

**FY19 School Food Service Fund
Revenue Summary**

Revenue Source	Budget	Approved	Change	
	FY18E	FY19	\$	%
State	52,000	67,500	15,500	29.8%
Federal	1,460,000	1,680,000	220,000	15.1%
Cafeteria Sales	3,306,072	2,598,500	(707,572)	(21.4%)
Miscellaneous	3,500	5,000	1,500	42.9%
Total	4,821,572	4,351,000	(470,572)	(9.8%)

Expenditures by Major Object

	Budget	Approved	Change	
	FY18E	FY19	\$	%
Personal Services	530,600	501,552	(29,048)	(5.5%)
Employee Benefits	516,559	282,659	(233,900)	(45.3%)
Purchased Services	3,482,413	3,216,789	(265,624)	(7.6%)
Other Charges	10,000	10,000	0	0
Materials/Supplies	270,000	270,000	0	0
Equipment	12,000	70,000	58,000	483.3%
Total	4,821,572	4,351,000	(470,572)	(9.8%)

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.

**FY19 Workers Compensation Fund
Revenue Summary**

Revenue Source	Budget	Approved	Change	
	FY18E	FY19	\$	%
Transfers In	340,000	340,000	0	0
Transfer from Reserves	135,000	135,000	0	0
Total	475,000	475,000	0	0

Expenditures by Major Object

	Budget	Approved	Change	
	FY18E	FY19	\$	%
Contractual Services	75,000	75,000	0	0
Medical Reimbursements	340,000	340,000	0	0
Lost Time	60,000	60,000	0	0
Total	475,000	475,000	0	0

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.

**FY19 Health and Dental Insurance Fund
Revenue Summary**

Revenue Source	Budget	Approved	Change	
	FY18E	FY19	\$	%
Contribution	19,055,000	19,055,000	0	0
Total	19,055,000	19,055,000	0	0

Expenditures by Major Object

	Budget	Approved	Change	
	FY18E	FY19	\$	%
Purchased Services	19,055,000	19,055,000	0	0
Total	19,055,000	19,055,000	0	0

EXECUTIVE SUMMARY
(continued)

CAPITAL PROJECTS FUND

The Capital Projects Budget is a separate document that is approved annually by the School Board and the County Board of Supervisors. It is included in this document for reference purposes. The FY19 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 County of York provides 100% of the revenue for the FY19 budget. The charts below provide further information on the Capital Projects Fund.

**FY19 Capital Projects Fund
Revenue Summary**

Revenue Source	Budget FY18E	Approved FY19	Change \$	%
Local-County	9,000,000	9,000,000	0	0
Total	9,000,000	9,000,000	0	0

Expenditures by Major Object

	Budget FY18E	Approved FY19	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 68,890 citizens. There are 12,730 students budgeted in FY19 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 68,890 citizens, York County ranks 30th in population among Virginia's 95 counties. In land area, however, York is the third smallest county in the state, making it the sixth most densely populated county. With a 16.3% increase in population from 2000 to 2010, York County is the 3rd fastest growing locality in the Virginia Beach – Norfolk – Newport News Metropolitan Statistical Area.

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

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

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

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

MEDIAN AGE

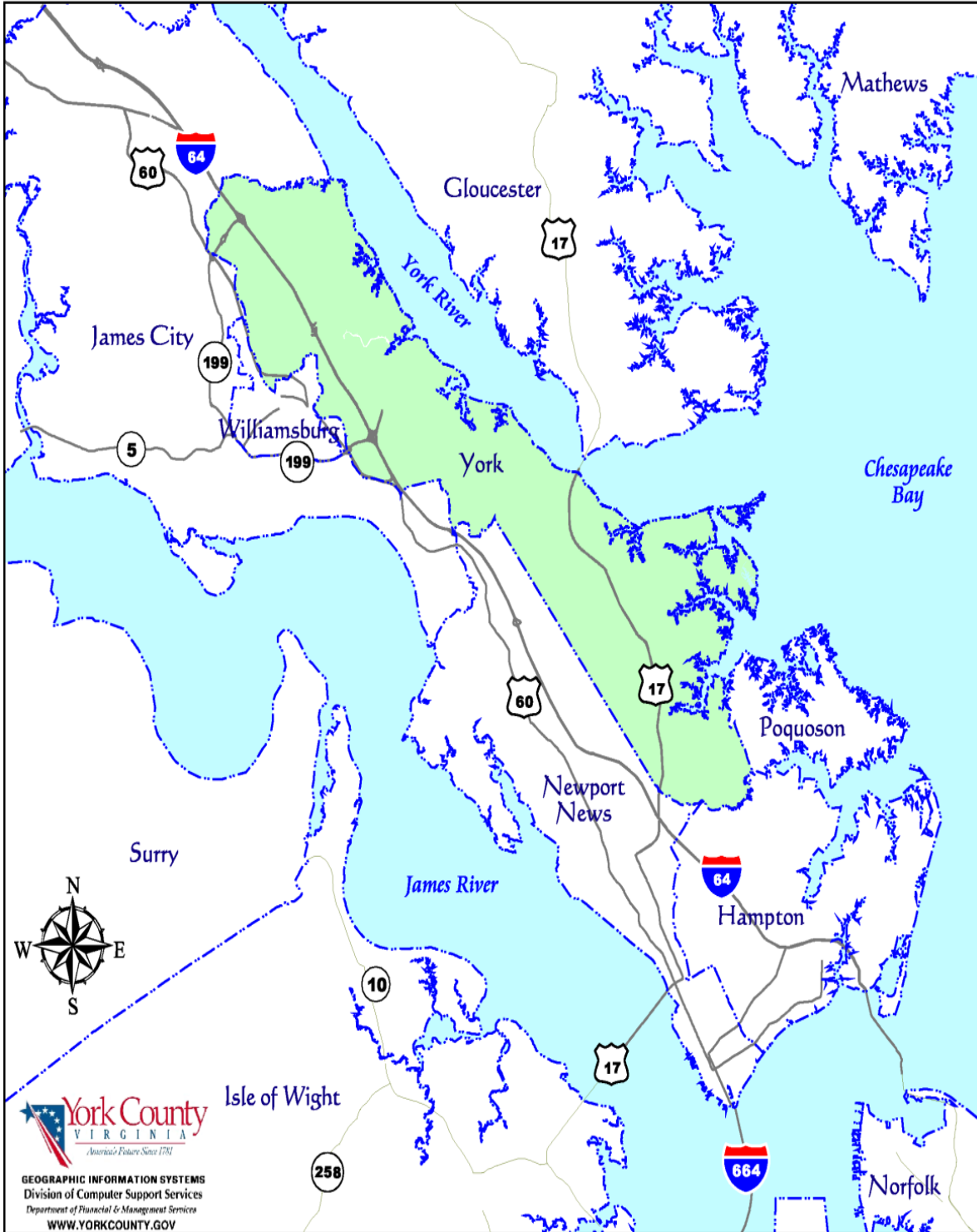
The 2010 median age in York County was 39.4 years, almost 3 years older than it was in 2000. The population is getting older, on average, as it is all over the country, because of the aging of the post-war baby boom generation – the mass of Americans born between 1946 and 1964.

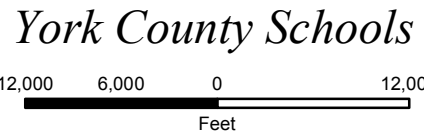
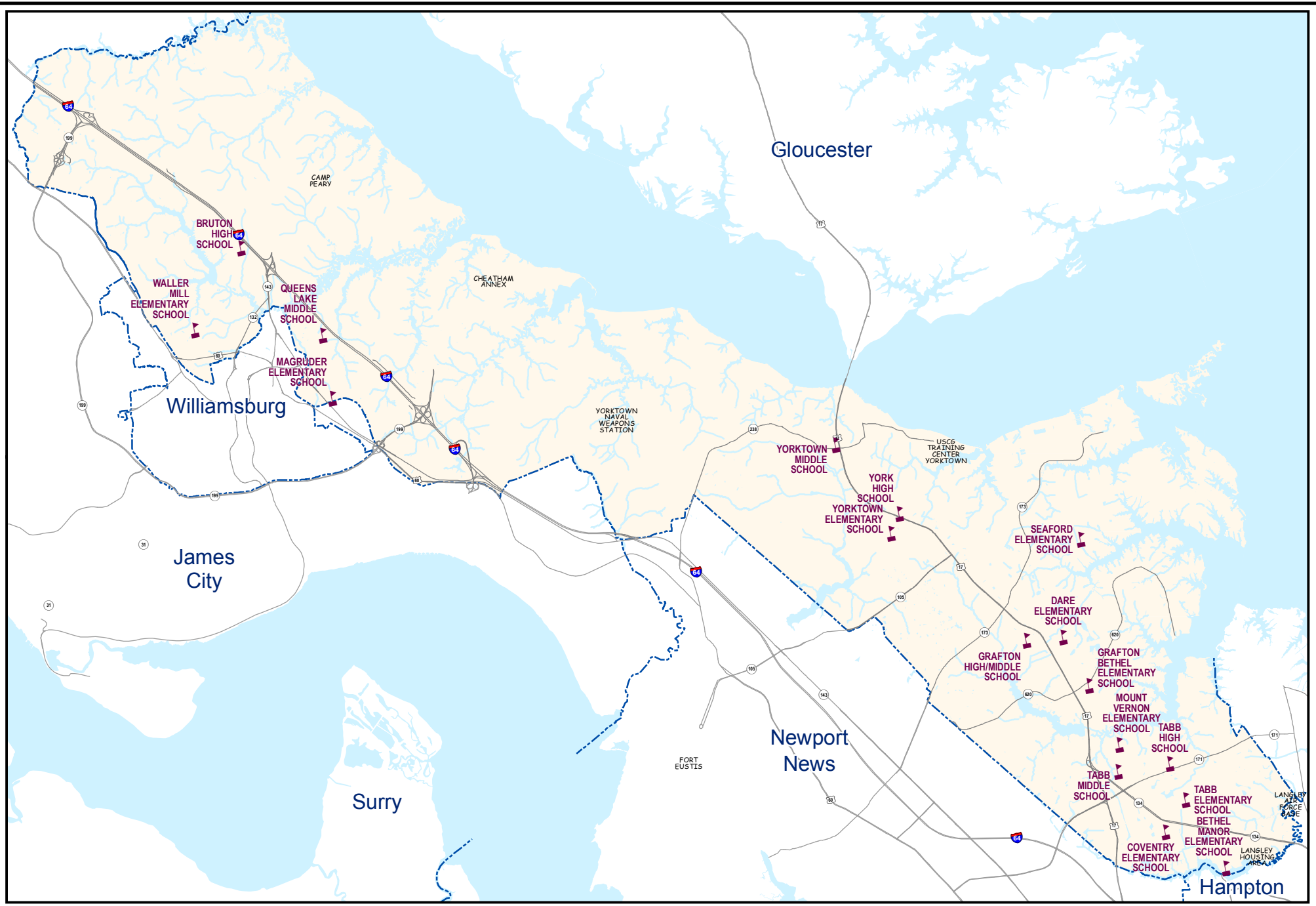
ZWEIBRUCKEN

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

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

Map of York County, Virginia





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



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



STUDENT GROWTH & EXCELLENCE

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



ENGAGEMENT & RIGOR

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



RECRUITMENT & RETENTION

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



PARTNERSHIPS & RELATIONSHIPS

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



EFFICIENCY & SAFETY

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



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

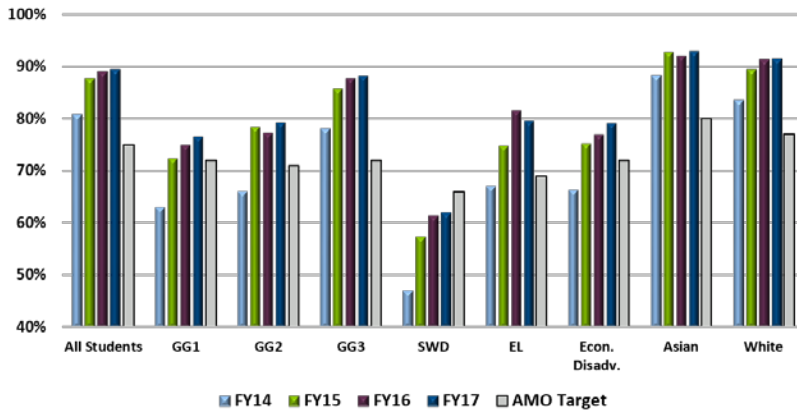
FY18 Summary of Federal AMO Status

School	Federal AMO Status	Target(s) Missed
Division	Not Applicable	English (SWD)
Bethel Manor Elementary	Not Applicable	None
Coventry Elementary	Not Applicable	English (SWD)
Dare Elementary	Not Applicable	None
Grafton Bethel Elementary	Not Applicable	None
Magruder Elementary	Not Applicable	None
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) & Math (SWD)
Grafton Middle	Not Applicable	English (GG2, SWD)
Queens Lake Middle	Not Applicable	English (GG2, SWD) & Math (SWD)
Tabb Middle	Not Applicable	English (SWD)
Yorktown Middle	Not Applicable	English (GG1, GG2, SWD, Econ. Disadv.)
Bruton High	Not Applicable	Math (SWD)
Grafton High	Not Applicable	Math (SWD)
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

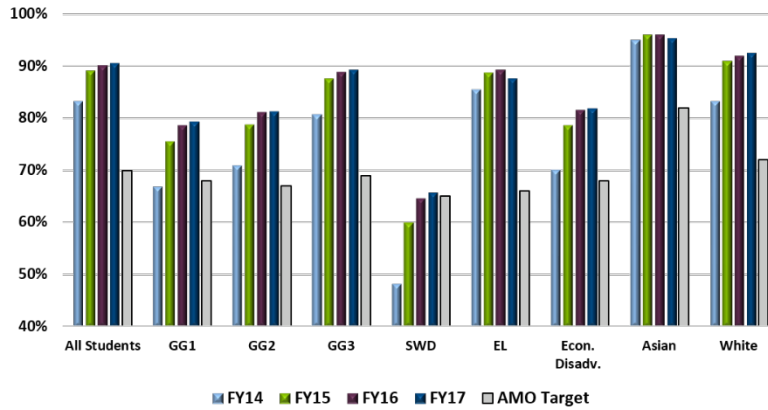


Division AMO Performance - Reading



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



Elementary Performance SOL Accreditation Results

7/24/2017	English			Math			Science			History/Social Science		
	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
	15	16	17	15	16	17	15	16	17	15	16	17
BMES	93	90	90	91	93	91	95	99	93	98	97	97
CES	87	93	92	88	93	92	96	96	94	98	90	95
DES	90	93	90	91	94	88	85	95	81	99	97	95
GBES	91	93	92	93	93	91	87	89	85	93	93	94
MES	86	80	88	85	86	87	86	86	83	90	81	74
MVES	92	92	95	91	92	95	93	94	98	97	99	96
SES	90	94	97	92	94	94	84	91	95	89	95	94
TES	94	92	95	92	93	98	90	95	95	95	93	95
WMES	97	99	97	95	96	96	98	98	94	93	100	97
YES	85	82	84	81	83	84	84	79	83	77	82	77

Accreditation Benchmarks

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

Improved AMO Performance

English Performance 2016-2017 Results	BMES	CES	DES	GBES	MES	MVES	SES	TES	WMES	YES	Yr 5 AMO Target
All Students	89.24%	90.60%	89.15%	91.21%	84.49%	94.48%	96.55%	94.40%	95.16%	82.74%	75%
Gap Group 1 (SWD, F/R, EL)	87.50%	77.66%	77.77%	79.12%	75.15%	81.96%	89.70%	89.42%	81.57%	68.38%	72%
Gap Group 2 (Black)	86.79%	78.57%	81.25%	88.88%	77.50%	93.33%	100.0%	95.12%	88.88%	69.38%	71%
Gap Group 3 (Hispanic)	93.75%	89.65%	95.83%	79.16%	76.74%	96.42%	100.0%	97.22%	75.00%	77.14%	72%
Students with Disabilities	70.58%	60.52%	50.00%	70.21%	48.97%	70.00%	88.00%	85.71%	84.21%	51.35%	66%
English Learners	100.0%	83.87%	81.81%	83.33%	61.11%	86.66%	100.0%	86.36%	66.66%	80.00%	69%
Econ. Disadvantaged	90.26%	80.00%	80.00%	80.85%	75.59%	84.00%	90.90%	90.32%	76.00%	67.93%	72%
Asian	100.0%	88.88%	88.88%	100.0%	100.0%	94.73%	100.0%	87.50%	100.0%	85.71%	80%
White	88.81%	92.85%	89.13%	92.54%	87.57%	94.68%	96.21%	94.38%	98.52%	91.08%	77%
Math Performance 2016-2017 Results	BMES	CES	DES	GBES	MES	MVES	SES	TES	WMES	YES	Yr 5 AMO Target
All Students	90.57%	91.63%	87.55%	90.34%	84.14%	93.79%	93.96%	96.75%	94.05%	82.26%	70%
Gap Group 1 (SWD, F/R, EL)	84.96%	81.55%	73.13%	80.21%	71.33%	81.96%	89.70%	91.58%	83.78%	71.61%	68%
Gap Group 2 (Black)	88.67%	78.57%	66.66%	85.00%	68.83%	90.32%	80.00%	90.24%	88.88%	69.38%	67%
Gap Group 3 (Hispanic)	81.25%	89.65%	92.00%	83.33%	82.60%	93.10%	93.75%	100.0%	83.33%	72.22%	69%
Students with Disabilities	66.66%	70.27%	38.46%	70.21%	45.83%	76.66%	84.00%	85.71%	89.47%	54.05%	65%
English Learners	83.33%	90.62%	91.66%	83.33%	80.00%	86.66%	100.0%	92.00%	66.66%	80.00%	66%
Econ. Disadvantaged	89.18%	77.55%	73.58%	80.85%	74.21%	80.00%	93.18%	91.93%	79.16%	71.75%	68%
Asian	80.00%	94.44%	100.0%	95.00%	100.0%	100.0%	100.0%	94.11%	100.0%	86.66%	82%
White	94.28%	93.45%	89.13%	92.09%	90.06%	93.04%	93.51%	97.77%	96.29%	91.19%	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



Middle School SOL Accreditation Results

8/21/2017	English					Mathematics					History/Social Science					Science				
	13	14	15	16	17	13	14	15	16	17	13	14	15	16	17	13	14	15	16	17
GMS	81	79	82	87	87	86	87	91	94	93	89	88	91	91	92	84	84	87	92	91
QLMS	75	80*	83	79	85	79	77	85	85	88	87	81	85	80	91	81	80	78	76	84
TMS	84	80	87	89	90	90	89	93	95	96	90	87	93	96	94	90	86	88	94	89
YMS	86*	75	81	82	83	79	86	89	89	90	87	84	88	91	87	79	81	82	84	85

Accreditation Benchmarks

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

Middle School Reading AMO Performance

Reading Performance 2016-2017 Results	GMS	QLMS	TMS	YMS	Yr 5 AMO Target
All Students	87.64%	85.71%	91.68%	85.65%	75%
Gap Group 1 (SWD, F/R, EL)	71.63%	72.72%	80.86%	66.97%	72%
Gap Group 2 (Black)	65.51%	62.68%	92.52%	69.66%	71%
Gap Group 3 (Hispanic)	89.96%	85.71%	90.52%	89.04%	72%
Students with Disabilities	54.34%	50.87%	65.00%	52.50%	66%
English Learners	75.00%	75.00%	83.87%	75.00%	69%
Economically Disadvantaged	77.58%	80.73%	84.56%	70.12%	72%
Asian	96.10%	83.33%	94.82%	90.32%	80%
White	89.05%	90.28%	92.08%	87.47%	77%

Middle School Math AMO Performance

Math Performance 2016-2017 Results	GMS	QLMS	TMS	YMS	Yr 5 AMO Target
All Students	92.55%	86.84%	96.03%	89.56%	70%
Gap Group 1 (SWD, F/R, EL)	80.66%	71.33%	88.69%	77.31%	68%
Gap Group 2 (Black)	81.39%	66.66%	95.28%	80.89%	67%
Gap Group 3 (Hispanic)	98.55%	85.10%	94.44%	89.18%	69%
Students with Disabilities	68.47%	45.61%	76.54%	65.82%	65%
English Learners	93.93%	83.33%	96.77%	100.00%	66%
Economically Disadvantaged	83.47%	77.67%	93.91%	79.08%	68%
Asian	97.50%	91.66%	100.00%	96.77%	82% ^
White	92.81%	92.11%	96.73%	90.61%	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



High School SOL Accreditation Results

8/21/17	English					Mathematics					History					Science					GCI				
	13	14	15	16	17	13	14	15	16	17	13	14	15	16	17	13	14	15	16	17	13	14	15	16	17
BHS	90	86	88	92	93	66	78	87	84	87	82	82	86	81	87	82	84	86	86	90	91	95	91	96	90
GHS	95	95	95	96	95	85	82	88	90	90	92	94	93	93	91	94	93	94	93	93	97	95	95	99	97
THS	93	94	93	94	93	86	85	89	89	91	91	93	92	93	93	95	93	92	95	94	97	97	96	97	96
YHS	90	93	91	93	91	72	84	92	91	93	83	89	88	88	91	89	89	90	90	91	97	95	95	97	98
YRA	82	86	89	96	100	46	74	80	81	90	80	85	82	84	86	89	89	93	97	90	90	88	100	100	90

Accreditation Benchmarks

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

High School Reading AMO Performance

Reading Performance 2016-2017 Results	BHS	GHS	THS	YHS	YRA	AMO Target
All Students	91.90%	95.51%	92.68%	92.95%	100.0%	75%
Gap Group 1 (SWD, F/R, EL)	75.51%	74.41%	79.62%	82.53%	100.0%	72%
Gap Group 2 (Black)	86.95%	94.59%	86.84%	81.48%	*	71%
Gap Group 3 (Hispanic)	80.00%	90.00%	96.29%	84.61%	*	72%
Students with Disabilities	65.00%	71.42%	65.38%	78.94%	100.0%	66%
English Learners	66.66%	50.00%	81.81%	*	*	69%
Economically Disadvantaged	77.14%	74.07%	95.45%	81.63%	100.0%	72%
Asian	100.0%	90.90%	90.00%	90.90%	100.0%	80%
White	95.78%	97.19%	93.02%	95.65%	100.0%	77%

High School Math AMO Performance

Math Performance 2016-2017 Results	BHS	GHS	THS	YHS	YRA	AMO Target
All Students	85.32%	89.20%	90.93%	92.13%	89.74%	70%
Gap Group 1 (SWD, F/R, EL)	75.86%	72.72%	84.96%	86.01%	85.00%	68%
Gap Group 2 (Black)	77.50%	87.80%	89.53%	85.29%	66.66%	67%
Gap Group 3 (Hispanic)	86.84%	86.79%	92.39%	92.68%	100.0%	69%
Students with Disabilities	60.60%	54.16%	77.08%	79.06%	84.61%	65%
English Learners	61.53%	85.00%	69.23%	100.0%	*	66%
Economically Disadvantaged	79.56%	82.35%	88.50%	86.27%	88.88%	68%
Asian	90.90%	89.58%	85.18%	100.0%	100.0%	82%
White	89.20%	90.35%	91.68%	93.05%	89.28%	72%

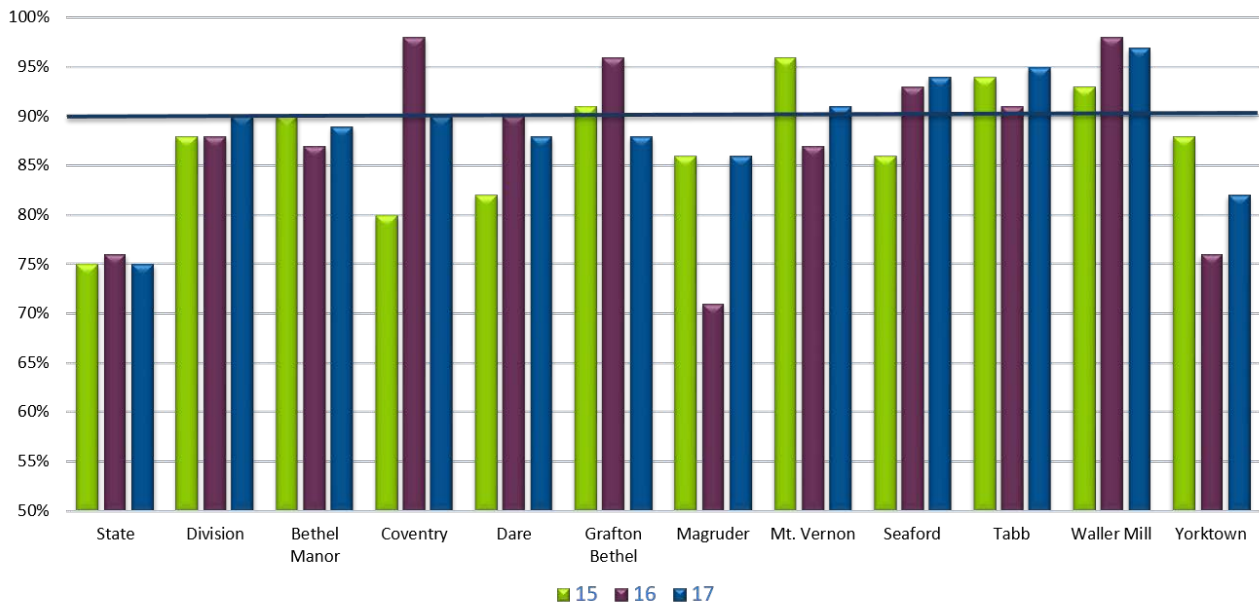
Key:

- 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

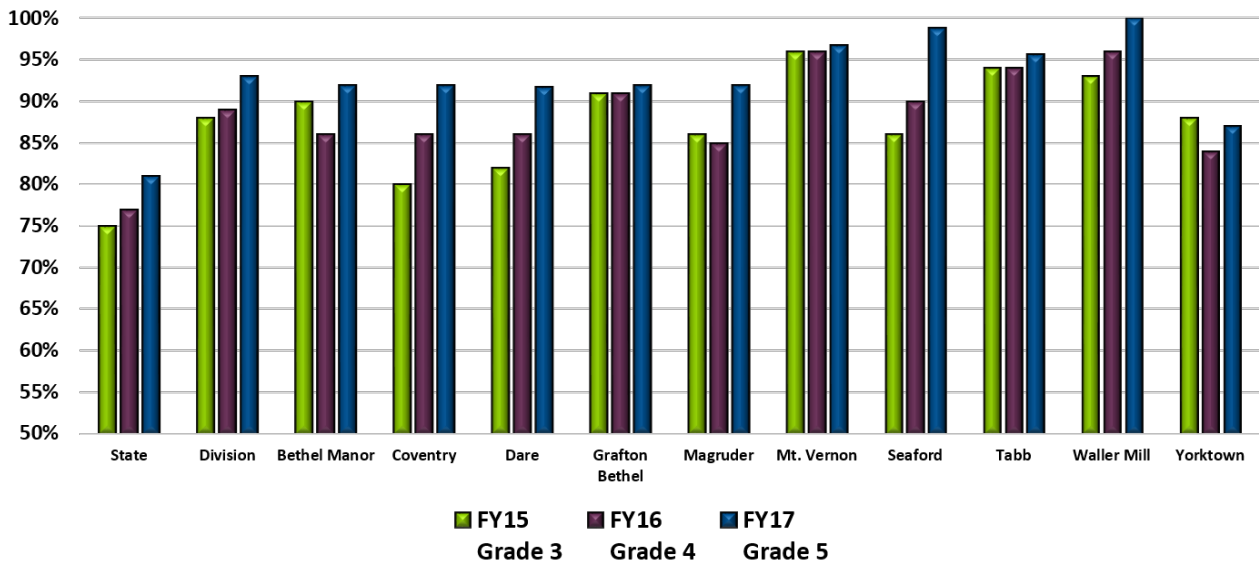


Objective: By FY17, 90 percent of all third grade students will be reading at or above grade level as measured by the Standards of Learning Grade Three Reading Research and Literature Assessment.

Grade 3 Reading - FY15 to FY17 Growth



Reading Growth - Grade 3 (FY15) to Grade 5 (FY17)





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.

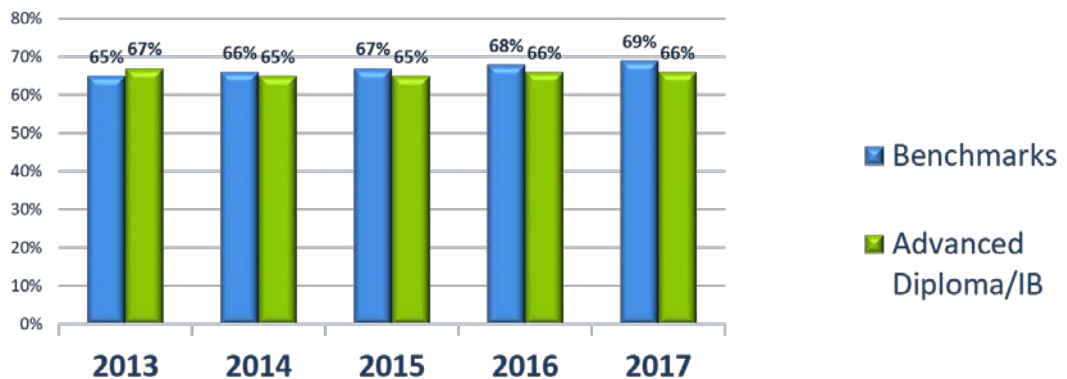
**This objective has been met and was not reported this fiscal year. FY16 data is represented below.*

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.





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		2016			2017		
	# Test Takers # of Tests Taken	# ≥ 3 of Tests Taken	# ≥ 3 of Tests Taken	Percentage +/- from 2015	Percentage +/- from 2013	# ≥ 3 of Tests Taken	Percentage +/- from 2016	Percentage +/- from 2013
Division	1145 2039	1442	1309	-10%	-9%	1322	1%	-8%
Bruton	<u>169</u> 321	188	141	-10%	-25%	187	33%	-1%
Grafton	<u>364</u> 628	525	422	-10%	-20%	439	4%	-16%
Tabb	<u>319</u> 578	396	434	-11%	10%	418	-4%	6%
York	<u>292</u> 511	333	312	-8%	-6%	277	-11%	-17%



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.

2017-18 Average Class Size

Elementary Schools	Average Class Size
Kindergarten	19.34
Grade 1	19.79
Grade 2	19.51
K-2 Average	19.55
Grade 3	22.55
Grade 4	23.52
Grade 5	23.68
3-5 Average	23.25
Overall Average	21.47

Middle Schools	Average Class Size
English	23.10
Math	23.36
Science	24.29
History/ Social Studies	24.34
Average	23.77

High Schools	Average Class Size
English	21.92
Math	21.42
Science	23.03
History/ Social Studies	24.51
Average	22.72

Average Class Size Historical Comparison - Elementary

Grade	2013	2014	2015	2016	2017
Kindergarten	19.21	18.77	18.53	19.11	19.34
Grade 1	19.23	19.52	18.74	19.20	19.79
Grade 2	20.02	19.89	19.71	19.82	19.51
K-2 Average	19.49	19.40	19.01	19.37	19.55
Grade 3	22.33	21.60	23.03	23.68	22.55
Grade 4	22.50	23.74	22.72	24.08	23.52
Grade 5	23.88	22.52	22.90	22.63	23.68
3-5 Average	22.90	22.61	22.88	23.46	23.25



Average Class Size Historical Comparison - Middle

Subject	2013	2014	2015	2016	2017
English	23.14	23.83	23.42	23.06	23.10
Math	24.05	24.49	23.77	23.41	23.36
Science	23.55	24.88	24.33	24.16	24.29
History/ Social Studies	24.19	24.84	24.49	24.37	24.34
Average	23.73	24.50	24.01	23.75	23.77

Average Class Size Historical Comparison - High

Subject	2013	2014	2015	2016	2017
English	19.65	23.29	21.42	22.44	21.92
Math	20.33	22.56	22.07	21.92	21.42
Science	20.79	23.61	22.95	23.27	23.03
History/ Social Studies	21.22	24.73	24.52	24.49	24.51
Average	20.50	23.48	22.73	23.03	22.72

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.

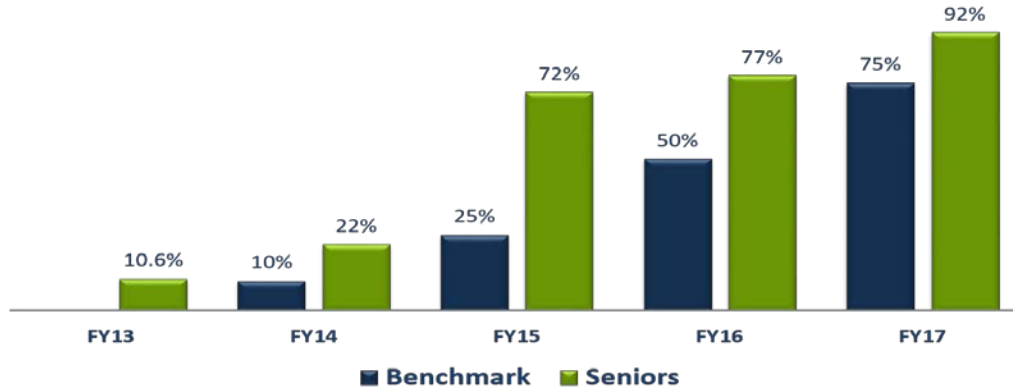
Objective: Staff will review and make recommendations regarding secondary course options in high demand career fields to be offered beginning in FY15.

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.



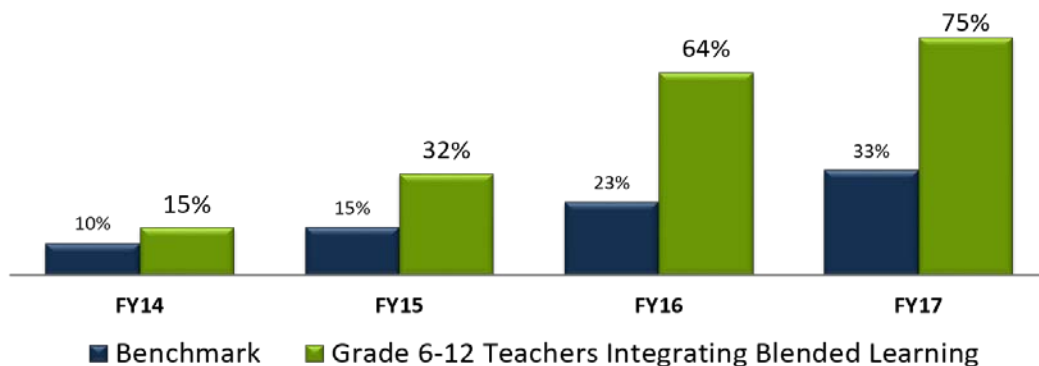
Objective: By FY17, 75% of graduating seniors will have earned a career and technical certificate, state license, or national occupational assessment credential. This objective was met.

Percentage of Seniors Earning at Least One Credential



Credential	Number	Percent
NOCTI	58	3.46%
State Licensure	18	1.08%
Industry Certification	946	56.51%
Workplace Readiness	652	38.95%
Total	1674	100.00%

Objective: The division will expand the integration of online learning with face-to-face instruction within the same course. Blended learning provides opportunities for both teachers and students to extend learning beyond the classroom and outside of the school day. Some sample assignments may include posting or responding to discussion forums, using online classroom resources, or meeting the teacher in a live, homework-help session.





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.

For FY17, this objective was met. YCSD salaries were in the top three for the Hampton Roads comparator market.

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%



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.*



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.



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.



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 2017.

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.

Locality	Per Pupil Expenditure *	Rank
Norfolk	11,417	1
WJCC	11,300	2
Newport News	11,191	3
Virginia Beach	11,185	4
Portsmouth	10,896	5
Chesapeake	10,765	6
Hampton	10,663	7
Suffolk	10,433	8
York	10,205	9

Locality	English SOL	Rank
STATE AVERAGE	80	
York	90	1
Virginia Beach	86	2
WJCC	83	3
Chesapeake	82	4
Suffolk	77	5
Hampton	76	6
Portsmouth	71	7
Norfolk	71	7
Newport News	70	8

Locality	Math SOL	Rank
STATE AVERAGE	70	
York	90	1
Chesapeake	84	2
Virginia Beach	84	2
WJCC	82	3
Suffolk	78	4
Hampton	75	5
Portsmouth	71	6
Newport News	71	6
Norfolk	70	7

Locality	On-time Graduation Rate	Rank
STATE AVERAGE	91.3	
York	95.4	1
Newport News	93.4	2
Chesapeake	92.7	3
WJCC	92.3	4
Virginia Beach	91.9	5
Hampton	91.4	6
Portsmouth	86.6	7
Suffolk	87.1	8
Norfolk	81.3	9



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

The Finance Department uses a variety of performance measures including:

Performance Measurement
Met ✓ Not Met X

General

- Obtain an unqualified audit opinion from a certified public accounting firm on the FY17 school division Comprehensive Annual Financial Report (CAFR).
 - Obtained an unqualified opinion on the FY17 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 FY17 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.
 - FY17 CAFR won the award from ASBO and GFOA.
- Prepare and submit the FY17 budget document in accordance with the ASBO and GFOA budget presentation award program criteria.
 - The FY18 budget won the award from ASBO.
We were recently notified that the FY18 budget received the ASBO award.
- 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.
- 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.

FY17	FY16	FY15
✓	✓	✓

FY17	FY16	FY15
✓	✓	✓

FY17	FY16	FY15
✓	✓	✓

FY17	FY16	FY15
✓	✓	✓

FY17	FY16	FY15
✓	✓	✓

FY17	FY16	FY15
✓	✓	✓



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 4,533 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 2018 – July 2018.
- 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. Two new bookkeepers were trained.

FY17	FY16	FY15
√	√	√

FY17	FY16	FY15
√	√	√

FY17	FY16	FY15
√	√	√

FY17	FY16	FY15
√	√	√

FY17	FY16	FY15
√	√	√

FY17	FY16	FY15
√	√	√

FY17	FY16	FY15
√	√	√

FY17	FY16	FY15
√	√	√

FY17	FY16	FY15
√	√	√

FY17	FY16	FY15
√	√	√



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

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

FY17	FY16	FY15
√	√	√

- 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.

FY17	FY16	FY15
√	√	√

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.

FY17	FY16	FY15
√	√	√

- Publish the FY18 Approved Annual Budget on the school division website.

- Performance measure met.

FY17	FY16	FY15
√	√	√

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

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

FY17	FY16	FY15
√	√	√

- 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.

FY17	FY16	FY15
√	√	√

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

- Performance measure met.

FY17	FY16	FY15
√	√	√

- Prepare Food Service financial report on a monthly basis.

- Performance measure met.

FY17	FY16	FY15
√	√	√

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

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

FY17	FY16	FY15
√	√	√

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

- Performance measure met.

FY17	FY16	FY15
√	√	√



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

FY17	FY16	FY15
√	√	√

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

FY17	FY16	FY15
√	√	√

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

FY17	FY16	FY15
√	√	√

Accuracy rate by payroll classification:

<u>Payroll Classification</u>	<u>Accuracy Rate</u>
Administration	99.96%
Custodial/Housing	99.95%
Transportation	99.96%
Cafeteria	100.00%
Substitute & Summer School	99.98%
Supplemental & One-Time Payments	100.00%

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

FY17	FY16	FY15
√	√	√

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

FY17	FY16	FY15
√	√	√

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

FY17	FY16	FY15
√	√	√



- 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.

FY17	FY16	FY15
√	√	√

FY17	FY16	FY15
√	√	√

FY17	FY16	FY15
√	√	√

FY17	FY16	FY15
√	√	√

FY17	FY16	FY15
√	√	√

FY17	FY16	FY15
√	√	√

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

Divisionwide:

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

Virtual

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

Multi-Agency

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



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

The Six Facilities Master Plan (FMP) for Fiscal Years 2018 - 2023 was presented to the York County School Board in October 2017. 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 43% 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, 2017, the Annual Required Contribution was \$193,990 and the unfunded actuarial accrued liability was \$4,074,895. As of June 30, 2017, 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 FY19 Budget Calendar

August – September, 2017	Draft Capital Improvement Program (CIP) prepared by staff.
October 9, 2017	Superintendent provides general direction to staff on Operating Budget process. Draft CIP forwarded to Division Superintendent.
October 23, 2017	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, 2017	Operating Budget proposals submitted by Chief Operations Officer and Chief Academic Officer to the Chief Financial Officer.
November 6, 2017	School Board work session on CIP.
November 20, 2017	School Board conducts a Public Hearing on FY19 CIP.
December 4, 2017	School Board work session on CIP. Superintendent and staff work session on first draft of Superintendent's FY18E Operating Budget proposal.
December 5, 2017	Joint work session with School Board and Board of Supervisors to discuss FY19 budget issues.
December 18, 2017	School Board considers approval of CIP.
January 22, 2018	Superintendent and staff work session on final draft of FY18E. School Board work session on FY18E Operating Budget and FY19 budget priorities. Superintendent and staff work session on first draft of Superintendent's FY19 Operating Budget (hereinafter "Budget Proposal"). Superintendent and County Administrator meet to discuss FY19 budget initiatives. School Board public forum on budget. Superintendent work session with School Board on FY19 operating budget.
February 12, 2018	Superintendent work session with School Board on FY19 operating budget.
February 26, 2018	School Board public hearing on budget proposal.
March 12, 2018	School Board Work Session on Superintendent's budget proposal.
March 26, 2018	School Board considers approval of Superintendent's FY19 budget proposal. School Board considers approval of Superintendent's FY18E Operating Budget.
May 1, 2018	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 FY19.

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.

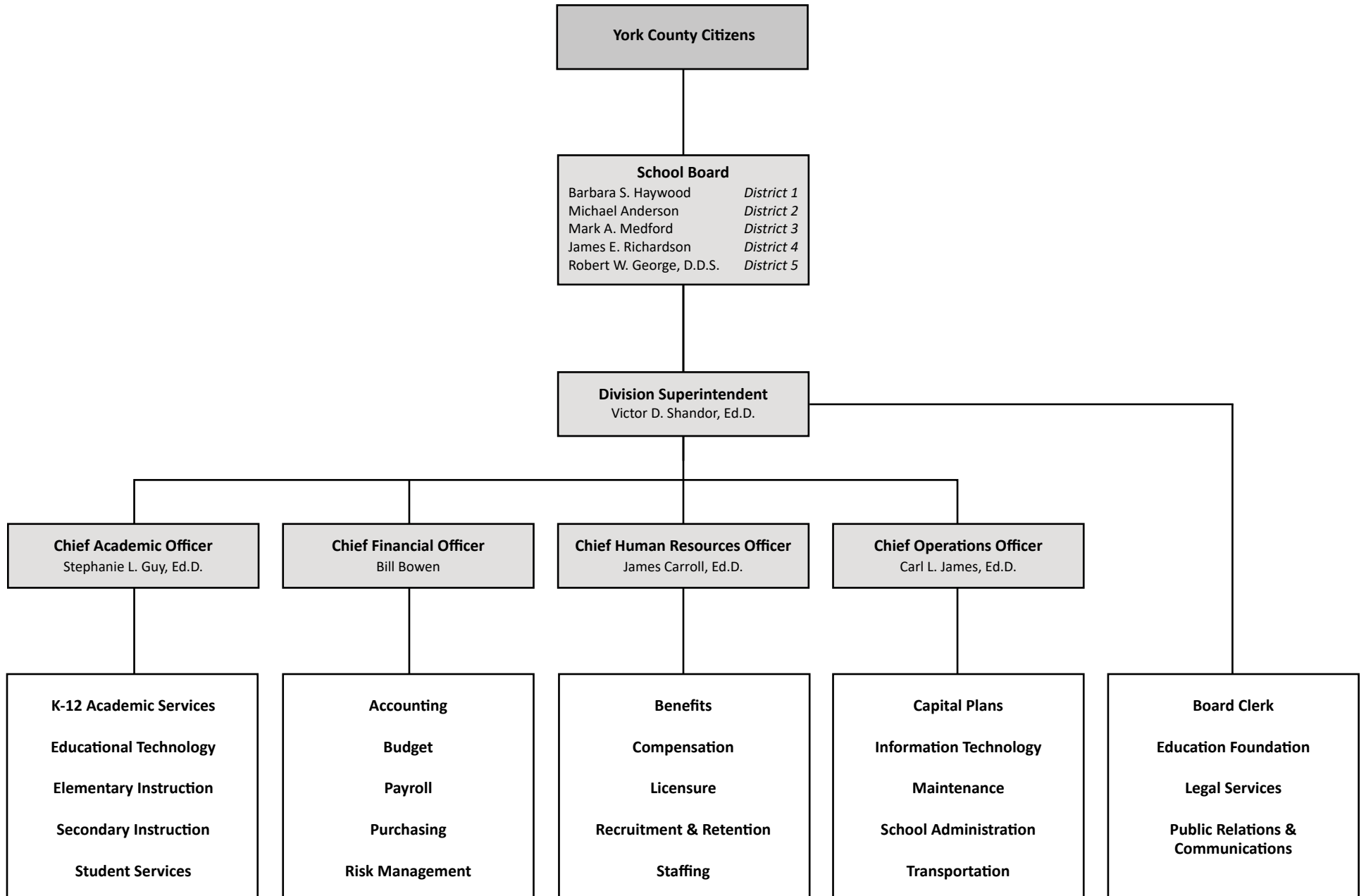
The Division Superintendent has authority to transfer funds within each major category level. Transfers from one major category (i.e. instruction, administration, pupil transportation, etc.) to another must be approved by the School Board.

Revenue Monitoring

The school division receives 49.7% of its funding for the operating budget from the state and 10.1% 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 FY2019

Effective July 1, 2018



THIS PAGE LEFT INTENTIONALLY BLANK

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 were 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.

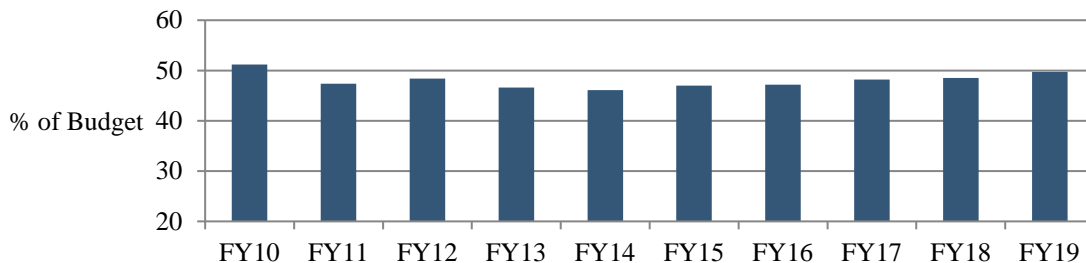
In FY18, the second year of the biennium, state revenue is projected to increase \$2,047,390 or 3.2%. The vast majority of these funds were dedicated to state and federal mandated costs such as an increase in the VRS professional rate costing \$1.3 million. Other mandated costs included 3 special education 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.

FY19 was the first year of the new state biennium and the local composite index (LCI) was recalculated for all school divisions in the state. For York County School Division, the LCI decreased from .3905 to .3822. The decrease in LCI resulted in additional state revenue of approximately \$400,000.

The Direct Aid to Public Education was rebenchmarked for the next biennium. The rebenchmarked budget represents the state cost of continuing the existing Direct Aid to Public Education programs with biennial updates to the input data used in the funding formulas determining the cost of the programs. The updates to funding formulas generally means additional state revenue to school divisions, assuming student enrollment is the same and there are no other actions by the state to reduce the budget.

Also, the school division is projecting an increase of 160 students for enrollment. The enrollment increase coupled with the increase to state revenue from rebenchmarking, and the decrease in the LCI rate are expected to provide additional state revenue of approximately \$3.86 million.

State Revenues



**SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)**

Federal

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

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

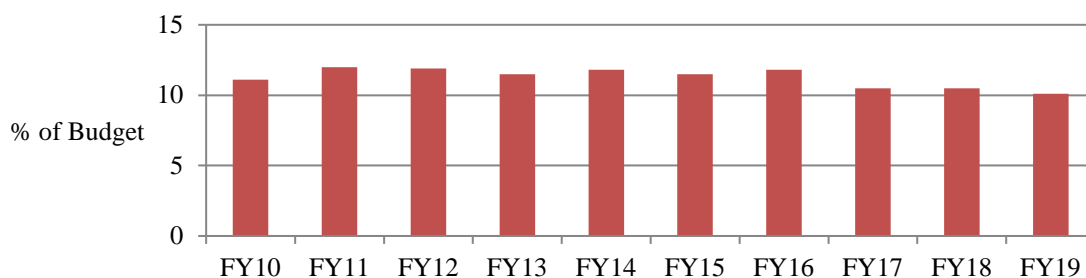
Federal revenue for FY17 was projected to decrease by \$1,765,842 or 11.3% primarily due to a reduction impact aid. The reduction in impact aid was not a result of federal formula changes, but rather one-time impact aid payments received over budget in FY16 that will not be received in FY17 and beyond. 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 FY19, the School Board requested and the Board of Supervisors approved a \$300,000 transfer from the Revenue Stabilization Fund.

For FY19, we are projecting federal funds to remain relatively unchanged. At the time this budget was prepared the President had not released his proposed FY19 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 FY19 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.

Federal Revenues



SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

County

County funding has grown from 29% of the budget in FY92 to 38.8% of the budget in FY19, not including transfers from the revenue stabilization fund. The basis for the increase in County funding has been partially due to growth in the County tax base coupled with, in some years, an increase in tax rates. The County increases have helped fund additional students as well as the continuation of existing services. In FY13 the County increased the local contribution by \$3,861,636 or 8.5% to help offset a significant increase in the LCI and the increased retirement costs mandated by the state.

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

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

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

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.

For FY19, the School Board requested an increase of \$1.5 million or 2.9% in local revenue and the Board of Supervisors approved the request in full.

Based on the General Assembly approved state budget for FY19, the estimated required local match is \$31,936,220.

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.

SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

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.

For FY19, the School Board requested \$9.0 million for capital projects and the Board of Supervisors approved the request in full. Examples of projects included in the FY19 CIP are: \$700,000 for classroom HVAC units at Coventry Elementary, \$300,000 to replace windows and create a security vestibule at Coventry Elementary, \$885,000 to coat the low slope roof and expand the parking lot at Seaford Elementary, \$375,000 to expand the parking lot and bus loop at Yorktown Elementary, \$3.4 million to replace or coat the low slope roof at York High, and \$650,000 to renovate the locker rooms at York High.

Local Miscellaneous

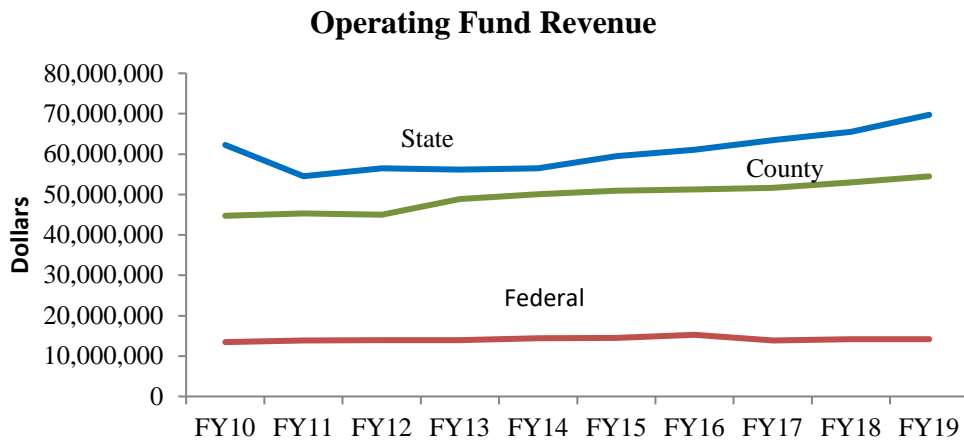
Local miscellaneous revenue includes supply fees charged to students, interest revenue on investments, sale or lease of school division property, etc. The local miscellaneous revenue source has remained fairly constant at about 1.2% of the total Operating Budget.

**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
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
19	54,487,094	69,723,762	14,180,727	138,391,783



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

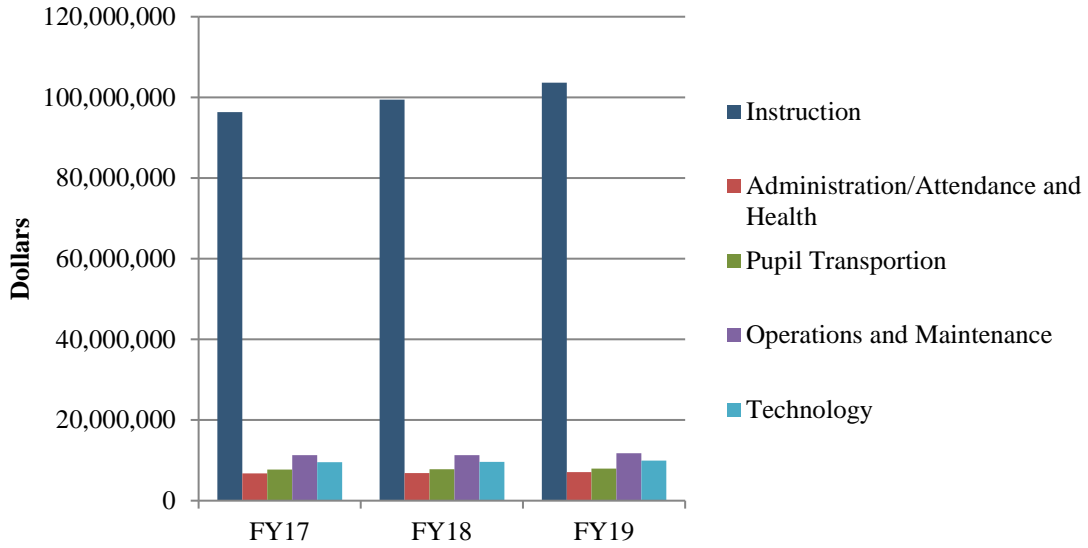
Activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities and replacement of facility equipment.

Technology

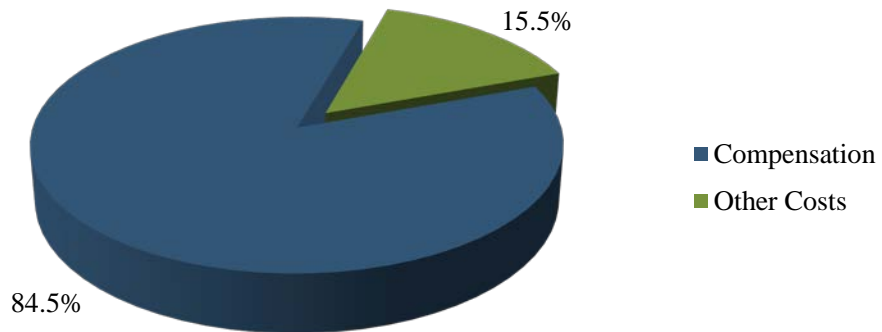
Encompasses technology for classroom instruction, instructional support, administration and operations and maintenance.

**SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)**

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



The percentage of the budget 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

	FY2017	FY2018	FY2018	FY2019
	ACTUAL	BUDGET	EXPECTED	BUDGET
Revenues by Fund and Category				
Operating Fund				
State	62,337,185	65,530,106	65,859,998	69,723,762
Federal	14,334,552	14,184,286	14,180,927	14,180,927
Local - County	51,640,444	52,987,094	52,987,094	54,487,094
Local - Revenue Stabilization	900,000	600,000	600,000	300,000
Local - Miscellaneous	1,777,964	1,674,627	1,674,627	1,674,627
Food Service Fund				
Interest on Deposits	9,252	3,500	3,500	5,000
State	63,018	52,000	52,000	67,500
Federal	1,578,227	1,460,000	1,460,000	1,680,000
Local - Cafeteria Sales	2,055,703	3,306,072	3,306,072	2,598,500
Local - Miscellaneous	11,362	0	0	0
Workers Compensation Fund				
Interest on Deposits	26,223	0	0	0
Transfers In	317,572	340,000	340,000	340,000
Transfers From Reserves	0	135,000	135,000	135,000
Health and Dental Insurance Fund				
Interest on Deposits	8,710	0	0	8,000
Local - Employee Health Contribution	2,053,763	2,340,000	2,340,000	2,340,000
Local - Employer Health Contribution	12,463,463	13,811,750	13,811,750	13,811,750
Local - Employee Dental Contribution	478,635	667,000	667,000	659,000
Local - Employer Dental Contribution	381,678	406,750	406,750	406,750
Local - Employee Retiree Health Contribution	375,208	425,000	425,000	425,000
Local - Employer Retiree Health Contribution	151,403	235,000	235,000	235,000
Local - Employee Retiree Dental Contribution	64,401	68,000	68,000	68,000
Local - Employer Retiree Dental Contribution	867	1,500	1,500	1,500
Transfers From Reserves	0	1,100,000	1,100,000	1,100,000
Capital Projects Fund				
Local - County	10,566,752	9,000,000	9,000,000	9,000,000
Total Revenue - All Funds	161,596,382	168,327,685	168,654,218	173,247,410

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

(continued)

Expenditures by State Category

Instruction	93,954,366	99,450,949	99,747,333	103,606,224
Administration/Attendance and Health	6,602,887	6,836,712	6,839,403	7,107,903
Pupil Transportation	7,790,616	7,810,760	7,762,217	7,943,836
Operations and Maintenance	13,118,705	11,290,184	11,115,527	11,787,198
Technology	9,523,571	9,587,508	9,838,166	9,921,249
Food Service	3,748,233	4,821,572	4,821,572	4,351,000
Workers Compensation Fund	1,154,300	475,000	475,000	475,000
Health and Dental Insurance	16,207,797	19,055,000	19,055,000	19,055,000
Facilities	10,918,835	9,000,000	9,000,000	9,000,000
Total Expenditures - All Funds	163,019,310	168,327,685	168,654,218	173,247,410

Excess (Deficiency)

Net Reduction in Health & Dental Reserves	0	(1,100,000)	(900,000)	(900,000)
Net Reduction in Workers Compensation Reserves	0	0	(800,000)	0

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	3,085,162	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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET	\$ CHANGE COMPARED TO FY18E	% CHANGE COMPARED TO FY18E
STATE	49,473,301	51,975,878	52,289,461	56,427,885	4,138,424	7.9%
STATE SALES TAX	12,863,884	13,554,228	13,570,537	13,295,877	(274,660)	(2.0%)
FEDERAL	14,334,552	14,184,286	14,180,927	14,180,927	0	0.0%
LOCAL APPROPRIATION-OPERATIONS	50,505,794	51,852,444	51,852,444	53,352,444	1,500,000	2.9%
LOCAL APPROPRIATION-GROUNDS	1,134,650	1,134,650	1,134,650	1,134,650	0	0.0%
LOCAL APPROPRIATION-REV STAB FD	900,000	600,000	600,000	300,000	(300,000)	(50.0%)
LOCAL OPERATION MISC.	1,777,964	1,674,627	1,674,627	1,674,627	0	0.0%
TOTAL	130,990,145	134,976,113	135,302,646	140,366,410	5,063,764	3.7%

SCHOOL FOOD SERVICE FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET	\$ CHANGE COMPARED TO FY18E	% CHANGE COMPARED TO FY18E
INTEREST ON DEPOSITS	9,252	3,500	3,500	5,000	1,500	42.9%
STATE	63,018	52,000	52,000	67,500	15,500	29.8%
FEDERAL	1,578,227	1,460,000	1,460,000	1,680,000	220,000	15.1%
CAFETERIA SALES	2,055,703	3,306,072	3,306,072	2,598,500	(707,572)	(21.4%)
MISCELLANEOUS	11,362	0	0	0	0	0.0%
TOTAL	3,717,562	4,821,572	4,821,572	4,351,000	(470,572)	(9.8%)

WORKERS COMPENSATION FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET	\$ CHANGE COMPARED TO FY18E	% CHANGE COMPARED TO FY18E
INTEREST ON DEPOSITS	26,223	0	0	0		
TRANSFERS IN	317,572	340,000	340,000	340,000	0	0.0%
TRANSFER FROM RESERVES	0	135,000	135,000	135,000	0	0.0%
TOTAL	343,795	475,000	475,000	475,000	0	0.0%

YORK COUNTY SCHOOL DIVISION

HEALTH AND DENTAL INSURANCE FUND

REVENUE SUMMARY

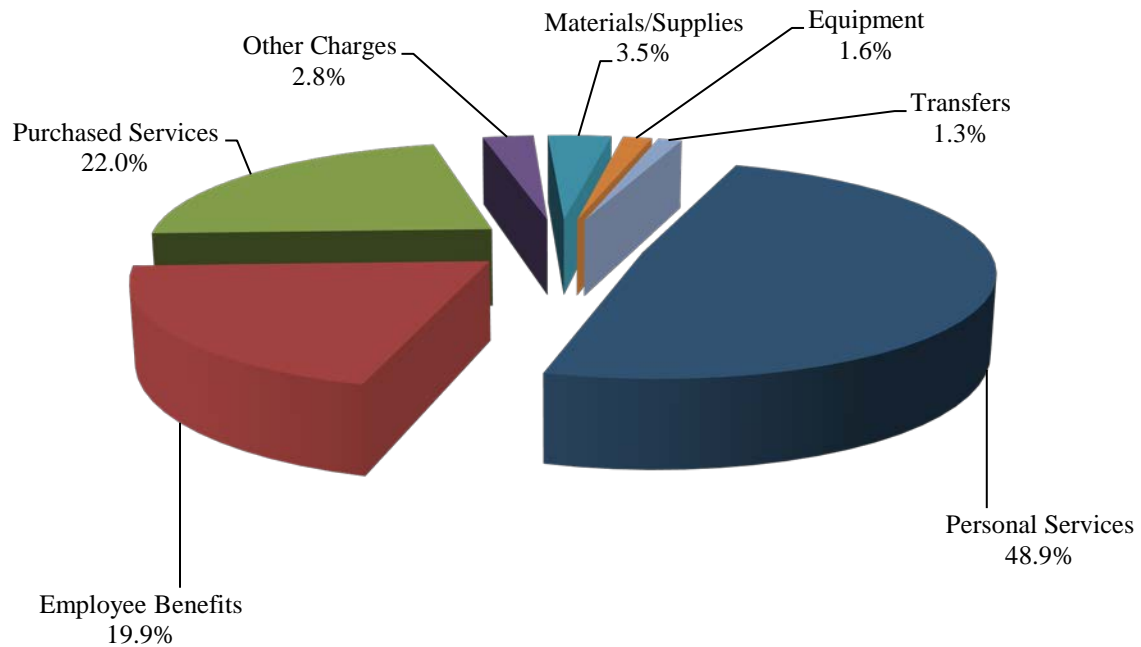
REVENUE SOURCE	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET	\$ CHANGE COMPARED TO FY18E	% CHANGE COMPARED TO FY18E
INTEREST ON DEPOSITS	8,710	0	0	8,000	8,000	100.0%
CHARGES FOR SERVICES	2,972,007	3,500,000	3,500,000	3,492,000	(8,000)	(0.2%)
TRANSFERS-OTHER FUNDS	12,997,411	15,555,000	15,555,000	15,555,000	0	0.0%
TOTAL	15,978,128	19,055,000	19,055,000	19,055,000	0	0.0%

CAPITAL PROJECTS FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET	\$ CHANGE COMPARED TO FY17E	% CHANGE COMPARED TO FY17E
LOCAL-COUNTY	10,566,752	9,000,000	9,000,000	9,000,000	0	0.0%
LOCAL- REVENUE STABILIZATION FD	0	0	0	0	0	0.0%
TOTAL	10,566,752	9,000,000	9,000,000	9,000,000	0	0.0%

FY19 Expenditures by Major Object Summary of All Funds



The above pie chart is a summary of all funds by major object for FY19. 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 9.2% 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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET	\$ CHANGE COMPARED TO FY18E	% CHANGE COMPARED TO FY18E
PERSONAL SERVICES	78,227,355	82,050,790	82,187,549	84,842,636	2,655,087	3.2%
EMPLOYEE BENEFITS	31,407,301	33,972,010	34,044,465	34,526,170	481,705	1.4%
PURCHASED SERVICES	35,440,985	37,902,301	37,987,712	38,104,710	116,998	0.3%
OTHER CHARGES	3,832,022	4,554,090	4,547,400	4,801,816	254,416	5.6%
MATERIALS / SUPPLIES	5,132,970	5,347,254	5,356,017	6,017,344	661,327	12.3%
EQUIPMENT	4,676,333	2,638,493	2,668,328	2,744,787	76,459	2.9%
TRANSFERS	4,302,344	1,862,747	1,862,747	2,209,947	347,200	18.6%
TOTAL	163,019,310	168,327,685	168,654,218	173,247,410	4,593,192	2.7%

SCHOOL OPERATING FUND

EXPENDITURES BY MAJOR OBJECT

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET	\$ CHANGE COMPARED TO FY18E	% CHANGE COMPARED TO FY18E
PERSONAL SERVICES	77,783,427	81,520,190	81,656,949	84,341,084	2,684,135	3.3%
EMPLOYEE BENEFITS	31,153,560	33,455,451	33,527,906	34,243,511	715,605	2.1%
PURCHASED SERVICES	6,126,636	6,289,888	6,375,299	6,757,921	382,622	6.0%
OTHER CHARGES	3,547,689	4,144,090	4,137,400	4,391,816	254,416	6.1%
MATERIALS / SUPPLIES	4,733,539	5,077,254	5,086,017	5,747,344	661,327	13.0%
EQUIPMENT	4,142,950	2,626,493	2,656,328	2,674,787	18,459	0.7%
TRANSFERS	3,502,344	1,862,747	1,862,747	2,209,947	347,200	18.6%
TOTAL	130,990,145	134,976,113	135,302,646	140,366,410	5,063,764	3.7%

YORK COUNTY SCHOOL DIVISION

SCHOOL FOOD SERVICE FUND

EXPENDITURES BY MAJOR OBJECT

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET	\$ CHANGE COMPARED TO FY18E	% CHANGE COMPARED TO FY18E
PERSONAL SERVICES	443,928	530,600	530,600	501,552	(29,048)	(5.5%)
EMPLOYEE BENEFITS	253,741	516,559	516,559	282,659	(233,900)	(45.3%)
PURCHASED SERVICES	2,366,117	3,482,413	3,482,413	3,216,789	(265,624)	(7.6%)
OTHER CHARGES	1,583	10,000	10,000	10,000	-	0.0%
MATERIALS / SUPPLIES	399,431	270,000	270,000	270,000	-	0.0%
EQUIPMENT	283,433	12,000	12,000	70,000	58,000	483.3%
TOTAL	3,748,233	4,821,572	4,821,572	4,351,000	(470,572)	(9.8%)

WORKERS COMPENSATION FUND

EXPENDITURES BY MAJOR OBJECT

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET	\$ CHANGE COMPARED TO FY18E	% CHANGE COMPARED TO FY18E
PURCHASED SERVICES	71,550	75,000	75,000	75,000	-	0.0%
OTHER CHARGES	282,750	400,000	400,000	400,000	-	0.0%
TRANSFERS	800,000	-	-	-	-	0.0%
TOTAL	1,154,300	475,000	475,000	475,000	-	0.0%

YORK COUNTY SCHOOL DIVISION

HEALTH AND DENTAL INSURANCE FUND

EXPENDITURES BY MAJOR OBJECT

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET	\$ CHANGE COMPARED TO FY18E	% CHANGE COMPARED TO FY18E
PURCHASED SERVICES	16,207,797	19,055,000	19,055,000	19,055,000	-	0.0%
TOTAL	16,207,797	19,055,000	19,055,000	19,055,000	-	0.0%

CAPITAL PROJECTS FUND

EXPENDITURES BY MAJOR OBJECT

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET	\$ CHANGE COMPARED TO FY18E	% CHANGE COMPARED TO FY18E
PURCHASED SERVICES	10,668,885	9,000,000	9,000,000	9,000,000	-	0.0%
EQUIPMENT	249,950	-	-	-	-	0.0%
TOTAL	10,918,835	9,000,000	9,000,000	9,000,000	-	0.0%

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2019

		FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
INSTRUCTION					
CLASSROOM INSTRUCTION					
REGULAR EDUCATION					
ELEMENTARY					
50-611011-010	KINDERGARTEN	4,219,313	4,366,330	4,366,330	4,567,222
50-611011-020	1ST GRADE	3,302,197	3,335,426	3,335,426	4,092,589
50-611011-030	2ND GRADE	3,226,667	3,296,364	3,426,364	3,719,266
50-611011-040	3RD GRADE	2,920,914	3,003,246	3,003,246	3,036,889
50-611011-050	4TH GRADE	2,720,181	2,798,832	2,863,832	3,124,625
50-611011-060	5TH GRADE	2,712,272	2,859,396	2,859,396	3,027,519
50-611011-070	ART	712,245	745,211	745,211	800,272
50-611011-080	MUSIC	745,794	767,474	767,474	772,584
50-611011-090	PE	820,556	843,303	843,303	867,942
50-611011-100	EL	406,640	426,256	426,256	515,353
50-611011-110	READING	1,674,015	1,771,639	1,771,639	1,804,338
50-611011-125	SCHOOL OF THE ARTS	10,327	15,184	15,184	15,184
50-611011-130	CONTRACTED SERVICES	5,000	5,000	5,000	5,000
50-611011-140	OTHER	2,946,069	3,091,855	3,091,855	2,990,414
	SUBTOTAL	26,422,190	27,325,516	27,520,516	29,339,197
MIDDLE					
50-611012-150	ENCORE	2,152,122	2,242,993	2,275,493	2,323,163
50-611012-160	CORE/TEAMING/ACADEMIC COACHING	9,003,282	8,897,490	8,897,490	9,557,541
50-611012-170	ALTERNATIVE EDUCATION	108,971	138,985	138,985	130,559
50-611012-190	EL	16,095	122,764	122,764	218,212
50-611012-205	SCHOOL OF ARTS	69,480	72,659	72,659	72,697
50-611012-210	CONTRACTED SERVICES	3,669	3,800	3,800	6,200
50-611012-220	OTHER	1,173,081	1,274,884	1,274,884	1,456,568
	SUBTOTAL	12,526,700	12,753,575	12,786,075	13,764,940
HIGH					
50-611013-230	ART	700,540	709,998	709,998	777,540
50-611013-240	MUSIC	719,783	706,505	706,505	703,292
50-611013-250	ENGLISH	2,637,487	2,682,057	2,682,057	2,853,170
50-611013-260	EL	79,404	141,666	141,666	250,335
50-611013-270	MATH	2,730,259	2,933,384	2,933,384	2,870,546
50-611013-280	SCIENCE	2,605,612	2,713,196	2,713,196	2,812,272
50-611013-290	SOCIAL STUDIES	3,179,680	3,162,168	3,162,168	3,209,819
50-611013-300	HEALTH	1,093,126	1,129,387	1,129,387	1,148,041
50-611013-310	DRIVER EDUCATION	0	2,500	2,500	2,500
50-611013-320	FOREIGN LANGUAGE	1,521,753	1,602,000	1,602,000	1,651,054
50-611013-330	YORK RIVER ACADEMY	430,606	523,786	523,786	505,451

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2019

		FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
50-611013-335	VIRTUAL HIGH SCHOOL	411,821	418,727	418,727	444,926
50-611013-345	DRAMA	243,383	278,928	278,928	252,226
50-611013-350	SCHOOL OF THE ARTS	466,616	468,750	468,750	483,632
50-611013-360	VHSL/INTERSCHOLASTIC ACTIVITY	550,841	566,884	566,884	748,835
50-611013-370	CONTRACTED SERVICES	371,537	381,798	381,798	375,957
50-611013-380	OTHER	2,091,810	2,093,566	2,093,566	2,267,553
	SUBTOTAL	19,834,258	20,515,300	20,515,300	21,357,149
	REGULAR EDUCATION TOTAL	58,783,148	60,594,391	60,821,891	64,461,285
SPECIAL EDUCATION					
ELEMENTARY					
50-611021-390	CLASSROOM TEACHERS	4,488,280	4,786,683	4,786,683	5,172,264
50-611021-400	OTHER	67,817	67,410	67,410	69,910
	SUBTOTAL	4,556,097	4,854,093	4,854,093	5,242,174
MIDDLE					
50-611022-410	CLASSROOM TEACHERS	2,568,925	2,779,437	2,779,437	2,720,169
50-611022-420	OTHER	16,528	24,910	24,910	35,950
	SUBTOTAL	2,585,453	2,804,347	2,804,347	2,756,119
HIGH					
50-611023-430	CLASSROOM TEACHERS	2,925,778	3,134,522	3,134,522	3,366,594
50-611023-440	OTHER	2,036,062	1,484,215	1,559,582	1,597,956
	SUBTOTAL	4,961,840	4,618,737	4,694,104	4,964,550
	SPECIAL EDUCATION TOTAL	12,103,390	12,277,177	12,352,544	12,962,843
CAREER/TECHNICAL					
SECONDARY					
50-611034-450	FAMILY & CONSUMER SCIENCE	210,411	217,595	217,595	226,697
50-611034-460	BUSINESS & INFORMATION TECH	600,960	628,393	628,393	563,375
50-611034-470	MARKETING EDUCATION	346,570	361,528	361,528	351,636
50-611034-510	CONTRACTED SERVICES	724,900	847,433	847,433	908,486
50-611034-520	MILITARY SCIENCE (NJROTC & NNDCC)	228,455	230,374	230,374	353,064
50-611034-530	OTHER	30,921	41,306	41,306	41,358
	SUBTOTAL	2,142,217	2,326,629	2,326,629	2,444,616
	CAREER/TECHNICAL TOTAL	2,142,217	2,326,629	2,326,629	2,444,616

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2019

		FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
GIFTED EDUCATION					
ELEMENTARY					
50-611041-540	EXTEND	384,815	394,356	394,356	410,228
	SUBTOTAL	384,815	394,356	394,356	410,228
SECONDARY					
50-611044-560	EXTEND	65,350	67,046	67,046	69,420
	SUBTOTAL	65,350	67,046	67,046	69,420
	GIFTED EDUCATION TOTAL	450,165	461,402	461,402	479,648
OTHER PROGRAMS					
50-611050-580	TITLE I - PART A	702,600	699,506	684,449	684,449
50-611050-582	TITLE II - PART A	273,108	198,000	175,671	99,424
50-611050-585	TITLE III - PART A	13,891	32,314	31,973	31,973
50-611050-586	TITLE IV - PART A	0	0	18,501	18,501
50-611050-600	TITLE VIB	2,379,310	2,639,465	2,639,465	2,677,916
50-611050-605	NOAA GRANT	72,572	75,000	75,000	75,000
50-611050-606	DEPT. OF DEFENSE ED ACTIVITY GRANT	322,697	376,060	376,060	385,219
50-611050-615	DEPT. OF DEFENSE ED ACTIVITY GRANT	58,349	26,400	39,143	3,000
50-611050-620	SUMMER SCHOOL	280,299	200,417	200,417	200,417
50-611050-640	MISCELLANEOUS	215,549	1,225,700	1,225,700	1,254,570
50-611050-650	CONTINGENCY	109,427	1,713,112	1,713,112	105,612
	SUBTOTAL	4,427,802	7,185,974	7,179,491	5,536,081
	OTHER PROGRAMS TOTAL	4,427,802	7,185,974	7,179,491	5,536,081

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2019

		FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
INSTRUCTION					
INSTRUCTIONAL SUPPORT - STUDENT					
50-612121-000	ELEMENTARY GUIDANCE	716,140	738,011	738,011	732,138
50-612124-000	SECONDARY GUIDANCE	2,279,809	2,402,369	2,402,369	2,453,208
50-612222-000	SOCIAL WORK SERVICES	65,853	67,002	67,002	138,306
50-612300-000	HOMEBOUND	62,037	76,894	76,894	76,894
	SUBTOTAL	3,123,839	3,284,276	3,284,276	3,400,546
INSTRUCTION					
INSTRUCTIONAL SUPPORT - STAFF					
50-613110-000	MANAGEMENT	776,190	813,532	813,532	793,853
50-613120-000	REG. ED.	1,642,127	1,588,651	1,588,651	1,921,818
50-613121-000	SPEC. ED.	686,948	815,767	815,767	827,053
50-613130-000	STAFF DEVELOPMENT	128,537	167,905	167,905	178,405
50-613201-000	ELEMENTARY MEDIA	921,306	976,648	976,648	1,024,817
50-613204-000	SECONDARY MEDIA	908,097	938,827	938,827	940,323
	SUBTOTAL	5,063,205	5,301,330	5,301,330	5,686,269
INSTRUCTION					
INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION					
50-614101-000	ELEMENTARY PRINCIPALS' OFFICES	3,625,722	3,677,594	3,677,594	3,775,959
50-614104-000	SECONDARY PRINCIPALS' OFFICES	4,234,878	4,342,176	4,342,176	4,858,977
	SUBTOTAL	7,860,600	8,019,770	8,019,770	8,634,936

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2019

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
ADMINISTRATION, ATTENDANCE & HEALTH				
50-621100-000	BOARD SERVICES	106,864	134,630	142,377
50-621200-000	EXECUTIVE SERVICES	599,731	620,540	658,145
50-621300-000	COMMUNICATION SERVICES	413,334	444,030	528,076
50-621400-000	HUMAN RESOURCES	866,938	942,583	1,021,787
50-621600-000	FISCAL SERVICES	1,345,263	1,278,942	1,300,943
50-622200-000	HEALTH SERVICES	1,641,225	1,740,076	1,841,673
50-622300-000	PSYCHOLOGICAL SERVICES	711,821	757,492	710,378
50-622400-000	SPEECH/AUDIOLOGY SERVICES	917,711	918,419	904,524
	SUBTOTAL	6,602,887	6,836,712	7,107,903
PUPIL TRANSPORTATION				
50-632000-000	VEHICLE OPERATION SERVICES	5,750,285	6,442,176	6,534,779
50-634000-000	VEHICLE MAINTENANCE SERVICES	2,040,331	1,368,584	1,409,057
	SUBTOTAL	7,790,616	7,810,760	7,943,836
OPERATIONS & MAINTENANCE				
50-641000-000	MANAGEMENT & DIRECTION	206,505	210,162	216,801
50-642000-000	BUILDING SERVICES	9,390,852	9,298,945	9,795,993
50-643000-000	GROUNDS SERVICES	2,776,591	1,134,650	1,134,650
50-645000-000	VEHICLE SERVICES	431,094	297,991	296,596
50-647000-000	WAREHOUSE/DISTRIBUTION SVCS	313,663	348,436	343,158
	SUBTOTAL	13,118,705	11,290,184	11,787,198
TECHNOLOGY				
50-681000-000	CLASSROOM INSTRUCTION	4,034,004	4,514,474	4,484,169
50-682000-000	INSTRUCTIONAL SUPPORT	1,998,047	2,015,422	2,405,468
50-683000-000	ADMINISTRATION	1,084,976	1,115,273	1,159,317
50-686000-000	OPERATIONS & MAINTENANCE	2,308,625	1,846,496	1,772,995
50-689050-000	OTHER PROGRAMS - GRANTS	97,919	95,843	99,300
	SUBTOTAL	9,523,571	9,587,508	9,921,249
TOTAL SCHOOL OPERATING FUND:	130,990,145	134,976,113	135,302,646	140,366,410

SUMMARY OF PROGRAM BUDGETS

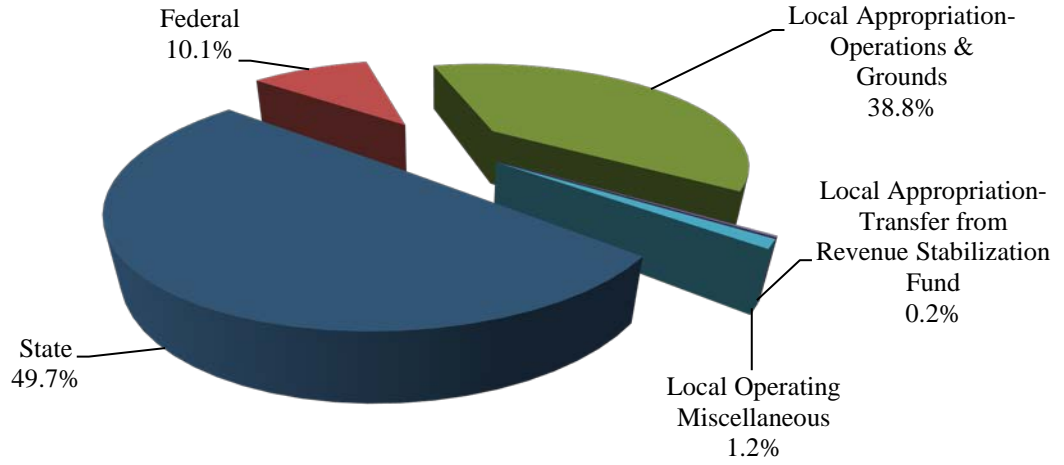
FISCAL YEAR 2019

		FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
FOODSERVICES					
53-651000-000	FOOD SERVICES	3,748,233	4,821,572	4,821,572	4,351,000
	FOOD ERVICES	3,748,233	4,821,572	4,821,572	4,351,000
WORKERS COMPENSATION					
55-621600-000	WORKERS COMP	1,154,300	475,000	475,000	475,000
	WORKERS COMPENSATION	1,154,300	475,000	475,000	475,000
HEALTH & DENTAL INSURANCE					
56-671100-000	HEALTH & DENTAL	16,207,797	19,055,000	19,055,000	19,055,000
	HEALTH & DENTAL INSURANCE	16,207,797	19,055,000	19,055,000	19,055,000
CAPITAL PROJECTS					
FUND 70	CAPITAL PROJECTS	10,918,835	9,000,000	9,800,000	9,000,000
	CAPITAL PROJECTS	10,918,835	9,000,000	9,800,000	9,000,000
TOTAL ALL FUNDS		163,019,310	168,327,685	168,654,218	173,247,410

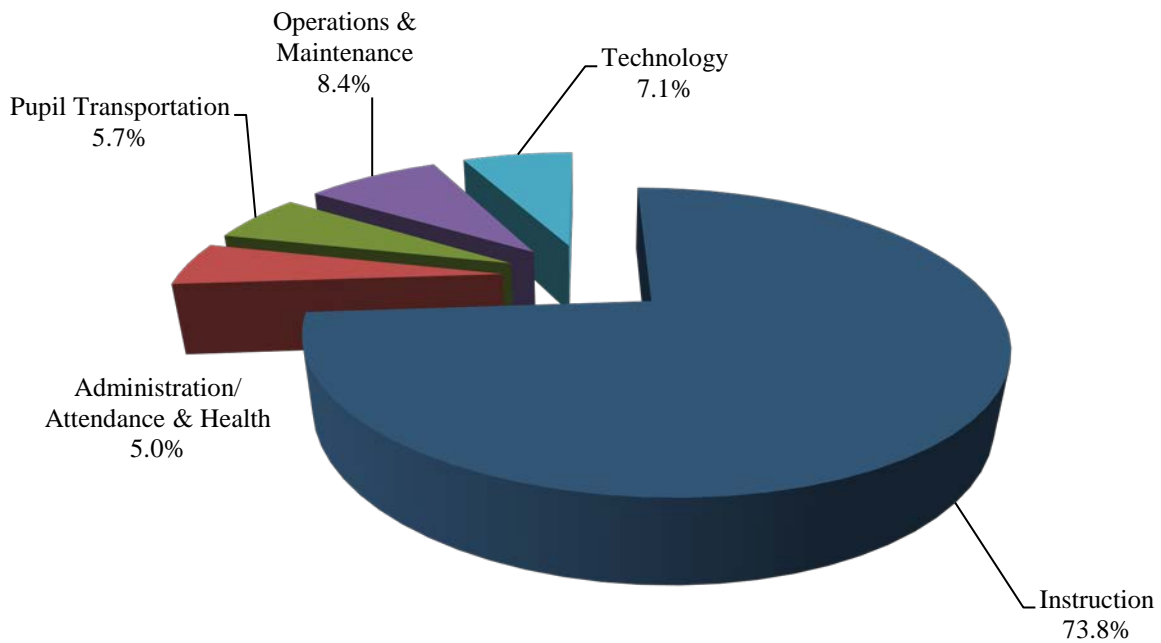
YORK COUNTY SCHOOL DIVISION

**SCHOOL OPERATING FUND
FY 2019 SCHOOL BOARD APPROVED**

Revenues by Source

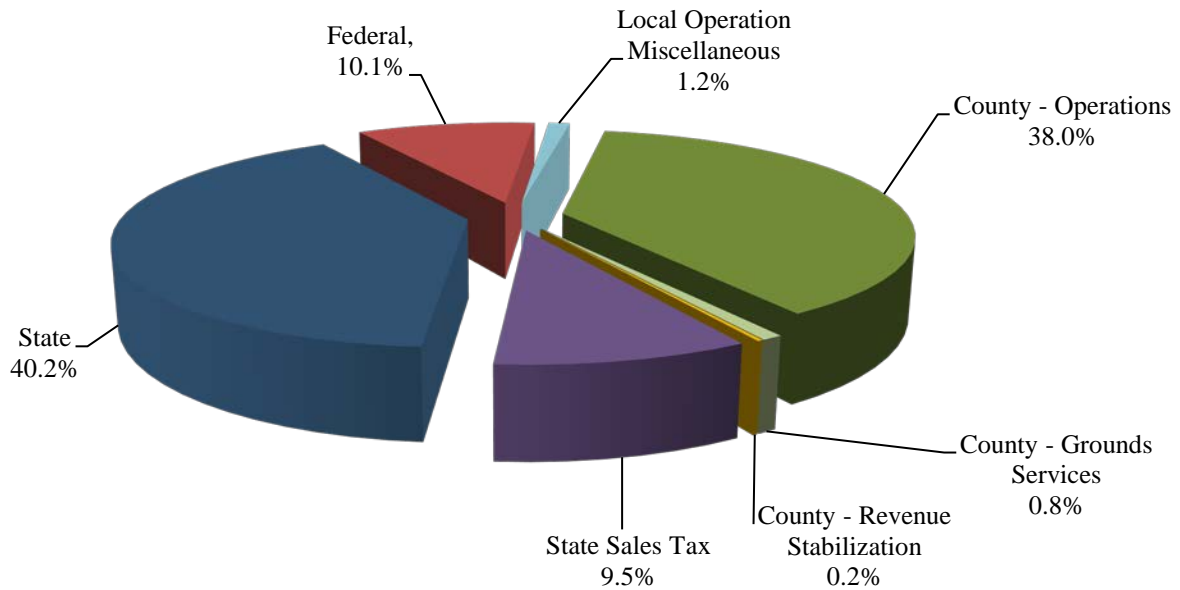


Expenditures by Major Category



OPERATING FUND REVENUE

OPERATING FUND
Support by Sources – FY2019



State revenue (including state sales tax) is the largest funding source of the operating budget, comprising 49.7% of the total. The second largest funding source (38.8%) is County funding for operations and ground services.

Federal funding comprises 10.1% of the budget and miscellaneous revenue accounts for 1.2%. The revenue detail for the Operating Fund is shown on the following six pages.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2019**

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 2019**

REVENUE DETAIL

ANNUAL FINANCIAL PLAN

FUND 50

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
REVENUE-LOCAL SOURCES					
USE OF MONEY AND PROPERTY					
30315-1010	INTEREST ON DEPOSITS	6,829	5,000	5,000	5,000
30315-2010	RENTAL OF LAND/BUILDINGS	104,046	107,000	107,000	107,000
30315-2015	BOYS AND GIRLS CLUB FACILITY USE	16,064	17,000	17,000	17,000
30315-2020	USE OF VEHICLES/BUSES	47,565	50,815	50,815	50,815
30315-2021	CONTRACTED BUS SERVICE/ACT FUNDS	56,367	52,000	52,000	52,000
30315-2025	VHSL	38,605	0	0	0
30315-2026	PROPERTY LEASE	233,073	250,000	250,000	250,000
30315-2030	PRINTING REVENUE	1,236	4,500	4,500	4,500
30315-2035	PROCUREMENT CARD REBATE	34,717	31,000	31,000	31,000
30315-2061	DISPOSAL-SURPLUS PROPERTY	0	5,000	5,000	5,000
30315-2065	SALE OF BUSES	8,350	18,000	18,000	18,000
30315-3075	DEBT SERVICE REIMB-NEW HORIZONS	109,426	105,612	105,612	105,612
	SUBTOTAL	656,278	645,927	645,927	645,927
CHARGES FOR SERVICES					
30316-7410	PUPIL FEES	72,040	60,000	60,000	60,000
30316-7420	TUITION/DAY SCHOOL	336,820	471,200	471,200	471,200
30316-7440	TUITION/SUMMER SCHOOL	166,300	165,000	165,000	165,000
30316-7460	PRESCHOOL TUITION	42,180	45,000	45,000	45,000
30316-7470	ATHLETIC USER FEE - MIDDLE	21,713	24,400	24,400	24,400
30316-7471	ATHLETIC USER FEE - HIGH	116,849	120,000	120,000	120,000
	SUBTOTAL	755,902	885,600	885,600	885,600
LOCAL MISCELLANEOUS					
30318-2155	SUBSTITUTE REFUNDS	517	0	0	0
30318-3010	PRIOR YEAR EXPENDITURE REFUND	14,742	15,000	15,000	15,000
30318-3015	INSURANCE RECOVERY	265,251	61,100	61,100	61,100
30318-3020	MISCELLANEOUS REVENUE	25,647	28,000	28,000	28,000
30318-3030	COURT RESTITUTION	4,519	0	0	0
30318-3040	YORK FOUNDATION-REIMBURSEMENT	0	20,500	20,500	20,500
30318-3060	VIRTUAL HIGH SCHOOL	125	18,500	18,500	18,500
30318-3080	LOCAL DONATIONS	1,231	0	0	0
30318-3085	BAND UNIFORMS	53,752	0	0	0
	SUBTOTAL	365,784	143,100	143,100	143,100
	TOTAL REVENUE-LOCAL SOURCE	1,777,964	1,674,627	1,674,627	1,674,627

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2019**

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 2019**

REVENUE DETAIL

ANNUAL FINANCIAL PLAN

FUND 50

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
REVENUE-COMMONWEALTH					
30324-2010	STATE SALES TAX	12,863,884	13,554,228	13,570,537	13,295,877
30324-2020	BASIC AID	34,869,350	34,604,315	34,627,112	37,518,422
30324-2021	COMPENSATION SUPPLEMENT	0	324,723	325,138	0
30324-2022	SUPPLEMENTAL LOTTERY	401,535	2,100,147	2,103,054	2,618,850
30324-2050	FOSTER HOME CHILDREN	46,256	49,408	32,306	35,066
30324-2070	GIFTED EDUCATION - SOQ	366,698	367,748	368,029	385,365
30324-2080	REMEDIAL PROGRAMS	404,896	406,055	406,365	408,959
30324-2081	REMEDIAL SUMMER SCHOOL	139,855	143,214	156,344	181,285
30324-2083	READING INTERVENTION	107,468	107,468	99,507	101,188
30324-2120	SPECIAL EDUCATION-SOQ	3,674,622	3,685,141	3,687,955	4,254,745
30324-2123	HOMEBOUND	33,259	21,351	31,346	31,931
30324-2125	COMPREHENSIVE SERVICES ACT	292,525	300,000	300,000	300,000
30324-2140	FREE TEXTBOOKS	133,845	841,070	741,712	791,886
30324-2155	SUBSTITUTE TEACHERS	65	0	0	0
30324-2170	VOC ED-SOQ	236,826	237,504	237,685	259,532
30324-2200	SPECIAL ED SUPPORT	532,710	429,001	738,461	852,446
30324-2230	SOCIAL SECURITY	1,978,642	1,984,306	1,985,822	2,115,576
30324-2231	VRS RETIREMENT BENEFITS	4,071,878	4,508,219	4,546,689	4,663,704
30324-2232	VRS GROUP LIFE BENEFITS	137,512	137,905	138,011	141,563
30324-2525	PROJECT GRADUATION	28,422	0	0	16,105
30324-2530	OTHER CATEGORY/VOC ED	39,968	17,271	41,472	17,472
30324-2540	CAREER SWITCHERS PROGRAM	2,000	0	0	0
30324-2650	AT RISK	127,145	127,715	127,861	145,388
30324-2660	NATIONAL BOARD CERTIFICATION	45,000	35,000	35,000	35,000
30324-2750	K-3 INITIATIVE	164,364	167,617	160,546	166,378
30324-2751	SOL ALGEBRA READINESS	57,237	56,355	56,355	58,652
30324-2766	TECHNOLOGY INITIATIVE	544,000	0	0	0
30324-2768	TECHNOLOGY INITIATIVE	0	544,000	544,000	544,000
30324-2810	PRE-SCHOOL INITIATIVE	93,314	126,928	121,309	191,502
30324-2900	TEXTBOOKS - LOTTERY FUNDS	704,824	0	0	0
30324-2950	STATE MISCELLANEOUS REVENUE	2,912	0	0	0
30324-2990	MISCELLANEOUS GRANTS, STATE	47,760	457,696	457,696	348,895
30324-2991	LEP (LIMITED ENGLISH PROFICIENCY)	188,413	195,721	219,686	243,975
TOTAL REVENUE-COMMONWEALTH		62,337,185	65,530,106	65,859,998	69,723,762

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2019**

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 impactation of 20% or greater.

Title VIB

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

Transfers-Other Funds

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

Impact Aid and Transfers/Local Appropriations – Revenue Stabilization Fund

The revenue stabilization fund was used in FY18 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 FY19, the amount estimated to be transferred from the revenue stabilization fund is \$300k. This results in a \$300k reduction in resources available in FY19. For FY18, the amount appropriated was \$600k.

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 2019**

**REVENUE
(continued)**

If impact aid receipts are greater or less than \$8.5 million in FY18 or FY19, 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 FY19 budget. Given that there is no budget information available for FY19, the impact aid line item for the school division budget has been level funded.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2019**

REVENUE DETAIL

ANNUAL FINANCIAL PLAN

FUND 50

SCHOOL OPERATING FUND

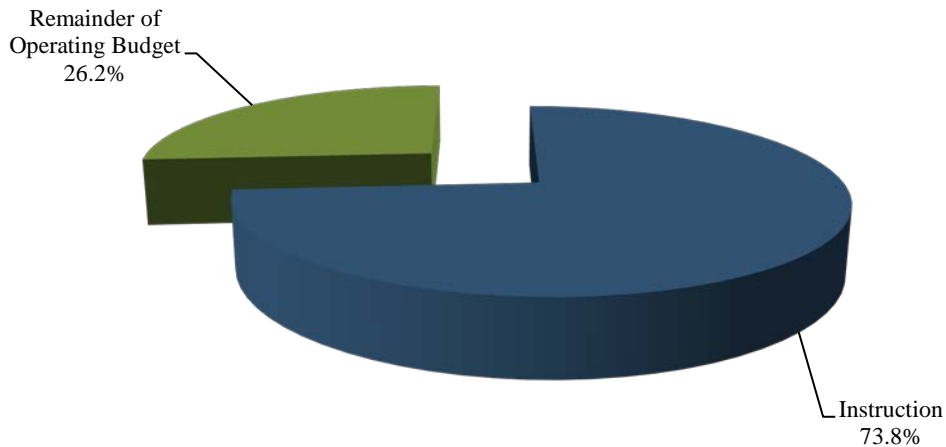
ACCT #	DESCRIPTION	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
	REVENUE-FEDERAL				
30333-2020	TITLE I - PART A	681,385	699,506	684,449	684,449
30333-2050	TITLE II - PART A	255,818	198,000	175,671	175,671
30333-2065	TITLE III - PART A	14,948	32,314	31,973	31,973
30333-2070	TITLE IV - PART A	0	0	18,501	18,501
30333-2120	IMPACT AID	9,485,609	8,500,000	8,500,000	8,500,000
30333-2135	DOD-HEAVILY IMPACTED	657,257	657,400	657,400	657,400
30333-2150	MEDICAID REIMBURSEMENT	122,755	135,000	135,000	135,000
30333-2170	NOAA GRANT	72,572	75,000	75,000	75,000
30333-2175	DODEA LITERACY GRANT	322,653	376,060	388,803	388,803
30333-2190	TITLE VIB	2,379,236	2,639,465	2,639,465	2,639,465
30333-2275	DODEA SPED GRANT	58,348	26,400	26,400	26,400
30333-2280	E-RATE	25,593	0	0	0
30333-2290	NJROTC	66,891	80,000	80,000	80,000
30333-2990	MISCELLANEOUS GRANTS, FEDERAL	191,487	765,141	768,265	768,265
	TOTAL REVENUE-FEDERAL	14,334,552	14,184,286	14,180,927	14,180,927
	TRANSFERS-OTHER FUNDS				
30351-1010	TRANSFERS/LOCAL APPN-OPERATIONS	50,505,794	51,852,444	51,852,444	53,352,444
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	900,000	600,000	600,000	300,000
	TOTAL TRANSFERS-OTHER FUNDS	52,540,444	53,587,094	53,587,094	54,787,094
	TOTAL SCHOOL OPERATING FUND	130,990,145	134,976,113	135,302,646	140,366,410

INSTRUCTION

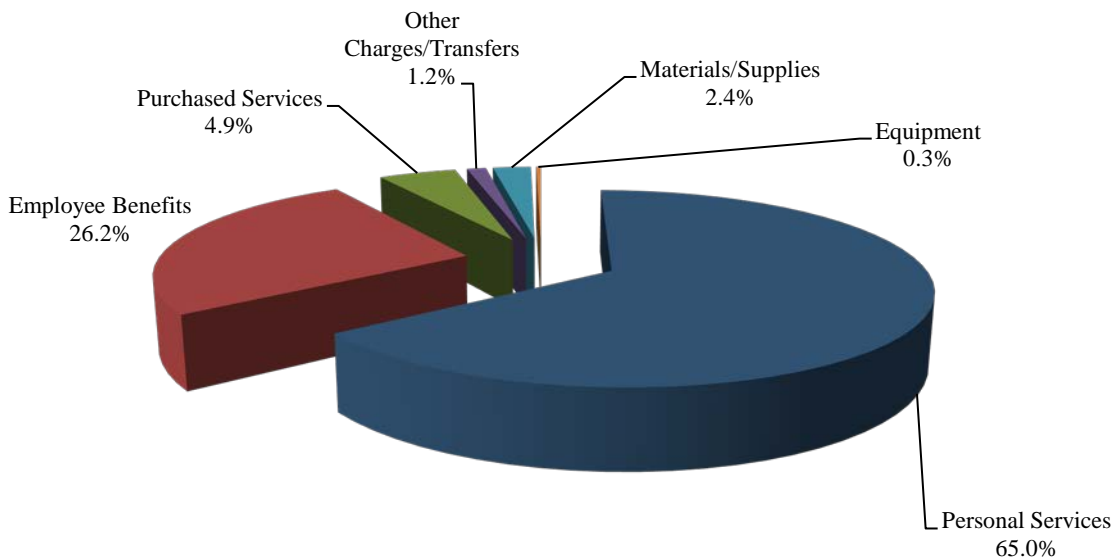
The Instruction category of the budget provides for programs and services dealing directly with the interaction between teachers and students. This category also includes activities associated with the principal's office, curriculum development, and instructional staff training.

The Instruction category comprises 73.8% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 91% of the Instruction category budget is directed towards compensation of staff (Personal Services 65.0% plus Employee Benefits 26.2%). The remaining 8.8% covers such items as instructional supplies, equipment and purchased services. The Instruction category budget reflects an increase of \$3,858,891 or 3.9% (from \$99,747,333 in FY18E to \$103,606,224 in FY19). The charts below and on the next page depict this information.

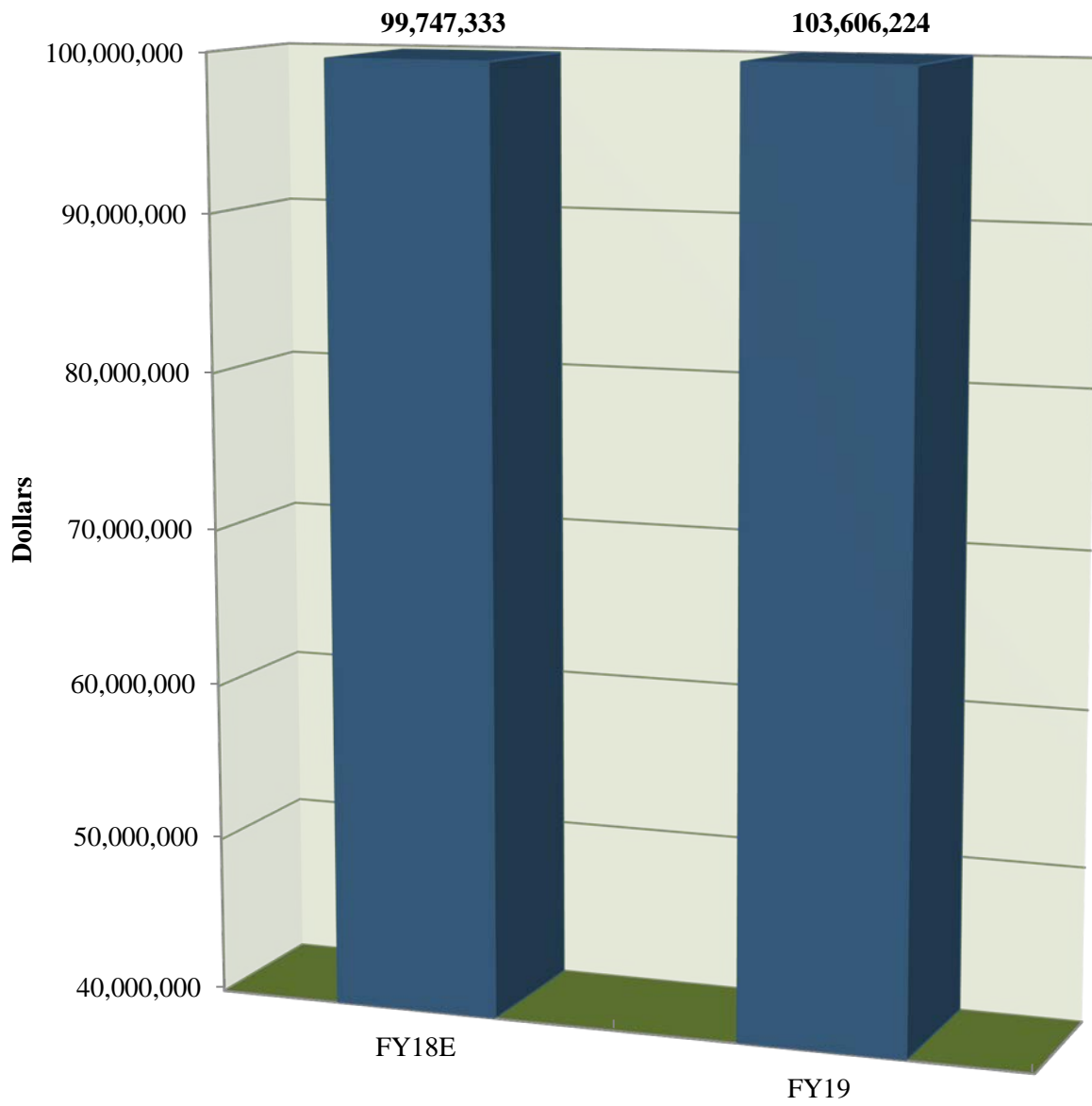
Instruction Category as a Percent of Operating Budget for FY2019



Instruction Category by Major Object for FY2019



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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	46	47	45	45
Para-Educators	30.5	30.5	30	31.5

ADDITIONAL INFORMATION:

FY 16 student enrollment 808

FY 17 student enrollment 913

FY 18 student enrollment 867

In FY19 added 1.5 para-educator FTEs.

CODE: 50-611011-010

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	2,361,424	2,410,298	2,410,298	2,453,785
1141	Para-Educator Salaries	542,479	547,866	547,866	621,492
1595	Overtime	683	0	0	0
	Subtotal	2,904,586	2,958,164	2,958,164	3,075,277
EMPLOYEE BENEFITS					
2100	FICA	212,944	226,300	226,300	235,259
2200	VRS Retirement	407,178	519,157	519,157	519,106
2300	Health Insurance	533,886	562,955	562,955	618,012
2400	Group Life Insurance	38,039	38,752	38,752	40,287
2500	VRS Hybrid Disability Insurance	1,081	0	0	0
2600	Hybrid Defined Benefit	46,869	0	0	0
2700	ICMA RC Hybrid-DC	3,486	0	0	0
2800	Other Benefits	8,535	5,829	5,829	5,829
2810	ICMA RC Hybrid-457 Match	828	0	0	0
	Subtotal	1,252,846	1,352,993	1,352,993	1,418,493
MATERIALS/SUPPLIES					
6030	Textbooks	37,699	24,500	24,500	42,500
6900	Other Educational Supplies	21,197	27,557	27,557	27,557
	Subtotal	58,896	52,057	52,057	70,057
EQUIPMENT					
8911	Furniture/Equipment-Additional	515	465	465	995
8921	Furniture/Equipment-Replacement	2,470	2,651	2,651	2,400
	Subtotal	2,985	3,116	3,116	3,395
	TOTAL	4,219,313	4,366,330	4,366,330	4,567,222

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	44	44	48	51
----------	----	----	----	----

ADDITIONAL INFORMATION:

FY 16 student enrollment 860

FY 17 student enrollment 863

FY 18 student enrollment 949

In FY19 added 3 teacher FTEs for increased enrollment.

CODE: 50-611011-020

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	2,282,284	2,286,272	2,286,272	2,772,459
	Subtotal	2,282,284	2,286,272	2,286,272	2,772,459
EMPLOYEE BENEFITS					
2100	FICA	169,499	174,900	174,900	212,093
2200	VRS Retirement	333,454	401,241	401,241	467,992
2300	Health Insurance	374,376	385,022	385,022	527,866
2400	Group Life Insurance	29,975	29,950	29,950	36,319
2500	VRS Hybrid Disability Insurance	579	0	0	0
2600	Hybrid Defined Benefit	24,948	0	0	0
2700	ICMA RC Hybrid-DC	1,867	0	0	0
2800	Other Benefits	6,355	4,340	4,340	4,340
2810	ICMA RC Hybrid-457 Match	560	0	0	0
	Subtotal	941,613	995,453	995,453	1,248,610
MATERIALS/SUPPLIES					
6030	Textbooks	53,293	24,750	24,750	42,750
6900	Other Educational Supplies	21,726	25,850	25,850	25,850
	Subtotal	75,019	50,600	50,600	68,600
EQUIPMENT					
8911	Furniture/Equipment-Additional	990	1,000	1,000	1,070
8921	Furniture/Equipment-Replacement	2,291	2,101	2,101	1,850
	Subtotal	3,281	3,101	3,101	2,920
	TOTAL	3,302,197	3,335,426	3,335,426	4,092,589

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

ADDITIONAL INFORMATION:

FY 16 student enrollment 955

FY 17 student enrollment 879

FY 18 student enrollment 890

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

PERSONAL SERVICES					
1121	Teacher Salaries	2,258,905	2,271,158	2,366,804	2,536,477
	Subtotal	2,258,905	2,271,158	2,366,804	2,536,477
EMPLOYEE BENEFITS					
2100	FICA	167,133	173,744	181,060	194,041
2200	VRS Retirement	330,028	398,588	415,374	428,158
2300	Health Insurance	357,428	365,895	374,895	452,386
2400	Group Life Insurance	29,703	29,752	31,004	33,228
2500	VRS Hybrid Disability Insurance	566	0	0	0
2600	Hybrid Defined Benefit	24,104	0	0	0
2700	ICMA RC Hybrid-DC	1,826	0	0	0
2800	Other Benefits	6,993	4,776	4,776	4,776
2810	ICMA RC Hybrid-457 Match	842	0	0	0
	Subtotal	918,623	972,755	1,007,109	1,112,589
MATERIALS/SUPPLIES					
6030	Textbooks	31,021	24,750	24,750	42,750
6900	Other Educational Supplies	15,717	25,200	25,200	25,200
	Subtotal	46,738	49,950	49,950	67,950
EQUIPMENT					
8911	Furniture/Equipment-Additional	545	400	400	400
8921	Furniture/Equipment-Replacement	1,856	2,101	2,101	1,850
	Subtotal	2,401	2,501	2,501	2,250
	TOTAL	3,226,667	3,296,364	3,426,364	3,719,266

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

ADDITIONAL INFORMATION:

FY 16 student enrollment 916

FY 17 student enrollment 977

FY 18 student enrollment 914

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

PERSONAL SERVICES					
1121	Teacher Salaries	2,062,491	2,077,285	2,077,285	2,111,847
	Subtotal	2,062,491	2,077,285	2,077,285	2,111,847
EMPLOYEE BENEFITS					
2100	FICA	153,999	158,912	158,912	161,556
2200	VRS Retirement	265,131	364,564	364,564	356,480
2300	Health Insurance	303,547	314,714	314,714	301,633
2400	Group Life Insurance	27,040	27,212	27,212	27,665
2500	VRS Hybrid Disability Insurance	1,277	0	0	0
2600	Hybrid Defined Benefit	54,009	0	0	0
2700	ICMA RC Hybrid-DC	4,118	0	0	0
2800	Other Benefits	6,457	4,410	4,410	4,410
2810	ICMA RC Hybrid-457 Match	2,246	0	0	0
	Subtotal	817,824	869,812	869,812	851,744
MATERIALS/SUPPLIES					
6030	Textbooks	19,317	26,000	26,000	44,000
6900	Other Educational Supplies	18,947	27,048	27,048	27,048
	Subtotal	38,264	53,048	53,048	71,048
EQUIPMENT					
8911	Furniture/Equipment-Additional	685	1,000	1,000	400
8921	Furniture/Equipment-Replacement	1,650	2,101	2,101	1,850
	Subtotal	2,335	3,101	3,101	2,250
	TOTAL	2,920,914	3,003,246	3,003,246	3,036,889

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	39	39	41	41
----------	----	----	----	----

ADDITIONAL INFORMATION:

FY 16 student enrollment 899

FY 17 student enrollment 955

FY 18 student enrollment 991

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

PERSONAL SERVICES					
1121	Teacher Salaries	1,898,159	1,947,678	1,995,501	2,153,482
	Subtotal	1,898,159	1,947,678	1,995,501	2,153,482
EMPLOYEE BENEFITS					
2100	FICA	141,432	148,997	152,655	164,741
2200	VRS Retirement	245,777	341,817	350,210	363,508
2300	Health Insurance	267,716	278,961	283,461	341,070
2400	Group Life Insurance	24,846	25,515	26,141	28,211
2500	VRS Hybrid Disability Insurance	1,128	0	0	0
2600	Hybrid Defined Benefit	47,542	0	0	0
2700	ICMA RC Hybrid-DC	3,637	0	0	0
2800	Other Benefits	5,714	3,903	3,903	3,903
2810	ICMA RC Hybrid-457 Match	2,138	0	0	0
	Subtotal	739,930	799,193	816,370	901,433
MATERIALS/SUPPLIES					
6030	Textbooks	57,285	26,000	26,000	44,000
6900	Other Educational Supplies	21,499	23,460	23,460	23,460
	Subtotal	78,784	49,460	49,460	67,460
EQUIPMENT					
8911	Furniture/Equipment-Additional	400	400	400	400
8921	Furniture/Equipment-Replacement	2,908	2,101	2,101	1,850
	Subtotal	3,308	2,501	2,501	2,250
	TOTAL	2,720,181	2,798,832	2,863,832	3,124,625

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

ADDITIONAL INFORMATION:

FY 16 student enrollment 945

FY 17 student enrollment 927

FY 18 student enrollment 949

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

PERSONAL SERVICES					
1121	Teacher Salaries	1,939,860	2,005,665	2,005,665	2,098,403
	Subtotal	1,939,860	2,005,665	2,005,665	2,098,403
EMPLOYEE BENEFITS					
2100	FICA	144,478	153,433	153,433	160,528
2200	VRS Retirement	266,804	351,994	351,994	354,211
2300	Health Insurance	263,095	269,936	269,936	317,045
2400	Group Life Insurance	25,451	26,274	26,274	27,489
2500	VRS Hybrid Disability Insurance	837	0	0	0
2600	Hybrid Defined Benefit	35,907	0	0	0
2700	ICMA RC Hybrid-DC	2,699	0	0	0
2800	Other Benefits	6,164	4,210	4,210	4,210
2810	ICMA RC Hybrid-457 Match	968	0	0	0
	Subtotal	746,403	805,847	805,847	863,483
MATERIALS/SUPPLIES					
6030	Textbooks	1,620	26,000	26,000	44,000
6900	Other Educational Supplies	22,436	19,583	19,583	19,583
	Subtotal	24,056	45,583	45,583	63,583
EQUIPMENT					
8911	Furniture/Equipment-Additional	195	200	200	200
8921	Furniture/Equipment-Replacement	1,758	2,101	2,101	1,850
	Subtotal	1,953	2,301	2,301	2,050
	TOTAL	2,712,272	2,859,396	2,859,396	3,027,519

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	9.5	9.5	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 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.

In FY 18 the number of students receiving this instruction on a weekly basis is 5,601.

CODE: 50-611011-070

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	494,434	506,164	506,164	535,065
	Subtotal	494,434	506,164	506,164	535,065
EMPLOYEE BENEFITS					
2100	FICA	37,108	38,722	38,722	40,932
2200	VRS Retirement	77,878	88,832	88,832	90,319
2300	Health Insurance	59,503	62,002	62,002	84,087
2400	Group Life Insurance	6,470	6,631	6,631	7,009
2800	Other Benefits	1,431	977	977	977
	Subtotal	182,390	197,164	197,164	223,324
MATERIALS/SUPPLIES					
6050	Art Supplies	29,538	35,717	35,717	35,717
6900	Other Educational Supplies	5,883	6,166	6,166	6,166
	Subtotal	35,421	41,883	41,883	41,883
	TOTAL	712,245	745,211	745,211	800,272

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	10	10	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 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.

In FY 18 the number of students receiving this instruction on a weekly basis is 5,601.

CODE: 50-611011-080

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	509,633	512,821	512,821	519,875
	Subtotal	509,633	512,821	512,821	519,875
	EMPLOYEE BENEFITS				
2100	FICA	37,896	39,231	39,231	39,770
2200	VRS Retirement	80,253	90,000	90,000	87,755
2300	Health Insurance	101,373	105,631	105,631	105,301
2400	Group Life Insurance	6,667	6,718	6,718	6,810
2800	Other Benefits	1,500	1,025	1,025	1,025
	Subtotal	227,689	242,605	242,605	240,661
	MATERIALS/SUPPLIES				
6040	Music Supplies	8,472	12,048	12,048	12,048
	Subtotal	8,472	12,048	12,048	12,048
	TOTAL	745,794	767,474	767,474	772,584

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 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 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.

In FY 18 the number of students receiving this instruction on a weekly basis is 5,601.

CODE: 50-611011-090

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	512,821	513,240	513,240	536,848
1141	Para-Educator Salaries	22,889	24,098	24,098	24,120
1595	Overtime	32	0	0	0
	Subtotal	535,742	537,338	537,338	560,968
EMPLOYEE BENEFITS					
2100	FICA	39,143	41,106	41,106	42,914
2200	VRS Retirement	78,082	94,303	94,303	94,691
2300	Health Insurance	144,417	150,448	150,448	148,951
2400	Group Life Insurance	7,018	7,039	7,039	7,349
2500	VRS Hybrid Disability Insurance	136	0	0	0
2600	Hybrid Defined Benefit	5,856	0	0	0
2700	ICMA RC Hybrid-DC	438	0	0	0
2800	Other Benefits	1,858	1,269	1,269	1,269
2810	ICMA RC Hybrid-457 Match	132	0	0	0
	Subtotal	277,080	294,165	294,165	295,174
MATERIALS/SUPPLIES					
6060	Physical Ed Supplies	7,734	11,800	11,800	11,800
	Subtotal	7,734	11,800	11,800	11,800
TOTAL		820,556	843,303	843,303	867,942

REGULAR EDUCATION - ELEMENTARY - EL

The EL (English Learners) 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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	4	6	5	6
Para-Educators	3	3	2	2
Tutors/Technicians (FTE is hourly based)	0	0	0	0.55

ADDITIONAL INFORMATION:

FY 16 student enrollment 267

FY 17 student enrollment 280

FY 18 student enrollment 300

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 FY19 added 1 teacher FTE and added 0.55 tutors/technicians FTE which was shifted from Middle and High EL.

CODE: 50-611011-100

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	219,777	267,047	267,047	290,221
1141	Para-Educator Salaries	47,407	46,583	46,583	37,079
1143	Technical Salaries	46,861	0	0	47,402
1595	Overtime	41	0	0	0
	Subtotal	314,086	313,630	313,630	374,702
EMPLOYEE BENEFITS					
2100	FICA	23,923	23,993	23,993	27,113
2200	VRS Retirement	24,911	55,041	55,041	55,249
2300	Health Insurance	20,997	19,552	19,552	43,938
2400	Group Life Insurance	3,496	4,109	4,109	4,287
2500	VRS Hybrid Disability Insurance	366	0	0	0
2600	Hybrid Defined Benefit	15,833	0	0	0
2700	ICMA RC Hybrid-DC	1,181	0	0	0
2800	Other Benefits	770	526	526	659
2810	ICMA RC Hybrid-457 Match	315	0	0	0
	Subtotal	91,792	103,221	103,221	131,246
OTHER CHARGES					
5504	Travel	47	3,000	3,000	3,000
	Subtotal	47	3,000	3,000	3,000
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	715	6,405	6,405	6,405
	Subtotal	715	6,405	6,405	6,405
TOTAL		406,640	426,256	426,256	515,353

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	15.5	15.5	15.5	15.5
Para-Educators	13.5	13.5	13.5	13.5

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

PERSONAL SERVICES					
1121	Teacher Salaries	873,208	923,093	923,093	937,532
1141	Para-Educator Salaries	265,290	266,655	266,655	283,449
1595	Overtime	106	0	0	0
	Subtotal	1,138,604	1,189,748	1,189,748	1,220,981
EMPLOYEE BENEFITS					
2100	FICA	84,103	91,016	91,016	93,405
2200	VRS Retirement	171,781	208,801	208,801	206,101
2300	Health Insurance	187,358	194,905	194,905	195,172
2400	Group Life Insurance	14,911	15,586	15,586	15,996
2500	VRS Hybrid Disability Insurance	134	0	0	0
2600	Hybrid Defined Benefit	5,836	0	0	0
2700	ICMA RC Hybrid-DC	432	0	0	0
2800	Other Benefits	3,241	2,214	2,214	2,214
2810	ICMA RC Hybrid-457 Match	94	0	0	0
	Subtotal	467,890	512,522	512,522	512,888
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	6,250	0	0	0
	Subtotal	6,250	0	0	0
OTHER CHARGES					
5504	Travel	975	1,000	1,000	1,000
5506	Employee Development	12,460	13,000	13,000	13,000
	Subtotal	13,435	14,000	14,000	14,000
MATERIALS/SUPPLIES					
6080	Remedial Reading Supplies	3,326	24,250	24,250	24,250
6900	Other Educational Supplies	44,510	31,119	31,119	31,119
6990	Miscellaneous Materials & Supplies	0	0	0	1,100
	Subtotal	47,836	55,369	55,369	56,469
TOTAL		1,674,015	1,771,639	1,771,639	1,804,338

REGULAR EDUCATION - ELEMENTARY - SCHOOL OF THE ARTS

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

PERSONNEL

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 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	9,250	14,000	14,000	14,000
	Subtotal	9,250	14,000	14,000	14,000
	TOTAL	10,327	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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 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 2.5 drama, science, math and SOL remediation teachers, 2 Assessment and Compliance Interventionists, 51.5 para-educators, and 1 Community Outreach Coordinator who are not assigned to a particular grade level the entire school year. State mandates exist to administer standardized tests to elementary school students at certain grade levels.

PERSONNEL

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
Teachers	3.6	3.6	2.5	4.5
Para-Educators	52	52	51.5	53
Technical	1	1	1	1

ADDITIONAL INFORMATION:

In FY19 added 2 teacher FTEs for Assessment and Compliance Interventionists and 1.5 additional para-educator FTEs.

CODE: 50-611011-140

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	177,908	199,804	199,804	222,424
1141	Para-Educator Salaries	903,031	943,376	943,376	1,029,147
1143	Technical Salaries	51,248	51,248	51,248	52,273
1152	Cafeteria Monitor	1,742	6,554	6,554	6,554
1500	Substitute Salaries	538,595	590,000	590,000	590,000
1595	Overtime	1,326	0	0	0
1600	Supplements	161,427	154,000	154,000	177,500
1625	Stipends	13,129	14,000	14,000	12,342
	Subtotal	1,848,406	1,958,982	1,958,982	2,090,240
EMPLOYEE BENEFITS					
2100	FICA	137,722	149,861	149,861	101,814
2200	VRS Retirement	133,780	209,622	209,622	220,090
2300	Health Insurance	251,891	279,029	279,029	297,873
2400	Group Life Insurance	14,898	15,647	15,647	17,081
2500	VRS Hybrid Disability Insurance	958	0	0	0
2600	Hybrid Defined Benefit	41,115	0	0	0
2700	ICMA RC Hybrid-DC	3,090	0	0	0
2710	Retiree Health Insurance	343,733	337,556	337,556	0
2800	Other Benefits	5,833	3,982	3,982	3,982
2810	ICMA RC Hybrid-457 Match	1,265	0	0	0
	Subtotal	934,285	995,697	995,697	640,840
PURCHASED SERVICES					
3500	Printing	27,179	30,000	30,000	30,000
3900	Miscellaneous Contractual Services	87,511	51,000	51,000	61,658
	Subtotal	114,690	81,000	81,000	91,658
MATERIALS/SUPPLIES					
6070	Testing Materials	41,139	45,426	45,426	56,926
6900	Other Educational Supplies	5,894	9,950	9,950	9,950
6915	Supplemental Per Pupil Allocation	0	0	0	100,000
	Subtotal	47,033	55,376	55,376	166,876
EQUIPMENT					
8921	Furniture/Equipment-Replacement	1,655	800	800	800
	Subtotal	1,655	800	800	800
TOTAL		2,946,069	3,091,855	3,091,855	2,990,414

REGULAR EDUCATION - MIDDLE - ENCORE

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

PERSONNEL

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	29	29	28.57	28.57
----------	----	----	-------	-------

ADDITIONAL INFORMATION:

FY 16 student enrollment 8,115

FY 17 student enrollment 7,107

FY 18 student enrollment 6,591.

CODE: 50-611012-150

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,498,205	1,517,746	1,541,658	1,611,909
	Subtotal	1,498,205	1,517,746	1,541,658	1,611,909
EMPLOYEE BENEFITS					
2100	FICA	111,314	116,108	117,937	123,311
2200	VRS Retirement	197,255	266,364	270,560	272,091
2300	Health Insurance	247,224	257,620	259,870	229,463
2400	Group Life Insurance	19,225	19,882	20,195	21,116
2500	VRS Hybrid Disability Insurance	723	0	0	0
2600	Hybrid Defined Benefit	31,141	0	0	0
2700	ICMA RC Hybrid-DC	2,331	0	0	0
2800	Other Benefits	3,441	2,350	2,350	2,350
2810	ICMA RC Hybrid-457 Match	699	0	0	0
	Subtotal	613,353	662,324	670,912	648,331
PURCHASED SERVICES					
3370	Contract Maint/Music Instruments	5,464	7,950	7,950	7,950
	Subtotal	5,464	7,950	7,950	7,950
MATERIALS/SUPPLIES					
6030	Textbooks	379	5,000	5,000	5,000
6040	Music Supplies	5,704	12,300	12,300	12,300
6050	Art Supplies	5,250	9,708	9,708	9,708
6900	Other Educational Supplies	8,610	12,965	12,965	12,965
	Subtotal	19,943	39,973	39,973	39,973
EQUIPMENT					
8911	Furniture/Equipment-Additional	15,157	15,000	15,000	15,000
	Subtotal	15,157	15,000	15,000	15,000
	TOTAL	2,152,122	2,242,993	2,275,493	2,323,163

REGULAR EDUCATION - MIDDLE - CORE/TEAMING/ACADEMIC COACHING

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

PERSONNEL

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	122.34	118.34	119.34	121.34
----------	--------	--------	--------	--------

ADDITIONAL INFORMATION:

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

FY 18 student enrollment:

Grade 6:971

Grade 7:1,013

Grade 8:981

Total:2,965

In FY19 added 2 teacher FTEs for increased enrollment.

CODE: 50-611012-160

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	6,377,092	6,213,335	6,213,335	6,496,959
1625	Stipends	1,400	1,400	1,400	1,400
	Subtotal	6,378,492	6,214,735	6,214,735	6,498,359
EMPLOYEE BENEFITS					
2100	FICA	475,093	463,313	463,313	500,046
2200	VRS Retirement	894,399	1,062,653	1,062,653	1,103,133
2300	Health Insurance	910,208	945,087	945,087	976,010
2400	Group Life Insurance	83,392	79,320	79,320	85,611
2500	VRS Hybrid Disability Insurance	2,283	0	0	0
2600	Hybrid Defined Benefit	96,877	0	0	0
2700	ICMA RC Hybrid-DC	7,364	0	0	0
2800	Other Benefits	19,024	12,993	12,993	12,993
2810	ICMA RC Hybrid-457 Match	3,718	0	0	0
	Subtotal	2,492,358	2,563,366	2,563,366	2,677,793
MATERIALS/SUPPLIES					
6020	Laboratory Supplies	19,209	19,808	19,808	19,808
6030	Textbooks	45,486	10,000	10,000	272,000
6060	Physical Ed Supplies	4,567	7,344	7,344	7,344
6900	Other Educational Supplies	63,170	82,237	82,237	82,237
	Subtotal	132,432	119,389	119,389	381,389
TOTAL		9,003,282	8,897,490	8,897,490	9,557,541

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

CODE: 50-611012-170**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1141	Para-Educator Salaries	73,785	73,322	73,322	82,071
1595	Overtime	127	0	0	0
	Subtotal	73,912	73,322	73,322	82,071
EMPLOYEE BENEFITS					
2100	FICA	5,299	5,609	5,609	6,279
2200	VRS Retirement	7,380	12,868	12,868	13,855
2300	Health Insurance	16,820	17,527	17,527	24,666
2400	Group Life Insurance	966	961	961	1,075
2500	VRS Hybrid Disability Insurance	90	0	0	0
2600	Hybrid Defined Benefit	3,896	0	0	0
2700	ICMA RC Hybrid-DC	291	0	0	0
2800	Other Benefits	226	154	154	154
2810	ICMA RC Hybrid-457 Match	91	0	0	0
	Subtotal	35,059	37,119	37,119	46,029
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	0	28,544	28,544	2,459
	Subtotal	0	28,544	28,544	2,459
	TOTAL	108,971	138,985	138,985	130,559

REGULAR EDUCATION - MIDDLE - EL

The EL (English Learners) 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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	0.5	1.5	1.5	2.5
Para-Educators	0.5	0.5	1	1
Tutors/Technicians (FTE is hourly based)	0.3	0.3	0.3	0

ADDITIONAL INFORMATION:

FY 16 student enrollment 56

FY 17 student enrollment 95

FY 18 student enrollment 99

In FY19 added 1 teacher FTE and reduced 0.3 tutors/technicians FTE which was shifted to Elementary EL.

CODE: 50-611012-190

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	0	61,653	61,653	144,186
1141	Para-Educator Salaries	5,635	9,500	9,500	23,129
1143	Technical Salaries	2,055	24,918	24,918	0
	Subtotal	7,690	96,071	96,071	167,315
EMPLOYEE BENEFITS					
2100	FICA	588	6,613	6,613	12,799
2200	VRS Retirement	73	12,487	12,487	28,243
2300	Health Insurance	0	0	0	1,091
2400	Group Life Insurance	86	932	932	2,192
2500	VRS Hybrid Disability Insurance	20	0	0	0
2600	Hybrid Defined Benefit	899	0	0	0
2700	ICMA RC Hybrid-DC	65	0	0	0
2800	Other Benefits	194	161	161	72
	Subtotal	1,925	20,193	20,193	44,397
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	1,517	1,500	1,500	1,500
6990	Miscellaneous Materials & Supplies	4,963	5,000	5,000	5,000
	Subtotal	6,480	6,500	6,500	6,500
TOTAL		16,095	122,764	122,764	218,212

REGULAR EDUCATION - MIDDLE - SCHOOL OF ARTS

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

PERSONNEL

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

ADDITIONAL INFORMATION:

FY 16 student enrollment 60

FY 17 student enrollment 60

FY 18 student enrollment 60

CODE: 50-611012-205

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	47,472	47,378	47,378	49,749
1625	Stipends	1,725	3,717	3,717	3,717
	Subtotal	49,197	51,095	51,095	53,466
	EMPLOYEE BENEFITS				
2100	FICA	3,767	3,932	3,932	4,114
2200	VRS Retirement	7,486	8,315	8,315	8,398
2300	Health Insurance	2,698	2,811	2,811	182
2400	Group Life Insurance	622	621	621	652
2800	Other Benefits	136	93	93	93
	Subtotal	14,709	15,772	15,772	13,439
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	2,350	2,896	2,896	2,896
	Subtotal	2,350	2,896	2,896	2,896
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	3,224	2,896	2,896	2,896
	Subtotal	3,224	2,896	2,896	2,896
	TOTAL	69,480	72,659	72,659	72,697

REGULAR EDUCATION - MIDDLE - CONTRACTED SERVICES

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

PERSONNEL

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
N/A	0	0	0	0

CODE: 50-611012-210

ACCT# DESCRIPTION

PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	3,669	3,800	3,800	6,200
	Subtotal	3,669	3,800	3,800	6,200
	TOTAL	3,669	3,800	3,800	6,200

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 Interventionists, 1.84 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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	9.01	9.01	9.84	9.84
Para-Educators	2	2	2	2
Cafeteria Monitors	3	3	3	3.15

ADDITIONAL INFORMATION:

In FY19 added 0.15 FTE for a cafeteria monitor.

CODE: 50-611012-220

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	438,046	480,201	480,201	479,775
1141	Para-Educator Salaries	26,713	37,768	37,768	41,418
1152	Cafeteria Monitor	20,642	23,554	23,554	31,433
1500	Substitute Salaries	255,263	290,856	290,856	290,856
1595	Overtime	34	0	0	0
1600	Supplements	129,456	139,851	139,851	204,907
1625	Stipends	4,618	6,718	6,718	6,054
	Subtotal	874,772	978,948	978,948	1,054,443
EMPLOYEE BENEFITS					
2100	FICA	66,210	74,891	74,891	42,792
2200	VRS Retirement	65,808	90,904	90,904	93,282
2300	Health Insurance	32,527	26,390	26,390	39,719
2400	Group Life Insurance	6,025	6,785	6,785	7,240
2500	VRS Hybrid Disability Insurance	144	0	0	0
2600	Hybrid Defined Benefit	6,191	0	0	0
2700	ICMA RC Hybrid-DC	464	0	0	0
2800	Other Benefits	3,000	2,049	2,049	2,049
2810	ICMA RC Hybrid-457 Match	139	0	0	0
	Subtotal	180,508	201,019	201,019	185,082
PURCHASED SERVICES					
3500	Printing	26,887	30,000	30,000	30,000
3900	Miscellaneous Contractual Services	35,025	18,000	18,000	36,164
	Subtotal	61,912	48,000	48,000	66,164
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	5,147	5,200	5,200	5,200
6900	Other Educational Supplies	16,695	9,559	9,559	15,921
6915	Supplemental Per Pupil Allocation	0	0	0	100,000
	Subtotal	21,842	14,759	14,759	121,121
EQUIPMENT					
8911	Furniture/Equipment-Additional	12,442	12,878	12,878	11,578
8921	Furniture/Equipment-Replacement	21,605	19,280	19,280	18,180
	Subtotal	34,047	32,158	32,158	29,758
TOTAL		1,173,081	1,274,884	1,274,884	1,456,568

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	10.4	10.4	10.5	10.5
----------	------	------	------	------

ADDITIONAL INFORMATION:

FY 16 student enrollment 957

FY 17 student enrollment 1,560

FY 18 student enrollment 1,601

CODE: 50-611013-230

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	509,943	504,693	504,693	554,467
	Subtotal	509,943	504,693	504,693	554,467
	EMPLOYEE BENEFITS				
2100	FICA	38,461	38,609	38,609	42,417
2200	VRS Retirement	64,067	88,574	88,574	93,594
2300	Health Insurance	54,596	56,889	56,889	65,176
2400	Group Life Insurance	6,450	6,611	6,611	7,264
2500	VRS Hybrid Disability Insurance	287	0	0	0
2600	Hybrid Defined Benefit	11,362	0	0	0
2700	ICMA RC Hybrid-DC	927	0	0	0
2800	Other Benefits	1,496	1,022	1,022	1,022
2810	ICMA RC Hybrid-457 Match	1,297	0	0	0
	Subtotal	178,943	191,705	191,705	209,473
	MATERIALS/SUPPLIES				
6050	Art Supplies	11,654	13,600	13,600	13,600
	Subtotal	11,654	13,600	13,600	13,600
	TOTAL	700,540	709,998	709,998	777,540

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

ADDITIONAL INFORMATION:

FY 16 student enrollment 762

FY 17 student enrollment 808

FY 18 student enrollment 804

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

PERSONAL SERVICES					
1121	Teacher Salaries	478,973	479,931	479,931	479,350
	Subtotal	478,973	479,931	479,931	479,350
EMPLOYEE BENEFITS					
2100	FICA	36,024	36,715	36,715	36,670
2200	VRS Retirement	60,068	84,228	84,228	80,914
2300	Health Insurance	56,352	58,719	58,719	59,504
2400	Group Life Insurance	6,181	6,287	6,287	6,279
2500	VRS Hybrid Disability Insurance	303	0	0	0
2600	Hybrid Defined Benefit	11,878	0	0	0
2700	ICMA RC Hybrid-DC	978	0	0	0
2800	Other Benefits	1,574	1,075	1,075	1,075
2810	ICMA RC Hybrid-457 Match	1,481	0	0	0
	Subtotal	174,839	187,024	187,024	184,442
PURCHASED SERVICES					
3370	Contract Maint/Music Instruments	8,009	10,000	10,000	9,950
	Subtotal	8,009	10,000	10,000	9,950
MATERIALS/SUPPLIES					
6040	Music Supplies	15,184	12,550	12,550	12,550
	Subtotal	15,184	12,550	12,550	12,550
EQUIPMENT					
8911	Furniture/Equipment-Additional	16,745	17,000	17,000	17,000
8921	Furniture/Equipment-Replacement	26,033	0	0	0
	Subtotal	42,778	17,000	17,000	17,000
	TOTAL	719,783	706,505	706,505	703,292

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	37	37	38	40
----------	----	----	----	----

ADDITIONAL INFORMATION:

FY 16 student enrollment 4,077

FY 17 student enrollment 3,985

FY 18 student enrollment 4,258

In FY19 added 2 teacher FTEs for increased enrollment.

CODE: 50-611013-250

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	1,898,449	1,888,029	1,888,029	2,020,728
	Subtotal	1,898,449	1,888,029	1,888,029	2,020,728
	EMPLOYEE BENEFITS				
2100	FICA	142,541	144,434	144,434	154,586
2200	VRS Retirement	251,895	331,349	331,349	341,099
2300	Health Insurance	250,685	259,604	259,604	276,377
2400	Group Life Insurance	24,867	24,733	24,733	26,472
2500	VRS Hybrid Disability Insurance	1,003	0	0	0
2600	Hybrid Defined Benefit	43,244	0	0	0
2700	ICMA RC Hybrid-DC	3,237	0	0	0
2800	Other Benefits	6,147	4,198	4,198	4,198
2810	ICMA RC Hybrid-457 Match	975	0	0	0
	Subtotal	724,594	764,318	764,318	802,732
	MATERIALS/SUPPLIES				
6030	Textbooks	1,335	10,000	10,000	10,000
6900	Other Educational Supplies	13,109	19,710	19,710	19,710
	Subtotal	14,444	29,710	29,710	29,710
	TOTAL	2,637,487	2,682,057	2,682,057	2,853,170

REGULAR EDUCATION - HIGH - EL

The EL (English Learners) 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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	0.5	0.5	1.5	2.5
Para-Educators	0.5	0.5	1	1
Tutors/Technicians (FTE is hourly based)	0.25	0.25	0.25	0

ADDITIONAL INFORMATION:

FY 16 student enrollment 70

FY 17 student enrollment 90

FY 18 student enrollment 89

In FY19 added 1 teacher FTE and reduced 0.25 tutors/technicians FTE which was shifted to Elementary EL.

CODE: 50-611013-260

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	37,268	58,870	58,870	133,252
1141	Para-Educator Salaries	5,623	9,500	9,500	25,897
1143	Technical Salaries	19,140	22,484	22,484	0
	Subtotal	62,031	90,854	90,854	159,149
EMPLOYEE BENEFITS					
2100	FICA	4,835	6,134	6,134	12,174
2200	VRS Retirement	5,950	11,999	11,999	26,863
2300	Health Insurance	143	149	149	18,473
2400	Group Life Insurance	574	896	896	2,086
2500	VRS Hybrid Disability Insurance	20	0	0	0
2600	Hybrid Defined Benefit	899	0	0	0
2700	ICMA RC Hybrid-DC	65	0	0	0
2800	Other Benefits	44	44	44	0
	Subtotal	12,530	19,222	19,222	59,596
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	170	20,920	20,920	20,920
	Subtotal	170	20,920	20,920	20,920
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	166	5,670	5,670	5,670
6990	Miscellaneous Materials & Supplies	4,507	5,000	5,000	5,000
	Subtotal	4,673	10,670	10,670	10,670
TOTAL		79,404	141,666	141,666	250,335

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

ADDITIONAL INFORMATION:

FY 16 student enrollment 6,313

FY 17 student enrollment 6,128

FY 18 student enrollment 6,031

CODE: 50-611013-270

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,923,755	1,932,896	1,932,896	1,984,885
	Subtotal	1,923,755	1,932,896	1,932,896	1,984,885
EMPLOYEE BENEFITS					
2100	FICA	142,580	147,867	147,867	151,844
2200	VRS Retirement	273,531	339,223	339,223	335,049
2300	Health Insurance	315,507	335,609	335,609	318,440
2400	Group Life Insurance	25,147	23,463	23,463	26,002
2500	VRS Hybrid Disability Insurance	618	0	0	0
2600	Hybrid Defined Benefit	23,359	0	0	0
2700	ICMA RC Hybrid-DC	1,992	0	0	0
2800	Other Benefits	5,862	5,862	5,862	5,862
2810	ICMA RC Hybrid-457 Match	3,843	0	0	0
	Subtotal	792,439	852,024	852,024	837,197
MATERIALS/SUPPLIES					
6030	Textbooks	3,457	135,383	135,383	35,383
6900	Other Educational Supplies	10,608	13,081	13,081	13,081
	Subtotal	14,065	148,464	148,464	48,464
	TOTAL	2,730,259	2,933,384	2,933,384	2,870,546

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

ADDITIONAL INFORMATION:

FY 16 student enrollment 3,841

FY 17 student enrollment 3,928

FY 18 student enrollment 4,048

CODE: 50-611013-280

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,785,879	1,814,861	1,814,861	1,902,095
1625	Stipends	1,750	1,750	1,750	1,750
	Subtotal	1,787,629	1,816,611	1,816,611	1,903,845
EMPLOYEE BENEFITS					
2100	FICA	131,882	138,971	138,971	145,644
2200	VRS Retirement	245,436	318,508	318,508	321,073
2300	Health Insurance	325,350	352,846	352,846	354,308
2400	Group Life Insurance	23,419	23,775	23,775	24,917
2500	VRS Hybrid Disability Insurance	772	0	0	0
2600	Hybrid Defined Benefit	32,434	0	0	0
2700	ICMA RC Hybrid-DC	2,489	0	0	0
2800	Other Benefits	5,572	3,806	3,806	3,806
2810	ICMA RC Hybrid-457 Match	1,563	0	0	0
	Subtotal	768,917	837,906	837,906	849,748
MATERIALS/SUPPLIES					
6020	Laboratory Supplies	33,152	43,883	43,883	43,883
6030	Textbooks	12,571	10,000	10,000	10,000
6900	Other Educational Supplies	3,343	4,796	4,796	4,796
	Subtotal	49,066	58,679	58,679	58,679
	TOTAL	2,605,612	2,713,196	2,713,196	2,812,272

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	39.6	39.6	40.6	40.6
----------	------	------	------	------

ADDITIONAL INFORMATION:

FY 16 student enrollment 4,614

FY 17 student enrollment 4,666

FY 18 student enrollment 4,805

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

PERSONAL SERVICES					
1121	Teacher Salaries	2,084,048	2,094,784	2,094,784	2,228,060
	Subtotal	2,084,048	2,094,784	2,094,784	2,228,060
EMPLOYEE BENEFITS					
2100	FICA	154,687	160,251	160,251	170,447
2200	VRS Retirement	310,262	367,635	367,635	376,097
2300	Health Insurance	390,035	405,134	405,134	350,121
2400	Group Life Insurance	26,905	27,442	27,442	29,188
2500	VRS Hybrid Disability Insurance	288	0	0	0
2600	Hybrid Defined Benefit	12,408	0	0	0
2700	ICMA RC Hybrid-DC	929	0	0	0
2800	Other Benefits	5,938	4,056	4,056	4,056
2810	ICMA RC Hybrid-457 Match	279	0	0	0
	Subtotal	901,731	964,518	964,518	929,909
MATERIALS/SUPPLIES					
6030	Textbooks	13,068	10,000	10,000	40,000
6032	Textbooks, One-Time Expenditure	172,715	81,016	81,016	0
6900	Other Educational Supplies	8,118	11,850	11,850	11,850
	Subtotal	193,901	102,866	102,866	51,850
	TOTAL	3,179,680	3,162,168	3,162,168	3,209,819

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	14.6	14.6	14.7	14.7
----------	------	------	------	------

ADDITIONAL INFORMATION:

FY 16 student enrollment 2,442

FY 17 student enrollment 2,373

FY 18 student enrollment 2,284

CODE: 50-611013-300

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	759,062	761,432	761,432	781,780
	Subtotal	759,062	761,432	761,432	781,780
EMPLOYEE BENEFITS					
2100	FICA	56,233	58,250	58,250	59,806
2200	VRS Retirement	105,676	133,631	133,631	131,964
2300	Health Insurance	148,118	154,339	154,339	152,490
2400	Group Life Insurance	9,311	9,975	9,975	10,241
2500	VRS Hybrid Disability Insurance	136	0	0	0
2600	Hybrid Defined Benefit	5,846	0	0	0
2700	ICMA RC Hybrid-DC	438	0	0	0
2800	Other Benefits	2,190	1,496	1,496	1,496
2810	ICMA RC Hybrid-457 Match	132	0	0	0
	Subtotal	328,080	357,691	357,691	355,997
MATERIALS/SUPPLIES					
6030	Textbooks	0	2,500	2,500	2,500
6060	Physical Ed Supplies	5,984	7,764	7,764	7,764
	Subtotal	5,984	10,264	10,264	10,264
	TOTAL	1,093,126	1,129,387	1,129,387	1,148,041

REGULAR EDUCATION - HIGH - DRIVER EDUCATION

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

PERSONNEL

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

CODE: 50-611013-310**ACCT# DESCRIPTION**

MATERIALS/SUPPLIES					
6030	Textbooks	0	2,500	2,500	2,500
	Subtotal	0	2,500	2,500	2,500
	TOTAL	0	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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	21	21	21	21
----------	----	----	----	----

ADDITIONAL INFORMATION:

FY 16 student enrollment 3,374

FY 17 student enrollment 2,238

FY 18 student enrollment 2,356

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

PERSONAL SERVICES					
1121	Teacher Salaries	1,035,139	1,090,758	1,090,758	1,086,185
	Subtotal	1,035,139	1,090,758	1,090,758	1,086,185
EMPLOYEE BENEFITS					
2100	FICA	75,032	83,443	83,443	83,093
2200	VRS Retirement	149,922	191,428	191,428	183,348
2300	Health Insurance	212,244	204,345	204,345	266,462
2400	Group Life Insurance	13,564	14,289	14,289	14,229
2500	VRS Hybrid Disability Insurance	283	0	0	0
2600	Hybrid Defined Benefit	11,179	0	0	0
2700	ICMA RC Hybrid-DC	911	0	0	0
2800	Other Benefits	3,641	2,487	2,487	2,487
2810	ICMA RC Hybrid-457 Match	1,268	0	0	0
	Subtotal	468,044	495,992	495,992	549,619
MATERIALS/SUPPLIES					
6030	Textbooks	16,355	10,000	10,000	10,000
6900	Other Educational Supplies	2,215	5,250	5,250	5,250
	Subtotal	18,570	15,250	15,250	15,250
	TOTAL	1,521,753	1,602,000	1,602,000	1,651,054

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

ADDITIONAL INFORMATION:

FY 16 student enrollment 72

FY 17 student enrollment 73

FY 18 student enrollment 72

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

PERSONAL SERVICES					
1121	Teacher Salaries	301,753	341,047	341,047	346,603
1500	Substitute Salaries	280	0	0	0
	Subtotal	302,033	341,047	341,047	346,603
EMPLOYEE BENEFITS					
2100	FICA	22,316	26,090	26,090	26,515
2200	VRS Retirement	47,723	59,854	59,854	58,506
2300	Health Insurance	45,984	47,916	47,916	59,120
2400	Group Life Insurance	4,167	4,468	4,468	4,540
2800	Other Benefits	830	567	567	567
	Subtotal	121,020	138,895	138,895	149,248
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	2,630	38,844	38,844	4,600
	Subtotal	2,630	38,844	38,844	4,600
MATERIALS/SUPPLIES					
6990	Miscellaneous Materials & Supplies	3,939	4,000	4,000	4,000
	Subtotal	3,939	4,000	4,000	4,000
EQUIPMENT					
8911	Furniture/Equipment-Additional	984	1,000	1,000	1,000
	Subtotal	984	1,000	1,000	1,000
	TOTAL	430,606	523,786	523,786	505,451

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Para-Educators	4	4	4	4
Technical	1	1	1	1

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

PERSONAL SERVICES					
1141	Para-Educator Salaries	60,583	62,199	62,199	65,562
1143	Technical Salaries	54,864	59,825	59,825	65,960
1500	Substitute Salaries	0	2,500	2,500	2,500
1595	Overtime	94	0	0	0
1625	Stipends	179,670	159,784	159,784	169,784
	Subtotal	295,211	284,308	284,308	303,806
EMPLOYEE BENEFITS					
2100	FICA	22,365	21,937	21,937	22,664
2200	VRS Retirement	13,948	21,415	21,415	22,202
2300	Health Insurance	24,886	25,901	25,901	30,965
2400	Group Life Insurance	1,530	1,599	1,599	1,722
2500	VRS Hybrid Disability Insurance	95	0	0	0
2600	Hybrid Defined Benefit	4,123	0	0	0
2700	ICMA RC Hybrid-DC	307	0	0	0
2800	Other Benefits	364	249	249	249
2810	ICMA RC Hybrid-457 Match	100	0	0	0
	Subtotal	67,718	71,101	71,101	77,802
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	39,445	50,542	50,542	50,542
	Subtotal	39,445	50,542	50,542	50,542
OTHER CHARGES					
5506	Employee Development	1,448	3,000	3,000	3,000
	Subtotal	1,448	3,000	3,000	3,000
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	7,999	9,776	9,776	9,776
	Subtotal	7,999	9,776	9,776	9,776
TOTAL		411,821	418,727	418,727	444,926

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	3.4	3.4	3	3
----------	-----	-----	---	---

CODE: 50-611013-345**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1121	Teacher Salaries	160,993	182,832	182,832	160,415
	Subtotal	160,993	182,832	182,832	160,415
	EMPLOYEE BENEFITS				
2100	FICA	11,973	13,987	13,987	12,272
2200	VRS Retirement	19,318	32,087	32,087	27,078
2300	Health Insurance	28,162	32,188	32,188	34,921
2400	Group Life Insurance	2,138	2,395	2,395	2,101
2500	VRS Hybrid Disability Insurance	136	0	0	0
2600	Hybrid Defined Benefit	5,847	0	0	0
2700	ICMA RC Hybrid-DC	438	0	0	0
2800	Other Benefits	643	439	439	439
2810	ICMA RC Hybrid-457 Match	132	0	0	0
	Subtotal	68,787	81,096	81,096	76,811
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	13,603	15,000	15,000	15,000
	Subtotal	13,603	15,000	15,000	15,000
	TOTAL	243,383	278,928	278,928	252,226

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

ADDITIONAL INFORMATION:

FY 16 student enrollment 276

FY 17 student enrollment 231

FY 18 student enrollment 317

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

	PERSONAL SERVICES				
1121	Teacher Salaries	312,956	316,099	316,099	309,957
1625	Stipends	15,800	19,100	19,100	19,100
	Subtotal	328,756	335,199	335,199	329,057
	EMPLOYEE BENEFITS				
2100	FICA	24,485	24,313	24,313	23,843
2200	VRS Retirement	49,353	55,475	55,475	52,320
2300	Health Insurance	45,998	36,161	36,161	60,891
2400	Group Life Insurance	4,160	4,141	4,141	4,060
2800	Other Benefits	913	624	624	624
	Subtotal	124,909	120,714	120,714	141,738
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	4,942	4,132	4,132	4,132
	Subtotal	4,942	4,132	4,132	4,132
	OTHER CHARGES				
5506	Employee Development	233	400	400	400
	Subtotal	233	400	400	400
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	7,776	8,305	8,305	8,305
	Subtotal	7,776	8,305	8,305	8,305
	TOTAL	466,616	468,750	468,750	483,632

REGULAR EDUCATION - HIGH - VHSL/INTERSCHOLASTIC ACTIVITY

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

PERSONNEL

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Athletic Directors

4

4

4

4

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

PERSONAL SERVICES					
1128	Athletic Directors	261,627	261,627	261,627	284,687
1625	Stipends	33,963	43,860	43,860	43,860
	Subtotal	295,590	305,487	305,487	328,547
EMPLOYEE BENEFITS					
2100	FICA	21,940	23,370	23,370	21,779
2200	VRS Retirement	41,258	45,916	45,916	46,942
2300	Health Insurance	46,062	47,997	47,997	51,333
2400	Group Life Insurance	3,427	3,427	3,427	3,643
2800	Other Benefits	865	591	591	591
	Subtotal	113,552	121,301	121,301	124,288
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	103,401	104,096	104,096	260,000
	Subtotal	103,401	104,096	104,096	260,000
EQUIPMENT					
8911	Furniture/Equipment-Additional	19,372	17,000	17,000	17,000
8921	Furniture/Equipment-Replacement	18,926	19,000	19,000	19,000
	Subtotal	38,298	36,000	36,000	36,000
	TOTAL	550,841	566,884	566,884	748,835

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

ADDITIONAL INFORMATION:

FY 16 student enrollment in Governor's School 54

FY 17 student enrollment in Governor's School 46

FY 18 student enrollment in Governor's School 70

CODE: 50-611013-370

ACCT# DESCRIPTION

PURCHASED SERVICES

3860	Contractual-New Horizons	332,082	343,298	343,298	337,457
3900	Miscellaneous Contractual Services	39,455	38,500	38,500	38,500
	Subtotal	371,537	381,798	381,798	375,957
	TOTAL	371,537	381,798	381,798	375,957

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 Interventionists, 0.6 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 2017	FY 2018	FY 2018	FY 2019
	ACTUAL	BUDGET	EXPECTED	BUDGET
Teachers	5.8	5.8	4.6	4.6
Para-Educators	4	4	4	4

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

PERSONAL SERVICES					
1121	Teacher Salaries	250,839	294,373	294,373	290,965
1141	Para-Educator Salaries	71,283	71,642	71,642	79,927
1151	Co-op Students	0	92,350	92,350	92,350
1500	Substitute Salaries	363,534	384,666	384,666	384,666
1595	Overtime	25	0	0	0
1600	Supplements	710,319	713,885	713,885	844,471
1625	Stipends	52,671	15,000	15,000	40,171
1630	NBCT Stipend	45,000	52,500	52,500	52,500
	Subtotal	1,493,671	1,624,416	1,624,416	1,785,050
EMPLOYEE BENEFITS					
2100	FICA	113,521	125,471	125,471	39,191
2200	VRS Retirement	43,073	64,236	64,236	62,607
2300	Health Insurance	63,378	65,985	65,985	59,354
2400	Group Life Insurance	4,229	4,795	4,795	4,859
2500	VRS Hybrid Disability Insurance	167	0	0	0
2600	Hybrid Defined Benefit	7,200	0	0	0
2700	ICMA RC Hybrid-DC	539	0	0	0
2800	Other Benefits	4,715	3,220	3,220	3,220
2810	ICMA RC Hybrid-457 Match	162	0	0	0
	Subtotal	236,984	263,707	263,707	169,231
PURCHASED SERVICES					
3500	Printing	28,311	30,000	30,000	30,000
3900	Miscellaneous Contractual Services	121,491	34,300	34,300	43,429
	Subtotal	149,802	64,300	64,300	73,429
OTHER CHARGES					
5201	Postage	161	4,000	4,000	200
5504	Travel	3,241	125	125	125
5506	Employee Development	3,150	13,450	13,450	9,450
5580	Pupil Transportation	60	0	0	0
	Subtotal	6,612	17,575	17,575	9,775
MATERIALS/SUPPLIES					
6070	Testing Materials	18,916	23,424	23,424	23,424
6800	Technology-Software	3,713	0	0	0
6900	Other Educational Supplies	142,404	69,345	69,345	75,845
6915	Supplemental Per Pupil Allocation	0	0	0	100,000
6990	Miscellaneous Materials & Supplies	21,435	10,500	10,500	10,500
	Subtotal	186,468	103,269	103,269	209,769
EQUIPMENT					
8911	Furniture/Equipment-Additional	4,695	5,000	5,000	5,000
8921	Furniture/Equipment-Replacement	13,578	15,299	15,299	15,299
	Subtotal	18,273	20,299	20,299	20,299
TOTAL		2,091,810	2,093,566	2,093,566	2,267,553

SPECIAL EDUCATION - ELEMENTARY - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
Teachers	47.5	48.5	49	50.5
Para-Educators	46	51	52	52
Technical	0.4	0.4	0.4	0.4

ADDITIONAL INFORMATION:

FY 16 student enrollment 565
 FY 17 student enrollment 714
 FY 18 student enrollment 722
 In FY19 added 1.5 teacher FTEs.

CODE: 50-611021-390

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	2,338,533	2,408,432	2,408,432	2,619,066
1141	Para-Educator Salaries	739,335	857,779	857,779	932,214
1143	Technical Salaries	0	9,214	9,214	16,074
1500	Substitute Salaries	10,384	0	0	0
1595	Overtime	735	0	0	0
1625	Stipends	41,122	44,200	44,200	44,200
	Subtotal	3,130,109	3,319,625	3,319,625	3,611,554
EMPLOYEE BENEFITS					
2100	FICA	230,601	253,936	253,936	276,271
2200	VRS Retirement	376,806	574,838	574,838	602,176
2300	Health Insurance	569,882	573,246	573,246	613,404
2400	Group Life Insurance	40,660	42,911	42,911	46,732
2500	VRS Hybrid Disability Insurance	2,352	0	0	0
2600	Hybrid Defined Benefit	100,958	0	0	0
2700	ICMA RC Hybrid-DC	7,535	0	0	0
2800	Other Benefits	9,029	6,167	6,167	6,167
2810	ICMA RC Hybrid-457 Match	2,686	0	0	0
	Subtotal	1,340,509	1,451,098	1,451,098	1,544,750
OTHER CHARGES					
5504	Travel	17,662	15,960	15,960	15,960
	Subtotal	17,662	15,960	15,960	15,960
TOTAL		4,488,280	4,786,683	4,786,683	5,172,264

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

CODE: 50-611021-400**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1500	Substitute Salaries	345	0	0	0
	Subtotal	345	0	0	0
EMPLOYEE BENEFITS					
2100	FICA	26	0	0	0
	Subtotal	26	0	0	0
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	26,855	32,210	32,210	32,210
	Subtotal	26,855	32,210	32,210	32,210
OTHER CHARGES					
5506	Employee Development	10,672	8,000	8,000	10,500
5580	Pupil Transportation	824	1,800	1,800	1,800
	Subtotal	11,496	9,800	9,800	12,300
MATERIALS/SUPPLIES					
6070	Testing Materials	0	4,000	4,000	4,000
6900	Other Educational Supplies	7,974	4,000	4,000	4,000
6990	Miscellaneous Materials & Supplies	8,453	8,800	8,800	8,800
	Subtotal	16,427	16,800	16,800	16,800
EQUIPMENT					
8805	Technology-Hardware Additions	0	1,400	1,400	1,400
8911	Furniture/Equipment-Additional	12,668	6,200	6,200	6,200
8921	Furniture/Equipment-Replacement	0	1,000	1,000	1,000
	Subtotal	12,668	8,600	8,600	8,600
	TOTAL	67,817	67,410	67,410	69,910

SPECIAL EDUCATION - MIDDLE - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	27.5	28.5	27	28
Para-Educators	21	23	22	22
Technical	1	1	0	0

ADDITIONAL INFORMATION:

FY 16 student enrollment 299

FY 17 student enrollment 333

FY 18 student enrollment 330

In FY19 added 1 teacher FTE.

CODE: 50-611022-410

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,340,859	1,433,143	1,433,143	1,469,549
1141	Para-Educator Salaries	386,218	431,114	431,114	413,953
1143	Technical Salaries	20,987	27,363	27,363	0
1500	Substitute Salaries	3,976	0	0	3,500
1595	Overtime	276	0	0	0
1625	Stipends	7,248	7,000	7,000	9,500
	Subtotal	1,759,564	1,898,620	1,898,620	1,896,502
EMPLOYEE BENEFITS					
2100	FICA	129,284	145,246	145,246	145,084
2200	VRS Retirement	246,570	331,979	331,979	317,935
2300	Health Insurance	371,354	375,164	375,164	332,327
2400	Group Life Insurance	23,300	24,781	24,781	24,674
2500	VRS Hybrid Disability Insurance	693	0	0	0
2600	Hybrid Defined Benefit	29,127	0	0	0
2700	ICMA RC Hybrid-DC	2,236	0	0	0
2800	Other Benefits	5,340	3,647	3,647	3,647
2810	ICMA RC Hybrid-457 Match	1,457	0	0	0
	Subtotal	809,361	880,817	880,817	823,667
TOTAL		2,568,925	2,779,437	2,779,437	2,720,169

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

CODE: 50-611022-420**ACCT# DESCRIPTION**

PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	10,376	13,410	13,410	22,950
	Subtotal	10,376	13,410	13,410	22,950
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	2,546	5,000	5,000	6,500
	Subtotal	2,546	9,000	9,000	10,500
EQUIPMENT					
8911	Furniture/Equipment-Additional	3,606	1,000	1,000	1,000
8921	Furniture/Equipment-Replacement	0	1,000	1,000	1,000
	Subtotal	3,606	2,000	2,000	2,000
	TOTAL	16,528	24,910	24,910	35,950

SPECIAL EDUCATION - HIGH - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
Teachers	28.1	28.1	30.1	30.1
Para-Educators	36	37	36	36
Technical	0	0	1	1

ADDITIONAL INFORMATION:

FY 16 student enrollment 362

FY 17 student enrollment 370

FY 18 student enrollment 405

CODE: 50-611023-430

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,406,876	1,499,101	1,499,101	1,636,215
1141	Para-Educator Salaries	587,799	634,266	634,266	655,431
1143	Technical Salaries	0	0	0	25,308
1500	Substitute Salaries	1,916	0	0	0
1595	Overtime	105	0	0	0
1625	Stipends	20,452	11,500	11,500	11,500
	Subtotal	2,017,148	2,144,867	2,144,867	2,328,454
EMPLOYEE BENEFITS					
2100	FICA	148,835	164,083	164,083	178,126
2200	VRS Retirement	250,609	375,683	375,683	391,102
2300	Health Insurance	408,488	411,636	411,636	428,254
2400	Group Life Insurance	26,309	27,947	27,947	30,352
2500	VRS Hybrid Disability Insurance	1,373	0	0	0
2600	Hybrid Defined Benefit	59,391	0	0	0
2700	ICMA RC Hybrid-DC	4,429	0	0	0
2800	Other Benefits	7,768	5,306	5,306	5,306
2810	ICMA RC Hybrid-457 Match	1,220	0	0	0
	Subtotal	908,422	984,655	984,655	1,033,140
MATERIALS/SUPPLIES					
6990	Miscellaneous Materials & Supplies	208	5,000	5,000	5,000
	Subtotal	208	5,000	5,000	5,000
TOTAL		2,925,778	3,134,522	3,134,522	3,366,594

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

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

PURCHASED SERVICES					
3850	Contractual-New Horizons	1,021,718	921,348	996,715	1,035,089
3855	Private Res Placement	959,754	430,500	430,500	430,500
3900	Miscellaneous Contractual Services	47,087	115,330	115,330	115,330
	Subtotal	2,028,559	1,467,178	1,542,545	1,580,919
OTHER CHARGES					
5580	Pupil Transportation	1,300	5,000	5,000	5,000
	Subtotal	1,300	5,000	5,000	5,000
MATERIALS/SUPPLIES					
6070	Testing Materials	633	1,700	1,700	1,700
6900	Other Educational Supplies	5,057	2,500	2,500	2,500
	Subtotal	5,690	4,200	4,200	4,200
EQUIPMENT					
8911	Furniture/Equipment-Additional	513	5,837	5,837	5,837
8921	Furniture/Equipment-Replacement	0	2,000	2,000	2,000
	Subtotal	513	7,837	7,837	7,837
	TOTAL	2,036,062	1,484,215	1,559,582	1,597,956

CAREER/TECHNICAL - SECONDARY - FAMILY & CONSUMER SCIENCE

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

PERSONNEL

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

ADDITIONAL INFORMATION:

FY 16 student enrollment 624

FY 17 student enrollment 483

FY 18 student enrollment 626

CODE: 50-611034-450

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	148,388	148,095	148,095	155,242
	Subtotal	148,388	148,095	148,095	155,242
	EMPLOYEE BENEFITS				
2100	FICA	11,115	11,329	11,329	11,876
2200	VRS Retirement	23,401	25,991	25,991	26,205
2300	Health Insurance	22,018	22,943	22,943	24,043
2400	Group Life Insurance	1,944	1,940	1,940	2,034
2800	Other Benefits	541	370	370	370
	Subtotal	59,019	62,573	62,573	64,528
	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	3,004	6,352	6,352	6,352
	Subtotal	3,004	6,727	6,727	6,727
	TOTAL	210,411	217,595	217,595	226,697

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	8	8	7	7
----------	---	---	---	---

ADDITIONAL INFORMATION:

FY 16 student enrollment 1,501

FY 17 student enrollment 1,845

FY 18 student enrollment 1,785

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

PERSONAL SERVICES					
1121	Teacher Salaries	403,473	406,592	406,592	374,254
	Subtotal	403,473	406,592	406,592	374,254
EMPLOYEE BENEFITS					
2100	FICA	29,708	31,104	31,104	28,630
2200	VRS Retirement	49,714	71,357	71,357	63,174
2300	Health Insurance	80,944	84,344	84,344	62,744
2400	Group Life Insurance	5,258	5,326	5,326	4,903
2500	VRS Hybrid Disability Insurance	287	0	0	0
2600	Hybrid Defined Benefit	11,195	0	0	0
2700	ICMA RC Hybrid-DC	927	0	0	0
2800	Other Benefits	1,910	1,305	1,305	1,305
2810	ICMA RC Hybrid-457 Match	1,466	0	0	0
	Subtotal	181,409	193,436	193,436	160,756
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	220	0	0	0
	Subtotal	220	0	0	0
OTHER CHARGES					
5506	Employee Development	480	1,500	1,500	1,500
	Subtotal	480	1,500	1,500	1,500
MATERIALS/SUPPLIES					
6030	Textbooks	4,693	10,150	10,150	10,150
6910	Other Educational/Supplies	10,685	16,715	16,715	16,715
	Subtotal	15,378	26,865	26,865	26,865
	TOTAL	600,960	628,393	628,393	563,375

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

ADDITIONAL INFORMATION:

FY 16 student enrollment 420

FY 17 student enrollment 417

FY 18 student enrollment 373

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

PERSONAL SERVICES					
1121	Teacher Salaries	224,318	226,329	226,329	231,782
	Subtotal	224,318	226,329	226,329	231,782
EMPLOYEE BENEFITS					
2100	FICA	16,282	17,314	17,314	17,731
2200	VRS Retirement	35,411	39,721	39,721	39,124
2300	Health Insurance	59,764	62,274	62,274	47,038
2400	Group Life Insurance	2,941	2,965	2,965	3,036
2800	Other Benefits	720	493	493	493
	Subtotal	115,118	122,767	122,767	107,422
OTHER CHARGES					
5504	Travel	3,868	2,956	2,956	2,956
5506	Employee Development	959	720	720	720
	Subtotal	4,827	3,676	3,676	3,676
MATERIALS/SUPPLIES					
6030	Textbooks	0	4,962	4,962	4,962
6910	Other Educational/Supplies	2,307	3,794	3,794	3,794
	Subtotal	2,307	8,756	8,756	8,756
	TOTAL	346,570	361,528	361,528	351,636

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

ADDITIONAL INFORMATION:

FY 16 student enrollment in New Horizons 201

FY 17 student enrollment in New Horizons 214

FY 18 student enrollment in New Horizons 322

CODE: 50-611034-510

ACCT# DESCRIPTION

PURCHASED SERVICES					
3860	Contractual-New Horizons	724,900	847,433	847,433	908,486
	Subtotal	724,900	847,433	847,433	908,486
	TOTAL	724,900	847,433	847,433	908,486

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

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

PERSONNEL

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers (NJROTC)	3	3	4	4
-------------------	---	---	---	---

ADDITIONAL INFORMATION:

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

FY 16 student enrollment 235

FY 17 student enrollment 282

FY 18 student enrollment 258

CODE: 50-611034-520

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	182,185	181,178	181,178	279,213
	Subtotal	182,185	181,178	181,178	279,213
	EMPLOYEE BENEFITS				
2100	FICA	13,971	13,860	13,860	21,360
2200	VRS Retirement	28,731	31,797	31,797	47,132
2300	Health Insurance	335	349	349	884
2400	Group Life Insurance	2,387	2,373	2,373	3,658
2800	Other Benefits	581	397	397	397
	Subtotal	46,005	48,776	48,776	73,431
	MATERIALS/SUPPLIES				
6910	Other Educational/Supplies	265	420	420	420
	Subtotal	265	420	420	420
	TOTAL	228,455	230,374	230,374	353,064

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

CODE: 50-611034-530**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1121	Teacher Salaries	26,298	27,099	27,099	27,140
	Subtotal	26,298	27,099	27,099	27,140
	EMPLOYEE BENEFITS				
2100	FICA	2,012	2,073	2,073	2,076
2200	VRS Retirement	0	4,756	4,756	4,582
2300	Health Insurance	0	0	0	181
2400	Group Life Insurance	0	355	355	356
2800	Other Benefits	78	53	53	53
	Subtotal	2,090	7,237	7,237	7,248
	MATERIALS/SUPPLIES				
6030	Textbooks	0	1,500	1,500	1,500
6900	Other Educational Supplies	504	2,000	2,000	2,000
6910	Other Educational/Supplies	2,029	3,470	3,470	3,470
	Subtotal	2,533	6,970	6,970	6,970
	TOTAL	30,921	41,306	41,306	41,358

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

ADDITIONAL INFORMATION:

FY 16 student enrollment 246

FY 17 student enrollment 263

FY 18 student enrollment 254

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

PERSONAL SERVICES					
1121	Teacher Salaries	251,188	251,676	251,676	264,395
	Subtotal	251,188	251,676	251,676	264,395
EMPLOYEE BENEFITS					
2100	FICA	18,488	19,253	19,253	20,226
2200	VRS Retirement	39,612	44,169	44,169	44,630
2300	Health Insurance	47,770	49,776	49,776	51,328
2400	Group Life Insurance	3,291	3,297	3,297	3,464
2800	Other Benefits	710	485	485	485
	Subtotal	109,871	116,980	116,980	120,133
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	4,727	5,000	5,000	5,000
	Subtotal	4,727	5,000	5,000	5,000
OTHER CHARGES					
5504	Travel	1,789	600	600	600
5506	Employee Development	1,994	2,000	2,000	2,000
	Subtotal	3,783	2,600	2,600	2,600
MATERIALS/SUPPLIES					
6070	Testing Materials	4,497	4,500	4,500	4,500
6900	Other Educational Supplies	9,585	12,000	12,000	12,000
	Subtotal	14,082	16,500	16,500	16,500
EQUIPMENT					
8911	Furniture/Equipment-Additional	1,164	1,600	1,600	1,600
	Subtotal	1,164	1,600	1,600	1,600
	TOTAL	384,815	394,356	394,356	410,228

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

ADDITIONAL INFORMATION:

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)
 FY 18 student enrollment 141 (grades 6-7)
 FY 18 student enrollment 511 (grades 8-12)

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

PERSONAL SERVICES					
1121	Teacher Salaries	48,048	48,364	48,364	50,517
	Subtotal	48,048	48,364	48,364	50,517
EMPLOYEE BENEFITS					
2100	FICA	3,623	3,700	3,700	3,865
2200	VRS Retirement	7,577	8,488	8,488	8,527
2300	Health Insurance	335	349	349	338
2400	Group Life Insurance	629	634	634	662
2800	Other Benefits	162	111	111	111
	Subtotal	12,326	13,282	13,282	13,503
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	1,493	1,500	1,500	1,500
	Subtotal	1,493	1,500	1,500	1,500
OTHER CHARGES					
5504	Travel	593	600	600	600
5506	Employee Development	487	500	500	500
	Subtotal	1,080	1,100	1,100	1,100
MATERIALS/SUPPLIES					
6070	Testing Materials	482	500	500	500
6900	Other Educational Supplies	1,629	2,000	2,000	2,000
	Subtotal	2,111	2,500	2,500	2,500
EQUIPMENT					
8911	Furniture/Equipment-Additional	292	300	300	300
	Subtotal	292	300	300	300
TOTAL		65,350	67,046	67,046	69,420

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Administrative	0.25	0.25	0.25	0.25
Teachers	6	6	7	7
Para-Educators	4	4	1	1
Clerical	0.9	0.9	0.9	0.9

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

1110	Administrative Salaries	15,123	15,123	15,123	15,123
1121	Teacher Salaries	315,279	325,648	381,211	381,211
1141	Para-Educator Salaries	82,702	87,970	23,577	23,577
1150	Office Clerical	41,285	41,290	41,654	41,654
1500	Substitute Salaries	1,650	500	0	0
1595	Overtime	832	0	0	0
1625	Stipends	0	1,000	500	500
	Subtotal	456,871	471,531	462,065	462,065

EMPLOYEE BENEFITS

2100	FICA	34,252	35,957	36,293	36,293
2200	VRS Retirement	71,962	76,038	76,803	76,803
2300	Health Insurance	60,031	40,801	43,699	43,699
2400	Group Life Insurance	6,143	5,747	5,747	5,747
2800	Other Benefits	1,363	1,363	1,376	1,376
	Subtotal	173,751	159,906	163,918	163,918

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	6,600	0	0	0
	Subtotal	6,600	0	0	0

OTHER CHARGES

5504	Travel	5,275	0	7,000	7,000
5506	Employee Development	0	27,100	17,700	17,700
5565	In-Service	11,095	0	0	0
5580	Pupil Transportation	0	500	500	500
	Subtotal	16,370	27,600	25,200	25,200

MATERIALS/SUPPLIES

6900	Other Educational Supplies	49,008	40,469	33,266	33,266
	Subtotal	49,008	40,469	33,266	33,266

TOTAL

	702,600	699,506	684,449	684,449
--	----------------	----------------	----------------	----------------

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	4	2	1	0
Technical	0	0	0	1

ADDITIONAL INFORMATION:

In FY19 reduced 1 teacher FTE.

CODE: 50-611050-582

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	180,911	90,456	76,247	0
1143	Technical Salaries	0	0	39,968	39,968
1625	Stipends	10,450	40,955	10,450	10,450
	Subtotal	191,361	131,411	126,665	50,418
EMPLOYEE BENEFITS					
2100	FICA	14,379	10,053	6,858	6,858
2200	VRS Retirement	21,881	15,875	12,545	12,545
2300	Health Insurance	32,276	16,123	6,750	6,750
2400	Group Life Insurance	2,370	1,185	1,180	1,180
2500	VRS Hybrid Disability Insurance	141	84	159	159
2600	Hybrid Defined Benefit	6,060	3,717	7,595	7,595
2700	ICMA RC Hybrid-DC	454	272	512	512
2800	Other Benefits	600	300	200	200
2810	ICMA RC Hybrid-457 Match	136	0	0	0
	Subtotal	78,297	47,609	35,799	35,799
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	0	600	8,644	8,644
	Subtotal	0	600	8,644	8,644
OTHER CHARGES					
5506	Employee Development	3,450	18,380	3,500	3,500
	Subtotal	3,450	18,380	3,500	3,500
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	0	0	1,063	1,063
	Subtotal	0	0	1,063	1,063
TOTAL		273,108	198,000	175,671	99,424

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

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

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
PERSONAL SERVICES				
1121	Teacher Salaries	1,434	0	0
1141	Para-Educator Salaries	5,960	15,337	14,955
1500	Substitute Salaries	85	1,000	1,000
1595	Overtime	84	0	0
1625	Stipends	750	2,500	2,500
	Subtotal	8,313	18,837	18,455
EMPLOYEE BENEFITS				
2100	FICA	251	1,377	2,548
2200	VRS Retirement	0	2,916	0
2300	Health Insurance	0	6,041	0
2400	Group Life Insurance	0	214	0
2800	Other Benefits	52	52	52
	Subtotal	303	10,600	2,600
PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	0	0	2,000
	Subtotal	0	0	2,000
OTHER CHARGES				
5504	Travel	1,572	300	300
5506	Employee Development	1,540	1,000	3,500
	Subtotal	3,112	1,300	3,800
MATERIALS/SUPPLIES				
6900	Other Educational Supplies	2,163	1,577	5,118
	Subtotal	2,163	1,577	7,118
	TOTAL	13,891	32,314	31,973

OTHER PROGRAMS - TITLE IV - PART A

Title IV, Part A provides funding to implement promising education reform and school improvement programs based on evidence-based research; provides a continuing source of innovative and education improvement; meets the educational needs of all students; and develops and implements education programs to improve student achievement and teacher performance.

PERSONNEL

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

CODE: 50-611050-586**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1625	Stipends	0	0	6,800	6,800
	Subtotal	0	0	6,800	6,800
	EMPLOYEE BENEFITS				
2100	FICA	0	0	520	520
	Subtotal	0	0	520	520
	OTHER CHARGES				
5504	Travel	0	0	7,990	7,990
5506	Employee Development	0	0	1,500	1,500
	Subtotal	0	0	9,490	9,490
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	0	0	1,691	1,691
	Subtotal	0	0	1,691	1,691
	TOTAL	0	0	18,501	18,501

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 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	743,356	762,885	762,885	778,106
1130	Professional Salaries	54,940	56,039	56,039	53,851
1134	Social Worker	122,690	125,143	125,143	126,747
1141	Para-Educator Salaries	554,108	610,682	610,682	612,616
1143	Technical Salaries	78,975	81,305	81,305	84,818
1595	Overtime	585	0	0	0
	Subtotal	1,554,654	1,636,054	1,636,054	1,656,138

EMPLOYEE BENEFITS

2100	FICA	114,661	125,158	125,158	126,695
2200	VRS Retirement	183,575	287,127	287,127	295,786
2300	Health Insurance	313,657	327,236	327,236	360,288
2400	Group Life Insurance	20,729	21,432	21,432	21,695
2500	VRS Hybrid Disability Insurance	1,369	0	0	0
2600	Hybrid Defined Benefit	57,947	0	0	0
2700	ICMA RC Hybrid-DC	4,416	0	0	0
2800	Other Benefits	1,500	1,500	1,500	1,500
2810	ICMA RC Hybrid-457 Match	2,506	0	0	0
	Subtotal	700,360	762,453	762,453	805,964

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	124,296	240,958	240,958	215,814
	Subtotal	124,296	240,958	240,958	215,814

TOTAL

	2,379,310	2,639,465	2,639,465	2,677,916
--	------------------	------------------	------------------	------------------

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 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	3,555	5,475	5,475	5,475
1625	Stipends	11,000	21,000	21,000	21,000
	Subtotal	14,555	29,415	29,415	29,415
	EMPLOYEE BENEFITS				
2100	FICA	1,113	2,250	2,250	2,250
	Subtotal	1,113	2,250	2,250	2,250
	PURCHASED SERVICES				
3810	Purchased Services	0	24,000	24,000	24,000
3900	Miscellaneous Contractual Services	48,650	0	0	0
	Subtotal	48,650	24,000	24,000	24,000
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	3,081	4,431	4,431	4,431
	Subtotal	3,081	4,431	4,431	4,431
	EQUIPMENT				
8805	Technology-Hardware Additions	5,173	14,904	14,904	14,904
	Subtotal	5,173	14,904	14,904	14,904
	TOTAL	72,572	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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
Clerical	1	1	0	0
Technical	0	0	0.5	0.5

CODE: 50-611050-606**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1143	Technical Salaries	0	0	0	15,000
1150	Office Clerical	17,689	45,000	45,000	0
1500	Substitute Salaries	9,175	6,000	6,000	10,400
1595	Overtime	604	0	0	0
1625	Stipends	21,289	24,000	24,000	25,240
	Subtotal	48,757	75,000	75,000	50,640
EMPLOYEE BENEFITS					
2100	FICA	3,680	5,738	5,738	1,148
2200	VRS Retirement	1,225	6,646	6,646	925
2300	Health Insurance	3,322	5,000	5,000	14,220
2400	Group Life Insurance	102	535	535	177
2800	Other Benefits	131	131	131	44
	Subtotal	8,460	18,050	18,050	16,514
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	79,000	76,000	76,000	119,400
	Subtotal	79,000	76,000	76,000	119,400
OTHER CHARGES					
5504	Travel	11,938	7,010	7,010	4,000
5506	Employee Development	2,700	45,000	45,000	2,000
	Subtotal	14,638	52,010	52,010	6,000
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	44,701	80,000	80,000	95,850
	Subtotal	44,701	80,000	80,000	95,850
EQUIPMENT					
8805	Technology-Hardware Additions	127,141	75,000	75,000	96,815
	Subtotal	127,141	75,000	75,000	96,815
	TOTAL	322,697	376,060	376,060	385,219

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

CODE: 50-611050-615**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1500	Substitute Salaries	6,754	2,400	4,000	0
	Subtotal	6,754	2,400	4,000	0
	EMPLOYEE BENEFITS				
2100	FICA	517	184	306	0
	Subtotal	517	184	306	0
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	31,800	9,000	9,000	3,000
	Subtotal	31,800	9,000	9,000	3,000
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	19,278	14,816	25,837	0
	Subtotal	19,278	14,816	25,837	0
	TOTAL	58,349	26,400	39,143	3,000

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 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	182,620	118,064	118,064	118,064
1126	Principal Salaries	6,000	4,000	4,000	4,000
1127	Assistant Principal Salaries	0	6,000	6,000	6,000
1131	Nurses	4,011	1,658	1,658	1,658
1141	Para-Educator Salaries	2,905	2,400	2,400	2,400
1150	Office Clerical	2,870	2,100	2,100	2,100
1171	Bus Driver Spec Trans	58,232	23,100	23,100	23,100
	Subtotal	256,638	157,322	157,322	157,322
EMPLOYEE BENEFITS					
2100	FICA	20,016	12,035	12,035	12,035
2800	Other Benefits	300	300	300	300
	Subtotal	20,316	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	7,500	7,500	7,500
6990	Miscellaneous Materials & Supplies	3,345	3,000	3,000	3,000
	Subtotal	3,345	10,500	10,500	10,500
	TOTAL	280,299	200,417	200,417	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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 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	23,384	12,982	12,982	12,982
1141	Para-Educator Salaries	52,702	40,908	40,908	42,395
1500	Substitute Salaries	320	0	0	0
1595	Overtime	12	0	0	0
1625	Stipends	5,393	0	0	0
	Subtotal	81,811	53,890	53,890	55,377
EMPLOYEE BENEFITS					
2100	FICA	5,980	4,122	4,122	4,236
2200	VRS Retirement	7,975	7,180	7,180	7,572
2300	Health Insurance	16,464	15,156	15,156	15,666
2400	Group Life Insurance	1,011	536	536	555
2500	VRS Hybrid Disability Insurance	90	0	0	0
2600	Hybrid Defined Benefit	3,910	0	0	0
2700	ICMA RC Hybrid-DC	289	0	0	0
2800	Other Benefits	500	500	500	500
2810	ICMA RC Hybrid-457 Match	45	0	0	0
	Subtotal	36,264	27,494	27,494	28,529
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	7,703	1,039,450	1,039,450	1,039,450
	Subtotal	7,703	1,039,450	1,039,450	1,039,450
OTHER CHARGES					
5506	Employee Development	4,637	0	0	15,000
	Subtotal	4,637	0	0	15,000
MATERIALS/SUPPLIES					
6800	Technology-Software	156	0	0	0
6810	Technology Consumables	1,320	0	0	0
6990	Miscellaneous Materials & Supplies	46,498	104,866	104,866	116,214
	Subtotal	47,974	104,866	104,866	116,214
EQUIPMENT					
8805	Technology-Hardware Additions	34,090	0	0	0
8911	Furniture/Equipment-Additional	3,070	0	0	0
	Subtotal	37,160	0	0	0
TOTAL		215,549	1,225,700	1,225,700	1,254,570

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

CODE: 50-611050-650**ACCT# DESCRIPTION****PERSONAL SERVICES**

1668	Non-Licensed Staff - Current Step	0	580,000	580,000	0
1669	Licensed Staff - Current Step	0	735,000	735,000	0
1670	Licensed Staff - Scale Adjustment	0	250,000	250,000	0
1671	Non-Licensed Quadrennial Review	0	42,500	42,500	0
	Subtotal	0	1,607,500	1,607,500	0

TRANSFERS

9305	Transfer to County-Debt Service	109,427	105,612	105,612	105,612
	Subtotal	109,427	105,612	105,612	105,612

TOTAL

	109,427	1,713,112	1,713,112	105,612
--	----------------	------------------	------------------	----------------

COUNSELING SERVICE - ELEMENTARY - ELEMENTARY GUIDANCE

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

PERSONNEL

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

CODE: 50-612121-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1123	Counselor Salaries	487,017	492,936	492,936	507,091
1600	Supplements	1,500	1,500	1,500	1,500
	Subtotal	488,517	494,436	494,436	508,591
EMPLOYEE BENEFITS					
2100	FICA	36,308	37,825	37,825	38,907
2200	VRS Retirement	55,982	86,510	86,510	85,597
2300	Health Insurance	91,445	95,285	95,285	74,902
2400	Group Life Insurance	6,384	6,457	6,457	6,643
2500	VRS Hybrid Disability Insurance	441	0	0	0
2600	Hybrid Defined Benefit	19,013	0	0	0
2700	ICMA RC Hybrid-DC	1,423	0	0	0
2800	Other Benefits	1,505	1,028	1,028	1,028
2810	ICMA RC Hybrid-457 Match	430	0	0	0
	Subtotal	212,931	227,105	227,105	207,077
OTHER CHARGES					
5504	Travel	1,067	1,000	1,000	1,000
5902	Curriculum Development	1,653	1,617	1,617	1,617
	Subtotal	2,720	2,617	2,617	2,617
MATERIALS/SUPPLIES					
6990	Miscellaneous Materials & Supplies	11,972	13,853	13,853	13,853
	Subtotal	11,972	13,853	13,853	13,853
	TOTAL	716,140	738,011	738,011	732,138

COUNSELING SERVICE - SECONDARY - SECONDARY GUIDANCE

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

PERSONNEL

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 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	1,422,258	1,456,101	1,456,101	1,485,157
1150	Office Clerical	223,685	249,780	249,780	268,437
1595	Overtime	138	0	0	0
1600	Supplements	2,492	2,492	2,492	5,224
	Subtotal	1,648,573	1,708,373	1,708,373	1,758,818
EMPLOYEE BENEFITS					
2100	FICA	122,665	130,691	130,691	134,551
2200	VRS Retirement	229,807	299,382	299,382	296,007
2300	Health Insurance	220,085	227,779	227,779	227,063
2400	Group Life Insurance	21,384	22,347	22,347	22,972
2500	VRS Hybrid Disability Insurance	554	0	0	0
2600	Hybrid Defined Benefit	22,886	0	0	0
2700	ICMA RC Hybrid-DC	1,788	0	0	0
2800	Other Benefits	4,835	3,302	3,302	3,302
2810	ICMA RC Hybrid-457 Match	1,554	0	0	0
	Subtotal	625,558	683,501	683,501	683,895
OTHER CHARGES					
5504	Travel	288	1,000	1,000	1,000
	Subtotal	288	1,000	1,000	1,000
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	516	1,385	1,385	1,385
6070	Testing Materials	0	1,550	1,550	1,550
6990	Miscellaneous Materials & Supplies	4,874	6,560	6,560	6,560
	Subtotal	5,390	9,495	9,495	9,495
TOTAL		2,279,809	2,402,369	2,402,369	2,453,208

SOCIAL WORK SERVICES

The school social worker provides assessment, counseling, and consultative services for the purpose of supporting positive academic and social outcomes for students.

PERSONNEL

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
Social Worker	1	1	1	2

ADDITIONAL INFORMATION:

In FY19 added 1 Social Worker FTE.

CODE: 50-612222-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1134	Social Worker	47,960	47,960	47,960	99,252
	Subtotal	47,960	47,960	47,960	99,252
EMPLOYEE BENEFITS					
2100	FICA	3,629	3,669	3,669	7,592
2200	VRS Retirement	7,563	8,417	8,417	16,754
2300	Health Insurance	6,073	6,328	6,328	13,408
2400	Group Life Insurance	628	628	628	1,300
	Subtotal	17,893	19,042	19,042	39,054
	TOTAL	65,853	67,002	67,002	138,306

HOMEBOUND

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

PERSONNEL

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 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	57,482	71,280	71,280	71,280
	Subtotal	57,482	71,280	71,280	71,280
EMPLOYEE BENEFITS					
2100	FICA	4,398	5,457	5,457	5,457
2800	Other Benefits	157	157	157	157
	Subtotal	4,555	5,614	5,614	5,614
	TOTAL	62,037	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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 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	134,044	134,044	134,044	140,827
1143	Technical Salaries	445,212	458,537	458,537	437,271
1595	Overtime	252	0	0	0
	Subtotal	579,508	592,581	592,581	578,098
EMPLOYEE BENEFITS					
2100	FICA	42,918	45,332	45,332	44,225
2200	VRS Retirement	86,980	103,998	103,998	97,582
2300	Health Insurance	57,151	59,552	59,552	62,069
2400	Group Life Insurance	7,226	7,763	7,763	7,573
2800	Other Benefits	1,488	1,016	1,016	1,016
	Subtotal	195,763	217,661	217,661	212,465
OTHER CHARGES					
5504	Travel	786	3,148	3,148	3,148
	Subtotal	786	3,148	3,148	3,148
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	133	142	142	142
	Subtotal	133	142	142	142
	TOTAL	776,190	813,532	813,532	793,853

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Administrative	5	5	5	6
Technical	5.75	5.75	5.25	6.25
Clerical	3.85	3.85	4.35	4.35

ADDITIONAL INFORMATION:

In FY19 added 1 technical FTE for a Math Coach and 1 administrative FTE for an Associate Director for School Administration & Compliance.

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

PERSONAL SERVICES					
1110	Administrative Salaries	546,379	529,285	529,285	641,990
1143	Technical Salaries	393,529	412,909	412,909	530,939
1150	Office Clerical	176,682	142,380	142,380	172,904
1595	Overtime	1,673	0	0	0
1625	Stipends	32,510	27,000	27,000	27,000
	Subtotal	1,150,773	1,111,574	1,111,574	1,372,833
EMPLOYEE BENEFITS					
2100	FICA	86,432	85,418	85,418	105,404
2200	VRS Retirement	168,037	190,343	190,343	227,176
2300	Health Insurance	115,602	80,581	80,581	88,136
2400	Group Life Insurance	13,995	14,208	14,208	17,631
2500	VRS Hybrid Disability Insurance	12	0	0	0
2600	Hybrid Defined Benefit	519	0	0	0
2700	ICMA RC Hybrid-DC	38	0	0	0
2800	Other Benefits	3,341	2,282	2,282	2,282
	Subtotal	387,976	372,832	372,832	440,629
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	1,180	9,700	9,700	9,700
	Subtotal	1,180	9,700	9,700	9,700
OTHER CHARGES					
5504	Travel	16,843	18,557	18,557	22,816
5506	Employee Development	35,353	39,573	39,573	39,425
5801	Dues/Memberships	1,300	1,830	1,830	1,830
5902	Curriculum Development	1,767	5,613	5,613	5,613
	Subtotal	55,263	65,573	65,573	69,684
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	28,995	16,408	16,408	16,408
6900	Other Educational Supplies	5,071	3,727	3,727	3,727
6990	Miscellaneous Materials & Supplies	4,462	4,700	4,700	4,700
	Subtotal	38,528	24,835	24,835	24,835
EQUIPMENT					
8805	Technology-Hardware Additions	672	0	0	0
8921	Furniture/Equipment-Replacement	7,735	4,137	4,137	4,137
	Subtotal	8,407	4,137	4,137	4,137
TOTAL		1,642,127	1,588,651	1,588,651	1,921,818

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
Administrative	1	1	1	1
Technical	5	6	6	6
Clerical	1	1	1	1

CODE: 50-613121-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1110	Administrative Salaries	96,543	96,543	96,543	107,964
1143	Technical Salaries	391,984	477,176	477,176	460,015
1150	Office Clerical	28,209	31,944	31,944	32,257
1595	Overtime	115	0	0	0
	Subtotal	516,851	605,663	605,663	600,236
EMPLOYEE BENEFITS					
2100	FICA	38,759	46,333	46,333	45,918
2200	VRS Retirement	81,222	105,017	105,017	101,320
2300	Health Insurance	41,835	49,771	49,771	70,667
2400	Group Life Insurance	6,745	7,934	7,934	7,863
2800	Other Benefits	1,536	1,049	1,049	1,049
	Subtotal	170,097	210,104	210,104	226,817
	TOTAL	686,948	815,767	815,767	827,053

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

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

PERSONAL SERVICES					
1500	Substitute Salaries	0	25,947	25,947	29,147
1625	Stipends	5,757	0	0	5,700
	Subtotal	5,757	25,947	25,947	34,847
EMPLOYEE BENEFITS					
2100	FICA	393	3,450	3,450	3,450
	Subtotal	393	3,450	3,450	3,450
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	29,433	29,122	29,122	32,122
	Subtotal	29,433	29,122	29,122	32,122
OTHER CHARGES					
5504	Travel	8,018	7,520	7,520	7,520
5506	Employee Development	57,980	91,315	91,315	88,915
	Subtotal	65,998	98,835	98,835	96,435
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	41	623	623	623
6012	Books	0	0	0	500
6900	Other Educational Supplies	88	2,578	2,578	2,578
6990	Miscellaneous Materials & Supplies	26,827	7,350	7,350	7,850
	Subtotal	26,956	10,551	10,551	11,551
	TOTAL	128,537	167,905	167,905	178,405

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 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	575,576	571,895	571,895	613,334
1141	Para-Educator Salaries	20,548	33,803	33,803	24,438
1595	Overtime	32	0	0	0
	Subtotal	596,156	605,698	605,698	637,772
EMPLOYEE BENEFITS					
2100	FICA	44,682	46,336	46,336	48,789
2200	VRS Retirement	90,577	106,300	106,300	107,656
2300	Health Insurance	62,878	68,894	68,894	80,760
2400	Group Life Insurance	7,686	7,935	7,935	8,355
2500	VRS Hybrid Disability Insurance	41	0	0	0
2600	Hybrid Defined Benefit	1,806	0	0	0
2700	ICMA RC Hybrid-DC	132	0	0	0
2800	Other Benefits	2,463	1,682	1,682	1,682
	Subtotal	210,265	231,147	231,147	247,242
MATERIALS/SUPPLIES					
6012	Books	81,834	95,365	95,365	95,365
6090	AV Materials/Supplies	14,657	20,072	20,072	20,072
6990	Miscellaneous Materials & Supplies	18,094	24,066	24,066	24,066
	Subtotal	114,585	139,503	139,503	139,503
EQUIPMENT					
8911	Furniture/Equipment-Additional	300	300	300	300
	Subtotal	300	300	300	300
TOTAL		921,306	976,648	976,648	1,024,817

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 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	468,572	462,031	462,031	478,983
1141	Para-Educator Salaries	131,952	130,802	130,802	133,146
1595	Overtime	42	0	0	0
1625	Stipends	12,321	0	0	0
	Subtotal	612,887	592,833	592,833	612,129
EMPLOYEE BENEFITS					
2100	FICA	45,557	45,352	45,352	46,827
2200	VRS Retirement	83,982	104,042	104,042	103,327
2300	Health Insurance	90,720	95,195	95,195	76,383
2400	Group Life Insurance	7,850	7,766	7,766	8,018
2500	VRS Hybrid Disability Insurance	224	0	0	0
2600	Hybrid Defined Benefit	8,556	0	0	0
2700	ICMA RC Hybrid-DC	723	0	0	0
2800	Other Benefits	1,726	1,179	1,179	1,179
2810	ICMA RC Hybrid-457 Match	1,338	0	0	0
	Subtotal	240,676	253,534	253,534	235,734
PURCHASED SERVICES					
3810	Purchased Services	0	25,981	25,981	25,981
	Subtotal	0	25,981	25,981	25,981
MATERIALS/SUPPLIES					
6012	Books	38,350	46,957	46,957	46,957
6090	AV Materials/Supplies	7,199	10,234	10,234	10,234
6990	Miscellaneous Materials & Supplies	8,985	9,288	9,288	9,288
	Subtotal	54,534	66,479	66,479	66,479
TOTAL		908,097	938,827	938,827	940,323

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 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	882,271	882,271	882,271	938,220
1127	Assistant Principal Salaries	891,170	883,592	883,592	933,403
1150	Office Clerical	659,682	668,050	668,050	683,577
1595	Overtime	6,282	0	0	0
	Subtotal	2,439,405	2,433,913	2,433,913	2,555,200
EMPLOYEE BENEFITS					
2100	FICA	181,553	186,194	186,194	195,473
2200	VRS Retirement	349,278	427,152	427,152	431,318
2300	Health Insurance	401,000	415,168	415,168	374,583
2400	Group Life Insurance	31,533	31,884	31,884	33,473
2500	VRS Hybrid Disability Insurance	475	0	0	0
2600	Hybrid Defined Benefit	21,051	0	0	0
2700	ICMA RC Hybrid-DC	1,549	0	0	0
2800	Other Benefits	7,213	4,926	4,926	4,926
2810	ICMA RC Hybrid-457 Match	723	0	0	0
	Subtotal	994,375	1,065,324	1,065,324	1,039,773
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	25,075	2,421	2,421	6,000
	Subtotal	25,075	2,421	2,421	6,000
OTHER CHARGES					
5504	Travel	8,859	7,689	7,689	7,489
	Subtotal	8,859	7,689	7,689	7,489
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	47,307	56,129	56,129	55,212
6900	Other Educational Supplies	7,042	7,538	7,538	7,705
	Subtotal	54,349	63,667	63,667	62,917
EQUIPMENT					
8911	Furniture/Equipment-Additional	500	500	500	500
8921	Furniture/Equipment-Replacement	4,159	5,023	5,023	5,023
	Subtotal	4,659	5,523	5,523	5,523
TRANSFERS					
9304	Transfer to County-Emergency Comm. Maint.	99,000	99,057	99,057	99,057
	Subtotal	99,000	99,057	99,057	99,057
TOTAL		3,625,722	3,677,594	3,677,594	3,775,959

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 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	858,639	857,446	857,446	884,358
1127	Assistant Principal Salaries	1,094,062	1,102,161	1,102,161	1,214,791
1150	Office Clerical	762,410	795,962	795,962	796,593
1595	Overtime	1,131	0	0	0
1998	Personal Leave/Retirement	0	19,340	19,340	19,340
	Subtotal	2,716,242	2,774,909	2,774,909	2,915,082
EMPLOYEE BENEFITS					
2100	FICA	201,558	212,281	212,281	221,524
2200	VRS Retirement	411,508	483,602	483,602	488,801
2300	Health Insurance	400,419	407,718	407,718	422,567
2400	Group Life Insurance	35,390	36,098	36,098	37,935
2500	VRS Hybrid Disability Insurance	319	0	0	0
2600	Hybrid Defined Benefit	13,830	0	0	0
2700	ICMA RC Hybrid-DC	1,028	0	0	0
2800	Other Benefits	15,623	5,493	5,493	5,493
2810	ICMA RC Hybrid-457 Match	265	0	0	0
	Subtotal	1,079,940	1,145,192	1,145,192	1,176,320
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	45,372	20,000	20,000	20,500
	Subtotal	45,372	20,000	20,000	20,500
OTHER CHARGES					
5504	Travel	16,217	14,445	14,445	14,445
	Subtotal	16,217	14,445	14,445	14,445
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	11,726	31,602	31,602	31,602
	Subtotal	11,726	31,602	31,602	31,602
TRANSFERS					
9303	Transfer to County-Deputies	365,381	356,028	356,028	701,028
	Subtotal	365,381	356,028	356,028	701,028
TOTAL		4,234,878	4,342,176	4,342,176	4,858,977

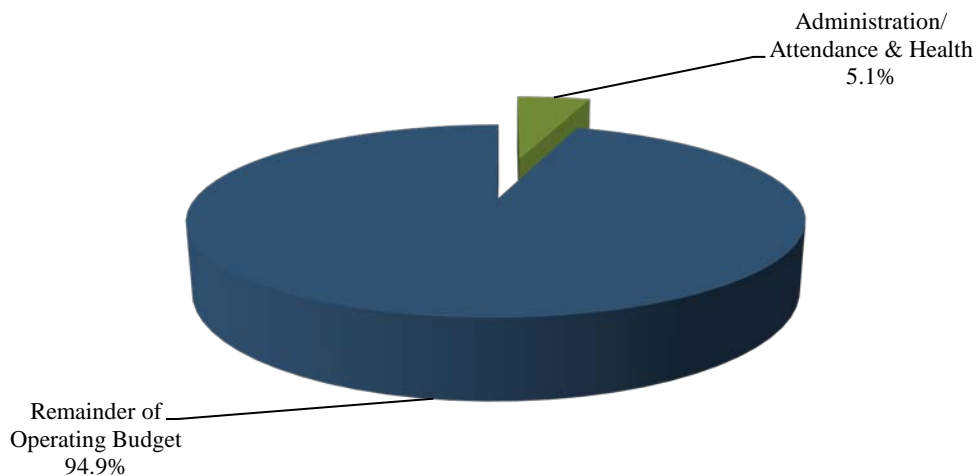
THIS PAGE LEFT INTENTIONALLY BLANK

ADMINISTRATION
ATTENDANCE & HEALTH

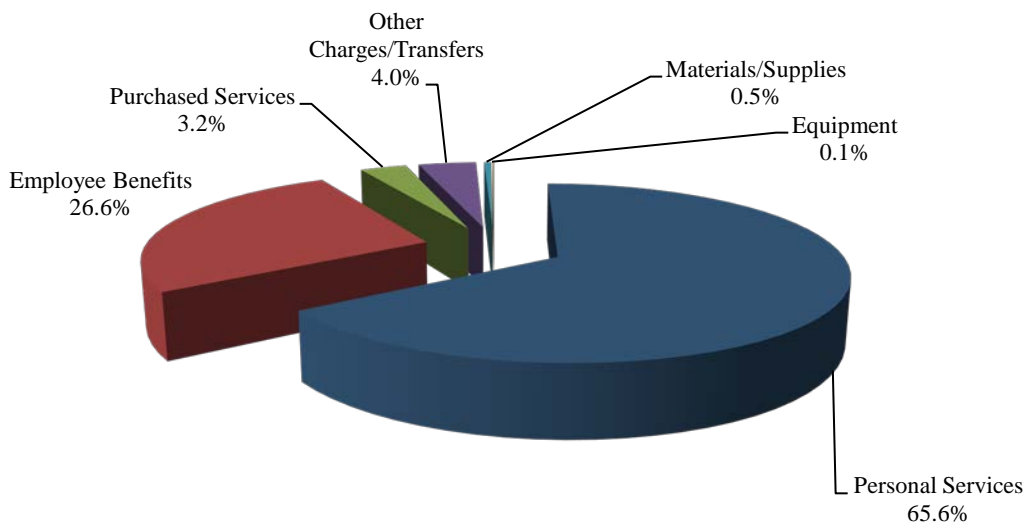
The Administration/Attendance and Health category of the budget provides for activities concerned with establishing and administering policy for the school division. This includes Board Services, Executive Services, Communication Services, Human Resources, Fiscal Services, Health Services, Psychological 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 65.6% plus Employee Benefits 26.6%). 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 \$268,500 or 3.9% (from \$6,839,403 in FY18E to \$7,107,903 in FY19). The charts below and on the next page depict this information.

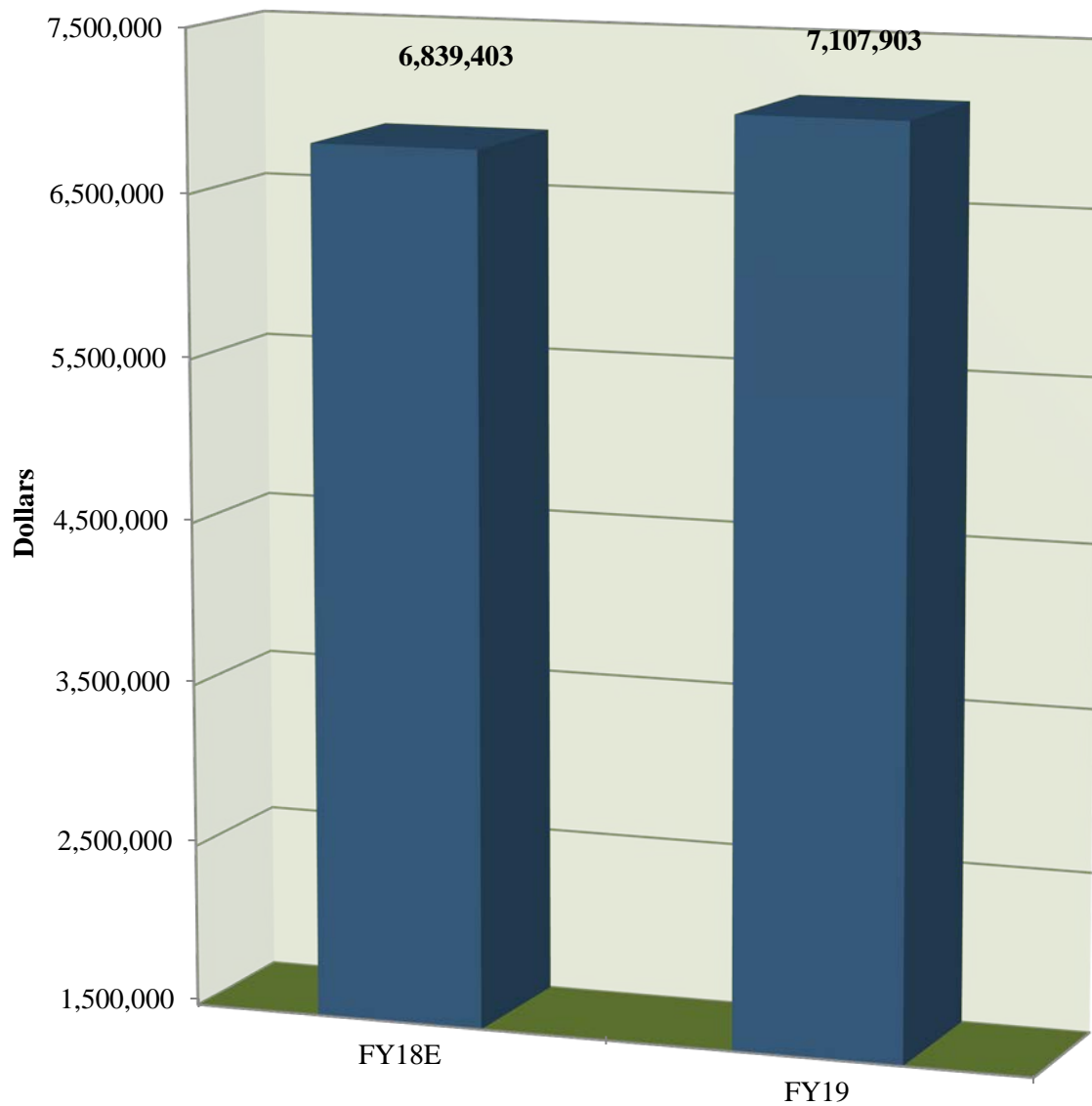
Administration/Attendance & Health Category as a Percent of Operating Budget for FY2019



Administration/Attendance & Health Category by Major Object for FY2019



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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 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**

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	4,016	4,039	4,039	5,319
2200	VRS Retirement	0	0	0	11,736
2300	Health Insurance	2,180	20,840	20,840	14,660
2400	Group Life Insurance	0	0	0	911
2800	Other Benefits	170	116	116	116
	Subtotal	6,366	24,995	24,995	32,742
PURCHASED SERVICES					
3120	Auditing: CPA	20,325	21,000	21,000	21,000
	Subtotal	20,325	21,000	21,000	21,000
OTHER CHARGES					
5504	Travel	8,654	15,300	15,300	15,300
5801	Dues/Memberships	16,998	17,035	17,035	17,035
	Subtotal	25,652	32,335	32,335	32,335
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,721	2,500	2,500	2,500
	Subtotal	1,721	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	106,864	134,630	134,630	142,377

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 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	355,060	355,060	355,060	376,744
1143	Technical Salaries	44,958	45,857	45,857	51,947
1595	Overtime	4,033	3,900	3,900	4,500
1998	Personal Leave/Retirement	13,048	13,650	13,650	13,650
	Subtotal	417,099	418,467	418,467	446,841
EMPLOYEE BENEFITS					
2100	FICA	24,716	27,013	27,013	32,795
2200	VRS Retirement	64,071	70,361	70,361	72,363
2300	Health Insurance	40,062	42,275	42,275	43,358
2400	Group Life Insurance	5,319	5,252	5,252	5,616
2800	Other Benefits	5,000	7,938	7,938	7,938
	Subtotal	139,168	152,839	152,839	162,070
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	25,048	26,075	26,075	26,075
	Subtotal	25,048	26,075	26,075	26,075
OTHER CHARGES					
5504	Travel	4,771	8,874	8,874	8,874
5801	Dues/Memberships	10,810	12,568	12,568	12,568
	Subtotal	15,581	21,442	21,442	21,442
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	2,835	1,717	1,717	1,717
	Subtotal	2,835	1,717	1,717	1,717
	TOTAL	599,731	620,540	620,540	658,145

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
Technical	2	2	2	2
Clerical	0	0	0	1

ADDITIONAL INFORMATION:

In FY19 added 1 Secretary III FTE.

CODE: 50-621300-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1143	Technical Salaries	132,142	132,142	132,142	155,678
1150	Office Clerical	0	0	0	34,515
	Subtotal	132,142	132,142	132,142	190,193
EMPLOYEE BENEFITS					
2100	FICA	9,502	10,109	10,109	14,550
2200	VRS Retirement	13,691	23,191	23,191	32,104
2300	Health Insurance	31,604	32,931	32,931	42,812
2400	Group Life Insurance	1,731	1,731	1,731	2,491
2500	VRS Hybrid Disability Insurance	151	0	0	0
2600	Hybrid Defined Benefit	6,051	0	0	0
2700	ICMA RC Hybrid-DC	488	0	0	0
2800	Other Benefits	364	249	249	249
2810	ICMA RC Hybrid-457 Match	609	0	0	0
	Subtotal	64,191	68,211	68,211	92,206
PURCHASED SERVICES					
3500	Printing	1,181	3,150	3,150	3,000
3600	Advertising	224	750	750	700
3900	Miscellaneous Contractual Services	53,440	60,000	60,000	60,000
3905	Good Will	1,790	2,000	2,000	2,000
	Subtotal	56,635	65,900	65,900	65,700
OTHER CHARGES					
5504	Travel	1,285	1,627	1,627	1,627
5506	Employee Development	1,235	1,000	1,000	1,000
	Subtotal	2,520	2,627	2,627	2,627
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	675	1,250	1,250	1,250
6990	Miscellaneous Materials & Supplies	2,912	3,500	3,500	3,500
	Subtotal	3,587	4,750	4,750	4,750
EQUIPMENT					
8911	Furniture/Equipment-Additional	2,314	3,000	3,000	3,000
	Subtotal	2,314	3,000	3,000	3,000
TRANSFERS					
9302	Transfer to County-Video Services	151,945	167,400	167,400	169,600
	Subtotal	151,945	167,400	167,400	169,600
TOTAL		413,334	444,030	444,030	528,076

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Administrative	1	1	1	1
Technical	8	8	8	7
Clerical	1.5	1.5	1.5	1.5

ADDITIONAL INFORMATION:

In FY19 reduced 1 technical FTE which was shifted to Title IIA.

CODE: 50-621400-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1110	Administrative Salaries	127,418	127,418	127,418	133,865
1143	Technical Salaries	392,824	411,325	411,325	440,253
1150	Office Clerical	38,839	70,281	70,281	75,314
1595	Overtime	12,568	0	0	0
1625	Stipends	200	0	0	0
	Subtotal	571,849	609,024	609,024	649,432
EMPLOYEE BENEFITS					
2100	FICA	42,783	46,590	46,590	49,682
2200	VRS Retirement	39,469	106,884	106,884	109,624
2300	Health Insurance	50,930	50,567	50,567	68,001
2400	Group Life Insurance	7,381	7,978	7,978	8,508
2500	VRS Hybrid Disability Insurance	996	0	0	0
2600	Hybrid Defined Benefit	38,589	0	0	0
2610	Unemployment Compensation	4,357	24,500	24,500	19,500
2700	ICMA RC Hybrid-DC	3,231	0	0	0
2800	Other Benefits	2,044	1,396	1,396	1,396
2810	ICMA RC Hybrid-457 Match	5,486	0	0	0
	Subtotal	195,266	237,915	237,915	256,711
PURCHASED SERVICES					
3500	Printing	992	1,000	1,000	1,000
3600	Advertising	4,448	5,000	5,000	5,000
3900	Miscellaneous Contractual Services	54,173	67,217	67,217	77,217
	Subtotal	59,613	73,217	73,217	83,217
OTHER CHARGES					
5504	Travel	10,158	7,567	7,567	7,567
5506	Employee Development	25,030	9,000	9,000	19,000
	Subtotal	35,188	16,567	16,567	26,567
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	475	500	500	500
6990	Miscellaneous Materials & Supplies	4,547	5,360	5,360	5,360
	Subtotal	5,022	5,860	5,860	5,860
TOTAL		866,938	942,583	942,583	1,021,787

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 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	267,718	148,653	148,653	139,822
1143	Technical Salaries	616,465	641,092	641,092	671,355
1150	Office Clerical	46,161	46,649	46,649	46,211
1595	Overtime	5,394	0	0	0
1625	Stipends	1,214	0	0	0
	Subtotal	936,952	836,394	836,394	857,388
EMPLOYEE BENEFITS					
2100	FICA	63,222	63,984	63,984	65,590
2200	VRS Retirement	128,434	146,787	146,787	144,728
2300	Health Insurance	152,133	158,523	158,523	159,708
2400	Group Life Insurance	10,735	10,957	10,957	11,232
2800	Other Benefits	2,281	1,558	1,558	1,558
	Subtotal	356,805	381,809	381,809	382,816
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	27,330	31,990	31,990	31,990
	Subtotal	27,330	31,990	31,990	31,990
OTHER CHARGES					
5504	Travel	4,402	4,280	4,280	4,280
5506	Employee Development	4,236	4,769	4,769	4,769
5801	Dues/Memberships	12,382	14,500	14,500	14,500
	Subtotal	21,020	23,549	23,549	23,549
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,516	1,600	1,600	1,600
6990	Miscellaneous Materials & Supplies	1,640	2,900	2,900	2,900
	Subtotal	3,156	4,500	4,500	4,500
EQUIPMENT					
8921	Furniture/Equipment-Replacement	0	700	700	700
	Subtotal	0	700	700	700
TOTAL		1,345,263	1,278,942	1,278,942	1,300,943

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 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	18

ADDITIONAL INFORMATION:

In FY19 added 1 nurse FTE for a Health Services Coordinator.

CODE: 50-622200-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1130	Professional Salaries	454,705	495,181	495,181	458,249
1131	Nurses	641,317	644,255	644,255	762,005
1143	Technical Salaries	92,193	94,794	94,794	102,177
1595	Overtime	6,712	0	0	0
1600	Supplements	2,492	2,249	4,749	4,749
	Subtotal	1,197,419	1,236,479	1,238,979	1,327,180
EMPLOYEE BENEFITS					
2100	FICA	88,894	94,592	94,783	101,530
2200	VRS Retirement	157,233	216,607	216,607	223,226
2300	Health Insurance	142,745	159,695	159,695	155,878
2400	Group Life Insurance	15,097	16,168	16,168	17,324
2500	VRS Hybrid Disability Insurance	519	0	0	0
2600	Hybrid Defined Benefit	22,510	0	0	0
2700	ICMA RC Hybrid-DC	1,674	0	0	0
2800	Other Benefits	3,597	2,457	2,457	2,457
2810	ICMA RC Hybrid-457 Match	395	0	0	0
	Subtotal	432,664	489,519	489,710	500,415
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	37	250	250	250
5506	Employee Development	485	450	450	450
	Subtotal	522	700	700	700
MATERIALS/SUPPLIES					
6004	Medical Supplies	10,620	10,502	10,502	10,502
	Subtotal	10,620	10,502	10,502	10,502
EQUIPMENT					
8921	Furniture/Equipment-Replacement	0	1,500	1,500	1,500
	Subtotal	0	1,500	1,500	1,500
TOTAL		1,641,225	1,740,076	1,742,767	1,841,673

PSYCHOLOGICAL SERVICES

School psychologists provide counseling and evaluation services to students.

PERSONNEL

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Psychologists	7	7	7	7
---------------	---	---	---	---

CODE: 50-622300-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1132	Psychologist Salaries	485,204	532,765	532,765	505,322
	Subtotal	485,204	532,765	532,765	505,322
EMPLOYEE BENEFITS					
2100	FICA	35,993	40,757	40,757	38,657
2200	VRS Retirement	73,540	93,500	93,500	85,298
2300	Health Insurance	79,139	76,846	76,846	67,836
2400	Group Life Insurance	6,296	6,979	6,979	6,620
2500	VRS Hybrid Disability Insurance	47	0	0	0
2600	Hybrid Defined Benefit	2,096	0	0	0
2700	ICMA RC Hybrid-DC	153	0	0	0
2800	Other Benefits	1,676	1,145	1,145	1,145
	Subtotal	198,940	219,227	219,227	199,556
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	10,410	0	0	0
	Subtotal	10,410	0	0	0
OTHER CHARGES					
5504	Travel	3,030	4,000	4,000	4,000
	Subtotal	3,030	4,000	4,000	4,000
MATERIALS/SUPPLIES					
6070	Testing Materials	14,237	1,500	1,500	1,500
	Subtotal	14,237	1,500	1,500	1,500
TOTAL		711,821	757,492	757,492	710,378

SPEECH/AUDIOLOGY SERVICES

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

PERSONNEL

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Speech - Language Pathologists	9	9	9	10
Para-Educators	3	3	4	4

ADDITIONAL INFORMATION:

In FY19 added 1 Speech Language Pathologist.

CODE: 50-622400-000

ACCT# DESCRIPTION

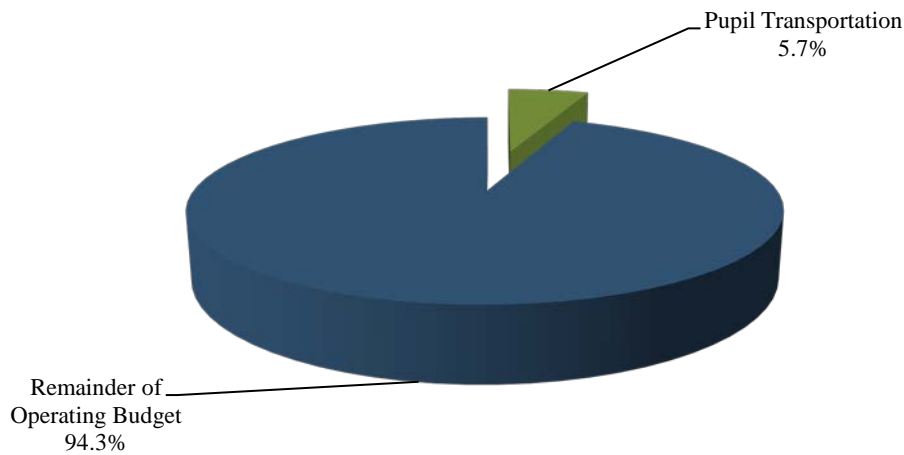
PERSONAL SERVICES					
1130	Professional Salaries	585,546	571,766	571,766	553,787
1141	Para-Educator Salaries	55,843	63,412	63,412	78,665
1595	Overtime	23	0	0	0
	Subtotal	641,412	635,178	635,178	632,452
EMPLOYEE BENEFITS					
2100	FICA	48,179	48,591	48,591	48,383
2200	VRS Retirement	99,375	111,474	111,474	106,758
2300	Health Insurance	106,790	104,657	104,657	98,448
2400	Group Life Insurance	8,422	8,321	8,321	8,285
2500	VRS Hybrid Disability Insurance	43	0	0	0
2600	Hybrid Defined Benefit	1,920	0	0	0
2700	ICMA RC Hybrid-DC	140	0	0	0
2800	Other Benefits	1,754	1,198	1,198	1,198
	Subtotal	266,623	274,241	274,241	263,072
OTHER CHARGES					
5504	Travel	2,590	3,500	3,500	3,500
	Subtotal	2,590	3,500	3,500	3,500
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	7,086	5,500	5,500	5,500
	Subtotal	7,086	5,500	5,500	5,500
	TOTAL	917,711	918,419	918,419	904,524

PUPIL TRANSPORTATION

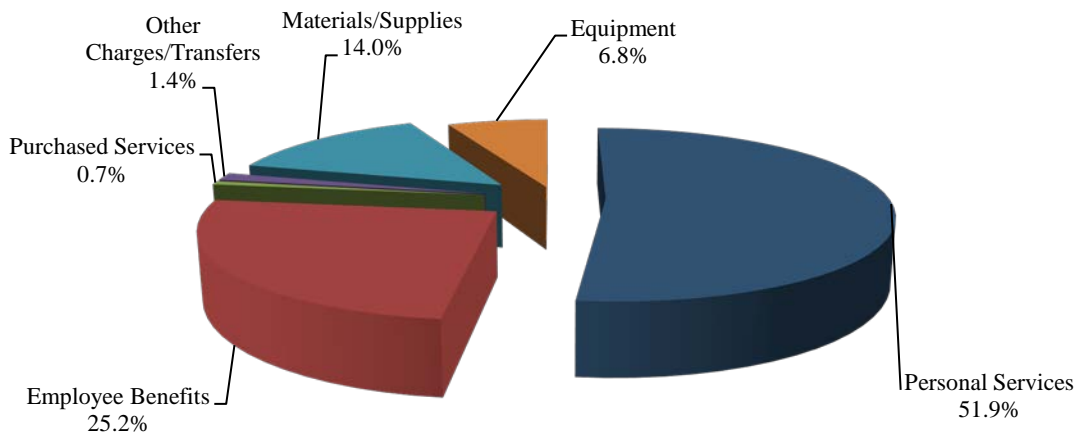
The Pupil Transportation category of the budget provides for activities associated with transporting students to and from school and on other trips related to school activities.

The Pupil Transportation category comprises 5.7% 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 51.9% plus Employee Benefits 25.2%). The remaining 22.9% covers such items as fuel, vehicle parts, replacement buses, equipment, and purchased services. The Pupil Transportation category budget reflects an increase of \$181,619 or 2.3% (from \$7,762,217 in FY18E to \$7,943,836 in FY19). The charts below and on the next page depict this information.

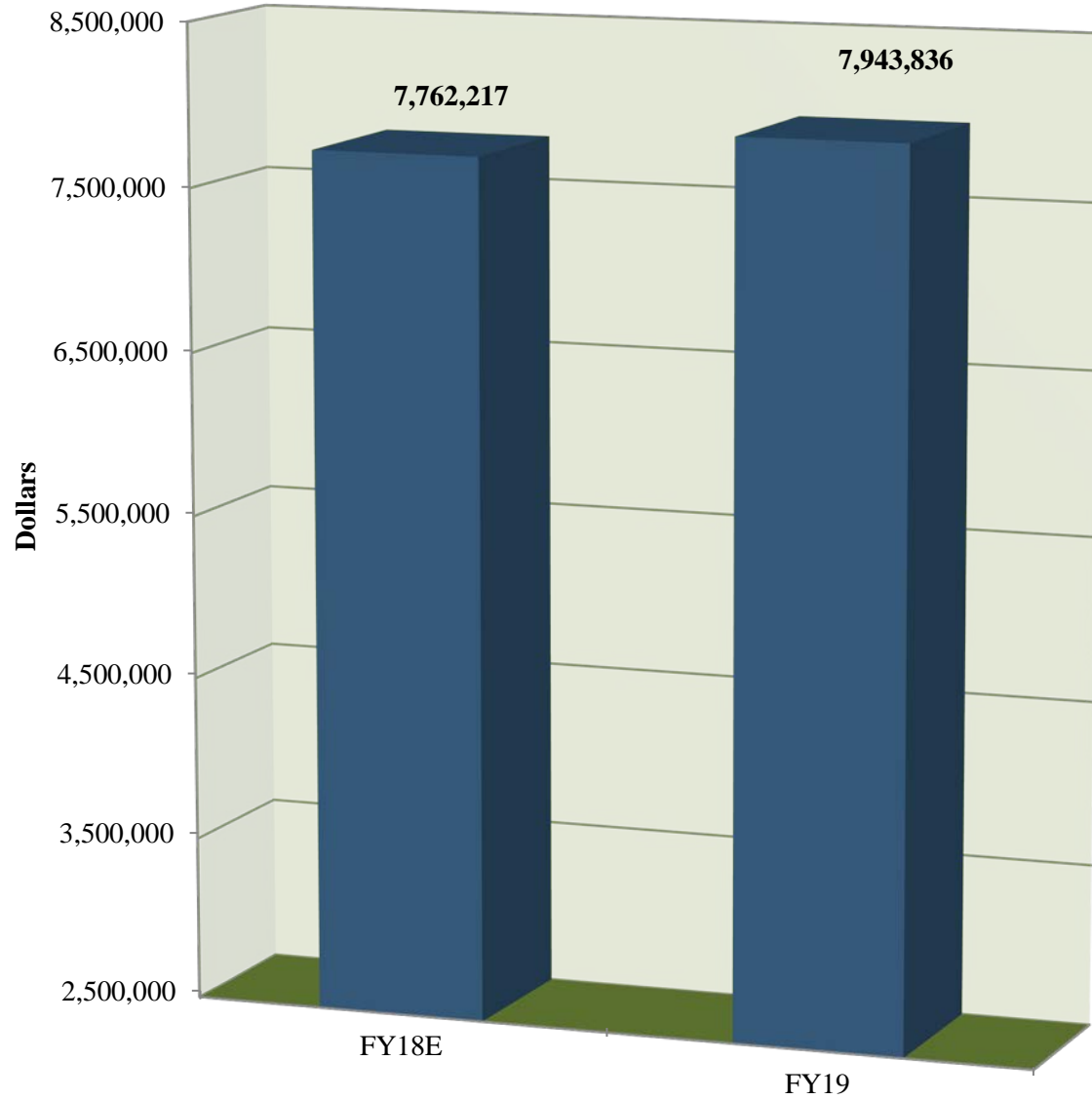
Pupil Transportation Category as a Percent of Operating Budget for FY2019



Pupil Transportation Category by Major Object for FY2019



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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Technical	7	7	7	7
Bus Drivers (5, 6 & 7 hours)	131	131	129	129
Bus Driver Assistants (5, 5.5 & 6 hours)	25	25	25	25
Crossing Guards (6 hours)	3.5	3.5	3.5	3.5
Clerical	2	2	2	2

CODE: 50-632000-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

1143	Technical Salaries	330,524	336,237	336,237	347,073
1150	Office Clerical	81,881	82,338	82,338	80,729
1170	Bus Drivers	2,238,659	2,242,722	2,147,722	2,267,441
1171	Bus Driver Spec Trans	10,014	10,000	10,000	10,000
1172	Bus Drivers, Schools Contracted	35,378	57,076	57,076	57,076
1175	Bus Driver Assistants	315,909	312,831	312,831	320,582
1177	Crossing Guards	16,446	30,097	30,097	57,358
1500	Substitute Salaries	179,762	269,780	269,780	269,780
1595	Overtime	217,263	301,033	301,033	301,033
	Subtotal	3,425,836	3,642,114	3,547,114	3,711,072

EMPLOYEE BENEFITS

2100	FICA	244,973	278,278	278,278	230,035
2200	VRS Retirement	159,776	169,519	169,519	211,155
2300	Health Insurance	1,226,200	1,289,181	1,289,181	1,322,404
2400	Group Life Insurance	38,631	42,363	42,363	39,392
2500	VRS Hybrid Disability Insurance	3,318	0	0	0
2600	Hybrid Defined Benefit	24,857	0	0	0
2700	ICMA RC Hybrid-DC	5,268	0	0	0
2800	Other Benefits	36,815	38,315	38,315	38,315
2810	ICMA RC Hybrid-457 Match	1,964	0	0	0
	Subtotal	1,741,802	1,817,656	1,817,656	1,841,301

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	8,837	40,498	40,498	35,498
	Subtotal	8,837	40,498	40,498	35,498

OTHER CHARGES

5309	Vehicle Insurance (Pupil Trans only)	79,099	105,121	105,121	105,121
5506	Employee Development	9,873	8,000	8,000	9,000
	Subtotal	88,972	113,121	113,121	114,121

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	2,432	3,000	3,000	3,000
6008	Gas, Diesel, Oil & Grease	470,317	821,787	821,787	821,787
6990	Miscellaneous Materials & Supplies	692	1,000	1,000	1,000
	Subtotal	473,441	825,787	825,787	825,787

EQUIPMENT

8800	Technology-Hardware Replacement	3,807	1,000	1,000	3,000
8911	Furniture/Equipment-Additional	7,590	2,000	2,000	4,000
	Subtotal	11,397	3,000	3,000	7,000

TOTAL		5,750,285	6,442,176	6,347,176	6,534,779
--------------	--	------------------	------------------	------------------	------------------

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Mechanics	7	7	8	8
-----------	---	---	---	---

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

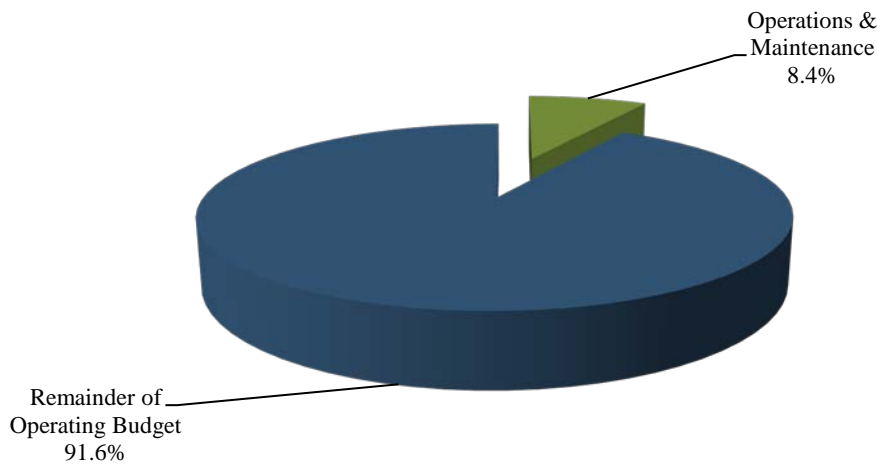
PERSONAL SERVICES					
1160	Trades Salaries	367,722	394,003	427,028	404,417
1595	Overtime	13,729	7,500	7,500	9,000
1625	Stipends	3,000	0	0	0
	Subtotal	384,451	401,503	434,528	413,417
EMPLOYEE BENEFITS					
2100	FICA	28,570	30,715	33,241	30,938
2200	VRS Retirement	25,014	23,286	29,082	34,447
2300	Health Insurance	67,333	74,410	79,087	91,449
2400	Group Life Insurance	4,743	5,161	5,594	5,297
2500	VRS Hybrid Disability Insurance	333	0	0	0
2600	Hybrid Defined Benefit	2,652	0	0	0
2700	ICMA RC Hybrid-DC	544	0	0	0
2800	Other Benefits	2,449	1,673	1,673	1,673
2810	ICMA RC Hybrid-457 Match	136	0	0	0
	Subtotal	131,774	135,245	148,677	163,804
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	53,930	19,500	19,500	19,500
	Subtotal	53,930	19,500	19,500	19,500
OTHER CHARGES					
5506	Employee Development	454	1,000	1,000	1,000
	Subtotal	454	1,000	1,000	1,000
MATERIALS/SUPPLIES					
6009	Vehicle Maintenance, Tires, Tubes	355,955	280,000	280,000	280,000
6990	Miscellaneous Materials & Supplies	2,993	1,500	1,500	1,500
	Subtotal	358,948	281,500	281,500	281,500
EQUIPMENT					
8102	Veh Maint, Machine/Tools	18,747	4,000	4,000	4,000
8502	Bus Replacement	1,072,297	525,836	525,836	525,836
8805	Technology-Hardware Additions	19,730	0	0	0
	Subtotal	1,110,774	529,836	529,836	529,836
TOTAL		2,040,331	1,368,584	1,415,041	1,409,057

OPERATION & MAINTENANCE

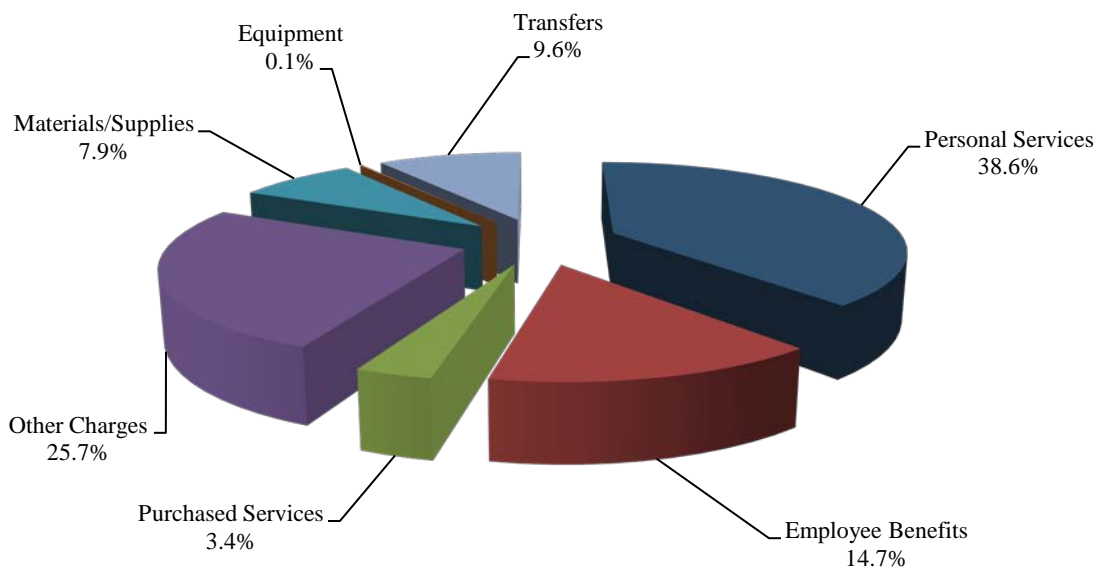
The Operations and Maintenance category of the budget provides for activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities, and replacement of facility equipment.

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 38.6% plus Employee Benefits 14.7%). The remaining 46.7% covers such items as maintenance vehicle costs, utilities, purchased services, maintenance supplies and equipment. The Operations and Maintenance category reflects an increase of \$671,671 or 6.0% (from \$11,115,527 in FY18E to \$11,787,198 in FY19). The charts below and on the next page depict this information.

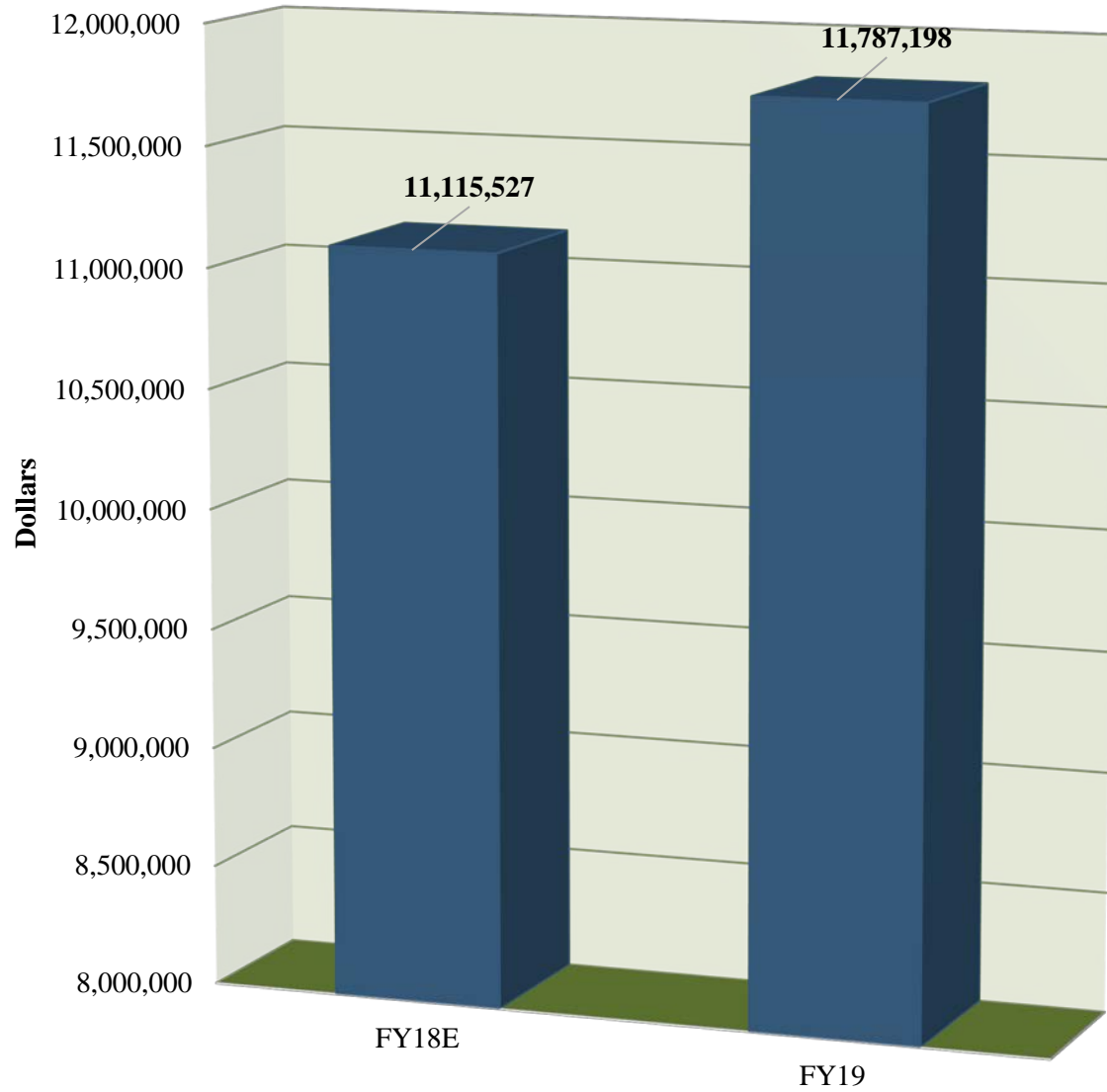
Operations & Maintenance Category as a Percent of Operating Budget for FY2019



Operations & Maintenance Category by Major Object for FY2019



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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
Technical	1	1	1	1
Clerical	1	1	1	1

CODE: 50-641000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1143	Technical Salaries	105,504	107,616	107,616	106,540
1150	Office Clerical	41,849	41,904	41,904	48,534
1595	Overtime	2,007	0	0	0
	Subtotal	149,360	149,520	149,520	155,074
EMPLOYEE BENEFITS					
2100	FICA	11,182	11,438	11,438	11,863
2200	VRS Retirement	23,316	26,241	26,241	26,177
2300	Health Insurance	16,382	17,070	17,070	17,722
2400	Group Life Insurance	3,044	1,959	1,959	2,031
2800	Other Benefits	413	282	282	282
	Subtotal	54,337	56,990	56,990	58,075
OTHER CHARGES					
5506	Employee Development	665	2,152	2,152	2,152
	Subtotal	665	2,152	2,152	2,152
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	2,143	1,500	1,500	1,500
	Subtotal	2,143	1,500	1,500	1,500
TOTAL		206,505	210,162	210,162	216,801

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
Trades	19	19	20	21
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

ADDITIONAL INFORMATION:

In FY19 added 1 trades FTE for a HVAC technician.

CODE: 50-642000-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

1143	Technical Salaries	262,728	278,460	278,460	383,526
1160	Trades Salaries	963,595	1,023,644	1,058,318	1,167,211
1161	Summer Trades	46,262	49,905	49,905	49,905
1191	Custodial Salaries	2,043,623	2,241,143	2,241,143	2,241,845
1195	Custodial Salaries - Contracted	0	22,255	22,255	22,255
1595	Overtime	290,187	202,000	202,000	225,000
1998	Personal Leave/Retirement	0	12,360	12,360	12,360
	Subtotal	3,606,395	3,829,767	3,864,441	4,102,102

EMPLOYEE BENEFITS

2100	FICA	267,898	292,977	295,630	288,853
2200	VRS Retirement	174,541	213,671	219,756	251,471
2300	Health Insurance	776,567	870,635	875,312	879,106
2400	Group Life Insurance	45,821	54,862	55,316	49,463
2500	VRS Hybrid Disability Insurance	2,802	0	0	0
2600	Hybrid Defined Benefit	20,922	0	0	0
2700	ICMA RC Hybrid-DC	4,646	0	0	0
2800	Other Benefits	80,365	71,225	71,225	71,225
2810	ICMA RC Hybrid-457 Match	2,098	0	0	0
	Subtotal	1,375,660	1,503,370	1,517,239	1,540,118

PURCHASED SERVICES

3310	Repair and Maintenance	556,833	166,497	166,497	166,497
3340	Bldg Svc, Contract Maintenance/Other	122,660	70,350	70,350	70,350
3350	Contractual AV	1,842	3,000	3,000	3,000
3900	Miscellaneous Contractual Services	55,372	53,120	53,120	142,120
	Subtotal	736,707	292,967	292,967	381,967

OTHER CHARGES

5101	Electric Current	1,628,634	1,745,000	1,745,000	1,745,000
5103	Water	123,730	120,000	120,000	120,000
5104	Sewage	188,679	165,000	165,000	165,000
5106	Solid Waste	123,504	120,000	120,000	127,500
5107	Fuel	78,705	85,000	85,000	85,000
5120	Laundry Service	12,851	12,000	12,000	12,000
5121	Uniform Rental	9,581	28,000	28,000	28,000
5130	Bldg Svc, Repairs - Bldg/GR	33,960	113,750	113,750	113,750
5201	Postage	44,827	64,101	64,101	57,101
5308	Insurance/Bonds	276,676	275,000	275,000	275,000
5401	Lease Copy Machine	114,571	223,200	0	293,115
5504	Travel	385	1,500	1,500	1,500
5506	Employee Development	2,330	6,053	6,053	6,053
	Subtotal	2,638,433	2,958,604	2,735,404	3,029,019

MATERIALS/SUPPLIES					
6005	Janitorial Supplies	436,832	300,000	300,000	300,000
6013	Bldg Svc, A/V Supplies	0	10,900	10,900	10,900
6014	Stadium Supplies	2,567	9,500	9,500	9,500
6015	Bldg Svc, Heat & A/C Supplies	120,148	73,125	73,125	88,125
6016	Bldg Svc, Electrical Supplies	58,019	61,262	61,262	61,262
6017	Bldg Svc, Plumbing Supplies	74,670	45,000	45,000	45,000
6018	Bldg Svc, Painting Supplies	20,980	7,500	7,500	7,500
6019	Bldg Svc, Carpentry Supplies	68,033	65,000	65,000	65,000
6021	Safety Materials and Supplies	17,452	15,450	15,450	16,000
6022	Preventive Maintenance Supplies	47,057	80,000	80,000	80,000
6023	Pest Control	28,375	25,000	25,000	25,000
6990	Miscellaneous Materials & Supplies	22,284	16,500	16,500	29,500
	Subtotal	896,417	709,237	709,237	737,787
EQUIPMENT					
8911	Furniture/Equipment-Additional	504	2,000	2,000	2,000
8921	Furniture/Equipment-Replacement	136,736	3,000	3,000	3,000
	Subtotal	137,240	5,000	5,000	5,000
TOTAL		9,390,852	9,298,945	9,124,288	9,795,993

GROUNDS SERVICES

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

PERSONNEL

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 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	1,641,941	0	0	0
	Subtotal	2,776,591	1,134,650	1,134,650	1,134,650
	TOTAL	2,776,591	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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

CODE: 50-645000-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1160	Trades Salaries	57,358	58,572	58,572	56,506
1595	Overtime	1,459	3,785	3,785	4,000
1625	Stipends	600	0	0	0
	Subtotal	59,417	62,357	62,357	60,506
EMPLOYEE BENEFITS					
2100	FICA	4,285	4,770	4,770	4,323
2200	VRS Retirement	3,390	3,462	3,462	3,763
2300	Health Insurance	16,079	16,754	16,754	17,383
2400	Group Life Insurance	752	767	767	740
2800	Other Benefits	178	122	122	122
	Subtotal	24,684	25,875	25,875	26,331
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	30,721	13,000	13,000	13,000
	Subtotal	30,721	13,000	13,000	13,000
OTHER CHARGES					
5506	Employee Development	75	0	0	0
	Subtotal	75	0	0	0
MATERIALS/SUPPLIES					
6008	Gas, Diesel, Oil & Grease	59,466	140,759	140,759	140,759
6009	Vehicle Maintenance, Tires, Tubes	48,242	51,000	51,000	51,000
6990	Miscellaneous Materials & Supplies	86	2,000	2,000	2,000
	Subtotal	107,794	193,759	193,759	193,759
EQUIPMENT					
8101	Veh Svc, Machine Tools, Res	23,071	3,000	3,000	3,000
8552	Vehicle Replacement	185,332	0	0	0
	Subtotal	208,403	3,000	3,000	3,000
	TOTAL	431,094	297,991	297,991	296,596

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 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	42,735	43,583	43,583	43,142
1150	Office Clerical	32,851	32,851	32,851	33,169
1160	Trades Salaries	141,108	151,200	151,200	145,795
1595	Overtime	6,422	2,500	2,500	4,000
	Subtotal	223,116	230,134	230,134	226,106

EMPLOYEE BENEFITS

2100	FICA	16,502	17,605	17,605	16,991
2200	VRS Retirement	20,346	39,950	39,950	37,491
2300	Health Insurance	49,735	51,824	51,824	53,720
2400	Group Life Insurance	3,319	2,982	2,982	2,909
2800	Other Benefits	645	441	441	441
	Subtotal	90,547	112,802	112,802	111,552

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

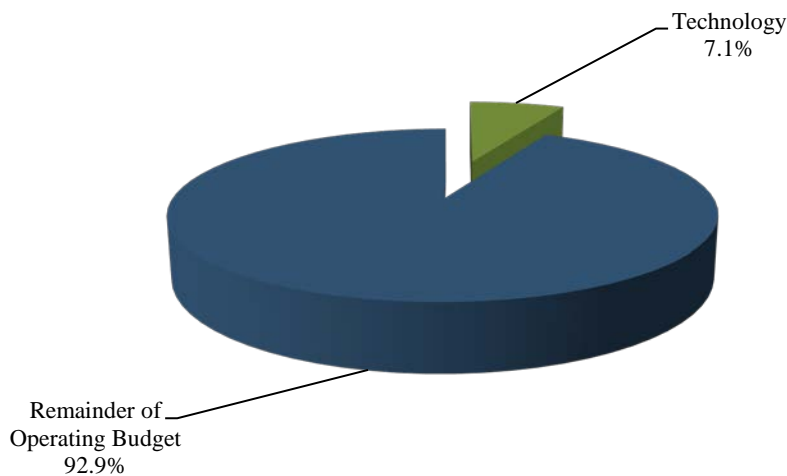
		313,663	348,436	348,436	343,158
--	--	----------------	----------------	----------------	----------------

TECHNOLOGY

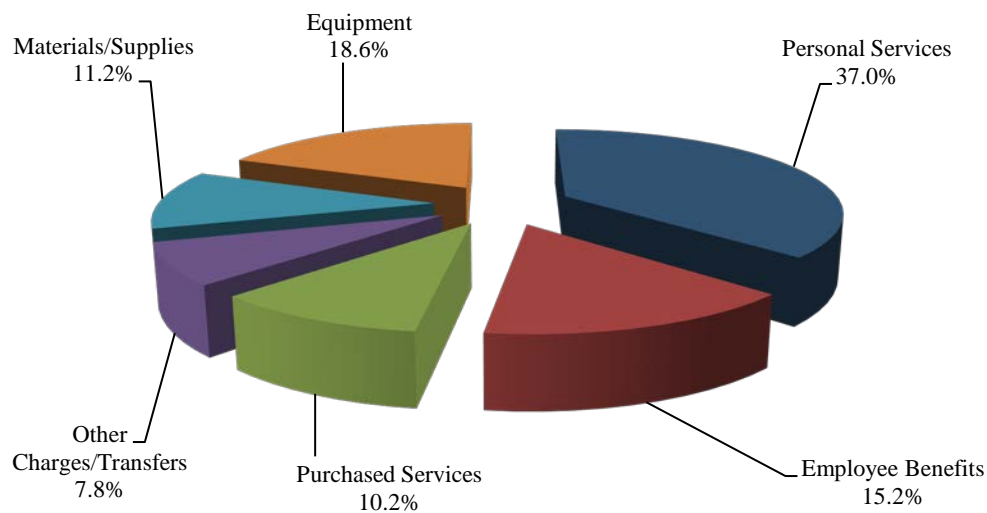
The Technology category of the budget encompasses technology for classroom instruction, instructional support, administration and operations and maintenance. During the 2008 General Assembly session the state approved a new technology category classification for local school division budgets to be effective 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 52% percent of the Technology category budget is directed towards compensation of staff (Personal Services 37.0% plus Employee Benefits 15.2%). The remaining 47.8% covers such items as equipment, materials and supplies and purchased services. The Technology category budget reflects an increase of \$83,083 or 0.8% (from \$9,838,166 in FY18E to \$9,921,249 in FY19). The charts below and on the next page depict this information.

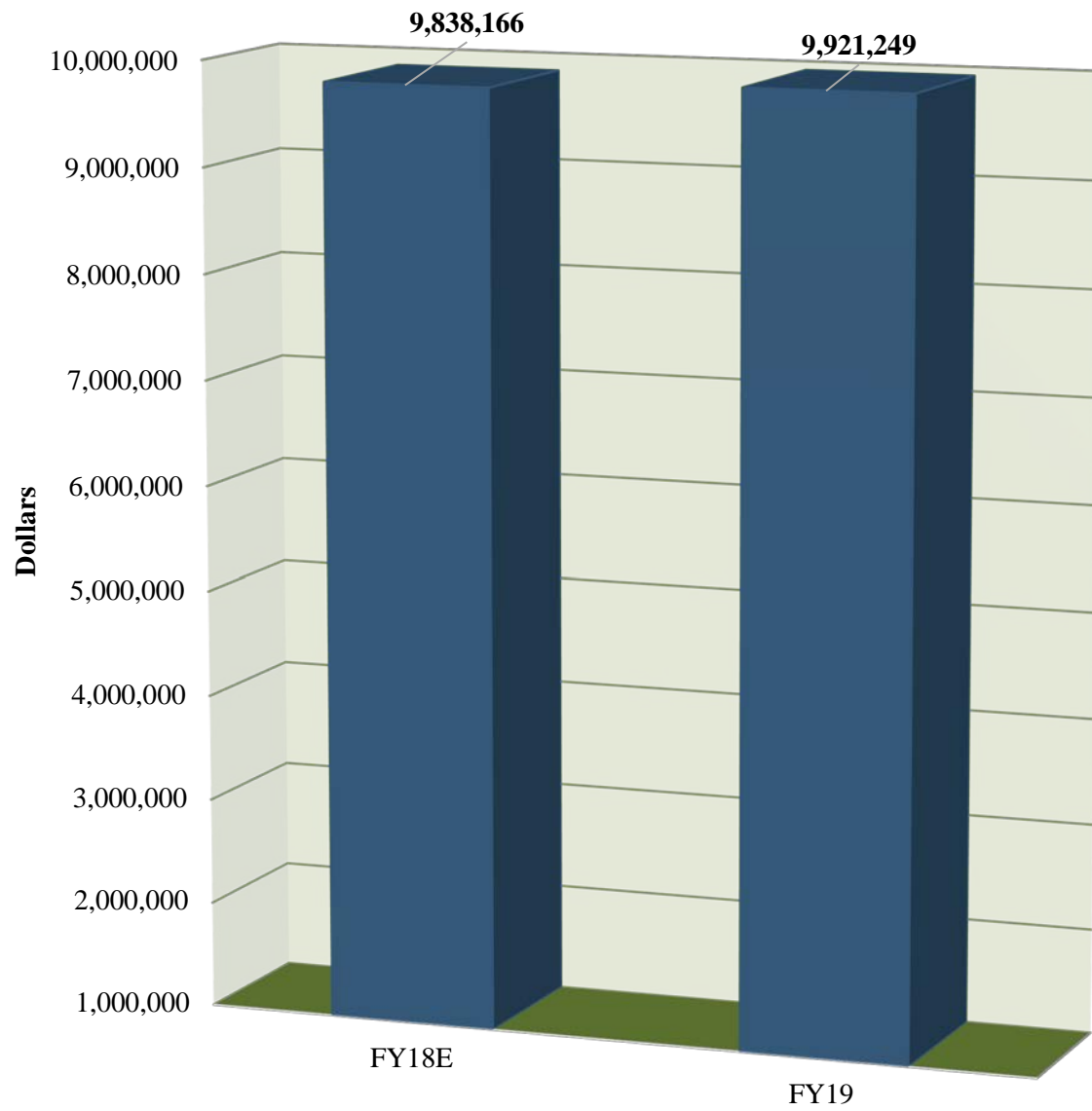
Technology Category as a Percent of Operating Budget for FY2019



Technology Category by Major Object for FY2019



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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	16	16	16.1	16.1
----------	----	----	------	------

ADDITIONAL INFORMATION:

FY 16 student enrollment 1,479

FY 17 student enrollment 1,175

FY 18 student enrollment 982

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

PERSONAL SERVICES					
1121	Teacher Salaries	924,864	1,206,867	1,206,867	1,125,289
1500	Substitute Salaries	0	2,000	2,000	4,000
	Subtotal	924,864	1,208,867	1,208,867	1,129,289
EMPLOYEE BENEFITS					
2100	FICA	67,238	92,525	92,525	73,358
2200	VRS Retirement	118,660	211,805	211,805	161,206
2300	Health Insurance	180,567	191,238	191,238	266,262
2400	Group Life Insurance	11,276	15,810	15,810	12,510
2500	VRS Hybrid Disability Insurance	361	0	0	0
2600	Hybrid Defined Benefit	15,425	0	0	0
2700	ICMA RC Hybrid-DC	1,165	0	0	0
2800	Other Benefits	3,709	2,533	2,533	2,533
2810	ICMA RC Hybrid-457 Match	493	0	0	0
	Subtotal	398,894	513,911	513,911	515,869
PURCHASED SERVICES					
3340	Bldg Svc, Contract Maintenance/Other	57,073	58,840	58,840	81,400
3900	Miscellaneous Contractual Services	1,753	25,000	25,000	25,000
	Subtotal	58,826	83,840	83,840	106,400
OTHER CHARGES					
5506	Employee Development	0	1,748	1,748	1,748
	Subtotal	0	1,748	1,748	1,748
MATERIALS/SUPPLIES					
6030	Textbooks	0	750	750	750
6800	Technology-Software	929,152	925,566	925,566	925,565
6810	Technology Consumables	156,870	146,615	146,615	147,470
6900	Other Educational Supplies	2,817	2,400	2,400	2,400
6910	Other Educational/Supplies	391	0	0	0
	Subtotal	1,089,230	1,075,331	1,075,331	1,076,185
EQUIPMENT					
8800	Technology-Hardware Replacement	570,376	887,589	911,589	911,589
8805	Technology-Hardware Additions	989,804	739,188	739,188	739,089
8810	Technology-Infrastructure Replacement	2,010	2,000	2,000	2,000
8911	Furniture/Equipment-Additional	0	2,000	2,000	2,000
	Subtotal	1,562,190	1,630,777	1,654,777	1,654,678
TOTAL		4,034,004	4,514,474	4,538,474	4,484,169

TECHNOLOGY - INSTRUCTIONAL SUPPORT

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

PERSONNEL

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

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

PERSONAL SERVICES					
1143	Technical Salaries	1,440,172	1,439,700	1,439,700	1,512,321
1153	Interns	16,390	0	0	0
1595	Overtime	1,778	2,000	2,000	2,000
	Subtotal	1,458,340	1,441,700	1,441,700	1,514,321
EMPLOYEE BENEFITS					
2100	FICA	109,238	110,290	110,290	115,693
2200	VRS Retirement	214,420	252,667	252,667	255,280
2300	Health Insurance	168,906	175,157	175,157	195,415
2400	Group Life Insurance	18,869	18,860	18,860	19,811
2500	VRS Hybrid Disability Insurance	276	0	0	0
2600	Hybrid Defined Benefit	11,061	0	0	0
2700	ICMA RC Hybrid-DC	890	0	0	0
2800	Other Benefits	3,936	2,688	2,688	2,688
2810	ICMA RC Hybrid-457 Match	1,162	0	0	0
	Subtotal	528,758	559,662	559,662	588,887
OTHER CHARGES					
5401	Lease Copy Machine	0	0	223,200	288,200
5504	Travel	1,520	2,160	2,160	2,160
	Subtotal	1,520	2,160	225,360	290,360
MATERIALS/SUPPLIES					
6800	Technology-Software	8,424	10,900	10,900	10,900
	Subtotal	8,424	10,900	10,900	10,900
EQUIPMENT					
8805	Technology-Hardware Additions	1,005	1,000	1,000	1,000
	Subtotal	1,005	1,000	1,000	1,000
	TOTAL	1,998,047	2,015,422	2,238,622	2,405,468

TECHNOLOGY - ADMINISTRATION

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

PERSONNEL

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Administrative	1	1	1	1
Technical	8	8	8	8
Clerical	1	1	1	1

CODE: 50-683000-000**ACCT# DESCRIPTION**

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET	
PERSONAL SERVICES					
1110	Administrative Salaries	122,148	122,148	122,148	123,346
1143	Technical Salaries	608,141	614,411	614,411	650,993
1150	Office Clerical	33,668	32,257	32,257	41,095
1595	Overtime	98	250	250	250
1625	Stipends	847	0	0	0
	Subtotal	764,902	769,066	769,066	815,684
EMPLOYEE BENEFITS					
2100	FICA	56,927	58,834	58,834	62,381
2200	VRS Retirement	111,245	134,927	134,927	137,645
2300	Health Insurance	104,941	115,379	115,379	105,929
2400	Group Life Insurance	9,993	10,071	10,071	10,682
2500	VRS Hybrid Disability Insurance	193	0	0	0
2600	Hybrid Defined Benefit	8,344	0	0	0
2700	ICMA RC Hybrid-DC	622	0	0	0
2800	Other Benefits	2,344	1,601	1,601	1,601
2810	ICMA RC Hybrid-457 Match	156	0	0	0
	Subtotal	294,765	320,812	320,812	318,238
OTHER CHARGES					
5121	Uniform Rental	700	400	400	400
5506	Employee Development	14,040	16,857	16,857	16,857
	Subtotal	14,740	17,257	17,257	17,257
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	2,757	538	538	538
	Subtotal	2,757	538	538	538
EQUIPMENT					
8911	Furniture/Equipment-Additional	4,432	1,300	1,300	1,300
8921	Furniture/Equipment-Replacement	3,380	6,300	6,300	6,300
	Subtotal	7,812	7,600	7,600	7,600
TOTAL		1,084,976	1,115,273	1,115,273	1,159,317

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

CODE: 50-686000-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1143	Technical Salaries	193,499	196,525	196,525	209,172
	Subtotal	193,499	196,525	196,525	209,172
EMPLOYEE BENEFITS					
2100	FICA	14,426	15,033	15,033	16,002
2200	VRS Retirement	30,992	34,488	34,488	35,308
2300	Health Insurance	40,217	41,982	41,982	26,356
2400	Group Life Insurance	2,574	2,576	2,576	2,740
2800	Other Benefits	574	392	392	392
	Subtotal	88,783	94,471	94,471	80,798
PURCHASED SERVICES					
3310	Repair and Maintenance	4,382	20,000	20,000	20,000
3340	Bldg Svc, Contract Maintenance/Other	917,655	812,740	812,740	821,665
3900	Miscellaneous Contractual Services	3,015	55,000	55,000	55,000
	Subtotal	925,052	887,740	887,740	896,665
OTHER CHARGES					
5203	Telephone	429,461	542,760	542,760	461,360
	Subtotal	429,461	542,760	542,760	461,360
MATERIALS/SUPPLIES					
6800	Technology-Software	2,405	15,000	15,000	15,000
6990	Miscellaneous Materials & Supplies	3,110	5,000	5,000	5,000
	Subtotal	5,515	20,000	20,000	20,000
EQUIPMENT					
8800	Technology-Hardware Replacement	538,403	95,000	95,000	95,000
8805	Technology-Hardware Additions	127,912	10,000	10,000	10,000
	Subtotal	666,315	105,000	105,000	105,000
	TOTAL	2,308,625	1,846,496	1,846,496	1,772,995

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

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

	PERSONAL SERVICES				
1625	Stipends	1,740	3,317	3,690	3,662
	Subtotal	1,740	3,317	3,690	3,662
	EMPLOYEE BENEFITS				
2100	FICA	133	275	275	303
	Subtotal	133	275	275	303
	PURCHASED SERVICES				
3860	Contractual-New Horizons	4,555	0	0	0
3900	Miscellaneous Contractual Services	10,284	8,000	8,000	9,000
	Subtotal	14,839	8,000	8,000	9,000
	OTHER CHARGES				
5504	Travel	4,522	2,400	2,000	3,000
5506	Employee Development	3,206	7,000	4,000	6,000
5580	Pupil Transportation	4,797	0	2,000	0
	Subtotal	12,525	9,400	8,000	9,000
	MATERIALS/SUPPLIES				
6030	Textbooks	1,720	3,350	2,000	3,350
	Subtotal	1,720	3,350	2,000	3,350
	EQUIPMENT				
8800	Technology-Hardware Replacement	66,962	71,501	77,336	73,985
	Subtotal	66,962	71,501	77,336	73,985
	TOTAL	97,919	95,843	99,301	99,300

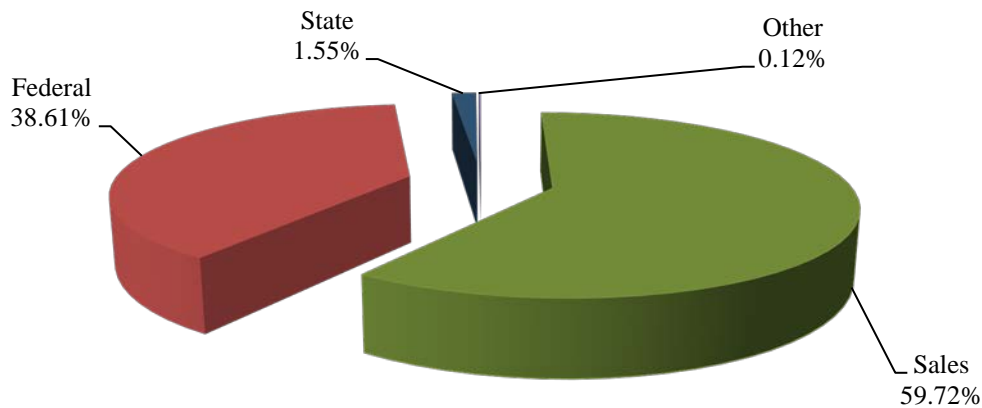
THIS PAGE LEFT INTENTIONALLY BLANK

OTHER FUNDS

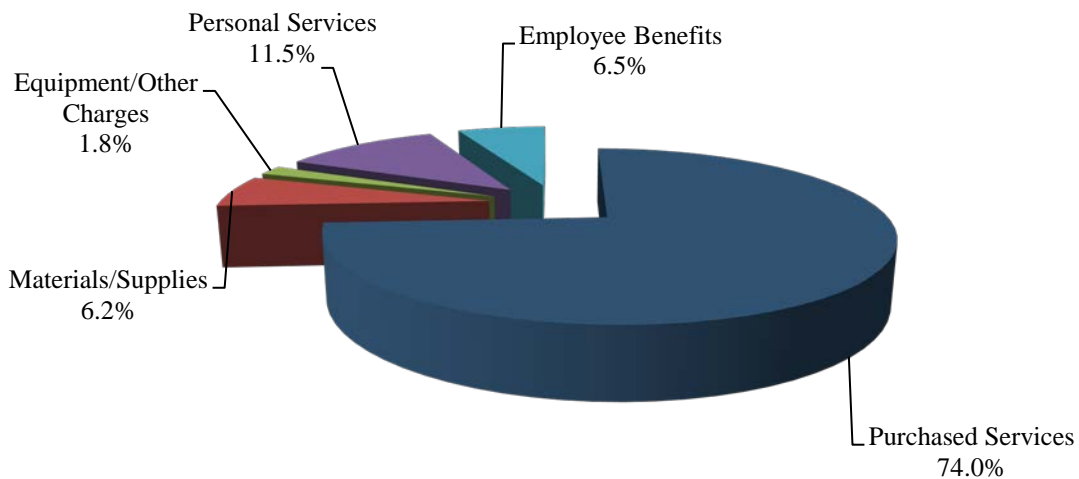
**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2019**

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 60% percent of the revenue is derived from the sale of meals. The second largest revenue source, 38.61%, is federal funding for free and reduced lunches. As compared to FY18E, the Food Service budget reflects a decrease of \$470,572 or 9.8% (\$4,821,572 in FY18E to \$4,351,000 in FY19). The Food Service program was privatized (Aramark) in January 2004. July 1, 2018 marked the beginning of a new 5-year contract with SODEXO, the food service management company for the School Division. Variety, quality, presentation and speedy service have contributed to the success of the food service program. In FY18 breakfast and lunch prices were not increased. This year is the fourteenth 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.

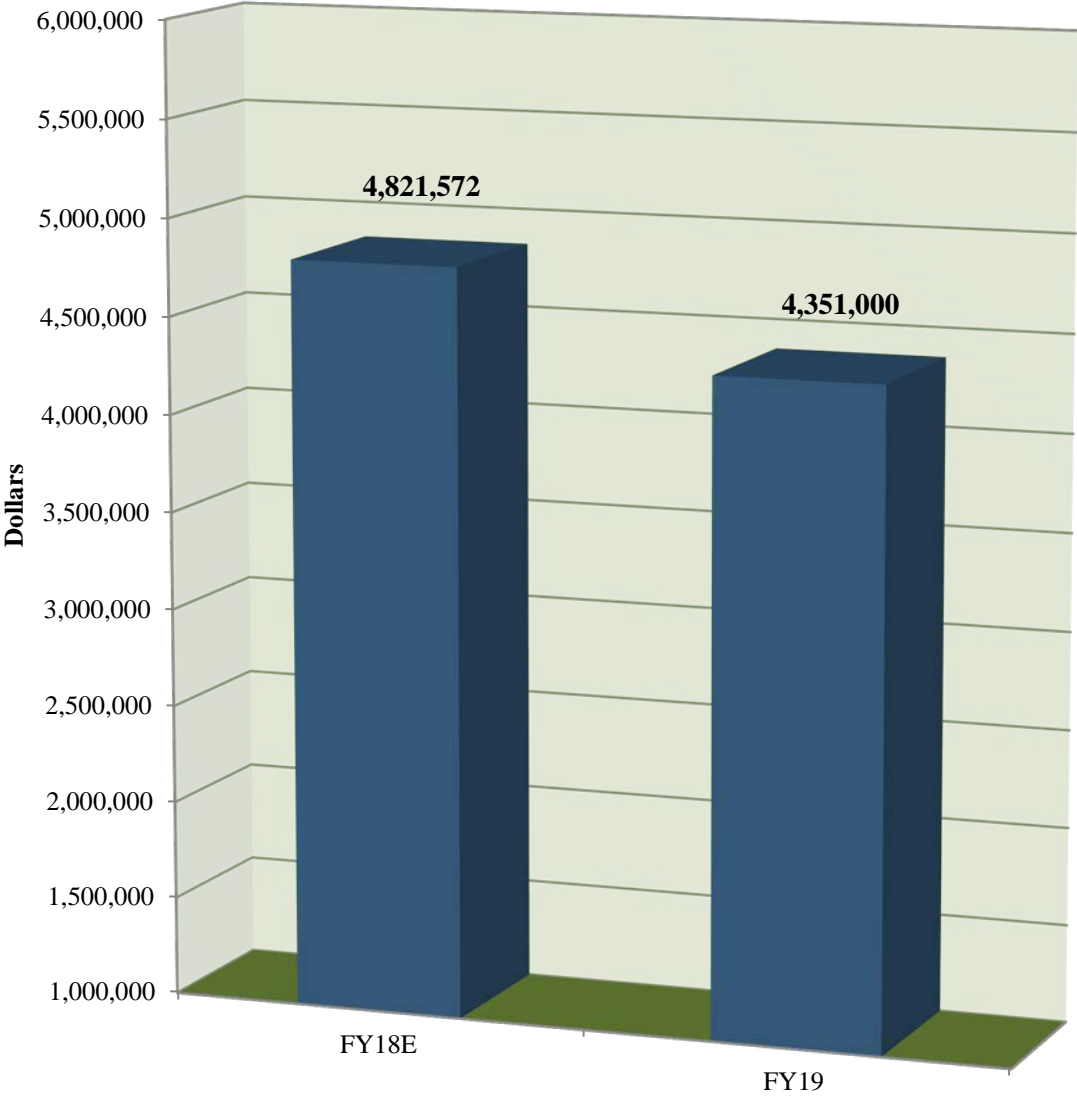
Revenues by Source – FY2019



Expenditures by Major Object – FY2019



Budget Comparison of School Food Service Category



**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2019**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/17		\$1,191,119
PROJECTED FY 2018 REVENUES	4,821,572	
PROJECTED FY 2018 EXPENDITURES	<u>4,821,572</u>	0
PROJECTED FY 2019 REVENUES	4,351,000	
PROJECTED FY 2019 EXPENDITURES	<u>4,351,000</u>	0
BUDGETED FUND BALANCE 6/30/19		<u>\$1,191,119</u>

**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2019**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 53**

SCHOOL FOOD SERVICE

ACCT #	DESCRIPTION	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
	REVENUE-LOCAL SOURCES				
30315-1010	INTEREST ON DEPOSITS	9,252	3,500	3,500	5,000
	CHARGES FOR SERVICES				
30316-7500	CAFETERIA SALES	2,049,390	3,306,072	3,306,072	2,598,500
30316-7505	SUMMER SCHOOL CAFETERIA SALES	313	0	0	0
30316-7535	NO KID HUNGRY GRANT	6,000	0	0	0
	LOCAL MISCELLANEOUS				
30318-3010	PRIOR YEAR EXPENDITURE REFUND	11,362	0	0	0
	REVENUE COMMONWEALTH				
30324-2500	SCHOOL FOOD PROGRAM-LUNCH	36,392	37,500	37,500	37,500
30324-2510	SCHOOL FOOD PROGRAM-BREAKFAST	26,626	14,500	14,500	30,000
	REVENUE-FEDERAL				
30333-2130	SCHOOL FOOD PRGM/USDA	1,025,078	1,000,000	1,000,000	1,100,000
30333-2131	SCHOOL FOOD - BREAKFAST PGM	270,217	240,000	240,000	280,000
30333-2132	USDA DONATED FOODS	282,932	220,000	220,000	300,000
	TOTAL FOOD SERVICE FUND	3,717,562	4,821,572	4,821,572	4,351,000

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 4,352 lunches and 1,137 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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
Technical	0.5	0.5	0.5	1
Food Service Personnel	25	25	23	22

ADDITIONAL INFORMATION:

In FY19 added 0.5 technical FTE and reduced 1 FTE for food service personnel.

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

1143	Technical Salaries	16,681	20,000	20,000	27,046
1193	Food Services Salaries	422,185	500,000	500,000	463,906
1595	Overtime	5,062	10,600	10,600	10,600
	Subtotal	443,928	530,600	530,600	501,552

EMPLOYEE BENEFITS

2100	FICA	31,319	36,760	36,760	35,489
2200	VRS Retirement	25,363	47,754	47,754	25,330
2300	Health Insurance	184,682	404,421	404,421	197,922
2400	Group Life Insurance	8,377	9,783	9,783	6,077
2600	Hybrid Defined Benefit	0	2,841	2,841	2,841
2800	Other Benefits	4,000	15,000	15,000	15,000
	Subtotal	253,741	516,559	516,559	282,659

PURCHASED SERVICES

3310	Repair and Maintenance	0	14,750	14,750	14,750
3340	Bldg Svc, Contract Maintenance/Other	30,160	39,780	39,780	39,780
3900	Miscellaneous Contractual Services	0	7,950	7,950	7,950
3910	Administrative Fee-Sodexo	161,240	265,522	265,522	265,522
3920	Management Fee-Sodexo	43,142	81,472	81,472	81,472
3935	Personal Svc-Sodexo	715,555	950,000	950,000	892,000
3940	Benefits-Sodexo	133,306	185,300	185,300	185,300
3945	Emp. Develop-Sodexo	0	3,150	3,150	3,150
3950	New Hires-Sodexo	983	3,850	3,850	3,850
3955	Supplies-Sodexo	97,445	255,400	255,400	255,400
3960	Food-Sodexo	1,080,992	1,631,551	1,631,551	1,423,927
3965	Capital Outlay-Sodexo	0	17,038	17,038	17,038
3970	Other Chrgs.- Sodexo	103,294	26,650	26,650	26,650
	Subtotal	2,366,117	3,482,413	3,482,413	3,216,789

OTHER CHARGES

5504	Travel	1,583	5,000	5,000	5,000
5506	Employee Development	0	5,000	5,000	5,000
	Subtotal	1,583	10,000	10,000	10,000

MATERIALS/SUPPLIES

6002	Food Supplies	116,499	0	0	0
6995	USDA Commodities	282,932	270,000	270,000	270,000
	Subtotal	399,431	270,000	270,000	270,000

EQUIPMENT

8552	Vehicle Replacement	37,048	0	0	0
8911	Furniture/Equipment-Additional	34,597	6,000	6,000	20,000
8921	Furniture/Equipment-Replacement	211,788	6,000	6,000	50,000
	Subtotal	283,433	12,000	12,000	70,000

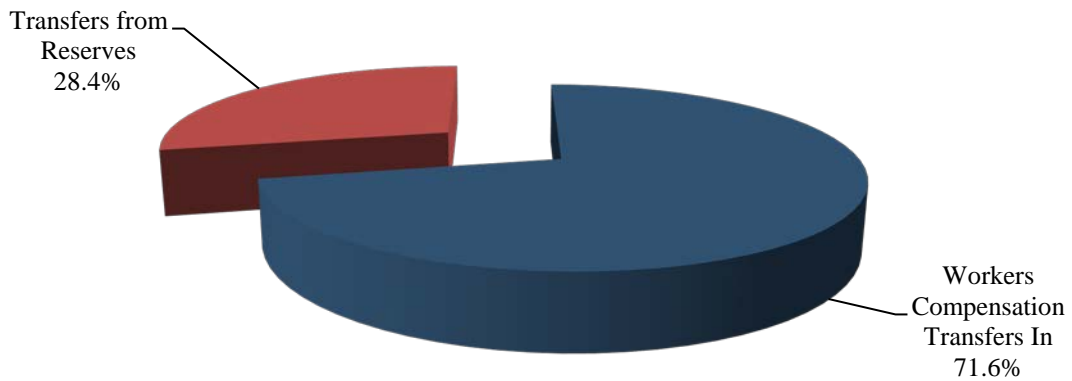
TOTAL

3,748,233	4,821,572	4,821,572	4,351,000
------------------	------------------	------------------	------------------

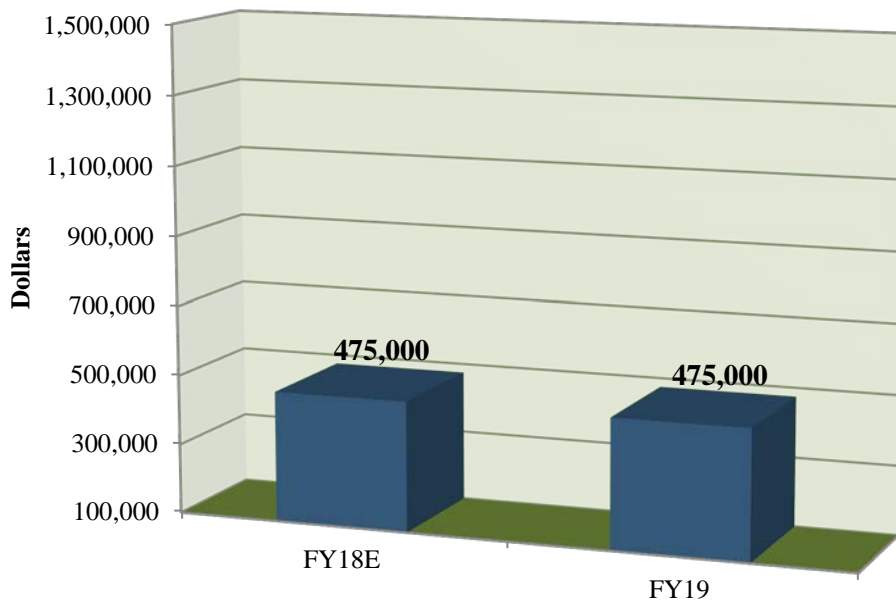
**YORK COUNTY SCHOOL DIVISION
WORKERS COMPENSATION FUND
FISCAL YEAR 2019**

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.

Revenues by Source – FY2019



Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION
WORKERS COMPENSATION FUND
FISCAL YEAR 2019**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/17		\$3,088,162
PROJECTED FY 2018 REVENUES	475,000	
PROJECTED FY 2018 EXPENDITURES	<u>475,000</u>	-
PROJECTED FY 2019 REVENUES	475,000	
PROJECTED FY 2019 EXPENDITURES	<u>475,000</u>	-
BUDGETED FUND BALANCE 6/30/19		<u><u>\$3,088,162</u></u>

**YORK COUNTY SCHOOL DIVISION
WORKERS COMPENSATION FUND
FISCAL YEAR 2019**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 55**

WORKERS COMPENSATION FUND

ACCT #	DESCRIPTION	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
	TRANSFER FROM OTHER FUNDS			
30351-1050	WRKRS COMP TRANSFERS IN	340,000	340,000	340,000
N/A	TRANSFER FROM RESERVES	135,000	135,000	135,000
	TOTAL WORKERS COMPENSATION FUND	475,000	475,000	475,000

WORKERS COMPENSATION FUND

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

PERSONNEL

	FY 2018 ORIGINAL	FY 2018 EXPECTED	FY 2019 BUDGET
N/A	0	0	0

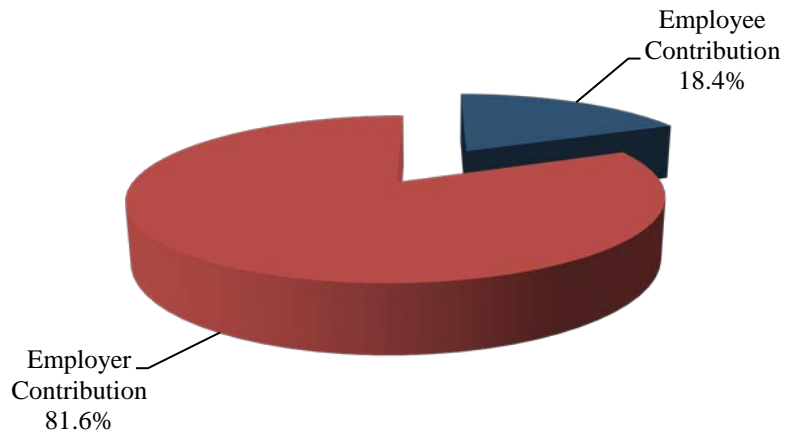
CODE: 55-621600-000**DESCRIPTION**

3900	Workers Compensation - Contractual Services	75,000	75,000	75,000
5000	Medical Reimbursements	340,000	340,000	340,000
5100	Lost Time	60,000	60,000	25,000
5200	Other Charges		0	35,000
TOTAL BUDGET		475,000	475,000	475,000

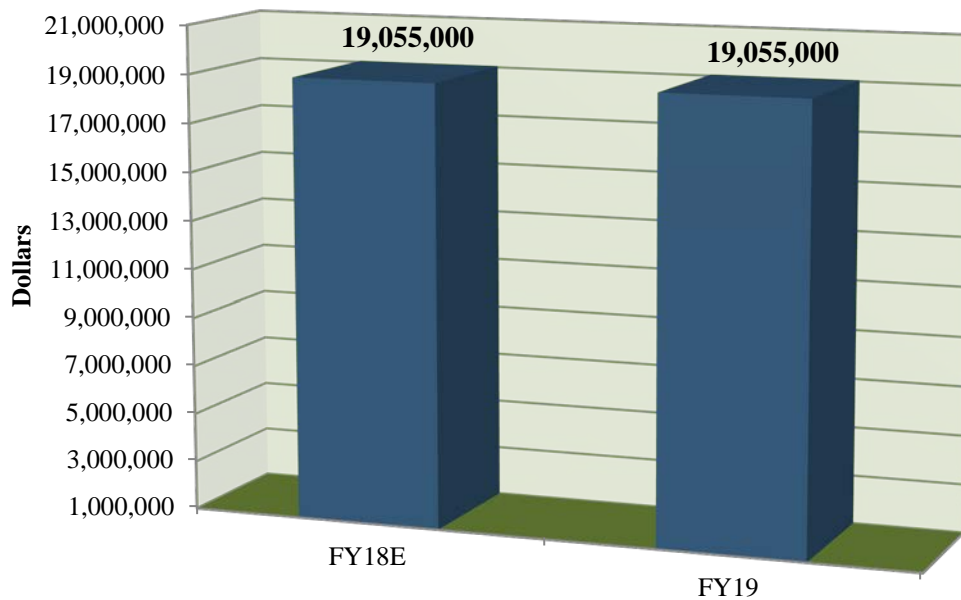
**YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2019**

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.

Revenues by Source – FY2019



Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2019**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/17		\$5,538,338
PROJECTED FY 2018 REVENUES	19,055,000	
PROJECTED FY 2018 EXPENDITURES	<u>19,055,000</u>	0
PROJECTED FY 2019 REVENUES	19,055,000	
PROJECTED FY 2019 EXPENDITURES	<u>19,055,000</u>	0
BUDGETED FUND BALANCE 6/30/19		<u><u>\$5,538,338</u></u>

**YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2019**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 56**

HEALTH AND DENTAL INSURANCE

ACCT #	DESCRIPTION	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
	USE OF MONEY & PROPERTY				
30315-1010	INTEREST ON DEPOSITS	8,710	0	0	8,000
		8,710	0	0	8,000
	CHARGES FOR SERVICES				
30316-1050	EMPLOYEE HEALTH CONT. FROM 50	2,022,132	2,300,000	2,300,000	2,300,000
30316-1053	EMPLOYEE HEALTH CONT. FROM 53	29,285	37,000	37,000	37,000
30316-1070	EMPLOYEE HEALTH CONT. FROM 70	2,346	3,000	3,000	3,000
30316-2050	EMPLOYEE DENTAL CONT. FROM 50	471,791	649,000	649,000	641,000
30316-2053	EMPLOYEE DENTAL CONT. FROM 53	6,474	8,000	8,000	8,000
30316-2070	EMPLOYEE DENTAL CONT. FROM 70	370	10,000	10,000	10,000
30316-2320	RETIREE HEALTH CONTRIBUTION	375,208	425,000	425,000	425,000
30316-2330	RETIREE DENTAL CONTRIBUTION	64,401	68,000	68,000	68,000
	SUBTOTAL	2,972,007	3,500,000	3,500,000	3,492,000
	TRANSFERS-OTHER FUNDS				
30351-1050	EMPLOYER HEALTH CONT. T/F FROM 50	12,269,940	13,570,250	13,570,250	13,570,250
30351-1053	EMPLOYER HEALTH CONT. T/F FROM 53	180,507	225,000	225,000	225,000
30351-1070	EMPLOYER HEALTH CONT. T/F FROM 70	13,016	16,500	16,500	16,500
30351-2050	EMPLOYER DENTAL CONT. T/F FROM 50	376,329	400,000	400,000	400,000
30351-2053	EMPLOYER DENTAL CONT. T/F FROM 53	5,059	6,000	6,000	6,000
30351-2070	EMPLOYER DENTAL CONT. T/F FROM 70	290	750	750	750
30351-3050	EMPLOYER RETIREE HEALTH T/F FROM 50	151,403	235,000	235,000	235,000
30351-4050	EMPLOYER RETIREE DENTAL T/F FROM 50	867	1,500	1,500	1,500
N/A	TRANSFER FROM RESERVES	0	1,100,000	1,100,000	1,100,000
	SUBTOTAL	12,997,411	15,555,000	15,555,000	15,555,000
	TOTAL HEALTH AND DENTAL INSURANCE FUND	15,978,128	19,055,000	19,055,000	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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

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

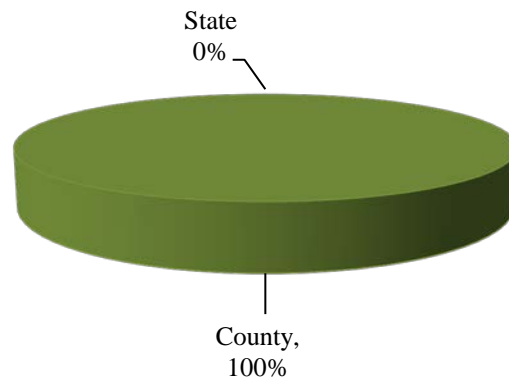
3900	Miscellaneous Contractual Services	8,047	0	0	0
3913	Anthem Claims Payment	14,552,828	17,242,000	17,242,000	17,174,000
3914	Delta Claims Payment	783,236	900,000	900,000	900,000
3915	Delta Care Premiums	90,917	100,000	100,000	110,000
3916	HSA Payments	0	0	0	10,000
3921	Anthem ACA Insurer Vision	1,014	0	0	3,000
3922	Anthem ACA Patient Centered Fee	5,779	0	0	5,000
3923	Anthem State Premium Tax	12,539	13,000	13,000	13,000
3924	Anthem ACA Reinsurance Fee	31,246	0	0	30,000
3925	Anthem Reinsurance Fee(Stop Loss)	559,709	600,000	600,000	600,000
3926	Anthem Other Charges/Credits	24,120	20,000	20,000	30,000
3980	Anthem Administration Fee	66,915	80,000	80,000	80,000
3990	Delta Admin Fee	71,447	100,000	100,000	100,000
	Subtotal	16,207,797	19,055,000	19,055,000	19,055,000
	TOTAL	16,207,797	19,055,000	19,055,000	19,055,000

**YORK COUNTY SCHOOL DIVISION
CAPITAL PROJECTS FUND
FISCAL YEAR 2019**

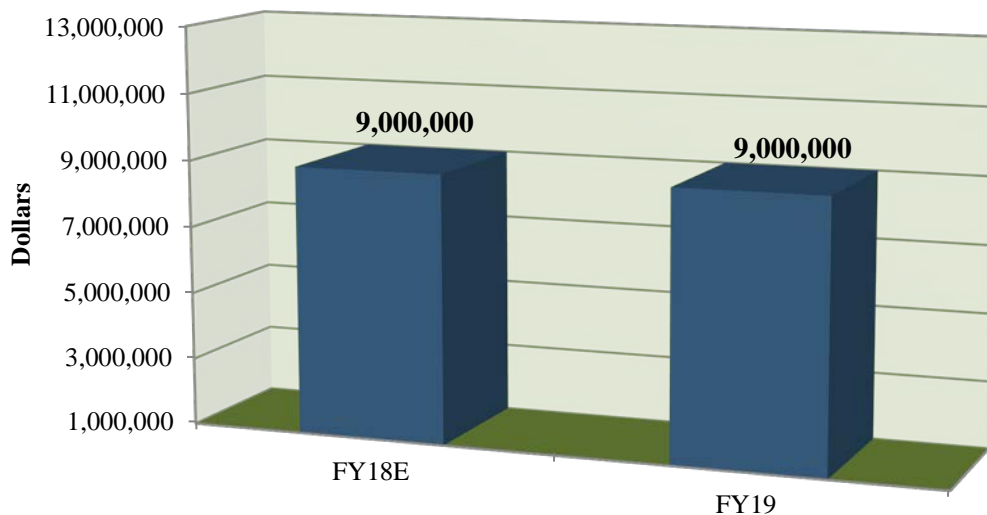
The School Board prepares a six year Capital Projects Program that is updated each fiscal year. Only the fiscal year presented in this budget document (FY19) is appropriated. The remaining five fiscal years are for planning purposes only. The six year CIP is a separate document. The Capital Projects 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 County of York provides 100% of the revenue for the FY19 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 – FY2019



Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION
CAPITAL PROJECTS FUND
FISCAL YEAR 2019**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 70**

CAPITAL PROJECTS FUND

ACCT #	DESCRIPTION	FY 2018 BUDGET	FY 2018 EXPECTED	FY 2019 BUDGET
	TRANSFER FROM OTHER FUNDS			
30315-1010	COUNTY	9,000,000	9,000,000	9,000,000
	TOTAL CAPITAL PROJECTS FUND	9,000,000	9,000,000	9,000,000

CAPITAL PROJECTS FUND

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

PERSONNEL

	FY 2018 ORIGINAL	FY 2018 EXPECTED	FY 2019 BUDGET
Associate Director for Capital Plans & Projects	1	1	1
Construction Project Manager	0	0	1

CODE: FUND 70**DESCRIPTION**

Coventry Elementary - Metal Roof Replacement	1,200,000	0	1,200,000
Coventry Elementary - Replace Windows & Create Security Vestibule	375,000	75,000	300,000
Coventry Elementary - Replace Classroom Additions HVAC	700,000	0	700,000
Dare Elementary - Enclose Breezeway	300,000	300,000	0
Dare Elementary/SBO - Expand Parking Lot	0	0	520,000
Dare Elementary - Replace Gym HVAC System	0	0	85,000
Grafton Complex - Replace Cooling Towers	375,000	375,000	0
Grafton High - Replace HVAC Equipment & Controls	3,500,000	3,500,000	0
Grafton High - Reorient Main Offices for Security	150,000	150,000	0
Mt. Vernon Elementary - Enclose Breezeway	350,000	350,000	0
Mt. Vernon Elementary - Replace Gym Floor	70,000	70,000	0
Mt. Vernon Elementary - Repave Bus Loop & Parking Lot	130,000	130,000	0
Seaford Elementary - Coat Low Slope Roof	0	0	500,000
Seaford Elementary - Expand Parking Lot	0	0	385,000
Tabb Elementary - Metal Roof Replacement	1,050,000	1,050,000	0
Tabb Elementary - Replace Windows & Doors	600,000	600,000	0
Tabb Middle - Replace Roof, HVAC & Windows	0	2,200,000	0
Temporary Modular Classrooms	200,000	200,000	200,000
Video Services - Equipment Replacement (YCSD Portion)	0	0	60,000
Yorktown Elementary - Expand Parking Lot & Bus Loop	0	0	375,000
Yorktown Middle - Repave Side Parking Lot & Replace Lights	0	0	175,000
York High - Replace/Coat Low Slope Roof (Phase I)	0	0	1,900,000
York High - Renovate Locker & Team Rooms	0	0	650,000
York High - Replace/Coat Low Slope Roof (Phase II)	0	0	1,500,000
York High Annex - Replace Windows, Doors, HVAC, Lights & Ceilings	0	0	450,000
TOTAL BUDGET	9,000,000	9,000,000	9,000,000

**CAPITAL PROJECTS FUND
FISCAL YEAR 2019**

CAPITAL PROJECTS FUND DESCRIPTIONS

All of the following projects are expected to be completed by June 2020.

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 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 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 \$5,000 a year.

Coventry Elementary – Replace Classroom Additions HVAC

Replace the HVAC systems in the three 1996 classroom additions. The units are 20 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 & School Board Office – Expand Parking Lot

Expand existing parking lot to provide additional parking for both buildings and separate bus and personal vehicle traffic flows to increase safety.

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.

Dare Elementary – Replace Gym HVAC System

Replace existing HVAC equipment that is 20 years old.

Operating Budget Impact: Estimated annual cost to maintain system and provide utilities is \$3,000.

Seaford Elementary – Coat Low Slope Roof

The existing roof is 14 years old. Coating the roof will prolong its life and provide a 20-year warranty.

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.

**CAPITAL PROJECTS FUND
FISCAL YEAR 2019**

Seaford Elementary – Expand Parking Lot

Expand existing parking lot to provide additional parking and separate bus and personal vehicle traffic flows to increase safety.

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.

Temporary Modular Classrooms

Leasing of temporary modular classrooms and other expenses.

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

Video Services – Equipment Replacement

YCSD portion of the equipment replacement costs.

Operating Budget Impact: No significant operating budget impact.

Yorktown Elementary – Expand Parking Lot and Bus Loop

Expand existing parking lot to provide additional parking and separate bus and personal vehicle traffic flows to increase safety.

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.

Yorktown Middle – Repave Side Parking Lot & Replace Lights

Repave side parking lot and replace parking lot lights with LED. This lot was not repaved during the renovation in 2007

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

York High – Replace/Coat Low Slope Roof (Phase I)

Replace portions of the existing roof as needed and coat entire roof to provide a 20 year warranty. The roof was not replaced during the 2006 renovation.

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.

York High – Renovate Locker and Team Rooms

Renovate locker and team rooms. These areas were not renovated during the 2006 renovation.

Operating Budget Impact: No significant operating budget impact.

**CAPITAL PROJECTS FUND
FISCAL YEAR 2019**

York High – Replace/Coat Low Slope Roof (Phase II)

Complete replacing portions of the existing roof as needed and coat entire roof to provide a 20 year warranty. The roof was not replaced during the 2006 renovation.

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.

York High Annex – Replace Windows, Doors, HVAC, Lights and Ceilings

Replace windows, doors, HVAC, lights and ceilings in the annex. These areas were not renovated during the 2006 renovation.

Operating Budget Impact: Expected to save \$7,000 to \$10,000 in electric, heating and cooling costs.

THIS PAGE LEFT INTENTIONALLY BLANK

INFORMATIONAL

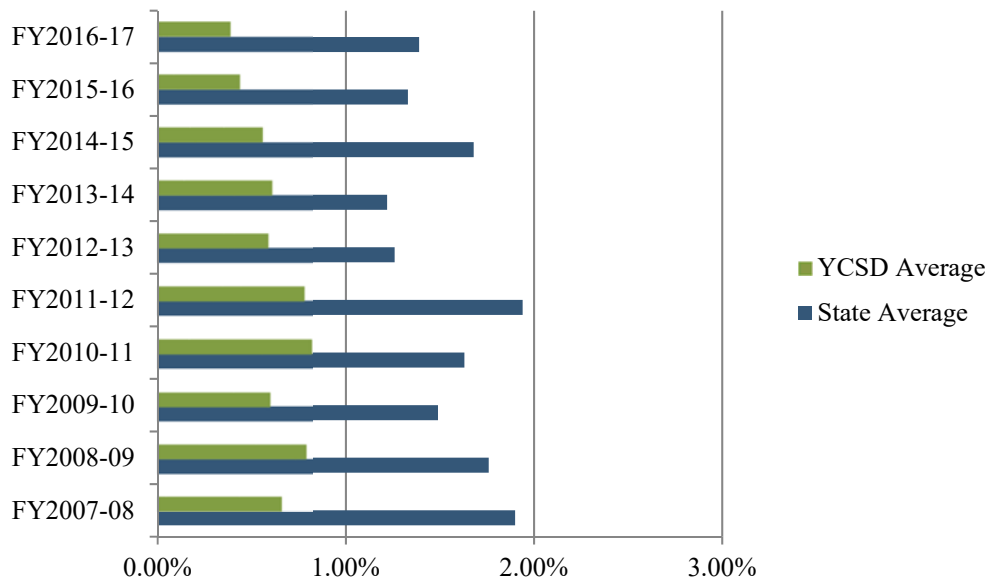
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2019**

DROPOUT STATISTICS

	York				State Average
	End of Year Membership Grades 7-12 Plus Ungrades	Number of Dropouts	Percent of Dropouts		Percent of Dropouts
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%
FY 2016-17	6,127	24	0.39%		1.39%

Source: Superintendent's Annual Report for Virginia fiscal years 08-17.

YCSD/State Dropout Rate Comparison



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2019**

SCHOLASTIC ACHIEVEMENT TEST (SAT)

**YORK COUNTY
2013-2017**

Year	Number of Students Taking Test	Critical Reading Mean	Evidence-Based Reading & Writing(ERW)	Math Mean	Writing Mean	Total Mean
2013	731	541	N/A	533	517	1591
2014	694	535	N/A	523	505	1563
2015	679	532	N/A	526	505	1563
2016	702	537	N/A	528	511	1576
2017	666	N/A	577	560	N/A	1138

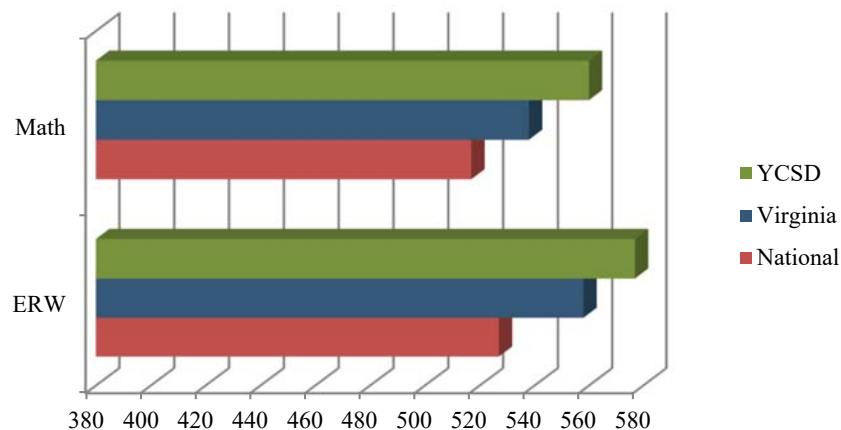
Source: Commonwealth of Virginia, Department of Education

Beginning in March of 2016, the SATs were updated to include shifts in how content is tested and student reasoning. The new SAT also saw a change in two scoring categories - ERW and Math. Finally, the total score is now calculated out of 1,600.

2017 COMPARATIVE RESULTS

Report	Number of Students Taking Test	Critical Reading Mean	Evidence-Based Reading & Writing(ERW)	Math Mean	Writing Mean	Total Mean
National	1,838,293	N/A	527	517	N/A	1044
Virginia	53,634	N/A	558	538	N/A	1096
YCSD	666	N/A	577	560	N/A	1137

SAT Comparative Results (2017)



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2019**

**ALL 19 YORK COUNTY SCHOOL DIVISION SCHOOLS MET OR EXCEEDED ALL STATE
BENCHMARKS FOR ACCREDITATION AND ARE FULLY ACCREDITED
FOR SCHOOL YEAR 2017**

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 2019**

Historical Information Regarding Accredited York County Schools

School	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18
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

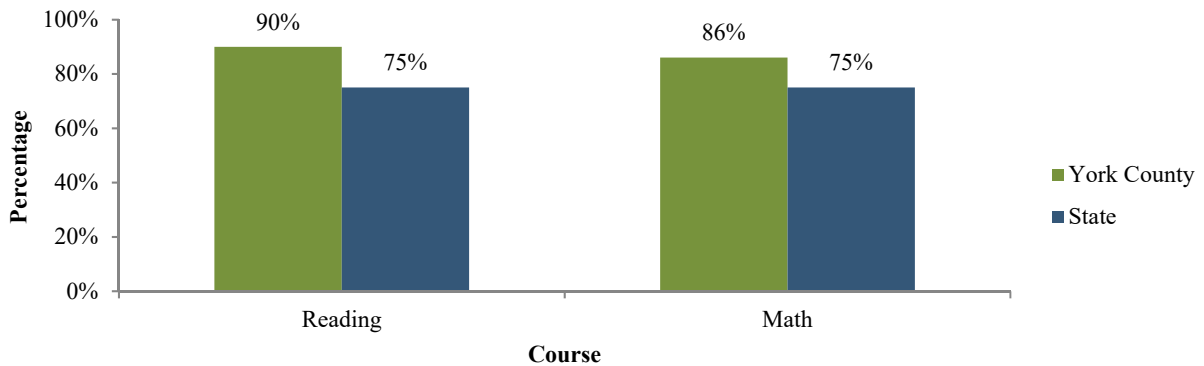
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2019**

This is the 22nd 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 2017. 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.

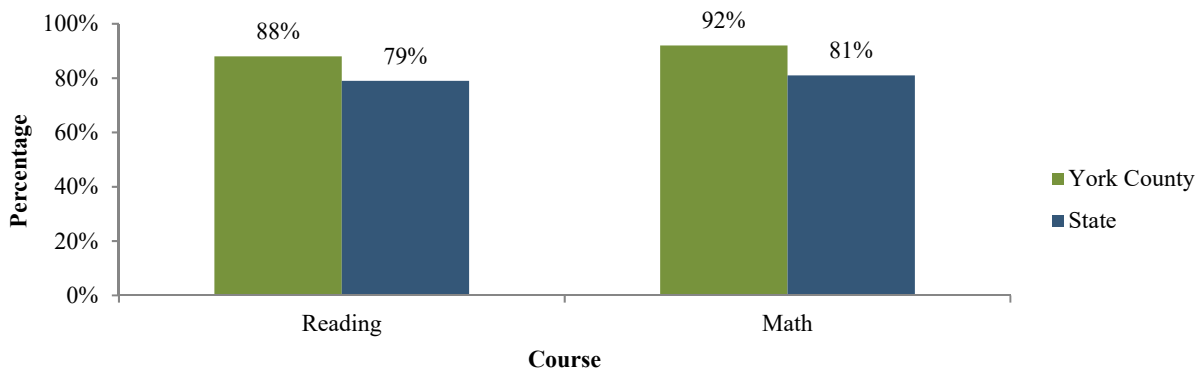
Students must pass the end-of-course SOL exams in order to receive verified credit for a course and in order to graduate from a Virginia high school.

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 2017 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.

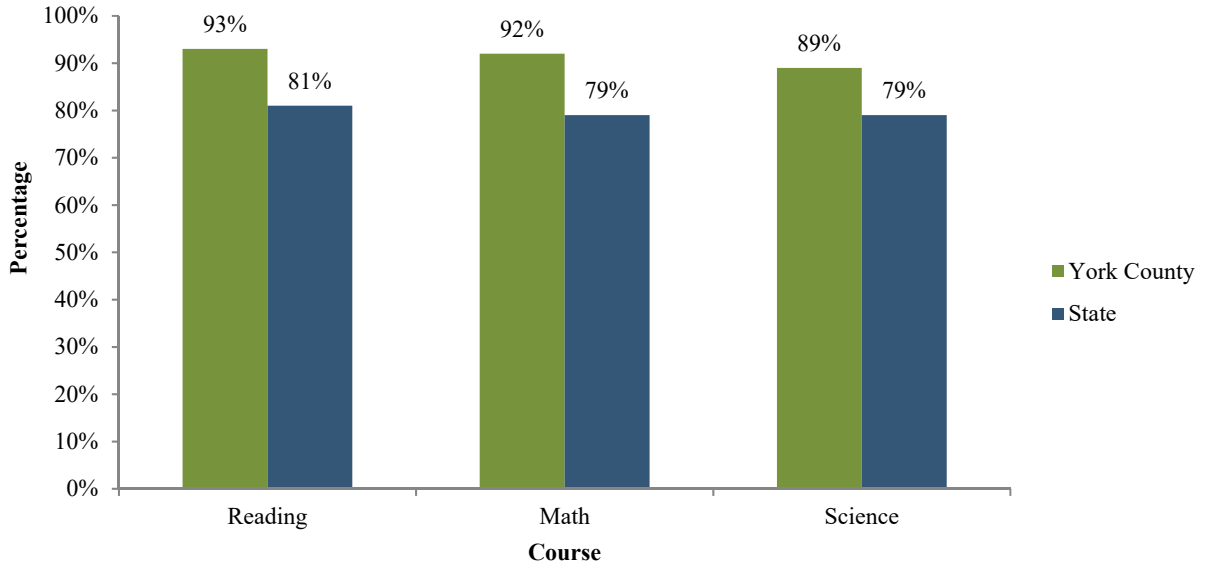
Standards of Learning – Grade 3 Percent Passing (2017)



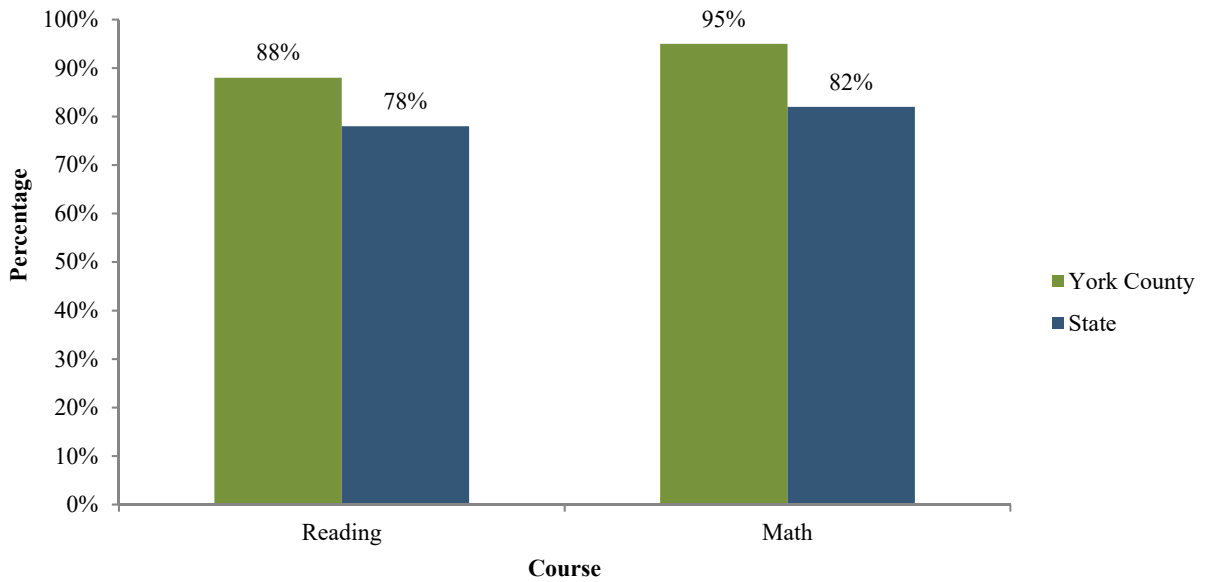
Standards of Learning – Grade 4 Percent Passing (2017)



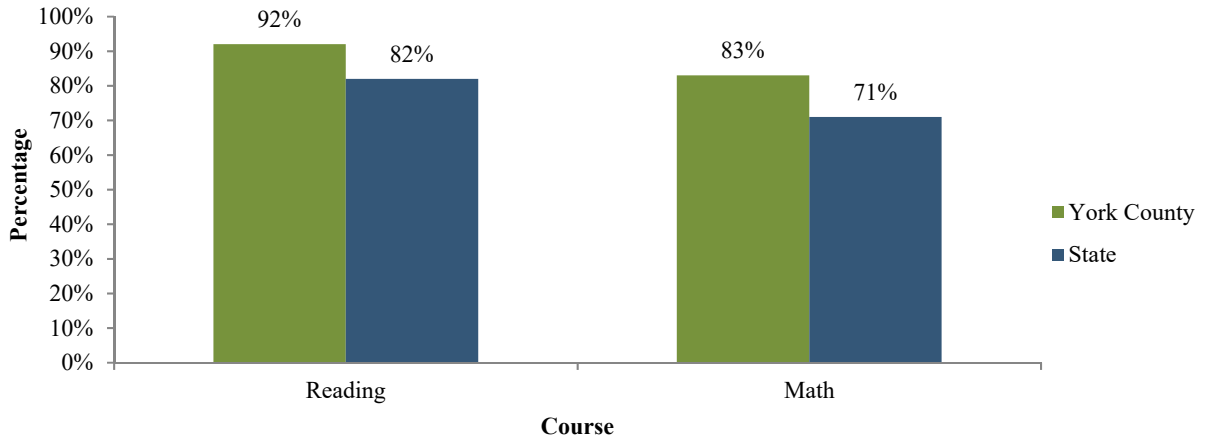
Standards of Learning – Grade 5 Percent Passing (2017)



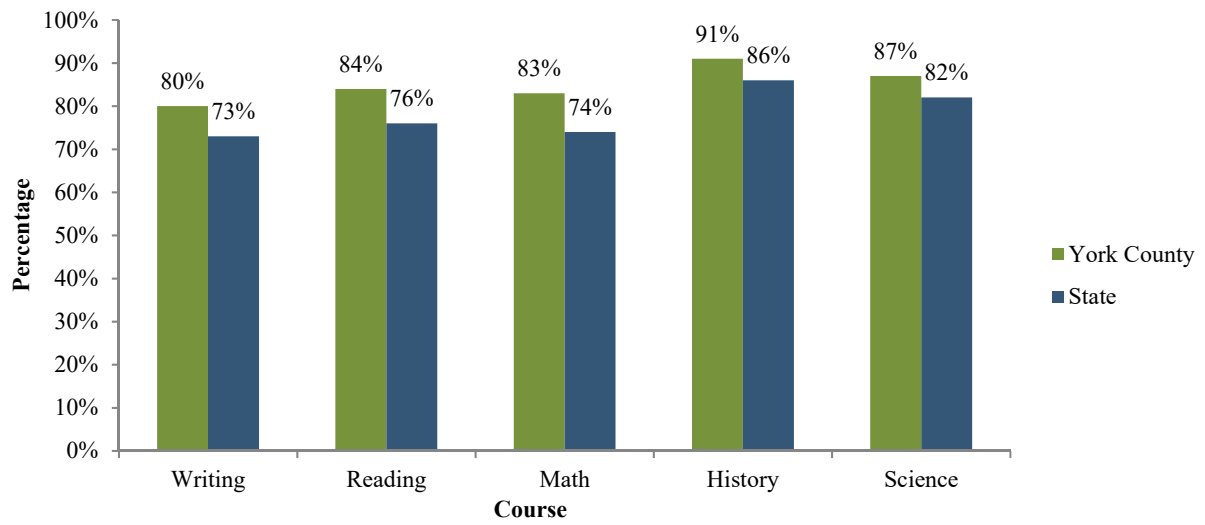
Standards of Learning – Grade 6 Percent Passing (2017)



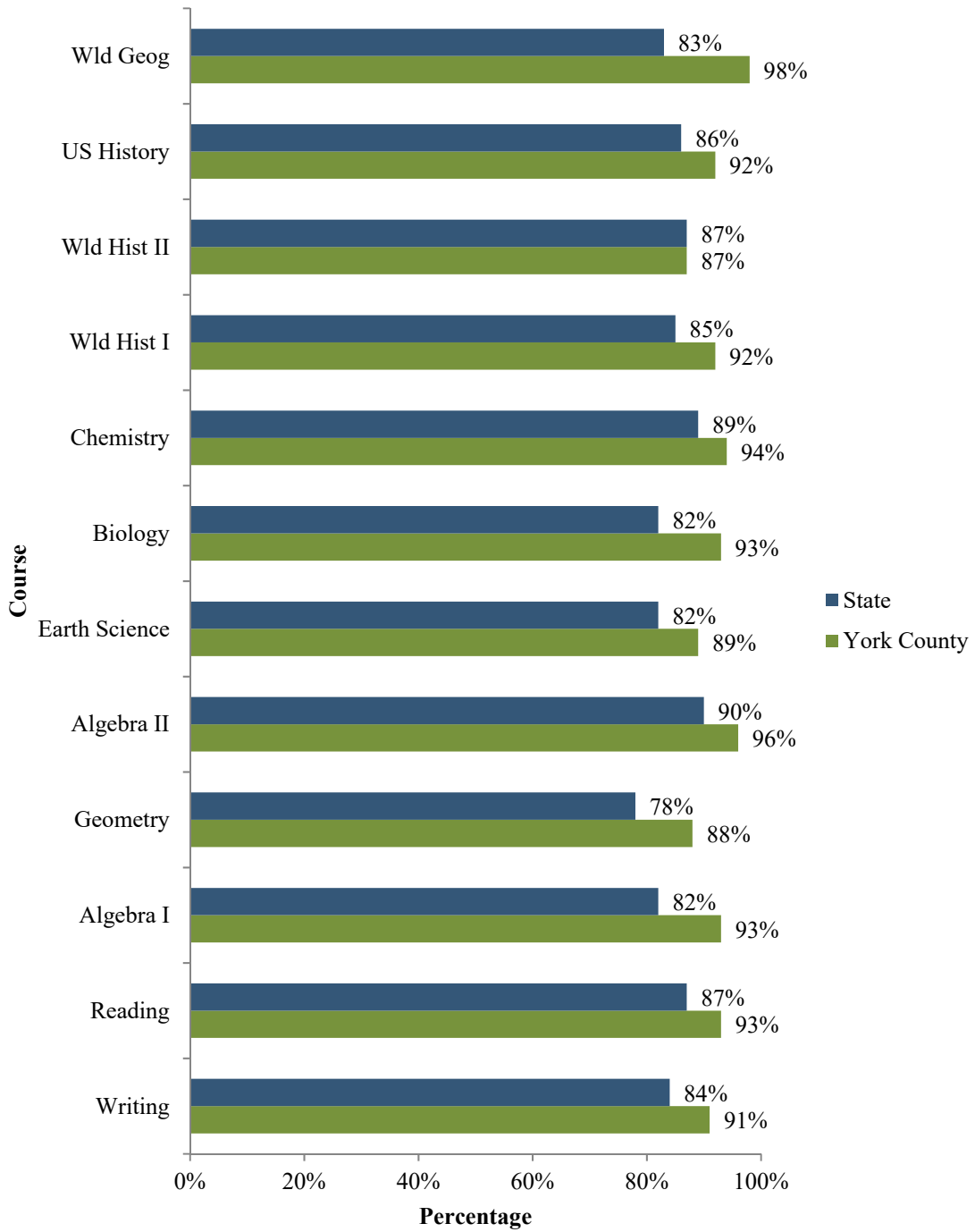
Standards of Learning – Grade 7 Percent Passing (2017)



Standards of Learning – Grade 8 Percent Passing (2017)



Standards of Learning – End of Course Percent Passing (2017)



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2019**

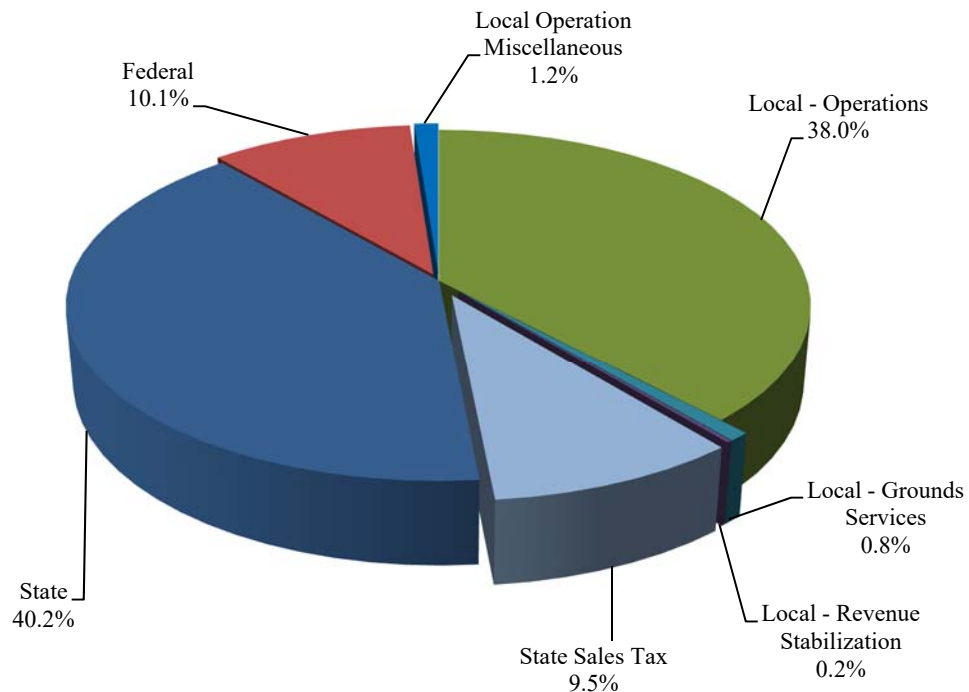
SUPPORT BY SOURCES

(IN PERCENTAGES)

	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
LOCAL - OPERATIONS	35.8	38.4	37.6	39.7	39.9	39.3	38.8	38.4	38.4	38.0
LOCAL - GROUNDS SERVICES	0.9	1.0	0.9	0.9	0.9	0.9	0.9	0.9	0.8	0.8
LOCAL - REVENUE STABILIZATION	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.7	0.5	0.2
LOCAL - FUND BALANCE (see note)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SALES TAX	9.8	9.9	10.5	10.1	10.1	9.6	9.7	9.9	10.0	9.5
STATE	41.4	37.5	37.9	36.5	36.0	37.4	37.5	38.3	38.5	40.2
FEDERAL	11.1	12.0	11.9	11.5	11.8	11.5	11.8	10.5	10.5	10.1
LOCAL OPERATION, MISC.	1.0	1.2	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.2

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 – FY19

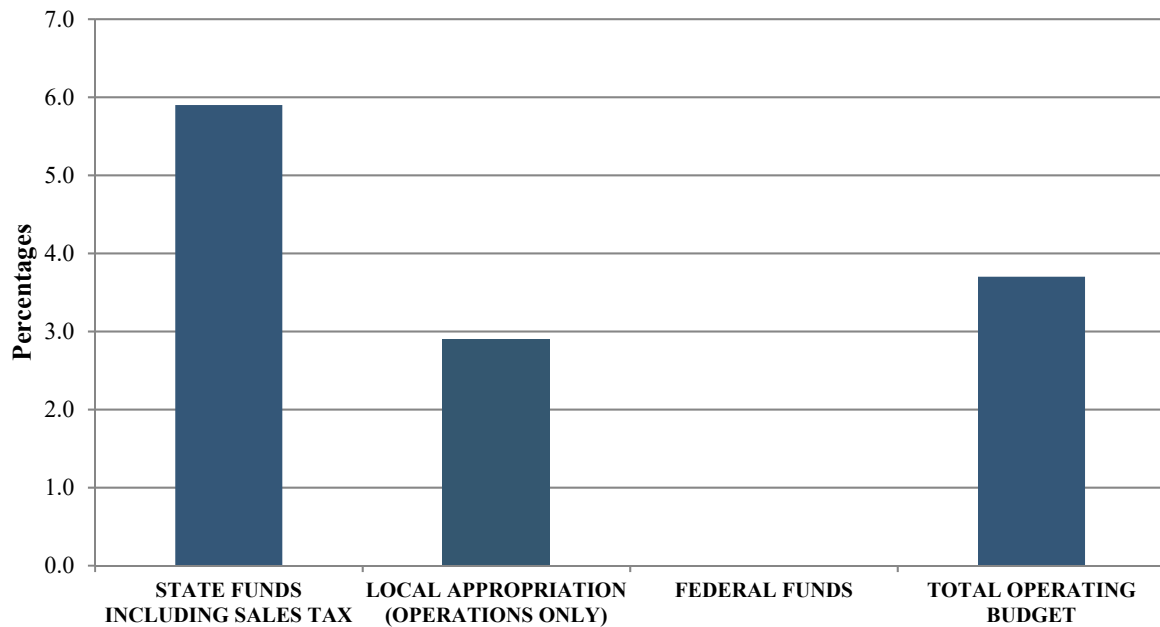


**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2019**

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

	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
STATE FUNDS INCLUDING SALES TAX	(5.7)	(8.6)	3.6	(0.6)	0.6	5.2	2.5	3.9	3.2	5.9
LOCAL APPROPRIATION (OPERATIONS ONLY)	0.0	1.4	(0.7)	8.8	2.5	1.8	0.7	0.7	2.7	2.9
FEDERAL FUNDS	6.8	(35.9)	(22.7)	(8.5)	(2.3)	0.8	0.8	(11.3)	1.6	0.0
TOTAL OPERATING BUDGET	(2.3)	(9.6)	(2.0)	2.0	1.0	3.3	1.6	1.5	2.5	3.7

Source of Revenue Increase/(Decrease) – FY19



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 2019**

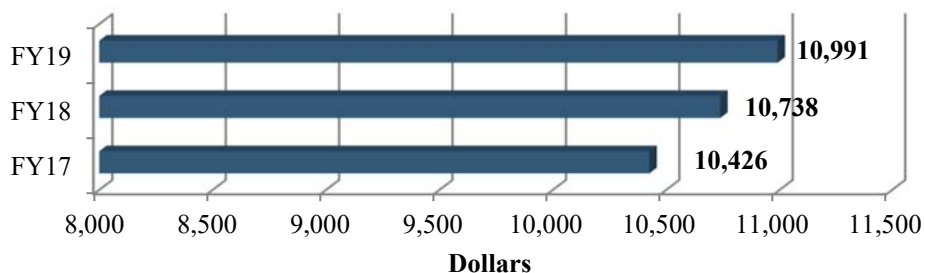
BUDGETED PER PUPIL COST

BUDGETED ADM	*LOCAL	STATE SALES TAX	STATE	FEDERAL	TOTAL PER BUDGET	TOTAL ACTUAL
FY05 (12,600 ADM)	2,832	734	3,214	899	7,679	7,664
FY06 (12,700 ADM)	3,002	798	3,383	1,039	8,222	8,117
FY07 (12,970 ADM)	3,194	931	3,722	1,028	8,875	8,888
FY08 (12,570 ADM)	3,464	912	3,867	1,035	9,278	8,996
FY09 (12,705 ADM)	3,607	897	4,301	992	9,797	9,506
FY10 (12,750 ADM)	3,602	936	3,948	1,056	9,542	9,736+
FY11 (12,600 ADM)	3,703	902	3,425	1,099	9,129	9,292+
FY12 (12,410 ADM)	3,738	987	3,566	1,121	9,412	9,424+
FY13 (12,350 ADM)	4,081	985	3,564	1,126	9,756	9,743
FY14 (12,230 ADM)	4,221	1,012	3,609	1,178	10,020	9,584
FY15 (12,420 ADM)	4,230	978	3,810	1,170	10,188	10,177
FY16 (12,670 ADM)	4,179	995	3,825	1,205	10,204	10,081
FY17 (12,620 ADM)	4,296	1,038	3,992	1,100	10,426	10,346
FY18 (12,570 ADM)	4,396	1,078	4,135	1,129	10,738	---
FY19 (12,730 ADM)	4,436	1,044	4,397	1,114	10,991	---

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

+Includes federal stimulus funds

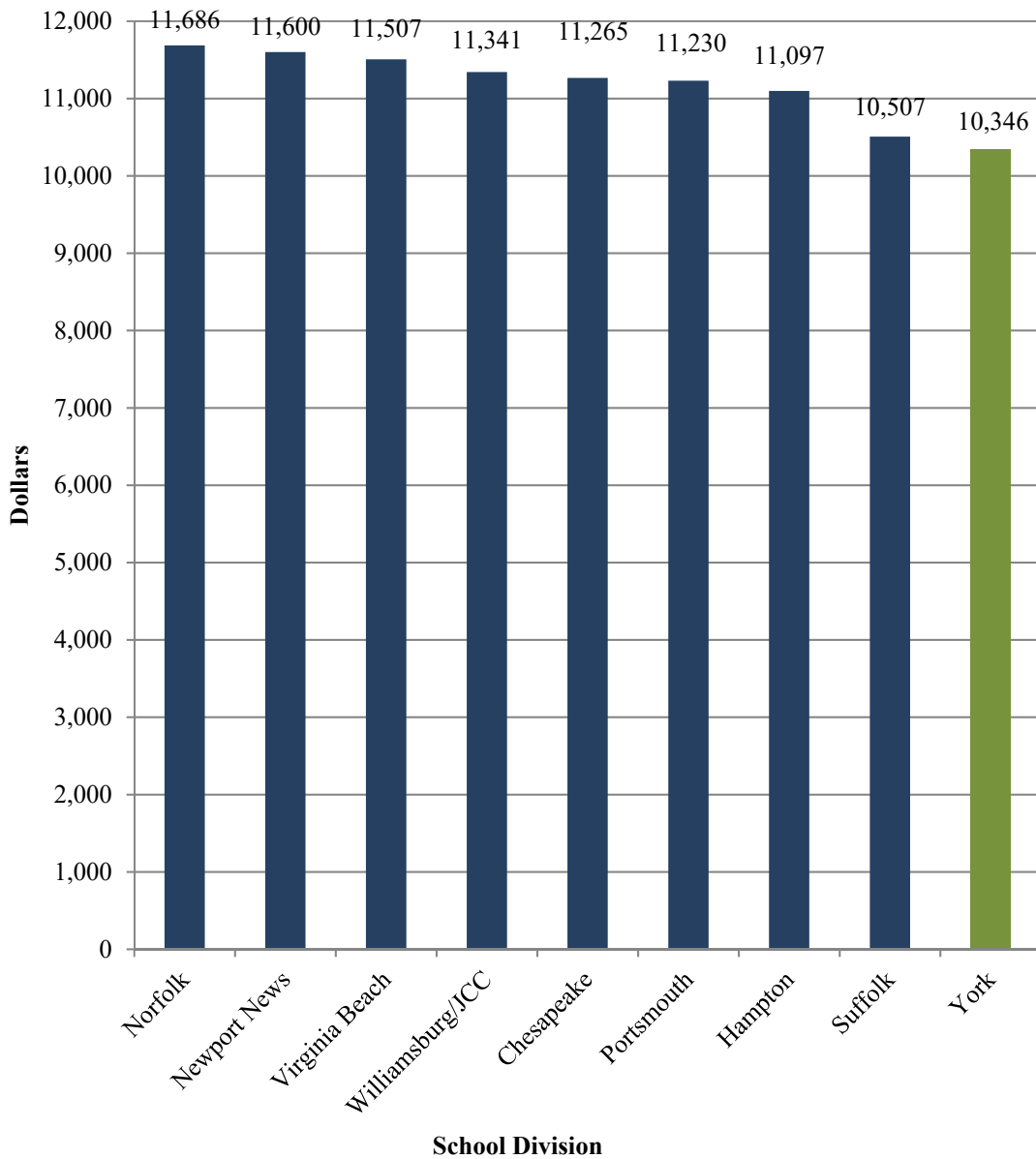
Comparison of Budgeted Per Pupil Cost



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2019**

Below is a comparison of actual per pupil expenditures for surrounding school divisions. The data presented relates to the 2017 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 2017
Per Pupil Expenditure**



Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2017.

Note: Data represents operating expenditures only.

**FY17 Actual Required Local Effort (RLE) for the Standards of Quality
Compared to Actual Local Expenditures for Operations**

School Division	FY2017 Local Composite Index	FY2017 Required Local Effort	FY2017 Actual Local Expenditures for Operations	FY2017 Actual Local Expenditures for Operations Above RLE	Percent of FY2017 Actual Local Expenditures Above RLE	Statewide Rank by Percentage Above RLE
Portsmouth	0.2506	21,235,078	84,144,287	62,909,209	296.25%	1
Virginia Beach	0.3925	159,247,726	366,078,281	206,830,555	129.88%	19
Chesapeake	0.3439	87,026,225	191,829,369	104,803,144	120.43%	23
Hampton	0.2773	33,122,173	70,418,799	37,296,626	112.60%	30
Poquoson	0.3797	4,769,364	9,728,616	4,959,252	103.98%	35
James City (Note 2)	0.5641	37,063,567	74,666,373	37,602,806	101.45%	40
Newport News	0.2821	49,049,922	98,780,532	49,730,610	101.39%	41
Norfolk	0.2988	53,648,921	107,366,986	53,718,065	100.13%	43
Gloucester	0.3730	12,350,905	24,125,303	11,774,398	95.33%	46
Suffolk	0.3409	28,724,399	52,790,795	24,066,396	83.78%	58
Isle of Wight	0.4011	13,624,862	24,194,279	10,569,417	77.57%	66
York	0.3905	30,083,940	51,409,750	21,325,810	70.89%	76
				State Average	80.65%	(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.

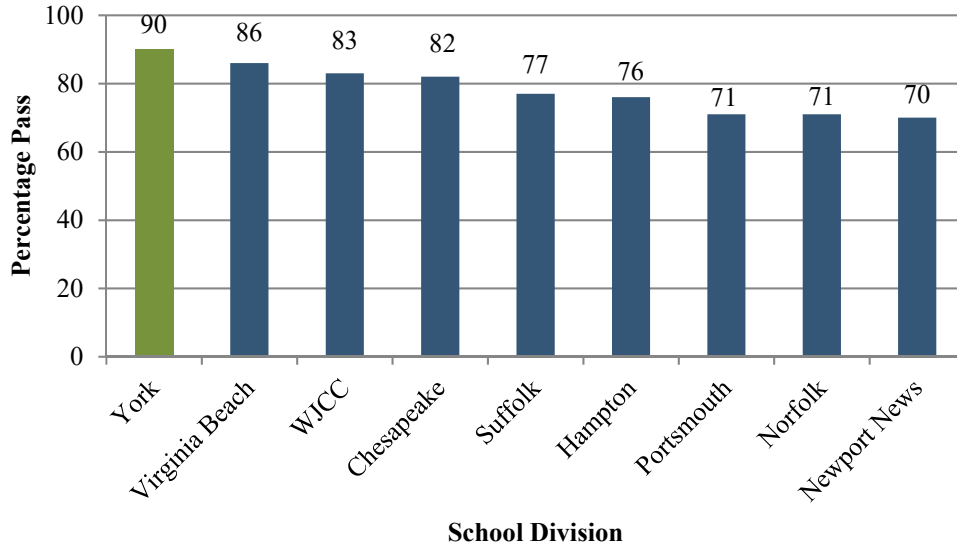
Note 3: FY2017 is the latest year data is available

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2019**

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

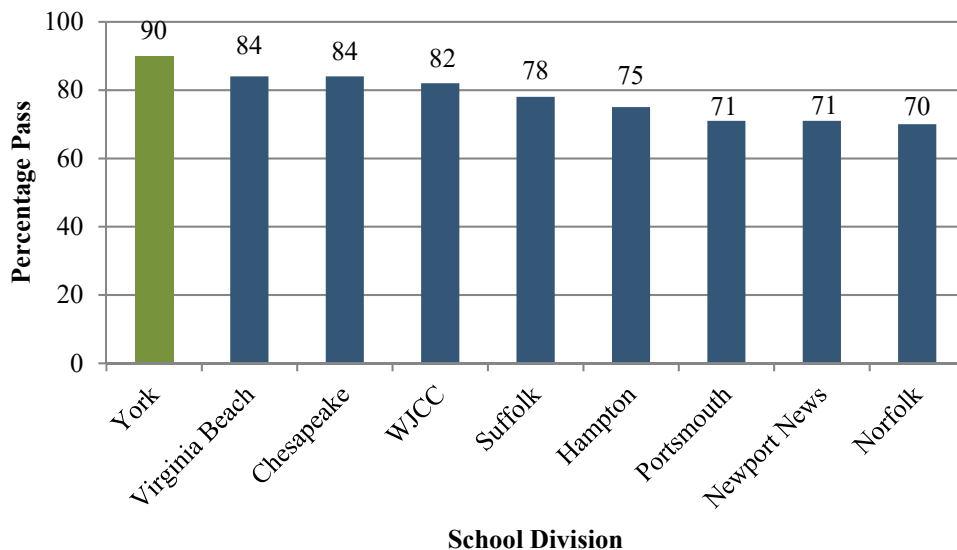
English SOL Performance 16-17 School Year

All Students State Average – 80%



Math SOL Performance 16-17 School Year

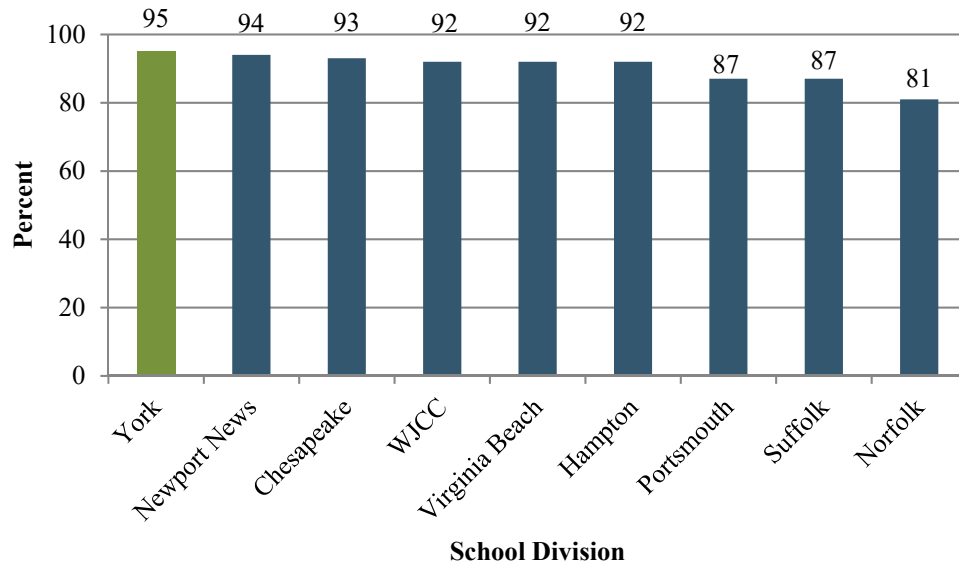
All Students State Average – 79%



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2019**

Graduation Rate 16-17 School Year

All Students State Average – 91%



Source: Commonwealth of Virginia, Department of Education

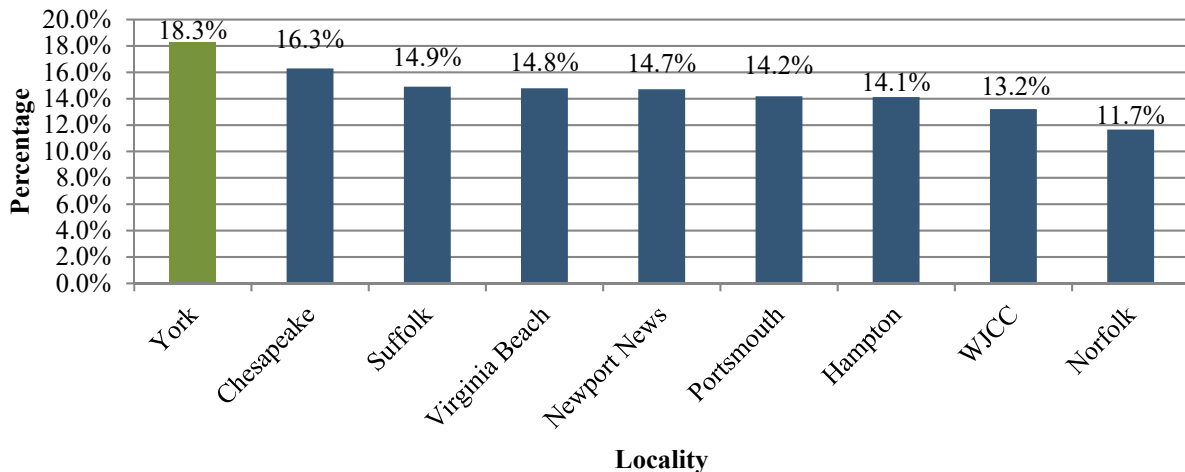
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2019**

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 18.3% of the total County population. This ranking has been consistent in recent years.

<u>Locality</u>	<u>Population 2016</u>	<u>Average Daily Membership in Public Schools 2017</u>	<u>Percentage</u>
York	68,585	12,535	18.3%
Chesapeake	240,485	39,167	16.3%
Suffolk	91,722	13,673	14.9%
Virginia Beach	453,628	67,061	14.8%
Newport News	183,218	26,947	14.7%
Portsmouth	96,179	13,636	14.2%
Hampton	137,492	19,403	14.1%
Williamsburg / James City	89,044	11,764	13.2%
Norfolk	247,087	28,805	11.7%

Percentage of School Enrollment as Compared to County/City Population



Source: State Auditor of Public Accounts; Comparative Report; Fiscal Year Ended 6/30/17.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2019**

STUDENT FEES

		2014-15	2015-16	2016-17	2017-18	2018-19
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 2019**

STUDENT FEES

SUMMER SCHOOL		2014-15	2015-16	2016-17	2017-18	2018-19
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 2019**

**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.)			
<u>Insurance:</u> 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."			
<u>(Commercial General Liability:</u> 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 2019**

**School Facility Fee Schedule
(continued)**

		Monday – Saturday	Sunday
Hourly Services	Custodial (see information below).....	\$30/hr	\$40/hr
	Lighting and Sound	\$7.25/hr	\$8/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**

	FY15 ACTUAL	FY16 ACTUAL	FY17 ACTUAL	FY18 EXPECTED	FY19 BUDGET	FY20 PROJECTED	FY21 PROJECTED	FY22 PROJECTED
Revenue								
State	59,526,529	60,305,713	62,337,185	65,859,998	69,269,110	69,520,890	71,606,517	73,754,713
Federal	13,927,494	18,551,861	14,334,552	14,180,927	14,180,927	14,431,509	14,575,824	14,721,582
County - Operations and Grounds	50,037,418	46,247,442	49,172,233	52,987,094	54,487,094	55,969,565	57,361,304	58,789,600
County - Revenue Stabilization Fund	-	-	900,000	600,000	300,000	-	-	-
Local Miscellaneous	1,506,714	1,441,326	1,808,187	1,674,627	1,674,627	1,708,120	1,708,120	1,708,120
	124,998,155	126,546,342	128,552,157	135,302,646	139,911,758	141,630,084	145,251,765	148,974,015
Expenditures								
Instruction	90,844,194	92,381,922	93,725,651	99,747,333	103,203,572	104,522,434	107,327,747	110,063,972
Administration/Attendance and Health	6,356,344	6,566,995	6,584,797	6,839,403	7,072,634	7,084,611	7,240,472	7,428,724
Pupil Transportation	7,717,260	6,910,247	7,785,003	7,762,217	7,943,836	8,174,116	8,353,947	8,571,150
Operation and Maintenance	11,608,122	11,535,722	11,355,711	11,115,527	11,770,467	11,815,404	12,075,343	12,389,302
Technology	10,880,109	8,836,453	8,955,157	9,838,166	9,921,249	10,033,519	10,254,256	10,520,867
	127,406,029	126,231,339	128,406,319	135,302,646	139,911,758	141,630,084	145,251,765	148,974,015
Excess (deficiency) of revenues over expenditures	(2,407,874)	315,003	145,838	0	0	0	0	0
Net Change in Fund Balance	(2,407,784)	315,003	145,838	0	0	0	0	0
Fund Balance, Beginning of Year	8,298,603	5,890,729	6,205,732	6,351,570	6,351,570	6,351,570	6,351,570	6,351,570
Fund Balance, End of Year*	5,890,729	6,205,732	6,351,570	6,351,570	6,351,570	6,351,570	6,351,570	6,351,570

* 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

	FY15 ACTUAL	FY16 ACTUAL	FY17 ACTUAL	FY18 EXPECTED	FY19 BUDGET	FY20 PROJECTED	FY21 PROJECTED	FY22 PROJECTED
Revenue								
State	49,860	51,963	63,018	52,000	67,500	69,525	71,611	73,759
Federal	1,375,528	1,456,241	1,578,226	1,460,000	1,680,000	1,696,800	1,713,768	1,730,906
Charges for Services	1,988,920	2,008,323	2,055,703	3,306,072	2,598,500	2,624,485	2,650,730	2,677,237
Local Miscellaneous	94	3,294	20,615	3,500	5,000	5,150	5,305	5,464
Total Revenue	3,414,402	3,519,821	3,717,562	4,821,572	4,351,000	4,395,960	4,441,414	4,487,366
Expenditures								
Personal Services	421,284	443,062	443,928	530,600	501,552	506,567	511,634	516,750
Employee Benefits	291,175	263,702	249,741	516,559	282,659	285,486	288,340	291,224
Purchased Services	2,250,589	2,361,579	2,350,357	3,482,413	3,216,789	3,245,807	3,274,996	3,304,356
Other Charges	-	282	1,583	10,000	10,000	10,000	10,000	10,000
Materials and Supplies	223,506	218,615	399,431	270,000	270,000	278,100	286,443	295,036
Capital Outlay	-	-	-	12,000	70,000	70,000	70,000	70,000
Total Expenditures	3,186,554	3,287,240	3,445,040	4,821,572	4,351,000	4,395,960	4,441,413	4,487,366
Excess (deficiency) of revenues over expenditures	227,848	232,581	272,522	0	0	0	1	0
Fund Balance, Beginning of Year	458,168	686,016	918,597	1,191,119	1,191,119	1,191,119	1,191,119	1,191,119
Fund Balance, End of Year	686,016	918,597	1,191,119	1,191,119	1,191,119	1,191,119	1,191,119	1,191,119

*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

	FY15 ACTUAL	FY16 ACTUAL	FY17 ACTUAL	FY18 EXPECTED	FY19 BUDGET	FY20 PROJECTED	FY21 PROJECTED	FY22 PROJECTED
Revenue								
County	8,833,455	9,578,199	10,918,835	9,000,000	9,120,000	17,500,000	15,000,000	9,000,000
Total Revenue	8,833,455	9,578,199	10,918,835	9,000,000	9,120,000	17,500,000	15,000,000	9,000,000
Expenditures								
Capital Projects	8,833,455	9,578,199	10,918,835	9,000,000	9,120,000	17,500,000	15,000,000	9,000,000
Total Expenditures	8,833,455	9,578,199	10,918,835	9,000,000	9,120,000	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 2018 is equal to the number of eleventh-graders in 2019.

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

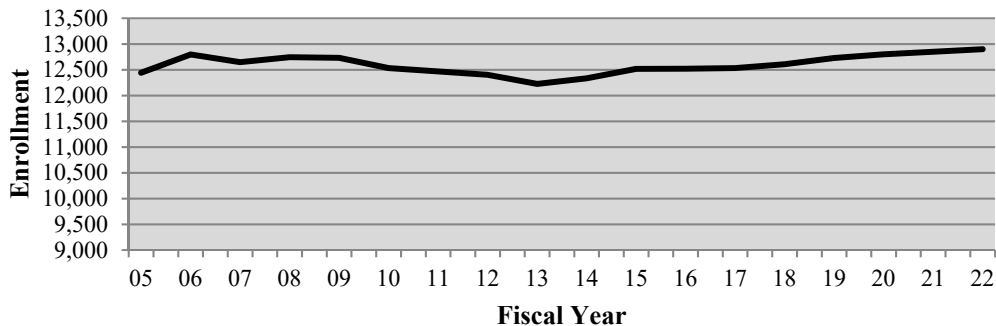
Fiscal Year		Enrollment	Unadjusted ADM ¹	Adjusted ADM ²
2005	Actual	12,442	12,442	12,442
2006	Actual	12,797	12,797	12,797
2007	Actual	12,649	12,649	12,649
2008	Actual	12,745	12,745	12,745
2009	Actual	12,732	12,732	12,732
2010	Actual	12,533	12,533	12,533
2011	Actual	12,467	12,467	12,467
2012	Actual	12,404	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	Actual	12,609	12,609	12,609
2019	Projected ³	12,730	12,730	12,730
2020	Projected ³	12,800	12,800	12,800
2021	Projected ³	12,850	12,850	12,850
2022	Projected ³	12,900	12,900	12,900

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: 2015-2016 - Month of May					School Year: 2016-2017 - Month of May					School Year: 2017-2018 - Month of May				
	Free	Reduced	Total	Enrollment	%	Free	Reduced	Total	Enrollment	%	Free	Reduced	Total	Enrollment	%
Bethel Manor Elementary	125	143	268	628	42.68%	86	168	254	635	40.00%	105	189	294	644	45.65%
Coventry Elementary	53	27	80	595	13.45%	71	28	99	594	16.67%	83	29	112	623	17.98%
Dare Elementary	73	14	87	418	20.81%	113	22	135	472	28.60%	108	18	126	431	29.23%
Grafton Bethel Elementary	91	26	117	630	18.57%	102	25	127	653	19.45%	126	22	148	654	22.63%
Magruder Elementary	148	68	216	660	32.73%	174	67	241	671	35.92%	160	52	212	640	33.13%
Mount Vernon Elementary	42	23	65	560	11.61%	44	21	65	587	11.07%	39	15	54	612	8.82%
Seaford Elementary	64	12	76	457	16.63%	61	13	74	442	16.74%	79	25	104	475	21.89%
Tabb Elementary	66	40	106	652	16.26%	78	58	136	641	21.22%	78	50	128	653	19.60%
Waller Mill Elementary	42	16	58	321	18.07%	44	17	61	353	17.28%	52	15	67	403	16.63%
Yorktown Elementary	242	62	304	716	42.46%	250	66	316	729	43.35%	234	56	290	696	41.67%
Total	946	431	1,377	5,637	24.43%	1,023	485	1,508	5,777	26.10%	1,064	471	1,535	5,831	26.32%
Grafton Middle	90	48	138	872	15.83%	104	31	135	885	15.25%	118	27	145	914	15.86%
Queens Lake Middle	102	33	135	460	29.35%	91	29	120	466	25.75%	85	23	108	455	23.74%
Tabb Middle	72	71	143	904	15.82%	87	77	164	852	19.25%	101	79	180	865	20.81%
Yorktown Middle	146	37	183	772	23.70%	153	34	187	793	23.58%	170	38	208	748	27.81%
Total	410	189	599	3,008	19.91%	435	171	606	2,996	20.23%	474	167	641	2,982	21.50%
Bruton High	98	38	136	610	22.30%	120	25	145	554	26.17%	124	36	160	599	26.71%
Grafton High	87	31	118	1,175	10.04%	102	33	135	1,185	11.39%	125	30	155	1,168	13.27%
Tabb High	75	53	128	1,149	11.14%	104	53	157	1,147	13.69%	99	51	150	1,128	13.30%
York High	128	37	165	1,057	15.61%	159	24	183	1,050	17.43%	164	30	194	1,100	17.64%
York River Academy	10	4	14	70	20.00%	19	4	23	70	32.86%	14	1	15	63	23.81%
Total	398	163	561	4,061	13.81%	504	139	643	4,006	16.05%	526	148	674	4,058	16.61%
Division Total	1,754	783	2,537	12,706	19.97%	1,962	795	2,757	12,779	21.57%	2,064	786	2,850	12,871	22.14%

**The York County School Division
School Operating Fund
Historical Enrollment (not ADM) by School**

<u>School</u>	<u>2018</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>
Elementary:											
Bethel Manor Elementary	608	604	597	596	510	410	382	388	506	543	574
Coventry Elementary	585	563	578	582	576	590	629	640	615	646	655
Dare Elementary	422	420	378	380	375	409	429	460	446	460	455
Grafton Bethel Elementary	640	643	615	617	641	622	639	624	623	631	664
Magruder Elementary	608	626	626	606	523	600	554	578	585	663	644
Mt. Vernon Elementary	591	559	531	521	534	550	595	557	549	561	551
Seaford Elementary	451	437	451	470	483	479	492	521	524	548	526
Tabb Elementary	620	606	629	668	641	625	644	635	533	564	584
Waller Mill Elementary	387	342	320	287	296	278	316	311	316	331	328
Yorktown Elementary	674	695	696	654	656	664	633	630	584	533	504
Middle:											
Queens Lake Middle	461	465	459	455	454	448	468	473	485	530	562
Tabb Middle	858	851	913	918	892	828	787	773	817	898	955
Yorktown Middle	751	791	766	774	767	743	759	743	751	736	721
Grafton Middle	904	882	872	870	870	851	867	881	876	874	886
High:											
Bruton High	600	567	606	590	575	585	617	637	658	693	704
Grafton High	1,169	1,184	1,177	1,188	1,212	1,271	1,301	1,309	1,271	1,279	1,275
Tabb High	1,126	1,165	1,164	1,157	1,092	1,100	1,140	1,164	1,239	1,248	1,263
York High	1,106	1,062	1,062	1,094	1,064	1,055	1,063	1,045	1,064	1,024	954
York River Academy	65	73	73	79	71	65	60	55	55	48	45
	12,626	12,535	12,513	12,506	12,232	12,173	12,375	12,424	12,497	12,810	12,850

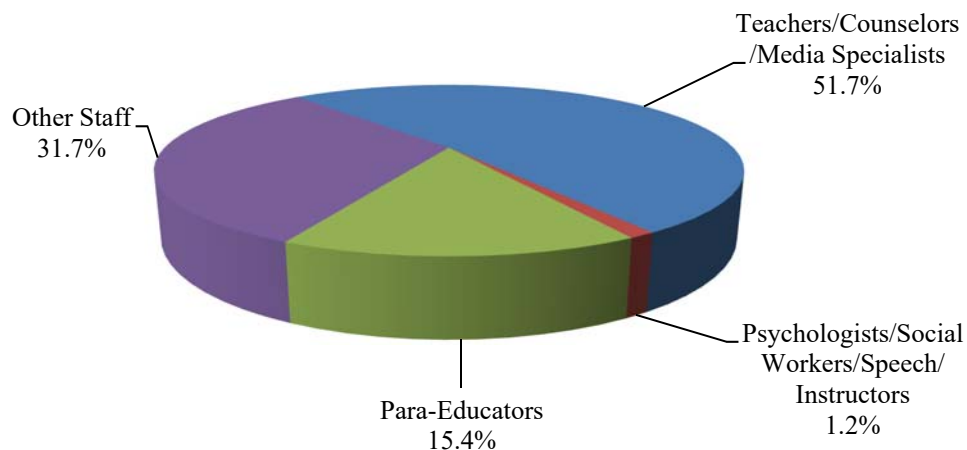
Source: ADM2000, Month of May 2018

HISTORICAL COMPARISON OF APPROVED FULL TIME EQUIVALENT (FTE) POSITIONS

<i>POSITION</i>	<i>FTE's FY15E</i>	<i>FTE's FY16E</i>	<i>FTE's FY17E</i>	<i>FTE's FY18</i>	<i>FTE's FY18E</i>	<i>FTE's FY19</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	129.00	129.00
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	3.15
6 DIVISION CHIEFS	4.00	4.00	4.00	4.00	4.00	4.00
7 CLERICAL	69.75	69.75	69.75	69.75	69.25	70.25
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	7.25	7.25	7.25	7.25	8.25	9.25
12 FOOD SERVICE PERSONNEL	26.66	25.00	25.00	25.00	23.00	22.00
13 GUIDANCE COUNSELORS	33.50	33.50	33.50	33.50	33.50	33.50
14 INSTRUCTORS	9.00	9.00	9.00	9.00	9.00	10.00
15 MECHANICS	7.00	7.00	7.00	7.00	8.00	8.00
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	18.00
18 OCCUPATIONAL THERAPISTS	5.00	5.00	5.00	5.00	5.00	5.00
19 PARA-EDUCATORS	259.50	264.50	271.50	279.50	275.50	278.50
20 PHYSICAL THERAPIST	1.60	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	11.00	11.00	11.00	11.00	11.00	12.00
24 SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	1.00
25 TEACHERS	845.05	860.05	864.05	864.05	870.55	884.05
26 TECHNICAL	97.09	98.57	94.42	95.42	95.42	97.92
27 TRADES	24.00	24.00	24.00	24.00	25.00	26.00
TOTALS	1749.40	1769.22	1776.07	1785.07	1786.07	1810.22

Note: The above chart includes School Operating, Food Services, and Capital Projects Funds.

Full Time Equivalent Positions-FY19



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, 2017

<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
GWR OP Lessee VA LLC (Great Wolf Lodge)	Hotel & Water Park
Kings Creek Plantation	Timeshare Condominiums
Walmart	Retail Sales
1991 Ashe Partnership	Apartment Complex
Busch Entertainment/Water Country USA	Water Park
852 LLC	Apartment Complex
Verizon Virginia, Inc.	Telecommunications
Marquis at Williamsburg, LLC	Retail Sales

Source: County of York, VA
Comprehensive Annual Financial Report Fiscal Year 2017

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

$$\begin{array}{c}
 .5^* \left[\frac{\text{Local True Value of Real Property}}{\text{Local Average Daily Membership}} \right] + .4^* \left[\frac{\text{Local Adjusted Gross Income}}{\text{Local Average Daily Membership}} \right] + .1^* \left[\frac{\text{Local Taxable Retail Sales}}{\text{Local Average Daily Membership}} \right] = \text{Average Daily Membership Composite Index} \\
 \frac{\text{Total Local True Values of Real Property Statewide}}{\text{Total Average Daily Membership Statewide}} \quad \frac{\text{Total Adjusted Gross Income Statewide}}{\text{Total Average Daily Membership Statewide}} \quad \frac{\text{Total Taxable Retail Sales Statewide}}{\text{Total Average Daily Membership Statewide}}
 \end{array}$$

$$\begin{array}{c}
 .5^* \left[\frac{\text{Local True Value of Real Property}}{\text{Local Population}} \right] + .4^* \left[\frac{\text{Local Adjusted Gross Income}}{\text{Local Population}} \right] + .1^* \left[\frac{\text{Local Taxable Retail Sales}}{\text{Local Population}} \right] = \text{Per Capita Composite Index} \\
 \frac{\text{Total Local True Values of Real Property Statewide}}{\text{State Population}} \quad \frac{\text{Total Adjusted Gross Income Statewide}}{\text{State Population}} \quad \frac{\text{Total Taxable Retail Sales Statewide}}{\text{State Population}}
 \end{array}$$

$$\boxed{.6667 \times \text{Average Daily Membership Composite Index}} + \boxed{.3333 \times \text{Per Capita Composite Index}} = \text{Local Composite Index}$$

* The constants (.5, .4, and .1) represent the average share of local revenues gathered from real property taxes, charges and miscellaneous revenue, and the 1 percent local option sales tax, respectively. Adjusted gross income data are used in the above formula as a proxy for the taxes derived from local charges and miscellaneous revenue because detailed information on the latter is not available. This is specified in the Appropriations Act.

THIS PAGE LEFT INTENTIONALLY BLANK