



Fiscal Year 2020

Approved Annual Budget



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EXECUTIVE SUMMARY

York County School Division

FY 2020 BUDGET

(Fiscal Year July 1, 2019 – June 30, 2020)

School Board Members

James E. Richardson, Chair
District IV

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

Barbara S. Haywood
District I

Brett Higginbotham
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

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**School Board Members and
Citizens of York County**

I am pleased to present the 2019-20 Adopted Annual Financial Plan for the York County School Division. This adopted general fund budget totals \$145,544,545 and represents an increase of 3.24% over the 2018-19 school year. This budget upholds our goal of supporting important division programs with the resources available.

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 zones. From the information gathered and with the input from the Division Leadership Team, the adopted budget focused on three primary priorities: Instruction and Learning, Retention and Recruitment, and Compliance and Safety.

The adopted budget includes an increase in revenue of approximately \$4.57 million. This includes \$3.58 million in new state dollars, \$1.25 million in new county dollars and a \$100,000 reduction from the Revenue Stabilization Fund. The increase in revenue supports an average 3.26% salary increase for all licensed employees, through a step increase and cost of living adjustment, and an average 4.1% increase for non-licensed staff, through the implementation of a new pay plan. In addition, the budget includes a significant investment in instructional and support staff to meet the continued demand for services. The budget adds nine new teachers to account for the projected increase in student enrollment, five special education teachers, three special education para educators, two and one half school counselors, two reading specialists, a psychologist, social worker, and two job coaches. The budget also includes \$150,000 for the Early College Program through our partnership with Thomas Nelson Community College.

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, 2018.

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 2018–2019.

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



A handwritten signature in black ink, reading 'Charles E. Peterson, Jr.'.

Charles E. Peterson, Jr. MBA, PRSBA, SFO
President

A handwritten signature in black ink, reading '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.

FISCAL YEAR 2020 BUDGET APPROACH AND CHALLENGES

FY20 is the second year of the biennium for the state budget. The state revenue for the school division is projected to increase \$3.58 million or 5.1%. The state revenue projection increased because of a projected growth of 255 students when compared to the FY19 budget and a 5% teacher salary supplement applied to all SOQ instructional and support positions. To receive the 5% salary supplement, school divisions had to provide an average salary increase of 5% over the biennium of FY19 and FY20. YCSD satisfied this requirement.

Federal revenue is projected to decrease approximately \$200,000 when compared to the FY19 Expected Budget; primarily as a result of the decrease in Title II funding and with the closeout of the NOAA and DoDEA Special Education grants. Impact aid is not projected to increase in FY20. At the time this budget was prepared, the President and Congress had not approved a budget for FY20. Ultimately, the amount of impact aid to be received in FY20 will depend on the amount of prior year payments and the appropriations approved by the federal government.

EXECUTIVE SUMMARY

(continued)

The revenue stabilization fund will continue to fund the operation budget in FY20. The Board of Supervisors have approved the transfer of \$200,000 to continue the strategy of gradually reducing 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. This is a reduction of \$100,000 from FY19. The school division anticipates that funding from the revenue stabilization fund will end in FY21.

In addition to the \$200,000 transfer from the revenue stabilization fund, the School Board requested and the Board of Supervisors approved an increase in the local contribution to the school operating budget of \$1,250,000 for a 2.3% increase over FY19.

The School Board's proposed, and ultimately approved, operating budget reflects an increase of \$4,571,672 or 3.24% in revenues and expenditures for a total budget of \$145.5 million. Examples of major expenditure increases include an increase in mandated costs of \$1.49 million, and \$3.3 million for compensation. Two primary goals of the compensation package was to provide a current step and cost of living adjustment for eligible licensed staff and implement a new pay plan for the non-licensed 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:

- Added 9 teacher FTEs (\$585,000), 5 special education teacher FTEs (\$325,000), 3 special education and 2 para-educator FTEs (\$150,000), 2.5 school counselor FTEs (\$157,500), 2 reading specialists (\$130,000), 2 job coach FTEs (\$130,000), 1 psychologist FTE and 1 social worker FTE (\$136,000), 2 assessment, compliance and intervention positions (\$130,000), 1 programmer analyst FTE (\$100,000)
- Added \$350,000 for increased participation at New Horizons Regional Education Center
- Added \$150,000 for the Early College Program through our partnership with Thomas Nelson Community College

To assist in funding the above initiatives and other increased costs, \$1,050,000 in savings were identified in areas such as staff attrition for \$700,000, the transfer of 4 positions totaling \$310,000 from the operating budget to the health insurance reserve and worker's compensation funds, and savings from one-time costs of \$43,000.

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 2020 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)

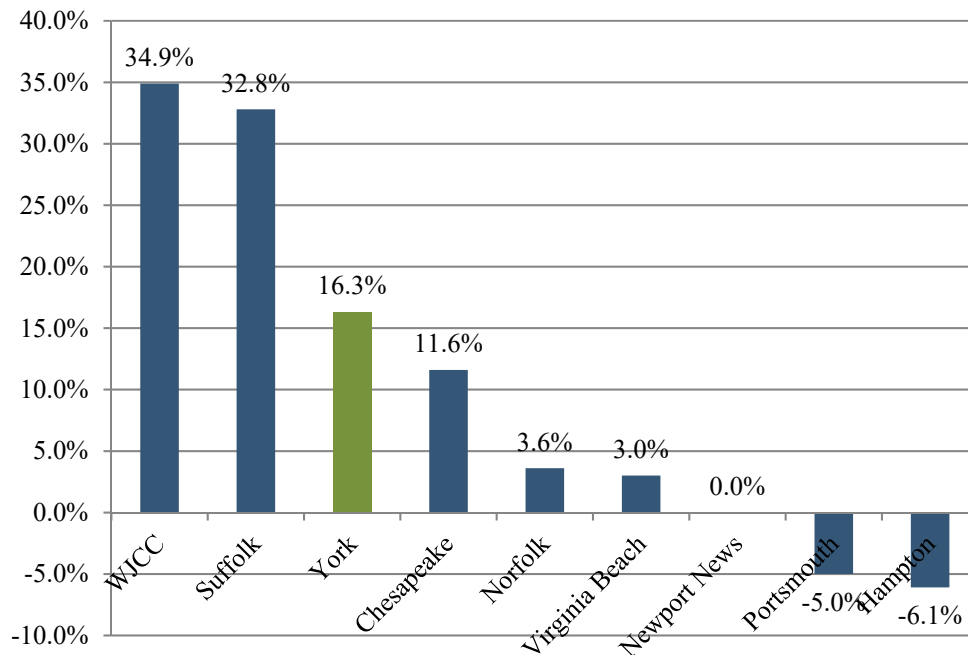
BUDGET FORMAT

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.

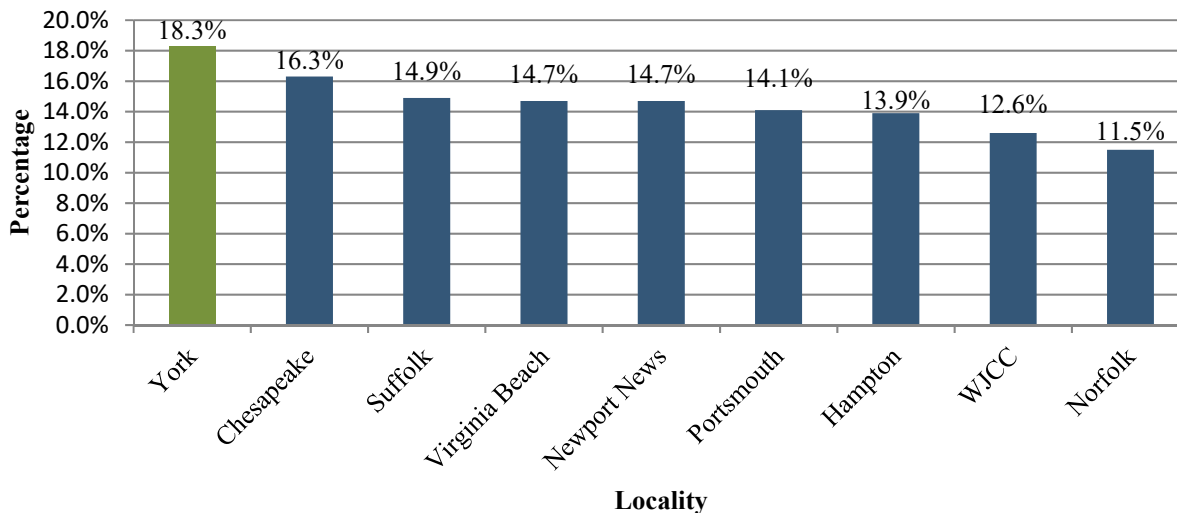
EXECUTIVE SUMMARY
(continued)

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 2017	Average Daily Membership in Public Schools 2018	Percentage
York	68,890	12,604	18.3%
Chesapeake	242,655	39,554	16.3%
Suffolk	92,533	13,757	14.9%
Virginia Beach	454,448	66,986	14.7%
Newport News	182,155	26,860	14.7%
Portsmouth	95,440	13,415	14.1%
Hampton	136,743	18,993	13.9%
Williamsburg / James City	90,126	11,394	12.6%
Norfolk	246,256	28,312	11.5%

Percentage of School Enrollment as Compared to County/City Population



Source: State Auditor of Public Accounts; Comparative Report; Fiscal Year Ended 6/30/18.

EXECUTIVE SUMMARY (continued)

ENROLLMENT

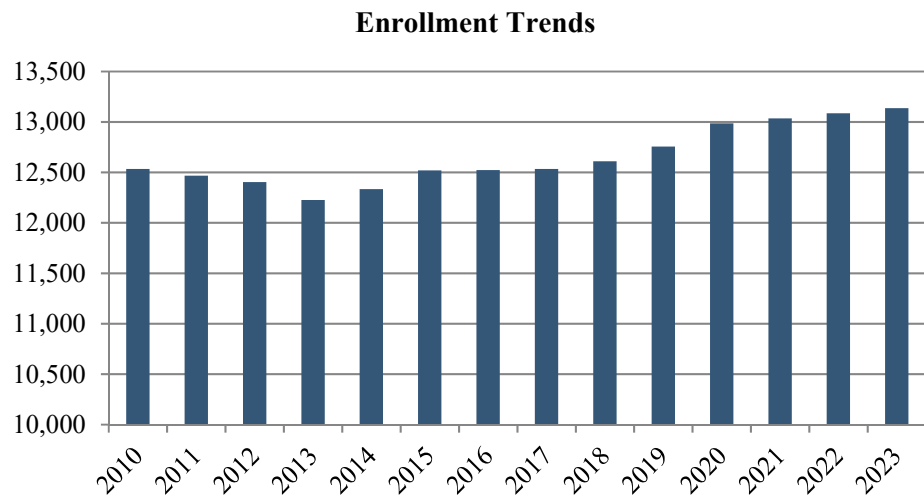
The School Board utilizes enrollment projections provided by the County of York Planning Office to prepare its budget. The School Board's approved FY19 Operating Budget was prepared using the County projection of 12,730 students. Actual enrollment was 12,756, which is an increase over the previous year's enrollment (12,609) of 146 students.

The County Planning Office has provided an enrollment projection of 12,985 for FY20. This represents 229 more students than FY19 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 2010-2023.

Year	Students
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	12,756
2020	12,985+
2021	13,035*
2022	13,085*
2023	13,135*



+ 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. This legislation implemented annual testing of at least 95% of all students to measure the progress in reading and math through federal targets and added new targets to include chronic absenteeism and dropout rates. For FY18, the York County School Division met or exceeded all federal targets under ESSA with the exception of chronic absenteeism for economically disadvantaged students; and, 6 out of 19 schools met or exceeded all federal targets. Additionally, all YCSD schools met or exceeded all school quality indicators at level one or level two (Virginia Standards of Accreditation) for English, math, science, dropout rate, chronic absenteeism and the Graduation Completion Index (GCI).

The York County School Division earned several regional and national public relations and design awards in 2018. The following awards recognize the efforts of Community & Public Relations Office staff members working in conjunction with departments throughout the division. (Goals 4 & 5)

NSPRA:

- Award of Excellence for *Elementary Literacy Model Overview*
- Award of Merit for *Spirit of Education Spotlight Video*
- Award of Honorable Mention for *Elementary Music Festival branding package*

CHESPRA:

- Award of Merit for *York County School Division Strategic Plan special publication*
- Award of Merit for *Elementary Literacy Model Brochure*

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, FY18 and FY19. 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, 2018. 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 2018, the York County School Division had 740 students take the SATs, exceeding both the national and state mean scaled scores for Evidence-Based Reading/Writing and Mathematics with scores of 579 and 560 respectively.

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 2017-2018 Annual Performance Report for Career and Technical Education from the Virginia Department of Education:

- Of the York County Career & Technical Education Program Completers, 95.73% 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 2018

In 2018, 637 of 1,027 graduates completed 26 or more high school credits in specific subjects to earn the Advanced Studies Diploma. In addition, the International Baccalaureate Diploma was awarded to 23 graduates and 50 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 2018 high school graduates.

School	Graduates	% College Bound	Scholarships Earned
Bruton High School	176	68.0%	\$4,221,026
Grafton High School	281	77.5%	\$4,108,996
Tabb High School	280	84.6%	\$9,294,108
York High School	280	84.6%	\$5,476,450
York River Academy	10	70.0%	\$83,580
Total	1,027	79.8%	\$23,184,160

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 2018.

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
Virginia Beach	12,022	1	York	90	1
Newport News	11,947	2	Virginia Beach	86	2
Portsmouth	11,912	3	WJCC	83	3
Norfolk	11,853	4	Chesapeake	82	4
WJCC	11,831	5	Suffolk	77	5
Chesapeake	11,616	6	Hampton	75	6
Hampton	11,411	7	Portsmouth	71	7
Suffolk	10,767	8	Norfolk	69	7
York	10,766	9	Newport News	68	8

* Source: State Superintendent's Annual Report for Virginia,
Fiscal Year 2018.

	Math SOL	Rank		Graduation Rate	Rank
York	89	1	York	97	1
Virginia Beach	83	2	Newport News	93	2
Chesapeake	83	2	Chesapeake	93	2
WJCC	79	3	Hampton	93	2
Suffolk	75	4	Virginia Beach	93	2
Hampton	73	5	WJCC	92	3
Portsmouth	68	6	Suffolk	87	4
Newport News	66	7	Portsmouth	86	5
Norfolk	64	8	Norfolk	82	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 2018, 127 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 2018, 23 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. 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 FY20 budget document includes the results for fiscal years 2016, 2017 and 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

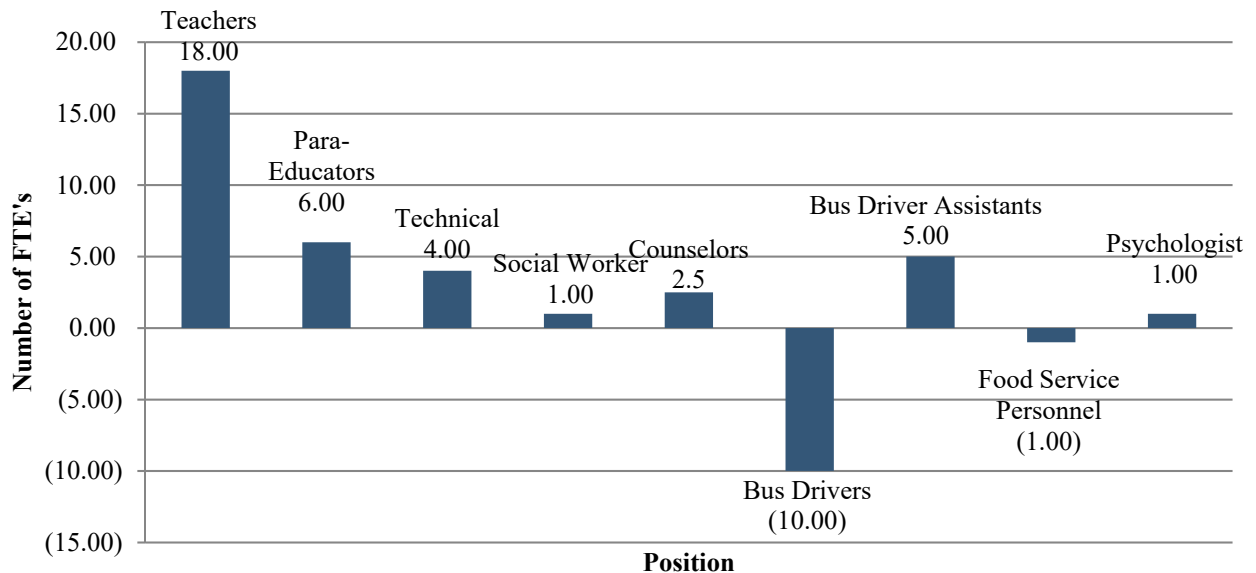
The information below is a summary by position of personnel resource changes included in the FY20 budget as compared to the FY19 Expected Budget. The total of full time equivalent positions for FY20 is 1,843.20.

Federal requirements for identified students with disabilities mandated the addition of 5.0 special education teacher positions and 3 para-educator positions. Due to a projected increase in school division overall projected enrollment, nine regular education teacher positions were added.

Summary of Personnel Resource Changes All Funds FY19E Compared to FY20

	Increase/(Decrease) in Full Time Equivalent Positions
Teachers	18.00
Para-Educators	6.00
Technical	4.00
Social Worker	1.00
Food Service Personnel	(1.00)
Counselors	2.50
Bus Drivers	(10.00)
Bus Driver Assistants	5.00
Psychologist	1.00
	26.50

Fiscal Year 2020 FTE Position Increases & Reductions by Job Classification



EXECUTIVE SUMMARY (continued)

SUMMARY OF FUNDS

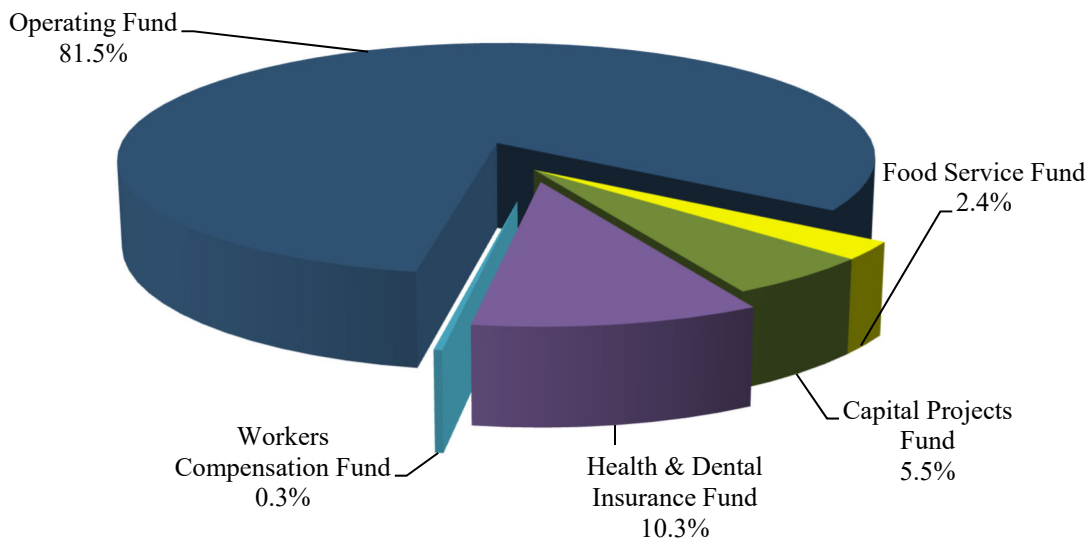
The following budgets are included in the Superintendent's Annual Financial Plan: School Operating Fund, Food Service Fund, Workers Compensation Fund, Health and Dental Insurance Fund, and Capital Projects Fund. The School Operating Fund is intended to finance instructional programs and day-to-day operations 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 FY20.

The schedule below presents a summary comparison of the funds included in this budget. The FY20 approved operating budget reflects an increase of 3.2% over the FY19E budget. The FY20 budget projects an increase of 229 students on a budgetary basis. The overall increase in the operating budget of 3.2% stems primarily from the increase in State funding.

The Food Service Fund reflects a decrease of 1.6% over the FY19E budget. The Workers Compensation Fund budget for FY20 remains the same as FY19E budget. The Health and Dental Insurance Fund decreased by 3.6% and the Capital Projects Fund increased by 5.9%.

Fund	Budget	Approved	Change	
	FY19E	FY20	\$	%
Operating Fund	140,972,873	145,544,545	4,571,672	3.2%
Food Service Fund	4,351,000	4,280,500	(70,500)	(1.6%)
Workers Compensation Fund	538,000	538,000	0	0.0%
Health & Dental Insurance Fund	19,055,000	18,366,250	(688,750)	(3.6%)
Capital Projects Fund	9,257,000	9,805,300	548,300	5.9%

Summary of All Funds - FY20



EXECUTIVE SUMMARY
(continued)

SCHOOL BOARD APPROVED FY20 OPERATING BUDGET

Major additions and reductions to the FY20 Operating Budget as compared to the FY19 original budget linked to the FY20 School Board goals. All reduced amounts are in parentheses.

Major Operating Expenditure Increases (Decreases)

Linked to Goals

Mandated Costs

Special education teachers - 5 FTEs	325,000	Goals 1 and 3
Special education para-educators - 3 FTEs	90,000	Goals 1 and 3
School Counselors - 2 FTEs	130,000	Goals 1 and 3
Regular education teachers for increased enrollment - 9 FTEs	585,000	Goals 1 and 3
New Horizons Regional Education Center (Special Education)	355,000	Goals 1 and 2

Compensation (Licensed average 3.26%, Non-licensed average 4.1%)

Step for all eligible licensed staff (1.46% average + 1.8% market adjustment)	2,070,000	Goal 3
Convert non-licensed staff to new pay scale (4.1% average & 1.75% guaranteed)	1,220,000	Goal 4
Quadrennial review of select non-licensed staff - Principal regrades	18,894	Goal 3

Health Insurance

Health insurance increase (Employer share) (Note 1)	-	Goal 3
Health insurance increase (Employee share)	-	
(No increase in health or dental insurance rates for employer or employee)		

Other Cost Increases

Add 2 Assessment, Compliance & Intervention (ACI's) Coordinators (elementary)	130,000	Goals 1 and 5
Add 2 Reading Specialists	130,000	Goals 3 and 5
Add 2 Job Coaches for internships-mentorships	130,000	Goals 3 and 5
Add 1 Programmer Analyst to support data dashboard	100,000	Goals 3 and 5
Add 1 Social Worker and 1 Psychologist for increased demand for services	136,000	Goals 3 and 5
Add .50 FTE School Counselor	27,500	Goals 3 and 5
Add 2 Para-educators	60,000	Goals 1 and 3
Increase the pay for summer bus drivers and aids to regular hour pay	53,600	Goal 3
Stipends for Speech Language Pathologist with Clinical Competency Certificate	8,000	Goals 2 and 3
Early College Program (TNCC)	150,000	Goals 1 and 2
Professional development for elementary and middle schools	45,638	Goals 1 and 5
Annual subscription for Adobe Cloud	50,000	Goals 1 and 5
Online evaluation tool	30,000	Goals 1 and 3

Budget Reductions

Staff attrition	(700,000)	Goal 5
Transfer to the Health Insurance & Worker's Compensation Funds - 4 FTEs	(310,000)	Goal 5
Reduce printing budget	(125,000)	Goal 5
Savings from program reductions	(43,000)	Goal 5

Note 1:

On January 1, 2019, the school division and county began a joint health insurance program. In addition, the school division and county switched health care providers from Anthem to Cigna. As a result, health care premiums for the employer and employees will not change.

EXECUTIVE SUMMARY
(continued)

Operating Budget Expenditure Summary

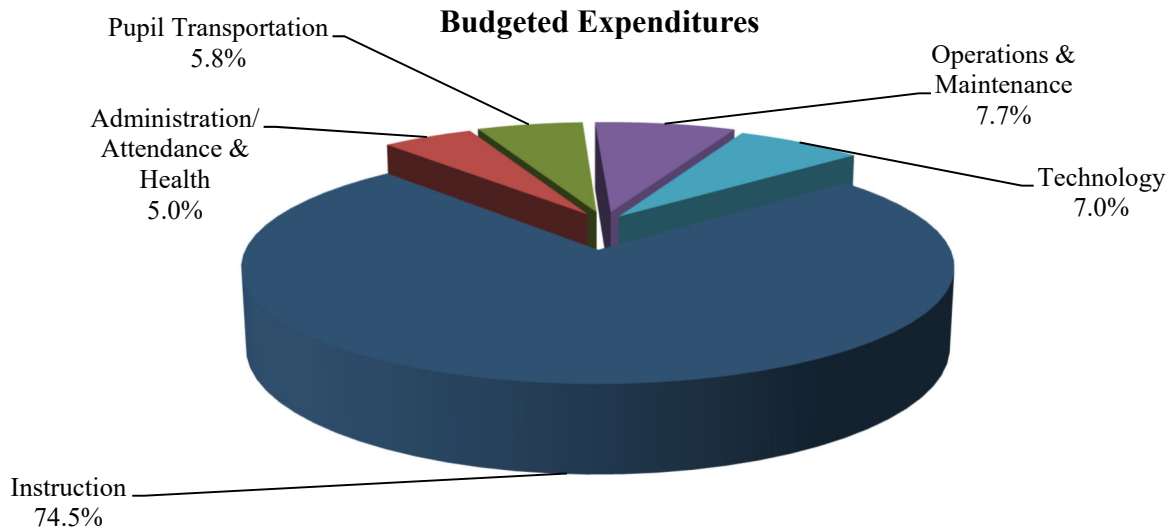
**School Operating Fund
FY20**

Expenditures by Major Object

	Budget FY19E	Approved FY20	Change \$	%
Personal Services	84,890,511	88,029,441	3,138,930	3.7%
Employee Benefits	34,132,723	35,011,579	878,856	2.6%
Purchased Services	6,783,513	7,384,214	600,701	8.9%
Other Charges	4,217,714	4,296,526	78,812	1.9%
Materials/Supplies	5,686,480	5,929,382	242,902	4.3%
Equipment	3,051,985	2,767,084	(284,901)	(9.3%)
Transfers	2,209,947	2,126,319	(83,628)	(3.8%)
Total	140,972,873	145,544,545	4,571,672	3.2%

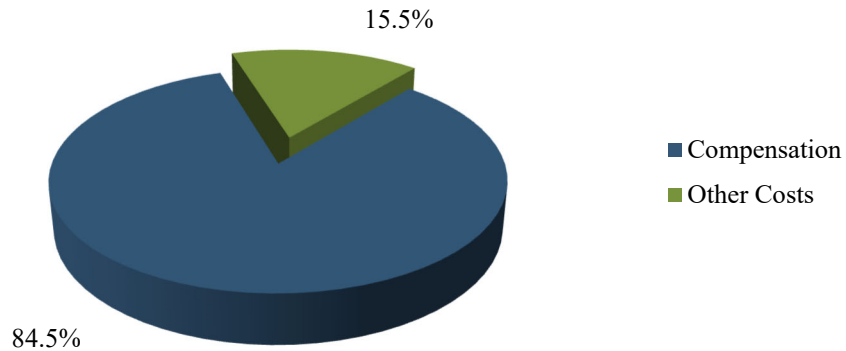
Budgeted expenditures in the Operating Fund by major category are:

Category	Budget FY19E	Approved FY20	Change \$	%
Instruction	104,198,383	108,491,414	4,293,031	4.1%
Administration/ Attendance and Health	7,107,903	7,255,419	147,516	2.1%
Pupil Transportation	7,948,836	8,388,252	439,416	5.5%
Operations and Maintenance	11,563,998	11,250,189	(313,809)	(2.7%)
Technology	10,153,753	10,159,271	5,518	0.05%
Total	140,972,873	145,544,545	4,571,672	3.2%



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.



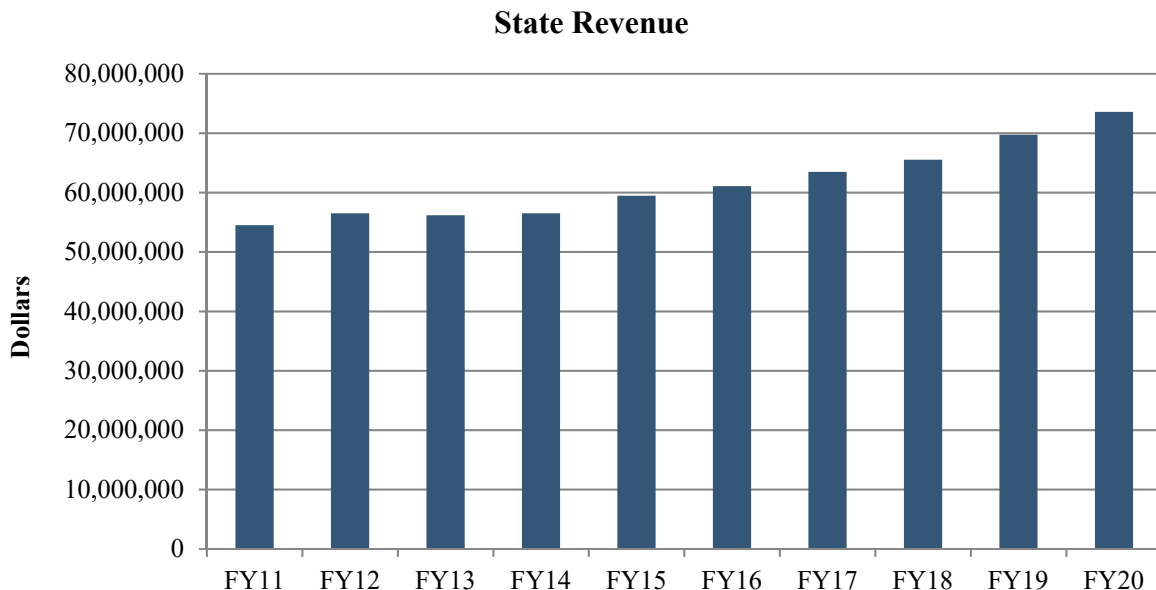
Operating Budget Revenue Summary

The revenue projections for FY20 in the Operating Budget reflect several significant assumptions.

State revenue was projected using the General Assembly's approved budget for FY20. The projected increase in state revenue is 3,589,500 or 5.1%.

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 FY and increased the funding.

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



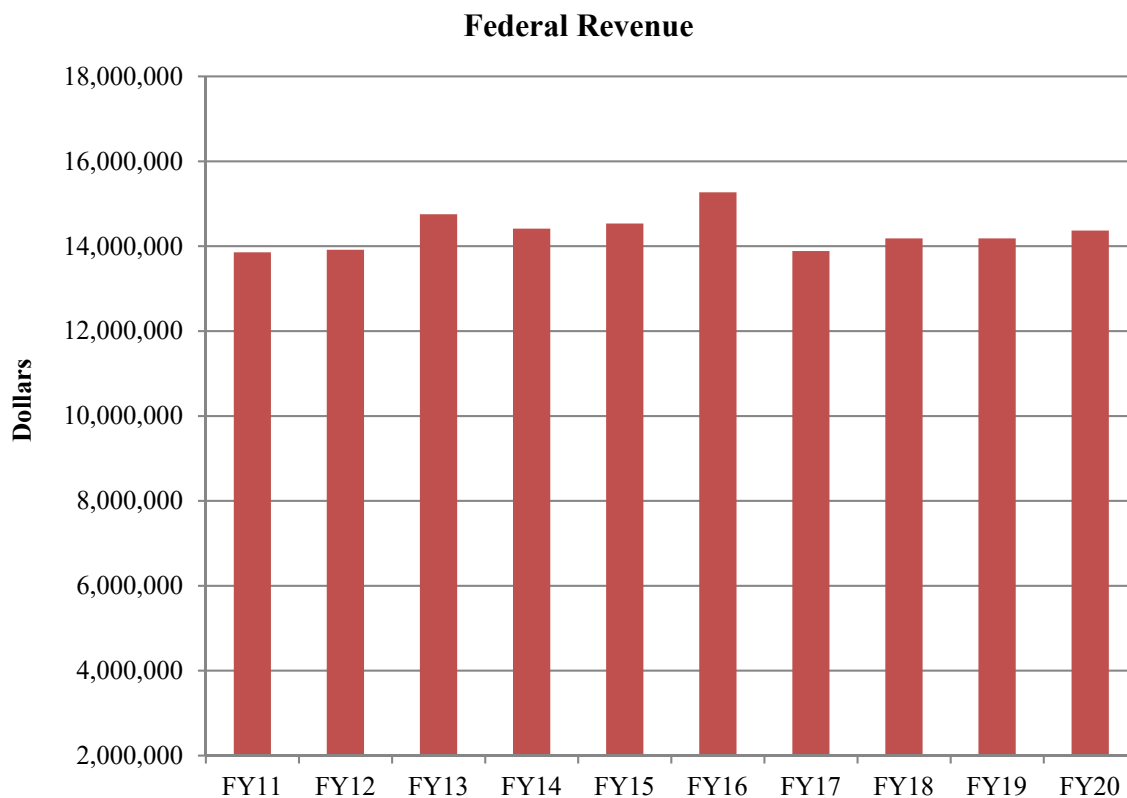
EXECUTIVE SUMMARY

(continued)

Federal revenue is projected to decrease by \$186,013 or 1.3% when compared to the FY19 Expected Budget. This decrease is primarily due to a reduction in Title II-Part A and the completion of the NOAA and DODEA SPED grants. As of the date of this document, the federal government completed its work on the FY20 federal budget; however, it will be several months before we see the actual changes to our federal funding.

The FY20 budget for impact aid is \$8.5 million, which is the same level as FY19. Whether there will be significant changes in impact aid in the federal FY20 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 FY20 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 original budgeted federal revenue over the past ten years.

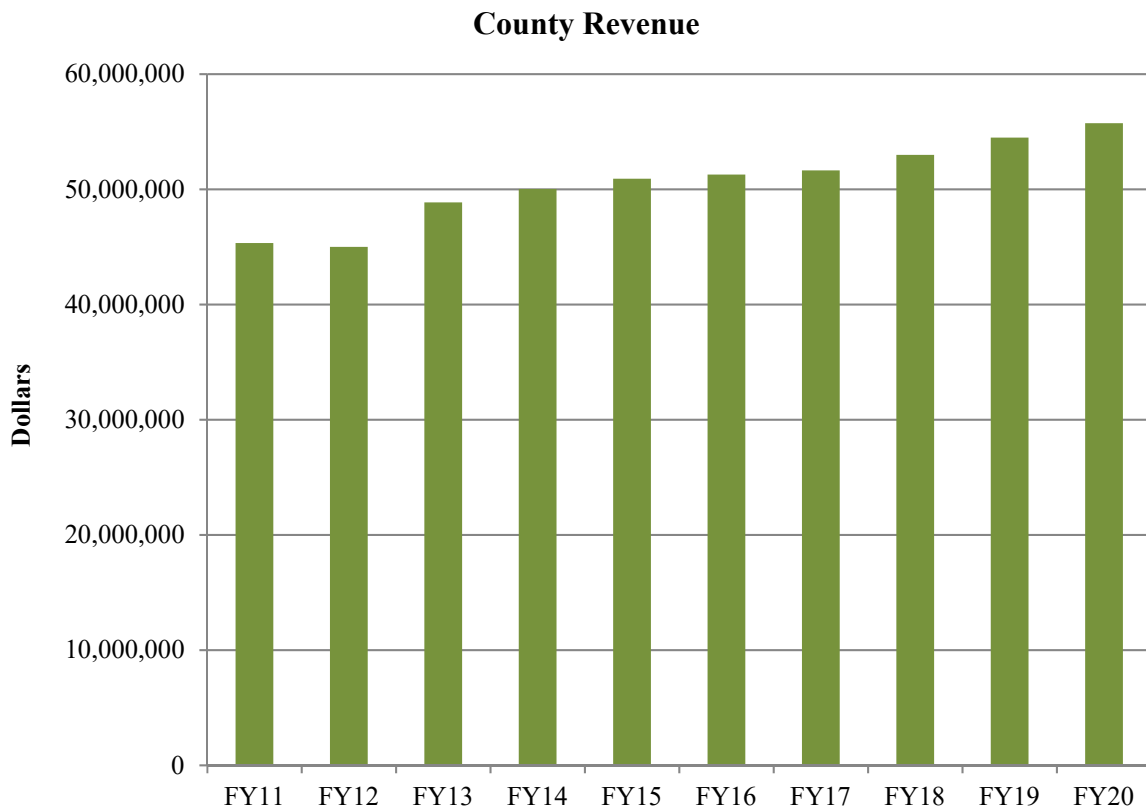


EXECUTIVE SUMMARY (continued)

County funding for operations and grounds maintenance will increase by \$1,250,000 or 2.3% in FY20. The additional funds assisted the School Division in funding an average salary increase of 3.26% for licensed staff and 4.1% for non-licensed staff. The graph below illustrates the progression of County funding over the past ten years.

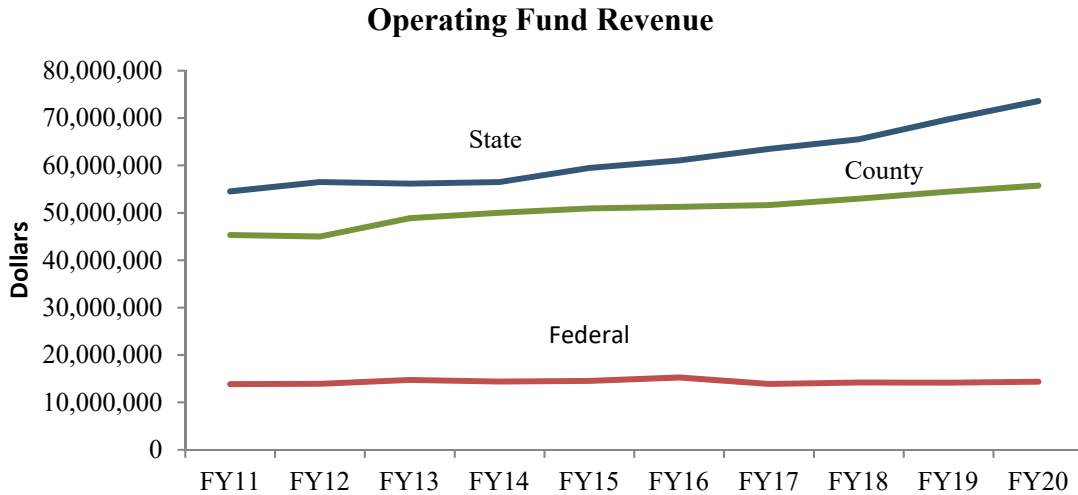
Impact aid funding was reduced in FY17 due to one-time impact aid funds received in FY16. In FY16, approximately \$4.4 million in impact aid funds received over the budgeted amount were carried forward to FY17 in the revenue stabilization reserve fund.

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 FY19 or FY20, 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 FY19, FY20 and beyond. For FY20, \$200,000 is budgeted to be transferred from the revenue stabilization reserve fund to the operating budget.



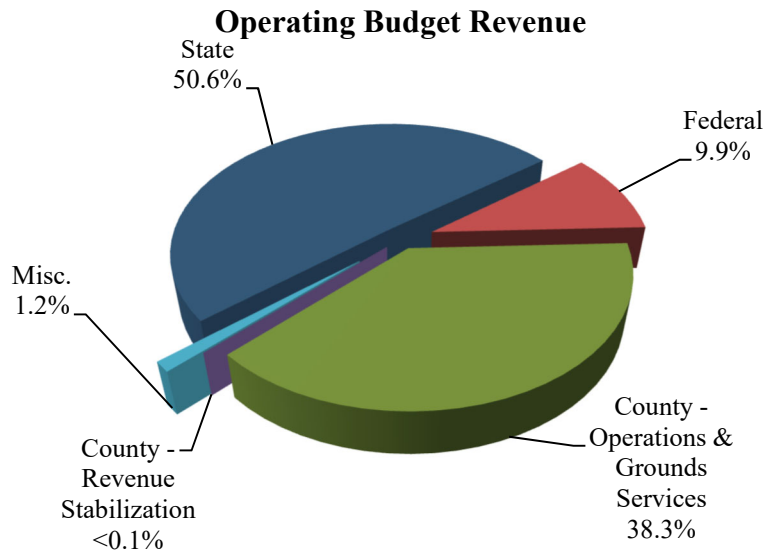
EXECUTIVE SUMMARY (continued)

The following graph depicts state, federal and county funding from FY11 through FY20. This graph shows a decrease in federal funding in FY20 due to a reduction in Title II-Part A and the completion of the NOAA and DODEA STEM grants. In recent years, State and County funding has shown moderate increases in funding. That trend has been continued in FY20, with a 5.1% increase in state funding and a 2.3% increase in County funding. Additional information regarding significant trends and assumptions can be found on pages 83-89.



Revenue projections in the Operating Fund by major category are:

Revenue Source	Budget FY19E	Approved FY20	Change \$	%
State	69,988,220	73,577,720	3,589,500	5.1%
Federal	14,522,932	14,336,919	(186,013)	(1.3%)
County – Operations & Grounds Services	54,487,094	55,737,094	1,250,000	2.3%
County-Revenue Stabilization	300,000	200,000	(100,000)	(33.3%)
Miscellaneous	1,674,627	1,692,812	18,185	1.1%
Total	140,972,873	145,544,545	4,571,672	3.2%

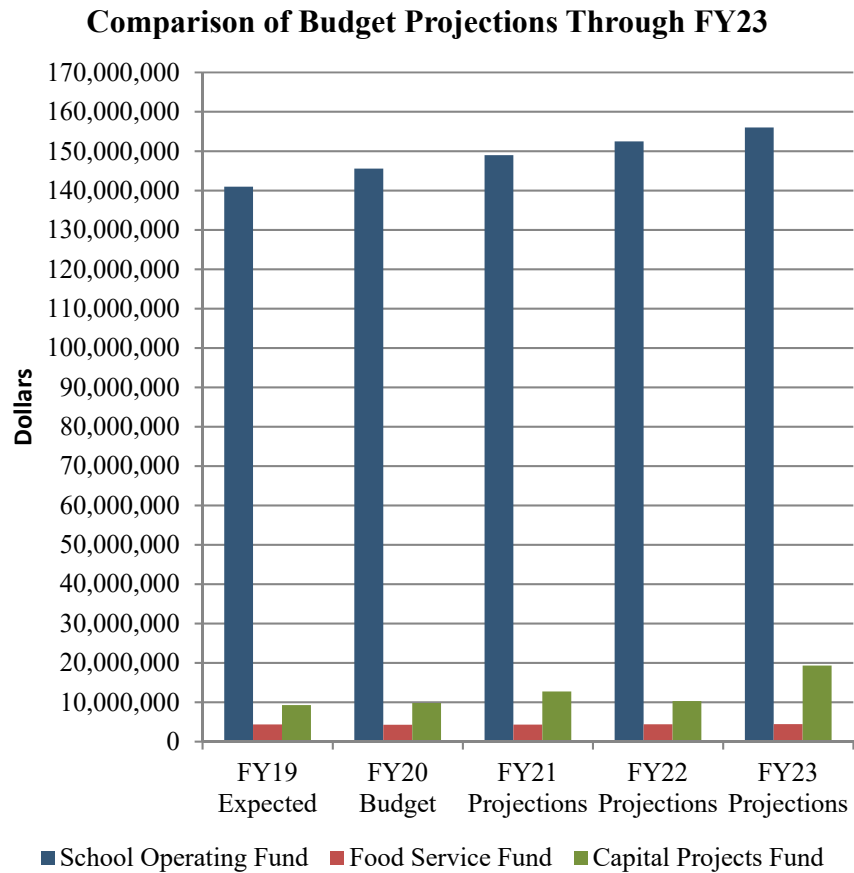


EXECUTIVE SUMMARY (continued)

Summary of Budget Projections for Governmental Funds

The chart below is a summary of budget projections for fiscal years 2021 through 2023. The projected years are for informational purposes only based on trend data and are not used for budget planning purposes.

School Operating Fund					
	FY19 Expected	FY20 Budget	FY21 Projections	FY22 Projections	FY23 Projections
Revenue and Expenditures	140,972,873	145,544,545	148,951,177	152,440,570	156,014,768
Food Service Fund					
Revenue and Expenditures	4,351,000	4,280,500	4,336,539	4,393,347	4,450,939
Capital Projects Fund					
Revenue and Expenditures	9,257,000	9,805,300	12,712,900	10,291,005	19,316,355



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 56% percent of the revenue is derived from the sale of meals. The second largest revenue source, 42.1%, is federal funding for free and reduced lunches. As compared to FY19E, the Food Service budget reflects a decrease of \$70,500 or 1.6% (\$4,351,000 in FY19E to \$4,280,500 in FY20). 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 FY19 breakfast and lunch prices were increased by 5 cents. This year is the fifteenth 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.

**FY20 School Food Service Fund
Revenue Summary**

Revenue Source	Budget	Approved	Change	
	FY19E	FY20	\$	%
State	67,500	75,500	8,000	11.9%
Federal	1,680,000	1,800,000	120,000	7.1%
Cafeteria Sales	2,598,500	2,400,000	(198,500)	(7.6%)
Miscellaneous	5,000	5,000	0	0
Total	4,351,000	4,280,500	(70,500)	(1.6%)

Expenditures by Major Object

	Budget	Approved	Change	
	FY19E	FY20	\$	%
Personal Services	501,552	392,854	(108,698)	(21.7%)
Employee Benefits	282,659	310,957	28,298	10.0%
Purchased Services	3,216,789	3,226,689	9,900	0.3%
Other Charges	10,000	10,000	0	0
Materials/Supplies	270,000	270,000	0	0
Equipment	70,000	70,000	0	0
Total	4,351,000	4,280,500	(70,500)	(1.6%)

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.

FY20 Workers Compensation Fund
Revenue Summary

Revenue Source	Budget FY19E	Approved FY20	Change \$	%
Transfers In	340,000	340,000	0	0
Transfer from Resv.	198,000	198,000	0	0
Total	538,000	538,000	0	0

Expenditures by Major Object

	Budget FY19E	Approved FY20	Change \$	%
Personal Services	47,000	47,000	0	0
Employee Benefits	16,000	16,000	0	0
Purchased Services	75,000	75,000	0	0
Other Charges	400,000	400,000	0	0
Total	538,000	538,000	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.

FY20 Health and Dental Insurance Fund
Revenue Summary

Revenue Source	Budget FY19E	Approved FY20	Change \$	%
Interest	8,000	5,000	(3,000)	(37.5%)
Charges for Svcs	3,492,000	3,303,000	(189,000)	(5.4%)
Transfers-Other Fds	15,555,000	15,058,250	(496,750)	(3.2%)
Total	19,055,000	18,366,250	(688,750)	(3.6%)

Expenditures by Major Object

	Budget FY19E	Approved FY20	Change \$	%
Personal Services	153,980	204,459	50,479	32.8%
Employee Benefits	91,257	103,283	12,026	13.2%
Purchased Services	18,809,763	18,058,508	(751,255)	(4.0%)
Total	19,055,000	18,366,250	(688,750)	(3.6%)

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 FY20 Approved Capital Projects Fund budget reflects expenditures in the amount of \$9,805,300.

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 FY20 budget. The charts below provide further information on the Capital Projects Fund.

**FY20 Capital Projects Fund
Revenue Summary**

Revenue Source	Budget	Approved	Change	
	FY19E	FY20	\$	%
Local-County	9,257,000	9,805,300	548,300	5.9%
Total	9,257,000	9,805,300	548,300	5.9%

Expenditures by Major Object

	Budget	Approved	Change	
	FY19E	FY20	\$	%
Purchased Services	9,257,000	9,805,300	548,300	5.9%
Total	9,257,000	9,805,300	549,300	5.9%

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ORGANIZATIONAL

GEOGRAPHICAL AREA AND LOCATION

York County is located in the Atlantic Coast's "urban crescent" on the beautiful Virginia peninsula and is situated midway between Richmond and Virginia Beach. 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 68,725 citizens. There are 12,985 students budgeted in FY20 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

York County is home to approximately 68,725 people and ranks 19th in population among the state's 95 counties and 30th among the 133 cities and counties. In land area, however, York is the third smallest county in the state, making it the seventh most densely populated county. The County's population has grown steadily for decades and the average annual growth rate for the last 10 years is 0.7%.

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

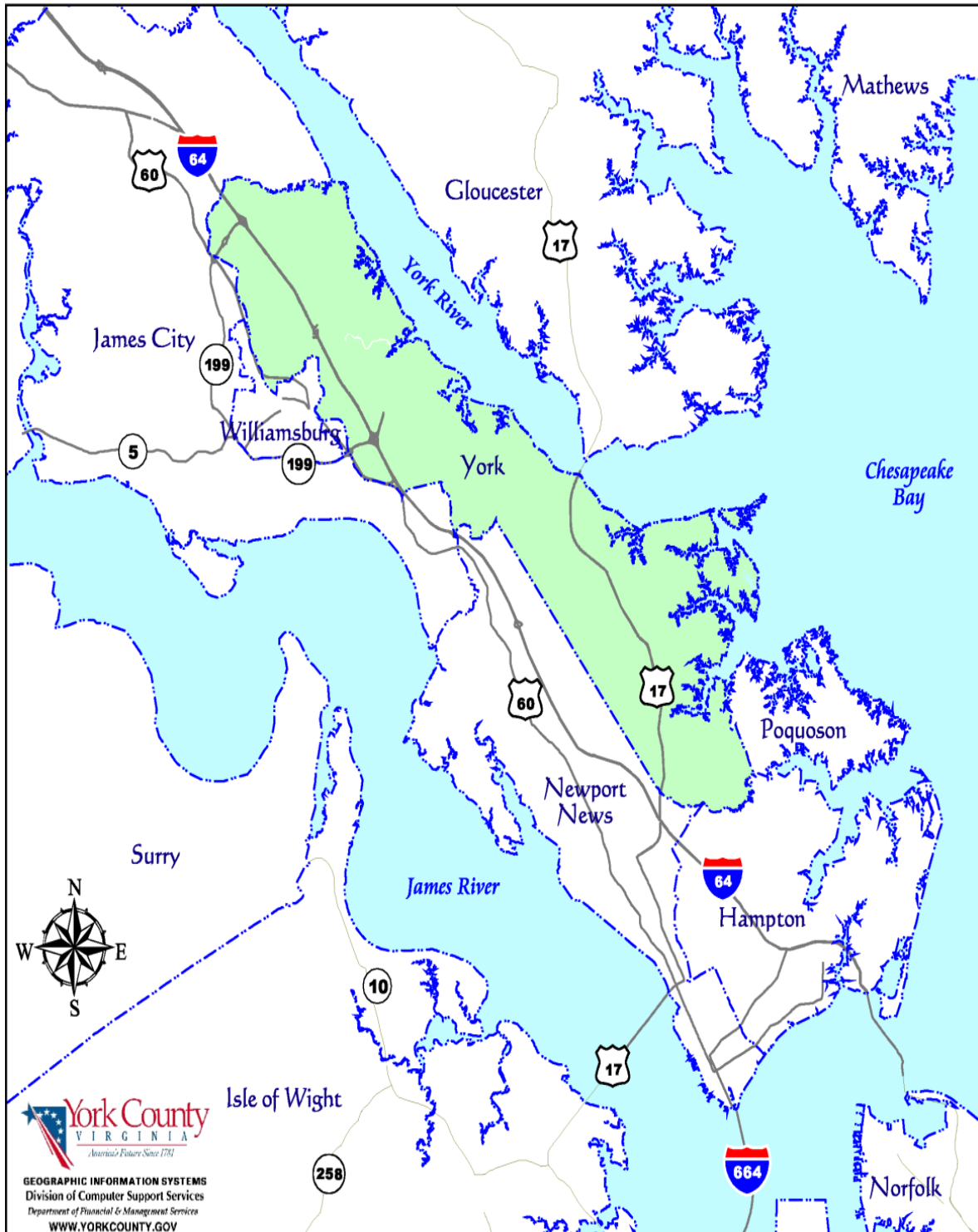
The 2010 median age in York County was 39.4 years, almost 3 years older than it was in 2000. The population is getting older, on average, as it is all over the country, because of the aging of the post-war baby boom generation – the mass of Americans born between 1946 and 1964.

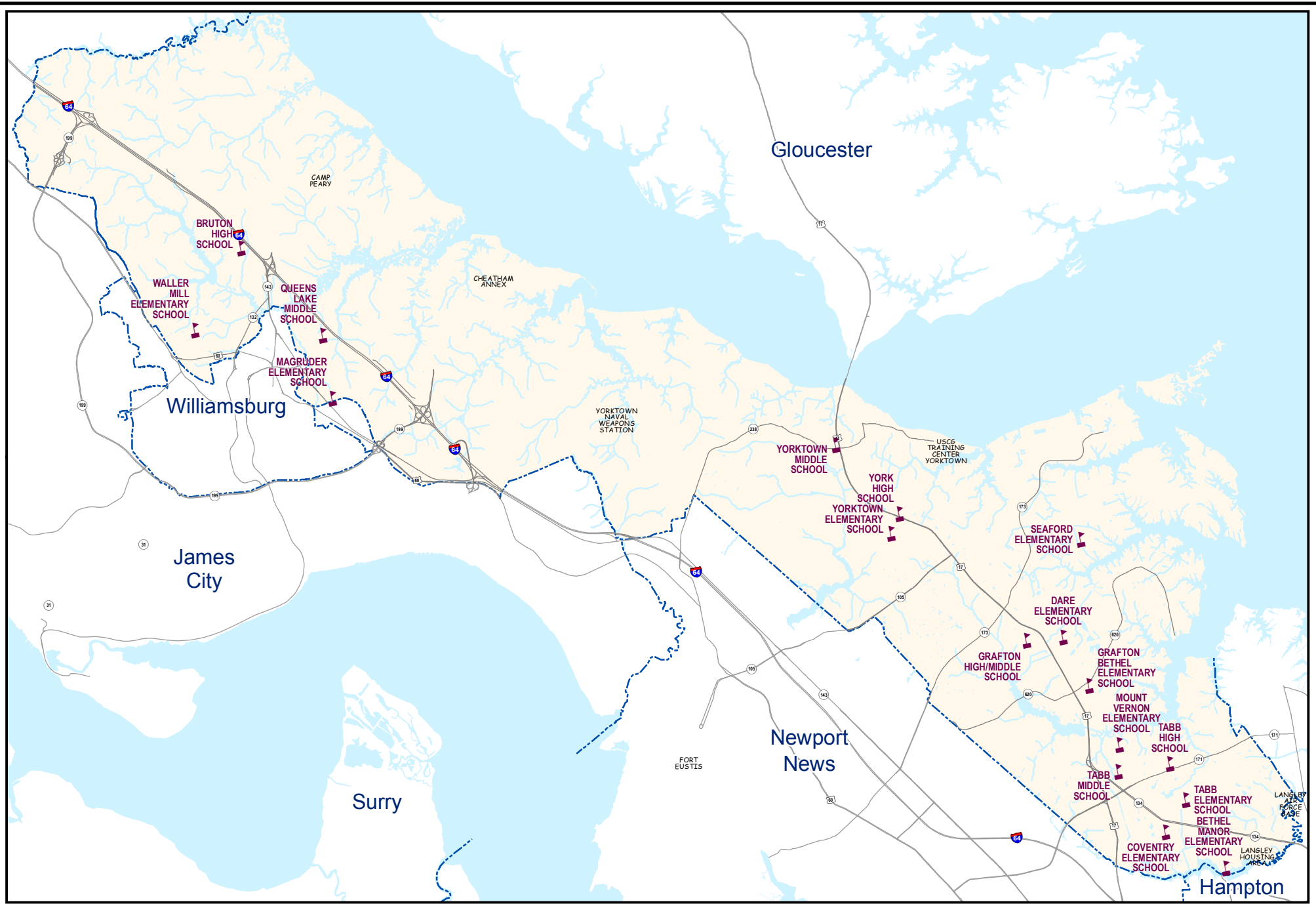
ZWEIBRUCKEN

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. Discussions are currently in progress to resume the program.

Map of York County, Virginia





York County Schools



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



GOAL 1: STUDENT ACHIEVEMENT



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

Objective 1.1 - 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 graduation rates.

All 19 schools earned full accreditation for the 2018-19 school year, based on a revised system for calculating school accreditation which went into effect this year. The new accountability system measures performance on multiple school-quality indicators, not just on overall student achievement on Standards of Learning tests. Performance on each Indicator will also be rated as performing at one of three levels: Level One (at or above standard), Level Two (near standard or improving) or Level Three (below standard).

All five high schools earned Level One status in all indicators this year, while the only school to a Level Two Indicator status at the middle school level was Queens Lake Middle for Achievement Gap in English performance. At the elementary level, eight of ten elementary schools achieved a Level One status for all school quality indicators. Two schools received Level Two ratings: Dare for Achievement Gaps in English and Magruder for Achievement Gaps in English and Math.

School Quality Indicators:	Level 1:	Level 2:	Level 3:
English Achievement Gaps	No more than one student group in Level 2 in English	Two or more student groups in Level Two in English; no more than one at Level Three	Two or more student groups at Level Three in English
Math Achievement Gaps	No more than one student group in Level 2 in Math	Two or more student groups in Level Two in Math; no more than one at Level Three	Two or more student groups at Level Three in Math

2018-19 Accreditation Status – Elementary Schools

School Quality Indicators	BMES	CES	DES	GBES	MES	MVES	SES	TES	WMES	YES
Academic Achievement-English	Level 1	Level 1	Level 1	Level 1	Level 1	Level 1	Level 1	Level 1	Level 1	Level 1
Achievement Gap-English	Level 1	Level 1	Level 2	Level 1	Level 2	Level 1	Level 1	Level 1	Level 1	Level 1
Academic Achievement-Math	Level 1	Level 1	Level 1	Level 1	Level 1	Level 1	Level 1	Level 1	Level 1	Level 1
Achievement Gap- Math	Level 1	Level 1	Level 1	Level 1	Level 2	Level 1	Level 1	Level 1	Level 1	Level 1
Academic Achievement-Science	Level 1	Level 1	Level 1	Level 1	Level 1	Level 1	Level 1	Level 1	Level 1	Level 1
Chronic Absenteeism	Level 1	Level 1	Level 1	Level 1	Level 1	Level 1	Level 1	Level 1	Level 1	Level 1

2018-19 Accreditation Status – Middle Schools

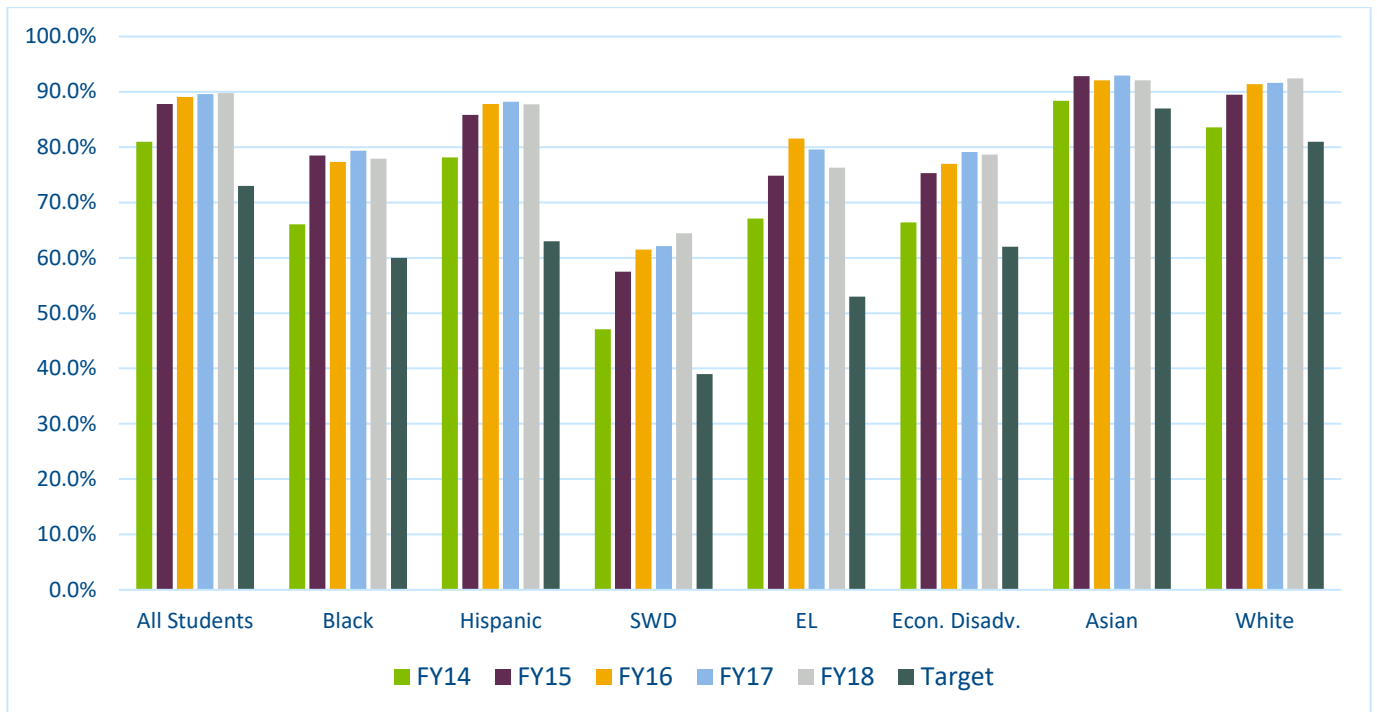
School Quality Indicators	GMS	QLMS	TMS	YMS
Academic Achievement-English	Level 1	Level 1	Level 1	Level 1
Achievement Gap-English	Level 1	Level 2	Level 1	Level 1
Academic Achievement-Math	Level 1	Level 1	Level 1	Level 1
Achievement Gap-Math	Level 1	Level 1	Level 1	Level 1
Academic Achievement-Science	Level 1	Level 1	Level 1	Level 1
Chronic Absenteeism	Level 1	Level 1	Level 1	Level 1

2018-19 Accreditation Status – High Schools

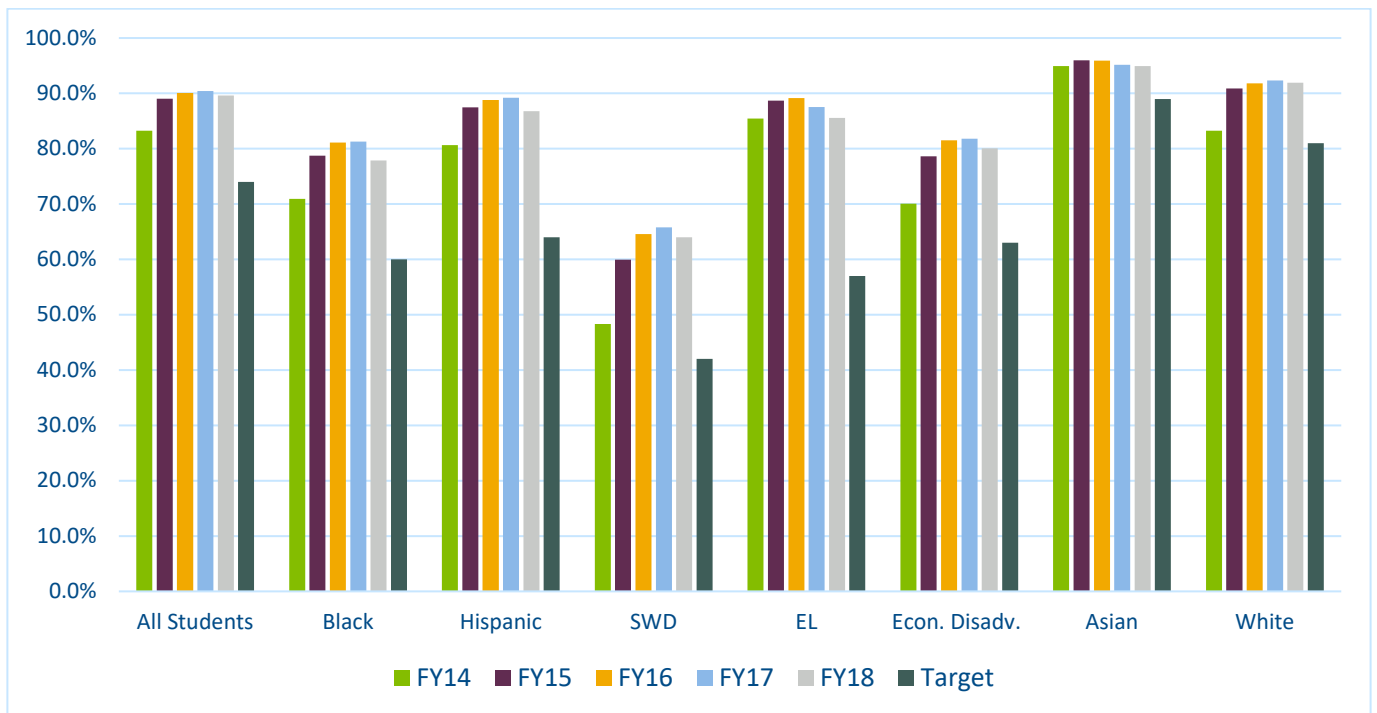
School Quality Indicators	BHS	GHS	THS	YHS	YRA
Academic Achievement-English	Level 1	Level 1	Level 1	Level 1	Level 1
Achievement Gap-English	Level 1	Level 1	Level 1	Level 1	Level 1
Academic Achievement-Math	Level 1	Level 1	Level 1	Level 1	Level 1
Achievement Gap- Math	Level 1	Level 1	Level 1	Level 1	Level 1
Academic Achievement-Science	Level 1	Level 1	Level 1	Level 1	Level 1
Chronic Absenteeism	Level 1	Level 1	Level 1	Level 1	Level 1
Graduation & Completion Index	Level 1	Level 1	Level 1	Level 1	Level 1
Drop-out Rate	Level 1	Level 1	Level 1	Level 1	Level 1

The division also met or exceeded all federal targets for reading and mathematics, with the most notable gain in reading among students with disabilities. Since 2014, reading performance for that subgroup has improved by more than 17 percentage points.

2018-19 Federal Achievement Gap Performance - Reading

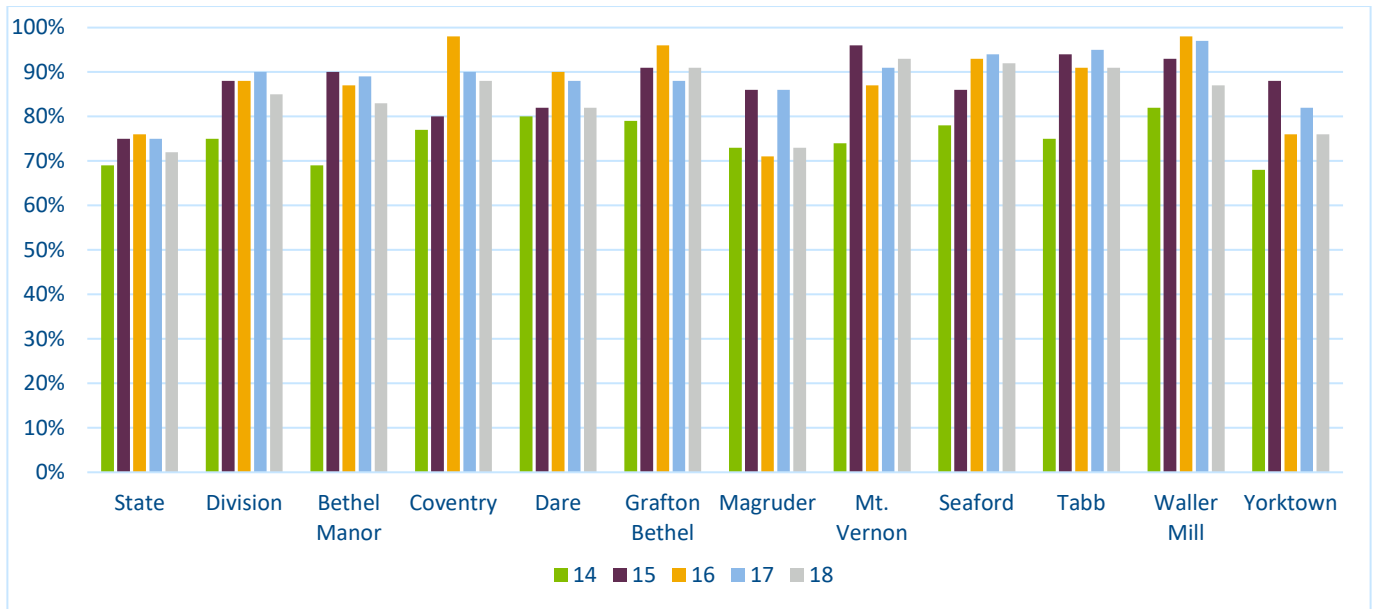


2018-19 Federal Achievement Gap Performance - Math



Objective 1.2 - 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.

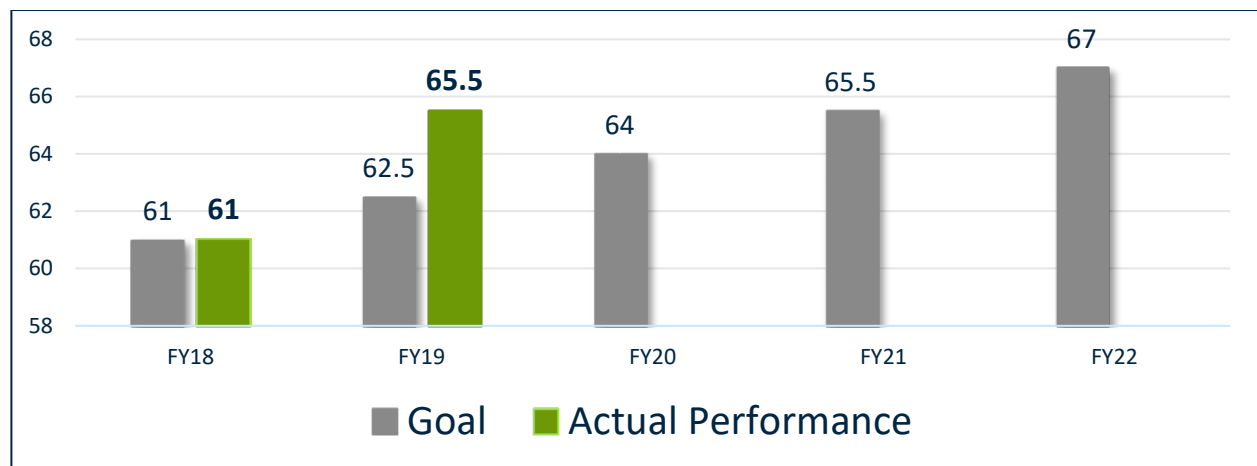
FY18 Third Grade Reading Results



Objective 1.3 - By FY22, the percentage of 10th grade students achieving the "College and Career Ready" benchmark of 910 on the PSAT will improve resulting in a total increase of 6 percentage points.

In 2016 the College Board redesigned the SAT suite of assessment to include the PSAT. Under the revised tests, a 10th grade student that scores a 430 on the Reading and 480 on the math sections of the PSAT, for a combined score of 910 meets the college ready benchmark at this particular grade level.

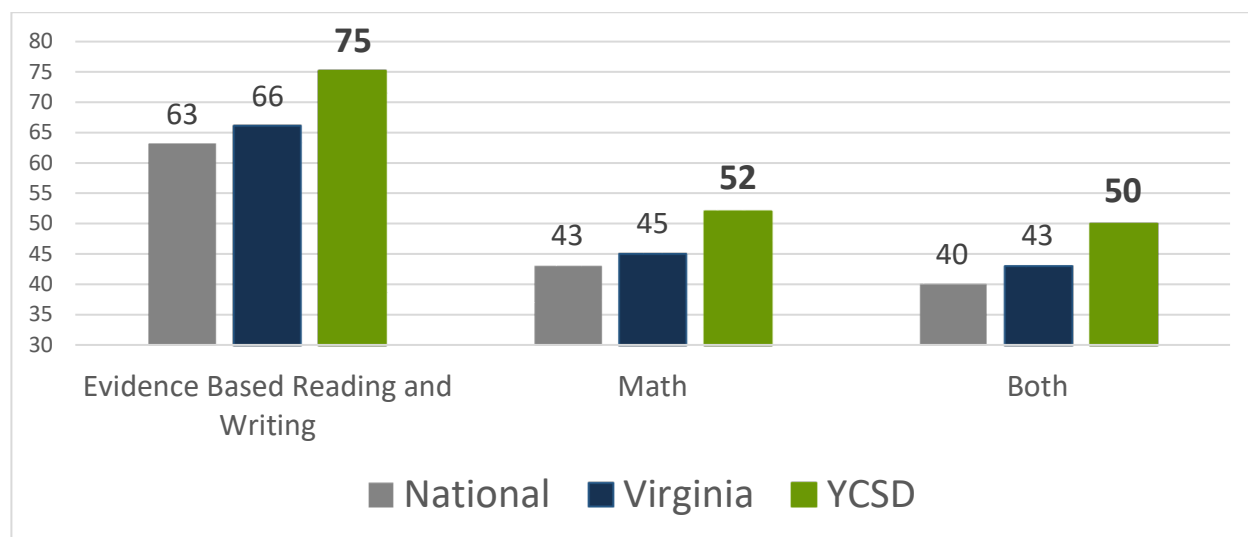
FY19: Grade 10 students earning a combined 910 or Higher on the PSAT College and Career Standard



GOAL 1

For FY18, 61 percent of all 10th grade students earned a combined score of 910. For FY19, 65.5 percent of students met the college and career readiness benchmark representing a 4.5 percent increase.

FY19: PSAT College and Career Ready Benchmark



Evidence Based Reading and Writing student performance is 9 percentage points higher than the state and 12 points higher than the national average. Math performance is 7 points higher than the state and 9 points higher than the nation. In reviewing the percentage of students that met both math and reading benchmarks, YCSD students outperformed the state average by 7 points and the national average by 10 points.

Objective 1.4 - By FY22, the gap between underrepresented student groups and the general population participating in the gifted education program will be reduced by 2.5%.

** This objective is under development and no report was given for this fiscal year.*

Objective 1.5 - By FY22, the gap between underrepresented student groups and the general population participating in Advanced Placement course enrollment will be reduced by 50%.

** This objective is under development and no report was given for this fiscal year.*

Objective 1.6 - By FY22, develop a K-12 math model that aligns to the VDOE math standards and includes best practices for math instruction.

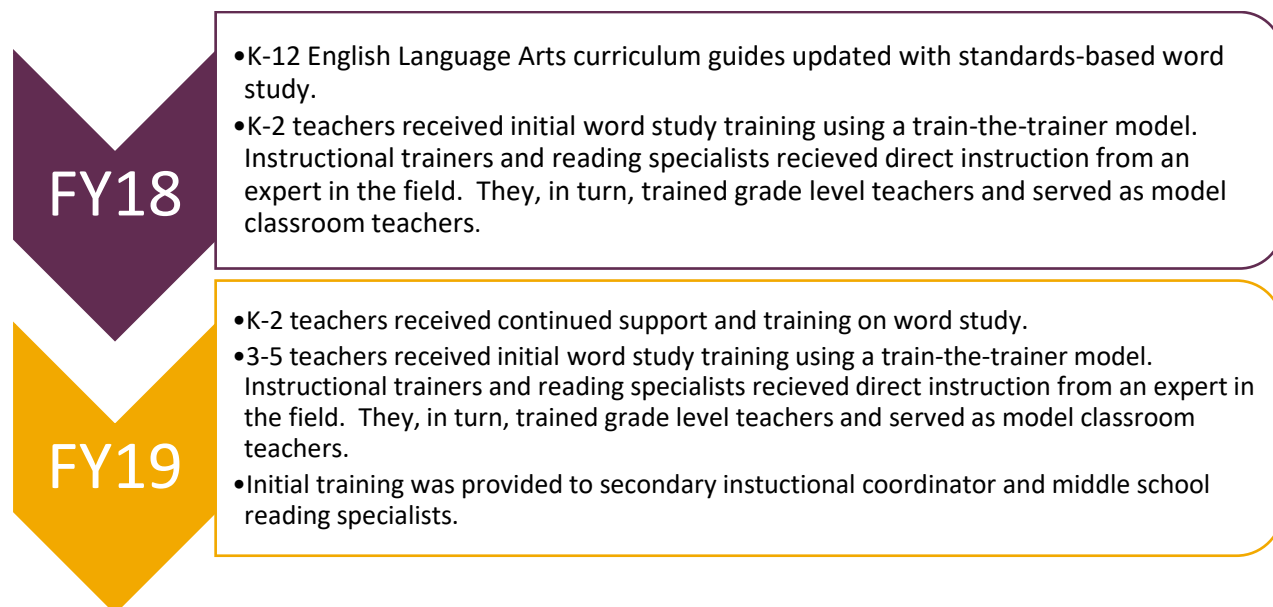
In 2016, the Virginia Board of Education adopted new math standards to support the profile of a Virginia graduate. Included within the standards is an increased focus on the 5 mathematical processing goals – communication, connections, problem solving, representations, and reasoning.

Division staff crafted a timeline for the development and implementation of a K-12 Mathematics Model to support the new standards.

2017-2018	2018-2019	2019-2020
<ul style="list-style-type: none"> Align curriculum Form a math model committee Draft a math model 	<ul style="list-style-type: none"> Elicit feedback from stakeholders Revise and finalize math model Plan for professional development and instructional resources 	<ul style="list-style-type: none"> Full implementation Feedback and revision cycle implemented through a math leadership team

Objective 1.7 - By FY22, revise current YCSD K-12 curriculum guides to support the VDOE standards of learning, as well as the core components of the PSAT and SAT, to address word study and vocabulary.

The 2017 VDOE Revised English Standards of Learning places additional emphasis on word origins and derivations. The revised curriculum guides at the elementary level provides students the opportunity to work on developing foundational skills such as phonological and phonemic awareness. Middle school revisions to the curriculum guides provide students with the opportunity to expand vocabularies and strategies to determine meaning. At the high school level, these revisions also provide students with the opportunity to apply knowledge of roots, affixes, synonyms, and homophones to determine the meaning of words. These revisions further support the skills needed to better prepare students for the PSAT and SAT assessments. To further support students' acquisition of the skills needed to apply knowledge of word analysis skills, the York County School Division has begun implementing a tiered K-12 word study and vocabulary training. The chart below provides the implementation timeline for this objective.



Objective 1.8 - By FY22, YCSD will develop and implement a continuum of digital competencies that will be integrated into grade level curriculum.

Using the VDOE Computer Technology Standards, YCSD staff created a matrix, which outlines the knowledge and skills necessary for students to effectively use technology resources.

Standard	Grade(s)												
	K	1	2	3	4	5	6	7	8	9	10	11	12
Technology Research Tools													
Recognize that information may be presented as printed text, electronic text, audio, video, or images.													
Be able to name and use sources of information available at school and outside the school.													
Conduct research using various types of text- and media-based information.													
Apply effective search strategies that will yield targeted information.													
Identify basic indicators that a digital source is likely to be reliable.													
Apply research derived from digital resources to original work.													
Demonstrate how to cite digital resources when developing nonfiction reports and presentations.													
Use best practice guidelines for evaluating research results.													
Determine when further research is needed based on original search results and first drafts.													
Apply strategies that help avoid plagiarism when clipping and storing digital notes.													
Follow procedures to interpret various primary sources for a variety of content areas.													
Use a variety of strategies to evaluate the accuracy of digital resources.													
Apply knowledge to interpret digital primary sources for a variety of content areas.													
Follow best practice guidelines for analyzing information from particular Web sites.													

A timeline for developing curriculum for core subject areas was also developed in FY18.

Summer 2018	2018-2019	Summer 2019	Summer 2020
•K-5 English	•Secondary English •Math	•History/Social Studies •Science	•Science

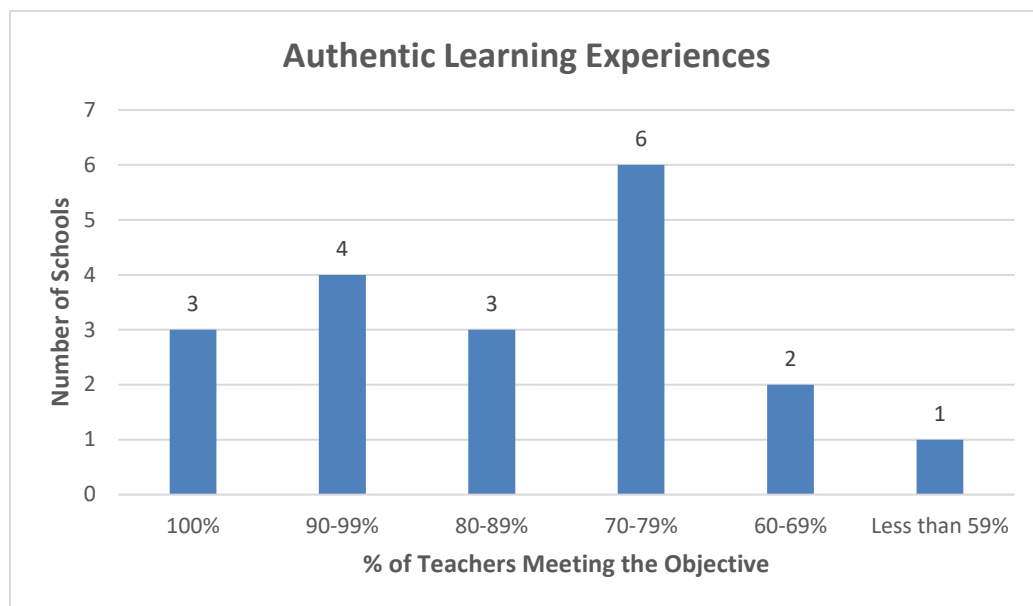


GOAL 2: STUDENT EXPERIENCES

Goal Statement: The York County School Division will engage all students in rigorous educational experiences.

Objective 2.1 - By FY22, each teacher will implement and assess at least two authentic learning experiences annually, in which students engage in research, critical thinking and/or problem solving while learning the content of the curriculum.

Authentic learning experiences provide opportunities for students to engage in work that is meaningful to the discipline and connected to real world application. These experiences require students to problem solve, think critically and communicate what they have learned. Examples include but are not limited to performance assessments, project based learning, and work experience programs. The chart below shows the percentage of teachers who implemented and assessed two or more authentic learning experiences during FY18.



This data was collected through lesson plan reviews, classroom observations, school improvement plan updates, PLC meetings, surveys, student showcases, surveys, and teacher conferences.

Objective 2.2 - By FY22, all K-12 core classes will include an oral communication requirement each semester.

The implementation of the Profile of a Virginia Graduate requires students to demonstrate competency in the 5 C's (Critical Thinking, Creative Thinking, Collaboration, Communication, and Citizenship). This objective ensures students are provided with authentic opportunities to develop formal and informal oral communication skills, not just in English, but across the core content areas (history and social science, science, and math). The chart below outlines the implementation of this objective.

The division will begin work on this objective in FY20.

Objective 2.3 - By FY22, all middle and high school core classes will include a written communication requirement each semester that includes the development of a written product.

The Profile of a Virginia Graduate also requires student to demonstrate effective written communication skills. The revised English/language arts Standards of Learning requires students learn to write in a variety of modes including argumentative, analytical, expository, persuasive, and technical writing. Daily writing opportunities, both formal and informal, are a part of every English curriculum. Performance under this objective expands curricular opportunities for students to demonstrate written communication in content areas such as history and social science, mathematics, and science.

The division will begin work on this objective in FY20.

Objective 2.4 - By FY22, develop an appropriate measure of workplace readiness skills for middle and high school students that accurately reflects demonstration and mastery of these competencies.

As YCSD is building and implementing a program that supports career exploration and preparation, it is important to monitor student progress towards developing the necessary skills to be career ready. VDOE's adopted list of workplace readiness skills, which are currently taught in all CTE courses, will be used to guide the expectations of both middle school students participating in the new career investigations course and high school students involved in work-related experiences, such as internships and mentorships.

Beginning in FY20, all middle school students will be required to take our new Career Investigations course or an equivalent CTE course. This course is designed for students to demonstrate workplace readiness skills, as well as make connections between the work environment and citizenship. The class will provide opportunities for students to demonstrate their learning through the teaching and application of practical factors in each unit within the course.

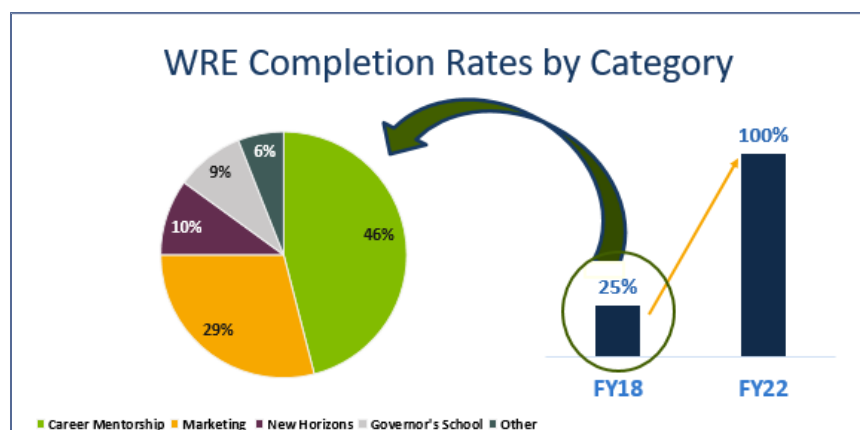
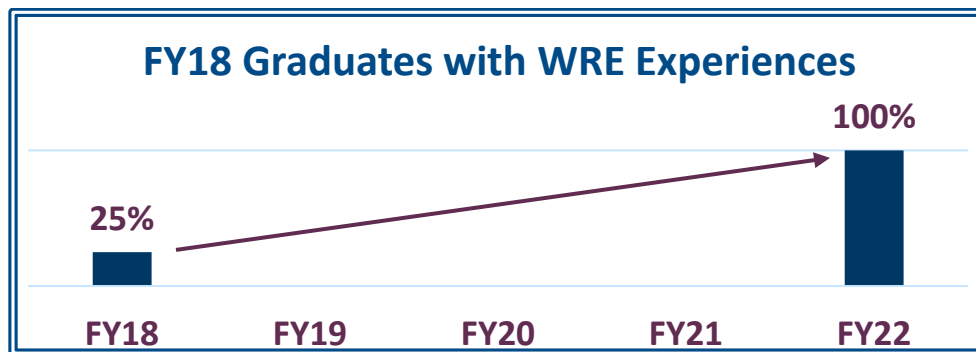
High school students have several opportunities to complete a work related experiences including the Career Mentorship and Cooperative Education classes, Marketing Co-ops, and the new Credit for Work Experience course which will be offered in FY20. Additional courses that include mentorship completion or work-site experience are offered at the New Horizons Regional Center. This includes the Governor's School environmental science mentorship, as well as work site experiences in the automotive technology, health science, and human science career clusters. The measure of workplace readiness skills in these classes are reflected in the expectations of successful completion of the course.

Objective 2.5 - Staff will evaluate and revise the Economics and Personal Finance Course to include authentic financial literacy experiences.

** This objective is under development and no report was given for this fiscal year.*

Objective 2.6 - By FY22, all YCSD students will complete an internship, mentorship or job shadowing experience prior to graduation.

Last year, a committee convened to begin developing a common understanding of work-based learning. The process continued this year and resulted in the identification of courses and experiences we already have in our program of studies, as well as defining additional experiences to consider. One of these, work-based learning, will be include in next year's program of studies.



Action steps include partnership with the Business Advisory Board, the development and application of a business partner database, student input, proposed career coaches, and additional planning for procedures and processes.

Objective 2.7 - By FY22, all schools will provide career awareness and exploration opportunities for students in designated grades at the elementary, middle and high school level.

Career awareness, exploration, and preparation are the essential components of a comprehensive plan to ensure our students are ready for the workplace. In order to develop the knowledge, skills, competencies, and experiences our students need to ensure they are life and career ready, YCSD is developing and implementing several components of a Career Connections program that includes Grades K-12.

Elementary <i>Introduce</i>	Middle School <i>Investigate</i>	High School <i>Implement</i>
<ul style="list-style-type: none"> • Academic & Career Portfolios through VA Wizard • High Demand Career Clubs • STEM Career Makerspaces • STEM Summer Enrichment 	<ul style="list-style-type: none"> • Academic & Career Plans through VA Wizard • High Demand Career Clubs • STEM Career Makerspaces • STEM Summer Enrichment • Career Investigations Course • TradeWins Videos 	<ul style="list-style-type: none"> • Academic & Career Plans through VA Wizard • Workplace Readiness Skills Exam • W!SE Financial Literacy Exam • Work-related Experiences • Career Fairs • TradeWins Videos

Objective 2.8 - Increase the number of clubs at the elementary and middle school levels to increase exposure and interest in high-demand fields such as robotics, engineering, cyber-security, etc.

This objective provides fun and challenging opportunities that promote awareness and exploration in new and emerging career fields to students in kindergarten through eighth grade. It also provides other opportunities for students to connect with their school communities, a high priority for teachers, staff, and administrators. Principals at our elementary and middle schools reported that during this school year, there are approximately 188 total clubs offered to our K-8 students. This number can vary as new clubs are added depending on interest by both students and teachers. Most of them take place before and after school, and can last a few weeks, a semester or the entire year. There are 41 high demand career clubs this year, an increase of 15 clubs from last year. These clubs provide exposure to several of the 16 career clusters including Information Technology, Audio/Visual Technology, Communications, and STEM.

	High Demand Career Clubs FY18	High Demand Career Clubs FY19	Total Number of Clubs FY19
Elementary	16	27	129
Middle	10	14	59
Total	26	41	188

+15

GOAL 2

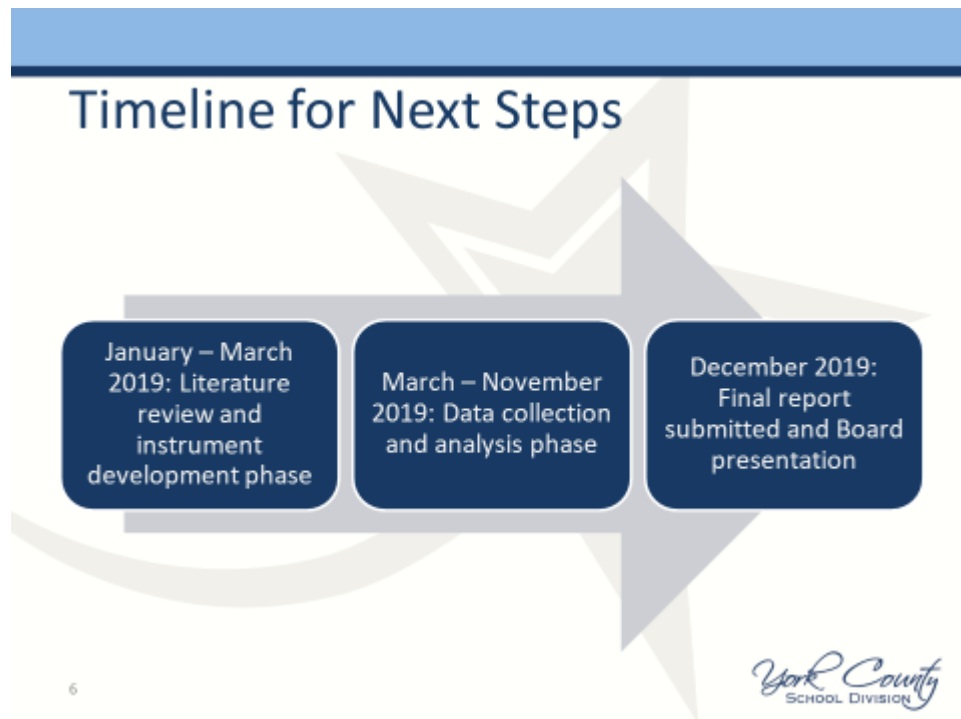
Objective 2.9 - A program evaluation of our current service delivery model for students with disabilities will be conducted by the end of the 2018-19 school year. Approved recommendations will be implemented in subsequent years.

During the development of the 2018-2022 Strategic Plan, participating stakeholders raised questions regarding the continuum of services in YCSD for students with disabilities. As a result, an objective was developed under Goal 2 of the strategic plan to complete a program evaluation of the current special education service delivery model. YCSD's program evaluation team selected an outside consultant to conduct a comprehensive analysis of the current special education service delivery model to determine the extent to which YCSD

1. maintains appropriate staffing ratios for special education teachers and related service providers,
2. uses staff effectively to lead special education programs, and
3. provides a comprehensive continuum of services for students with disabilities.

Evaluator recommendations will provide a framework for program improvement as well as short and long-range planning.

Below is the timeline for the program evaluation scope of work identified in the Request for Proposals.



GOAL 2



GOAL 3: STAFF SUPPORT

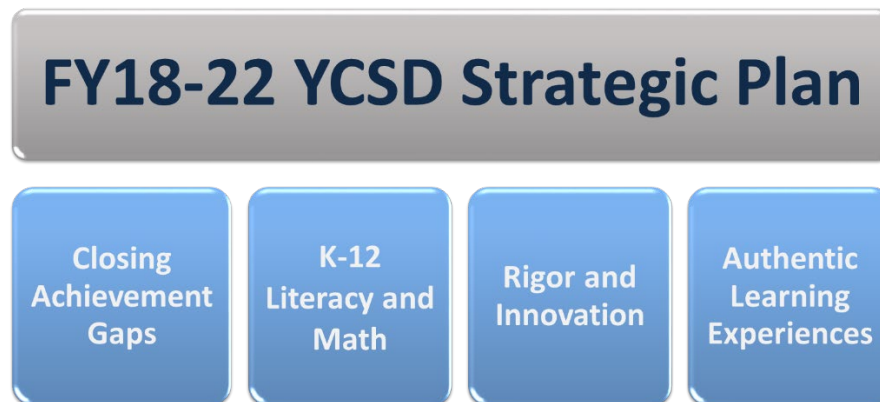
Goal Statement: The York County School Division will recruit, hire, retain and support a diverse staff that meets our highest standards.

Objective 3.1 - Provide all staff a continuous cycle of high-quality, targeted professional development that aligns to the division's strategic plan and is supported by current and emerging research.

Efforts are made to provide professional development that is job embedded, purposeful and sustained. Continuous training that supports the diverse needs of teachers and administrators provides opportunities for them to apply the new knowledge and skills learned. Data is used to identify needs and evaluate effectiveness of training. Input from teachers and administrators is included in professional learning topic decisions, as well as those who have expertise in specific areas of content.

Department of Instruction:

The FY18-22 YCSD Strategic Plan includes instructional focus areas that include the following:



Closing Achievement Gaps in math, English and the federal graduation rates for all students and subgroups is supported by professional development in YCSD.

K-12 Literacy and Math continued to be an ongoing area of continued professional development. The division uses a train the trainer model. Instructional Trainers at both the elementary and secondary level have focused on literacy for the past five years. Professional development has also been provided by the division's two literacy and two math coaches to support literacy and math process goals.

Rigor and Innovation professional development included topics and resources that support higher order thinking, problem solving, technology, robotics and innovative instruction.

Authentic Learning Experiences provide opportunities for students to engage in work that is meaningful to the disciple and connect to real world applications. Professional development in this area promotes the "Five Cs" and career awareness and exploration.

Objective 3.2 - The division will implement data-driven strategies to recruit and retain a diverse workforce.

The division has made significant changes for this strategic plan in an effort to better confront our current reality and be more effective in reaching our goals to **recruit, hire, retain and support a diverse staff that meets our highest standards.**

The division is protected somewhat from the national teacher shortage because our principals hire experienced teachers 3:1 over new teachers to the field and over 2/3 of those experienced teachers come from divisions that border ours. So, obviously our most effective recruiting tool is being the highly effective school division that we are and that spreads by word of mouth.

In an effort to be more transparent about the current state of our workforce diversity, we are changing the formula we use to report out on workforce demographics, now using our federally required EEO-5 Report.

Classroom Teacher Status					
Percentage of Minority Classroom Teachers	Population	2014	2016	2018	Difference from 2014
Elementary School Teachers (5) and Other Classroom Teachers (7)	Minority Percentage	8.17%	7.69%	9.66%	1.49%
	BAA Percentage	5.35%	4.67%	6.79%	1.44%
Secondary School Teachers (6)	Minority Percentage	15.87%	14.75%	16.81%	0.94%
	BAA Percentage	8.91%	8.03%	8.72%	-0.19%
Total Classroom Teachers	Minority Percentage	12.52%	11.64%	13.62%	1.10%
	BAA Percentage	7.36%	6.55%	7.86%	0.50%

2018 Student Minority Status = 40.1%, BAA = 12.4%

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York County
SCHOOL DIVISION

While we do not see workforce numbers that come close to matching our student population, we do see a drastic rise in the 2018 totals of both the total minority teaching workforce as well as the Black-African American percentage. On top of our job fair participation, our efforts in this area to improve these numbers have included sharing data with principals of their minority employee rates in relation to the division average during the 2016 and 2017 hiring seasons along with personal conversations with each principal during the 2017 season about making intentional efforts to protect against hiring bias. The key metric is clearly retention, switching from collecting retention data from a more reliable source than exit surveys; we created a required resignation form that allows us to track actual retention data, an important HR metric.

We also created three different indexes to allow for a more accurate picture of our retention condition. We will refer to these as R1, R2 and R3/DCT. The most important metric we call Division Controlled Turnover (DCT) which includes reasons employees leave such as No Reason Given, Accepted a position elsewhere, Salary/Benefits, Dissatisfied with supervisor, contract not renewed and other.

Retention Statistics

Retention Groups	FY18 Totals		Licensed		Non-Licensed	
	Number Separated	Retention Percentage	Number Separated	Retention Percentage	Number Separated	Retention Percentage
R1	247	86.23%	121	87.24%	126	85.10%
R2	178	90.08%	83	91.25%	95	88.76%
R3/DCT	87	95.15%	45	95.25%	42	95.03%

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York County
SCHOOL DIVISION

Objective 3.3 - The compensation package for licensed staff will remain in the top three of the Hampton Roads comparator market of nine school divisions through FY22.

The charts below depict the FY19 salary for licensed staff in relation to comparator school divisions in Hampton Roads.

Comparison for Rank 3 or Better

Scale	# Licensed Employees	% Licensed Employees	# of Steps in Top 3	% of Steps in Top 3	% of Staff in Top 3
Bachelors	366	38%	9	30%	35%
Master's	524	54%	8	26%	16%
Master's +30	72	7%	23	65%	65%
Doctorate	13	1%	23	59%	77%
Total	975	100%			

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York County
SCHOOL DIVISION

Comparison for Rank 4 or Better

Scale	# Licensed Employees	% Licensed Employees	# of Steps in Top 3	% of Steps in Top 3	% of Staff in Top 3
Bachelors	366	38%	16	52%	56%
Master's	524	54%	20	65%	51%
Master's +30	72	7%	24	77%	69%
Doctorate	13	1%	24	77%	77%
Total	975	100%			

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York County
SCHOOL DIVISION

GOAL 3

Objective 3.4 - By FY20, the division will identify benchmarks for the non-licensed staff and administrator compensation package in relation to the Hampton Roads comparator market for use in the quadrennial review cycle.

The original intent was to create a benchmark of performance for our existing non-licensed compensation package similar to our licensed staff in Objective 3.3. It was quickly apparent that the division first needed to address the problematic structure of our long-standing non-licensed and administrative salary scales.

A committee was formed and established six parameters for the creation of the new compensation structure, they were:

1. Equity with County/Regional Comparators/TSS (Higher Starting and Ending Pay)
2. Getting all employees some additional compensation every year
3. Simplify the pay grades
4. Eliminate exceptions as much as possible
5. If staying with step system, raising ceiling to 25-30-35?
6. Regular job description revision process

From these parameters, the committee crafted new pay grades that had the following result:

The new scales raise the minimum and maximum salaries 14% and 25% respectively, placing the division in a more competitive market position (parameter 1). Additionally, all pay schedules have been consolidated into one revised group of grades/steps that also eliminate the S and H curves (parameters 3 & 4), bring all scales to 30 steps (parameter 5) and provide for equal 1.75% increases between each step (parameter 2).

Objective 3.5 - The division will provide new employees with effective support, as measured by mid-year and end of year surveys of new employees. Milestones relating to the target level of support and/or growth will be developed for FY18 and subsequent years.

** This objective is under development and no report was given for this fiscal year.*

Objective 3.6 - By FY22, identify and promote a comprehensive list of community resources, opportunities and activities available to York County School Division employees as a result of their employment with the division.

** This objective is under development and no report was given for this fiscal year.*

Objective 3.7 - The division will evaluate employee working conditions annually and implement appropriate and targeted improvement plans based on data collected through working conditions surveys, standardized resignations forms, and optional exit interviews.

** This objective is under development and no report was given for this fiscal year.*

Objective 3.8 - By FY19, the superintendent will establish standard operating procedures to provide all employee groups opportunities for involvement and feedback in division practices and procedures.

The standard operating procedure was developed in July 2018 and published on the division's intranet site for employee access.

The superintendent and School Board Office (SBO) staff will gauge employee perceptions of existing practices and procedures through annual working conditions surveys. Departmental surveys will be used to determine level of SBO support for school-based staff as well as to identify essential services that can be improved.

The superintendent's office will meet multiple times annually with standing employee committees, including Teacher Council, Non-Licensed Support Staff Advisory Council and the Principal Advisory Council.



GOAL 4: SCHOOL CULTURE



Goal Statement: 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.

Objective 4.1 - By August 2019, individualized school-level family engagement plans, based on student and parent input, will be developed and maintained as part of each school's School Improvement Plan.

The division recognizes that fostering effective, positive relationships with YCSD families is one of the most important responsibilities we have as educators. Establishing two-way communication, always focusing on academic success, is key. Moving forward, efforts will begin to differentiate family involvement from family engagement, and work towards ensuring parents are not only involved in school efforts, but engaged in them as well.

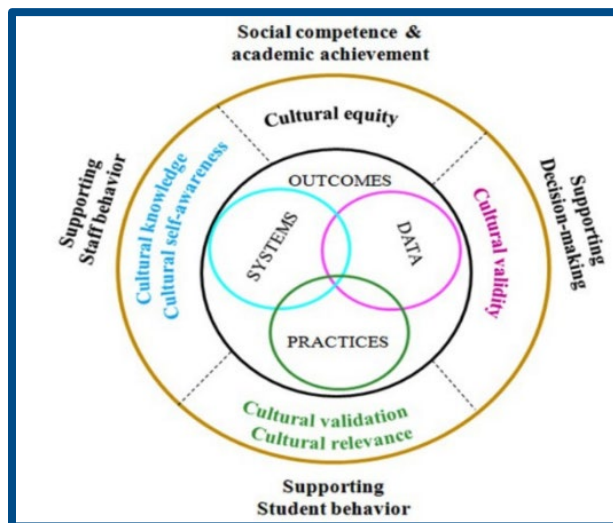
Each school will develop a school-level family engagement plan for the 2019-2020 school year. These plans will include goals for families, and will be developed and maintained within School Improvement Plans. Data will be included and then reviewed for monitoring family engagement efforts. Student and parent input will be an important part of how family engagement goals are established at each building.

The division has established a Family Engagement Committee to support the work happening at schools, which will meet at least quarterly each school year. The committee's membership is purposeful, including central office staff, administrators, teachers, and parents. Committee members represent all school zones and stakeholder groups such as Title I, military, English learners, etc. The committee's work will involve developing a framework regarding what YCSD values, determining what components of family engagement are important, creating a metric for measuring family engagement, and creating recommendations for school based family engagement plans.

Professional development, utilizing current research that links family engagement initiatives to student learning and academic success, began in the 2018-2019 school year and will be expanded for 2019-2020. Providing training for administrators and school staffs will ensure that best practices are implemented as well as monitored.

Objective 4.2 - By FY20, the division will develop and implement ongoing and relevant evidence-based professional development to foster respect for students and families of diverse cultures.

The division is using the Virginia Tiered Systems of Support (VTSS) model to embed cultural responsiveness approaches, establishing a framework of supports and structures to align with student academics, behaviors, and social-emotional wellness. Under the culturally responsiveness framework, school-based VTSS/Positive Behavior Intervention Systems (PBIS) Teams focus on integrating student identity, voice, support environment, situational appropriateness, and data for equity to improve school culture, climate, and learning opportunities. The chart below is a visual representation of the VTSS framework that embeds culturally responsive approaches.



This year, during the months of October, January and April, school-based VTSS/PBIS team leaders received training on, Tier I behavior structures, family engagement, and culturally responsive practices. Based on the results from the school based culturally responsive checklist, the DCJS secondary school climate survey, and school requests, on-going professional development will be developed for the 2019-2020 school year occurring every quarter.

Objective 4.3 - By August 2020, each school will develop cultural learning opportunities that help prepare our students to engage with the diverse populations in our local and global community.

The Committee for Equity and Diversity was formed this school year and includes parents, school counselors, school administrators, and school board office staff that represent all attendance zones and school levels. The purpose of the committee is to review current data related to diversity and equity and offer recommendations for achieving the strategic plan objectives aligned to cultural learning and school culture. During the committee's May meeting, committee members engaged in a TregoED Situation Appraisal protocol to develop priorities and recommendations for 2019-2020 related to Goal 4.

Objective 4.4 - Staff will implement programs and protocols to reduce behavior referrals and out-of-school suspensions by FY22, with a focus on reducing exclusionary practices and disproportionality.

To comply with the Code of Virginia, the division annually submits incidents of discipline, crime, and violence to the Virginia Department of Education as part of the Discipline, Crime and Violence (DCV) report. The report complies with provisions of the federal Gun-Free Schools Act of 1994 and the Individuals with Disabilities Act (IDEA). Using the Virginia Tiered System of Supports (VTSS) model, the division has been able to reduce the number of out-of-school suspensions and the number of reportable DCV offenses. This has been achieved through positive behavior intervention system (PBIS) approaches and school-based VTSS/PBIS Leadership Teams. School based teams received professional development on alternatives to suspension, utilized the School-Wide Information System (SWIS) to analyze discipline data and developed data-driven solutions to school-wide behavior concerns. School administrators also received training on restorative practices, proactive disciplinary approaches, and problem solving protocols. Following is a table that shows a comparison of disciplinary data for the past two school years.

GOAL 4

	2016-2017	2017-2018	Variance
Number of reportable offenses	1,682	1,196	(486)
Number of violations resulting in out-of-school suspension (1-10 days)	916	825	(91)
Elementary	364	353	(11)
Middle	243	237	(6)
High	309	235	(74)

Objective 4.5 - By FY19, the superintendent will establish and maintain a business and civic community roundtable to establish mutual goals and opportunities for collaboration that support students' academic and personal success.

School division staff met with members of the York County business community in November 2017 to identify opportunities to work together to prepare students for jobs and careers. After establishing priorities with that larger group, 13 individuals volunteered to serve on as a business advisory council for the division.

The council met multiple times during the 2018-19 school year. The council helped the division create a video series profiling various career opportunities within York County and supported the development of a database to identify contacts for career fairs, mentorship programs, and classroom speakers.

Objective 4.6 - School Board members will implement continuous community engagement practices through targeted and intentional interactions with students, staff, parents and community members. Community engagement practices will be based on current research and professional learning opportunities at the local, state and/or national levels.

In June 2018, Board members participated in an activity pertaining to developing their community engagement objective in the Strategic Plan. The Board discussed expectations, informal and formal participation in activities and target goals. During the 2018-19 school year, Board members began tracking and reporting their attendance at school and community events. Board members agreed to update their engagement calendars with all attended events on the BoardDocs platform for public viewing.



GOAL 5: OPERATIONAL STEWARDSHIP



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

Objective 5.1 - The division average class sizes will be at or below 20:1 for students in grades K-2 and 25:1 for students grades 3-5, subject to available resources and factoring in special populations. The class size in core content courses at the secondary level will be below 30 students, subject to available resources.

2018-19 Average Class Size

Elementary Schools	Average Class Size
Kindergarten	19.30
First Grade	19.34
Second Grade	19.96
K-2 Average	19.54
Third Grade	22.66
Fourth Grade	22.75
Fifth Grade	23.19
3-5 Average	22.87
Elementary Total Average	21.14

Middle Schools	Average Class Size
English	23.10
Math	24.00
Science	24.70
History/SS	25.13
Average	24.23

High Schools	Average Class Size
English	21.80
Math	21.63
Science	22.00
History/SS	23.25
Average	22.17

Average Class Size Historical Comparison – Elementary Schools

Grade Level	2014	2015	2016	2017	2018
Kindergarten	18.77	18.53	19.11	19.34	19.30
First Grade	19.52	18.74	19.20	19.79	19.34
Second Grade	19.89	19.71	19.82	19.51	19.96
K-2 Average	19.40	19.01	19.37	19.55	19.54
Third Grade	21.60	23.03	23.68	22.55	22.66
Fourth Grade	23.74	22.72	24.08	23.52	22.75
Fifth Grade	22.52	22.90	22.63	23.68	23.19
3-5 Average	22.61	22.8	23.46	23.25	22.87

Average Class Size Historical Comparison – Middle Schools

Subject	2014	2015	2016	2017	2018
English	23.83	23.42	23.06	23.10	23.10
Math	24.49	23.77	23.41	23.36	24.00
Science	24.88	24.33	24.16	24.29	24.70
History/ Social Studies	24.84	24.49	24.37	24.34	25.13
Average	24.50	24.01	23.75	23.77	24.23

Average Class Size Historical Comparison – High Schools

Subject	2014	2015	2016	2017	2018
English	23.29	21.42	22.44	21.92	21.80
Math	22.56	22.07	21.92	21.42	21.63
Science	23.61	22.95	23.27	23.03	22.00
History/ Social Studies	24.73	24.52	24.49	24.51	23.25
Average	23.48	22.73	23.03	22.72	22.17

Objective 5.2 - 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.

To assess our performance with this goal, we compare the academic performance and the per pupil expenditures for YCSD against the school divisions in our comparator group. This group includes Virginia Beach, Norfolk, Portsmouth, Chesapeake, Hampton, Newport News, Suffolk and Williamsburg/James City County. The results are as follows:

Academic Efficiency of Dollars Spent

The following charts show a ranked comparison of per pupil expenditures for our comparator school divisions in the Hampton Roads region as compared to the ranking of pass rates for English SOL and math SOL scores. All instructional performance data presented is for fiscal year 2018. The per pupil expenditure data is for fiscal year 2017 (most recent year data available).

As depicted by the charts, the York County School Division was ranked 9th in per pupil spending; first in English and math SOL scores as well as first in on-time graduation rates.

Locality	Per Pupil Expenditures*	Rank
Norfolk	11,686	1
Newport News	11,600	2
Virginia Beach	11,507	3
WJCC	11,341	4
Chesapeake	11,265	5
Portsmouth	11,230	6
Hampton	11,097	7
Suffolk	10,507	8
York	10,346	9

Locality	English SOL	Rank
STATE AVERAGE	80	
York	90	1
Virginia Beach	86	2
Chesapeake	83	3
WJCC	82	4
Suffolk	77	5
Hampton	75	6
Portsmouth	71	7
Norfolk	69	8
Newport News	68	9

Locality	Math SOL	Rank
STATE AVERAGE	70	
York	89	1
Chesapeake	83	2
Virginia Beach	83	3
WJCC	79	4
Suffolk	75	5
Hampton	73	6
Portsmouth	68	7
Norfolk	66	8
Newport News	64	9

Locality	On Time Graduation Rate	Rank
STATE AVERAGE	91.3	
York	96.9	1
Virginia Beach	93.3	2
Chesapeake	93.2	3
Newport News	93.0	4
Hampton	92.6	5
WJCC	92.1	6
Suffolk	86.7	7
Portsmouth	86.0	8
Norfolk	82.3	9

GOAL 5

Objective 5.3 - By FY20, YCSD will evaluate current access to contemporary and effective technology resources in order to support the use of technology in the classroom.

** This objective is under development and no report was given for this fiscal year.*

Objective 5.4 - The division will maintain or exceed the 3-year average on identified performance measures to guide efficient, effective, service-oriented operations.

Executive Summary

Annually operational staff from the information technology, building maintenance and facility support, and transportation and vehicle maintenance departments utilize various performance measures to improve productivity. These measures serve as an indication of the resources the division commits to various functions and the performance of the departments over the past year. More importantly, the data analysis from these measures serves as a conduit to improve the effectiveness of non-instructional operations by clarifying goals and priorities; measuring progress; ensure accountability; and document effective management practices.

The measures are separated into two categories: input and output. Input categories reflect the resources the division commits to a specific initiative. Output categories reflect the impact of those resources. These measures are affected in a number of ways, such as age of computer equipment, buildings, HVAC systems, vehicles, etc., the number of students and teachers, the addition of building square footage, and the price of fuel to name a few.

Collecting and analyzing performance data has value, but benchmarking and comparing data from year to year pays dividends and improves performance. Performance data for FY16-FY18 are presented below.

Information Technology (IT)

Input Category	FY16	FY17	FY18	3-Year Average
Computer Maintenance:				
Number of Computers per Computer Support Technician*	320	325	524*	342
* Support for iPads, Chromebooks, and other such devices were not being included in the computer count prior to FY18. As schools rely more and more on these devices, IT now includes them with desktop and laptop computer counts.				
Network Administration:				
Number of Mailboxes*				
Locally-hosted	2,007	2,042	2,005	2,018
Cloud-based (Office 365) [†]	14,990	13,136	16,706	14,944
Number of Network Servers per Network Services Engineer	92.5	95.4	91.8	93.2
[†] The division now maintains mailboxes for graduates and students that have left the division for a longer period of time, which has increased the total number of mailboxes the division maintains.				
Output Category	FY16	FY17	FY18	3-Year Average
Computer Maintenance:				
Percent of Work Orders Closed Annually				
Same Day	85%	85%	83%	84%
2-3 Days	3%	3%	3%	3%
4-6 Days	3%	3%	4%	3%
7+ Days	7%	7%	10%	9%
Total Computer Maintenance work orders	21,366	22,244	20,853	21,488

Network Administration:				
Wireless Devices Connecting to Network - Daily Peak	10,400	8,710	8,599	9,236
User Documents/Files Stored - New				
Locally-hosted	15,316,751	19,044,784	23,839,912	19,400,482
Cloud-based (Office 365)	83,673	199,122	357,114	213,303
Energy Management:				
Cost of Electricity per 1,000,000 Student Square Foot	\$1,036	\$1,096	\$1,041	\$1,058
Usage of Electricity per 1,000,000 Student Square Foot	11,932 kWh	12,152 kWh	11,457 kWh	11,847 kWh
Electricity Cost Avoidance	\$388,190	\$356,301	\$428,047	\$390,846

Building Maintenance and Facility Support

Input Category	FY16	FY17	FY18	3-Year Average
Building Maintenance:				
Total Annual Building Maintenance Cost per Building Square Foot	\$1.48	\$1.48	\$1.45	\$1.47
Tradesman per Building	0.6	0.6	0.6	0.6
HVAC Units per Technician	375	378	386	380
Output Category	FY16	FY17	FY18	3-Year Average
Building Maintenance:				
Percentage of Safety Work Orders Accomplished Within 3 Working Days	56%	58%	60%	58%
Percentage of All Work Requests Accomplished Within 6 Months	57%	56%	54%	56%
Number of Work Requests Accomplished per 100 Hours of Trade Group				
Plumbing	45	44	38	42
Electrical	64	60	58	61
Mechanical	64	62	53	60

Transportation and Vehicle Maintenance

Input Category	FY16	FY17	FY18	3 year Average
Transportation:				
Total Operating Cost per Regular Student Mile	\$2.90	\$2.88	\$3.06	\$2.95
Total Operating Cost per Exclusive Student Mile*	\$4.07	\$4.01	\$4.33	\$4.14
Transportation Personnel Cost per Mile	\$2.72	\$2.40	\$2.46	\$2.53
Vehicle Maintenance:				
Total Bus Maintenance Cost per Mile	\$0.45	\$0.44	\$0.50	\$0.46
Total Non-Bus Maintenance Cost per Mile	\$0.28	\$0.35	\$0.20	\$0.28
*Exclusive student miles are miles driven with students requiring special transportation accommodations.				
Output Category	FY16	FY17	FY18	3 year Average
Vehicle Maintenance:				

Percentage of Bus Safety Inspections Accomplished on Schedule	100%	100%	100%	100%
Bus Road Breakdowns Per 100,000 Student Miles	2.3	1.2	1.0	1.5

Finance Department

To assess our performance with this objective, we look at the functions in the finance department and determine the efficiency and effectiveness of the work based on established benchmarks. These benchmarks are designed to measure the most common functions of the finance department, which includes budget, annual financial audits, financial reporting, purchasing, accounts payable, grants accounting and payroll. The results are as follows:

The Finance Department uses a variety of performance measures including:

Performance
Measurement
Met ☒ Not Met ☐

General

- Obtain an unqualified audit opinion from a certified public accounting firm on the FY18 school division Comprehensive Annual Financial Report (CAFR).
 - Obtained an unmodified opinion on the FY18 CAFR.
- Obtain an unmodified audit opinion from a certified public accounting firm on the FY 18 Student Activity Fund Statement of Cash Receipts and Disbursements.
 - Obtained an unqualified opinion
- Prepare the FY18 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 FY18 budget document in accordance with the ASBO budget presentation award program criteria.
 - The FY17 budget won the award from ASBO.
We were recently notified that the FY19 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.
 - Made application and managed federal, state and local grants including impact aid, Every Student Succeeds Act (ESSA), Title VIB special education funding, Department of Defense Activity Grants, state funding, local grants, etc.

FY18	FY17	FY16
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

FY18	FY17	FY16
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

FY18	FY17	FY16
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

FY18	FY17	FY16
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

FY18	FY17	FY16
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

FY18	FY17	FY16
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Accounting

- Process all payments within ten business days of receipt in the accounts payable office.
 - Performance measure was met 100% of the time.

FY18	FY17	FY16
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

GOAL 5

8. Finance Report given to School Board Clerk for School Board meeting agenda one week prior to Board Meeting every month.
 - Performance measure met.
9. Accounts receivable invoices sent out within three working days of notice.
 - Performance measure met.
10. All previous year federal grants at a zero balance by September 30.
 - Performance measure met. 100% of all federal and state grants were expended with no funds returned to the state or federal government.
11. 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.
12. All grants in state Omega grant system by July 1.
 - Performance measure met.
13. Meet all state and federal grant reimbursement deadlines.
 - Performance measure met for 100% of grants.
14. 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.
15. 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.
16. New bookkeepers provided training on student activity fund accounting software.
 - Performance measure met.
17. Student Activity Fund (SAF) manual kept up-to-date and posted on SID.
 - Performance measure met. SAF manual was updated in FY13.
18. 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.

FY18	FY17	FY16
√	√	√

FY18	FY17	FY16
√	√	√

FY18	FY17	FY16
√	√	√

FY18	FY17	FY16
√	√	√

FY18	FY17	FY16
√	√	√

FY18	FY17	FY16
√	√	√

FY18	FY17	FY16
√	√	√

FY18	FY17	FY16
√	√	√

FY18	FY17	FY16
√	√	√

FY18	FY17	FY16
√	√	√

FY18	FY17	FY16
√	√	√

Budget and Financial Reporting

19. Process all purchase requisitions within two business days of receipt.
 - Performance measure met 100% of the time.
20. Publish the FY19 Approved Annual Budget on the School division external website.
 - Performance measure met.
21. Perform monthly internal audits of accounts receivable and accounts payable.
 - Performance measure met. Each month audits of Accounts Payable and Accounts Receivable were performed.

FY18	FY17	FY16
√	√	√

FY18	FY17	FY16
√	√	√

FY18	FY17	FY16
√	√	√

22. Process and distribute all purchase orders within three days of receipt from County.
 - Performance measure met.
23. Prepare procurement resolution including all requisitions requiring School Board approval one week prior to monthly School Board meeting.
 - Performance measure met.
24. Prepare Food Service financial report on a monthly basis.
 - Performance measure met.
25. Submit Food Service monthly reimbursement claim by the 20th of each month.
 - Performance measure met and successfully completed state audit of reimbursement requests.
26. Submit completed Annual School Report to the Department of Education by the 30th of September each year.
 - Performance measure met.
27. All budget requests submitted online by budget account managers.
 - Performance measure met.
28. Prepare Superintendent's Proposed Operating Budget document for public review ten days before public hearing.
 - Performance measure met

FY18	FY17	FY16
√	√	√

FY18	FY17	FY16
√	√	√

FY18	FY17	FY16
√	√	√

FY18	FY17	FY16
√	√	√

FY18	FY17	FY16
√	√	√

FY18	FY17	FY16
√	√	√

FY18	FY17	FY16
√	√	√

Payroll

29. Maintain a 98% to 100% accuracy rate in processing payroll checks.
 - Performance measure met. Out of approximately 36,350 processed paychecks, the overall accuracy rate was 99.75%. Details by payroll classification (employee group) are shown below

Accuracy rate by payroll classification:

FY18	FY17	FY16
√	√	√

<u>Payroll Classification</u>	<u>Accuracy Rate</u>
Administration	99.93%
Custodial/Housing	99.82%
Transportation	100%
Cafeteria	100%
Substitute & Summer School	99.90%
Supplemental & One-Time Payments	100%

30. Workers compensation first report of accident reported within 24 hours.
 - Performance measure met.
31. All workers compensation bills relating to claims will be processed in a timely manner.
 - Performance measure met.
32. Respond to workers compensation service request within three hours.
 - Performance measure met.
33. Process monthly reconciliation of payroll deductions and vendor payments within two business days of payroll date.
 - Performance measure met.

FY18	FY17	FY16
√	√	√

FY18	FY17	FY16
√	√	√

FY18	FY17	FY16
√	√	√

FY18	FY17	FY16
√	√	√

GOAL 5

34. No less than semi-annual cross check between benefits and payroll deduction data.
- Performance measure met.
35. Process all payrolls by publish date.
- Performance measure met.
36. Process and mail all W2's error free prior to January 31 deadline.
- Performance measure met.
37. Process and mail all 1042's error free prior to deadline.
- Performance measure met.
38. Complete employment verification within two business days.
- Performance measure met.

FY18	FY17	FY16
√	√	√

FY18	FY17	FY16
√	√	√

FY18	FY17	FY16
√	√	√

FY18	FY17	FY16
√	√	√

FY18	FY17	FY16
√	√	√

Conclusion

The comparative data for each performance measure are used to improve the operations within the cognizant department and to ensure that division resources are used in the most efficient manner possible. At the core of this point of emphasis is a focus on continuous improvement while providing efficient, effective, service-oriented operations that support student achievement in safe, secure environments.

Objective 5.5 - By FY22, increase the level of satisfaction as reported by administrators and staff regarding support provided by division-level departments, over FY18 benchmarks as measured by annual staff surveys.

The School Board Office (SBO) Support Survey was administered online via email to 1,288 employees from May to June 2018 to the following school-based staff: (1) administrators (principals and assistant principals), (2) instructional staff (licensed and non-licensed), (3) clerical and support staff. Staff reporting to an SBO department, such as custodians and computer support technicians, did not participate in the survey.

The survey sought to gather feedback regarding services provided by various departments within the five organizational areas of the SBO - finance, human resources, instruction, operations and the superintendent's office. Each of the three identified staff groups were invited to share feedback on the department/service with which they had potential for regular interaction. For example, all staff provided feedback on benefits and payroll services, while only school administrators provided feedback on personnel issues and staffing.

The overall satisfaction with the department services, based on combined responses to the "somewhat and very" and "meets or exceeds" Likert Scale selections, are listed in the tables below. Services that rated below 80% are identified in bold, red font. Of the 28 department services included in the survey, five received ratings below 80% in three or more questions by a group of survey respondents. Survey respondents were invited to provide specific information when rating interactions with a department as either Very Irrelevant, Very Ineffective or Major Improvement Needed.

Administrators	Relevance	Effectiveness	Service	Communication	Engagement
Budget	95.84%	95.84%	95.83%	91.67%	100.00%
Payroll	89.29%	82.15%	89.29%	85.71%	89.28%
Purchasing	94.73%	94.73%	89.48%	89.47%	89.47%
School Activity Funds	94.74%	94.74%	94.74%	94.74%	94.74%
Benefits	93.33%	90.00%	93.33%	90.00%	93.33%
Employee Leave	92.86%	96.42%	96.43%	89.28%	89.29%

GOAL 5

Licensure	97.29%	97.30%	97.30%	89.19%	89.19%
Personnel Issues	90.91%	78.78%	84.85%	69.70%	75.76%
Staffing	91.43%	80.00%	77.14%	60.00%	74.29%
Elementary Instruction	84.62%	88.46%	84.62%	84.61%	84.62%
Secondary Instruction	88.46%	84.62%	84.62%	92.31%	76.92%
Student Services	91.89%	83.79%	72.97%	67.57%	72.98%
Capital Plans & Projects	84.61%	88.46%	92.30%	88.46%	84.61%
Custodial Services	93.93%	84.85%	84.85%	81.82%	87.88%
IT - Computer Maintenance	82.86%	85.72%	85.72%	80.00%	85.71%
IT - Help Desk	87.50%	87.50%	80.00%	85.00%	85.00%
IT - Network Applications	84.61%	87.18%	87.18%	84.61%	89.75%
Maintenance Services	92.10%	89.47%	89.48%	81.58%	89.47%
Print Shop	75.76%	81.81%	84.85%	87.88%	87.88%
School Admin - Health Services	89.29%	89.28%	92.85%	92.86%	92.85%
School Admin - Student Discipline	95.12%	97.57%	95.12%	95.13%	95.12%
School Admin - Student Enrollment/ Attendance	89.19%	75.68%	75.68%	75.68%	86.49%
School Admin - Safety & Security	90.25%	90.24%	85.36%	82.93%	85.36%
Transportation	80.49%	39.03%	39.03%	34.15%	53.66%
Communications & PR	97.56%	97.37%	94.74%	92.11%	92.11%
Education Foundation	95.00%	95.65%	95.65%	86.96%	100.00%
Leadership & Culture	95.12%	90.00%	86.67%	90.00%	90.00%
Legal Services	94.87%	92.86%	82.15%	89.29%	96.42%

The table below includes those five service areas, the number of comments identifying specific experiences, and identifiable themes among those comments.

SBO Service	Comments & Identified Themes
Personnel Issues	3 comments; primary theme - communication
Staffing	8 comments; primary themes - customer service and processes
Student Services	7 comments; primary themes - training and information
Student Enrollment/Attendance	5 comments; primary theme - need for additional support
Transportation	20 comments; primary themes - communication and response

While most department received positive ratings across the board, only two department services received ratings of 95% or higher on all five questions. The table below includes those two service areas, the number of comments identifying specific experiences, and identifiable themes among those comments.

SBO Service	Comments & Identified Themes
Budget	9 comments; primary theme - appreciate opportunities for input
Student Discipline	7 comments; primary theme - appreciate responsiveness

Objective 5.6 - Staff will continue to evaluate and implement procedures annually that support safe, secure educational environments.

The YCSD plan for safe environments focuses on implementing efficient building procedures at all schools. Staff provide professional development for all employees, including new employees that are hired throughout each year. Students and staff practice being safe by participating in several safety drills each year, which assist administrators in focusing on continual improvement at all times.

The division provides safety training on topics such as building security and workplace safety. Training takes place for all staff in professional development sessions as well as online through the division's Safe Schools modules and other topics. All school administrators have been trained in PBIS while school psychologists also provide training on mental health topics to staff members.

Beginning with the 2018-19 school year, a coordinator of Health Services position added to the department of School Administration. This position is responsible for providing training for school nurses to meet the increasingly complicated medical needs of students, including those with multiple disabilities. In addition to other duties, the coordinator provided CPR and insulin-glucagon training, and assisted with the monitoring of safety equipment.

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, 2018, the Annual Required Contribution was \$210,522 and the actuarial accrued liability was \$4,772,236. As of June 30, 2018, the Actuarial Value of Assets in OPEB trust were \$7,075,040.

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.

YORK COUNTY SCHOOL DIVISION

FISCAL YEAR 2020 BUDGET

Budget Calendar

Date	Process	Responsible Parties	Detail
August 27, 2018	School Board approval of the Budget Calendar	School Board Superintendent CFO	Present proposed Budget Calendar and receive input from the School Board in regard to the budget process
October 24 & 25 November 1 & 7	Community Input Sessions on FY20 operating budget	Superintendent CFO	Conduct four budget input sessions with stakeholders
November 5, 2018	Presentation of the Six-Year Facility Master Plan	Superintendent COO	Present facilities master plan to the School Board
November 22, 2018	Public forum on FY20 Capital Improvements Program	Superintendent COO CFO	A public forum to gather community input regarding budget priorities and suggestions.
December (TBD)	Joint Meeting	County Board of Supervisors School Board	A joint meeting to discuss budget, capital projects, and other matters of interest.
December 3, 2018	Presentation of the Capital Improvement Development Committee Recommendations	Superintendent COO CFO	Superintendent presents the recommended capital budget proposal for the School Board's consideration in accordance with Virginia Code Section §22.1-92.
December 17, 2018	Conduct Public Hearing on Recommended Capital Improvement Plan	Superintendent CFO COO	Conduct budget public hearing in accordance with Virginia Code Section §22.1-92.
January 14, 2019	School Board Prioritization of Capital Improvement Plan recommendations	School Board	Prioritization of Capital Improvement Development Committee recommendations in preparation for approval of 6-Year Capital Improvement Plan
January 21, 2019	Adoption of the School Board Capital Improvement Plan (CIP)	School Board	The School Board approves its budget proposal to forward to the County for their consideration.
January 21, 2019	Pre-budget public forum on the FY20 operating budget	School Board Superintendent	A public forum to gather community input regarding budget priorities and suggestions.
February 4, 2019	Presentation of Superintendent's Proposed Operating Budget to School Board	Superintendent CFO	Superintendent presents the recommended budget proposal for the School Board's consideration in accordance with Virginia Code Section §22.1-92.
February 25, 2019	Conduct Public Hearings on Proposed Operating Budget	School Board	Conduct budget public hearing in accordance with Virginia Code Section §22.1-92.
March 25, 2019	Approval of the School Board Proposed Operating Budget	School Board	The School Board approves its budget proposal to forward to the County for their consideration.
May 7, 2019	Approval of School Board Budget and Capital Improvement Plan (CIP)	Board of Supervisors	County of Board of Supervisors approves School Board budget, local contribution and CIP
May 20, 2019	Adoption of the School Board Operating Budget	School Board	Based upon the funding level provided by the County, the School Board is required to make any necessary adjustments to the proposed 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.

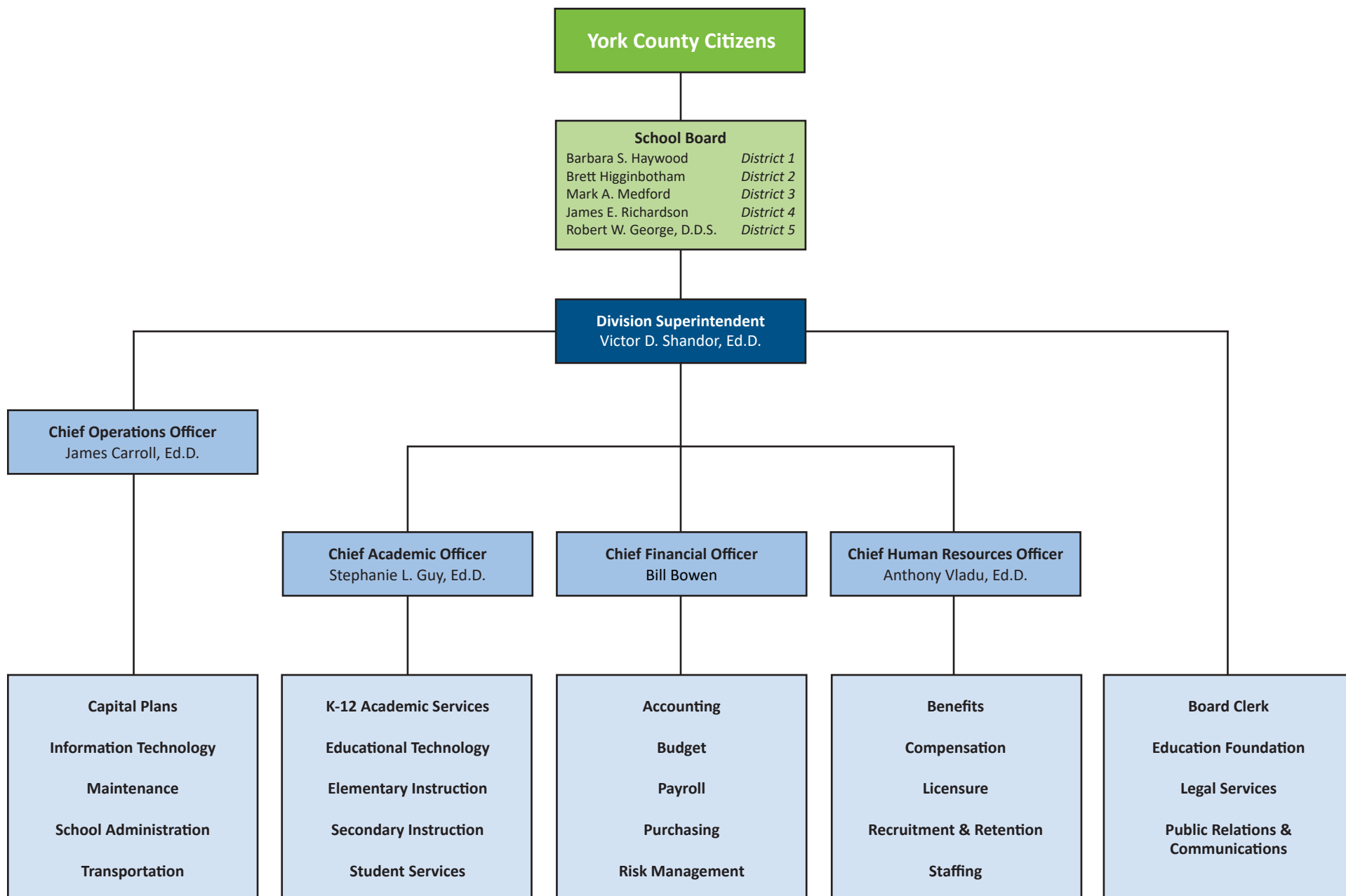
The Division Superintendent has authority to transfer funds within each major category level. Transfers from one major category (i.e. instruction, administration, pupil transportation, etc.) to another must be approved by the School Board.

Revenue Monitoring

The school division receives 50.6% of its funding for the operating budget from the state and 9.9% 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 FY2020

Effective July 1, 2019



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 of \$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, 2018 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.

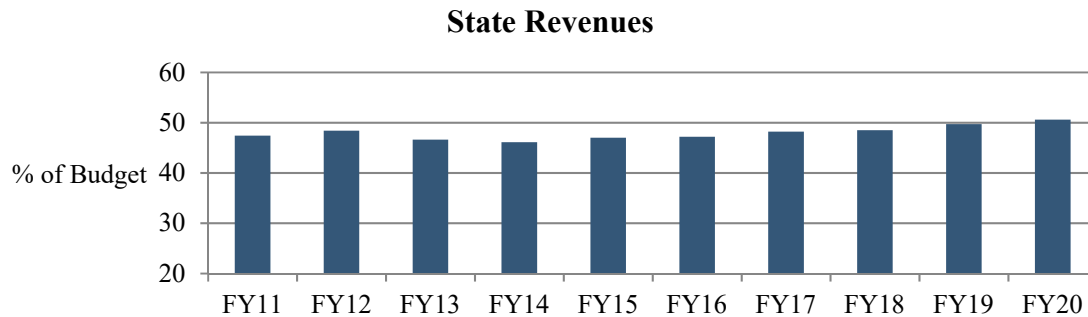
Also, the school division is projecting an increase of 160 students for enrollment. The enrollment increase coupled with the increase to state revenue from rebenchmarking, and the decrease in the LCI rate are expected to provide additional state revenue of approximately \$3.86 million.

In FY20, the second year of the biennium, state revenue is projected to increase \$3,589,485 or 5.1%. The majority of the increase is comprised of two items: (1) the state share of the 5% compensation supplement for SOQ funded positions totaling \$2,176,147; and (2) approximately \$1,413,338 is a result of the projected increase in budgeted enrollment for 255 students.

In order to be eligible to receive the 5% compensation supplement from the state, YCSD was required to provide at least a 3% compensation increase in FY19 and at least a 2% increase in FY20. YCSD satisfied this requirement.

In addition to the compensation increase for all positions, funds were allocated to hiring 9 teachers to account for student growth, 2 school counselors as part of the of the Governor's initiative, 1 psychologist and 1 social worker to meet an increased demand for services, 2 reading specialist, 2 job coaches, 5 special education teachers and 5 para educator positions.

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.

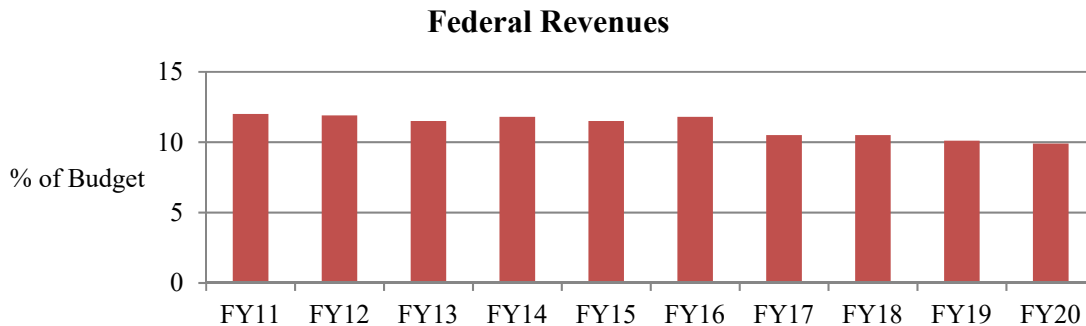
Federal revenue for FY17 was projected to decrease by \$1,765,842 or 11.3% primarily due to a reduction impact aid. The reduction in impact aid was not a result of federal formula changes, but rather one-time impact aid payments received over budget in FY16 that will not be received in FY17 and beyond. 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 FY20 for the school division will remain at \$8.5 million. As was done in FY17, FY18 and FY19, this budget includes a transfer from the Revenue Stabilization Fund to gradually reduce the \$950,000 loss of impact aid in FY17. For FY19, \$300,000 from the Revenue Stabilization Fund was used to support the operating budget. For FY20, \$200,000 from the Revenue Stabilization Fund will be used to support the operating budget, a decrease of \$100,000.

SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

For FY20, we are projecting federal funds to decrease by almost \$200,000. This is a result of a decrease in our Title II grant and the closeout of NOAA grant and DODEA Special Education grant. At the time this budget was prepared there was no indication of a final federal budget. 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 FY20 with the understanding that this is just a “best guess” estimate. The timing of prior year impact aid payments can also significantly impact the revenue projection for impact aid.



County

County funding has grown from 29% of the budget in FY92 to 38.8% 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.

SIGNIFICANT TRENDS AND ASSUMPTIONS

(continued)

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 2.89% 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.

For FY20, the School Board requested an increase of \$1.25 million or 2.34% in local revenue and the Board of Supervisors approved the request in full. The estimated required local match is \$32,578,824.

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

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

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, \$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.

For FY20, the School Board requested \$9,000,000 for capital projects and the Board of Supervisors approved the request in full. The school division added an additional \$1,080,000 in cash capital from end-of-year re-appropriations to support additional capital needs. Examples of projects included in the FY20 CIP are: \$1.6 million to replace the metal roof at Coventry Elementary, \$850,000 to enclose the breezeway/corridor at Dare Elementary, \$1.13 million to enclose the breezeway/corridor and create a security vestibule at Mt. Vernon Elementary, \$7.0 million for Phase II to replace the HVAC system, create three security vestibules and renovate the main offices at the Grafton Complex.

Local Miscellaneous

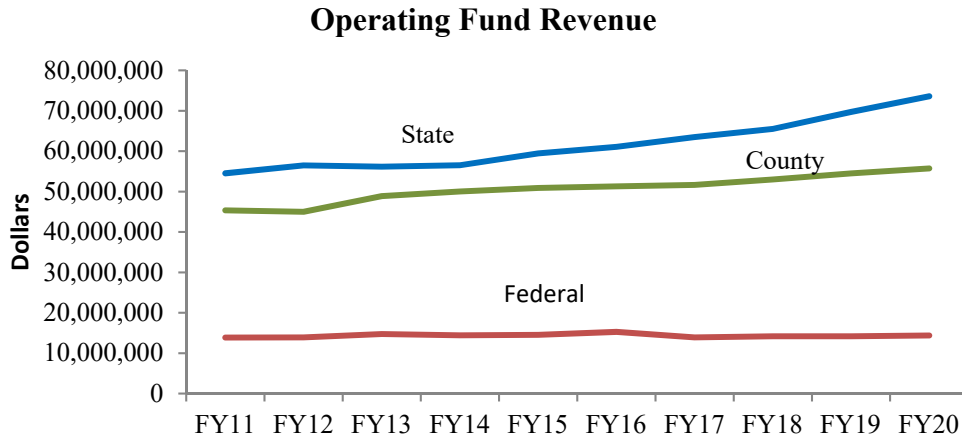
Local miscellaneous revenue includes supply fees charged to students, interest revenue on investments, sale or lease of school division property, etc. The local miscellaneous revenue source has remained fairly constant at about 1.2% of the total Operating Budget.

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
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	14,180,927	138,391,783
20	55,737,094	73,577,720	14,336,919	143,651,733



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

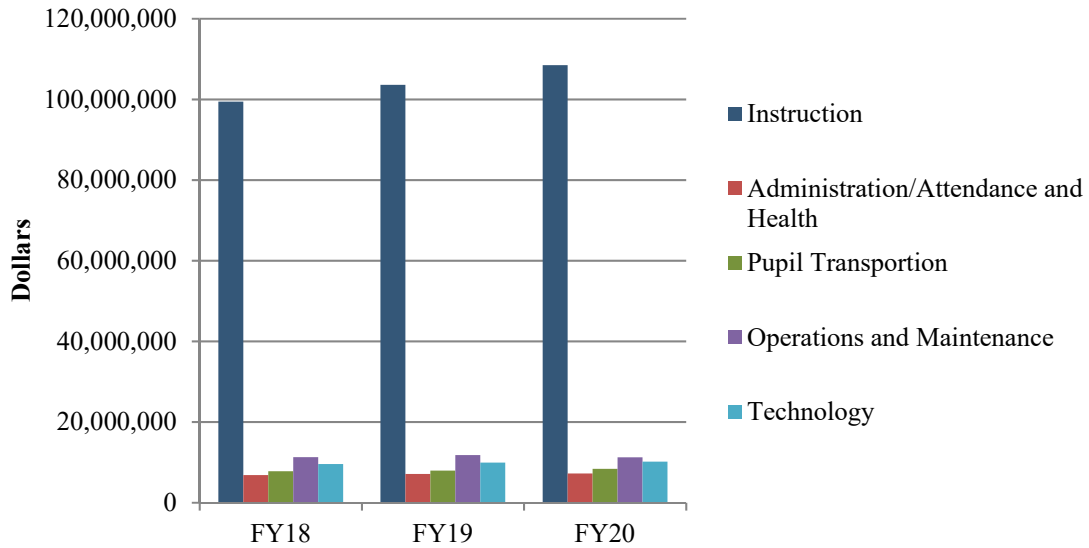
Activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities and replacement of facility equipment.

Technology

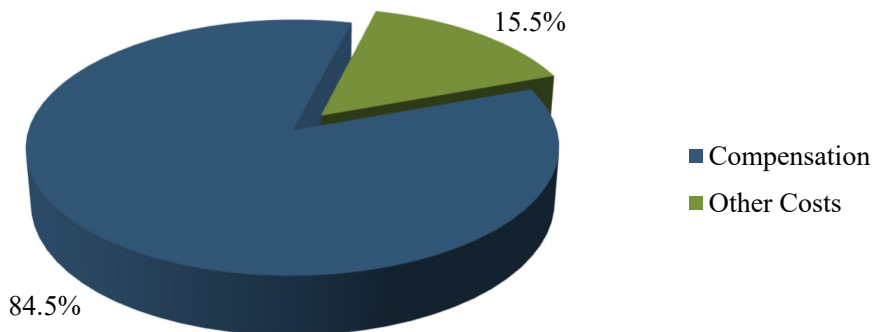
Encompasses technology for classroom instruction, instructional support, administration and operations and maintenance.

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

	FY2018 ACTUAL	FY2019 BUDGET	FY2019 EXPECTED	FY2020 BUDGET
Revenues by Fund and Category				
Operating Fund				
State	65,602,215	69,723,762	69,988,220	73,577,720
Federal	13,004,218	14,180,927	14,522,932	14,336,919
Local - County	52,987,094	54,487,094	54,487,094	55,737,094
Local - Revenue Stabilization	600,000	300,000	300,000	200,000
Local - Miscellaneous	1,528,546	1,674,627	1,674,627	1,692,812
Food Service Fund				
Interest on Deposits	2,813	5,000	5,000	5,000
State	66,343	67,500	67,500	75,500
Federal	1,723,615	1,680,000	1,680,000	1,800,000
Local - Cafeteria Sales	2,039,125	2,598,500	2,598,500	2,400,000
Local - Miscellaneous	3,767	0	0	0
Workers Compensation Fund				
Interest on Deposits	1,795	0	0	0
Transfers In	279,920	340,000	340,000	340,000
Transfers From Reserves	135,000	135,000	198,000	198,000
Health and Dental Insurance Fund				
Interest on Deposits	248	8,000	8,000	5,000
Local - Employee Health Contribution	2,198,098	2,340,000	2,340,000	2,290,000
Local - Employer Health Contribution	13,335,023	13,811,750	13,811,750	13,690,000
Local - Employee Dental Contribution	470,659	659,000	659,000	538,000
Local - Employer Dental Contribution	382,086	406,750	406,750	416,750
Local - Employee Retiree Health Contribution	336,381	425,000	425,000	400,000
Local - Employer Retiree Health Contribution	126,889	235,000	235,000	200,000
Local - Employee Retiree Dental Contribution	73,589	68,000	68,000	75,000
Local - Employer Retiree Dental Contribution	660	1,500	1,500	1,500
Transfers From Reserves	0	1,100,000	1,100,000	750,000
Capital Projects Fund				
Local - County	10,434,897	9,000,000	9,257,000	9,805,300
Total Revenue - All Funds	165,332,981	173,247,410	174,173,873	178,534,595

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

(continued)

Expenditures by State Category

Instruction	96,713,064	103,606,224	104,198,383	108,491,414
Administration/Attendance and Health	6,439,561	7,107,903	7,107,903	7,255,419
Pupil Transportation	7,547,523	7,943,836	7,948,836	8,388,252
Operations and Maintenance	11,622,102	11,787,198	11,563,998	11,250,189
Technology	9,497,153	9,921,249	10,153,753	10,159,271
Food Service	3,653,043	4,351,000	4,351,000	4,280,500
Workers Compensation Fund	397,798	475,000	538,000	538,000
Health and Dental Insurance	16,089,940	19,055,000	19,055,000	18,366,250
Facilities	9,440,851	9,000,000	9,257,000	9,805,300
Total Expenditures - All Funds	161,401,035	173,247,410	174,173,873	178,534,595

Excess (Deficiency)

Net Reduction in Health & Dental Reserves	0	0	0	0
Net Reduction in Workers Compensation Reserves	0	0	0	0

Fund Balance (Note 1)

Beginning of fiscal year-Food Services	1,191,119	1,071,325	1,071,325	1,071,325
Beginning of fiscal year-Workers Comp	3,085,163	2,969,079	2,969,079	2,969,079
Beginning of fiscal year-Health & Dental	5,938,338	6,772,031	6,772,031	6,772,031
Projected end of fiscal year-Food Services	1,071,325	1,071,325	1,071,325	1,071,325
Projected end of fiscal year-Workers Comp	2,969,079	2,969,079	2,969,079	2,969,079
(Note 2)				
Projected end of fiscal year-Health & Dental	6,772,031	6,772,031	6,772,031	6,772,039

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET	\$ CHANGE COMPARED TO FY19E	% CHANGE COMPARED TO FY19E
STATE	51,997,032	56,427,885	56,590,560	59,648,543	3,057,983	5.4%
STATE SALES TAX	13,605,183	13,295,877	13,397,660	13,929,177	531,517	4.0%
FEDERAL	13,004,218	14,180,927	14,522,932	14,336,919	(186,013)	(1.3%)
LOCAL APPROPRIATION-OPERATIONS	51,852,444	53,352,444	53,352,444	54,602,444	1,250,000	2.3%
LOCAL APPROPRIATION-GROUNDS	1,134,650	1,134,650	1,134,650	1,134,650	0	0.0%
LOCAL APPROPRIATION-REV STAB FD	600,000	300,000	300,000	200,000	(100,000)	(33.3%)
LOCAL OPERATION MISC.	1,528,546	1,674,627	1,674,627	1,692,812	18,185	0.0%
TOTAL	133,722,073	140,366,410	140,972,873	145,544,545	4,571,672	3.2%

SCHOOL FOOD SERVICE FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET	\$ CHANGE COMPARED TO FY19E	% CHANGE COMPARED TO FY19E
INTEREST ON DEPOSITS	2,813	5,000	5,000	5,000	0	0.0%
STATE	66,343	67,500	67,500	75,500	8,000	11.9%
FEDERAL	1,723,615	1,680,000	1,680,000	1,800,000	120,000	7.1%
CAFETERIA SALES	2,039,125	2,598,500	2,598,500	2,400,000	(198,500)	(7.6%)
MISCELLANEOUS	3,767	0	0	0	0	0.0%
TOTAL	3,835,663	4,351,000	4,351,000	4,280,500	(70,500)	(1.6%)

WORKERS COMPENSATION FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET	\$ CHANGE COMPARED TO FY19E	% CHANGE COMPARED TO FY19E
INTEREST ON DEPOSITS	1,795	0	0	0	0	0.0%
TRANSFERS IN	279,920	340,000	340,000	340,000	0	0.0%
TRANSFER FROM RESERVES	135,000	135,000	198,000	198,000	0	0.0%
TOTAL	416,715	475,000	538,000	538,000	0	0.0%

YORK COUNTY SCHOOL DIVISION

HEALTH AND DENTAL INSURANCE FUND

REVENUE SUMMARY

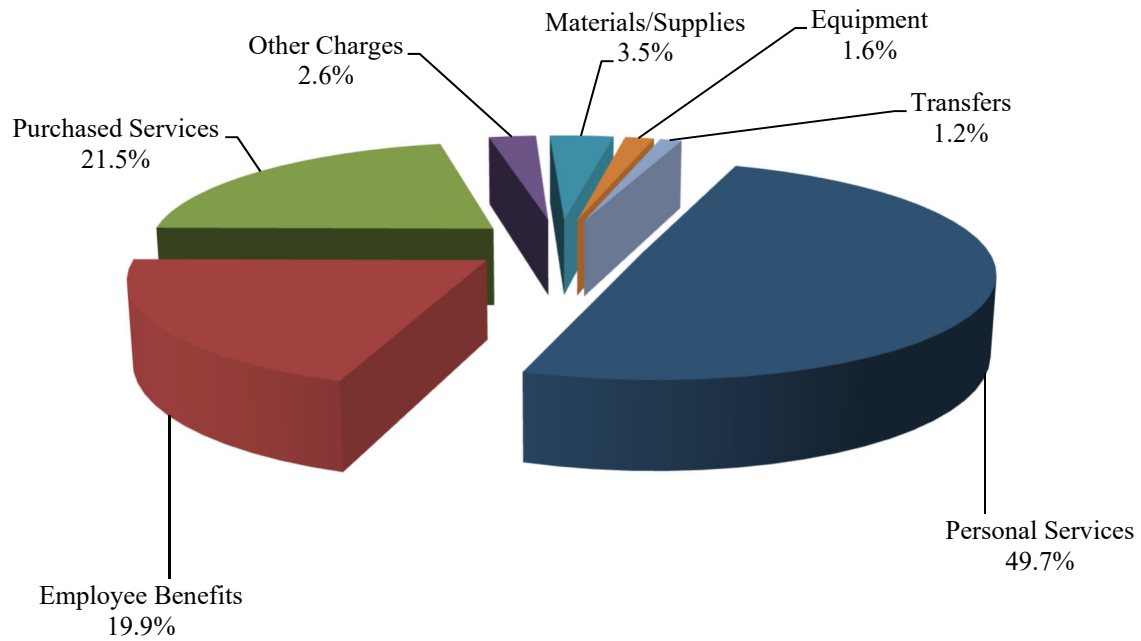
REVENUE SOURCE	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET	\$ CHANGE COMPARED TO FY19E	% CHANGE COMPARED TO FY19E
INTEREST ON DEPOSITS	248	8,000	8,000	5,000	(3,000)	100.0%
CHARGES FOR SERVICES	3,078,727	3,492,000	3,492,000	3,303,000	(189,000)	(5.4%)
TRANSFERS-OTHER FUNDS	13,844,658	15,555,000	15,555,000	15,058,250	(496,750)	(3.2%)
TOTAL	16,923,633	19,055,000	19,055,000	18,366,250	(688,750)	(3.6%)

CAPITAL PROJECTS FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET	\$ CHANGE COMPARED TO FY19E	% CHANGE COMPARED TO FY19E
LOCAL-COUNTY	10,434,897	9,000,000	9,257,000	9,805,300	548,300	5.9%
TOTAL	10,434,897	9,000,000	9,257,000	9,805,300	548,300	5.9%

FY20 Expenditures by Major Object Summary of All Funds



The above pie chart is a summary of all funds by major object for FY20. Approximately 70% percent of the budget is directed to personal services and employee benefits to cover the cost of school division staff. The next largest component of the budget is purchased services. The remaining 8.9% of the budget covers equipment, supplies, other charges and object transfers. A financial summary of the budget by major object is on the following three pages.

YORK COUNTY SCHOOL DIVISION

SUMMARY OF ALL FUNDS

EXPENDITURES BY MAJOR OBJECT

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET	\$ CHANGE COMPARED TO FY19E	% CHANGE COMPARED TO FY19E
PERSONAL SERVICES	79,591,103	84,923,652	85,593,043	88,673,754	3,030,232	3.5%
EMPLOYEE BENEFITS	33,481,416	34,526,170	34,522,639	35,441,819	907,154	2.6%
PURCHASED SERVICES	33,150,050	38,104,710	38,142,065	38,549,711	407,646	1.1%
OTHER CHARGES	4,189,589	4,801,816	4,627,714	4,706,526	78,812	1.7%
MATERIALS / SUPPLIES	5,427,449	5,936,328	5,956,480	6,199,382	242,902	4.1%
EQUIPMENT	3,037,604	2,744,787	3,121,985	2,837,084	(284,901)	(9.1%)
TRANSFERS	2,523,824	2,209,947	2,209,947	2,126,319	(83,628)	(3.8%)
TOTAL	161,401,035	173,247,410	174,173,873	178,534,595	4,360,722	2.5%

SCHOOL OPERATING FUND

EXPENDITURES BY MAJOR OBJECT

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET	\$ CHANGE COMPARED TO FY19E	% CHANGE COMPARED TO FY19E
PERSONAL SERVICES	79,163,763	84,422,100	84,890,511	88,029,441	3,138,930	3.7%
EMPLOYEE BENEFITS	33,213,046	34,243,511	34,132,723	35,011,579	878,856	2.6%
PURCHASED SERVICES	5,039,326	6,757,921	6,783,513	7,384,214	600,701	8.9%
OTHER CHARGES	3,859,787	4,391,816	4,217,714	4,296,526	78,812	1.9%
MATERIALS / SUPPLIES	4,988,398	5,666,328	5,686,480	5,929,382	242,902	4.3%
EQUIPMENT	3,031,259	2,674,787	3,051,985	2,767,084	(284,901)	(9.3%)
TRANSFERS	2,523,824	2,209,947	2,209,947	2,126,319	(83,628)	(3.8%)
TOTAL	131,819,403	140,366,410	140,972,873	145,544,545	4,571,672	3.2%

YORK COUNTY SCHOOL DIVISION

SCHOOL FOOD SERVICE FUND

EXPENDITURES BY MAJOR OBJECT

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET	\$ CHANGE COMPARED TO FY19E	% CHANGE COMPARED TO FY19E
PERSONAL SERVICES	427,340	501,552	501,552	392,854	(108,698)	(21.7%)
EMPLOYEE BENEFITS	268,370	282,659	282,659	310,957	28,298	10.0%
PURCHASED SERVICES	2,510,757	3,216,789	3,216,789	3,226,689	9,900	0.3%
OTHER CHARGES	1,180	10,000	10,000	10,000	-	0.0%
MATERIALS / SUPPLIES	439,051	270,000	270,000	270,000	-	0.0%
EQUIPMENT	6,345	70,000	70,000	70,000	-	0.0%
TOTAL	3,653,043	4,351,000	4,351,000	4,280,500	(70,500)	(1.6%)

WORKERS COMPENSATION FUND

EXPENDITURES BY MAJOR OBJECT

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET	\$ CHANGE COMPARED TO FY19E	% CHANGE COMPARED TO FY19E
PERSONAL SERVICES	-	-	47,000	47,000	-	0.0%
EMPLOYEE BENEFITS	-	-	16,000	16,000	-	0.0%
PURCHASED SERVICES	69,176	75,000	75,000	75,000	-	0.0%
OTHER CHARGES	328,622	400,000	400,000	400,000	-	0.0%
TRANSFERS	-	-	-	-	-	0.0%
TOTAL	397,798	475,000	538,000	538,000	-	0.0%

YORK COUNTY SCHOOL DIVISION

HEALTH AND DENTAL INSURANCE FUND

EXPENDITURES BY MAJOR OBJECT

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET	\$ CHANGE COMPARED TO FY19E	% CHANGE COMPARED TO FY19E
PERSONAL SERVICES	-	-	153,980	204,459	50,479	32.8%
EMPLOYEE BENEFITS	-	-	91,257	103,283	12,026	13.2%
PURCHASED SERVICES	16,089,940	19,055,000	18,809,763	18,058,508	(751,255)	(4.0%)
TOTAL	16,089,940	19,055,000	19,055,000	18,366,250	(688,750)	(3.6%)

CAPITAL PROJECTS FUND

EXPENDITURES BY MAJOR OBJECT

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET	\$ CHANGE COMPARED TO FY19E	% CHANGE COMPARED TO FY19E
PURCHASED SERVICES	9,440,851	9,000,000	9,257,000	9,805,300	548,300	5.9%
EQUIPMENT	-	-	-	-	-	0.0%
TOTAL	9,440,851	9,000,000	9,257,000	9,805,300	548,300	5.9%

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2020

		FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
FOOD SERVICES					
2100-651000-000	FOOD SERVICES	3,653,043	4,351,000	4,351,000	4,280,500
	FOOD SERVICES	3,653,043	4,351,000	4,351,000	4,280,500
WORKERS COMPENSATION					
2102-621600-000	WORKERS COMP	397,798	475,000	538,000	538,000
	WORKERS COMPENSATION	397,798	475,000	538,000	538,000
HEALTH & DENTAL INSURANCE					
2700-671100-000	HEALTH & DENTAL	16,089,940	19,055,000	19,055,000	18,366,250
	HEALTH & DENTAL INSURANCE	16,089,940	19,055,000	19,055,000	18,366,250
CAPITAL PROJECTS					
FUND 2500	CAPITAL PROJECTS	9,440,851	9,000,000	9,257,000	9,805,000
	CAPITAL PROJECTS	9,440,851	9,000,000	9,257,000	9,805,000
TOTAL ALL FUNDS		161,401,035	173,247,410	174,173,873	178,534,595

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2020

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
INSTRUCTION				
CLASSROOM INSTRUCTION				
REGULAR EDUCATION				
ELEMENTARY				
2100-611011-010 KINDERGARTEN	4,262,320	4,567,222	4,567,222	5,225,497
2100-611011-020 1ST GRADE	3,595,134	4,092,589	4,092,589	3,822,295
2100-611011-030 2ND GRADE	3,528,864	3,719,266	3,719,266	3,732,531
2100-611011-040 3RD GRADE	2,910,929	3,036,889	3,036,889	3,110,321
2100-611011-050 4TH GRADE	2,882,840	3,124,625	3,124,625	3,102,335
2100-611011-060 5TH GRADE	2,935,973	3,027,519	3,027,519	3,311,233
2100-611011-070 ART	768,670	800,272	800,272	811,412
2100-611011-080 MUSIC	743,854	772,584	773,084	756,010
2100-611011-090 PE	839,288	867,942	867,942	864,311
2100-611011-100 EL	385,731	515,353	515,353	656,499
2100-611011-110 READING	1,721,470	1,804,338	1,804,338	1,846,451
2100-611011-125 SCHOOL OF THE ARTS	18,186	15,184	15,184	15,184
2100-611011-130 CONTRACTED SERVICES	5,000	5,000	5,000	5,000
2100-611011-140 OTHER	3,051,578	2,990,414	3,249,372	3,351,547
SUBTOTAL	27,649,837	29,339,197	29,598,655	30,610,626
MIDDLE				
2100-611012-150 ENCORE	2,168,848	2,323,163	2,323,163	2,352,068
2100-611012-160 CORE/TEAMING/ACADEMIC COACHING	9,178,152	9,557,541	9,557,541	10,223,039
2100-611012-170 ALTERNATIVE EDUCATION	122,915	130,559	130,559	155,200
2100-611012-190 EL	154,713	218,212	218,212	206,070
2100-611012-205 SCHOOL OF ARTS	73,258	72,697	72,697	74,625
2100-611012-210 CONTRACTED SERVICES	6,000	6,200	6,200	6,200
2100-611012-220 OTHER	1,312,445	1,456,568	1,456,568	1,704,521
SUBTOTAL	13,016,331	13,764,940	13,764,940	14,721,723
HIGH				
2100-611013-230 ART	743,446	777,540	777,540	741,123
2100-611013-240 MUSIC	748,001	703,292	703,292	698,678
2100-611013-250 ENGLISH	2,797,458	2,853,170	2,853,170	2,948,041
2100-611013-260 EL	144,753	250,335	250,335	244,584
2100-611013-270 MATH	2,827,641	2,870,546	2,870,546	2,904,625
2100-611013-280 SCIENCE	2,741,607	2,812,272	2,812,272	2,993,583
2100-611013-290 SOCIAL STUDIES	3,170,978	3,209,819	3,209,819	3,317,373
2100-611013-300 HEALTH	1,123,009	1,148,041	1,148,041	1,137,808
2100-611013-310 DRIVER EDUCATION	131	2,500	2,500	2,500
2100-611013-320 FOREIGN LANGUAGE	1,604,987	1,651,054	1,651,054	1,669,363
2100-611013-330 YORK RIVER ACADEMY	483,911	505,451	505,451	561,733
2100-611013-335 VIRTUAL HIGH SCHOOL	467,641	444,926	444,926	448,650
2100-611013-345 DRAMA	245,400	252,226	252,226	278,290
2100-611013-350 SCHOOL OF THE ARTS	467,983	483,632	483,632	496,647
2100-611013-360 VHSL/INTERSCHOLASTIC ACTIVITY	591,700	748,835	748,835	748,986
2100-611013-370 CONTRACTED SERVICES	343,718	375,957	375,957	425,838
2100-611013-380 OTHER	1,914,054	2,267,553	2,267,553	2,449,616
SUBTOTAL	20,416,418	21,357,149	21,357,149	22,067,438
REGULAR EDUCATION TOTAL	61,082,586	64,461,285	64,720,743	67,399,787

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2020

		FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
SPECIAL EDUCATION					
ELEMENTARY					
2100-611021-390	CLASSROOM TEACHERS	4,710,210	5,172,264	5,172,264	5,774,636
2100-611021-400	OTHER	226,907	69,910	69,910	69,910
	SUBTOTAL	4,937,117	5,242,174	5,242,174	5,844,546
MIDDLE					
2100-611022-410	CLASSROOM TEACHERS	2,505,905	2,720,169	2,720,169	2,824,161
2100-611022-420	OTHER	31,637	35,950	35,950	35,950
	SUBTOTAL	2,537,542	2,756,119	2,756,119	2,860,111
HIGH					
2100-611023-430	CLASSROOM TEACHERS	3,110,454	3,366,594	3,366,594	3,482,559
2100-611023-440	OTHER	1,310,415	1,597,956	1,597,956	1,849,693
	SUBTOTAL	4,420,869	4,964,550	4,964,550	5,332,252
	SPECIAL EDUCATION TOTAL	11,895,528	12,962,843	12,962,843	14,036,909
CAREER/TECHNICAL					
SECONDARY					
2100-611034-450	FAMILY & CONSUMER SCIENCE	218,121	226,697	226,697	233,314
2100-611034-460	BUSINESS & INFORMATION TECH	575,294	563,375	563,375	571,429
2100-611034-470	MARKETING EDUCATION	351,745	351,636	351,636	252,042
2100-611034-510	CONTRACTED SERVICES	861,390	908,486	908,486	1,071,247
2100-611034-520	MILITARY SCIENCE (NJROTC & NNDCC)	309,231	353,064	353,064	249,202
2100-611034-530	OTHER	32,435	41,358	41,358	149,410
	SUBTOTAL	2,348,216	2,444,616	2,444,616	2,526,644
	CAREER/TECHNICAL TOTAL	2,348,216	2,444,616	2,444,616	2,526,644

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2020

		FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
GIFTED EDUCATION					
ELEMENTARY					
2100-611041-540	EXTEND	395,978	410,228	410,228	388,667
	SUBTOTAL	395,978	410,228	410,228	388,667
SECONDARY					
2100-611044-560	EXTEND	66,319	69,420	69,420	72,669
	SUBTOTAL	66,319	69,420	69,420	72,669
	GIFTED EDUCATION TOTAL	462,297	479,648	479,648	461,336
OTHER PROGRAMS					
2100-611050-580	TITLE I - PART A	702,702	684,449	697,930	697,930
2100-611050-582	TITLE II - PART A	153,328	99,424	179,849	179,849
2100-611050-585	TITLE III - PART A	27,752	31,973	36,020	36,020
2100-611050-586	TITLE IV - PART A	17,606	18,501	49,321	49,321
2100-611050-600	TITLE VIB	2,331,832	2,677,916	2,513,559	2,578,317
2100-611050-605	NOAA GRANT	83,190	75,000	75,000	0
2100-611050-606	DEPT. OF DEFENSE ED ACTIVITY GRANT	348,470	385,219	385,219	330,854
2100-611050-607	DEPT. OF DEFENSE ED ACTIVITY GRANT	0	0	356,266	356,266
2100-611050-615	DEPT. OF DEFENSE ED ACTIVITY GRANT	30,778	3,000	11,366	0
2100-611050-620	SUMMER SCHOOL	333,808	200,417	200,417	220,417
2100-611050-640	MISCELLANEOUS	205,450	1,254,570	1,258,223	1,260,536
2100-611050-650	CONTINGENCY	105,612	105,612	105,612	105,612
	SUBTOTAL	4,340,528	5,536,081	5,868,782	5,815,122
	OTHER PROGRAMS TOTAL	4,340,528	5,536,081	5,868,782	5,815,122

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2020

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
INSTRUCTION				
INSTRUCTIONAL SUPPORT - STUDENT				
2100-612121-000 ELEMENTARY GUIDANCE	729,083	732,138	732,138	882,870
2100-612124-000 SECONDARY GUIDANCE	2,414,682	2,453,208	2,453,208	2,616,805
2100-612222-000 SOCIAL WORK SERVICES	68,085	138,306	138,306	216,683
2100-612300-000 HOMEBOUND	41,109	76,894	76,894	113,609
SUBTOTAL	3,252,959	3,400,546	3,400,546	3,829,967
INSTRUCTION				
INSTRUCTIONAL SUPPORT - STAFF				
2100-613110-000 MANAGEMENT	736,007	793,853	793,853	797,126
2100-613120-000 REG. ED.	1,659,503	1,921,818	1,921,818	2,120,973
2100-613121-000 SPEC. ED.	780,156	827,053	827,053	846,627
2100-613130-000 STAFF DEVELOPMENT	175,471	178,405	178,405	242,855
2100-613201-000 ELEMENTARY MEDIA	965,927	1,024,817	1,024,817	974,903
2100-613204-000 SECONDARY MEDIA	909,746	940,323	940,323	943,969
SUBTOTAL	5,226,810	5,686,269	5,686,269	5,926,453
INSTRUCTION				
INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION				
2100-614101-000 ELEMENTARY PRINCIPALS' OFFICES	3,651,720	3,775,959	3,775,959	3,741,912
2100-614104-000 SECONDARY PRINCIPALS' OFFICES	4,452,420	4,858,977	4,858,977	4,753,284
SUBTOTAL	8,104,140	8,634,936	8,634,936	8,495,196

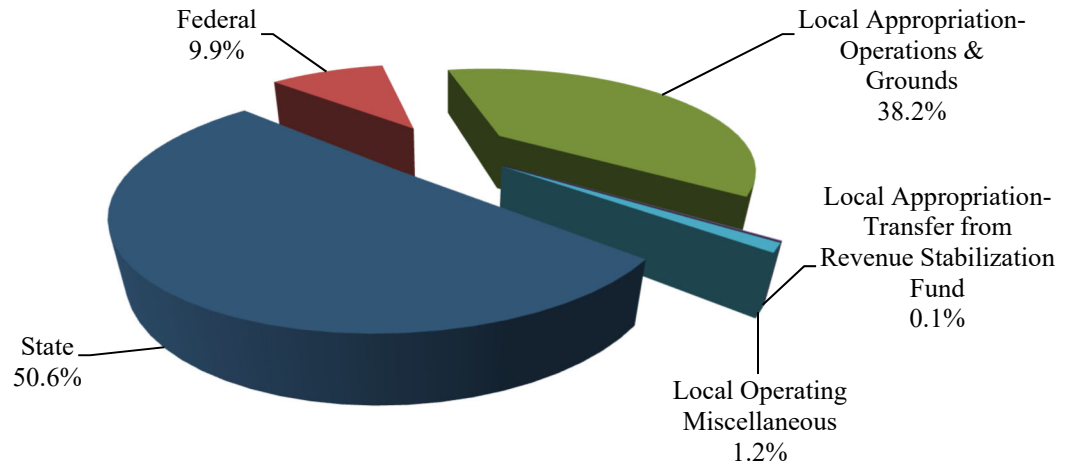
SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2020

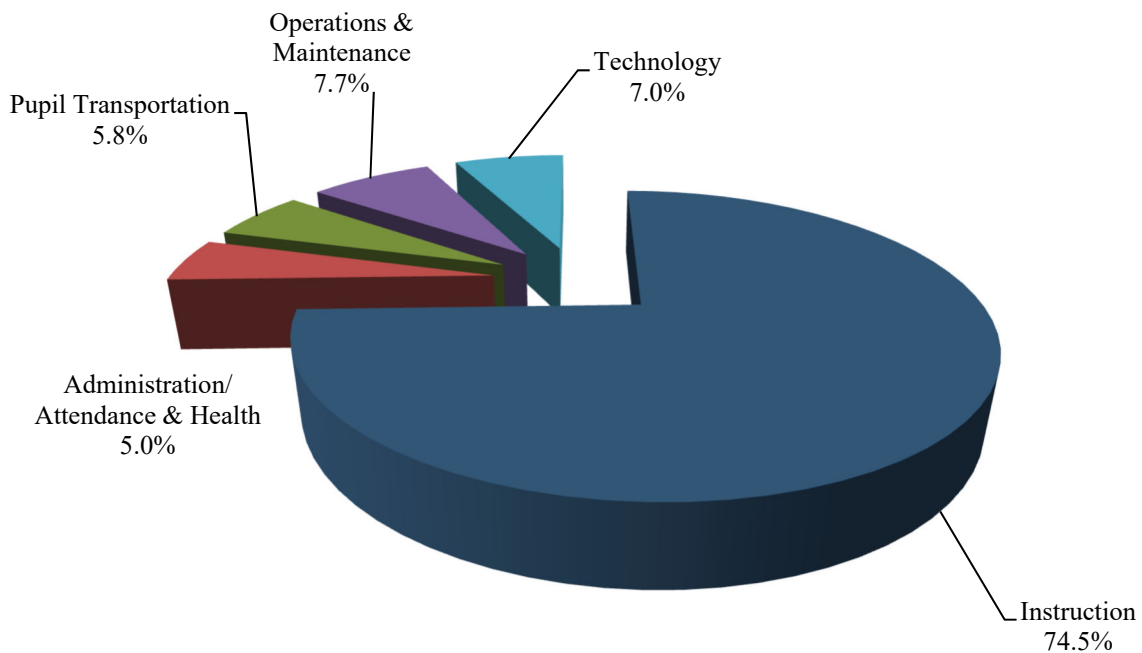
	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
ADMINISTRATION, ATTENDANCE & HEALTH				
2100-621100-000 BOARD SERVICES	118,281	142,377	142,377	125,243
2100-621200-000 EXECUTIVE SERVICES	646,888	658,145	658,145	660,046
2100-621300-000 COMMUNICATION SERVICES	441,061	528,076	528,076	511,903
2100-621400-000 HUMAN RESOURCES	863,876	1,021,787	1,021,787	968,446
2100-621600-000 FISCAL SERVICES	1,197,773	1,300,943	1,300,943	1,301,472
2100-622200-000 HEALTH SERVICES	1,639,783	1,841,673	1,841,673	1,906,639
2100-622300-000 PSYCHOLOGICAL SERVICES	713,913	710,378	710,378	816,278
2100-622400-000 SPEECH/AUDIOLOGY SERVICES	817,986	904,524	904,524	965,392
SUBTOTAL	6,439,561	7,107,903	7,107,903	7,255,419
PUPIL TRANSPORTATION				
2100-632000-000 VEHICLE OPERATION SERVICES	6,048,256	6,534,779	6,539,779	6,866,389
2100-634000-000 VEHICLE MAINTENANCE SERVICES	1,499,267	1,409,057	1,409,057	1,521,863
SUBTOTAL	7,547,523	7,943,836	7,948,836	8,388,252
OPERATIONS & MAINTENANCE				
2100-641000-000 MANAGEMENT & DIRECTION	215,632	216,801	216,801	223,257
2100-642000-000 BUILDING SERVICES	9,083,691	9,795,993	9,572,793	9,295,083
2100-643000-000 GROUNDS SERVICES	1,753,517	1,134,650	1,134,650	1,134,650
2100-645000-000 VEHICLE SERVICES	237,132	296,596	296,596	277,035
2100-647000-000 WAREHOUSE/DISTRIBUTION SVCS	332,130	343,158	343,158	320,164
SUBTOTAL	11,622,102	11,787,198	11,563,998	11,250,189
TECHNOLOGY				
2100-681000-000 CLASSROOM INSTRUCTION	4,173,825	4,484,169	4,484,169	4,299,351
2100-682000-000 INSTRUCTIONAL SUPPORT	2,073,666	2,405,468	2,628,668	2,386,844
2100-683000-000 ADMINISTRATION	1,109,114	1,159,317	1,159,317	1,368,300
2100-686000-000 OPERATIONS & MAINTENANCE	2,039,064	1,772,995	1,772,995	1,996,172
2100-689050-000 OTHER PROGRAMS - GRANTS	101,484	99,300	108,604	108,604
SUBTOTAL	9,497,153	9,921,249	10,153,753	10,159,271
TOTAL SCHOOL OPERATING FUND:	131,819,403	140,366,410	140,972,873	145,544,545

YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FY 2020 SCHOOL BOARD APPROVED

Revenues by Source

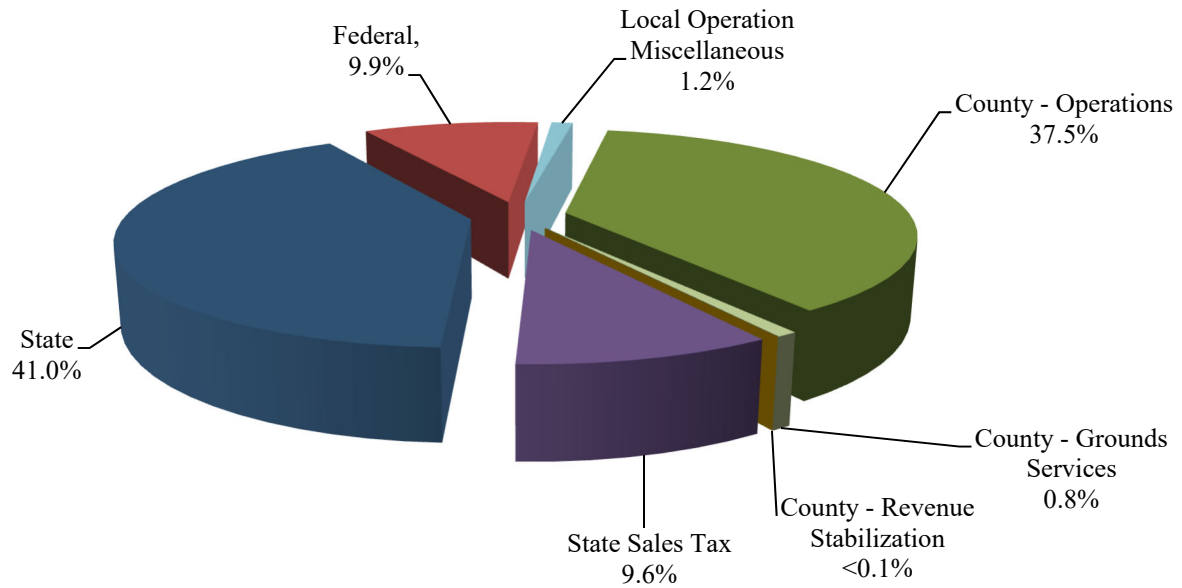


Expenditures by Major Category



OPERATING FUND REVENUE

OPERATING FUND
Support by Sources – FY2020



State revenue (including state sales tax) is the largest funding source of the operating budget, comprising 50.6% of the total. The second largest funding source (38.3%) is County funding for operations and ground services.

Federal funding comprises 9.9% 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 2020**

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 2020**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2100**

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
REVENUE-LOCAL SOURCES					
USE OF MONEY AND PROPERTY					
030315-510100	INTEREST ON DEPOSITS	391	5,000	5,000	5,000
030315-520100	RENTAL OF LAND/BUILDINGS	104,198	107,000	107,000	110,000
030315-520150	BOYS AND GIRLS CLUB FACILITY USE	18,418	17,000	17,000	17,000
030315-520200	USE OF VEHICLES/BUSES	41,947	50,815	50,815	50,000
030315-520210	CONTRACTED BUS SERVICE/ACT FUNDS	34,932	52,000	52,000	52,000
030315-520250	VHSL	42,738	0	0	0
030315-520260	PROPERTY LEASE	247,511	250,000	250,000	250,000
030315-520300	PRINTING REVENUE	1,920	4,500	4,500	4,500
030315-520350	PROCUREMENT CARD REBATE	34,620	31,000	31,000	35,000
030315-520610	DISPOSAL-SURPLUS PROPERTY	472	5,000	5,000	5,000
030315-520650	SALE OF BUSES	31,575	18,000	18,000	20,000
030315-530750	DEBT SERVICE REIMB-NEW HORIZONS	105,612	105,612	105,612	105,612
	SUBTOTAL	664,334	645,927	645,927	654,112
CHARGES FOR SERVICES					
030316-574100	PUPIL FEES	65,237	60,000	60,000	70,000
030316-574200	TUITION/DAY SCHOOL	343,783	471,200	471,200	451,200
030316-574400	TUITION/SUMMER SCHOOL	182,012	165,000	165,000	185,000
030316-574600	PRESCHOOL TUITION	39,055	45,000	45,000	45,000
030316-574700	ATHLETIC USER FEE - MIDDLE	22,107	24,400	24,400	24,400
030316-574710	ATHLETIC USER FEE - HIGH	108,432	120,000	120,000	120,000
	SUBTOTAL	760,626	885,600	885,600	895,600
LOCAL MISCELLANEOUS					
030318-521550	SUBSTITUTE REFUNDS	1,393	0	0	0
030318-530100	PRIOR YEAR EXPENDITURE REFUND	905	15,000	15,000	15,000
030318-530150	INSURANCE RECOVERY	42,109	61,100	61,100	61,100
030318-530200	MISCELLANEOUS REVENUE	11,120	28,000	28,000	28,000
030318-530300	COURT RESTITUTION	7,714	0	0	0
030318-530400	YORK FOUNDATION-REIMBURSEMENT	0	20,500	20,500	20,500
030318-530600	VIRTUAL HIGH SCHOOL	14,200	18,500	18,500	18,500
030318-530800	LOCAL DONATIONS	26,145	0	0	0
	SUBTOTAL	103,586	143,100	143,100	143,100
	TOTAL REVENUE-LOCAL SOURCE	1,528,546	1,674,627	1,674,627	1,692,812

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2020**

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 2020**

REVENUE DETAIL

ANNUAL FINANCIAL PLAN

FUND 2100

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
	REVENUE-COMMONWEALTH				
030324-520101	STATE SALES TAX	13,605,183	13,295,877	13,397,660	13,929,177
030324-520201	BASIC AID	34,705,092	37,518,422	37,683,712	38,163,605
030324-520211	COMPENSATION SUPPLEMENT	325,912	0	0	2,176,147
030324-520220	SUPPLEMENTAL LOTTERY	2,108,705	2,618,850	2,877,930	2,927,222
030324-520500	FOSTER HOME CHILDREN	32,697	35,066	22,592	24,349
030324-520700	GIFTED EDUCATION - SOQ	368,910	385,365	387,254	401,107
030324-520800	REMEDIAL PROGRAMS	407,338	408,959	410,964	417,151
030324-520810	REMEDIAL SUMMER SCHOOL	156,344	181,285	152,761	152,761
030324-520830	READING INTERVENTION	99,507	101,188	115,643	115,643
030324-521200	SPECIAL EDUCATION-SOQ	3,696,785	4,254,745	4,275,601	4,339,974
030324-521230	HOMEBOUND	18,167	31,931	18,167	18,258
030324-521250	COMPREHENSIVE SERVICES ACT	345,647	300,000	300,000	300,000
030324-521400	FREE TEXTBOOKS	843,728	791,886	795,768	807,749
030324-521700	VOC ED-SOQ	238,254	259,532	260,804	264,730
030324-522000	SPECIAL ED SUPPORT	583,449	852,446	586,870	590,493
030324-522300	SOCIAL SECURITY	1,990,577	2,115,576	2,125,946	2,165,976
030324-522310	VRS RETIREMENT BENEFITS	4,557,575	4,663,704	4,686,565	4,773,169
030324-522320	VRS GROUP LIFE BENEFITS	138,341	141,563	142,257	144,398
030324-525250	PROJECT GRADUATION	16,773	16,105	16,105	17,498
030324-525300	OTHER CATEGORY/VOC ED	44,139	17,472	18,345	18,345
030324-525400	CAREER SWITCHERS PROGRAM	3,000	0	0	0
030324-526500	AT RISK	130,666	145,388	166,652	169,520
030324-526600	NATIONAL BOARD CERTIFICATION	45,000	35,000	35,000	45,000
030324-527500	K-3 INITIATIVE	160,546	166,378	163,979	164,832
030324-527510	SOL ALGEBRA READINESS	56,355	58,652	58,652	58,652
030324-527660	TECHNOLOGY INITIATIVE	523,118	0	0	0
030324-527680	TECHNOLOGY INITIATIVE	0	544,000	544,000	544,000
030324-528100	PRE-SCHOOL INITIATIVE	121,309	191,502	130,925	191,502
030324-529900	MISCELLANEOUS GRANTS, STATE	59,412	348,895	348,895	348,895
030324-529910	LEP (LIMITED ENGLISH PROFICIENCY)	219,686	243,975	265,173	307,567
	TOTAL REVENUE-COMMONWEALTH	65,602,215	69,723,762	69,988,220	73,577,720

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2020**

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 FY18, the amount appropriated was \$600k and 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 FY20, the amount estimated to be transferred is \$200k.

If impact aid receipts are greater or less than \$8.5 million in FY19 or FY20, the revenue stabilization fund would be utilized to fund any shortfall or to hold any surplus.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2020**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2100**

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
	REVENUE-FEDERAL				
030333-520202	TITLE I - PART A	696,014	684,449	697,930	697,930
030333-520501	TITLE II - PART A	153,328	175,671	256,096	179,849
030333-520651	TITLE III - PART A	27,488	31,973	36,020	36,020
030333-520701	TITLE IV - PART A	18,501	18,501	49,321	49,321
030333-521201	IMPACT AID	8,307,349	8,500,000	8,500,000	8,500,000
030333-521350	DOD-HEAVILY IMPACTED	645,165	657,400	657,400	657,400
030333-521400	FREE TEXTBOOKS	23,607	0	0	0
030333-521500	MEDICAID REIMBURSEMENT	103,364	135,000	135,000	135,000
030333-521701	NOAA GRANT	87,085	75,000	75,000	0
030333-521750	DODEA LITERACY GRANT	348,470	388,803	388,803	388,803
030333-521800	DODEA STEM GRANT	0	0	356,266	356,266
030333-521900	TITLE VIB	2,331,832	2,639,465	2,475,108	2,475,108
030333-522750	DODEA SPED GRANT	30,778	26,400	34,766	0
030333-522900	NJROTC	85,553	80,000	80,000	80,000
030333-529900	MISCELLANEOUS GRANTS, FEDERAL	145,684	768,265	781,222	781,222
	TOTAL REVENUE-FEDERAL	13,004,218	14,180,927	14,522,932	14,336,919
	TRANSFERS-OTHER FUNDS				
030351-510100	TRANSFERS/LOCAL APPN-OPERATIONS	51,852,444	53,352,444	53,352,444	54,602,444
030351-510120	TRANSFERS/LOCAL APPN-GROUNDS	1,134,650	1,134,650	1,134,650	1,134,650
030351-510130	TRANSFERS/LOCAL APPN-REV STAB FUND	600,000	300,000	300,000	200,000
	TOTAL TRANSFERS-OTHER FUNDS	53,587,094	54,787,094	54,787,094	55,937,094
	TOTAL SCHOOL OPERATING FUND	133,722,073	140,366,410	140,972,873	145,544,545

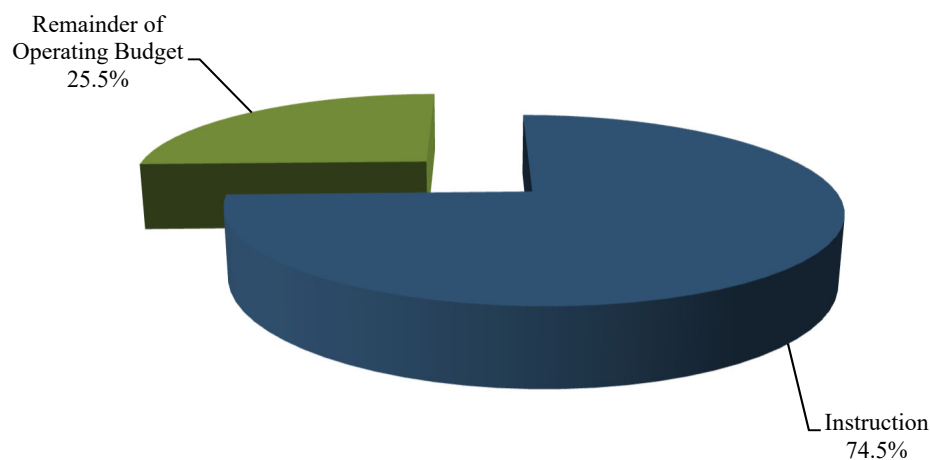
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INSTRUCTION

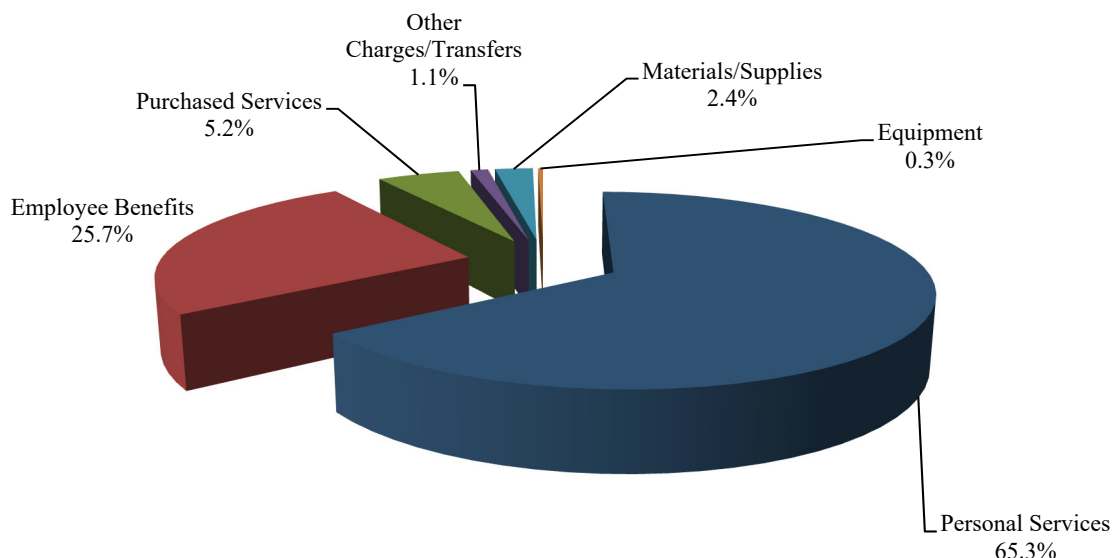
The Instruction category of the budget provides for programs and services dealing directly with the interaction between teachers and students. This category also includes activities associated with the principal's office, curriculum development, and instructional staff training.

The Instruction category comprises 74.5% 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 65.3% plus Employee Benefits 25.7%). The remaining 9% covers such items as instructional supplies, equipment and purchased services. The Instruction category budget reflects an increase of \$4,293,031 or 4.1% (from \$104,198,383 in FY19E to \$108,491,414 in FY20). The charts below and on the next page depict this information.

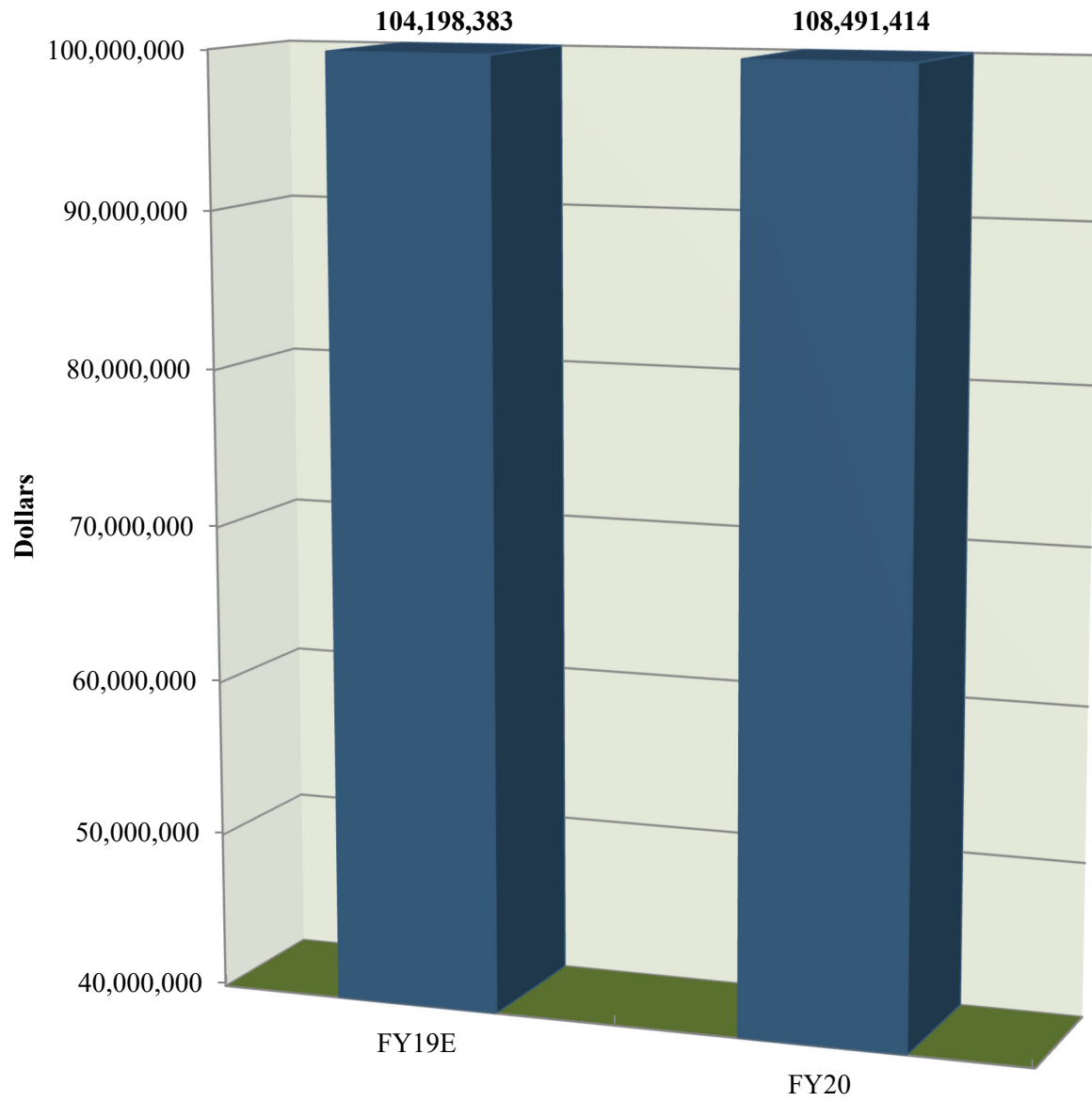
Instruction Category as a Percent of Operating Budget for FY2020



Instruction Category by Major Object for FY2020



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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers	45	45	47	54
Para-Educators	30	31.5	30	32

ADDITIONAL INFORMATION:

FY 17 student enrollment 913

FY 18 student enrollment 867

FY 19 student enrollment 927

In FY20 added 7 teacher and 2 para-educator FTEs.

CODE: 2100-611011-010

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,367,804	2,453,785	2,453,785	2,935,563
611410	Para-Educator Salaries	539,050	621,492	621,492	649,036
615950	Overtime	297	0	0	0
	Subtotal	2,907,151	3,075,277	3,075,277	3,584,599
EMPLOYEE BENEFITS					
621000	FICA	213,466	235,259	235,259	274,222
622000	VRS Retirement	446,793	519,106	519,106	562,070
623000	Health Insurance	548,590	618,012	618,012	630,540
624000	Group Life Insurance	37,962	40,287	40,287	46,960
625000	VRS Hybrid Disability Insurance	1,149	0	0	0
626000	Hybrid Defined Benefit	54,738	0	0	0
627000	ICMA RC Hybrid-DC	3,707	0	0	0
627500	RHCC	0	0	0	46,958
628000	Other Benefits	5,829	5,829	5,829	5,829
628100	ICMA RC Hybrid-457 Match	2,047	0	0	0
	Subtotal	1,314,281	1,418,493	1,418,493	1,566,579
MATERIALS/SUPPLIES					
660300	Textbooks	5,026	42,500	42,500	42,500
669000	Other Educational Supplies	24,318	27,557	27,557	27,557
	Subtotal	29,344	70,057	70,057	70,057
EQUIPMENT					
689110	Furniture/Equipment-Additional	432	995	995	1,962
689210	Furniture/Equipment-Replacement	11,112	2,400	2,400	2,300
	Subtotal	11,544	3,395	3,395	4,262
TOTAL		4,262,320	4,567,222	4,567,222	5,225,497

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
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Teachers	48	51	48	48
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ADDITIONAL INFORMATION:

FY 17 student enrollment 863

FY 18 student enrollment 949

FY 19 student enrollment 946

CODE: 2100-611011-020**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	2,464,987	2,772,459	2,772,459	2,657,935
	Subtotal	2,464,987	2,772,459	2,772,459	2,657,935
EMPLOYEE BENEFITS					
621000	FICA	182,739	212,093	212,093	203,332
622000	VRS Retirement	397,204	467,992	467,992	416,764
623000	Health Insurance	447,373	527,866	527,866	402,310
624000	Group Life Insurance	32,975	36,319	36,319	34,819
625000	VRS Hybrid Disability Insurance	684	0	0	0
626000	Hybrid Defined Benefit	33,343	0	0	0
627000	ICMA RC Hybrid-DC	2,206	0	0	0
627500	RHCC	0	0	0	31,895
628000	Other Benefits	4,340	4,340	4,340	4,340
628100	ICMA RC Hybrid-457 Match	450	0	0	0
	Subtotal	1,101,314	1,248,610	1,248,610	1,093,460
MATERIALS/SUPPLIES					
660300	Textbooks	8,676	42,750	42,750	42,750
669000	Other Educational Supplies	17,164	25,850	25,850	25,850
	Subtotal	25,840	68,600	68,600	68,600
EQUIPMENT					
689110	Furniture/Equipment-Additional	968	1,070	1,070	550
689210	Furniture/Equipment-Replacement	2,025	1,850	1,850	1,750
	Subtotal	2,993	2,920	2,920	2,300
TOTAL		3,595,134	4,092,589	4,092,589	3,822,295

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers	46	46	48	48

ADDITIONAL INFORMATION:

FY 17 student enrollment 879

FY 18 student enrollment 890

FY 19 student enrollment 993

CODE: 2100-611011-030

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,444,030	2,536,477	2,536,477	2,617,362
	Subtotal	2,444,030	2,536,477	2,536,477	2,617,362
EMPLOYEE BENEFITS					
621000	FICA	180,594	194,041	194,041	200,228
622000	VRS Retirement	383,448	428,158	428,158	410,402
623000	Health Insurance	408,534	452,386	452,386	363,968
624000	Group Life Insurance	32,463	33,228	33,228	34,287
625000	VRS Hybrid Disability Insurance	860	0	0	0
626000	Hybrid Defined Benefit	40,549	0	0	0
627000	ICMA RC Hybrid-DC	2,775	0	0	0
627500	RHCC	0	0	0	31,408
628000	Other Benefits	4,776	4,776	4,776	4,776
628100	ICMA RC Hybrid-457 Match	1,959	0	0	0
	Subtotal	1,055,958	1,112,589	1,112,589	1,045,069
MATERIALS/SUPPLIES					
660300	Textbooks	9,823	42,750	42,750	42,750
669000	Other Educational Supplies	15,852	25,200	25,200	25,200
	Subtotal	25,675	67,950	67,950	67,950
EQUIPMENT					
689110	Furniture/Equipment-Additional	997	400	400	400
689210	Furniture/Equipment-Replacement	2,204	1,850	1,850	1,750
	Subtotal	3,201	2,250	2,250	2,150
TOTAL		3,528,864	3,719,266	3,719,266	3,732,531

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
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Teachers	40	40	41	41
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ADDITIONAL INFORMATION:

FY 17 student enrollment 977

FY 18 student enrollment 914

FY 19 student enrollment 954

CODE: 2100-611011-040**ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	2,043,004	2,111,847	2,111,847	2,149,112
	Subtotal	2,043,004	2,111,847	2,111,847	2,149,112

EMPLOYEE BENEFITS

621000	FICA	153,063	161,556	161,556	164,407
622000	VRS Retirement	277,282	356,480	356,480	336,981
623000	Health Insurance	280,957	301,633	301,633	328,271
624000	Group Life Insurance	26,865	27,665	27,665	28,153
625000	VRS Hybrid Disability Insurance	1,508	0	0	0
626000	Hybrid Defined Benefit	69,312	0	0	0
627000	ICMA RC Hybrid-DC	4,863	0	0	0
627500	RHCC	0	0	0	25,789
628000	Other Benefits	4,410	4,410	4,410	4,410
628100	ICMA RC Hybrid-457 Match	5,195	0	0	0
	Subtotal	823,455	851,744	851,744	888,011

MATERIALS/SUPPLIES

660300	Textbooks	25,425	44,000	44,000	44,000
669000	Other Educational Supplies	17,034	27,048	27,048	27,048
	Subtotal	42,459	71,048	71,048	71,048

EQUIPMENT

689110	Furniture/Equipment-Additional	369	400	400	400
689210	Furniture/Equipment-Replacement	1,642	1,850	1,850	1,750
	Subtotal	2,011	2,250	2,250	2,150

TOTAL		2,910,929	3,036,889	3,036,889	3,110,321
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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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers	41	41	40	40

ADDITIONAL INFORMATION:

FY 17 student enrollment 955

FY 18 student enrollment 991

FY 19 student enrollment 933

CODE: 2100-611011-050

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,029,197	2,153,482	2,153,482	2,177,840
	Subtotal	2,029,197	2,153,482	2,153,482	2,177,840
EMPLOYEE BENEFITS					
621000	FICA	151,242	164,741	164,741	166,605
622000	VRS Retirement	294,847	363,508	363,508	341,485
623000	Health Insurance	269,865	341,070	341,070	288,228
624000	Group Life Insurance	26,620	28,211	28,211	28,530
625000	VRS Hybrid Disability Insurance	1,156	0	0	0
626000	Hybrid Defined Benefit	54,490	0	0	0
627000	ICMA RC Hybrid-DC	3,728	0	0	0
627500	RHCC	0	0	0	26,134
628000	Other Benefits	4,453	3,903	3,903	3,903
628100	ICMA RC Hybrid-457 Match	2,616	0	0	0
	Subtotal	809,017	901,433	901,433	854,885
MATERIALS/SUPPLIES					
660300	Textbooks	27,911	44,000	44,000	44,000
669000	Other Educational Supplies	14,719	23,460	23,460	23,460
	Subtotal	42,630	67,460	67,460	67,460
EQUIPMENT					
689110	Furniture/Equipment-Additional	420	400	400	400
689210	Furniture/Equipment-Replacement	1,576	1,850	1,850	1,750
	Subtotal	1,996	2,250	2,250	2,150
TOTAL		2,882,840	3,124,625	3,124,625	3,102,335

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers	40	40	43	43

ADDITIONAL INFORMATION:

FY 17 student enrollment 927

FY 18 student enrollment 949

FY 19 student enrollment 1,015

CODE: 2100-611011-060

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	1,948,030	2,098,403	2,098,403	2,325,732
	Subtotal	1,948,030	2,098,403	2,098,403	2,325,732
EMPLOYEE BENEFITS					
621000	FICA	144,869	160,528	160,528	177,918
622000	VRS Retirement	294,403	354,211	354,211	364,675
623000	Health Insurance	288,323	317,045	317,045	314,789
624000	Group Life Insurance	26,215	27,489	27,489	30,467
625000	VRS Hybrid Disability Insurance	892	0	0	0
626000	Hybrid Defined Benefit	42,389	0	0	0
627000	ICMA RC Hybrid-DC	2,876	0	0	0
627500	RHCC	0	0	0	27,909
628000	Other Benefits	4,210	4,210	4,210	4,210
628100	ICMA RC Hybrid-457 Match	1,678	0	0	0
	Subtotal	805,855	863,483	863,483	919,968
MATERIALS/SUPPLIES					
660300	Textbooks	27,669	44,000	44,000	44,000
669000	Other Educational Supplies	149,516	19,583	19,583	19,583
	Subtotal	177,185	63,583	63,583	63,583
EQUIPMENT					
689110	Furniture/Equipment-Additional	176	200	200	200
689210	Furniture/Equipment-Replacement	4,727	1,850	1,850	1,750
	Subtotal	4,903	2,050	2,050	1,950
TOTAL		2,935,973	3,027,519	3,027,519	3,311,233

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
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Teachers	10	10	10	10
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ADDITIONAL INFORMATION:

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

In FY 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.

In FY 19 the number of students receiving this instruction on a weekly basis is 5,807.

CODE: 2100-611011-070

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	520,690	535,065	535,065	551,800
	Subtotal	520,690	535,065	535,065	551,800
EMPLOYEE BENEFITS					
621000	FICA	39,074	40,932	40,932	42,213
622000	VRS Retirement	91,372	90,319	90,319	86,522
623000	Health Insurance	72,165	84,087	84,087	74,166
624000	Group Life Insurance	6,820	7,009	7,009	7,229
627500	RHCC	0	0	0	6,622
628000	Other Benefits	977	977	977	977
	Subtotal	210,408	223,324	223,324	217,729
MATERIALS/SUPPLIES					
660500	Art Supplies	30,749	35,717	35,717	35,717
669000	Other Educational Supplies	6,823	6,166	6,166	6,166
	Subtotal	37,572	41,883	41,883	41,883
TOTAL		768,670	800,272	800,272	811,412

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
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Teachers	10	10	10	10
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ADDITIONAL INFORMATION:

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

In FY 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.

In FY 19 the number of students receiving this instruction on a weekly basis is 5,807.

CODE: 2100-611011-080

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	504,164	519,875	519,875	525,045
	Subtotal	504,164	519,875	519,875	525,045
EMPLOYEE BENEFITS					
621000	FICA	37,627	39,770	39,770	40,166
622000	VRS Retirement	81,388	87,755	87,755	82,327
623000	Health Insurance	97,518	105,301	105,301	81,720
624000	Group Life Insurance	6,596	6,810	6,810	6,878
625000	VRS Hybrid Disability Insurance	133	0	0	0
626000	Hybrid Defined Benefit	6,546	0	0	0
627000	ICMA RC Hybrid-DC	427	0	0	0
627500	RHCC	0	0	0	6,301
628000	Other Benefits	1,025	1,025	1,025	1,025
	Subtotal	231,260	240,661	240,661	218,417
MATERIALS/SUPPLIES					
660400	Music Supplies	8,430	12,048	12,548	12,548
	Subtotal	8,430	12,048	12,548	12,548
TOTAL		743,854	772,584	773,084	756,010

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 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 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.

In FY 19 the number of students receiving this instruction on a weekly basis is 5,807.

CODE: 2100-611011-090

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	523,178	536,848	536,848	558,450
611410	Para-Educator Salaries	21,121	24,120	24,120	24,713
615950	Overtime	23	0	0	0
	Subtotal	544,322	560,968	560,968	583,163
EMPLOYEE BENEFITS					
621000	FICA	39,792	42,914	42,914	44,612
622000	VRS Retirement	87,990	94,691	94,691	91,440
623000	Health Insurance	143,310	148,951	148,951	117,389
624000	Group Life Insurance	7,147	7,349	7,349	7,640
625000	VRS Hybrid Disability Insurance	140	0	0	0
626000	Hybrid Defined Benefit	6,670	0	0	0
627000	ICMA RC Hybrid-DC	450	0	0	0
627500	RHCC	0	0	0	6,998
628000	Other Benefits	1,269	1,269	1,269	1,269
628100	ICMA RC Hybrid-457 Match	225	0	0	0
	Subtotal	286,993	295,174	295,174	269,348
MATERIALS/SUPPLIES					
660600	Physical Ed Supplies	7,973	11,800	11,800	11,800
	Subtotal	7,973	11,800	11,800	11,800
TOTAL		839,288	867,942	867,942	864,311

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers	5	6	6.5	6.5
Para-Educators	2	2	3.5	4.5
Tutors/Technicians (FTE is hourly based)	0	0.55	0	0

ADDITIONAL INFORMATION:

In FY20 added 1 para-educator FTE.FY 17 student enrollment 280

FY 18 student enrollment 300

FY 19 student enrollment 258

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.

CODE: 2100-611011-100

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	228,375	290,221	290,221	366,042
611410	Para-Educator Salaries	20,669	37,079	54,659	67,637
611430	Technical Salaries	20,255	47,402	15,973	47,402
615950	Overtime	91	0	0	0
	Subtotal	269,390	374,702	360,853	481,081
EMPLOYEE BENEFITS					
621000	FICA	20,028	27,113	28,458	35,250
622000	VRS Retirement	24,863	55,249	58,217	68,001
623000	Health Insurance	36,057	43,938	53,244	51,217
624000	Group Life Insurance	3,360	4,287	4,517	5,681
625000	VRS Hybrid Disability Insurance	351	0	0	0
626000	Hybrid Defined Benefit	16,882	0	0	0
627000	ICMA RC Hybrid-DC	1,132	0	0	0
627500	RHCC	0	0	0	5,205
628000	Other Benefits	526	659	659	659
628100	ICMA RC Hybrid-457 Match	459	0	0	0
	Subtotal	103,658	131,246	145,095	166,013
OTHER CHARGES					
655040	Travel	0	3,000	3,000	3,000
	Subtotal	0	3,000	3,000	3,000
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	12,683	6,405	6,405	6,405
	Subtotal	12,683	6,405	6,405	6,405
TOTAL		385,731	515,353	515,353	656,499

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers	15.5	15.5	15.5	15.5
Para-Educators	13.5	13.5	13.5	13.5

CODE: 2100-611011-110**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	882,604	937,532	937,532	964,257
611410	Para-Educator Salaries	270,630	283,449	283,449	291,779
615950	Overtime	147	0	0	0
616250	Stipends	350	0	0	0
	Subtotal	1,153,731	1,220,981	1,220,981	1,256,036
EMPLOYEE BENEFITS					
621000	FICA	85,372	93,405	93,405	96,087
622000	VRS Retirement	192,063	206,101	206,101	196,946
623000	Health Insurance	191,743	195,172	195,172	193,173
624000	Group Life Insurance	14,854	15,996	15,996	16,454
625000	VRS Hybrid Disability Insurance	132	0	0	0
626000	Hybrid Defined Benefit	6,439	0	0	0
627000	ICMA RC Hybrid-DC	425	0	0	0
627500	RHCC	0	0	0	15,072
628000	Other Benefits	2,214	2,214	2,214	2,214
628100	ICMA RC Hybrid-457 Match	70	0	0	0
	Subtotal	493,312	512,888	512,888	519,946
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	7,850	0	0	0
	Subtotal	7,850	0	0	0
OTHER CHARGES					
655040	Travel	374	1,000	1,000	1,000
655060	Employee Development	3,635	13,000	13,000	13,000
	Subtotal	4,009	14,000	14,000	14,000
MATERIALS/SUPPLIES					
660800	Remedial Reading Supplies	22,511	24,250	24,250	24,250
669000	Other Educational Supplies	40,057	31,119	31,119	31,119
669900	Miscellaneous Materials & Supplies	0	1,100	1,100	1,100
	Subtotal	62,568	56,469	56,469	56,469
TOTAL		1,721,470	1,804,338	1,804,338	1,846,451

REGULAR EDUCATION - ELEMENTARY - SCHOOL OF THE ARTS

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

PERSONNEL

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
N/A	0	0	0	0

CODE: 2100-611011-125

ACCT# DESCRIPTION

PERSONAL SERVICES					
616250	Stipends	1,000	1,000	1,000	1,000
	Subtotal	1,000	1,000	1,000	1,000
EMPLOYEE BENEFITS					
621000	FICA	76	184	184	184
	Subtotal	76	184	184	184
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	17,110	14,000	14,000	14,000
	Subtotal	17,110	14,000	14,000	14,000
TOTAL		18,186	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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611011-130**ACCT# DESCRIPTION****PURCHASED SERVICES**

638810	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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers	2.5	4.5	4.5	6.5
Para-Educators	51.5	53	55.5	55.5
Technical	1	1	1	1

ADDITIONAL INFORMATION:

In FY20 added 2 teacher (ACI) FTEs.

CODE: 2100-611011-140

ACCT# DESCRIPTION

PERSONAL SERVICES

611210	Teacher Salaries	126,301	222,424	475,382	327,131
611410	Para-Educator Salaries	931,198	1,029,147	1,029,147	1,109,795
611430	Technical Salaries	52,273	52,273	52,273	53,912
611520	Cafeteria Monitor	0	6,554	6,554	0
615000	Substitute Salaries	657,620	590,000	590,000	590,000
615950	Overtime	716	0	0	0
616000	Supplements	159,827	177,500	177,500	177,500
616250	Stipends	14,429	12,342	12,342	12,342
	Subtotal	1,942,364	2,090,240	2,343,198	2,270,680

EMPLOYEE BENEFITS

621000	FICA	144,125	101,814	101,814	115,118
622000	VRS Retirement	128,378	220,090	220,090	233,774
623000	Health Insurance	284,238	297,873	297,873	425,239
624000	Group Life Insurance	13,503	17,081	17,081	19,529
625000	VRS Hybrid Disability Insurance	998	0	0	0
626000	Hybrid Defined Benefit	47,477	0	0	0
627000	ICMA RC Hybrid-DC	3,220	0	0	0
627100	Retiree Health Insurance	337,400	0	0	0
627500	RHCC	0	0	0	17,891
628000	Other Benefits	3,982	3,982	3,982	3,982
628100	ICMA RC Hybrid-457 Match	1,827	0	0	0
	Subtotal	965,148	640,840	640,840	815,533

PURCHASED SERVICES

635000	Printing	30,033	30,000	30,000	30,000
639000	Miscellaneous Contractual Services	49,640	61,658	61,658	61,658
	Subtotal	79,673	91,658	91,658	91,658

OTHER CHARGES

658010	Dues/Memberships	0	0	750	750
	Subtotal	0	0	750	750

MATERIALS/SUPPLIES

660300	Textbooks	3,360	0	0	0
660700	Testing Materials	37,889	56,926	56,926	56,926
669000	Other Educational Supplies	11,892	9,950	15,200	15,200
669150	Supplemental Per Pupil Allocation	0	100,000	100,000	100,000
	Subtotal	53,141	166,876	172,126	172,126

EQUIPMENT

689210	Furniture/Equipment-Replacement	11,252	800	800	800
	Subtotal	11,252	800	800	800

TOTAL

3,051,578 2,990,414 3,249,372 3,351,547

REGULAR EDUCATION - MIDDLE - ENCORE

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

PERSONNEL

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers	28.57	28.57	29.9	29.9

ADDITIONAL INFORMATION:

FY 17 student enrollment 7,107

FY 18 student enrollment 6,591

FY 19 student enrollment 6,618

CODE: 2100-611012-150

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	1,477,541	1,611,909	1,611,909	1,615,128
	Subtotal	1,477,541	1,611,909	1,611,909	1,615,128
EMPLOYEE BENEFITS					
621000	FICA	109,563	123,311	123,311	123,557
622000	VRS Retirement	205,810	272,091	272,091	253,252
623000	Health Insurance	270,292	229,463	229,463	254,318
624000	Group Life Insurance	18,808	21,116	21,116	21,158
625000	VRS Hybrid Disability Insurance	877	0	0	0
626000	Hybrid Defined Benefit	40,880	0	0	0
627000	ICMA RC Hybrid-DC	2,828	0	0	0
627500	RHCC	0	0	0	19,382
628000	Other Benefits	2,350	2,350	2,350	2,350
628100	ICMA RC Hybrid-457 Match	2,443	0	0	0
	Subtotal	653,851	648,331	648,331	674,017
PURCHASED SERVICES					
633700	Contract Maint/Music Instruments	5,617	7,950	7,950	7,950
	Subtotal	5,617	7,950	7,950	7,950
MATERIALS/SUPPLIES					
660300	Textbooks	88	5,000	5,000	5,000
660400	Music Supplies	6,484	12,300	12,300	12,300
660500	Art Supplies	5,800	9,708	9,708	9,708
669000	Other Educational Supplies	8,443	12,965	12,965	12,965
	Subtotal	20,815	39,973	39,973	39,973
EQUIPMENT					
689110	Furniture/Equipment-Additional	11,024	15,000	15,000	15,000
	Subtotal	11,024	15,000	15,000	15,000
TOTAL		2,168,848	2,323,163	2,323,163	2,352,068

REGULAR EDUCATION - MIDDLE - CORE/TEAMING/ACADEMIC COACHING

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

PERSONNEL

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers	119.34	121.34	121.5	122.5

ADDITIONAL INFORMATION:

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

FY 19 student enrollment:

Grade 6:983

Grade 7:999

Grade 8:1,039

Total:3,021

In FY20 added 1 teacher FTE.

CODE: 2100-611012-160

ACCT# DESCRIPTION

PERSONAL SERVICES

611210	Teacher Salaries	6,227,485	6,496,959	6,496,959	7,209,112
616250	Stipends	1,400	1,400	1,400	1,400
	Subtotal	6,228,885	6,498,359	6,498,359	7,210,512

EMPLOYEE BENEFITS

621000	FICA	461,698	500,046	500,046	511,648
622000	VRS Retirement	943,450	1,103,133	1,103,133	1,048,492
623000	Health Insurance	1,006,180	976,010	976,010	1,022,166
624000	Group Life Insurance	81,557	85,611	85,611	87,597
625000	VRS Hybrid Disability Insurance	2,786	0	0	0
626000	Hybrid Defined Benefit	130,678	0	0	0
627000	ICMA RC Hybrid-DC	8,988	0	0	0
627500	RHCC	0	0	0	80,242
628000	Other Benefits	12,993	12,993	12,993	12,993
628100	ICMA RC Hybrid-457 Match	7,012	0	0	0
	Subtotal	2,655,342	2,677,793	2,677,793	2,763,138

MATERIALS/SUPPLIES

660200	Laboratory Supplies	16,587	19,808	19,808	19,808
660300	Textbooks	204,535	272,000	272,000	140,000
660600	Physical Ed Supplies	5,146	7,344	7,344	7,344
669000	Other Educational Supplies	67,657	82,237	82,237	82,237
	Subtotal	293,925	381,389	381,389	249,389

TOTAL

9,178,152 9,557,541 9,557,541 10,223,039

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Para-Educators	4	4	4	4

CODE: 2100-611012-170

ACCT# DESCRIPTION

PERSONAL SERVICES					
611410	Para-Educator Salaries	77,761	82,071	82,071	88,390
615950	Overtime	90	0	0	0
	Subtotal	77,851	82,071	82,071	88,390
EMPLOYEE BENEFITS					
621000	FICA	5,520	6,279	6,279	6,762
622000	VRS Retirement	8,177	13,855	13,855	13,859
623000	Health Insurance	24,899	24,666	24,666	41,357
624000	Group Life Insurance	1,000	1,075	1,075	1,158
625000	VRS Hybrid Disability Insurance	99	0	0	0
626000	Hybrid Defined Benefit	4,823	0	0	0
627000	ICMA RC Hybrid-DC	319	0	0	0
627500	RHCC	0	0	0	1,061
628000	Other Benefits	154	154	154	154
628100	ICMA RC Hybrid-457 Match	73	0	0	0
	Subtotal	45,064	46,029	46,029	64,351
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	2,459	2,459	2,459
	Subtotal	0	2,459	2,459	2,459
TOTAL		122,915	130,559	130,559	155,200

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers	1.5	2.5	2	2
Para-Educators	1	1	0.5	0.5
Tutors/Technicians (FTE is hourly based)	0.3	0	0	0

ADDITIONAL INFORMATION:

FY 17 student enrollment 95

FY 18 student enrollment 99

FY 19 student enrollment 56

CODE: 2100-611012-190

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	84,221	144,186	144,186	103,361
611410	Para-Educator Salaries	20,155	23,129	23,129	20,163
611430	Technical Salaries	-157	0	0	0
615950	Overtime	8	0	0	0
	Subtotal	104,227	167,315	167,315	123,524
EMPLOYEE BENEFITS					
621000	FICA	7,833	12,799	12,799	9,449
622000	VRS Retirement	15,070	28,243	28,243	19,369
623000	Health Insurance	15,761	1,091	1,091	44,056
624000	Group Life Insurance	1,370	2,192	2,192	1,618
625000	VRS Hybrid Disability Insurance	62	0	0	0
626000	Hybrid Defined Benefit	3,080	0	0	0
627000	ICMA RC Hybrid-DC	201	0	0	0
627500	RHCC	0	0	0	1,482
628000	Other Benefits	161	72	72	72
	Subtotal	43,538	44,397	44,397	76,046
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	731	1,500	1,500	1,500
669900	Miscellaneous Materials & Supplies	6,217	5,000	5,000	5,000
	Subtotal	6,948	6,500	6,500	6,500
TOTAL		154,713	218,212	218,212	206,070

REGULAR EDUCATION - MIDDLE - SCHOOL OF ARTS

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

PERSONNEL

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers	1	1	1	1

ADDITIONAL INFORMATION:

FY 17 student enrollment 60

FY 18 student enrollment 60

FY 19 student enrollment 60

CODE: 2100-611012-205

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	48,288	49,749	49,749	51,426
616250	Stipends	3,350	3,717	3,717	3,717
	Subtotal	51,638	53,466	53,466	55,143
EMPLOYEE BENEFITS					
621000	FICA	3,954	4,114	4,114	4,242
622000	VRS Retirement	8,474	8,398	8,398	8,064
623000	Health Insurance	2,698	182	182	0
624000	Group Life Insurance	633	652	652	674
627500	RHCC	0	0	0	617
628000	Other Benefits	93	93	93	93
	Subtotal	15,852	13,439	13,439	13,690
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	4,000	2,896	2,896	2,896
	Subtotal	4,000	2,896	2,896	2,896
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	1,768	2,896	2,896	2,896
	Subtotal	1,768	2,896	2,896	2,896
TOTAL		73,258	72,697	72,697	74,625

REGULAR EDUCATION - MIDDLE - CONTRACTED SERVICES

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

PERSONNEL

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
N/A	0	0	0	0

CODE: 2100-611012-210

ACCT# DESCRIPTION

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	6,000	6,200	6,200	6,200
	Subtotal	6,000	6,200	6,200	6,200
	TOTAL	6,000	6,200	6,200	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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
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Teachers	9.84	9.84	9.78	11.78
Para-Educators	2	2	2	2
Cafeteria Monitors	3	3.15	3.15	3.15

ADDITIONAL INFORMATION:

In FY20 added 2 teacher (reading specialist) FTEs.

CODE: 2100-611012-220

ACCT# DESCRIPTION

PERSONAL SERVICES

611210	Teacher Salaries	464,998	479,775	479,775	641,641
611410	Para-Educator Salaries	35,430	41,418	41,418	41,244
611520	Cafeteria Monitor	28,345	31,433	31,433	32,254
615000	Substitute Salaries	296,420	290,856	290,856	290,856
615950	Overtime	126	0	0	0
616000	Supplements	142,619	204,907	204,907	204,907
616250	Stipends	5,596	6,054	6,054	6,054
	Subtotal	973,534	1,054,443	1,054,443	1,216,956

EMPLOYEE BENEFITS

621000	FICA	73,875	42,792	42,792	55,223
622000	VRS Retirement	73,849	93,282	93,282	109,991
623000	Health Insurance	58,435	39,719	39,719	85,309
624000	Group Life Insurance	6,543	7,240	7,240	9,368
625000	VRS Hybrid Disability Insurance	262	0	0	0
626000	Hybrid Defined Benefit	12,544	0	0	0
627000	ICMA RC Hybrid-DC	846	0	0	0
627500	RHCC	0	0	0	8,582
628000	Other Benefits	2,049	2,049	2,049	2,049
628100	ICMA RC Hybrid-457 Match	423	0	0	0
	Subtotal	228,826	185,082	185,082	270,522

PURCHASED SERVICES

635000	Printing	28,012	30,000	30,000	30,000
639000	Miscellaneous Contractual Services	38,922	36,164	36,164	36,164
	Subtotal	66,934	66,164	66,164	66,164

MATERIALS/SUPPLIES

660010	Stationery/Forms/Office Supplies	5,200	5,200	5,200	5,200
660300	Textbooks	2,350	0	0	0
669000	Other Educational Supplies	20,134	15,921	15,921	15,921
669150	Supplemental Per Pupil Allocation	0	100,000	100,000	100,000
	Subtotal	27,684	121,121	121,121	121,121

EQUIPMENT

689110	Furniture/Equipment-Additional	8,539	11,578	11,578	11,578
689210	Furniture/Equipment-Replacement	6,928	18,180	18,180	18,180
	Subtotal	15,467	29,758	29,758	29,758

TOTAL

1,312,445	1,456,568	1,456,568	1,704,521
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REGULAR EDUCATION - HIGH - ART

This program provides art instruction for students in grades 9-12 and satisfies the fine arts requirement for graduation.

PERSONNEL

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers	10.5	10.5	10.5	10.5

ADDITIONAL INFORMATION:

FY 17 student enrollment 1,560

FY 18 student enrollment 1,601

FY 19 student enrollment 1,617

CODE: 2100-611013-230

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	521,801	554,467	554,467	539,819
	Subtotal	521,801	554,467	554,467	539,819
EMPLOYEE BENEFITS					
621000	FICA	39,282	42,417	42,417	41,296
622000	VRS Retirement	71,355	93,594	93,594	84,644
623000	Health Insurance	71,243	65,176	65,176	47,192
624000	Group Life Insurance	6,810	7,264	7,264	7,072
625000	VRS Hybrid Disability Insurance	378	0	0	0
626000	Hybrid Defined Benefit	17,222	0	0	0
627000	ICMA RC Hybrid-DC	1,218	0	0	0
627500	RHCC	0	0	0	6,478
628000	Other Benefits	1,022	1,022	1,022	1,022
628100	ICMA RC Hybrid-457 Match	1,436	0	0	0
	Subtotal	209,966	209,473	209,473	187,704
MATERIALS/SUPPLIES					
660500	Art Supplies	11,679	13,600	13,600	13,600
	Subtotal	11,679	13,600	13,600	13,600
TOTAL		743,446	777,540	777,540	741,123

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
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Teachers	8.2	8.2	8.2	8.2
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ADDITIONAL INFORMATION:

FY 17 student enrollment 808

FY 18 student enrollment 804

FY 19 student enrollment 796

CODE: 2100-611013-240**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	491,121	479,350	479,350	491,724
	Subtotal	491,121	479,350	479,350	491,724
EMPLOYEE BENEFITS					
621000	FICA	36,752	36,670	36,670	37,617
622000	VRS Retirement	68,307	80,914	80,914	77,102
623000	Health Insurance	67,255	59,504	59,504	39,317
624000	Group Life Insurance	6,313	6,279	6,279	6,442
625000	VRS Hybrid Disability Insurance	309	0	0	0
626000	Hybrid Defined Benefit	13,677	0	0	0
627000	ICMA RC Hybrid-DC	997	0	0	0
627500	RHCC	0	0	0	5,901
628000	Other Benefits	1,075	1,075	1,075	1,075
628100	ICMA RC Hybrid-457 Match	1,591	0	0	0
	Subtotal	196,276	184,442	184,442	167,454
PURCHASED SERVICES					
633700	Contract Maint/Music Instruments	7,785	9,950	9,950	9,950
	Subtotal	7,785	9,950	9,950	9,950
MATERIALS/SUPPLIES					
660400	Music Supplies	19,067	12,550	12,550	12,550
	Subtotal	19,067	12,550	12,550	12,550
EQUIPMENT					
689110	Furniture/Equipment-Additional	33,752	17,000	17,000	17,000
	Subtotal	33,752	17,000	17,000	17,000
TOTAL		748,001	703,292	703,292	698,678

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers	38	40	37.6	38.6

ADDITIONAL INFORMATION:

FY 17 student enrollment 3,985

FY 18 student enrollment 4,258

FY 19 student enrollment 4,170

In FY20 added 1 teacher FTE.

CODE: 2100-611013-250

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	1,964,984	2,020,728	2,020,728	2,083,470
	Subtotal	1,964,984	2,020,728	2,020,728	2,083,470
EMPLOYEE BENEFITS					
621000	FICA	146,977	154,586	154,586	159,385
622000	VRS Retirement	271,752	341,099	341,099	326,688
623000	Health Insurance	290,685	276,377	276,377	292,295
624000	Group Life Insurance	25,667	26,472	26,472	27,293
625000	VRS Hybrid Disability Insurance	1,370	0	0	0
626000	Hybrid Defined Benefit	66,033	0	0	0
627000	ICMA RC Hybrid-DC	4,418	0	0	0
627500	RHCC	0	0	0	25,002
628000	Other Benefits	4,198	4,198	4,198	4,198
628100	ICMA RC Hybrid-457 Match	1,654	0	0	0
	Subtotal	812,754	802,732	802,732	834,861
MATERIALS/SUPPLIES					
660300	Textbooks	5,229	10,000	10,000	10,000
669000	Other Educational Supplies	14,491	19,710	19,710	19,710
	Subtotal	19,720	29,710	29,710	29,710
TOTAL		2,797,458	2,853,170	2,853,170	2,948,041

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers	1.5	2.5	2.5	2.5
Para-Educators	1	1	1	1
Tutors/Technicians (FTE is hourly based)	0.25	0	0	0

ADDITIONAL INFORMATION:

FY 17 student enrollment 90

FY 18 student enrollment 89

FY 19 student enrollment 47

CODE: 2100-611013-260

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	83,597	133,252	133,252	128,165
611410	Para-Educator Salaries	7,879	25,897	25,897	16,858
615950	Overtime	62	0	0	0
	Subtotal	91,538	159,149	159,149	145,023
EMPLOYEE BENEFITS					
621000	FICA	6,839	12,174	12,174	11,095
622000	VRS Retirement	14,764	26,863	26,863	22,739
623000	Health Insurance	17,180	18,473	18,473	30,497
624000	Group Life Insurance	1,194	2,086	2,086	1,900
625000	VRS Hybrid Disability Insurance	23	0	0	0
626000	Hybrid Defined Benefit	1,151	0	0	0
627000	ICMA RC Hybrid-DC	75	0	0	0
627500	RHCC	0	0	0	1,740
628000	Other Benefits	44	0	0	0
	Subtotal	41,270	59,596	59,596	67,971
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	9,442	20,920	20,920	20,920
	Subtotal	9,442	20,920	20,920	20,920
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	2,314	5,670	5,670	5,670
669900	Miscellaneous Materials & Supplies	189	5,000	5,000	5,000
	Subtotal	2,503	10,670	10,670	10,670
TOTAL		144,753	250,335	250,335	244,584

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers	37	37	36.1	36.1

ADDITIONAL INFORMATION:

FY 17 student enrollment 6,128

FY 18 student enrollment 6,031

FY 19 student enrollment 5,957

CODE: 2100-611013-270

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	1,930,267	1,984,885	1,984,885	2,009,529
	Subtotal	1,930,267	1,984,885	1,984,885	2,009,529
EMPLOYEE BENEFITS					
621000	FICA	142,252	151,844	151,844	153,729
622000	VRS Retirement	308,941	335,049	335,049	315,094
623000	Health Insurance	359,745	318,440	318,440	346,891
624000	Group Life Insurance	25,307	26,002	26,002	26,325
625000	VRS Hybrid Disability Insurance	572	0	0	0
626000	Hybrid Defined Benefit	25,653	0	0	0
627000	ICMA RC Hybrid-DC	1,844	0	0	0
627500	RHCC	0	0	0	24,114
628000	Other Benefits	5,862	5,862	5,862	5,862
628100	ICMA RC Hybrid-457 Match	2,603	0	0	0
	Subtotal	872,779	837,197	837,197	872,015
MATERIALS/SUPPLIES					
660300	Textbooks	15,742	35,383	35,383	10,000
669000	Other Educational Supplies	8,853	13,081	13,081	13,081
	Subtotal	24,595	48,464	48,464	23,081
TOTAL		2,827,641	2,870,546	2,870,546	2,904,625

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers	36	36	36	36

ADDITIONAL INFORMATION:

FY 17 student enrollment 3,928

FY 18 student enrollment 4,048

FY 19 student enrollment 3,995

CODE: 2100-611013-280

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	1,847,441	1,902,095	1,902,095	1,963,792
616250	Stipends	1,750	1,750	1,750	1,750
	Subtotal	1,849,191	1,903,845	1,903,845	1,965,542
EMPLOYEE BENEFITS					
621000	FICA	135,480	145,644	145,644	150,364
622000	VRS Retirement	279,565	321,073	321,073	307,923
623000	Health Insurance	349,923	354,308	354,308	360,595
624000	Group Life Insurance	24,235	24,917	24,917	25,726
625000	VRS Hybrid Disability Insurance	841	0	0	0
626000	Hybrid Defined Benefit	39,528	0	0	0
627000	ICMA RC Hybrid-DC	2,714	0	0	0
627500	RHCC	0	0	0	23,565
628000	Other Benefits	3,806	3,806	3,806	3,806
628100	ICMA RC Hybrid-457 Match	2,049	0	0	0
	Subtotal	838,141	849,748	849,748	871,979
MATERIALS/SUPPLIES					
660200	Laboratory Supplies	35,767	43,883	43,883	43,883
660300	Textbooks	16,070	10,000	10,000	107,383
669000	Other Educational Supplies	2,438	4,796	4,796	4,796
	Subtotal	54,275	58,679	58,679	156,062
TOTAL		2,741,607	2,812,272	2,812,272	2,993,583

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers	40.6	40.6	40.4	40.4

ADDITIONAL INFORMATION:

FY 17 student enrollment 4,666

FY 18 student enrollment 4,805

FY 19 student enrollment 4,651

CODE: 2100-611013-290

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,167,171	2,228,060	2,228,060	2,235,686
	Subtotal	2,167,171	2,228,060	2,228,060	2,235,686
EMPLOYEE BENEFITS					
621000	FICA	161,304	170,447	170,447	171,030
622000	VRS Retirement	351,593	376,097	376,097	350,556
623000	Health Insurance	401,310	350,121	350,121	338,080
624000	Group Life Insurance	27,982	29,188	29,188	29,287
625000	VRS Hybrid Disability Insurance	442	0	0	0
626000	Hybrid Defined Benefit	20,657	0	0	0
627000	ICMA RC Hybrid-DC	1,426	0	0	0
627500	RHCC	0	0	0	26,828
628000	Other Benefits	4,056	4,056	4,056	4,056
628100	ICMA RC Hybrid-457 Match	1,190	0	0	0
	Subtotal	969,960	929,909	929,909	919,837
MATERIALS/SUPPLIES					
660300	Textbooks	24,202	40,000	40,000	150,000
669000	Other Educational Supplies	9,645	11,850	11,850	11,850
	Subtotal	33,847	51,850	51,850	161,850
TOTAL		3,170,978	3,209,819	3,209,819	3,317,373

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers	14.7	14.7	14.8	14.8

ADDITIONAL INFORMATION:

FY 17 student enrollment 2,373

FY 18 student enrollment 2,284

FY 19 student enrollment 2,577

CODE: 2100-611013-300

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	754,888	781,780	781,780	800,700
	Subtotal	754,888	781,780	781,780	800,700
EMPLOYEE BENEFITS					
621000	FICA	55,332	59,806	59,806	61,254
622000	VRS Retirement	110,589	131,964	131,964	125,550
623000	Health Insurance	176,429	152,490	152,490	118,447
624000	Group Life Insurance	8,791	10,241	10,241	10,489
625000	VRS Hybrid Disability Insurance	137	0	0	0
626000	Hybrid Defined Benefit	6,528	0	0	0
627000	ICMA RC Hybrid-DC	441	0	0	0
627500	RHCC	0	0	0	9,608
628000	Other Benefits	1,496	1,496	1,496	1,496
628100	ICMA RC Hybrid-457 Match	220	0	0	0
	Subtotal	359,963	355,997	355,997	326,844
MATERIALS/SUPPLIES					
660300	Textbooks	3,250	2,500	2,500	2,500
660600	Physical Ed Supplies	4,908	7,764	7,764	7,764
	Subtotal	8,158	10,264	10,264	10,264
TOTAL		1,123,009	1,148,041	1,148,041	1,137,808

REGULAR EDUCATION - HIGH - DRIVER EDUCATION

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

PERSONNEL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
N/A	0	0	0	0

CODE: 2100-611013-310

ACCT# DESCRIPTION

MATERIALS/SUPPLIES					
660300	Textbooks	131	2,500	2,500	2,500
	Subtotal	131	2,500	2,500	2,500
	TOTAL	131	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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers	21	21	21	21

ADDITIONAL INFORMATION:

FY 17 student enrollment 2,238

FY 18 student enrollment 2,356

FY 19 student enrollment 2,394

CODE: 2100-611013-320

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	1,074,640	1,086,185	1,086,185	1,126,852
	Subtotal	1,074,640	1,086,185	1,086,185	1,126,852
EMPLOYEE BENEFITS					
621000	FICA	77,513	83,093	83,093	86,204
622000	VRS Retirement	156,299	183,348	183,348	176,690
623000	Health Insurance	242,551	266,462	266,462	233,596
624000	Group Life Insurance	14,124	14,229	14,229	14,762
625000	VRS Hybrid Disability Insurance	625	0	0	0
626000	Hybrid Defined Benefit	29,446	0	0	0
627000	ICMA RC Hybrid-DC	2,015	0	0	0
627500	RHCC	0	0	0	13,522
628000	Other Benefits	2,487	2,487	2,487	2,487
628100	ICMA RC Hybrid-457 Match	1,432	0	0	0
	Subtotal	526,492	549,619	549,619	527,261
MATERIALS/SUPPLIES					
660300	Textbooks	968	10,000	10,000	10,000
669000	Other Educational Supplies	2,887	5,250	5,250	5,250
	Subtotal	3,855	15,250	15,250	15,250
TOTAL		1,604,987	1,651,054	1,651,054	1,669,363

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
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Teachers	6.75	6.75	6.75	6.75
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ADDITIONAL INFORMATION:

FY 17 student enrollment 73

FY 18 student enrollment 72

FY 19 student enrollment 72

CODE: 2100-611013-330**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	334,383	346,603	346,603	378,063
	Subtotal	334,383	346,603	346,603	378,063
EMPLOYEE BENEFITS					
621000	FICA	24,661	26,515	26,515	28,922
622000	VRS Retirement	59,101	58,506	58,506	59,280
623000	Health Insurance	52,923	59,120	59,120	75,811
624000	Group Life Insurance	4,412	4,540	4,540	4,953
627500	RHCC	0	0	0	4,537
628000	Other Benefits	567	567	567	567
	Subtotal	141,664	149,248	149,248	174,070
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	3,274	4,600	4,600	4,600
	Subtotal	3,274	4,600	4,600	4,600
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	3,915	4,000	4,000	4,000
	Subtotal	3,915	4,000	4,000	4,000
EQUIPMENT					
689110	Furniture/Equipment-Additional	675	1,000	1,000	1,000
	Subtotal	675	1,000	1,000	1,000
TOTAL		483,911	505,451	505,451	561,733

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Para-Educators	4	4	4	4
Technical	1	1	1	1

CODE: 2100-611013-335**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611410	Para-Educator Salaries	61,150	65,562	65,562	72,666
611430	Technical Salaries	58,156	65,960	65,960	68,269
615000	Substitute Salaries	0	2,500	2,500	2,500
615950	Overtime	142	0	0	0
616250	Stipends	212,570	169,784	169,784	169,784
	Subtotal	332,018	303,806	303,806	313,219
EMPLOYEE BENEFITS					
621000	FICA	25,146	22,664	22,664	23,384
622000	VRS Retirement	15,517	22,202	22,202	22,099
623000	Health Insurance	27,642	30,965	30,965	22,844
624000	Group Life Insurance	1,524	1,722	1,722	1,846
625000	VRS Hybrid Disability Insurance	93	0	0	0
626000	Hybrid Defined Benefit	4,453	0	0	0
627000	ICMA RC Hybrid-DC	301	0	0	0
627500	RHCC	0	0	0	1,691
628000	Other Benefits	249	249	249	249
628100	ICMA RC Hybrid-457 Match	150	0	0	0
	Subtotal	75,075	77,802	77,802	72,113
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	51,094	50,542	50,542	50,542
	Subtotal	51,094	50,542	50,542	50,542
OTHER CHARGES					
655060	Employee Development	2,819	3,000	3,000	3,000
	Subtotal	2,819	3,000	3,000	3,000
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	6,635	9,776	9,776	9,776
	Subtotal	6,635	9,776	9,776	9,776
TOTAL		467,641	444,926	444,926	448,650

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers	3	3	3	3

CODE: 2100-611013-345

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	156,499	160,415	160,415	184,474
	Subtotal	156,499	160,415	160,415	184,474
EMPLOYEE BENEFITS					
621000	FICA	11,591	12,272	12,272	14,112
622000	VRS Retirement	19,865	27,078	27,078	28,926
623000	Health Insurance	34,081	34,921	34,921	30,708
624000	Group Life Insurance	2,050	2,101	2,101	2,417
625000	VRS Hybrid Disability Insurance	144	0	0	0
626000	Hybrid Defined Benefit	6,902	0	0	0
627000	ICMA RC Hybrid-DC	466	0	0	0
627500	RHCC	0	0	0	2,214
628000	Other Benefits	439	439	439	439
628100	ICMA RC Hybrid-457 Match	233	0	0	0
	Subtotal	75,771	76,811	76,811	78,816
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	13,130	15,000	15,000	15,000
	Subtotal	13,130	15,000	15,000	15,000
TOTAL		245,400	252,226	252,226	278,290

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
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Teachers	6	6	6	6
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ADDITIONAL INFORMATION:

FY 17 student enrollment 231

FY 18 student enrollment 317

FY 19 student enrollment 182

CODE: 2100-611013-350**ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	296,985	309,957	309,957	317,698
616250	Stipends	11,450	19,100	19,100	19,100
	Subtotal	308,435	329,057	329,057	336,798

EMPLOYEE BENEFITS

621000	FICA	22,893	23,843	23,843	24,435
622000	VRS Retirement	36,839	52,320	52,320	49,815
623000	Health Insurance	61,829	60,891	60,891	64,164
624000	Group Life Insurance	3,903	4,060	4,060	4,162
625000	VRS Hybrid Disability Insurance	278	0	0	0
626000	Hybrid Defined Benefit	13,034	0	0	0
627000	ICMA RC Hybrid-DC	896	0	0	0
627500	RHCC	0	0	0	3,812
628000	Other Benefits	624	624	624	624
628100	ICMA RC Hybrid-457 Match	692	0	0	0
	Subtotal	140,988	141,738	141,738	147,012

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	2,000	4,132	4,132	4,132
	Subtotal	2,000	4,132	4,132	4,132

OTHER CHARGES

655060	Employee Development	495	400	400	400
	Subtotal	495	400	400	400

MATERIALS/SUPPLIES

669000	Other Educational Supplies	16,065	8,305	8,305	8,305
	Subtotal	16,065	8,305	8,305	8,305

TOTAL

	467,983	483,632	483,632	496,647
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REGULAR EDUCATION - HIGH - VHSL/INTERSCHOLASTIC ACTIVITY

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

PERSONNEL

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Athletic Directors	4	4	4	4

CODE: 2100-611013-360

ACCT# DESCRIPTION

PERSONAL SERVICES

611280	Athletic Directors	271,177	284,687	284,687	277,940
616250	Stipends	40,099	43,860	43,860	43,860
	Subtotal	311,276	328,547	328,547	321,800

EMPLOYEE BENEFITS

621000	FICA	23,078	21,779	21,779	21,262
622000	VRS Retirement	47,065	46,942	46,942	43,581
623000	Health Insurance	49,901	51,333	51,333	58,776
624000	Group Life Insurance	3,513	3,643	3,643	3,641
627500	RHCC	0	0	0	3,335
628000	Other Benefits	591	591	591	591
	Subtotal	124,148	124,288	124,288	131,186

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	150,539	260,000	260,000	260,000
	Subtotal	150,539	260,000	260,000	260,000

EQUIPMENT

689110	Furniture/Equipment-Additional	4,044	17,000	17,000	17,000
689210	Furniture/Equipment-Replacement	1,693	19,000	19,000	19,000
	Subtotal	5,737	36,000	36,000	36,000

TOTAL

591,700 748,835 748,835 748,986

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
N/A	0	0	0	0

ADDITIONAL INFORMATION:

FY 17 student enrollment in Governor's School 46

FY 18 student enrollment in Governor's School 70

FY 19 student enrollment in Governor's School 43

CODE: 2100-611013-370

ACCT# DESCRIPTION

PURCHASED SERVICES					
638600	Contractual-New Horizons	331,860	337,457	337,457	387,338
639000	Miscellaneous Contractual Services	11,858	38,500	38,500	38,500
	Subtotal	343,718	375,957	375,957	425,838
TOTAL		343,718	375,957	375,957	425,838

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers	4.6	4.6	6.2	6.2
Para-Educators	4	4	4	4

CODE: 2100-611013-380**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	255,841	290,965	290,965	322,814
611410	Para-Educator Salaries	63,800	79,927	79,927	75,190
611510	Co-op Students	22,466	92,350	92,350	92,350
615000	Substitute Salaries	335,966	384,666	384,666	384,666
615950	Overtime	17	0	0	0
616000	Supplements	709,104	844,471	844,471	844,471
616250	Stipends	59,460	40,171	40,171	44,351
616300	NBCT Stipend	45,000	52,500	52,500	52,500
	Subtotal	1,491,654	1,785,050	1,785,050	1,816,342
EMPLOYEE BENEFITS					
621000	FICA	113,384	39,191	39,191	41,554
622000	VRS Retirement	54,409	62,607	62,607	62,406
623000	Health Insurance	55,847	59,354	59,354	51,707
624000	Group Life Insurance	4,133	4,859	4,859	5,214
625000	VRS Hybrid Disability Insurance	18	0	0	0
626000	Hybrid Defined Benefit	900	0	0	0
627000	ICMA RC Hybrid-DC	59	0	0	0
627500	RHCC	0	0	0	4,776
628000	Other Benefits	3,220	3,220	3,220	3,220
	Subtotal	231,970	169,231	169,231	168,877
PURCHASED SERVICES					
635000	Printing	28,012	30,000	30,000	30,000
639000	Miscellaneous Contractual Services	47,878	43,429	43,429	180,654
	Subtotal	75,890	73,429	73,429	210,654
OTHER CHARGES					
652010	Postage	114	200	200	200
655040	Travel	3,190	125	125	125
655060	Employee Development	6,174	9,450	9,450	9,450
659020	Curriculum Development	0	0	0	4,500
	Subtotal	9,478	9,775	9,775	14,275
MATERIALS/SUPPLIES					
660300	Textbooks	0	0	0	10,000
660700	Testing Materials	19,620	23,424	23,424	23,424
668000	Technology-Software	1,267	0	0	0
669000	Other Educational Supplies	57,304	75,845	75,845	76,745
669150	Supplemental Per Pupil Allocation	0	100,000	100,000	100,000
669900	Miscellaneous Materials & Supplies	12,320	10,500	10,500	9,500
	Subtotal	90,511	209,769	209,769	219,669
EQUIPMENT					
689110	Furniture/Equipment-Additional	3,388	5,000	5,000	5,000
689210	Furniture/Equipment-Replacement	11,163	15,299	15,299	14,799
	Subtotal	14,551	20,299	20,299	19,799
TOTAL		1,914,054	2,267,553	2,267,553	2,449,616

SPECIAL EDUCATION - ELEMENTARY - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers	49	50.5	52	55
Para-Educators	52	52	51	52
Technical	0.4	0.4	0.4	0.4

ADDITIONAL INFORMATION:

FY 17 student enrollment 714

FY 18 student enrollment 722

FY 19 student enrollment 762

In FY20 added 3 teacher and 1 para-educator FTEs.

CODE: 2100-611021-390

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,307,575	2,619,066	2,619,066	2,873,083
611410	Para-Educator Salaries	826,704	932,214	932,214	1,035,576
611430	Technical Salaries	0	16,074	16,074	13,746
615950	Overtime	362	0	0	0
616250	Stipends	72,641	44,200	44,200	44,200
	Subtotal	3,207,282	3,611,554	3,611,554	3,966,605
EMPLOYEE BENEFITS					
621000	FICA	234,693	276,271	276,271	303,431
622000	VRS Retirement	376,725	602,176	602,176	640,069
623000	Health Insurance	655,039	613,404	613,404	743,952
624000	Group Life Insurance	41,614	46,732	46,732	51,383
625000	VRS Hybrid Disability Insurance	3,168	0	0	0
626000	Hybrid Defined Benefit	152,483	0	0	0
627000	ICMA RC Hybrid-DC	10,220	0	0	0
627500	RHCC	0	0	0	47,069
628000	Other Benefits	6,167	6,167	6,167	6,167
628100	ICMA RC Hybrid-457 Match	4,070	0	0	0
	Subtotal	1,484,179	1,544,750	1,544,750	1,792,071
OTHER CHARGES					
655040	Travel	18,749	15,960	15,960	15,960
	Subtotal	18,749	15,960	15,960	15,960
TOTAL		4,710,210	5,172,264	5,172,264	5,774,636

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 Integrated Preschool Outreach Program (IPOP).

PERSONNEL

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
N/A	0	0	0	0

CODE: 2100-611021-400

ACCT# DESCRIPTION

PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	115,147	32,210	32,210	32,210
	Subtotal	115,147	32,210	32,210	32,210
OTHER CHARGES					
655060	Employee Development	32,387	10,500	10,500	10,500
655800	Pupil Transportation	0	1,800	1,800	1,800
	Subtotal	32,387	12,300	12,300	12,300
MATERIALS/SUPPLIES					
660700	Testing Materials	0	4,000	4,000	4,000
668000	Technology-Software	99	0	0	0
669000	Other Educational Supplies	35,082	4,000	4,000	4,000
669900	Miscellaneous Materials & Supplies	8,653	8,800	8,800	8,800
	Subtotal	43,834	16,800	16,800	16,800
EQUIPMENT					
688050	Technology-Hardware Additions	0	1,400	1,400	1,400
689110	Furniture/Equipment-Additional	35,539	6,200	6,200	6,200
689210	Furniture/Equipment-Replacement	0	1,000	1,000	1,000
	Subtotal	35,539	8,600	8,600	8,600
TOTAL		226,907	69,910	69,910	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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers	27	28	27	28
Para-Educators	22	22	23	24

ADDITIONAL INFORMATION:

FY 17 student enrollment 333

FY 18 student enrollment 330

FY 19 student enrollment 349

In FY20 added 1 teacher and 1 para-educator FTEs.

CODE: 2100-611022-410

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	1,293,247	1,469,549	1,469,549	1,496,269
611410	Para-Educator Salaries	366,357	413,953	413,953	456,548
615000	Substitute Salaries	0	3,500	3,500	3,500
615950	Overtime	297	0	0	0
616250	Stipends	17,903	9,500	9,500	9,500
	Subtotal	1,677,804	1,896,502	1,896,502	1,965,817
EMPLOYEE BENEFITS					
621000	FICA	123,015	145,084	145,084	150,119
622000	VRS Retirement	244,525	317,935	317,935	306,202
623000	Health Insurance	387,990	332,327	332,327	349,360
624000	Group Life Insurance	21,995	24,674	24,674	25,582
625000	VRS Hybrid Disability Insurance	875	0	0	0
626000	Hybrid Defined Benefit	41,648	0	0	0
627000	ICMA RC Hybrid-DC	2,822	0	0	0
627500	RHCC	0	0	0	23,434
628000	Other Benefits	3,647	3,647	3,647	3,647
628100	ICMA RC Hybrid-457 Match	1,584	0	0	0
	Subtotal	828,101	823,667	823,667	858,344
TOTAL		2,505,905	2,720,169	2,720,169	2,824,161

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
N/A	0	0	0	0

CODE: 2100-611022-420

ACCT# DESCRIPTION

PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	21,464	22,950	22,950
	Subtotal	21,464	22,950	22,950
OTHER CHARGES				
655800	Pupil Transportation	0	500	500
	Subtotal	0	500	500
MATERIALS/SUPPLIES				
660700	Testing Materials	0	4,000	4,000
669000	Other Educational Supplies	6,382	6,500	6,500
	Subtotal	6,382	10,500	10,500
EQUIPMENT				
689110	Furniture/Equipment-Additional	3,791	1,000	1,000
689210	Furniture/Equipment-Replacement	0	1,000	1,000
	Subtotal	3,791	2,000	2,000
TOTAL		31,637	35,950	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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers	30.1	30.1	29.6	30.6
Para-Educators	36	36	36	37
Technical	1	1	1	1

ADDITIONAL INFORMATION:

FY 17 student enrollment 370

FY 18 student enrollment 405

FY 19 student enrollment 402

In FY20 added 1 teacher and 1 para-educator FTE.

CODE: 2100-611023-430

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	1,519,898	1,636,215	1,636,215	1,660,547
611410	Para-Educator Salaries	567,535	655,431	655,431	695,552
611430	Technical Salaries	23,654	25,308	25,308	25,901
615950	Overtime	456	0	0	0
616250	Stipends	21,016	11,500	11,500	11,500
	Subtotal	2,132,559	2,328,454	2,328,454	2,393,500
EMPLOYEE BENEFITS					
621000	FICA	157,808	178,126	178,126	183,103
622000	VRS Retirement	277,374	391,102	391,102	373,498
623000	Health Insurance	420,229	428,254	428,254	462,363
624000	Group Life Insurance	27,306	30,352	30,352	31,204
625000	VRS Hybrid Disability Insurance	1,676	0	0	0
626000	Hybrid Defined Benefit	80,653	0	0	0
627000	ICMA RC Hybrid-DC	5,405	0	0	0
627500	RHCC	0	0	0	28,585
628000	Other Benefits	5,306	5,306	5,306	5,306
628100	ICMA RC Hybrid-457 Match	2,138	0	0	0
	Subtotal	977,895	1,033,140	1,033,140	1,084,059
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	0	5,000	5,000	5,000
	Subtotal	0	5,000	5,000	5,000
TOTAL		3,110,454	3,366,594	3,366,594	3,482,559

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
N/A	0	0	0	0

CODE: 2100-611023-440**ACCT# DESCRIPTION**

PURCHASED SERVICES					
638500	Contractual-New Horizons	1,089,471	1,035,089	1,035,089	1,286,826
638550	Private Res Placement	145,121	430,500	430,500	430,500
639000	Miscellaneous Contractual Services	62,474	115,330	115,330	115,330
	Subtotal	1,297,066	1,580,919	1,580,919	1,832,656
OTHER CHARGES					
655800	Pupil Transportation	1,035	5,000	5,000	5,000
	Subtotal	1,035	5,000	5,000	5,000
MATERIALS/SUPPLIES					
660700	Testing Materials	0	1,700	1,700	1,700
669000	Other Educational Supplies	5,833	2,500	2,500	2,500
	Subtotal	5,833	4,200	4,200	4,200
EQUIPMENT					
689110	Furniture/Equipment-Additional	6,481	5,837	5,837	5,837
689210	Furniture/Equipment-Replacement	0	2,000	2,000	2,000
	Subtotal	6,481	7,837	7,837	7,837
TOTAL		1,310,415	1,597,956	1,597,956	1,849,693

CAREER/TECHNICAL - SECONDARY - FAMILY & CONSUMER SCIENCE

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

PERSONNEL

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers	3	3	3	3

ADDITIONAL INFORMATION:

FY 17 student enrollment 483

FY 18 student enrollment 626

FY 19 student enrollment 525

CODE: 2100-611034-450

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	151,173	155,242	155,242	160,794
	Subtotal	151,173	155,242	155,242	160,794
EMPLOYEE BENEFITS					
621000	FICA	11,304	11,876	11,876	12,301
622000	VRS Retirement	26,531	26,205	26,205	25,212
623000	Health Insurance	23,106	24,043	24,043	23,674
624000	Group Life Insurance	1,980	2,034	2,034	2,106
627500	RHCC	0	0	0	1,930
628000	Other Benefits	370	370	370	370
	Subtotal	63,291	64,528	64,528	65,593
OTHER CHARGES					
655060	Employee Development	700	200	200	200
	Subtotal	700	200	200	200
MATERIALS/SUPPLIES					
660300	Textbooks	0	375	375	375
669100	Other Educational/Supplies	2,957	6,352	6,352	6,352
	Subtotal	2,957	6,727	6,727	6,727
TOTAL		218,121	226,697	226,697	233,314

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
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Teachers	7	7	7	7
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ADDITIONAL INFORMATION:

FY 17 student enrollment 1,845

FY 18 student enrollment 1,785

FY 19 student enrollment 1,669

CODE: 2100-611034-460**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	364,146	374,254	374,254	386,843
	Subtotal	364,146	374,254	374,254	386,843
EMPLOYEE BENEFITS					
621000	FICA	26,686	28,630	28,630	29,593
622000	VRS Retirement	48,513	63,174	63,174	60,657
623000	Health Insurance	80,362	62,744	62,744	54,956
624000	Group Life Insurance	4,770	4,903	4,903	5,068
625000	VRS Hybrid Disability Insurance	292	0	0	0
626000	Hybrid Defined Benefit	12,087	0	0	0
627000	ICMA RC Hybrid-DC	943	0	0	0
627500	RHCC	0	0	0	4,642
628000	Other Benefits	1,305	1,305	1,305	1,305
628100	ICMA RC Hybrid-457 Match	2,357	0	0	0
	Subtotal	177,315	160,756	160,756	156,221
OTHER CHARGES					
655040	Travel	381	0	0	0
655060	Employee Development	1,291	1,500	1,500	1,500
	Subtotal	1,672	1,500	1,500	1,500
MATERIALS/SUPPLIES					
660300	Textbooks	19,645	10,150	10,150	10,150
669100	Other Educational/Supplies	12,516	16,715	16,715	16,715
	Subtotal	32,161	26,865	26,865	26,865
TOTAL		575,294	563,375	563,375	571,429

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
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Teachers	4	4	3	3
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ADDITIONAL INFORMATION:

FY 17 student enrollment 417

FY 18 student enrollment 373

FY 19 student enrollment 348

CODE: 2100-611034-470**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	226,427	231,782	231,782	173,941
	Subtotal	226,427	231,782	231,782	173,941
EMPLOYEE BENEFITS					
621000	FICA	16,509	17,731	17,731	13,306
622000	VRS Retirement	40,033	39,124	39,124	27,274
623000	Health Insurance	58,445	47,038	47,038	20,230
624000	Group Life Insurance	2,988	3,036	3,036	2,279
627500	RHCC	0	0	0	2,087
628000	Other Benefits	493	493	493	493
	Subtotal	118,468	107,422	107,422	65,669
OTHER CHARGES					
655040	Travel	3,428	2,956	2,956	2,956
655060	Employee Development	1,350	720	720	720
	Subtotal	4,778	3,676	3,676	3,676
MATERIALS/SUPPLIES					
660300	Textbooks	0	4,962	4,962	4,962
669100	Other Educational/Supplies	2,072	3,794	3,794	3,794
	Subtotal	2,072	8,756	8,756	8,756
TOTAL		351,745	351,636	351,636	252,042

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
N/A	0	0	0	0

ADDITIONAL INFORMATION:

FY 17 student enrollment in New Horizons 214

FY 18 student enrollment in New Horizons 322

FY 19 student enrollment in New Horizons 344

CODE: 2100-611034-510

ACCT# DESCRIPTION

PURCHASED SERVICES					
638600	Contractual-New Horizons	861,390	908,486	908,486	1,071,247
	Subtotal	861,390	908,486	908,486	1,071,247
TOTAL		861,390	908,486	908,486	1,071,247

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

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

PERSONNEL

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers (NJROTC)	4	4	4	4

ADDITIONAL INFORMATION:

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

FY 17 student enrollment 282

FY 18 student enrollment 258

FY 19 student enrollment 163

CODE: 2100-611034-520

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	243,729	279,213	279,213	197,116
	Subtotal	243,729	279,213	279,213	197,116
EMPLOYEE BENEFITS					
621000	FICA	18,664	21,360	21,360	15,079
622000	VRS Retirement	36,342	47,132	47,132	30,908
623000	Health Insurance	558	884	884	335
624000	Group Life Insurance	3,156	3,658	3,658	2,582
625000	VRS Hybrid Disability Insurance	113	0	0	0
626000	Hybrid Defined Benefit	5,582	0	0	0
627000	ICMA RC Hybrid-DC	364	0	0	0
627500	RHCC	0	0	0	2,365
628000	Other Benefits	397	397	397	397
	Subtotal	65,176	73,431	73,431	51,666
MATERIALS/SUPPLIES					
669100	Other Educational/Supplies	326	420	420	420
	Subtotal	326	420	420	420
TOTAL		309,231	353,064	353,064	249,202

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers	0.6	0.6	2	2

CODE: 2100-611034-530

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	26,429	27,140	27,140	94,336
	Subtotal	26,429	27,140	27,140	94,336
EMPLOYEE BENEFITS					
621000	FICA	2,022	2,076	2,076	7,217
622000	VRS Retirement	0	4,582	4,582	14,792
623000	Health Insurance	0	181	181	23,674
624000	Group Life Insurance	0	356	356	1,236
627500	RHCC	0	0	0	1,132
628000	Other Benefits	53	53	53	53
	Subtotal	2,075	7,248	7,248	48,104
MATERIALS/SUPPLIES					
660300	Textbooks	0	1,500	1,500	1,500
669000	Other Educational Supplies	594	2,000	2,000	2,000
669100	Other Educational/Supplies	3,337	3,470	3,470	3,470
	Subtotal	3,931	6,970	6,970	6,970
TOTAL		32,435	41,358	41,358	149,410

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers	4	4	4	4

ADDITIONAL INFORMATION:

FY 17 student enrollment 263

FY 18 student enrollment 254

FY 19 student enrollment 266

CODE: 2100-611041-540

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	258,729	264,395	264,395	261,981
	Subtotal	258,729	264,395	264,395	261,981
EMPLOYEE BENEFITS					
621000	FICA	19,167	20,226	20,226	20,042
622000	VRS Retirement	44,880	44,630	44,630	41,079
623000	Health Insurance	44,260	51,328	51,328	32,804
624000	Group Life Insurance	3,350	3,464	3,464	3,432
627500	RHCC	0	0	0	3,144
628000	Other Benefits	485	485	485	485
	Subtotal	112,142	120,133	120,133	100,986
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	3,867	5,000	5,000	5,000
	Subtotal	3,867	5,000	5,000	5,000
OTHER CHARGES					
655040	Travel	340	600	600	1,600
655060	Employee Development	3,023	2,000	2,000	2,000
	Subtotal	3,363	2,600	2,600	3,600
MATERIALS/SUPPLIES					
660700	Testing Materials	4,335	4,500	4,500	4,500
669000	Other Educational Supplies	12,343	12,000	12,000	11,000
	Subtotal	16,678	16,500	16,500	15,500
EQUIPMENT					
689110	Furniture/Equipment-Additional	1,199	1,600	1,600	1,600
	Subtotal	1,199	1,600	1,600	1,600
TOTAL		395,978	410,228	410,228	388,667

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
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Teachers	1	1	1	1
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ADDITIONAL INFORMATION:

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)
 FY 19 student enrollment 121 (grades 6-7)
 FY 19 student enrollment 472 (grades 8-12)

CODE: 2100-611044-560**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	48,876	50,517	50,517	52,430
	Subtotal	48,876	50,517	50,517	52,430
EMPLOYEE BENEFITS					
621000	FICA	3,686	3,865	3,865	4,011
622000	VRS Retirement	8,578	8,527	8,527	8,221
623000	Health Insurance	335	338	338	1,180
624000	Group Life Insurance	640	662	662	687
627500	RHCC	0	0	0	629
628000	Other Benefits	111	111	111	111
	Subtotal	13,350	13,503	13,503	14,839
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	2,140	1,500	1,500	1,000
	Subtotal	2,140	1,500	1,500	1,000
OTHER CHARGES					
655040	Travel	280	600	600	600
655060	Employee Development	275	500	500	1,000
	Subtotal	555	1,100	1,100	1,600
MATERIALS/SUPPLIES					
660700	Testing Materials	188	500	500	500
669000	Other Educational Supplies	1,210	2,000	2,000	2,000
	Subtotal	1,398	2,500	2,500	2,500
EQUIPMENT					
689110	Furniture/Equipment-Additional	0	300	300	300
	Subtotal	0	300	300	300
TOTAL		66,319	69,420	69,420	72,669

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
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Administrative	0.25	0.25	0.25	0.25
Teachers	7	7	7	7
Para-Educators	1	1	1	1
Clerical	0.9	0.9	0.9	0.9

CODE: 2100-611050-580**ACCT# DESCRIPTION****PERSONAL SERVICES**

611100	Administrative Salaries	15,784	15,123	17,152	17,152
611210	Teacher Salaries	392,377	381,211	400,180	426,807
611410	Para-Educator Salaries	23,901	23,577	24,120	24,120
611500	Office Clerical	44,637	41,654	32,966	32,966
615000	Substitute Salaries	0	0	2,000	2,000
616250	Stipends	649	500	4,000	4,000
	Subtotal	477,348	462,065	480,418	507,045

EMPLOYEE BENEFITS

621000	FICA	36,225	36,293	37,536	27,356
622000	VRS Retirement	81,545	76,803	74,362	74,362
623000	Health Insurance	39,556	43,699	29,814	35,561
624000	Group Life Insurance	6,267	5,747	5,747	0
625000	VRS Hybrid Disability Insurance	45	0	0	0
626000	Hybrid Defined Benefit	2,251	0	0	0
627000	ICMA RC Hybrid-DC	147	0	0	0
628000	Other Benefits	1,363	1,376	1,423	1,423
	Subtotal	167,399	163,918	148,882	138,702

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	3,900	0	14,900	0
	Subtotal	3,900	0	14,900	0

OTHER CHARGES

655040	Travel	7,244	7,000	0	4,000
655060	Employee Development	0	17,700	20,252	18,381
655650	In-Service	8,216	0	0	0
655800	Pupil Transportation	0	500	497	302
	Subtotal	15,460	25,200	20,749	22,683

MATERIALS/SUPPLIES

669000	Other Educational Supplies	38,275	33,266	32,981	29,500
669900	Miscellaneous Materials & Supplies	320	0	0	0
	Subtotal	38,595	33,266	32,981	29,500

TOTAL

702,702	684,449	697,930	697,930
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OTHER PROGRAMS - TITLE II - PART A

Title II, Part A provides funds to support programs that reduce class size; offer professional development; provide teacher and administrator mentoring programs; enhance the preparation, training and recruiting of high-quality teachers and paraprofessionals; and involve parents and the community in programs and activities that support student academic achievement. This is a federal No Child Left Behind/Every Student Succeeds Act program.

PERSONNEL

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Teachers	1	0	0	0
Technical	0	1	1	0.5

ADDITIONAL INFORMATION:

In FY20 converted 1 Recruitment and Retention Program Specialist FTE to .5 Associate Director for Human Resources FTE(the other .5 Associate Director FTE is in the Health & Dental Fund).

CODE: 2100-611050-582

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	51,247	0	0	5,000
611430	Technical Salaries	39,968	39,968	46,467	46,467
615950	Overtime	22	0	0	0
616250	Stipends	18,629	10,450	96,500	91,500
	Subtotal	109,866	50,418	142,967	142,967
EMPLOYEE BENEFITS					
621000	FICA	8,323	6,858	4,156	4,156
622000	VRS Retirement	7,679	12,545	6,500	6,500
623000	Health Insurance	12,801	6,750	7,533	7,533
624000	Group Life Insurance	1,198	1,180	600	600
625000	VRS Hybrid Disability Insurance	159	159	0	0
626000	Hybrid Defined Benefit	7,851	7,595	0	0
627000	ICMA RC Hybrid-DC	512	512	0	0
628000	Other Benefits	300	200	200	200
	Subtotal	38,823	35,799	18,989	18,989
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	8,644	16,643	1,143
	Subtotal	0	8,644	16,643	1,143
OTHER CHARGES					
655040	Travel	215	0	0	0
655060	Employee Development	4,424	3,500	1,000	16,500
	Subtotal	4,639	3,500	1,000	16,500
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	0	1,063	250	250
	Subtotal	0	1,063	250	250
TOTAL		153,328	99,424	179,849	179,849

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Para-Educators	1	1	1	1

CODE: 2100-611050-585

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	200	0	0	0
611410	Para-Educator Salaries	7,445	14,955	12,000	12,000
615000	Substitute Salaries	0	1,000	500	500
615950	Overtime	53	0	0	0
616250	Stipends	1,250	2,500	2,500	2,500
	Subtotal	8,948	18,455	15,000	15,000
EMPLOYEE BENEFITS					
621000	FICA	684	2,548	1,600	1,548
628000	Other Benefits	52	52	0	52
	Subtotal	736	2,600	1,600	1,600
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	0	6,000	0
	Subtotal	0	0	6,000	0
OTHER CHARGES					
655040	Travel	217	300	500	500
655060	Employee Development	4,332	3,500	0	3,000
	Subtotal	4,549	3,800	500	3,500
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	13,519	7,118	12,920	15,920
	Subtotal	13,519	7,118	12,920	15,920
TOTAL		27,752	31,973	36,020	36,020

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-586

ACCT# DESCRIPTION

PERSONAL SERVICES					
615000	Substitute Salaries	0	0	0	1,800
616250	Stipends	3,360	6,800	21,600	19,800
	Subtotal	3,360	6,800	21,600	21,600
EMPLOYEE BENEFITS					
621000	FICA	257	520	1,652	1,652
	Subtotal	257	520	1,652	1,652
OTHER CHARGES					
655040	Travel	4,904	7,990	2,475	700
655060	Employee Development	8,549	1,500	11,835	10,335
	Subtotal	13,453	9,490	14,310	11,035
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	536	1,691	11,759	15,034
	Subtotal	536	1,691	11,759	15,034
TOTAL		17,606	18,501	49,321	49,321

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
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Teachers	15.4	15.4	15.4	15.4
Speech Pathologist	1	1	1	1
Social Worker	2	2	2	2
Para-Educators	35.5	35.5	35.5	35.5
Interpreter/Transliterator VQAS Level 3 or 4	1	1	1	1
Oral Communication Facilitator	2	2	2	2

CODE: 2100-611050-600**ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	762,500	778,106	775,982	799,262
611300	Professional Salaries	41,121	53,851	58,166	59,911
611340	Social Worker	124,262	126,747	126,371	130,162
611410	Para-Educator Salaries	583,010	612,616	602,629	620,708
611430	Technical Salaries	82,806	84,818	88,216	90,863
615950	Overtime	926	0	0	0
	Subtotal	1,594,625	1,656,138	1,651,364	1,700,906

EMPLOYEE BENEFITS

621000	FICA	117,328	126,695	126,329	130,119
622000	VRS Retirement	192,990	295,786	258,934	269,764
623000	Health Insurance	328,569	360,288	284,799	284,746
624000	Group Life Insurance	20,070	21,695	21,633	22,282
625000	VRS Hybrid Disability Insurance	1,431	0	0	0
626000	Hybrid Defined Benefit	67,598	0	0	0
627000	ICMA RC Hybrid-DC	4,616	0	0	0
628000	Other Benefits	1,500	1,500	1,500	1,500
628100	ICMA RC Hybrid-457 Match	3,105	0	0	0
	Subtotal	737,207	805,964	693,195	708,411

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	0	215,814	169,000	169,000
	Subtotal	0	215,814	169,000	169,000

TOTAL

2,331,832	2,677,916	2,513,559	2,578,317
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OTHER PROGRAMS - NOAA GRANT

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

PERSONNEL

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-605**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611500	Office Clerical	0	2,940	2,940	0
615000	Substitute Salaries	4,170	5,475	5,475	0
616250	Stipends	11,000	21,000	21,000	0
	Subtotal	15,170	29,415	29,415	0
EMPLOYEE BENEFITS					
621000	FICA	1,160	2,250	2,250	0
	Subtotal	1,160	2,250	2,250	0
PURCHASED SERVICES					
638100	Purchased Services	0	24,000	24,000	0
639000	Miscellaneous Contractual Services	59,190	0	0	0
	Subtotal	59,190	24,000	24,000	0
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	4,431	4,431	4,431	0
	Subtotal	4,431	4,431	4,431	0
EQUIPMENT					
688050	Technology-Hardware Additions	3,239	14,904	14,904	0
	Subtotal	3,239	14,904	14,904	0
TOTAL		83,190	75,000	75,000	0

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Technical	0.5	0.5	0.21	0.21

CODE: 2100-611050-606**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611430	Technical Salaries	34,305	15,000	15,000	15,659
615000	Substitute Salaries	11,766	10,400	10,400	11,196
615950	Overtime	8	0	0	0
616250	Stipends	18,867	25,240	25,240	25,240
	Subtotal	64,946	50,640	50,640	52,095
EMPLOYEE BENEFITS					
621000	FICA	4,959	1,148	1,148	3,985
622000	VRS Retirement	6,020	925	925	925
623000	Health Insurance	3,236	14,220	14,220	14,220
624000	Group Life Insurance	449	177	177	177
628000	Other Benefits	131	44	44	44
	Subtotal	14,795	16,514	16,514	19,351
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	41,250	119,400	119,400	158,000
	Subtotal	41,250	119,400	119,400	158,000
OTHER CHARGES					
655040	Travel	263	4,000	4,000	0
655060	Employee Development	5,725	2,000	2,000	0
	Subtotal	5,988	6,000	6,000	0
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	75,571	95,850	95,850	101,408
	Subtotal	75,571	95,850	95,850	101,408
EQUIPMENT					
688050	Technology-Hardware Additions	145,920	96,815	96,815	0
	Subtotal	145,920	96,815	96,815	0
TOTAL		348,470	385,219	385,219	330,854

OTHER PROGRAMS - DEPARTMENT OF DEFENSE EDUCATION ACTIVITY GRANT

The Department of Defense Activity (DoDEA) Educational Partnership awarded a \$1.0 million grant to the York County School Division for fiscal years 2019-2023. The grant will fund efforts to improve student achievement in Science, Technology, Engineering and Math (STEM). 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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Clerical	0	0	0.5	0.5

CODE: 2100-611050-607**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611430	Technical Salaries	0	0	0	32,000
611500	Office Clerical	0	0	32,000	0
615000	Substitute Salaries	0	0	5,625	5,625
616250	Stipends	0	0	6,000	6,000
	Subtotal	0	0	43,625	43,625
EMPLOYEE BENEFITS					
621000	FICA	0	0	6,342	6,342
622000	VRS Retirement	0	0	5,018	5,018
623000	Health Insurance	0	0	419	419
624000	Group Life Insurance	0	0	384	384
628000	Other Benefits	0	0	13	13
	Subtotal	0	0	12,176	12,176
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	0	36,000	36,000
	Subtotal	0	0	36,000	36,000
OTHER CHARGES					
655040	Travel	0	0	31,759	31,759
655060	Employee Development	0	0	27,020	27,020
	Subtotal	0	0	58,779	58,779
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	0	0	53,020	53,020
	Subtotal	0	0	53,020	53,020
EQUIPMENT					
688050	Technology-Hardware Additions	0	0	152,666	152,666
	Subtotal	0	0	152,666	152,666
TOTAL		0	0	356,266	356,266

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-615**ACCT# DESCRIPTION**

PERSONAL SERVICES				
615000	Substitute Salaries	4,770	0	0
	Subtotal	4,770	0	0
EMPLOYEE BENEFITS				
621000	FICA	365	0	0
	Subtotal	365	0	0
PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	17,850	3,000	3,000
	Subtotal	17,850	3,000	3,000
MATERIALS/SUPPLIES				
669000	Other Educational Supplies	7,793	0	0
669900	Miscellaneous Materials & Supplies	0	0	8,366
	Subtotal	7,793	0	8,366
TOTAL		30,778	3,000	11,366

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
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N/A	0	0	0	0
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ADDITIONAL INFORMATION:

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

CODE: 2100-611050-620**ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	120,092	118,064	118,064	136,644
611260	Principal Salaries	6,000	4,000	4,000	4,000
611270	Assistant Principal Salaries	0	6,000	6,000	6,000
611310	Nurses	5,975	1,658	1,658	1,658
611410	Para-Educator Salaries	922	2,400	2,400	2,400
611500	Office Clerical	2,370	2,100	2,100	2,100
611710	Bus Driver Spec Trans	79,707	23,100	23,100	23,100
616250	Stipends	90,780	0	0	0
	Subtotal	305,846	157,322	157,322	175,902

EMPLOYEE BENEFITS

621000	FICA	23,462	12,035	12,035	13,455
628000	Other Benefits	300	300	300	300
	Subtotal	23,762	12,335	12,335	13,755

OTHER CHARGES

655040	Travel	0	100	100	100
655800	Pupil Transportation	0	20,160	20,160	20,160
	Subtotal	0	20,260	20,260	20,260

MATERIALS/SUPPLIES

660300	Textbooks	2,194	7,500	7,500	7,500
669900	Miscellaneous Materials & Supplies	2,006	3,000	3,000	3,000
	Subtotal	4,200	10,500	10,500	10,500

TOTAL

	333,808	200,417	200,417	220,417
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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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
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Teachers	0.25	0.25	1.25	1.25
Para-Educators	2.5	2.5	2.5	2.5

CODE: 2100-611050-640**ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	33,280	12,982	59,703	12,982
611410	Para-Educator Salaries	48,458	42,395	58,449	44,992
615000	Substitute Salaries	305	0	0	0
615950	Overtime	194	0	0	0
616250	Stipends	5,896	0	0	0
	Subtotal	88,133	55,377	118,152	57,974

EMPLOYEE BENEFITS

621000	FICA	6,300	4,236	9,038	4,435
622000	VRS Retirement	12,991	7,572	16,491	7,054
623000	Health Insurance	20,157	15,666	8,756	15,382
624000	Group Life Insurance	673	555	1,378	589
625000	VRS Hybrid Disability Insurance	44	0	0	0
626000	Hybrid Defined Benefit	2,167	0	0	0
627000	ICMA RC Hybrid-DC	142	0	0	0
628000	Other Benefits	500	500	500	500
	Subtotal	42,974	28,529	36,163	27,960

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	2,455	1,039,450	1,039,450	1,039,450
	Subtotal	2,455	1,039,450	1,039,450	1,039,450

OTHER CHARGES

655060	Employee Development	4,052	15,000	10,000	10,000
655800	Pupil Transportation	80	0	0	0
	Subtotal	4,132	15,000	10,000	10,000

MATERIALS/SUPPLIES

668000	Technology-Software	100	0	0	0
669900	Miscellaneous Materials & Supplies	52,079	116,214	54,458	125,152
	Subtotal	52,179	116,214	54,458	125,152

EQUIPMENT

688050	Technology-Hardware Additions	9,760	0	0	0
689110	Furniture/Equipment-Additional	5,817	0	0	0
	Subtotal	15,577	0	0	0

TOTAL

205,450	1,254,570	1,258,223	1,260,536
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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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-650

ACCT# DESCRIPTION

TRANSFERS					
693050	Transfer to County-Debt Service	105,612	105,612	105,612	105,612
	Subtotal	105,612	105,612	105,612	105,612
	TOTAL	105,612	105,612	105,612	105,612

COUNSELING SERVICE - ELEMENTARY - ELEMENTARY GUIDANCE

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

PERSONNEL

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Counselors	10	10	10	12

ADDITIONAL INFORMATION:

In FY20 added 2 counselor FTES.

CODE: 2100-612121-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611230	Counselor Salaries	492,083	507,091	507,091	612,680
616000	Supplements	1,500	1,500	1,500	2,492
	Subtotal	493,583	508,591	508,591	615,172
EMPLOYEE BENEFITS					
621000	FICA	36,590	38,907	38,907	47,714
622000	VRS Retirement	71,533	85,597	85,597	96,267
623000	Health Insurance	89,357	74,902	74,902	90,937
624000	Group Life Insurance	6,462	6,643	6,643	7,552
625000	VRS Hybrid Disability Insurance	286	0	0	0
626000	Hybrid Defined Benefit	13,885	0	0	0
627000	ICMA RC Hybrid-DC	921	0	0	0
627500	RHCC	0	0	0	8,226
628000	Other Benefits	1,028	1,028	1,028	1,028
628100	ICMA RC Hybrid-457 Match	233	0	0	0
	Subtotal	220,295	207,077	207,077	251,724
OTHER CHARGES					
655040	Travel	0	1,000	1,000	1,000
659020	Curriculum Development	3,029	1,617	1,617	1,121
	Subtotal	3,029	2,617	2,617	2,121
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	12,176	13,853	13,853	13,853
	Subtotal	12,176	13,853	13,853	13,853
TOTAL		729,083	732,138	732,138	882,870

COUNSELING SERVICE - SECONDARY - SECONDARY GUIDANCE

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

PERSONNEL

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
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Counselors	23.5	23.5	23.5	24
Clerical	8	8	8	8

ADDITIONAL INFORMATION:

In FY20 added .5 counselor FTE.

CODE: 2100-612124-000

ACCT# DESCRIPTION

PERSONAL SERVICES

611230	Counselor Salaries	1,448,141	1,485,157	1,485,157	1,568,680
611500	Office Clerical	252,151	268,437	268,437	261,169
615950	Overtime	683	0	0	0
616000	Supplements	2,492	5,224	5,224	5,224
	Subtotal	1,703,467	1,758,818	1,758,818	1,835,073

EMPLOYEE BENEFITS

621000	FICA	126,692	134,551	134,551	140,174
622000	VRS Retirement	255,686	296,007	296,007	333,372
623000	Health Insurance	259,349	227,063	227,063	248,956
624000	Group Life Insurance	21,840	22,972	22,972	23,971
625000	VRS Hybrid Disability Insurance	701	0	0	0
626000	Hybrid Defined Benefit	31,050	0	0	0
627000	ICMA RC Hybrid-DC	2,258	0	0	0
627500	RHCC	0	0	0	21,958
628000	Other Benefits	3,302	3,302	3,302	3,302
628100	ICMA RC Hybrid-457 Match	3,530	0	0	0
	Subtotal	704,408	683,895	683,895	771,733

OTHER CHARGES

655040	Travel	0	1,000	1,000	1,000
	Subtotal	0	1,000	1,000	1,000

MATERIALS/SUPPLIES

660010	Stationery/Forms/Office Supplies	2,629	1,385	1,385	889
660700	Testing Materials	0	1,550	1,550	1,550
669900	Miscellaneous Materials & Supplies	4,178	6,560	6,560	6,560
	Subtotal	6,807	9,495	9,495	8,999

TOTAL

	2,414,682	2,453,208	2,453,208	2,616,805
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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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Social Worker	1	2	2	3

ADDITIONAL INFORMATION:

In FY20 added 1 social worker FTE.

CODE: 2100-612222-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611340	Social Worker	48,807	99,252	99,252	154,200
	Subtotal	48,807	99,252	99,252	154,200
EMPLOYEE BENEFITS					
621000	FICA	3,693	7,592	7,592	11,796
622000	VRS Retirement	8,579	16,754	16,754	24,180
623000	Health Insurance	6,366	13,408	13,408	22,637
624000	Group Life Insurance	640	1,300	1,300	2,020
627500	RHCC	0	0	0	1,850
	Subtotal	19,278	39,054	39,054	62,483
TOTAL		68,085	138,306	138,306	216,683

HOMEBOUND

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

PERSONNEL

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 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: 2100-612300-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	38,042	71,280	71,280	71,280
611500	Office Clerical	0	0	0	34,255
	Subtotal	38,042	71,280	71,280	105,535
EMPLOYEE BENEFITS					
621000	FICA	2,910	5,457	5,457	8,074
628000	Other Benefits	157	157	157	0
	Subtotal	3,067	5,614	5,614	8,074
TOTAL		41,109	76,894	76,894	113,609

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
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Administrative	1	1	1	1
Technical	5.47	5.47	5.47	6.47

ADDITIONAL INFORMATION:

In FY20 added 2 technical FTEs for Job Coaches for Internships-Mentorships and reduced 1 technical FTE for the Coordinator of Non-Licensed Staff Development that was transferred to Instruction(613120).

CODE: 2100-613110-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611100	Administrative Salaries	136,725	140,827	140,827	145,418
611150	Office of the Clerk	0	0	0	1,423
611430	Technical Salaries	408,678	437,271	437,271	442,754
	Subtotal	545,403	578,098	578,098	589,595

EMPLOYEE BENEFITS

621000	FICA	40,753	44,225	44,225	45,091
622000	VRS Retirement	88,953	97,582	97,582	92,197
623000	Health Insurance	51,458	62,069	62,069	54,819
624000	Group Life Insurance	6,640	7,573	7,573	5,807
627500	RHCC	0	0	0	5,311
628000	Other Benefits	1,016	1,016	1,016	1,016
	Subtotal	188,820	212,465	212,465	204,241

OTHER CHARGES

655040	Travel	1,463	3,148	3,148	3,148
	Subtotal	1,463	3,148	3,148	3,148

MATERIALS/SUPPLIES

660010	Stationery/Forms/Office Supplies	321	142	142	142
	Subtotal	321	142	142	142

TOTAL

	736,007	793,853	793,853	797,126
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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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Administrative	5	6	6	6
Technical	5.25	6.25	6.04	7.04
Clerical	4.35	4.35	4.35	4.35

ADDITIONAL INFORMATION:

In FY20 added 1 technical FTE for the Coordinator of Non-Licensed Staff Development that was transferred from Administration(613110).

CODE: 2100-613120-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611100	Administrative Salaries	515,640	641,990	641,990	663,796
611430	Technical Salaries	378,583	530,939	530,939	620,283
611500	Office Clerical	185,085	172,904	172,904	198,572
615950	Overtime	2,613	0	0	0
616250	Stipends	31,400	27,000	27,000	27,000
	Subtotal	1,113,321	1,372,833	1,372,833	1,509,651
EMPLOYEE BENEFITS					
621000	FICA	83,925	105,404	105,404	115,885
622000	VRS Retirement	176,261	227,176	227,176	232,508
623000	Health Insurance	124,774	88,136	88,136	128,475
624000	Group Life Insurance	13,696	17,631	17,631	19,425
625000	VRS Hybrid Disability Insurance	137	0	0	0
626000	Hybrid Defined Benefit	6,753	0	0	0
627000	ICMA RC Hybrid-DC	441	0	0	0
627500	RHCC	0	0	0	17,795
628000	Other Benefits	2,282	2,282	2,282	2,282
	Subtotal	408,269	440,629	440,629	516,370
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	5,373	9,700	9,700	9,700
	Subtotal	5,373	9,700	9,700	9,700
OTHER CHARGES					
655040	Travel	14,553	22,816	22,816	22,240
655060	Employee Development	40,253	39,425	39,425	29,797
658010	Dues/Memberships	1,600	1,830	1,830	1,830
659020	Curriculum Development	840	5,613	5,613	5,613
	Subtotal	57,246	69,684	69,684	59,480
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	26,112	16,408	16,408	16,408
669000	Other Educational Supplies	42,896	3,727	3,727	3,727
669900	Miscellaneous Materials & Supplies	6,171	4,700	4,700	1,500
	Subtotal	75,179	24,835	24,835	21,635
EQUIPMENT					
689210	Furniture/Equipment-Replacement	115	4,137	4,137	4,137
	Subtotal	115	4,137	4,137	4,137
TOTAL		1,659,503	1,921,818	1,921,818	2,120,973

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Administrative	1	1	1	1
Technical	6	6	6	6
Clerical	1	1	1	1

CODE: 2100-613121-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611100	Administrative Salaries	102,336	107,964	107,964	109,645
611430	Technical Salaries	429,162	460,015	460,015	476,145
611500	Office Clerical	31,318	32,257	32,257	34,255
615950	Overtime	120	0	0	0
	Subtotal	562,936	600,236	600,236	620,045
EMPLOYEE BENEFITS					
621000	FICA	42,023	45,918	45,918	47,434
622000	VRS Retirement	98,623	101,320	101,320	97,224
623000	Health Insurance	68,163	70,667	70,667	65,312
624000	Group Life Insurance	7,362	7,863	7,863	8,122
627500	RHCC	0	0	0	7,441
628000	Other Benefits	1,049	1,049	1,049	1,049
	Subtotal	217,220	226,817	226,817	226,582
TOTAL		780,156	827,053	827,053	846,627

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
N/A	0	0	0	0

CODE: 2100-613130-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
615000	Substitute Salaries	0	29,147	29,147	75,147
616250	Stipends	0	5,700	5,700	5,700
	Subtotal	0	34,847	34,847	80,847
EMPLOYEE BENEFITS					
621000	FICA	0	3,450	3,450	3,450
	Subtotal	0	3,450	3,450	3,450
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	48,472	32,122	32,122	32,122
	Subtotal	48,472	32,122	32,122	32,122
OTHER CHARGES					
655040	Travel	11,213	7,520	7,520	7,520
655060	Employee Development	95,481	88,915	88,915	101,365
	Subtotal	106,694	96,435	96,435	108,885
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	0	623	623	623
660120	Books	0	500	500	500
669000	Other Educational Supplies	231	2,578	2,578	2,578
669900	Miscellaneous Materials & Supplies	20,074	7,850	7,850	13,850
	Subtotal	20,305	11,551	11,551	17,551
TOTAL		175,471	178,405	178,405	242,855

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Media Specialists	10	10	10	10
Para-Educators	1.5	1.5	1.5	1.5

CODE: 2100-613201-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611220	Media Specialist Salaries	585,308	613,334	613,334	581,408
611410	Para-Educator Salaries	22,507	24,438	24,438	25,310
615950	Overtime	21	0	0	0
	Subtotal	607,836	637,772	637,772	606,718
EMPLOYEE BENEFITS					
621000	FICA	45,533	48,789	48,789	46,414
622000	VRS Retirement	104,183	107,656	107,656	95,134
623000	Health Insurance	77,934	80,760	80,760	69,924
624000	Group Life Insurance	7,911	8,355	8,355	7,947
627500	RHCC	0	0	0	7,281
628000	Other Benefits	1,682	1,682	1,682	1,682
	Subtotal	237,243	247,242	247,242	228,382
MATERIALS/SUPPLIES					
660120	Books	87,943	95,365	95,365	95,365
660900	AV Materials/Supplies	15,187	20,072	20,072	20,072
669000	Other Educational Supplies	0	0	0	24,066
669900	Miscellaneous Materials & Supplies	17,418	24,066	24,066	0
	Subtotal	120,548	139,503	139,503	139,503
EQUIPMENT					
689110	Furniture/Equipment-Additional	300	300	300	300
	Subtotal	300	300	300	300
TOTAL		965,927	1,024,817	1,024,817	974,903

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Media Specialists	8	8	8	8
Para-Educators	6	6	6	6

CODE: 2100-613204-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611220	Media Specialist Salaries	480,899	478,983	478,983	489,430
611410	Para-Educator Salaries	126,652	133,146	133,146	127,774
615950	Overtime	38	0	0	0
616250	Stipends	13,089	0	0	0
	Subtotal	620,678	612,129	612,129	617,204
EMPLOYEE BENEFITS					
621000	FICA	46,590	46,827	46,827	47,216
622000	VRS Retirement	89,151	103,327	103,327	96,777
623000	Health Insurance	74,314	76,383	76,383	73,641
624000	Group Life Insurance	7,845	8,018	8,018	8,086
625000	VRS Hybrid Disability Insurance	303	0	0	0
626000	Hybrid Defined Benefit	13,323	0	0	0
627000	ICMA RC Hybrid-DC	978	0	0	0
627500	RHCC	0	0	0	7,406
628000	Other Benefits	1,179	1,179	1,179	1,179
628100	ICMA RC Hybrid-457 Match	1,653	0	0	0
	Subtotal	235,336	235,734	235,734	234,305
PURCHASED SERVICES					
638100	Purchased Services	1,348	25,981	25,981	25,981
	Subtotal	1,348	25,981	25,981	25,981
MATERIALS/SUPPLIES					
660120	Books	37,276	46,957	46,957	46,957
660900	AV Materials/Supplies	6,920	10,234	10,234	10,234
669900	Miscellaneous Materials & Supplies	8,188	9,288	9,288	9,288
	Subtotal	52,384	66,479	66,479	66,479
TOTAL		909,746	940,323	940,323	943,969

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Principals	10	10	10	10
Assistant Principals	12	12	12	12
Clerical	20.5	20.5	20.5	20.5

CODE: 2100-614101-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611260	Principal Salaries	893,821	938,220	938,220	936,394
611270	Assistant Principal Salaries	867,114	933,403	933,403	921,716
611500	Office Clerical	650,333	683,577	683,577	701,626
615950	Overtime	8,736	0	0	0
616250	Stipends	323	0	0	0
	Subtotal	2,420,327	2,555,200	2,555,200	2,559,736

EMPLOYEE BENEFITS

621000	FICA	179,524	195,473	195,473	195,819
622000	VRS Retirement	372,711	431,318	431,318	401,368
623000	Health Insurance	382,765	374,583	374,583	346,758
624000	Group Life Insurance	30,879	33,473	33,473	23,455
625000	VRS Hybrid Disability Insurance	1,082	0	0	0
626000	Hybrid Defined Benefit	33,386	0	0	0
627000	ICMA RC Hybrid-DC	2,333	0	0	0
627500	RHCC	0	0	0	30,678
628000	Other Benefits	4,926	4,926	4,926	4,926
628100	ICMA RC Hybrid-457 Match	1,991	0	0	0
	Subtotal	1,009,597	1,039,773	1,039,773	1,003,004

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	34,100	6,000	6,000	6,000
	Subtotal	34,100	6,000	6,000	6,000

OTHER CHARGES

655040	Travel	6,345	7,489	7,489	6,325
	Subtotal	6,345	7,489	7,489	6,325

MATERIALS/SUPPLIES

660010	Stationery/Forms/Office Supplies	47,842	55,212	55,212	54,762
669000	Other Educational Supplies	7,447	7,705	7,705	7,505
	Subtotal	55,289	62,917	62,917	62,267

EQUIPMENT

689110	Furniture/Equipment-Additional	5,676	500	500	500
689210	Furniture/Equipment-Replacement	21,386	5,023	5,023	5,023
	Subtotal	27,062	5,523	5,523	5,523

TRANSFERS

693040	Transfer to County-Emergency Comm. Maint.	99,000	99,057	99,057	99,057
	Subtotal	99,000	99,057	99,057	99,057

TOTAL		3,651,720	3,775,959	3,775,959	3,741,912
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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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Principals	9	9	9	9
Assistant Principals	15	15	15	15
Clerical	27	27	27	27

CODE: 2100-614104-000**ACCT# DESCRIPTION**

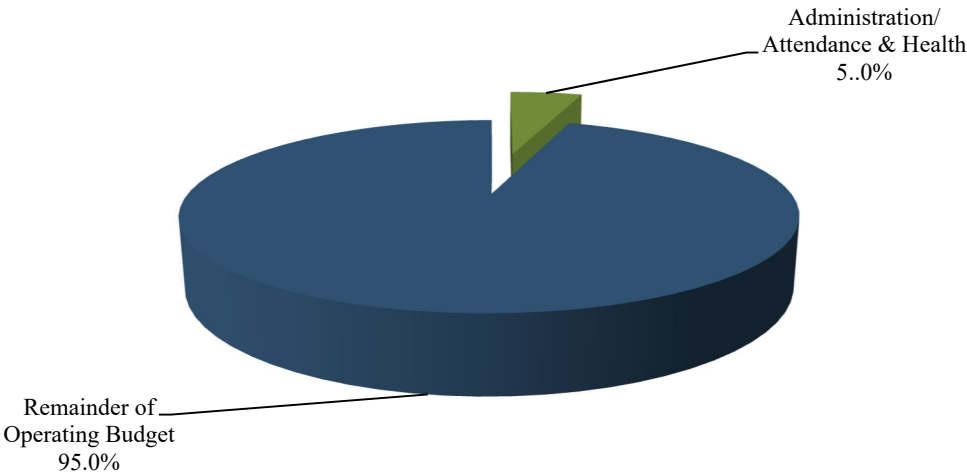
PERSONAL SERVICES					
611260	Principal Salaries	838,883	884,358	884,358	890,765
611270	Assistant Principal Salaries	1,187,147	1,214,791	1,214,791	1,196,533
611500	Office Clerical	764,922	796,593	796,593	832,865
615950	Overtime	1,518	0	0	0
619980	Personal Leave/Retirement	0	19,340	19,340	19,340
	Subtotal	2,792,470	2,915,082	2,915,082	2,939,503
EMPLOYEE BENEFITS					
621000	FICA	207,894	221,524	221,524	224,872
622000	VRS Retirement	460,758	488,801	488,801	460,915
623000	Health Insurance	393,474	422,567	422,567	405,672
624000	Group Life Insurance	36,167	37,935	37,935	38,508
625000	VRS Hybrid Disability Insurance	444	0	0	0
626000	Hybrid Defined Benefit	21,378	0	0	0
627000	ICMA RC Hybrid-DC	1,423	0	0	0
627500	RHCC	0	0	0	35,274
628000	Other Benefits	11,629	5,493	5,493	5,493
628100	ICMA RC Hybrid-457 Match	422	0	0	0
	Subtotal	1,133,589	1,176,320	1,176,320	1,170,734
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	112,881	20,500	20,500	20,500
	Subtotal	112,881	20,500	20,500	20,500
OTHER CHARGES					
655040	Travel	14,752	14,445	14,445	15,945
	Subtotal	14,752	14,445	14,445	15,945
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	12,259	31,602	31,602	31,602
	Subtotal	12,259	31,602	31,602	31,602
TRANSFERS					
693030	Transfer to County-Deputies	386,469	701,028	701,028	575,000
	Subtotal	386,469	701,028	701,028	575,000
TOTAL		4,452,420	4,858,977	4,858,977	4,753,284

ADMINISTRATION
ATTENDANCE & HEALTH

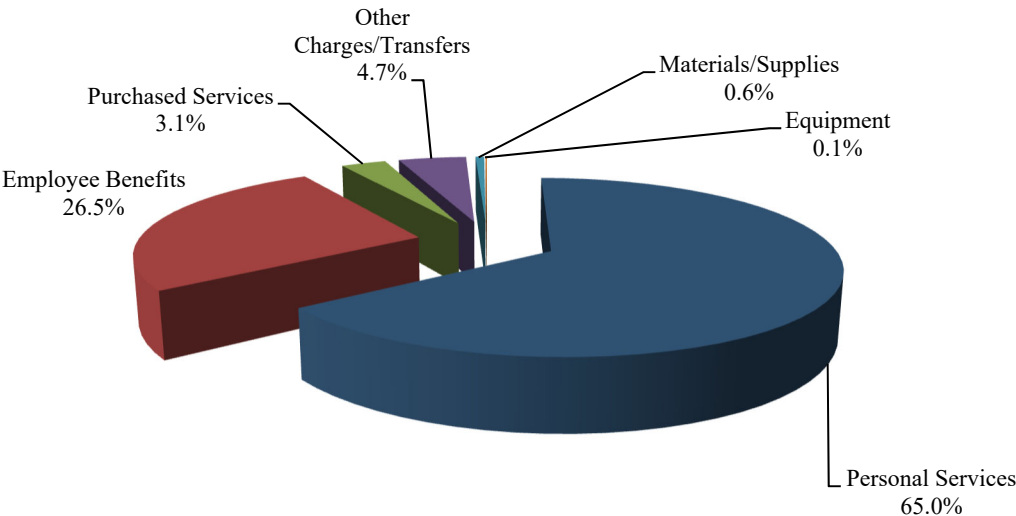
The Administration/Attendance and Health category of the budget provides for activities concerned with establishing and administering policy for the school division. This includes Board Services, Executive Services, Communication Services, Human Resources, Fiscal Services, Health Services, Psychological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

The Administration/Attendance and Health category comprises 5% 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% plus Employee Benefits 26.5%). The remaining 8.5% covers such items as office supplies, equipment and purchased services. The Administration/Attendance and Health category budget reflects an increase of \$147,516 or 2.1% (from \$7,107,903 in FY19E to \$7,255,419 in FY20). The charts below and on the next page depict this information.

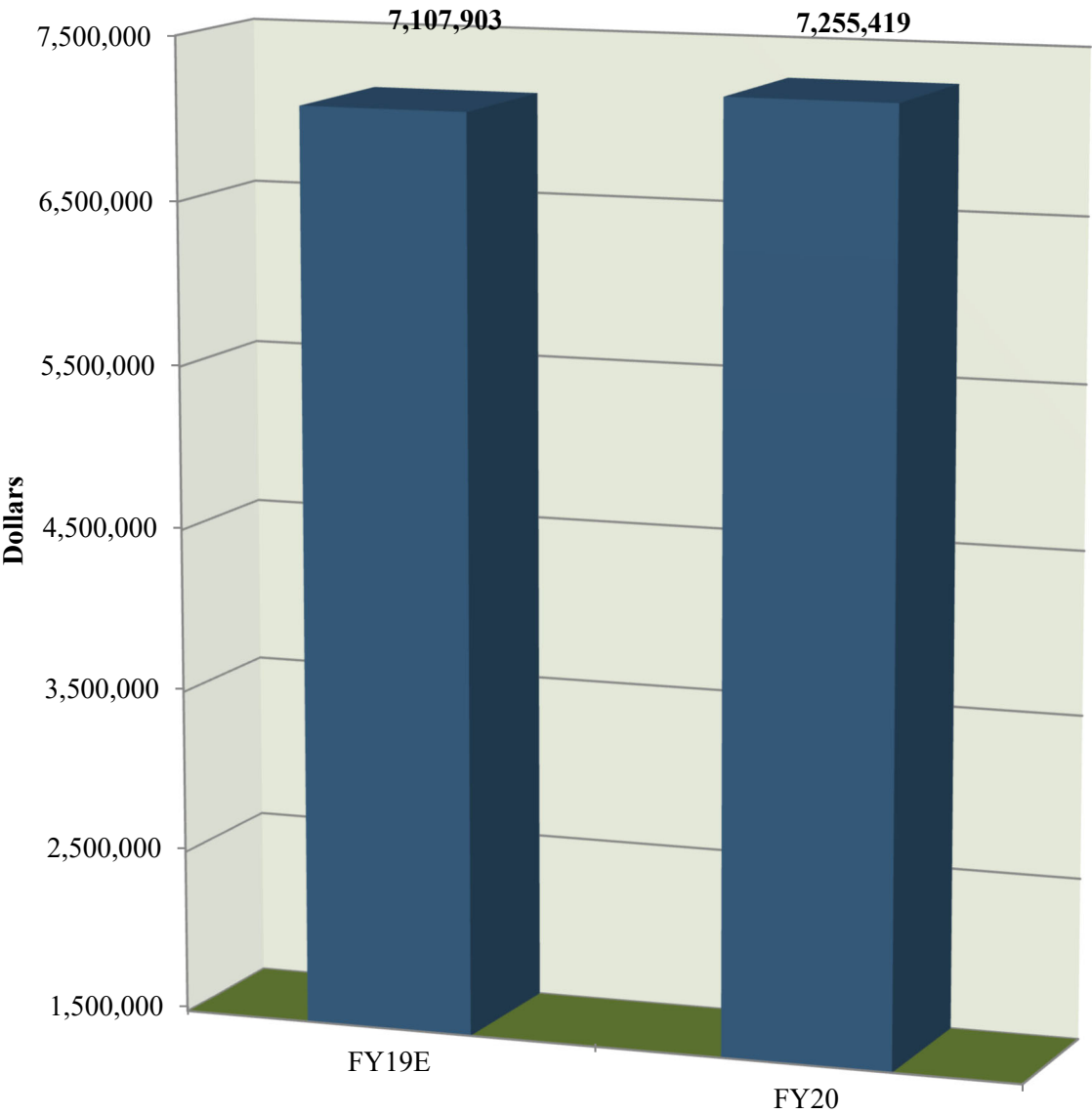
**Administration/Attendance & Health Category
as a Percent of Operating Budget for FY2020**



**Administration/Attendance & Health Category
by Major Object for FY2020**



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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Chairman	1	1	1	1
Board Members	4	4	4	4
Clerk of the Board	1	1	1	1

CODE: 2100-621100-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611150	Office of the Clerk	6,000	6,000	6,000	6,000
613110	Members of Board	48,300	46,800	46,800	48,300
	Subtotal	54,300	52,800	52,800	54,300
EMPLOYEE BENEFITS					
621000	FICA	4,126	5,319	5,319	4,154
622000	VRS Retirement	0	11,736	11,736	2,664
623000	Health Insurance	2,848	14,660	14,660	6,520
624000	Group Life Insurance	0	911	911	341
627500	RHCC	0	0	0	313
628000	Other Benefits	116	116	116	116
	Subtotal	7,090	32,742	32,742	14,108
PURCHASED SERVICES					
631200	Auditing: CPA	20,550	21,000	21,000	21,000
	Subtotal	20,550	21,000	21,000	21,000
OTHER CHARGES					
655040	Travel	14,401	15,300	15,300	15,300
658010	Dues/Memberships	16,938	17,035	17,035	17,035
	Subtotal	31,339	32,335	32,335	32,335
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	3,501	2,500	2,500	2,500
	Subtotal	3,501	2,500	2,500	2,500
EQUIPMENT					
689110	Furniture/Equipment-Additional	1,501	1,000	1,000	1,000
	Subtotal	1,501	1,000	1,000	1,000
TOTAL		118,281	142,377	142,377	125,243

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Division Superintendent	1	1	1	1
Chief Operations Officer	1	1	1	1
Technical	1	1	1	1

CODE: 2100-621200-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611100	Administrative Salaries	366,921	376,744	376,744	401,754
611430	Technical Salaries	45,637	51,947	51,947	53,258
615950	Overtime	4,512	4,500	4,500	4,500
619980	Personal Leave/Retirement	13,531	13,650	13,650	13,650
	Subtotal	430,601	446,841	446,841	473,162
EMPLOYEE BENEFITS					
621000	FICA	25,230	32,795	32,795	34,586
622000	VRS Retirement	73,414	72,363	72,363	46,205
623000	Health Insurance	42,018	43,358	43,358	37,573
624000	Group Life Insurance	5,481	5,616	5,616	5,923
627500	RHCC	0	0	0	5,425
628000	Other Benefits	7,938	7,938	7,938	7,938
	Subtotal	154,081	162,070	162,070	137,650
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	32,962	26,075	26,075	26,075
	Subtotal	32,962	26,075	26,075	26,075
OTHER CHARGES					
655040	Travel	5,992	8,874	8,874	8,874
658010	Dues/Memberships	15,335	12,568	12,568	12,568
	Subtotal	21,327	21,442	21,442	21,442
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	2,202	1,717	1,717	1,717
	Subtotal	2,202	1,717	1,717	1,717
EQUIPMENT					
689210	Furniture/Equipment-Replacement	5,715	0	0	0
	Subtotal	5,715	0	0	0
TOTAL		646,888	658,145	658,145	660,046

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Technical	2	2	2	2
Clerical	0	1	1	1

CODE: 2100-621300-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611430	Technical Salaries	135,949	155,678	155,678	152,967
611500	Office Clerical	0	34,515	34,515	0
	Subtotal	135,949	190,193	190,193	152,967
EMPLOYEE BENEFITS					
621000	FICA	9,791	14,550	14,550	14,323
622000	VRS Retirement	16,385	32,104	32,104	23,985
623000	Health Insurance	29,847	42,812	42,812	24,058
624000	Group Life Insurance	1,738	2,491	2,491	2,004
625000	VRS Hybrid Disability Insurance	131	0	0	0
626000	Hybrid Defined Benefit	6,024	0	0	0
627000	ICMA RC Hybrid-DC	423	0	0	0
627500	RHCC	0	0	0	1,836
628000	Other Benefits	249	249	249	249
628100	ICMA RC Hybrid-457 Match	452	0	0	0
	Subtotal	65,040	92,206	92,206	66,455
PURCHASED SERVICES					
635000	Printing	2,656	3,000	3,000	3,000
636000	Advertising	0	700	700	700
639000	Miscellaneous Contractual Services	51,213	60,000	60,000	60,000
639050	Good Will	891	2,000	2,000	2,000
	Subtotal	54,760	65,700	65,700	65,700
OTHER CHARGES					
655040	Travel	1,534	1,627	1,627	2,203
655060	Employee Development	1,050	1,000	1,000	1,628
	Subtotal	2,584	2,627	2,627	3,831
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	980	1,250	1,250	1,250
669900	Miscellaneous Materials & Supplies	1,792	3,500	3,500	6,700
	Subtotal	2,772	4,750	4,750	7,950
EQUIPMENT					
689110	Furniture/Equipment-Additional	730	3,000	3,000	3,000
	Subtotal	730	3,000	3,000	3,000
TRANSFERS					
693020	Transfer to County-Video Services	179,226	169,600	169,600	212,000
	Subtotal	179,226	169,600	169,600	212,000
TOTAL		441,061	528,076	528,076	511,903

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Administrative	1	1	1	1
Technical	8	7	5	5
Clerical	1.5	1.5	1.5	1.5

CODE: 2100-621400-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611100	Administrative Salaries	129,966	133,865	133,865	138,229
611430	Technical Salaries	346,414	440,253	440,253	345,972
611500	Office Clerical	55,498	75,314	75,314	72,231
615950	Overtime	11,598	0	0	0
616250	Stipends	527	0	0	0
	Subtotal	544,003	649,432	649,432	556,432
EMPLOYEE BENEFITS					
621000	FICA	40,446	49,682	49,682	93,856
622000	VRS Retirement	31,559	109,624	109,624	87,248
623000	Health Insurance	69,028	68,001	68,001	71,403
624000	Group Life Insurance	7,065	8,508	8,508	7,289
625000	VRS Hybrid Disability Insurance	1,185	0	0	0
626000	Hybrid Defined Benefit	49,844	0	0	0
626100	Unemployment Compensation	3,071	19,500	19,500	19,000
627000	ICMA RC Hybrid-DC	3,791	0	0	0
627500	RHCC	0	0	0	6,678
628000	Other Benefits	1,396	1,396	1,396	1,396
628100	ICMA RC Hybrid-457 Match	8,175	0	0	0
	Subtotal	215,560	256,711	256,711	286,870
PURCHASED SERVICES					
635000	Printing	1,490	1,000	1,000	1,000
636000	Advertising	3,531	5,000	5,000	4,000
639000	Miscellaneous Contractual Services	53,362	77,217	77,217	75,784
	Subtotal	58,383	83,217	83,217	80,784
OTHER CHARGES					
655040	Travel	15,823	7,567	7,567	10,000
655060	Employee Development	24,130	19,000	19,000	28,000
	Subtotal	39,953	26,567	26,567	38,000
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	1,036	500	500	1,000
669000	Other Educational Supplies	360	0	0	0
669900	Miscellaneous Materials & Supplies	4,581	5,360	5,360	5,360
	Subtotal	5,977	5,860	5,860	6,360
TOTAL		863,876	1,021,787	1,021,787	968,446

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Administrative	1	1	1	1
Technical	10.75	10.75	8.75	8.75
Clerical	1	1	1	1

CODE: 2100-621600-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611100	Administrative Salaries	127,919	139,822	139,822	144,381
611430	Technical Salaries	623,706	671,355	671,355	664,021
611500	Office Clerical	46,161	46,211	46,211	47,630
615950	Overtime	7,416	0	0	0
616250	Stipends	1,890	0	0	0
	Subtotal	807,092	857,388	857,388	856,032
EMPLOYEE BENEFITS					
621000	FICA	58,745	65,590	65,590	65,487
622000	VRS Retirement	139,922	144,728	144,728	134,226
623000	Health Insurance	166,519	159,708	159,708	161,943
624000	Group Life Insurance	10,451	11,232	11,232	11,214
627500	RHCC	0	0	0	10,273
628000	Other Benefits	1,558	1,558	1,558	1,558
	Subtotal	377,195	382,816	382,816	384,701
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	23,625	31,990	31,990	31,990
	Subtotal	23,625	31,990	31,990	31,990
OTHER CHARGES					
655040	Travel	4,107	4,280	4,280	4,280
655060	Employee Development	2,510	4,769	4,769	4,769
658010	Dues/Memberships	11,570	14,500	14,500	14,500
	Subtotal	18,187	23,549	23,549	23,549
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	1,454	1,600	1,600	1,600
669900	Miscellaneous Materials & Supplies	3,340	2,900	2,900	2,900
	Subtotal	4,794	4,500	4,500	4,500
EQUIPMENT					
689210	Furniture/Equipment-Replacement	-33,120	700	700	700
	Subtotal	-33,120	700	700	700
TOTAL		1,197,773	1,300,943	1,300,943	1,301,472

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 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	18	18	18

CODE: 2100-622200-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611300	Professional Salaries	443,567	458,249	458,249	501,426
611310	Nurses	623,467	762,005	762,005	750,447
611430	Technical Salaries	100,371	102,177	102,177	110,315
615950	Overtime	6,133	0	0	0
616000	Supplements	7,241	4,749	4,749	0
	Subtotal	1,180,779	1,327,180	1,327,180	1,362,188
EMPLOYEE BENEFITS					
621000	FICA	87,667	101,530	101,530	104,207
622000	VRS Retirement	160,865	223,226	223,226	213,591
623000	Health Insurance	143,947	155,878	155,878	170,814
624000	Group Life Insurance	14,939	17,324	17,324	17,845
625000	VRS Hybrid Disability Insurance	690	0	0	0
626000	Hybrid Defined Benefit	32,783	0	0	0
627000	ICMA RC Hybrid-DC	2,217	0	0	0
627500	RHCC	0	0	0	16,346
628000	Other Benefits	2,457	2,457	2,457	2,457
628100	ICMA RC Hybrid-457 Match	1,165	0	0	0
	Subtotal	446,730	500,415	500,415	525,260
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	1,376	1,376	1,376
	Subtotal	0	1,376	1,376	1,376
OTHER CHARGES					
655040	Travel	231	250	250	250
655060	Employee Development	888	450	450	2,563
	Subtotal	1,119	700	700	2,813
MATERIALS/SUPPLIES					
660040	Medical Supplies	10,294	10,502	10,502	13,502
	Subtotal	10,294	10,502	10,502	13,502
EQUIPMENT					
689210	Furniture/Equipment-Replacement	861	1,500	1,500	1,500
	Subtotal	861	1,500	1,500	1,500
TOTAL		1,639,783	1,841,673	1,841,673	1,906,639

PSYCHOLOGICAL SERVICES

School psychologists provide counseling and evaluation services to students.

PERSONNEL

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Psychologists	7	7	7	8

ADDITIONAL INFORMATION:

In FY20 added 1 psychologist FTE.

CODE: 2100-622300-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611320	Psychologist Salaries	486,164	505,322	505,322	589,182
	Subtotal	486,164	505,322	505,322	589,182
EMPLOYEE BENEFITS					
621000	FICA	36,091	38,657	38,657	45,073
622000	VRS Retirement	55,799	85,298	85,298	92,384
623000	Health Insurance	76,265	67,836	67,836	68,203
624000	Group Life Insurance	6,304	6,620	6,620	7,720
625000	VRS Hybrid Disability Insurance	545	0	0	0
626000	Hybrid Defined Benefit	25,176	0	0	0
627000	ICMA RC Hybrid-DC	1,756	0	0	0
627500	RHCC	0	0	0	7,071
628000	Other Benefits	1,145	1,145	1,145	1,145
628100	ICMA RC Hybrid-457 Match	1,726	0	0	0
	Subtotal	204,807	199,556	199,556	221,596
OTHER CHARGES					
655040	Travel	2,206	4,000	4,000	4,000
	Subtotal	2,206	4,000	4,000	4,000
MATERIALS/SUPPLIES					
660700	Testing Materials	20,736	1,500	1,500	1,500
	Subtotal	20,736	1,500	1,500	1,500
TOTAL		713,913	710,378	710,378	816,278

SPEECH/AUDIOLOGY SERVICES

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

PERSONNEL

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Speech - Language Pathologists	9	10	10	10
Para-Educators	4	4	4	4

CODE: 2100-622400-000

ACCT# DESCRIPTION

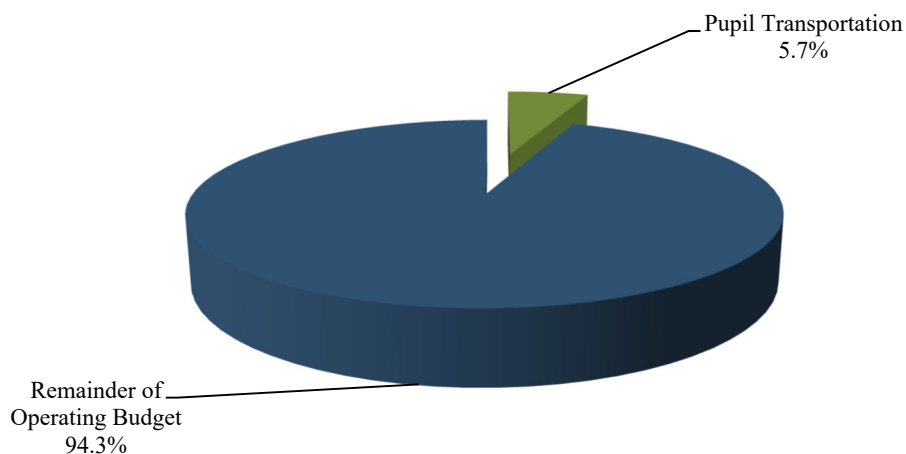
PERSONAL SERVICES					
611300	Professional Salaries	491,557	553,787	553,787	590,131
611410	Para-Educator Salaries	67,119	78,665	78,665	80,302
615950	Overtime	69	0	0	0
	Subtotal	558,745	632,452	632,452	670,433
EMPLOYEE BENEFITS					
621000	FICA	41,428	48,383	48,383	0
622000	VRS Retirement	83,848	106,758	106,758	105,124
623000	Health Insurance	102,512	98,448	98,448	162,808
624000	Group Life Insurance	7,093	8,285	8,285	8,783
625000	VRS Hybrid Disability Insurance	204	0	0	0
626000	Hybrid Defined Benefit	10,105	0	0	0
627000	ICMA RC Hybrid-DC	660	0	0	0
627500	RHCC	0	0	0	8,046
628000	Other Benefits	1,198	1,198	1,198	1,198
	Subtotal	247,048	263,072	263,072	285,959
OTHER CHARGES					
655040	Travel	884	3,500	3,500	3,500
	Subtotal	884	3,500	3,500	3,500
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	11,309	5,500	5,500	5,500
	Subtotal	11,309	5,500	5,500	5,500
TOTAL		817,986	904,524	904,524	965,392

PUPIL TRANSPORTATION

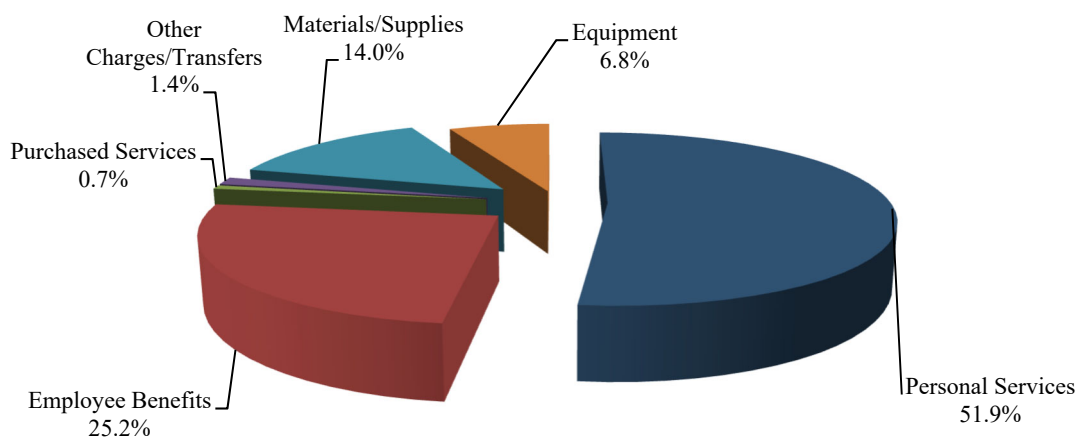
The Pupil Transportation category of the budget provides for activities associated with transporting students to and from school and on other trips related to school activities.

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.

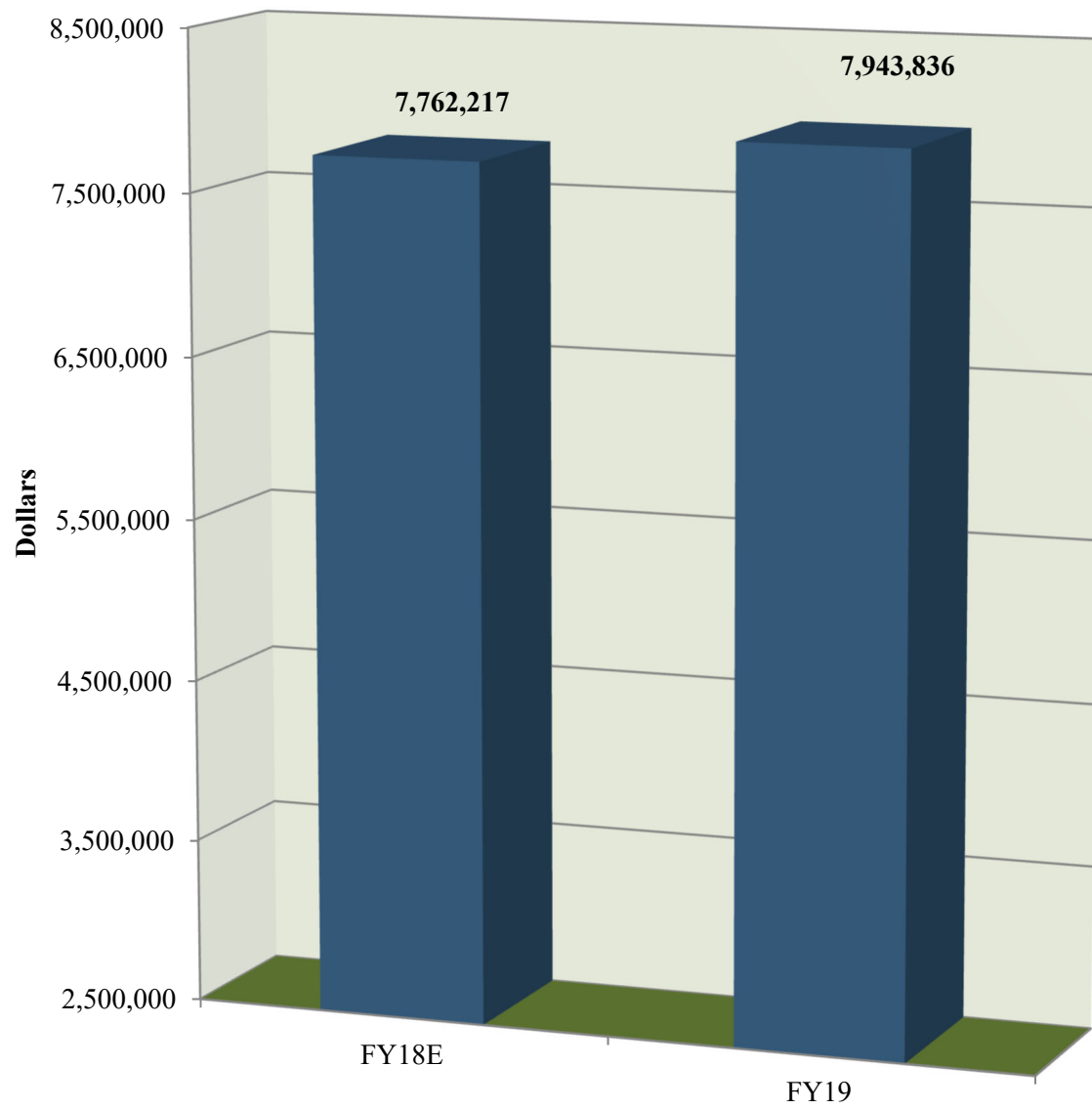
Pupil Transportation Category as a Percent of Operating Budget for FY2019



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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Technical	7	7	7	8
Bus Drivers (5, 6 & 7 hours)	129	129	129	119
Bus Driver Assistants (5, 5.5 & 6 hours)	25	25	25	30
Crossing Guards (6 hours)	3.5	3.5	3.5	3.5
Clerical	2	2	4	4

ADDITIONAL INFORMATION:

In FY20 added 5 bus driver assistant FTEs. In FY20 added 1 technical FTE. In FY20 reduced 10 bus driver FTEs.

CODE: 2100-632000-000

ACCT# DESCRIPTION

PERSONAL SERVICES

611430	Technical Salaries	341,434	347,073	347,073	386,311
611500	Office Clerical	83,411	80,729	80,729	147,811
611700	Bus Drivers	2,367,953	2,267,441	2,267,441	2,364,466
611710	Bus Driver Spec Trans	12,948	10,000	10,000	10,000
611720	Bus Drivers, Schools Contracted	59,152	57,076	57,076	57,076
611750	Bus Driver Assistants	306,484	320,582	320,582	386,439
611770	Crossing Guards	15,066	57,358	57,358	57,496
611790	Van Driver Salary	11,207	0	0	0
615000	Substitute Salaries	196,191	269,780	269,780	269,780
615950	Overtime	221,735	301,033	301,033	301,033
616000	Supplements	0	0	5,000	5,000
616250	Stipends	4,113	0	0	0
	Subtotal	3,619,694	3,711,072	3,716,072	3,985,412

EMPLOYEE BENEFITS

621000	FICA	259,830	230,035	230,035	253,402
622000	VRS Retirement	151,589	211,155	211,155	226,832
623000	Health Insurance	1,199,705	1,322,404	1,322,404	1,375,784
624000	Group Life Insurance	37,182	39,392	39,392	43,393
625000	VRS Hybrid Disability Insurance	3,708	0	0	0
626000	Hybrid Defined Benefit	31,308	0	0	0
627000	ICMA RC Hybrid-DC	6,342	0	0	0
627500	RHCC	0	0	0	39,750
628000	Other Benefits	38,315	38,315	38,315	38,315
628100	ICMA RC Hybrid-457 Match	3,139	0	0	0
	Subtotal	1,731,118	1,841,301	1,841,301	1,977,476

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	11,983	35,498	35,498	26,500
	Subtotal	11,983	35,498	35,498	26,500

OTHER CHARGES

653090	Vehicle Insurance (Pupil Trans only)	81,841	105,121	105,121	105,121
655060	Employee Development	7,403	9,000	9,000	11,000
	Subtotal	89,244	114,121	114,121	116,121

MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	1,612	3,000	3,000	4,000
660080	Gas, Diesel, Oil & Grease	581,791	821,787	821,787	742,000
669900	Miscellaneous Materials & Supplies	4,290	1,000	1,000	6,880
	Subtotal	587,693	825,787	825,787	752,880
EQUIPMENT					
688000	Technology-Hardware Replacement	7,420	3,000	3,000	4,000
689110	Furniture/Equipment-Additional	1,104	4,000	4,000	4,000
	Subtotal	8,524	7,000	7,000	8,000
TOTAL		6,048,256	6,534,779	6,539,779	6,866,389

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Mechanics	8	8	8	8

CODE: 2100-634000-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611600	Trades Salaries	396,134	404,417	404,417	434,445
615950	Overtime	31,349	9,000	9,000	9,000
616250	Stipends	3,300	0	0	0
	Subtotal	430,783	413,417	413,417	443,445
EMPLOYEE BENEFITS					
621000	FICA	31,718	30,938	30,938	33,235
622000	VRS Retirement	26,836	34,447	34,447	26,067
623000	Health Insurance	91,764	91,449	91,449	74,539
624000	Group Life Insurance	5,181	5,297	5,297	5,691
625000	VRS Hybrid Disability Insurance	514	0	0	0
626000	Hybrid Defined Benefit	3,801	0	0	0
627000	ICMA RC Hybrid-DC	850	0	0	0
627500	RHCC	0	0	0	5,213
628000	Other Benefits	1,673	1,673	1,673	1,673
628100	ICMA RC Hybrid-457 Match	257	0	0	0
	Subtotal	162,594	163,804	163,804	146,418
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	37,561	19,500	19,500	41,000
	Subtotal	37,561	19,500	19,500	41,000
OTHER CHARGES					
655060	Employee Development	1,566	1,000	1,000	4,000
	Subtotal	1,566	1,000	1,000	4,000
MATERIALS/SUPPLIES					
660090	Vehicle Maintenance, Tires, Tubes	373,700	280,000	280,000	300,000
669900	Miscellaneous Materials & Supplies	14,866	1,500	1,500	16,000
	Subtotal	388,566	281,500	281,500	316,000
EQUIPMENT					
681020	Veh Maint, Machine/Tools	1,995	4,000	4,000	4,000
685020	Bus Replacement	476,202	525,836	525,836	567,000
	Subtotal	478,197	529,836	529,836	571,000
TOTAL		1,499,267	1,409,057	1,409,057	1,521,863

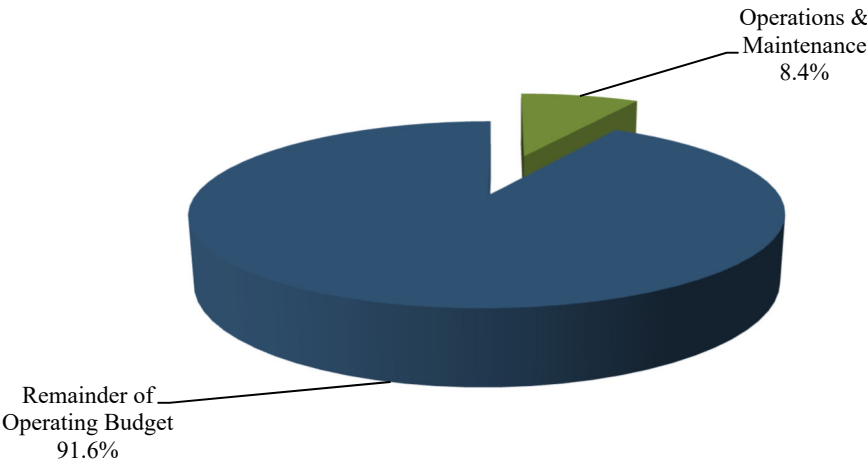
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OPERATION & MAINTENANCE

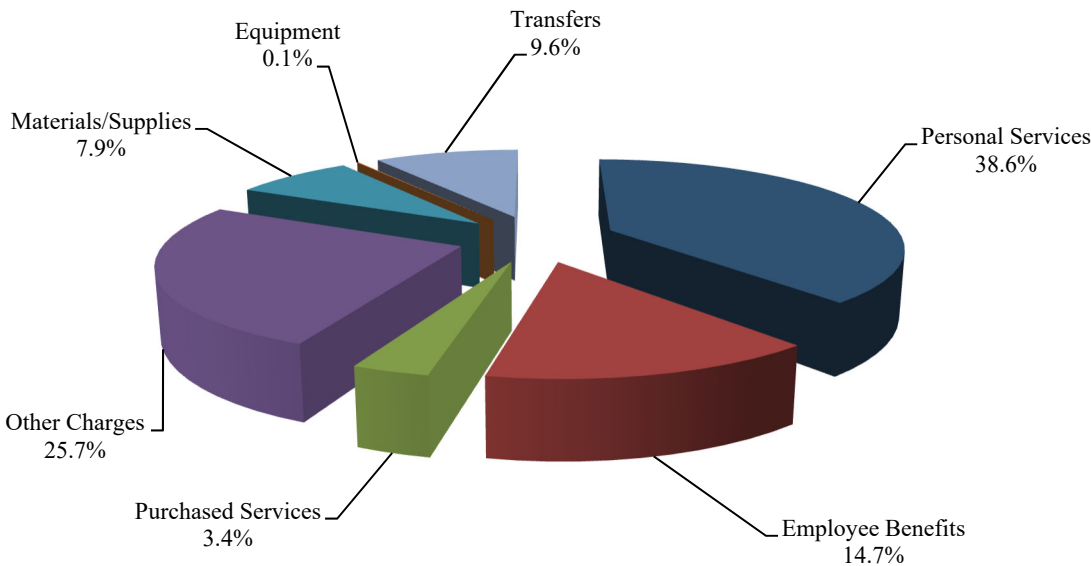
The Operations and Maintenance category of the budget provides for activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities, and replacement of facility equipment.

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.

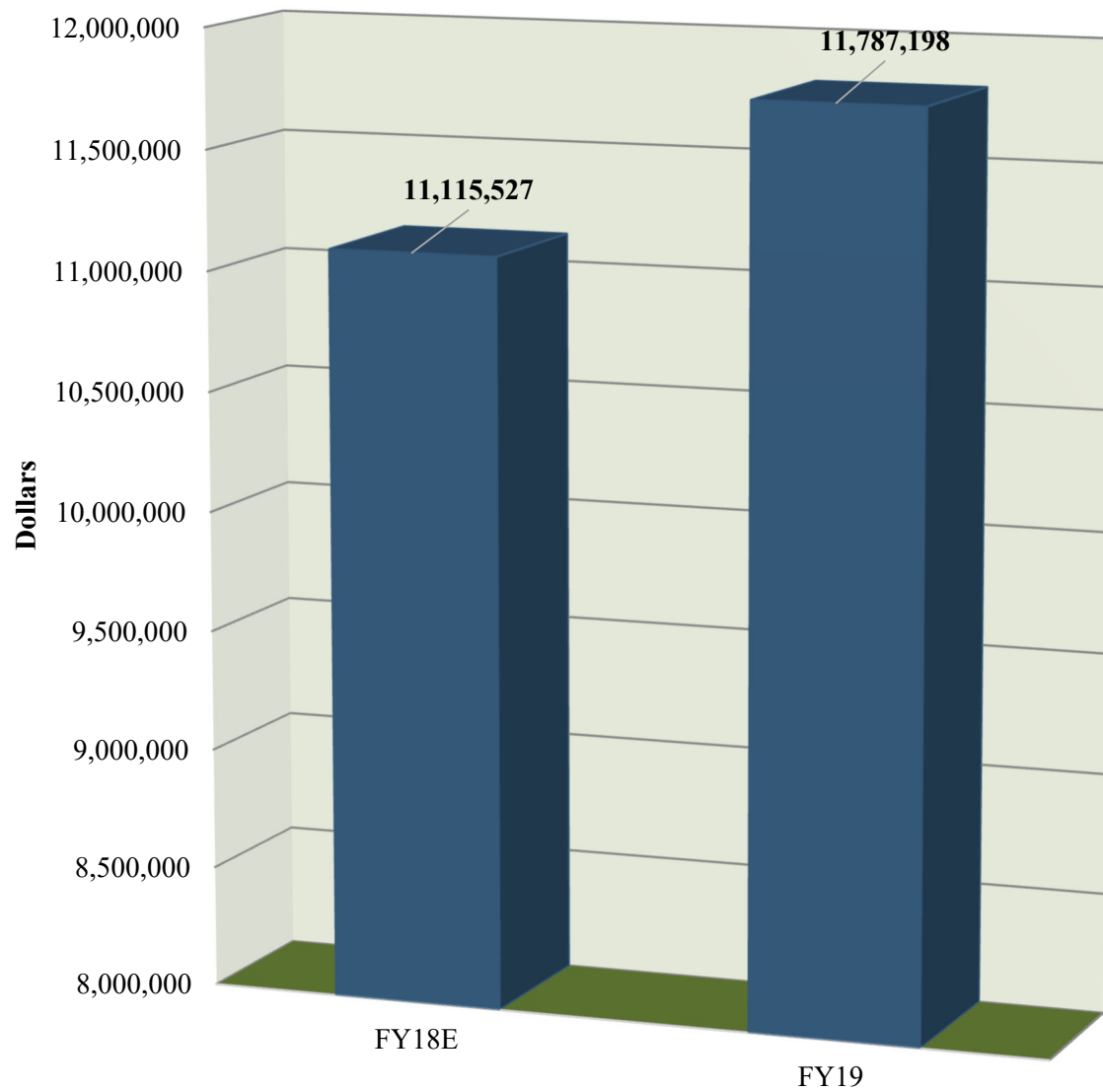
**Operations & Maintenance Category
as a Percent of Operating Budget for FY2019**



**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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Technical	1	1	1	1
Clerical	1	1	1	1

CODE: 2100-641000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611430	Technical Salaries	105,506	106,540	106,540	110,361
611500	Office Clerical	47,115	48,534	48,534	49,847
615950	Overtime	1,951	0	0	0
	Subtotal	154,572	155,074	155,074	160,208
EMPLOYEE BENEFITS					
621000	FICA	11,571	11,863	11,863	12,256
622000	VRS Retirement	26,783	26,177	26,177	25,120
623000	Health Insurance	17,167	17,722	17,722	17,718
624000	Group Life Insurance	3,025	2,031	2,031	2,099
627500	RHCC	0	0	0	1,922
628000	Other Benefits	282	282	282	282
	Subtotal	58,828	58,075	58,075	59,397
OTHER CHARGES					
655060	Employee Development	1,267	2,152	2,152	2,152
	Subtotal	1,267	2,152	2,152	2,152
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	965	1,500	1,500	1,500
	Subtotal	965	1,500	1,500	1,500
TOTAL		215,632	216,801	216,801	223,257

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Trades	20	21	21	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

CODE: 2100-642000-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611430	Technical Salaries	249,390	383,526	383,526	300,403
611600	Trades Salaries	961,561	1,167,211	1,167,211	1,076,892
611610	Summer Trades	37,618	49,905	49,905	49,905
611910	Custodial Salaries	2,032,790	2,241,845	2,241,845	2,283,382
611950	Custodial Salaries - Contracted	0	22,255	22,255	0
615950	Overtime	397,505	225,000	225,000	225,000
619980	Personal Leave/Retirement	0	12,360	12,360	12,360
	Subtotal	3,678,864	4,102,102	4,102,102	3,947,942

EMPLOYEE BENEFITS

621000	FICA	273,364	288,853	288,853	280,042
622000	VRS Retirement	161,748	251,471	251,471	286,268
623000	Health Insurance	752,182	879,106	879,106	762,065
624000	Group Life Insurance	44,589	49,463	49,463	47,954
625000	VRS Hybrid Disability Insurance	3,808	0	0	0
626000	Hybrid Defined Benefit	28,076	0	0	0
627000	ICMA RC Hybrid-DC	6,346	0	0	0
627500	RHCC	0	0	0	43,929
628000	Other Benefits	71,225	71,225	71,225	71,225
628100	ICMA RC Hybrid-457 Match	2,814	0	0	0
	Subtotal	1,344,152	1,540,118	1,540,118	1,491,483

PURCHASED SERVICES

633100	Repair and Maintenance	86,536	166,497	166,497	166,497
633400	Bldg Svc, Contract Maintenance/Other	89,740	70,350	70,350	70,350
633500	Contractual AV	2,631	3,000	3,000	3,000
639000	Miscellaneous Contractual Services	69,909	142,120	142,120	67,120
	Subtotal	248,816	381,967	381,967	306,967

OTHER CHARGES

651010	Electric Current	1,676,021	1,745,000	1,745,000	1,745,000
651030	Water	122,801	120,000	120,000	120,000
651040	Sewage	208,352	165,000	165,000	185,000
651060	Solid Waste	123,986	127,500	127,500	127,500
651070	Fuel	91,231	85,000	85,000	85,000
651200	Laundry Service	12,887	12,000	12,000	12,000
651210	Uniform Rental	3,464	28,000	28,000	28,000
651300	Bldg Svc, Repairs - Bldg/GR	8,207	113,750	113,750	113,750
652010	Postage	56,748	57,101	57,101	57,101
653080	Insurance/Bonds	245,934	275,000	275,000	275,000
654010	Lease Copy Machine	288,513	293,115	69,915	0
655040	Travel	1,506	1,500	1,500	1,500
655060	Employee Development	887	6,053	6,053	6,053
	Subtotal	2,840,537	3,029,019	2,805,819	2,755,904

MATERIALS/SUPPLIES					
660050	Janitorial Supplies	435,757	300,000	300,000	320,000
660130	Bldg Svc, A/V Supplies	1,808	10,900	10,900	10,900
660140	Stadium Supplies	12,283	9,500	9,500	9,500
660150	Bldg Svc, Heat & A/C Supplies	134,777	88,125	88,125	98,125
660160	Bldg Svc, Electrical Supplies	60,460	61,262	61,262	61,262
660170	Bldg Svc, Plumbing Supplies	74,308	45,000	45,000	55,000
660180	Bldg Svc, Painting Supplies	16,173	7,500	7,500	17,500
660190	Bldg Svc, Carpentry Supplies	72,538	65,000	65,000	65,000
660210	Safety Materials and Supplies	20,798	16,000	16,000	16,000
660220	Preventive Maintenance Supplies	28,449	80,000	80,000	80,000
660230	Pest Control	25,979	25,000	25,000	25,000
669900	Miscellaneous Materials & Supplies	31,540	29,500	29,500	29,500
	Subtotal	914,870	737,787	737,787	787,787
EQUIPMENT					
689110	Furniture/Equipment-Additional	54,105	2,000	2,000	2,000
689210	Furniture/Equipment-Replacement	2,347	3,000	3,000	3,000
	Subtotal	56,452	5,000	5,000	5,000
TOTAL		9,083,691	9,795,993	9,572,793	9,295,083

GROUNDS SERVICES

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

PERSONNEL

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
N/A	0	0	0	0

CODE: 2100-643000-000

ACCT# DESCRIPTION

TRANSFERS				
693010	Transfer to County-Grounds Services	1,134,650	1,134,650	1,134,650
693100	Year End Reversion To General Fund	618,867	0	0
	Subtotal	1,753,517	1,134,650	1,134,650
TOTAL		1,753,517	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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Trades	1	1	1	1

CODE: 2100-645000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611600	Trades Salaries	57,358	56,506	56,506	57,705
615950	Overtime	1,604	4,000	4,000	4,000
616250	Stipends	600	0	0	0
	Subtotal	59,562	60,506	60,506	61,705
EMPLOYEE BENEFITS					
621000	FICA	4,287	4,323	4,323	4,414
622000	VRS Retirement	3,393	3,763	3,763	3,463
623000	Health Insurance	16,866	17,383	17,383	17,383
624000	Group Life Insurance	752	740	740	756
627500	RHCC	0	0	0	692
628000	Other Benefits	122	122	122	122
	Subtotal	25,420	26,331	26,331	26,830
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	23,465	13,000	13,000	25,000
	Subtotal	23,465	13,000	13,000	25,000
OTHER CHARGES					
655060	Employee Development	0	0	0	500
	Subtotal	0	0	0	500
MATERIALS/SUPPLIES					
660080	Gas, Diesel, Oil & Grease	71,641	140,759	140,759	105,000
660090	Vehicle Maintenance, Tires, Tubes	45,578	51,000	51,000	51,000
669900	Miscellaneous Materials & Supplies	1,464	2,000	2,000	3,000
	Subtotal	118,683	193,759	193,759	159,000
EQUIPMENT					
681010	Veh Svc, Machine Tools, Res	10,002	3,000	3,000	4,000
	Subtotal	10,002	3,000	3,000	4,000
TOTAL		237,132	296,596	296,596	277,035

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Trades	4	4	4	4
Technical	1	1	1	1
Clerical	1	1	1	1

CODE: 2100-647000-000

ACCT# DESCRIPTION

PERSONAL SERVICES

611430	Technical Salaries	42,735	43,142	43,142	44,583
611500	Office Clerical	32,851	33,169	33,169	34,327
611600	Trades Salaries	141,997	145,795	145,795	150,218
615950	Overtime	19,397	4,000	4,000	4,000
	Subtotal	236,980	226,106	226,106	233,128

EMPLOYEE BENEFITS

621000	FICA	17,527	16,991	16,991	17,529
622000	VRS Retirement	21,689	37,491	37,491	13,747
623000	Health Insurance	51,936	53,720	53,720	44,067
624000	Group Life Insurance	3,297	2,909	2,909	3,002
627500	RHCC	0	0	0	2,750
628000	Other Benefits	441	441	441	441
	Subtotal	94,890	111,552	111,552	81,536

MATERIALS/SUPPLIES

669900	Miscellaneous Materials & Supplies	0	1,000	1,000	1,000
	Subtotal	0	1,000	1,000	1,000

EQUIPMENT

689110	Furniture/Equipment-Additional	260	4,000	4,000	4,000
689210	Furniture/Equipment-Replacement	0	500	500	500
	Subtotal	260	4,500	4,500	4,500

TOTAL

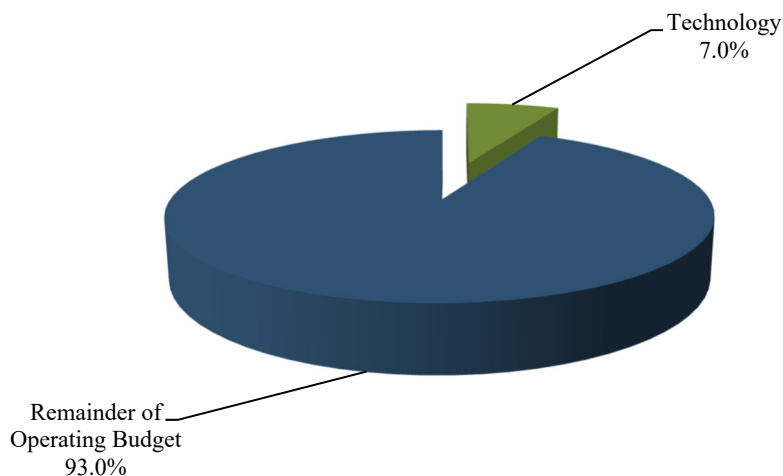
332,130 343,158 343,158 320,164

TECHNOLOGY

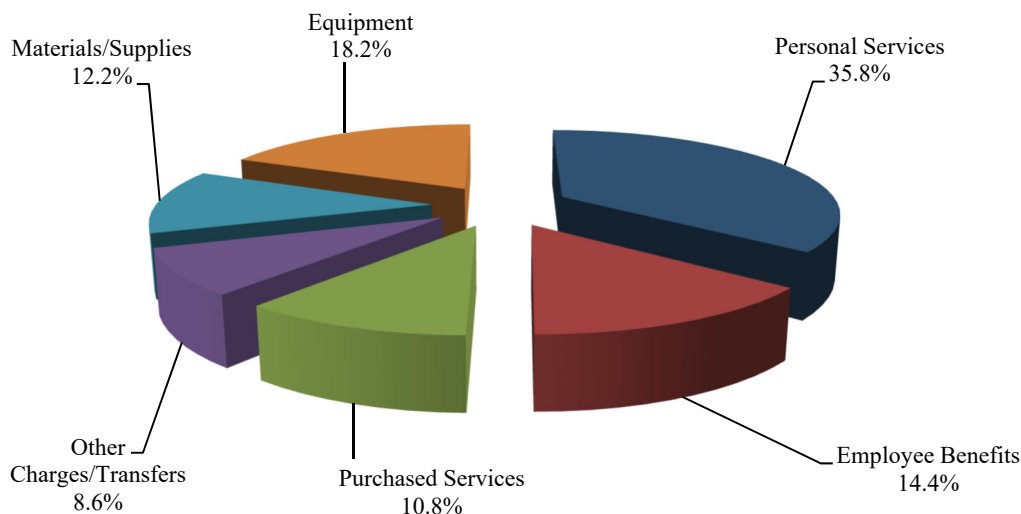
The Technology category of the budget encompasses technology for classroom instruction, instructional support, administration and operations and maintenance. During the 2008 General Assembly session the state approved a new technology category classification for local school division budgets to be effective 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 7.0% of the total Operating Budget. Approximately 50% percent of the Technology category budget is directed towards compensation of staff (Personal Services 35.8% plus Employee Benefits 14.4%). The remaining 49.8% covers such items as equipment, materials and supplies and purchased services. The Technology category budget reflects an increase of \$5,518 or 0.1% (from \$10,153,753 in FY19E to \$10,159,271 in FY20). The charts below and on the next page depict this information.

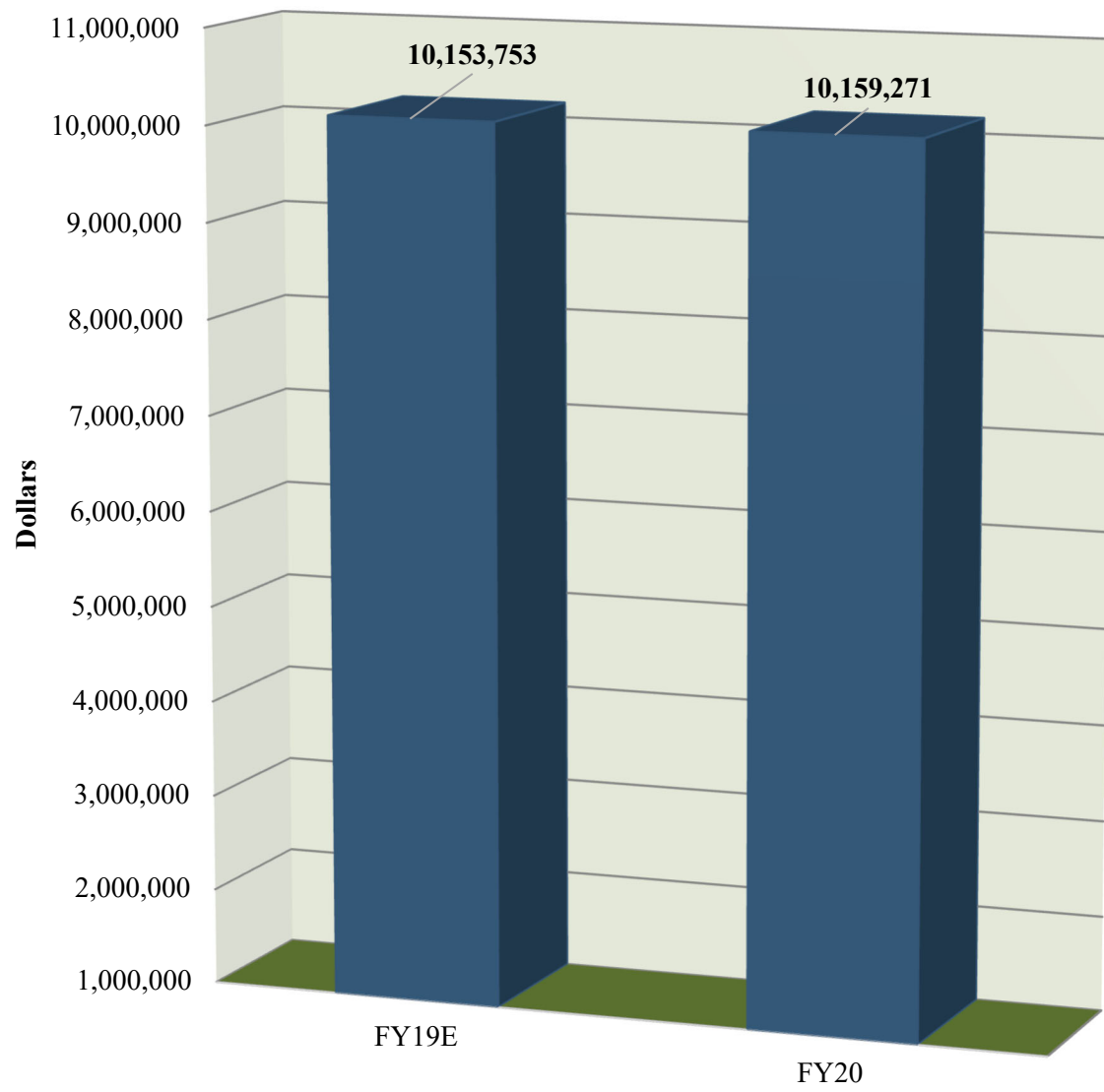
Technology Category as a Percent of Operating Budget for FY2020



Technology Category by Major Object for FY2020



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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
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Teachers	16.1	16.1	16.1	16.1
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ADDITIONAL INFORMATION:

FY 17 student enrollment 1,175

FY 18 student enrollment 982

FY 19 student enrollment 956

CODE: 2100-681000-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	917,286	1,125,289	1,125,289	992,468
615000	Substitute Salaries	704	4,000	4,000	4,000
	Subtotal	917,990	1,129,289	1,129,289	996,468

EMPLOYEE BENEFITS

621000	FICA	67,020	73,358	73,358	76,224
622000	VRS Retirement	141,575	161,206	161,206	155,619
623000	Health Insurance	165,909	266,262	266,262	158,520
624000	Group Life Insurance	11,149	12,510	12,510	13,001
625000	VRS Hybrid Disability Insurance	148	0	0	0
626000	Hybrid Defined Benefit	6,859	0	0	0
627000	ICMA RC Hybrid-DC	477	0	0	0
627500	RHCC	0	0	0	11,910
628000	Other Benefits	2,533	2,533	2,533	2,533
628100	ICMA RC Hybrid-457 Match	453	0	0	0
	Subtotal	396,123	515,869	515,869	417,807

PURCHASED SERVICES

633400	Bldg Svc, Contract Maintenance/Other	29,741	81,400	81,400	84,900
639000	Miscellaneous Contractual Services	3,878	25,000	25,000	25,000
	Subtotal	33,619	106,400	106,400	109,900

OTHER CHARGES

655060	Employee Development	704	1,748	1,748	1,748
	Subtotal	704	1,748	1,748	1,748

MATERIALS/SUPPLIES

660300	Textbooks	0	750	750	750
668000	Technology-Software	849,500	925,565	925,565	968,613
668100	Technology Consumables	148,112	147,470	147,470	146,987
669000	Other Educational Supplies	3,949	2,400	2,400	2,400
669100	Other Educational/Supplies	1,454	0	0	0
669900	Miscellaneous Materials & Supplies	81	0	0	0
	Subtotal	1,003,096	1,076,185	1,076,185	1,118,750

EQUIPMENT

688000	Technology-Hardware Replacement	1,106,903	911,589	911,589	911,589
688050	Technology-Hardware Additions	713,383	739,089	739,089	739,089
688100	Technology-Infrastructure Replacement	2,007	2,000	2,000	2,000
689110	Furniture/Equipment-Additional	0	2,000	2,000	2,000
	Subtotal	1,822,293	1,654,678	1,654,678	1,654,678

TOTAL

	4,173,825	4,484,169	4,484,169	4,299,351
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TECHNOLOGY - INSTRUCTIONAL SUPPORT

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

PERSONNEL

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Technical	22	22	22	22

CODE: 2100-682000-000

ACCT# DESCRIPTION

PERSONAL SERVICES

611430	Technical Salaries	1,453,933	1,512,321	1,512,321	1,438,179
611530	Interns	18,323	0	0	0
615950	Overtime	1,626	2,000	2,000	2,000
	Subtotal	1,473,882	1,514,321	1,514,321	1,440,179

EMPLOYEE BENEFITS

621000	FICA	110,711	115,693	115,693	110,021
622000	VRS Retirement	241,145	255,280	255,280	229,182
623000	Health Insurance	181,006	195,415	195,415	199,354
624000	Group Life Insurance	18,942	19,811	19,811	18,840
625000	VRS Hybrid Disability Insurance	241	0	0	0
626000	Hybrid Defined Benefit	10,465	0	0	0
627000	ICMA RC Hybrid-DC	766	0	0	0
627500	RHCC	0	0	0	17,258
628000	Other Benefits	2,688	2,688	2,688	2,688
628100	ICMA RC Hybrid-457 Match	1,243	0	0	0
	Subtotal	567,207	588,887	588,887	577,343

OTHER CHARGES

654010	Lease Copy Machine	20,708	288,200	288,200	355,262
655040	Travel	2,442	2,160	2,160	2,160
	Subtotal	23,150	290,360	290,360	357,422

MATERIALS/SUPPLIES

668000	Technology-Software	8,424	10,900	10,900	10,900
	Subtotal	8,424	10,900	10,900	10,900

EQUIPMENT

688050	Technology-Hardware Additions	1,003	1,000	224,200	1,000
	Subtotal	1,003	1,000	224,200	1,000

TOTAL

2,073,666	2,405,468	2,628,668	2,386,844
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TECHNOLOGY - ADMINISTRATION

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

PERSONNEL

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Administrative	1	1	1	1
Technical	8	8	8	9
Clerical	1	1	1	1

ADDITIONAL INFORMATION:

In FY20 added 1 technical FTE for a programmer analyst.

CODE: 2100-683000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611100	Administrative Salaries	123,346	123,346	123,346	125,970
611430	Technical Salaries	604,009	650,993	650,993	809,402
611500	Office Clerical	38,051	41,095	41,095	41,908
615950	Overtime	88	250	250	250
616250	Stipends	2,767	0	0	0
	Subtotal	768,261	815,684	815,684	977,530
EMPLOYEE BENEFITS					
621000	FICA	57,394	62,381	62,381	74,782
622000	VRS Retirement	125,905	137,645	137,645	153,280
623000	Health Insurance	109,476	105,929	105,929	111,175
624000	Group Life Insurance	9,976	10,682	10,682	12,806
625000	VRS Hybrid Disability Insurance	147	0	0	0
626000	Hybrid Defined Benefit	7,197	0	0	0
627000	ICMA RC Hybrid-DC	473	0	0	0
627500	RHCC	0	0	0	11,731
628000	Other Benefits	1,601	1,601	1,601	1,601
628100	ICMA RC Hybrid-457 Match	53	0	0	0
	Subtotal	312,222	318,238	318,238	365,375
OTHER CHARGES					
651210	Uniform Rental	492	400	400	400
655060	Employee Development	19,608	16,857	16,857	16,857
	Subtotal	20,100	17,257	17,257	17,257
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	597	538	538	538
	Subtotal	597	538	538	538
EQUIPMENT					
689110	Furniture/Equipment-Additional	2,069	1,300	1,300	1,300
689210	Furniture/Equipment-Replacement	5,865	6,300	6,300	6,300
	Subtotal	7,934	7,600	7,600	7,600
TOTAL		1,109,114	1,159,317	1,159,317	1,368,300

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Technical	3	3	3	3

CODE: 2100-686000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611430	Technical Salaries	200,528	209,172	209,172	220,802
	Subtotal	200,528	209,172	209,172	220,802
EMPLOYEE BENEFITS					
621000	FICA	14,952	16,002	16,002	16,891
622000	VRS Retirement	35,563	35,308	35,308	34,622
623000	Health Insurance	42,180	26,356	26,356	41,392
624000	Group Life Insurance	2,655	2,740	2,740	2,893
627500	RHCC	0	0	0	2,650
628000	Other Benefits	392	392	392	392
	Subtotal	95,742	80,798	80,798	98,840
PURCHASED SERVICES					
633100	Repair and Maintenance	170	20,000	20,000	20,000
633400	Bldg Svc, Contract Maintenance/Other	1,010,292	821,665	821,665	904,000
639000	Miscellaneous Contractual Services	6,198	55,000	55,000	55,000
	Subtotal	1,016,660	896,665	896,665	979,000
OTHER CHARGES					
652030	Telephone	435,375	461,360	461,360	482,530
	Subtotal	435,375	461,360	461,360	482,530
MATERIALS/SUPPLIES					
668000	Technology-Software	26,871	15,000	15,000	105,000
669900	Miscellaneous Materials & Supplies	29,980	5,000	5,000	5,000
	Subtotal	56,851	20,000	20,000	110,000
EQUIPMENT					
688000	Technology-Hardware Replacement	138,697	95,000	95,000	95,000
688050	Technology-Hardware Additions	95,211	10,000	10,000	10,000
	Subtotal	233,908	105,000	105,000	105,000
TOTAL		2,039,064	1,772,995	1,772,995	1,996,172

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
N/A	0	0	0	0

CODE: 2100-689050-000

ACCT# DESCRIPTION

PERSONAL SERVICES				
616250	Stipends	2,376	3,662	4,091
	Subtotal	2,376	3,662	4,091
EMPLOYEE BENEFITS				
621000	FICA	182	303	339
	Subtotal	182	303	339
PURCHASED SERVICES				
638600	Contractual-New Horizons	1,518	0	0
639000	Miscellaneous Contractual Services	-1,525	9,000	16,507
	Subtotal	-7	9,000	16,507
OTHER CHARGES				
655040	Travel	1,410	3,000	4,000
655060	Employee Development	6,293	6,000	6,000
655800	Pupil Transportation	4,752	0	0
	Subtotal	12,455	9,000	10,000
MATERIALS/SUPPLIES				
660300	Textbooks	7,808	3,350	3,350
	Subtotal	7,808	3,350	3,350
EQUIPMENT				
688000	Technology-Hardware Replacement	78,670	73,985	82,824
	Subtotal	78,670	73,985	82,824
TOTAL		101,484	99,300	108,604

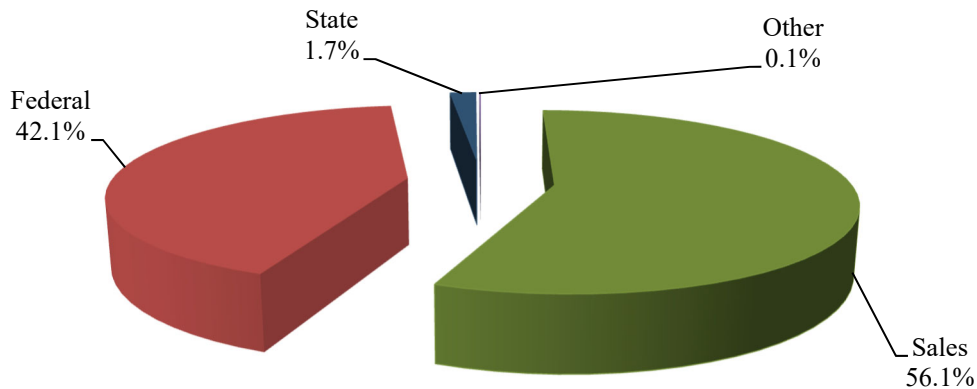
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OTHER FUNDS

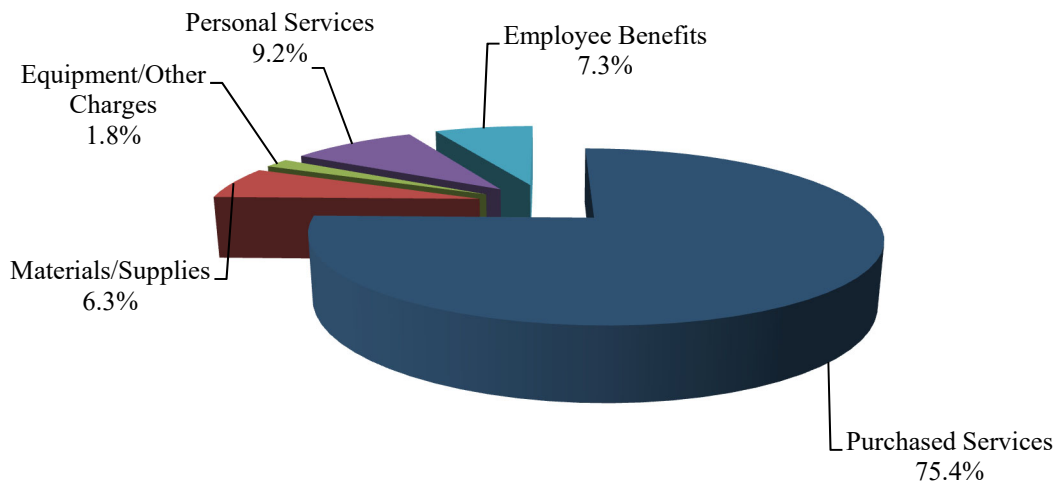
**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2020**

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 56% percent of the revenue is derived from the sale of meals. The second largest revenue source, 42.1%, is federal funding for free and reduced lunches. As compared to FY19E, the Food Service budget reflects a decrease of \$70,500 or 1.6% (\$4,351,000 in FY19E to \$4,280,500 in FY20). 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 FY19 breakfast and lunch prices were increased by 5 cents. This year is the fifteenth 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.

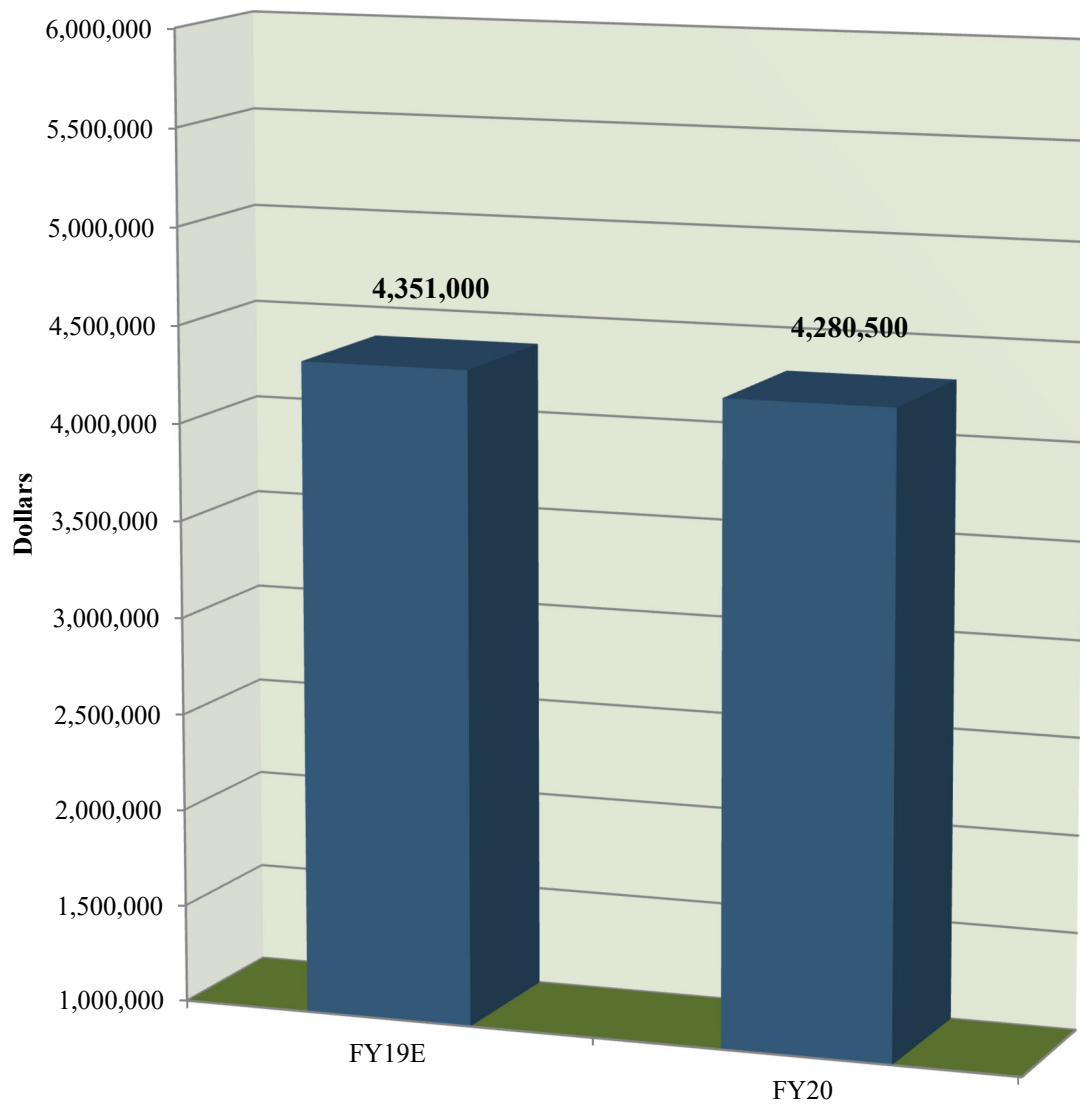
Revenues by Source – FY2020



Expenditures by Major Object – FY2020



Budget Comparison of School Food Service Category



**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2020**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/18		\$1,072,325
PROJECTED FY 2019 REVENUES	4,351,000	
PROJECTED FY 2019 EXPENDITURES	<u>4,351,000</u>	0
PROJECTED FY 2020 REVENUES	4,280,500	
PROJECTED FY 2020 EXPENDITURES	<u>4,280,500</u>	0
BUDGETED FUND BALANCE 6/30/20		<u><u>\$1,071,325</u></u>

**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2020**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2200**

SCHOOL FOOD SERVICE

ACCT #	DESCRIPTION	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
	REVENUE-LOCAL SOURCES				
030315-510100	INTEREST ON DEPOSITS	2,813	5,000	5,000	5,000
	CHARGES FOR SERVICES				
030316-575000	CAFETERIA SALES	2,038,488	2,598,500	2,598,500	2,400,000
030316-575050	SUMMER SCHOOL CAFETERIA SALES	637	0	0	0
	LOCAL MISCELLANEOUS				
030318-530100	PRIOR YEAR EXPENDITURE REFUND	3,767	0	0	0
	REVENUE COMMONWEALTH				
030324-525000	SCHOOL FOOD PROGRAM-LUNCH	36,761	37,500	37,500	37,500
030324-525100	SCHOOL FOOD PROGRAM-BREAKFAST	29,582	30,000	30,000	38,000
	REVENUE-FEDERAL				
030333-521300	SCHOOL FOOD PRGM/USDA	1,139,448	1,100,000	1,100,000	1,200,000
030333-521310	SCHOOL FOOD - BREAKFAST PGM	291,263	280,000	280,000	300,000
030333-521320	USDA DONATED FOODS	292,904	300,000	300,000	300,000
	TOTAL FOOD SERVICE FUND	3,835,663	4,351,000	4,351,000	4,280,500

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Technical	0.5	1	1	1
Food Service Personnel	23	22	20	19

ADDITIONAL INFORMATION:

In FY20 reduced 1 food service personnel FTE.

CODE: 2200-651000-000

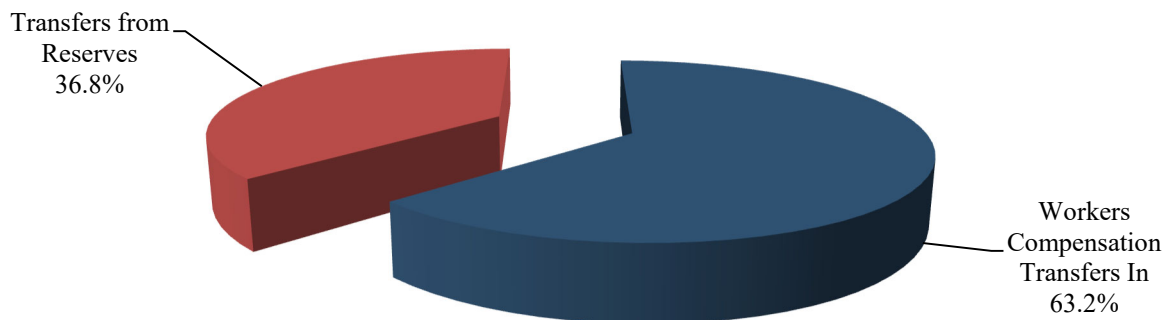
ACCT# DESCRIPTION

PERSONAL SERVICES					
611430	Technical Salaries	18,300	27,046	27,046	36,798
611930	Food Services Salaries	402,795	463,906	463,906	345,456
615950	Overtime	6,245	10,600	10,600	10,600
	Subtotal	427,340	501,552	501,552	392,854
EMPLOYEE BENEFITS					
621000	FICA	30,504	35,489	35,489	29,242
622000	VRS Retirement	24,270	25,330	25,330	50,038
623000	Health Insurance	190,800	197,922	197,922	204,242
624000	Group Life Insurance	7,796	6,077	6,077	5,007
626000	Hybrid Defined Benefit	0	2,841	2,841	2,841
627500	RHCC	0	0	0	4,587
628000	Other Benefits	15,000	15,000	15,000	15,000
	Subtotal	268,370	282,659	282,659	310,957
PURCHASED SERVICES					
633100	Repair and Maintenance	0	14,750	14,750	14,750
633400	Bldg Svc, Contract Maintenance/Other	25,685	39,780	39,780	49,680
639000	Miscellaneous Contractual Services	287	7,950	7,950	7,950
639100	Administrative Fee-Sodexo	170,481	265,522	265,522	265,522
639200	Management Fee-Sodexo	45,617	81,472	81,472	81,472
639350	Personal Svc-Sodexo	757,063	892,000	892,000	892,000
639400	Benefits-Sodexo	144,823	185,300	185,300	185,300
639450	Emp. Develop-Sodexo	0	3,150	3,150	3,150
639500	New Hires-Sodexo	860	3,850	3,850	3,850
639550	Supplies-Sodexo	110,358	255,400	255,400	255,400
639600	Food-Sodexo	1,151,167	1,423,927	1,423,927	1,423,927
639650	Capital Outlay-Sodexo	0	17,038	17,038	17,038
639700	Other Chrgs.- Sodexo	104,416	26,650	26,650	26,650
	Subtotal	2,510,757	3,216,789	3,216,789	3,226,689
OTHER CHARGES					
655040	Travel	985	5,000	5,000	5,000
655060	Employee Development	195	5,000	5,000	5,000
	Subtotal	1,180	10,000	10,000	10,000
MATERIALS/SUPPLIES					
660020	Food Supplies	146,147	0	0	0
669950	USDA Commodities	292,904	270,000	270,000	270,000
	Subtotal	439,051	270,000	270,000	270,000
EQUIPMENT					
689110	Furniture/Equipment-Additional	1,946	20,000	20,000	20,000
689210	Furniture/Equipment-Replacement	4,399	50,000	50,000	50,000
	Subtotal	6,345	70,000	70,000	70,000
TOTAL		3,653,043	4,351,000	4,351,000	4,280,500

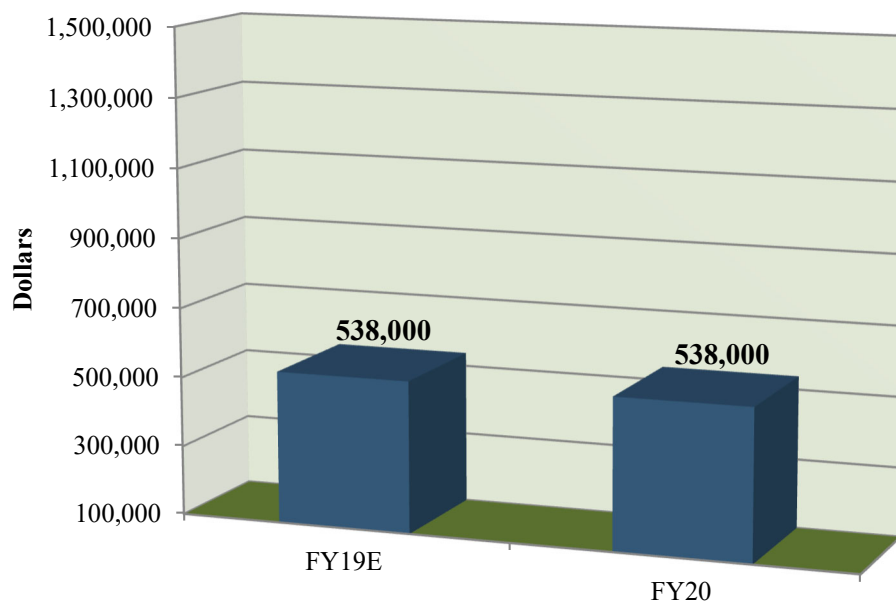
**YORK COUNTY SCHOOL DIVISION
WORKERS COMPENSATION FUND
FISCAL YEAR 2020**

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 – FY2020



Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION
WORKERS COMPENSATION FUND
FISCAL YEAR 2020**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/18		\$2,969,074
PROJECTED FY 2019 REVENUES	538,000	
PROJECTED FY 2019 EXPENDITURES	<u>538,000</u>	-
PROJECTED FY 2020 REVENUES	538,000	
PROJECTED FY 2020 EXPENDITURES	<u>538,000</u>	-
BUDGETED FUND BALANCE 6/30/20		<u><u>\$2,969,074</u></u>

**YORK COUNTY SCHOOL DIVISION
WORKERS COMPENSATION FUND
FISCAL YEAR 2020**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2102**

WORKERS COMPENSATION FUND

ACCT #	DESCRIPTION	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
	TRANSFER FROM OTHER FUNDS				
030315-510100	INTEREST ON DEPOSITS	1,795	0	0	0
030351-510500	WRKRS COMP TRANSFERS IN	279,920	340,000	340,000	340,000
030399-599990	TRANSFER FROM RESERVES	135,000	135,000	198,000	198,000
	TOTAL WORKERS COMPENSATION FUND	416,715	475,000	538,000	538,000

WORKERS COMPENSATION FUND

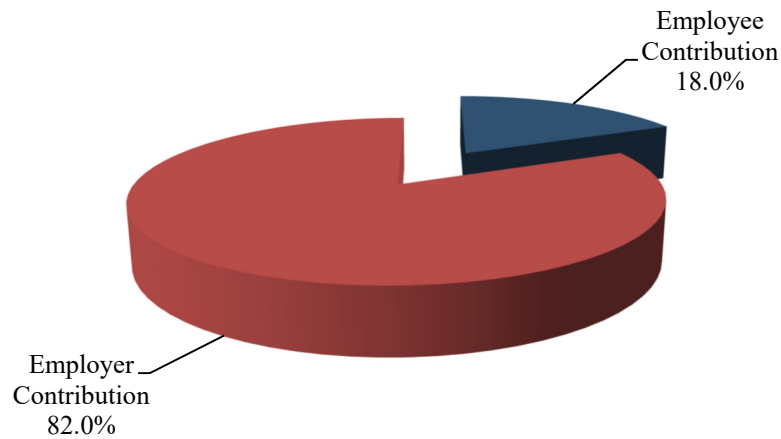
The Workers Compensation Fund is utilized to account for the financial resources that are used for the payment of claims and related expenses for workers compensation injuries. The fund is supported by transfers from the Operating Fund and the Food Service Fund in addition to transfers from the workers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

PERSONNEL		FY 2019 ORIGINAL	FY 2019 EXPECTED	FY 2020 BUDGET
N/A		0	1	1
<hr/>				
<hr/>				
CODE: 2102-621600-000				
DESCRIPTION				
611430	Technical Salaries	0	47,000	47,000
621000	FICA	0	3,500	3,500
622000	VRS Retirement	0	4,700	4,700
623000	Health Insurance	0	6,600	6,600
624000	Group Life Insurance	0	600	600
627500	RHCC	0	600	600
639000	Workers Compensation - Contractual Services	75,000	75,000	75,000
650000	Medical Reimbursements	340,000	340,000	340,000
651000	Lost Time	60,000	60,000	60,000
TOTAL BUDGET		475,000	538,000	538,000

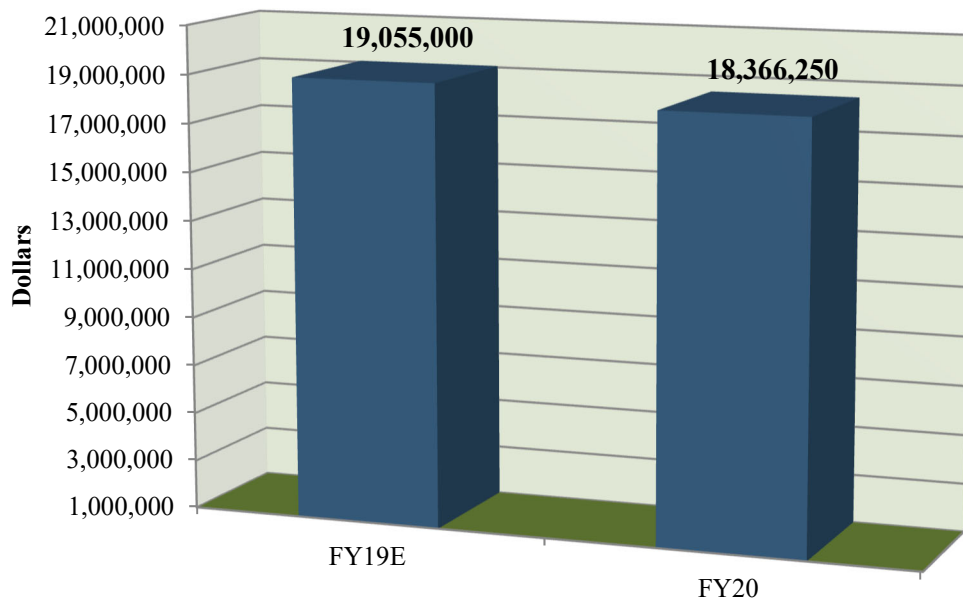
**YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2020**

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 – FY2020



Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2020**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/18		\$2,969,079
PROJECTED FY 2019 REVENUES	538,000	
PROJECTED FY 2019 EXPENDITURES	<u>538,000</u>	-
PROJECTED FY 2020 REVENUES	538,000	
PROJECTED FY 2020 EXPENDITURES	<u>538,000</u>	-
BUDGETED FUND BALANCE 6/30/20		<u><u>\$2,969,079</u></u>

**YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2020**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2700**

HEALTH AND DENTAL INSURANCE

ACCT #	DESCRIPTION	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
	USE OF MONEY & PROPERTY				
030315-510100	INTEREST ON DEPOSITS	248	8,000	8,000	5,000
		248	8,000	8,000	5,000
	CHARGES FOR SERVICES				
030316-510500	EMPLOYEE HEALTH CONT. FROM OPERATIONS	2,165,138	2,300,000	2,300,000	2,250,000
030316-510530	EMPLOYEE HEALTH CONT. FROM FOOD SVCS	30,659	37,000	37,000	37,000
030316-510700	EMPLOYEE HEALTH CONT. FROM CIP	2,301	3,000	3,000	3,000
030316-520500	EMPLOYEE DENTAL CONT. FROM OPERATIONS	465,286	641,000	641,000	525,000
030316-520530	EMPLOYEE DENTAL CONT. FROM FOOD SVCS	5,003	8,000	8,000	8,000
030316-520700	EMPLOYEE DENTAL CONT. FROM CIP	370	10,000	10,000	5,000
030316-523200	RETIREE HEALTH CONTRIBUTION	336,381	425,000	425,000	400,000
030316-523300	RETIREE DENTAL CONTRIBUTION	73,589	68,000	68,000	75,000
	SUBTOTAL	3,078,727	3,492,000	3,492,000	3,303,000
	TRANSFERS-OTHER FUNDS				
030351-510500	EMPLOYER HEALTH CONT. T/F FROM OPERATIONS	13,136,562	13,570,250	13,570,250	13,450,000
030351-510530	EMPLOYER HEALTH CONT. T/F FROM FOOD SVCS	185,668	225,000	225,000	210,000
030351-510700	EMPLOYER HEALTH CONT. T/F FROM CIP	12,793	16,500	16,500	30,000
030351-520500	EMPLOYER DENTAL CONT. T/F FROM OPERATIONS	377,134	400,000	400,000	410,000
030351-520530	EMPLOYER DENTAL CONT. T/F FROM FOOD SVCS	4,662	6,000	6,000	6,000
030351-520700	EMPLOYER DENTAL CONT. T/F FROM CIP	290	750	750	750
030351-530500	EMPLOYER RETIREE HEALTH T/F FROM OPERATIONS	126,889	235,000	235,000	200,000
030351-540500	EMPLOYER RETIREE DENTAL T/F FROM OPERATIONS	660	1,500	1,500	1,500
030399-599990	TRANSFER FROM RESERVES	0	1,100,000	1,100,000	750,000
	SUBTOTAL	13,844,658	15,555,000	15,555,000	15,058,250
	TOTAL HEALTH AND DENTAL INSURANCE FUND	16,923,633	19,055,000	19,055,000	18,366,250

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 2018 ACTUAL	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
Technical	0	0	3	3.5

ADDITIONAL INFORMATION:

In FY20 added .5 FTE for half of the Associate Director of Human Resources (the other .5 FTE is in Title IIA).

CODE: 2700-671100-000

ACCT# DESCRIPTION

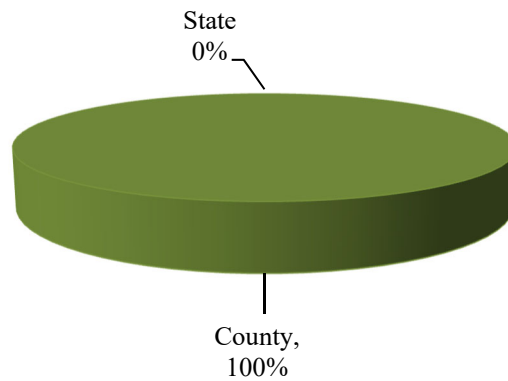
PERSONAL SERVICES					
611430	Technical Salaries	0	0	153,980	204,459
	Subtotal	0	0	153,980	204,459
EMPLOYEE BENEFITS					
621000	FICA	0	0	11,189	15,641
622000	VRS Retirement	0	0	16,737	32,059
623000	Health Insurance	0	0	51,815	40,952
624000	Group Life Insurance	0	0	2,017	2,678
625000	VRS Hybrid Disability Insurance	0	0	242	242
626000	Hybrid Defined Benefit	0	0	7,190	7,190
627000	ICMA RC Hybrid-DC	0	0	591	591
627500	RHCC	0	0	0	2,454
628100	ICMA RC Hybrid-457 Match	0	0	1,476	1,476
	Subtotal	0	0	91,257	103,283
PURCHASED SERVICES					
639130	Anthem Claims Payment	14,578,220	17,174,000	16,928,763	16,177,508
639140	Delta Claims Payment	804,217	900,000	900,000	900,000
639150	Delta Care Premiums	90,479	110,000	110,000	110,000
639160	HSA Payments	6,000	10,000	10,000	10,000
639210	Anthem ACA Insurer Vision	799	3,000	3,000	3,000
639220	Anthem ACA Patient Centered Fee	6,034	5,000	5,000	5,000
639230	Anthem State Premium Tax	3,187	13,000	13,000	13,000
639240	Anthem ACA Reinsurance Fee	4,434	30,000	30,000	30,000
639250	Anthem Reinsurance Fee(Stop Loss)	492,995	600,000	600,000	600,000
639260	Anthem Other Charges/Credits	29,431	30,000	30,000	30,000
639800	Anthem Administration Fee	-8,005	80,000	80,000	80,000
639900	Delta Admin Fee	72,160	100,000	100,000	100,000
639950		9,989	0	0	0
	Subtotal	16,089,940	19,055,000	18,809,763	18,058,508
TOTAL		16,089,940	19,055,000	19,055,000	18,366,250

**YORK COUNTY SCHOOL DIVISION
CAPITAL PROJECTS FUND
FISCAL YEAR 2020**

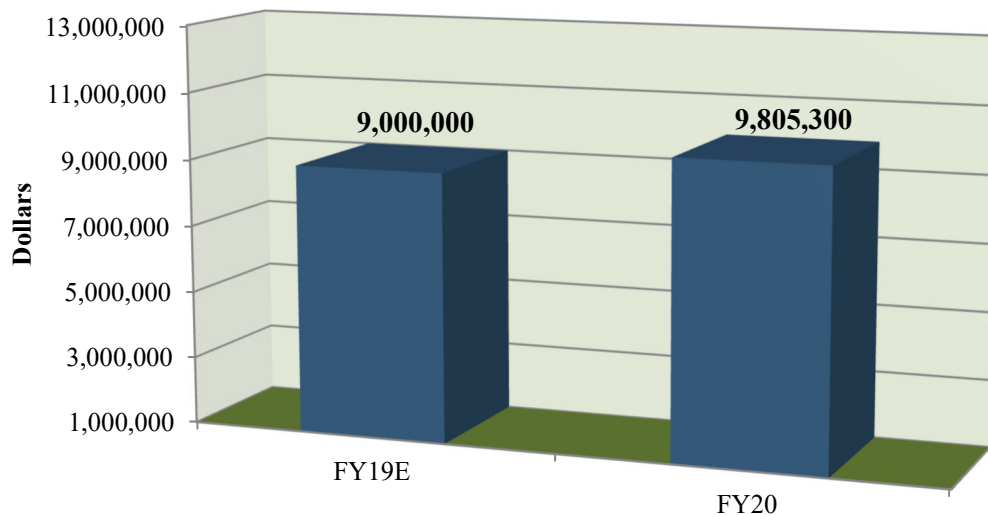
The School Board prepares a six year Capital Projects Program that is updated each fiscal year. Only the fiscal year presented in this budget document (FY20) is appropriated. The remaining five fiscal years are for planning purposes only. The six year CIP is a separate document. The Capital Projects 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 FY20 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 – FY2020



Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION
CAPITAL PROJECTS FUND
FISCAL YEAR 2020**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2500**

CAPITAL PROJECTS FUND

ACCT #	DESCRIPTION	FY 2019 BUDGET	FY 2019 EXPECTED	FY 2020 BUDGET
	TRANSFER FROM OTHER FUNDS			
30315-1010	COUNTY	9,000,000	9,257,000	9,805,300
	TOTAL CAPITAL PROJECTS FUND	9,000,000	9,257,000	9,805,300

CAPITAL PROJECTS FUND

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

PERSONNEL

	FY 2019 ORIGINAL	FY 2019 EXPECTED	FY 2020 BUDGET
Associate Director for Capital Plans & Projects	1	1	1
Construction Project Manager	1	1	1

CODE: FUND 2500**DESCRIPTION**

Bruton Zone - Create Bus Parking Lot (A&E)	0	0	75,000
Coventry Elementary - Metal Roof Replacement	1,200,000	1,605,000	0
Coventry Elementary - Create Security Vestibule	300,000	685,000	0
Coventry Elementary - Replace Classroom Additions HVAC	700,000	700,000	0
Dare Elementary - Coat Low Slope Roof	0	623,000	0
Dare Elementary - Enclose Breezeway	0	850,000	0
Dare Elementary/SBO - Expand Parking Lot	520,000	0	0
Dare Elementary - Replace Gym HVAC System	85,000	0	0
Grafton High - Replace HVAC Equipment & Controls, Create Security Vestibule & Renovate Main Office	0	2,000,000	7,000,300
Mt. Vernon Elementary - Enclose Breezeway & Create Security Vestibule	0	1,125,000	0
New Elementary School - 500 Student Classroom Capacity, 700 Student Core Capacity (A&E)	0	257,000	580,000
Seaford Elementary - Coat Low Slope Roof	500,000	0	0
Seaford Elementary - Expand Parking Lot	385,000	0	0
Tabb Elementary - Replace HVAC (additional work)	0	76,000	0
Temporary Modular Classrooms	200,000	200,000	0
Video Services - Equipment Replacement (YCSD Portion)	60,000	60,000	30,000
Yorktown Elementary - Expand Parking Lot & Bus Loop	375,000	475,000	0
Yorktown Middle - Repave Side Parking Lot & Replace Lights	175,000	0	0
York High - Replace/Coat Low Slope Roof (Phase I)	1,900,000	0	0
York High - Renovate Locker & Team Rooms	650,000	0	0
York High - Replace/Coat Low Slope Roof (Phase II)	1,500,000	0	1,620,000
York High Annex - Replace Windows, Doors, HVAC, Lights & Ceilings	450,000	495,000	0
York High - Install Stairwell Partition & Replace Interior Door Hardware	0	106,000	0
York High - Create Learning Commons	0	0	500,000
TOTAL BUDGET	9,000,000	9,257,000	9,805,300

**CAPITAL PROJECTS FUND
FISCAL YEAR 2020**

CAPITAL PROJECTS FUND DESCRIPTIONS

All of the following projects are expected to be completed by June 2021.

Bruton Zone – Create Bus Parking Lot (A&E)

Design of an additional bus parking lot. Many of the buses that serve the Bruton zone park at Magruder Elementary School. This creates parking and safety concerns during school hours, especially during arrivals and dismissals. This also limits parking for after school events.

Operating Budget Impact: No significant operating budget impact. This project will reduce the amount of traffic on a major roadway due to the lack of parking at Magruder Elementary.

Grafton High – Replace HVAC Equipment & Controls, Create Security Vestibule & Renovate Main Office

Replacement of the existing water-sourced heat pumps, make-up air units, boilers and cooling towers. The existing equipment is at the end of useful life and requires constant repairs. Repair parts are difficult to obtain resulting in extended down time which impacts indoor air quality within the complex.

Operating Budget Impact: Replacing the HVAC equipment and controls is expected to save \$5,000-\$7,000 in utilities due to the upgrade in efficiencies. Additional savings will be realized by reducing the ongoing maintenance and repairs of an outdated system. The security vestibule and main office renovation will add additional security features to the entrance of the building by directing all traffic to the main office.

Video Services – Equipment Replacement (YCSD Portion)

Funding for the School Board's share of the cost to replace video services equipment. The existing equipment is not compatible with new technologies, therefore the video services staff spends hours repairing existing equipment.

Operating Budget Impact: No significant operating budget impact.

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

Repair and coat the existing low slope roof is necessary in order to preserve the existing low slope roof integrity. A 20 year warranty will be provided following completion.

Operating Budget Impact: The roof has exceeded its expected life. Replacing the roof will save thousands of dollars of ongoing maintenance and repairs. It will also eliminate any potential air quality and mold issues in the substructure.

**CAPITAL PROJECTS FUND
FISCAL YEAR 2020**

New Elementary School - A&E

Design of a new elementary school in the northern part of the County to account for increased enrollment and on-going residential development.

Operating Budget Impact: There will be a significant budget impact when the construction is completed, which is expected in FY2024.

York High - Learning Commons

Renovation of the library at York High School. The project will focus on creating collaborative spaces, adding a classroom and technology throughout the space.

Operating Budget Impact: It is expected that technology costs will increase due to the initial purchase of 30-50 devices and a replacement schedule of every 5 years.

INFORMATIONAL

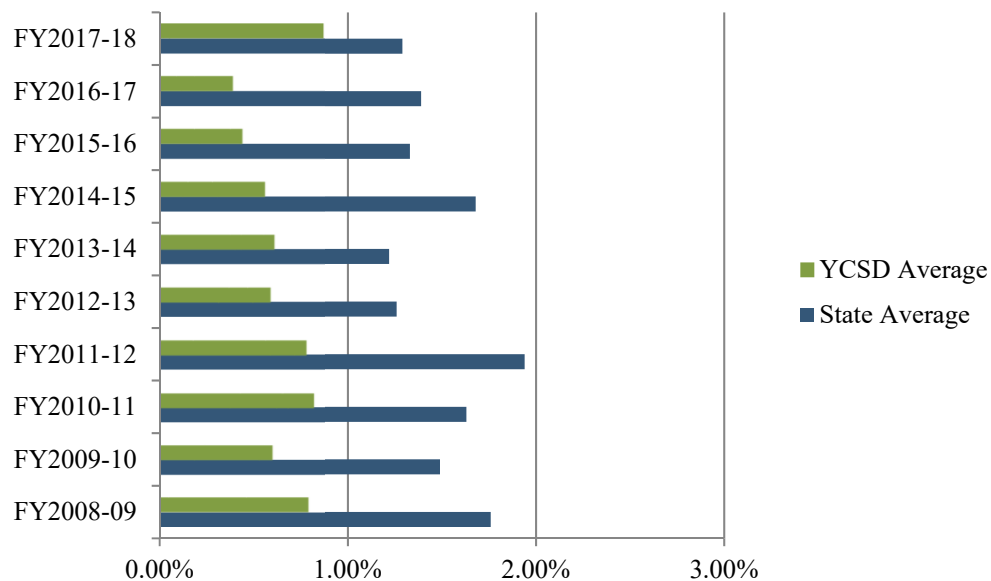
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2020**

DROPOUT STATISTICS

	York				State Average
	End of Year Membership Grades 7-12 Plus Ungrades	Number of Dropouts	Percent of Dropouts	 	Percent of Dropouts
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%
FY 2017-18	6,103	53	0.87%		1.29%

Source: Superintendent's Annual Report for Virginia fiscal years 09-18.

YCSD/State Dropout Rate Comparison



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2020**

SCHOLASTIC ACHIEVEMENT TEST (SAT)

**YORK COUNTY
2014-2018**

Year	Number of Students Taking Test	Critical Reading Mean	Evidence-Based Reading & Writing(ERW)	Math Mean	Writing Mean	Total Mean
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	1137
2018	740	N/A	579	560	N/A	1138

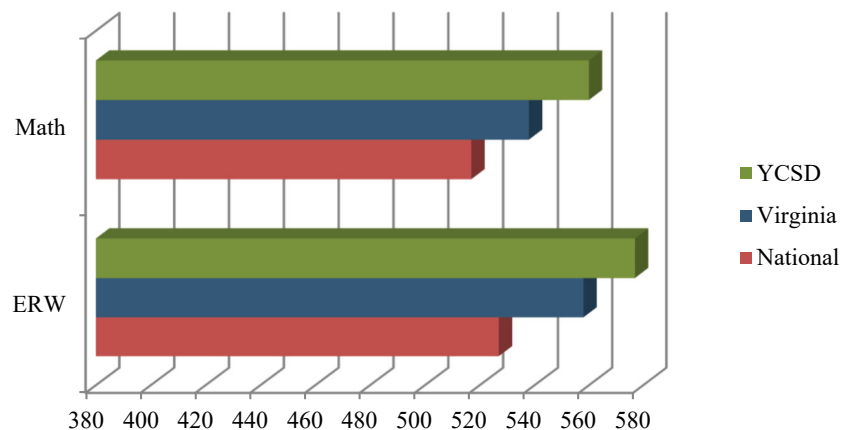
Source: Commonwealth of Virginia, Department of Education

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.

2018 COMPARATIVE RESULTS

Report	Number of Students Taking Test	Critical Reading Mean	Evidence-Based Reading & Writing(ERW)	Math Mean	Writing Mean	Total Mean
National	2,297,866	N/A	529	520	N/A	1049
Virginia	54,902	N/A	563	547	N/A	1110
YCSD	740	N/A	579	560	N/A	1138

SAT Comparative Results (2017)



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2020**

**ALL 19 YORK COUNTY SCHOOL DIVISION SCHOOLS MET OR EXCEEDED ALL STATE
BENCHMARKS FOR ACCREDITATION AND ARE FULLY ACCREDITED
FOR SCHOOL YEAR 2018**

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 2020**

Historical Information Regarding Accredited York County Schools

School	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19
Bethel Manor Elementary	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	*See Note	Fully Accredited	Fully Accredited
Coventry Elementary	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
Grafton Bethel Elementary	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
Grafton Middle	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
Mt. Vernon Elementary	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
Seaford Elementary	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
Tabb High	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
Waller Mill Elementary	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
Yorktown Elementary	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
York River Academy	Fully Accredited	Fully Accredited	*See Note	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited

*Accredited With Warning in Math.

Source: Commonwealth of Virginia, Department of Education

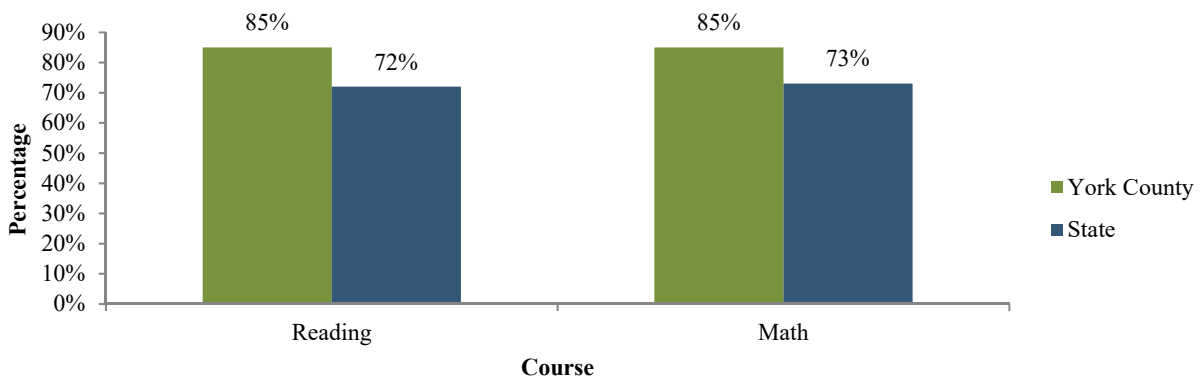
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2020**

This is the 23rd 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 2018. 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.

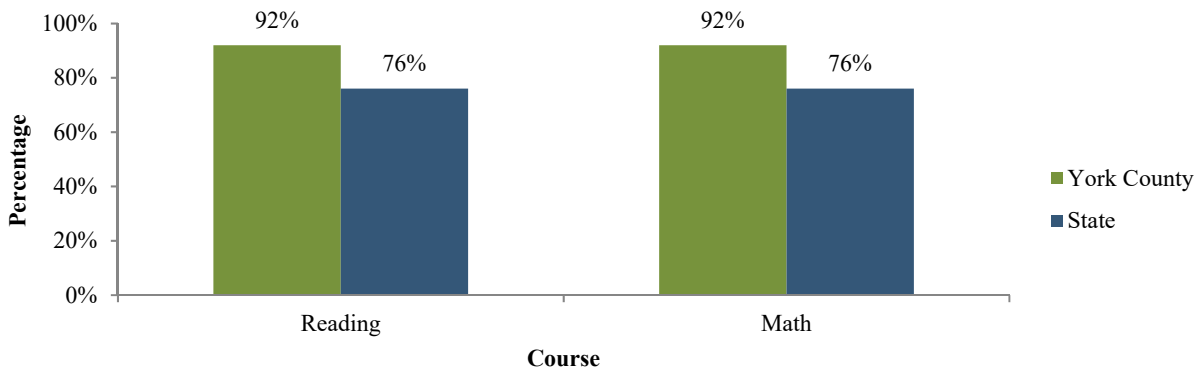
Students must pass end-of-course SOL exams in order to receive verified credit for a course and in order to graduate from a Virginia high school. With the implementation of the new Profile of a Virginia Graduate, students are only required to sit for end-of-course SOL tests to earn verified credits or to meet federal requirements. Once students have met these requirements, they no longer continue to take SOL tests.

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 2018 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.

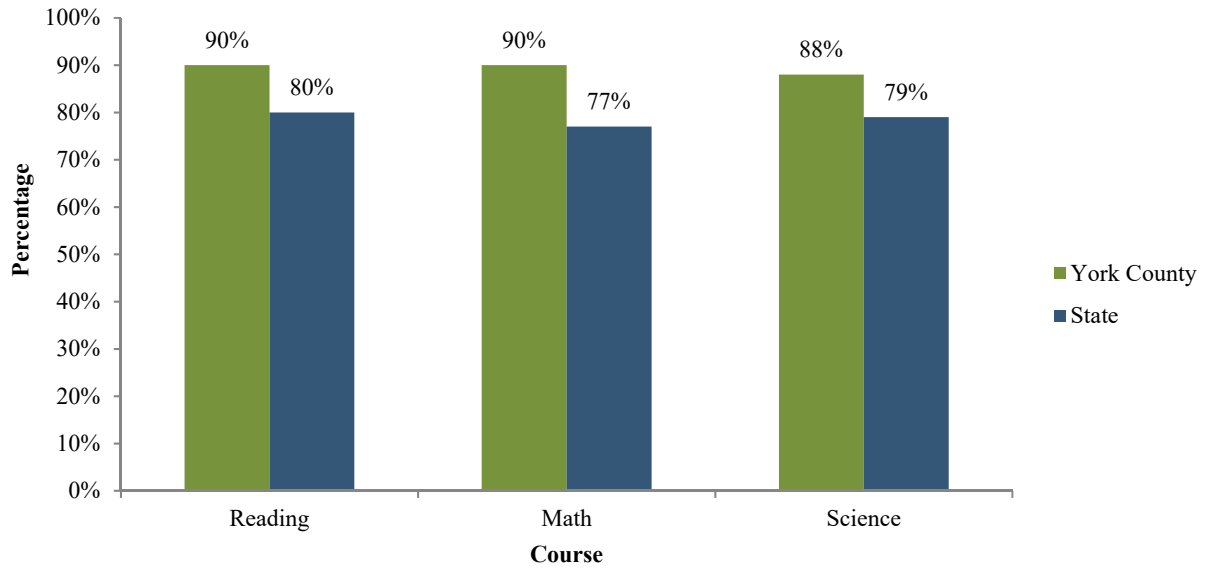
Standards of Learning – Grade 3 Percent Passing (2018)



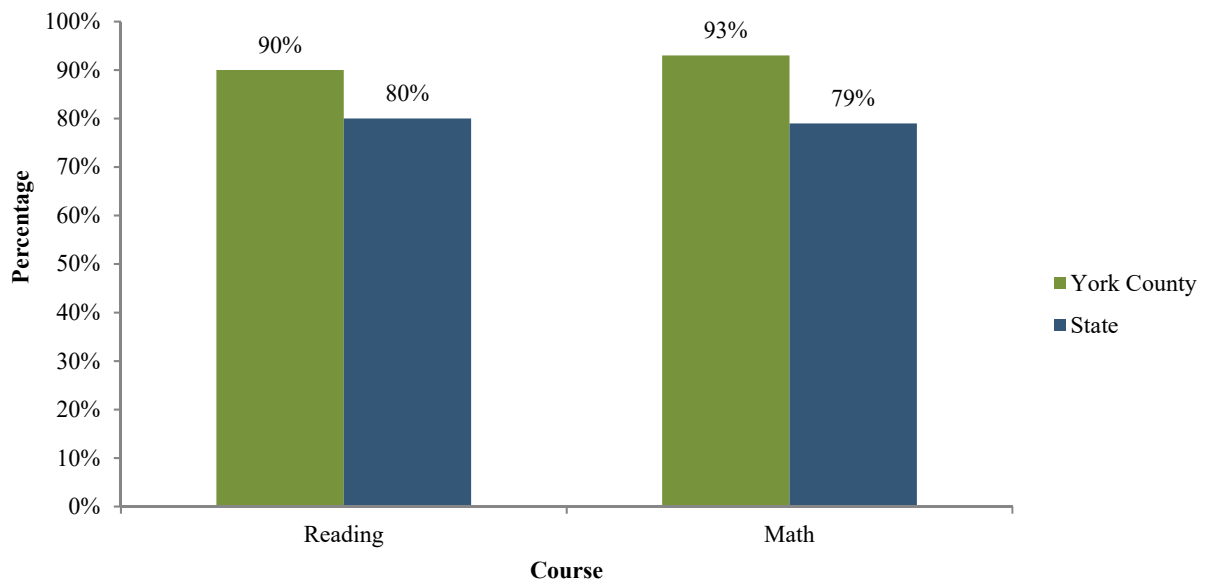
Standards of Learning – Grade 4 Percent Passing (2018)



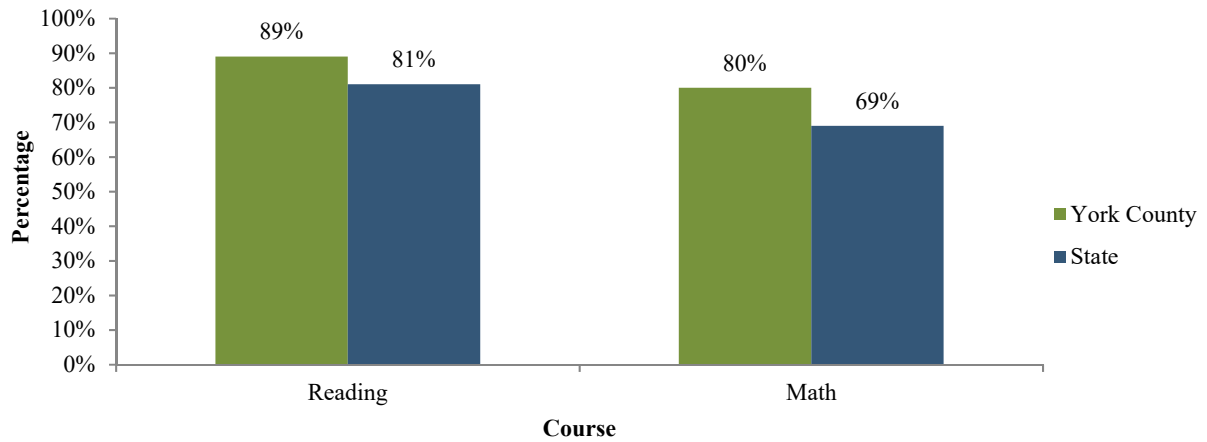
Standards of Learning – Grade 5 Percent Passing (2018)



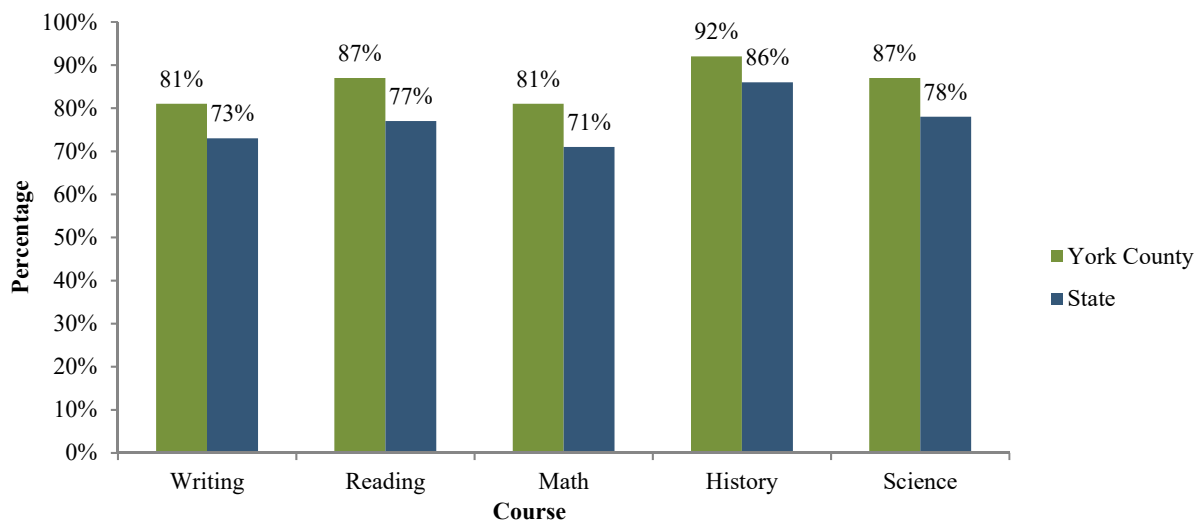
Standards of Learning – Grade 6 Percent Passing (2018)



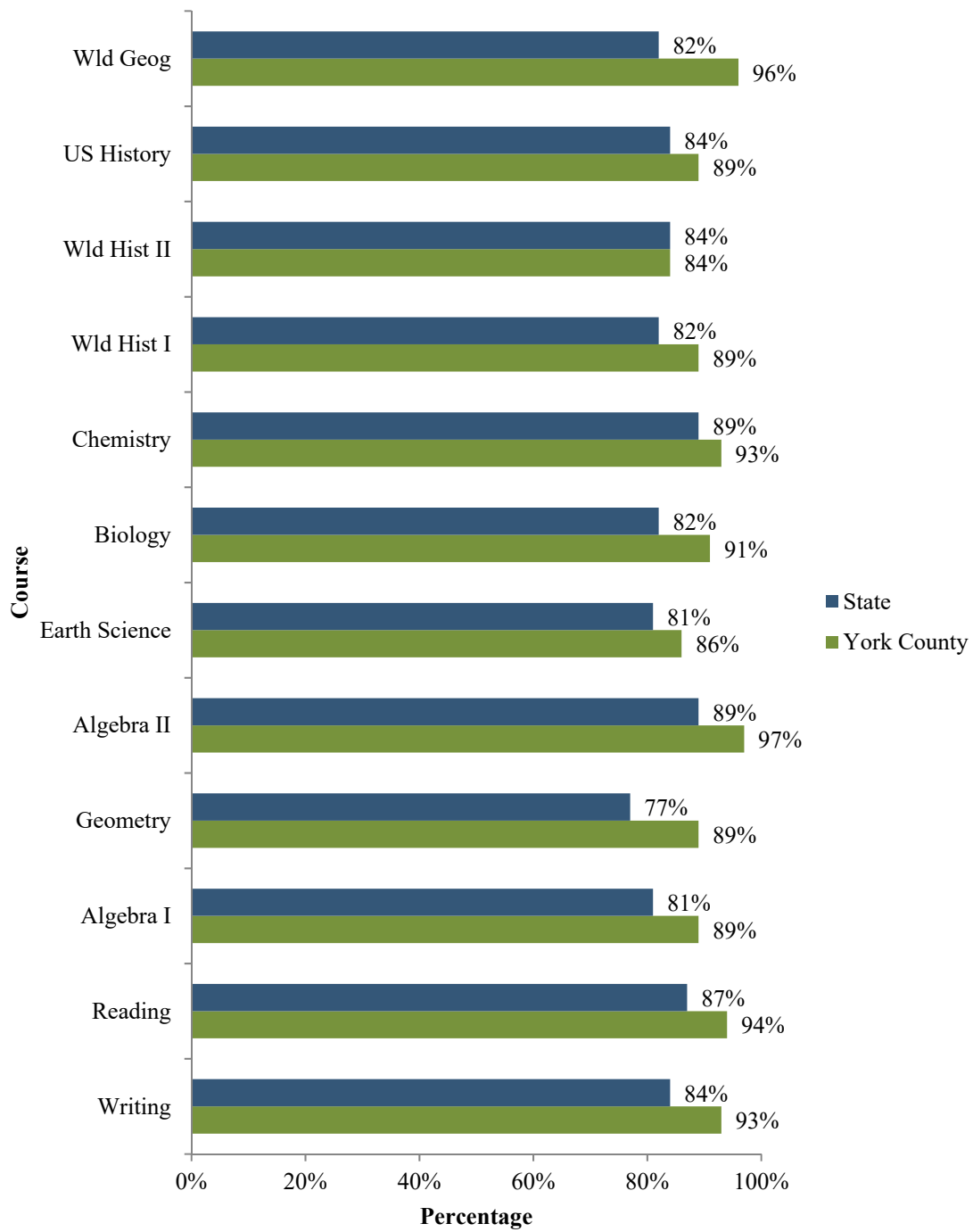
Standards of Learning – Grade 7 Percent Passing (2018)



Standards of Learning – Grade 8 Percent Passing (2018)



Standards of Learning – End of Course Percent Passing (2018)



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2020**

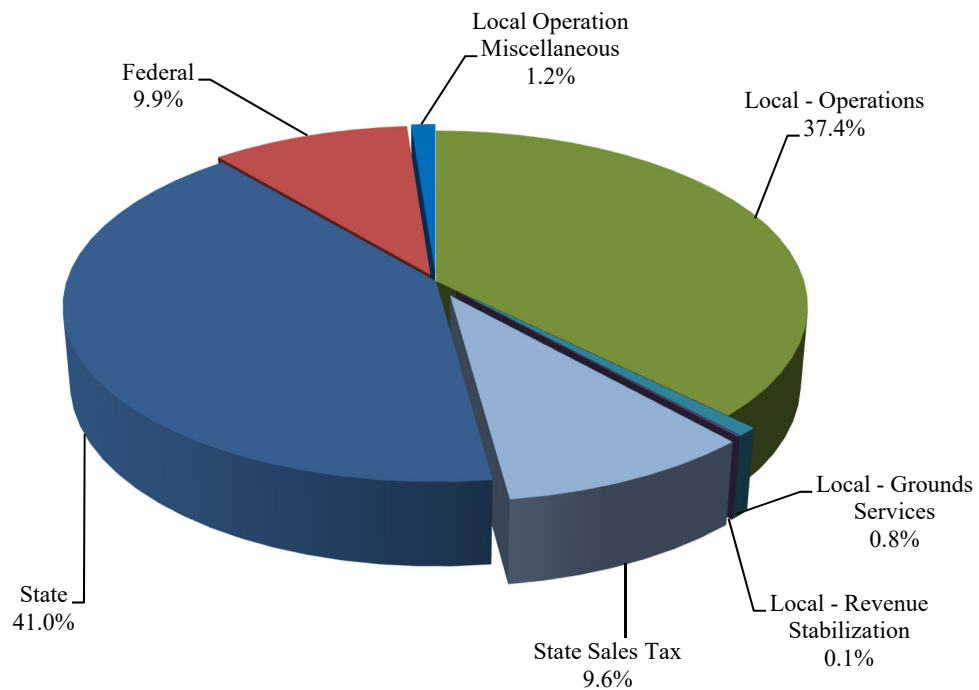
SUPPORT BY SOURCES

(IN PERCENTAGES)

	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
LOCAL - OPERATIONS	38.4	37.6	39.7	39.9	39.3	38.8	38.4	38.4	38.0	37.4
LOCAL - GROUNDS SERVICES	1.0	0.9	0.9	0.9	0.9	0.9	0.9	0.8	0.8	0.8
LOCAL - REVENUE STABILIZATION	0.0	0.0	0.0	0.0	0.0	0.0	0.7	0.5	0.2	0.1
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	9.9	10.5	10.1	10.1	9.6	9.7	9.9	10.0	9.5	9.6
STATE	37.5	37.9	36.5	36.0	37.4	37.5	38.3	38.5	40.2	41.0
FEDERAL	12.0	11.9	11.5	11.8	11.5	11.8	10.5	10.5	10.1	9.9
LOCAL OPERATION, MISC.	1.2	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.2	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 – FY20

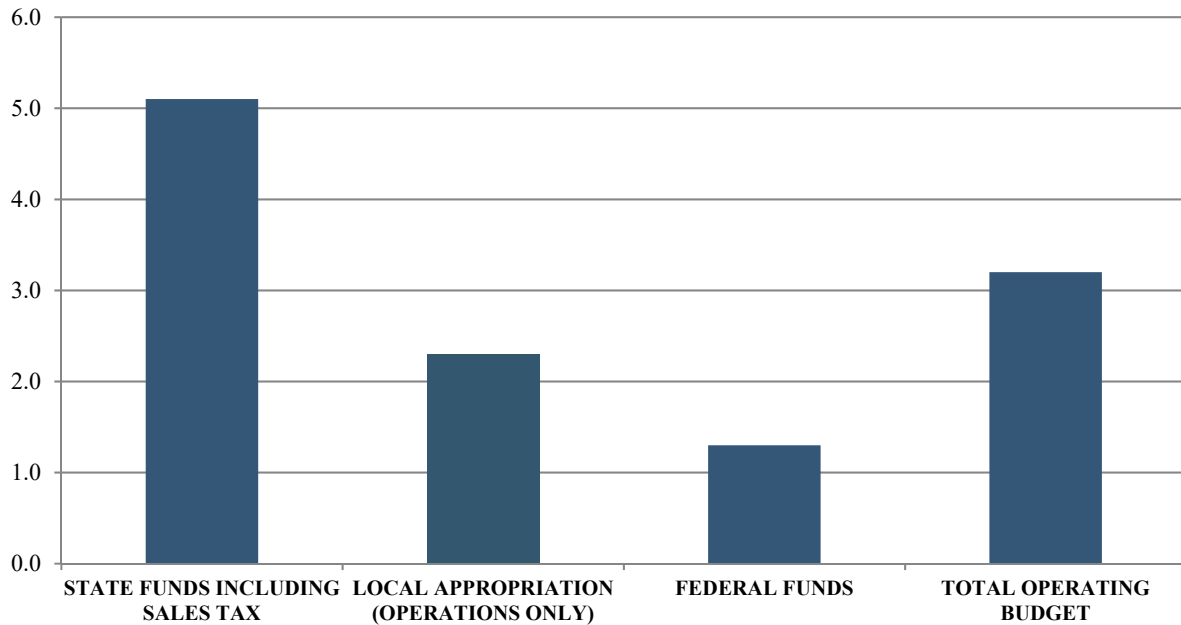


**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2020**

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

	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
STATE FUNDS INCLUDING SALES TAX	(8.6)	3.6	(0.6)	0.6	5.2	2.5	3.9	3.2	5.9	5.1
LOCAL APPROPRIATION (OPERATIONS ONLY)	1.4	(0.7)	8.8	2.5	1.8	0.7	0.7	2.7	2.9	2.3
FEDERAL FUNDS	(35.9)	(22.7)	(8.5)	(2.3)	0.8	0.8	(11.3)	1.6	0.0	1.3
TOTAL OPERATING BUDGET	(9.6)	(2.0)	2.0	1.0	3.3	1.6	1.5	2.5	3.7	3.2

Source of Revenue Increase/(Decrease) – FY20



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 2020**

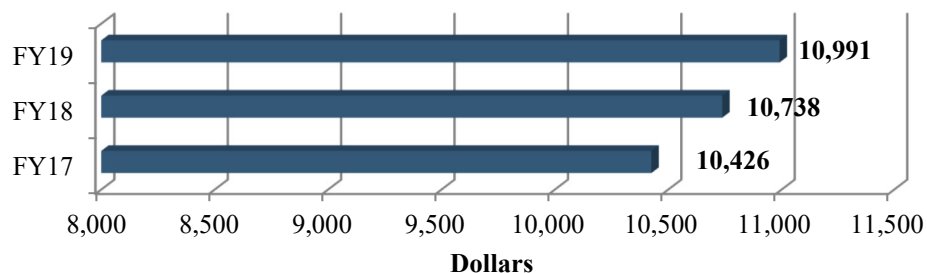
BUDGETED PER PUPIL COST

BUDGETED ADM	*LOCAL	STATE SALES TAX	STATE	FEDERAL	TOTAL PER BUDGET	TOTAL ACTUAL
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	10,776
FY19 (12,730 ADM)	4,436	1,044	4,397	1,114	10,991	---
FY20 (12,985 ADM)	4,438	1,073	4,594	1,104	11,209	---

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

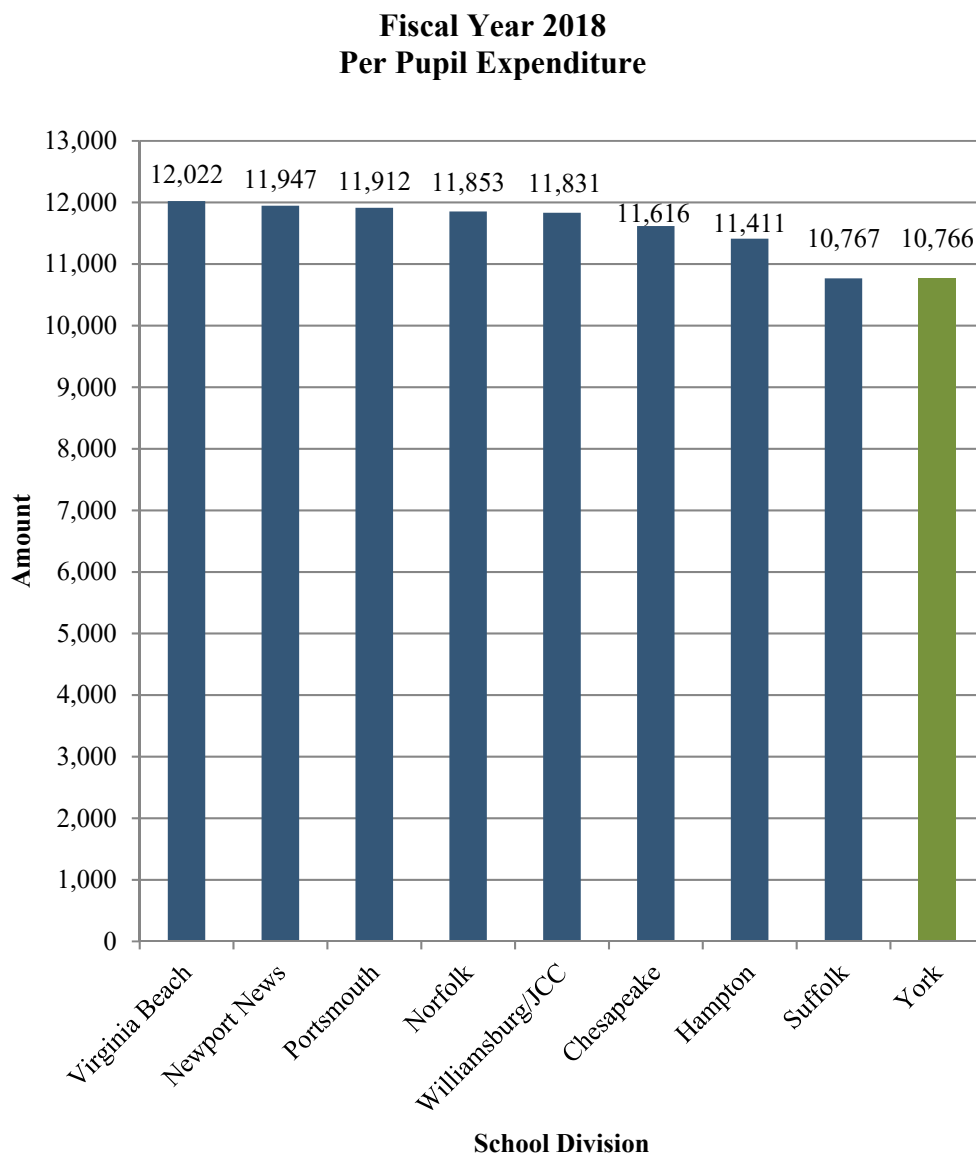
+Includes federal stimulus funds

Comparison of Budgeted Per Pupil Cost



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2020**

Below is a comparison of actual per pupil expenditures for surrounding school divisions. The data presented relates to the 2018 school year which is the latest fiscal year that the comparative data is available from the Commonwealth of Virginia State Department of Education.



Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2018.

Note: Data represents operating expenditures only.

**FY18 Actual Required Local Effort (RLE) for the Standards of Quality
Compared to Actual Local Expenditures for Operations**

School Division	FY2018 Local Composite Index	FY2018 Required Local Effort	FY2018 Actual Local Expenditures for Operations	FY2018 Actual Local Expenditures for Operations Above RLE	% of FY2018 Actual Local Expenditures for Operations Above RLE	Statewide Rank by % Exceeded
Portsmouth	0.2462	20,983,445	52,221,551	31,238,106	148.87%	13
Virginia Beach	0.4046	160,769,235	386,232,206	225,462,971	140.24%	15
Hampton	0.2741	32,693,368	71,720,112	39,026,744	119.37%	24
Chesapeake	0.3476	88,724,996	192,775,081	104,050,085	117.27%	26
Newport News	0.2781	49,328,340	105,601,472	56,273,132	114.08%	28
James City (Note 2)	0.5657	37,025,177	78,452,976	41,427,799	111.89%	33
Norfolk	0.2958	53,169,526	108,783,364	55,613,838	104.60%	37
Poquoson	0.3742	4,912,597	9,885,499	4,972,902	101.23%	41
Gloucester	0.3821	12,348,800	24,505,134	12,156,334	98.44%	46
Suffolk	0.3420	29,172,781	53,118,487	23,945,706	82.08%	63
York	0.3822	30,334,632	54,404,831	24,070,199	79.35%	67
Isle of Wight	0.3968	13,819,522	24,105,516	10,285,994	74.43%	79
State Average						84.83%

(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.

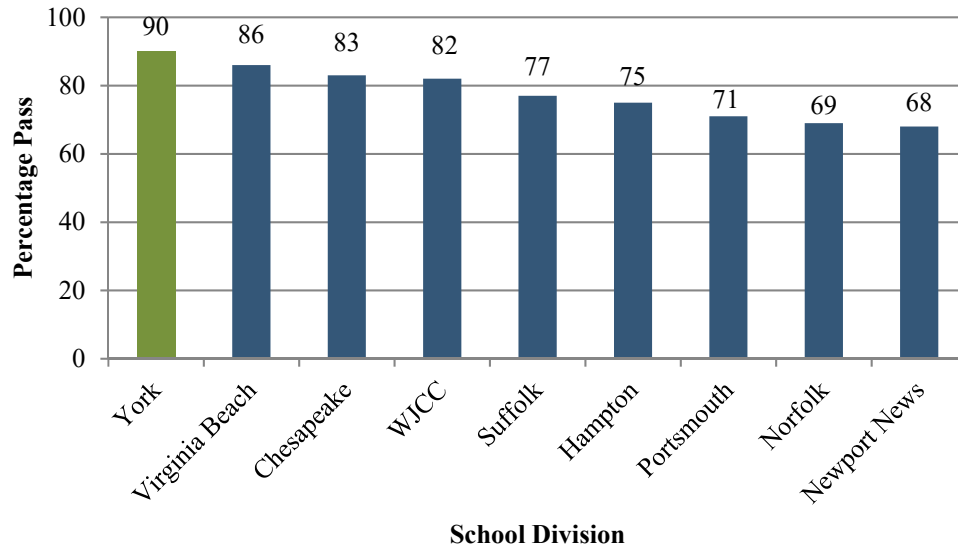
Note 3: FY2018 is the latest year data is available

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2020**

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

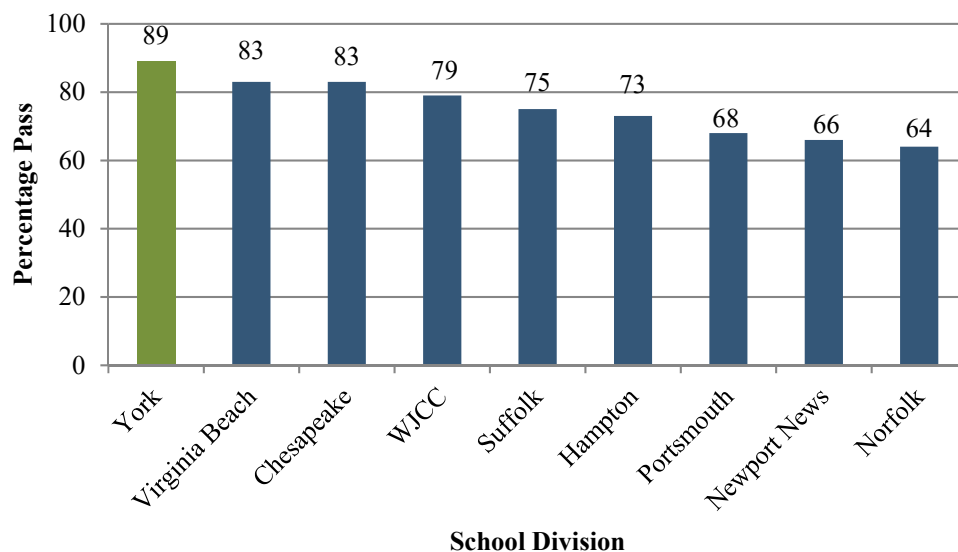
English Reading SOL Performance 17-18 School Year

All Students State Average – 79%



Math SOL Performance 17-18 School Year

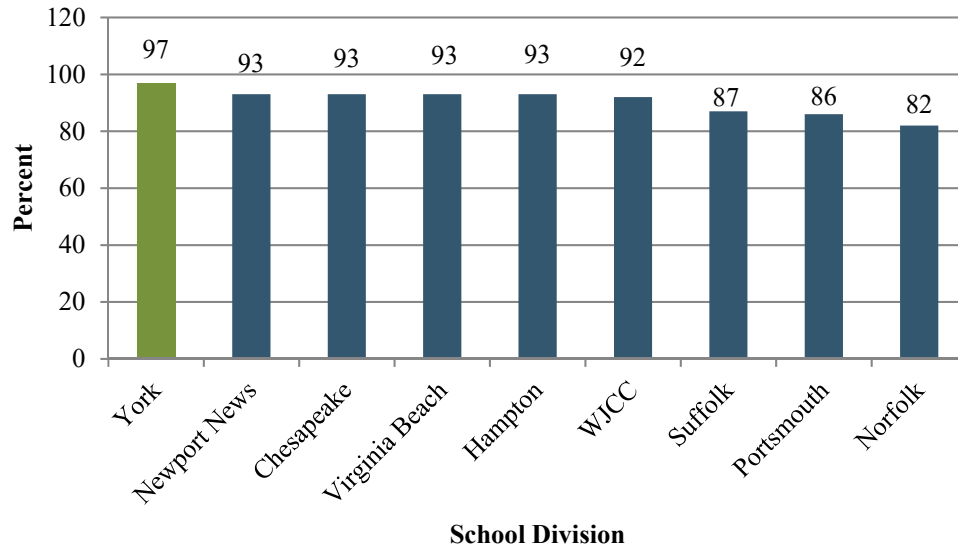
All Students State Average – 77%



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2020**

Graduation Rate 17-18 School Year

All Students State Average – 92%



Source: Commonwealth of Virginia, Department of Education

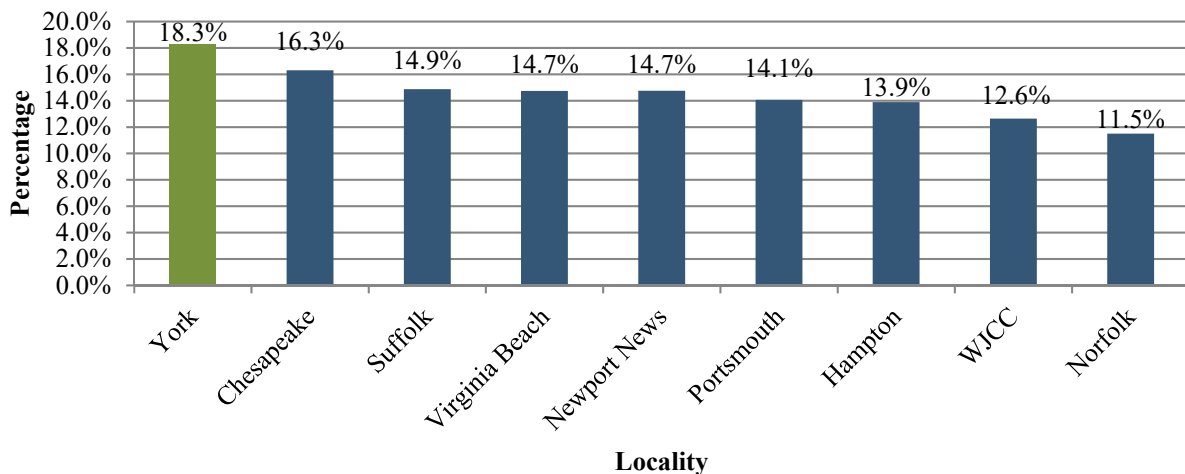
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2020**

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.

Locality	Population 2017	Average Daily Membership in Public Schools 2018	Percentage
York	68,890	12,604	18.3%
Chesapeake	242,655	39,554	16.3%
Suffolk	92,533	13,757	14.9%
Virginia Beach	454,448	66,986	14.7%
Newport News	182,155	26,860	14.7%
Portsmouth	95,440	13,415	14.1%
Hampton	136,743	18,993	13.9%
Williamsburg / James City	90,126	11,394	12.6%
Norfolk	246,256	28,312	11.5%

Percentage of School Enrollment as Compared to County/City Population



Source: State Auditor of Public Accounts; Comparative Report; Fiscal Year Ended 6/30/18.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2020**

STUDENT FEES

		2015-16	2016-17	2017-18	2018-19	2019-20
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 2020**

STUDENT FEES

SUMMER SCHOOL		2015-16	2016-17	2017-18	2018-19	2019-20
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 2020**

School Facility Fee Schedule
(For Groups Unaffiliated with the School Division)

		Daily Charges	
		Monday– Thursday	Friday– Sunday
High School	FACILITY		
	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
Middle School	Kiva THS or YHS.....	\$120	\$165
	Auditorium.....	\$335	\$455
	Gymnasium.....	\$335	\$455
	Cafeteria.....	\$235	\$320
	Atrium at GMS	\$235	\$320
Elementary School	Kiva at GMS.....	\$280	\$380
	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.)

Community/Commercial: The Organization and Sponsor or Individual shall deliver a certificate of insurance from a carrier acceptable to the School Board, as applicable, specifying a \$1,000,000 limit of General Liability Coverage, along with the proper endorsements that specifically state that the School Board of York County, Virginia, their respective Officers, Agents and Employees, are Additional Insured, with primary status, without participation from the School Board's Insurers. The Certificate of Insurance and required Endorsements must be provided prior to approval of the facility request. In addition, the Organization and Sponsor or Individual shall agree to immediately notify, in writing, the School Board of any changes, modifications and/or termination of the required insurance coverage and/or policy that occurs prior to or during the use of the facility. The amount of the insurance coverage stated above is a minimum requirement. A higher amount of insurance may be required by the School Board.

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

Other Spaces	Classroom	\$65
	Band Room	\$75
	Choral Room.....	\$75
	Library	\$75
Equipment	Lighting and Sound (see information below)	\$105
	Piano – fee paid directly to the school.....	\$120

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2020**

**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

	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 EXPECTED	FY20 BUDGET	FY21 PROJECTED	FY22 PROJECTED	FY23 PROJECTED
Revenue								
State	60,305,713	62,337,185	65,602,215	69,988,220	73,577,720	75,417,164	77,302,593	79,235,157
Federal	18,551,861	14,334,552	13,004,218	14,522,444	14,336,919	14,480,288	14,625,091	14,771,342
County - Operations and Grounds	46,247,442	49,172,233	52,379,009	54,487,094	55,937,094	57,335,521	58,768,909	60,238,132
County - Revenue Stabilization Fund	-	900,000	600,000	300,000	-	-	-	-
Local Miscellaneous	1,441,326	1,808,187	1,530,340	1,674,627	1,692,812	1,718,204	1,743,977	1,770,137
	126,546,342	128,552,157	133,115,782	140,972,385	145,544,545	148,951,177	152,440,570	156,014,768
Expenditures								
Instruction	92,381,922	93,725,651	97,518,132	104,198,383	108,563,673	111,280,931	114,067,815	116,926,116
Administration/Attendance and Health	6,566,995	6,584,797	6,425,158	7,107,903	7,177,609	7,270,918	7,365,440	7,461,191
Pupil Transportation	6,910,247	7,785,003	7,925,403	7,948,836	8,388,252	8,556,017	8,727,137	8,901,680
Operation and Maintenance	11,535,722	11,355,711	11,703,598	11,787,198	11,417,251	11,645,596	11,878,508	12,116,078
Technology	8,836,453	8,955,157	10,871,427	9,930,553	9,997,760	10,197,715	10,401,670	10,609,703
	126,231,339	128,406,319	134,443,718	140,972,873	145,544,545	148,951,177	152,440,570	156,014,768
Excess (deficiency) of revenues over expenditures	315,003	145,838	(1,327,936)	0	0	0	0	0
Net Change in Fund Balance	315,003	145,838	(1,327,936)	0	0	0	0	0
Fund Balance, Beginning of Year	5,890,729	6,205,732	6,351,570	5,023,634	5,023,634	5,023,634	5,023,634	5,023,635
Fund Balance, End of Year*	6,205,732	6,351,570	5,023,634	5,023,634	5,023,634	5,023,634	5,023,634	5,023,635

* 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 FY20 - FY22

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

	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 EXPECTED	FY20 BUDGET	FY21 PROJECTED	FY22 PROJECTED	FY23 PROJECTED
Revenue								
State	51,963	63,018	66,343	67,500	75,500	77,389	79,322	81,305
Federal	1,456,241	1,578,226	1,723,615	1,680,000	1,800,000	1,818,000	1,836,180	1,854,542
Charges for Services	2,008,323	2,055,703	2,039,125	2,598,500	2,400,000	2,436,000	2,472,540	2,509,628
Local Miscellaneous	3,294	20,615	6,579	5,000	5,000	5,150	5,305	5,464
Total Revenue	3,519,821	3,717,562	3,835,662	4,351,000	4,280,500	4,336,539	4,393,347	4,450,939
Expenditures								
Personal Services	443,062	443,928	427,340	501,552	392,854	386,961	381,157	375,439
Employee Benefits	263,702	249,741	268,370	282,659	310,957	314,067	317,207	320,379
Purchased Services	2,361,579	2,350,357	2,783,170	3,216,789	3,226,689	3,272,011	3,317,308	3,362,560
Other Charges	282	1,583	16,180	10,000	10,000	10,000	10,000	10,000
Materials and Supplies	218,615	399,431	439,051	270,000	270,000	283,500	297,675	312,559
Capital Outlay	-	-	6,345	70,000	70,000	70,000	70,000	70,002
Total Expenditures	3,287,240	3,445,040	3,940,456	4,351,000	4,280,500	4,336,539	4,393,347	4,450,939
Excess (deficiency) of revenues over expenditures	232,581	272,522	(104,794)	0	0	0	0	0
Fund Balance, Beginning of Year	686,016	918,597	1,191,119	1,071,325	1,071,325	1,071,325	1,071,325	1,071,325
Fund Balance, End of Year	918,597	1,191,119	1,071,325	1,071,325	1,071,325	1,071,325	1,071,325	7,071,325

*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

	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 EXPECTED	FY20 BUDGET	<i>FY21 PROJECTED</i>	<i>FY22 PROJECTED</i>	<i>FY23 PROJECTED</i>
Revenue								
County	9,578,199	10,918,538	10,480,220	9,257,000	9,805,300	<i>12,712,900</i>	<i>10,291,005</i>	<i>19,316,355</i>
Total Revenue	9,578,199	10,918,538	10,480,220	9,257,000	9,805,300	<i>12,712,900</i>	<i>10,291,005</i>	<i>19,316,355</i>
Expenditures								
Capital Projects	9,578,199	10,918,835	10,480,220	9,257,000	9,805,300	<i>12,712,900</i>	<i>10,291,005</i>	<i>19,316,355</i>
Total Expenditures	9,578,199	10,918,835	10,480,220	9,257,000	9,805,300	<i>12,712,900</i>	<i>10,291,005</i>	<i>19,316,355</i>
Excess (deficiency) of revenues over expenditures	0	0	0	0	0	<i>0</i>	<i>0</i>	<i>0</i>
Fund Balance(Not Applicable*)	0	0	0	0	0	<i>0</i>	<i>0</i>	<i>0</i>

*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 2019 is equal to the number of eleventh-graders in 2020.

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

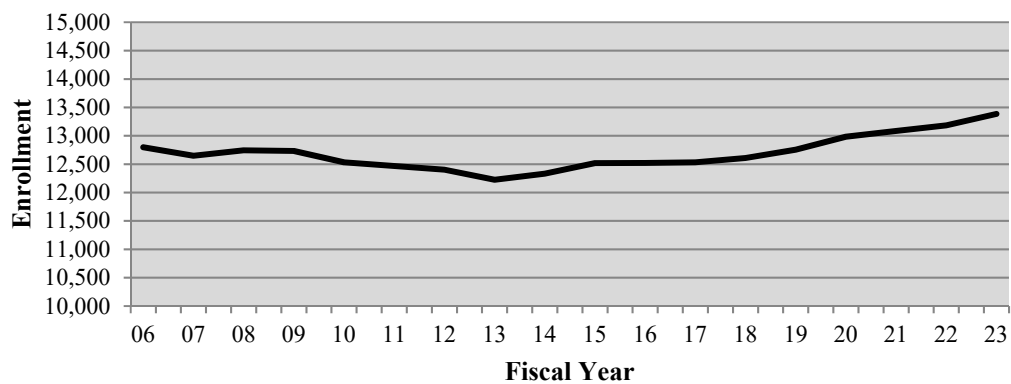
Fiscal Year		Enrollment	Unadjusted ADM ¹	Adjusted ADM ²
2006	Actual	12,797	12,797	12,797
2007	Actual	12,649	12,649	12,649
2008	Actual	12,745	12,745	12,745
2009	Actual	12,732	12,732	12,732
2010	Actual	12,533	12,533	12,533
2011	Actual	12,467	12,467	12,467
2012	Actual	12,404	12,404	12,404
2013	Actual	12,226	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	Actual	12,756	12,756	12,756
2020	Projected ³	12,985	12,985	12,985
2021	Projected ³	13,085	13,085	13,085
2022	Projected ³	13,185	13,185	13,185
2023	Projected ³	13,385	13,385	13,385

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: 2016-2017 - Month of May					School Year: 2017-2018 - Month of May					School Year: 2018-2019 - Month of May				
	Free	Reduced	Total	Enrollment	%	Free	Reduced	Total	Enrollment	%	Free	Reduced	Total	Enrollment	%
Bethel Manor Elementary	86	168	254	635	40.00%	105	189	294	644	45.65%	100	182	282	687	41.05%
Coventry Elementary	71	28	99	594	16.67%	83	29	112	623	17.98%	89	23	112	729	15.36%
Dare Elementary	113	22	135	472	28.60%	108	18	126	431	29.23%	97	16	113	426	26.53%
Grafton Bethel Elementary	102	25	127	653	19.45%	126	22	148	654	22.63%	114	25	139	649	21.42%
Magruder Elementary	174	67	241	671	35.92%	160	52	212	640	33.13%	165	54	219	637	34.38%
Mount Vernon Elementary	44	21	65	587	11.07%	39	15	54	612	8.82%	61	22	83	617	13.45%
Seaford Elementary	61	13	74	442	16.74%	79	25	104	475	21.89%	88	28	116	545	21.28%
Tabb Elementary	78	58	136	641	21.22%	78	50	128	653	19.60%	72	50	122	687	17.76%
Waller Mill Elementary	44	17	61	353	17.28%	52	15	67	403	16.63%	42	13	55	402	13.68%
Yorktown Elementary	250	66	316	729	43.35%	234	56	290	696	41.67%	184	45	229	639	35.84%
Total	1,023	485	1,508	5,777	26.10%	1,064	471	1,535	5,831	26.32%	1,012	458	1,470	6,018	24.43%
Grafton Middle	104	31	135	885	15.25%	118	27	145	914	15.86%	124	29	153	933	16.40%
Queens Lake Middle	91	29	120	466	25.75%	85	23	108	455	23.74%	95	33	128	495	25.86%
Tabb Middle	87	77	164	852	19.25%	101	79	180	865	20.81%	103	84	187	867	21.57%
Yorktown Middle	153	34	187	793	23.58%	170	38	208	748	27.81%	165	39	204	727	28.06%
Total	435	171	606	2,996	20.23%	474	167	641	2,982	21.50%	487	185	672	3,022	22.24%
Bruton High	120	25	145	554	26.17%	124	36	160	599	26.71%	123	21	144	558	25.81%
Grafton High	102	33	135	1,185	11.39%	125	30	155	1,168	13.27%	119	27	146	1,149	12.71%
Tabb High	104	53	157	1,147	13.69%	99	51	150	1,128	13.30%	85	58	143	1,086	13.17%
York High	159	24	183	1,050	17.43%	164	30	194	1,100	17.64%	159	38	197	1,090	18.07%
York River Academy	19	4	23	70	32.86%	14	1	15	63	23.81%	16	1	17	72	23.61%
Total	504	139	643	4,006	16.05%	526	148	674	4,058	16.61%	502	145	647	3,955	16.36%
Division Total	1,962	795	2,757	12,779	21.57%	2,064	786	2,850	12,871	22.14%	2,001	788	2,789	12,995	21.46%

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

<u>School</u>	<u>2019</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>
Elementary:											
Bethel Manor Elementary	641	608	604	597	596	510	410	382	388	506	543
Coventry Elementary	691	585	563	578	582	576	590	629	640	615	646
Dare Elementary	414	422	420	378	380	375	409	429	460	446	460
Grafton Bethel Elementary	622	640	643	615	617	641	622	639	624	623	631
Magruder Elementary	614	608	626	626	606	523	600	554	578	585	663
Mt. Vernon Elementary	591	591	559	531	521	534	550	595	557	549	561
Seaford Elementary	531	451	437	451	470	483	479	492	521	524	548
Tabb Elementary	656	620	606	629	668	641	625	644	635	533	564
Waller Mill Elementary	372	387	342	320	287	296	278	316	311	316	331
Yorktown Elementary	619	674	695	696	654	656	664	633	630	584	533
Middle:											
Queens Lake Middle	486	461	465	459	455	454	448	468	473	485	530
Tabb Middle	865	858	851	913	918	892	828	787	773	817	898
Yorktown Middle	729	751	791	766	774	767	743	759	743	751	736
Grafton Middle	935	904	882	872	870	870	851	867	881	876	874
High:											
Bruton High	549	600	567	606	590	575	585	617	637	658	693
Grafton High	1,158	1,169	1,184	1,177	1,188	1,212	1,271	1,301	1,309	1,271	1,279
Tabb High	1,102	1,126	1,165	1,164	1,157	1,092	1,100	1,140	1,164	1,239	1,248
York High	1,106	1,106	1,062	1,062	1,094	1,064	1,055	1,063	1,045	1,064	1,024
York River Academy	71	65	73	73	79	71	65	60	55	55	48
	12,752	12,626	12,535	12,513	12,506	12,232	12,173	12,375	12,424	12,497	12,810

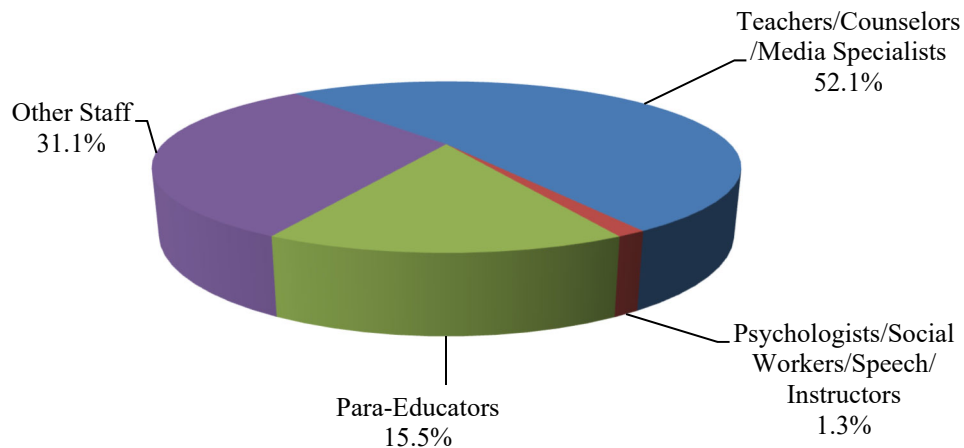
Source: ADM2000, Month of April 2019

HISTORICAL COMPARISON OF APPROVED FULL TIME EQUIVALENT (FTE) POSITIONS

<i>POSITION</i>	<i>FTE's FY16E</i>	<i>FTE's FY17E</i>	<i>FTE's FY18E</i>	<i>FTE's FY19</i>	<i>FTE's FY19E</i>	<i>FTE's FY20</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	129.00	129.00	129.00	119.00
4 BUS DRIVER ASSISTANTS	25.00	25.00	25.00	25.00	25.00	30.00
5 CAFETERIA MONITORS	3.00	3.00	3.00	3.15	3.15	3.15
6 DIVISION CHIEFS	4.00	4.00	4.00	4.00	4.00	4.00
7 CLERICAL	69.75	69.75	69.25	70.25	72.75	72.75
8 CLERK OF THE BOARD	1.00	1.00	1.00	1.00	1.00	1.00
9 CROSSING GUARDS	3.50	3.50	3.50	3.50	3.50	3.50
10 CUSTODIANS	94.50	94.50	94.50	94.50	94.50	94.50
11 DIRECTORS	7.25	7.25	8.25	9.25	9.25	9.25
12 FOOD SERVICE PERSONNEL	25.00	25.00	23.00	22.00	20.00	19.00
13 GUIDANCE COUNSELORS	33.50	33.50	33.50	33.50	33.50	36.00
14 INSTRUCTORS	9.00	9.00	9.00	10.00	10.00	10.00
15 MECHANICS	7.00	7.00	8.00	8.00	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	18.00	18.00	18.00
18 OCCUPATIONAL THERAPISTS	5.00	5.00	5.00	5.00	5.00	5.00
19 PARA-EDUCATORS	264.50	271.50	275.50	278.50	280.50	286.50
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	12.00	12.00	14.00
24 SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	1.00
25 TEACHERS	860.05	864.05	870.55	884.05	889.08	907.08
26 TECHNICAL	98.57	94.42	95.42	97.92	96.87	100.87
27 TRADES	24.00	24.00	25.00	26.00	26.00	26.00
TOTALS	1769.22	1776.07	1786.07	1810.22	1816.70	1843.20

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

Full Time Equivalent Positions-FY20



COUNTY OF YORK: VARIOUS STATISTICAL DATA

Population – 68,725
Median Age – 39.6
Land Area (sq. miles) - 108
Land Area (acreage) – 67,840
Land Owned by Federal Government - 40%
Households – 26,000
Average Household Size – 2.6

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
Moyock LLCC Commonwealth Apartments	Apartment Complex
Walmart	Retail Sales
1991 Ashe Partnership	Apartment Complex
Busch Entertainment/Water Country USA	Water Park
Phillip Morris	Manufacturer

Source: County of York, VA
Comprehensive Annual Financial Report Fiscal Year 2018

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	222	0.8%	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	1,669	12.5%	4,226	21.6%	3,229	12.2%	5,945	16.5%	7,032	17.8%
Bachelor's Degree					4,415	16.7%	7,567	20.9%	9,306	23.6%
Associate Degree	1,599	12.0%	3,858	19.7%	1,901	7.2%	2,729	7.6%	3,890	9.9%
Some College, no degree					6,385	24.1%	9,270	25.7%	8,808	22.3%
High School Diploma	4,121	30.9%	6,757	34.6%	7,429	28.1%	7,649	21.2%	8,101	20.6%
9th to 12th Grade, no diploma	3,171	23.8%	2,793	14.3%	1,952	7.4%	2,070	5.7%	1,544	3.9%
Less than 9th Grade	2,757	20.7%	1,902	9.7%	1,157	4.4%	938	2.6%	733	1.9%

*For 2000 and 2010, numbers in the race categories may add to more than the total population and the percentages may add to more than 100 percent because individuals may report more than one race.

**Educational Attainment data from the Census Bureau's American Community Survey for 2005 through 2009.

Source: U. S. Census Bureau

GLOSSARY OF TERMS

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

Actual Revenues & Expenditures - revenues and expenditures as they actually have occurred during an accounting period using a pre-determined basis of accounting.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY (continued)

Composite Index - a factor used in the Virginia Basic Aid formula, (derived from true values of property, ADM, population, retail sales, adjusted gross income, etc.) to determine local and state share of basic appropriation.

CALCULATION OF THE COMPOSITE INDEX OF LOCAL ABILITY-TO-PAY

$.5^*$	$+.4^*$	$+.1^*$		
$\frac{\frac{\text{Local True Value of Real Property}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Local True Values of Real Property Statewide}}{\text{Total Average Daily Membership Statewide}}}$	$\frac{\frac{\text{Local Adjusted Gross Income}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Adjusted Gross Income Statewide}}{\text{Total Average Daily Membership Statewide}}}$	$\frac{\frac{\text{Local Taxable Retail Sales}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Taxable Retail Sales Statewide}}{\text{Total Average Daily Membership Statewide}}}$	=	Average Daily Membership Composite Index
$.5^*$	$+.4^*$	$+.1^*$		
$\frac{\frac{\text{Local True Value of Real Property}}{\text{Local Population}}}{\frac{\text{Total Local True Values of Real Property Statewide}}{\text{State Population}}}$	$\frac{\frac{\text{Local Adjusted Gross Income}}{\text{Local Population}}}{\frac{\text{Total Adjusted Gross Income Statewide}}{\text{State Population}}}$	$\frac{\frac{\text{Local Taxable Retail Sales}}{\text{Local Population}}}{\frac{\text{Total Taxable Retail Sales Statewide}}{\text{State Population}}}$	=	Per Capita Composite Index
$.6667 \times \text{Average Daily Membership Composite Index} + .3333 \times \text{Per Capita Composite Index} = \text{Local Composite Index}$			=	Local Composite Index

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

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