

# Fiscal Year 2021

## Approved Annual Budget



July 1, 2020 – June 30, 2021

Yorktown, VA 23692

[yorkcountyschools.org](http://yorkcountyschools.org)

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# EXECUTIVE SUMMARY

# ***York County School Division***

## **FY 2021 BUDGET**

(Fiscal Year July 1, 2020 – June 30, 2021)

### **School Board Members**

James E. Richardson, Chair  
District IV

Laurel M. Garrelts  
District III

Brett J. Higginbotham, Vice Chair  
District II

Sean P. Myatt  
District V

Mark J. Shafer  
District I

### **Division Administration**

Victor D. Shandor, Ed.D.  
Division Superintendent

Candi L. Skinner  
Chief Academic Officer

William B. Bowen  
Chief Financial Officer

James E. Carroll, Ed.D.  
Chief Operations Officer

Anthony Vladu, Ed.D.  
Chief Human Resources Officer

Allison P. Brabrand  
Budget and Financial Supervisor

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## School Board Members and Citizens of York County

I am pleased to present the 2020-21 Adopted Annual Financial Plan for the York County School Division. This adopted general fund budget totals \$149,560,345 and represents an increase of 2.77% over the 2019-20 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 held public input sessions, including budget stakeholder meetings in two 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.

This budget season was particularly challenging for the division. Prior to the release of the Superintendent's Proposed Budget in February, the Grafton Complex was closed indefinitely due to an electrical fire in the primary electrical room. Students and staff were relocated to other campuses through the development of alternating day schedules.

On March 7, the General Assembly completed its work on the state budget and we learned that the final state budget provided approximately \$930,000 in additional funding to school division. Staff began working to incorporate the additional funding in a revised budget proposal. On March 13, Governor Northam ordered all schools in the Commonwealth closed due to the COVID-19 pandemic. On March 19, the School Board adopted the FY20-21 operating budget. On March 25, all non-essential businesses across the state were closed.

Almost immediately, there were concerns that the recently adopted budget would need to be revised. The closure of non-essential businesses would certainly affect state revenues, particularly payroll taxes, sales taxes and lottery revenues, which are primary sources of revenue for K-12 education.

On April 22, the General Assembly reconvened to consider amendments proposed by the Governor that would reduce the state budget approved in March. The resulting legislative action reduced state funding for YCSD by more than \$750,000. In addition, York County revised its revenue projections for FY21, resulting in a reduction of \$1.6 million to the budget adopted by the School Board in March. Federal revenue increased during this period with the allocation of CARES Act stimulus funds. The allocation to YCSD was \$590,000, however a portion of these funds will be carved out for participating private schools located in York County.

The Capital Improvements Program, which is not included in the operating budget, was also reduced. The School Board adopted the FY21 CIP Plan in January requesting \$12.7 million for a variety projects across the division. However, due to revised revenue projections, the Board of Supervisors only approved \$1 million for FY21. The \$1 million will be used to acquire modular classrooms for several of our elementary schools. Construction will continue on projects where funding has been approved, most notably at the Grafton Complex to complete year 2 of the HVAC replacement and main office renovations, year 2 of Coventry Elementary HVAC replacement, Tabb High security vestibule and the conceptual design of the Seaford Elementary renovation and expansion project.

EMBRACE	•	ENGAGE	•	EMPOWER
Mark J. Shafer District 1		Laurel M. Garrelts District 3		Sean P. Myatt District 5
Brett Higginbotham District 2		James E. Richardson District 4		

The revised adopted budget includes an increase in revenue of approximately \$4.03 million. This includes \$4.08 million in new state dollars, a reduction of \$500,000 county revenue and a net increase of \$516,000 in federal revenue. The revised budget eliminated 2% pay increase for all employees. However, the division was able to protect other critical initiatives and mandates such as:

- 8 new general education teachers
- 4 new special education teachers
- 7 new special education para educator positions
- 1 new school counselor position
- 1 new associate director in student services
- Increase in the employer share of health insurance
- Increase in the Children's Services Act (CSA) for increased participation
- Increase to New Horizons Regional Education Center for increased participation
- Increase in VRS, Group Life and Retiree Health Care Credit rates by .98%
- Increases in technology to support the divisions' one-to-one device program

It is our understanding that the House and Senate Finance Committees will reconvene in August to update the state revenue forecast. This will likely determine whether additional state reductions will be required or if previous reductions will be restored.

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  
Division Superintendent

## ***BUDGET AWARDS***

### ***Meritorious Budget Award***

The Association of School Business Officials International (ASBO) presented the Meritorious Budget Award to the York County School Division for its annual budget for the fiscal year beginning July 1, 2019.

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 2019–2020.

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



A handwritten signature in black ink, reading 'T E Wohlleber'.

Thomas E. Wohlleber, CSRM  
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis  
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.

### ***FISCAL YEAR 2021 BUDGET APPROACH AND CHALLENGES***

FY21 is the first year of the biennium for the state 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 FY21, the York County School Division's LCI decreased from .3822 to .3812. The decrease in the LCI resulted in more state revenue of approximately \$150,000.

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.

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%. For FY21 the rates increased again from 15.68% to 16.62%.

With the decrease in the LCI, state revenue adjustments from rebenchmarking, and a projected increase of 153 students in enrollment, overall state revenue is projected to increase \$4.08 million or 5.5% in FY21 when compared to FY20.

## **EXECUTIVE SUMMARY**

**(continued)**

Federal revenue is projected to increase approximately \$516,000 when compared to the FY20 Expected Budget; primarily as a result of the CARES Act stimulus funding provided as a result of the COVID-19 pandemic.

Impact Aid represents about 60% of our total federal funding. At the time this budget was prepared, Impact Aid funding had not been finalized for FY21. Ultimately, the amount of Impact Aid to be received will depend on the amount of prior year payments and the appropriations approved by the federal government.

Note: At the close of FY20, the School Board and Board of Supervisors established a Technology Reserve Fund. The fund will finance a one-to-one device program the school division adopted at the close of FY20. The program was adopted in response to the COVID-19 pandemic. The Virginia Department of Education advised school divisions that schools could remain closed through early Fall. School divisions would be responsible for delivering instruction virtually.

In addition, the fund will finance significant IT expenditures that reoccur every 5 to 7 years. It has been common practice to extend servers, software programs, and individual devices beyond the expected useful life as funding remains a challenge because of competing mandates and priorities.

The Technology Reserve fund is initially funded from several sources. First, the school division realized significant savings as result of the closure of all schools resulting from the COVID-19 pandemic. One million dollars from the FY20 operating budget was transferred to the new fund. Second, the school division received approximately \$2.2 million dollars in excess Impact Aid funds in FY20. Under a longstanding agreement between the School Board and Board of Supervisors, these excess funds are deposited into the Revenue Stabilization Fund unless both bodies agree to use the funds for other purposes. In this case, both Boards agreed to transfer \$2.2 million of excess Impact Aid funds to the new fund. As an ongoing source of revenue to cover the cost of insurance for damage, maintenance and repairs, the School Board adopted a technology or device fee of \$50. The fee is expected to generate about \$500,000 annually. The school division will also use approximately \$450,000 to \$500,000 of state technology grant funds to support the replacement of student devices.

## **EXECUTIVE SUMMARY**

### **(continued)**

The revenue stabilization fund will no longer fund the operation budget in FY21. The School Board and Board of Supervisors agreed to end the transfer of revenue from the stabilization fund. To offset the loss of \$200,000, the Boards agreed to increase the federal Impact Aid revenue from \$8.5 million to \$8.7 million.

The School Board initially requested an increase in local funding of \$1.1 million. It appeared that this request would be honored until the COVID-19 pandemic and resulting economic pause. In the end, the Board of Supervisors cut school funding by \$500,000 from the FY20 appropriation level.

The School Board's approved operating budget reflects an increase of \$4,036,300 or 2.77% in revenues and expenditures for a total budget of \$149.5 million. Examples of major expenditure increases include an increase in mandated costs of \$3.55 million. The initial School Board budget included a 2% increase for all employees but due to the reductions in state and local revenue, the compensation was eliminated.

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

- Added 8 teacher FTEs (\$520,000), 4 special education teacher FTEs (\$260,000), 7 special education para-educator FTEs (\$210,000), 1 school counselor FTEs (\$70,000), an associate director of student services (\$120,000) 1 English learner FTE (\$65,000)
- Added \$250,000 for increased participation at New Horizons Regional Education Center
- Added \$350,000 for increased participation in Children's Services Act (CSA) program

To assist in funding the above initiatives and other increased costs, \$700,000 in savings was identified through staff attrition.

### ***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 2021 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)

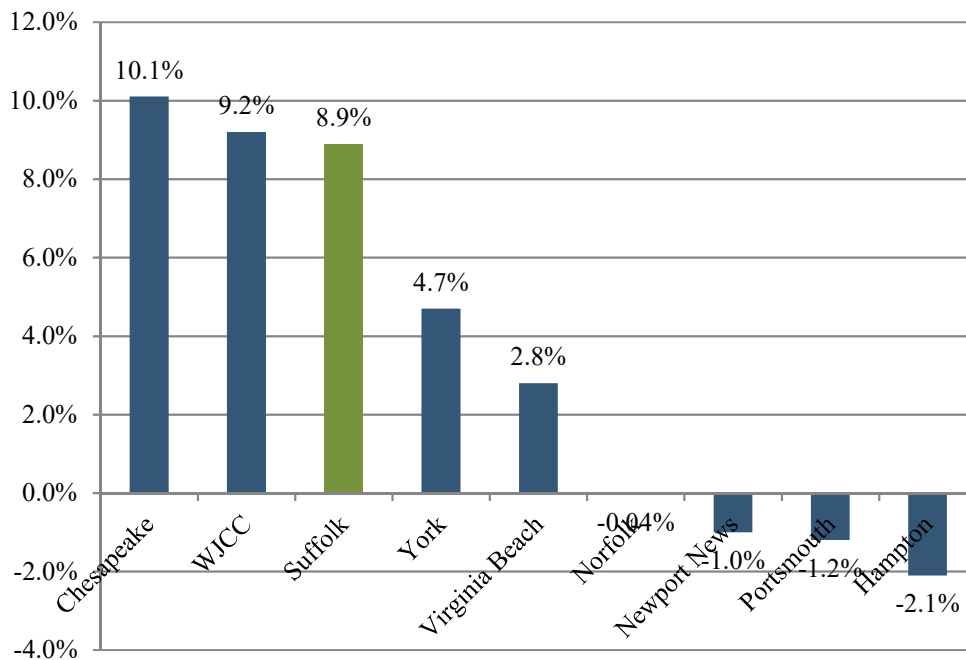
### ***BUDGET FORMAT***

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***

York County ranks 19<sup>th</sup> in population among the state's 95 counties and 30<sup>th</sup> among the 133 cities and counties. The County's population has grown steadily for decades, much of the growth is attributable to net migration. 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 2010 to 2019**



Source: University of Virginia, Weldon Cooper Center for Public Service, Cumulative Estimates of Resident Population Change and Rankings for Counties in Virginia: April 1, 2010 to July 1, 2019. United States Census Bureau, Census 2000 and Census 2019. New census to be published in 2020.



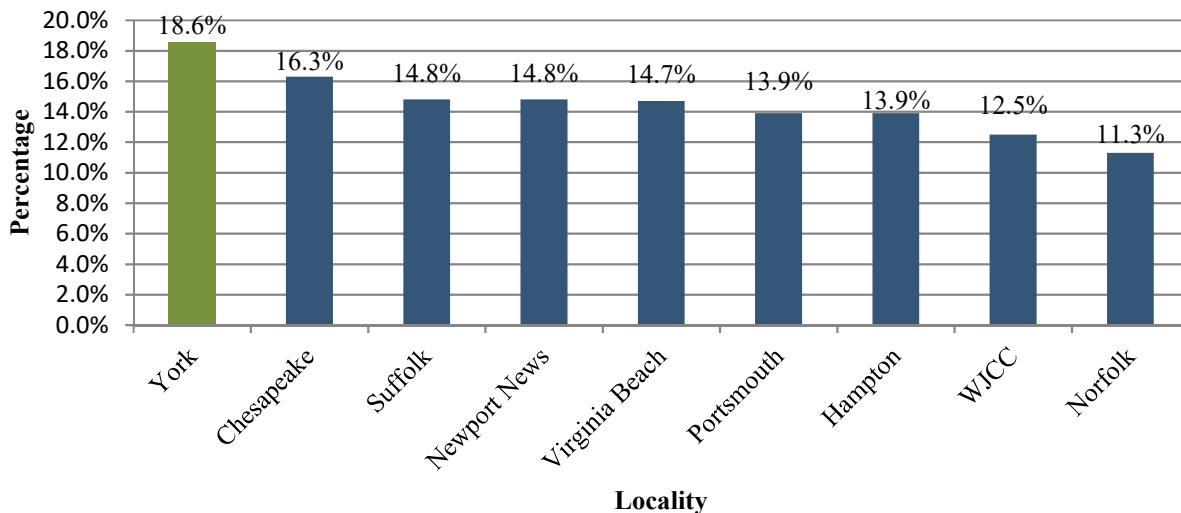
**EXECUTIVE SUMMARY**  
(continued)

***SCHOOL ENROLLMENT AS COMPARED TO COUNTY/CITY POPULATION***

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

<b>Locality</b>	<b>Population 2018</b>	<b>Average Daily Membership in Public Schools 2019</b>	<b>Percentage</b>
York	68,725	12,753	18.6%
Chesapeake	243,868	39,705	16.3%
Suffolk	92,714	13,692	14.8%
Newport News	181,119	26,857	14.8%
Virginia Beach	453,410	66,505	14.7%
Portsmouth	94,953	13,185	13.9%
Hampton	135,629	18,801	13.9%
Williamsburg / James City	91,020	11,419	12.5%
Norfolk	245,741	27,872	11.3%

**Percentage of School Enrollment as Compared to County/City Population**



Source: State Auditor of Public Accounts; Comparative Report; Fiscal Year Ended 6/30/19.

## EXECUTIVE SUMMARY

### (continued)

#### **ENROLLMENT**

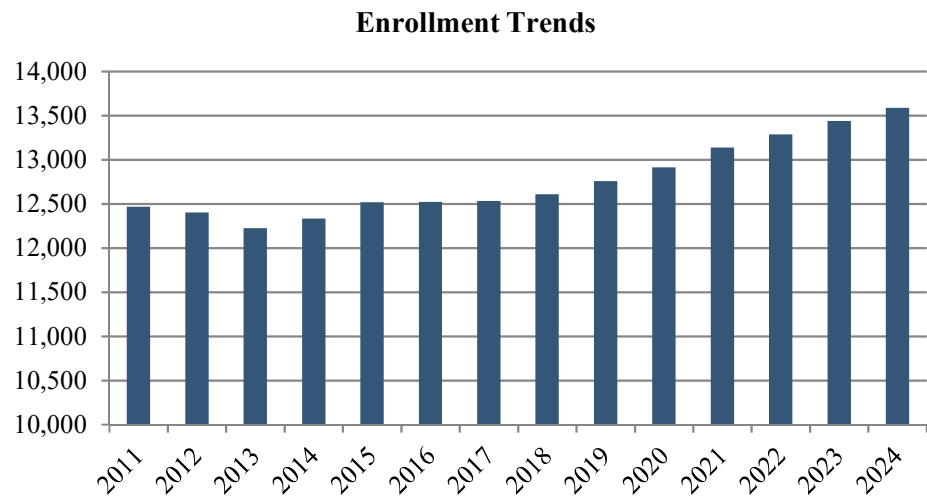
The School Board utilizes enrollment projections provided by the County of York Planning Office to prepare its budget. The School Board's approved FY20 Operating Budget was prepared using the County projection of 12,985 students. Actual enrollment was 12,914, which is an increase over the previous year's enrollment (12,756) of 158 students.

The County Planning Office has provided an enrollment projection of 13,188 for FY21. However, as precaution to the COVID-19 pandemic, the School Board adopted a more conservative enrollment projection of 13,138. This represents 224 more students than FY20 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 2011-2024.

Year	Students
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	12,914
2021	13,138+
2022	13,288*
2023	13,438*
2024	13,588*



+ 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 FY19, the York County School Division met or exceeded all federal targets under ESSA; and 12 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 2019. 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 Merit for *Strategic Plan Brochure*
- Award of Merit for *6 in 60 Social Media Campaign*
- Award of Honorable Mention for *Be More Social Infographic*

Niche:

- Niche has ranked the best school divisions for 2020. York County School Division was ranked the top school division in Hampton Roads and number 7 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, FY19 and FY20. 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, 2019. 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, 2019. 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 2019, the York County School Division had 691 students take the SATs, exceeding both the national and state mean scaled scores for Evidence-Based Reading/Writing and Mathematics with scores of 573 and 558 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 2019 Standards of Learning (SOL) test results, all schools in the York County School Division were Fully Accredited.

#### ***Career/Technical***

Based on the 2018-2019 Annual Performance Report for Career and Technical Education from the Virginia Department of Education:

- Of the York County Career & Technical Education Program Completers, 92.93% 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 2019***

In 2019, 619 of 943 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 15 graduates and 30 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 2019 high school graduates.

<b>School</b>	<b>Graduates</b>	<b>% College Bound</b>	<b>Scholarships Earned</b>
Bruton High School	132	75%	\$5,084,488
Grafton High School	291	62%	\$4,730,012
Tabb High School	265	87%	\$7,642,960
York High School	239	83%	\$6,466,002
York River Academy	16	38%	\$13,500
<b>Total</b>	<b>943</b>	<b>69%</b>	<b>\$23,936,962</b>

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

Title I of ESSA (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 2019.

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

	<b>Per Pupil Expenditure *</b>	<b>Rank</b>		<b>English SOL</b>	<b>Rank</b>
WJCC	12,574	1	<b>York</b>	<b>88</b>	<b>1</b>
Virginia Beach	12,213	2	Virginia Beach	85	2
Portsmouth	12,188	3	WJCC	81	3
Newport News	12,180	4	Chesapeake	81	3
Chesapeake	11,858	5	Suffolk	77	4
Hampton	11,579	6	Hampton	74	5
Suffolk	11,373	7	Portsmouth	70	6
Norfolk	11,326	8	Norfolk	66	7
<b>York</b>	<b>10,977</b>	<b>9</b>	Newport News	64	8

\* Source: State Superintendent's Annual Report for Virginia,  
Fiscal Year 2019.

	<b>Math SOL</b>	<b>Rank</b>		<b>Graduation Rate</b>	<b>Rank</b>
<b>York</b>	<b>92</b>	<b>1</b>	<b>York</b>	<b>97</b>	<b>1</b>
Virginia Beach	88	2	Newport News	95	2
Chesapeake	87	3	Chesapeake	94	3
WJCC	86	4	Virginia Beach	94	3
Suffolk	83	5	Hampton	93	4
Hampton	81	6	WJCC	93	4
Portsmouth	74	7	Suffolk	90	5
Newport News	71	8	Portsmouth	85	6
Norfolk	70	9	Norfolk	83	7

## **EXECUTIVE SUMMARY**

### **(continued)**

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

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

##### ***Curriculum Development***

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

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

##### ***The Honors Program***

Offered in all York County middle and high schools, the Honors Program is designed to provide eligible students in grades 8-12 with the opportunity to complete a rigorous academic program. Students electing to participate in the Honors Program are required to complete courses prescribed by the Honors Program, maintain a specified grade point average, and complete 20 hours of community service outside of school. For going beyond the State's requirements for an Advanced Studies Diploma, students who successfully complete the Honors Program will be recognized with the Honors Seal on their diplomas. Students in the Class of 2002 were the first to graduate from the Honors Program. In 2019, 619 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 2019, 15 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***

York County School Division implements a Virtual Desktop Infrastructure (VDI). This allows users to access the operating system, software and web services from various devices via the network within the school division and remotely. Centralized administration and deployment of services has enabled IT to increase the speed with which updates to software and plug-ins can be accomplished.

Prior to FY21, students in grades 3-12 could choose to participate in the “Bring Your Own Technology” program. During Summer Academy 2020 and for FY21, the school division will launch a new 1:1 initiative which will provide all K-12 students who opt in, a device for blended and remote learning. Students in K-2 will have access to ipads, Grades 3-4 students will be provided Chromebooks, and students in Grades 5-12 will receive Windows laptops. These devices will support seamless instruction between home and school and provide opportunities for collaboration, communication, critical thinking, creativity and citizenship (5C) through effective online pedagogy and accessibility for all learners.

#### ***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 11<sup>th</sup> and 12<sup>th</sup> 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 Yorktown Elementary Magnet Program provides students in grades 1 through 5 with enriched instructional opportunities in the areas of math, science and technology. Lessons are designed to encourage critical thinking and to prepare students for globally relevant careers. Through an interdisciplinary approach to learning, young mathematicians, scientists, engineers and technologists expand their educational horizons, while they develop collaborative problem-solving skills.

Students participate in a wide variety of math, science and technology activities that facilitate the development of scientific inquiry skills. Students also benefit from exposure to real-world mathematicians and scientists. Science, Technology, Engineering and Math (STEM) design briefs, transformative learning experiences and research-based projects integrate technology and focus on practical applications of science, engineering and mathematics. The STEM coach works collaboratively with classroom teachers to enrich instruction through cross-curricular integration.

The Math, Science & Technology Magnet integrates math and science into the other academic areas of literacy and social studies through the use of technology and multi-disciplinary activities. This integrated approach provides students with traditional hours in all academic areas and prepares them for the Standards of Learning Assessment. Students participate in the traditional resource areas of physical education, music, art and library with the addition of STEM learning opportunities.

#### ***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 FY21 budget document includes the results for fiscal years 2016, 2017, 2018 and 2019.

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***

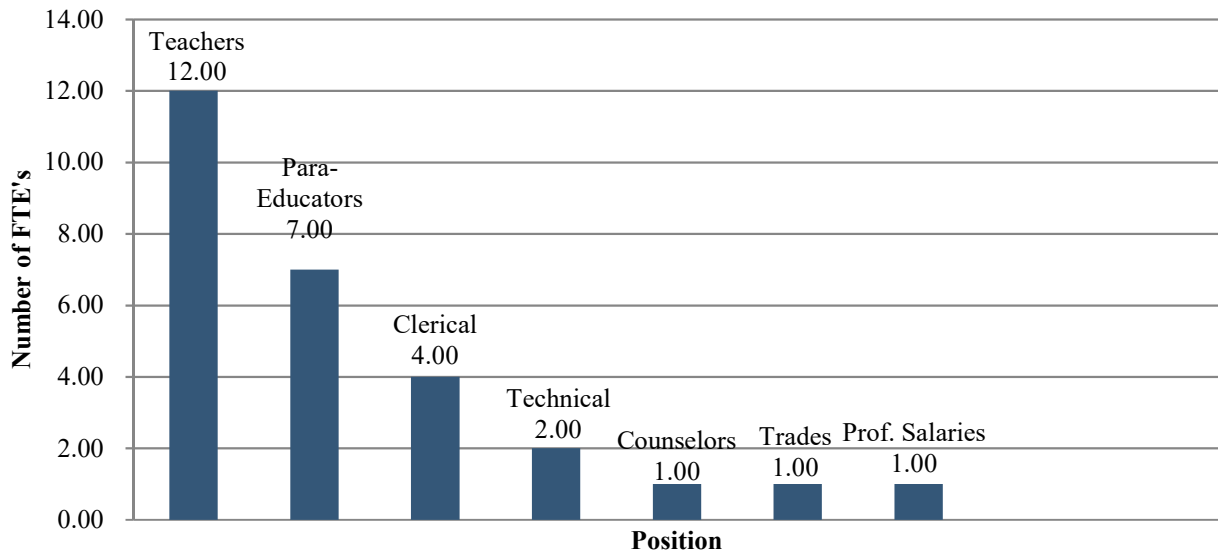
The information below is a summary by position of personnel resource changes included in the FY21 budget as compared to the FY20 Expected Budget. The total of full time equivalent positions for FY21 is 1,873.86.

Federal requirements for identified students with disabilities mandated the addition of four special education teacher positions and 7 para-educator positions. Due to a projected increase in school division overall projected enrollment, 8 regular education teacher positions were added.

**Summary of Personnel Resource Changes**  
**All Funds**  
**FY20E Compared to FY21**

	Increase/(Decrease) in Full Time Equivalent Positions
Teachers	12.00
Para-Educators	7.00
Clerical	4.00
Technical	2.00
Counselors	1.00
Trades	1.00
Professional Salaries	1.00
	<hr/> 28.00

**Fiscal Year 2021 FTE Position Increases & Reductions  
by Job Classification**



## EXECUTIVE SUMMARY (continued)

### **SUMMARY OF FUNDS**

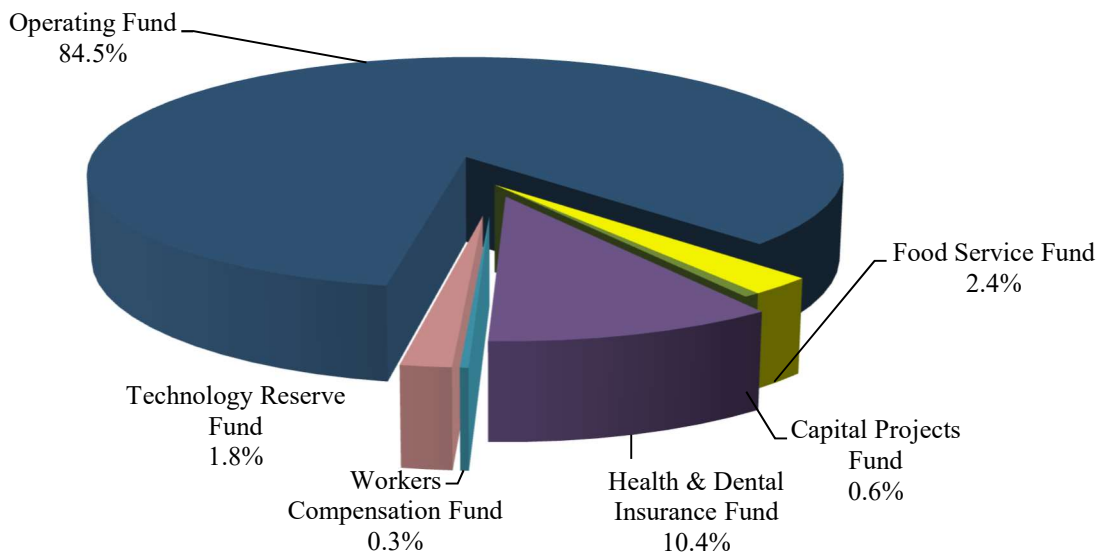
The following budgets are included in the Superintendent's Annual Financial Plan: School Operating Fund, Food Service Fund, Workers Compensation Fund, Health and Dental Insurance Fund, and Capital Projects Fund. The School Operating Fund is intended to finance instructional programs and day-to-day operations 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 FY21.

The schedule below presents a summary comparison of the funds included in this budget. The FY21 approved operating budget reflects an increase of 2.8% over the FY20E budget. The FY21 budget projects an increase of 153 students on a budgetary basis. The overall increase in the operating budget of 2.77% stems primarily from the increase in State funding.

The Food Service Fund reflects a decrease of 0.1% over the FY20E budget. The Workers Compensation Fund budget for FY21 remains the same as FY20E budget. The Health and Dental Insurance Fund increased by 0.6% and the Capital Projects Fund decreased by 90.7%.

<b>Fund</b>	<b>Budget FY20E</b>	<b>Approved FY21</b>	<b>Change \$</b>	<b>%</b>
Operating Fund	145,525,526	149,560,345	4,034,819	2.8%
Food Service Fund	4,285,500	4,282,143	(3,357)	(0.1%)
Workers Compensation Fund	538,000	538,000	0	0.0%
Health & Dental Insurance Fund	18,366,250	18,482,415	116,165	0.6%
Capital Projects Fund	10,705,000	1,000,000	(9,705,000)	(90.7%)
Technology Reserve Fund	0	3,200,000	3,200,000	100.0%

### **Summary of All Funds - FY21**



**EXECUTIVE SUMMARY**  
**(continued)**

***SCHOOL BOARD APPROVED FY21 OPERATING BUDGET***

Major additions and reductions to the FY21 Operating Budget as compared to the FY20 original budget linked to the FY21 School Board goals. All reduced amounts are in parentheses.

**Major Operating Expenditure Increases (Decreases)**

**Mandated Costs**

Eight (8) teaching positions to account for increased enrollment	520,000	Goals 1 and 3
Four (4) special education teachers	260,000	Goals 1 and 3
One (1) EL teachers	65,000	Goals 1 and 3
Partial (.21 FTE) teacher position shifted from Title IIA to general funds	20,695	Goals 1 and 3
One (1) school counselor	70,000	Goals 1 and 3
Seven (7) special education para-educators	210,000	Goals 1 and 3
New Horizon Regional Education Center	250,000	Goals 1 and 2
Children's Services Act	350,000	Goals 1 and 2
VRs, Group Life and Retiree Health Credit rate increase	835,500	Goals 1 and 3
Increase to health insurance	1,000,000	Goal 3

**Compensation**

Proposed 2% compensation was eliminated in the final budget due to reductions in state and local revenues resulting from the COVID-19 pandemic

**Other cost increases**

Technology - WiFi for Economic Disadvantaged Students	200,000	Goals 1,2 & 5
One (1) Associate Director for Student Services	120,000	Goals 3 and 5
Four (4) Office Clerks (BMES, CES, GBES, TES)	116,800	Goals 3 and 5
Quadrennial Review of Group 1 Employees	114,294	Goal 3
Technology Staffing to Support One-to-One Program	100,000	Goals 1,2 & 5
Additional Funding for Technology to Support One-to-One Program	75,000	Goals 1,2 & 5
Remediation Services Related to School Closures in FY20	50,000	Goals 1 and 2
One (1) Bus Scheduler	36,000	Goal 3
Funding for Football Helmet Conditioning	28,000	Goals 2 and 5
Regrade Speech Language Pathologist	26,893	Goal 3
One (1) Warehouse Technician	32,000	Goal 3
Startup E-Sports Programs	30,000	Goals 1 and 2
Increase in Custodial Supplies	20,000	Goal 5
Transportation Supervisors 12-Month Employees	19,000	Goal 3

**Budget Savings or Reductions**

Staff Attrition	(700,000)	Goal 5
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**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 change.

**EXECUTIVE SUMMARY**  
(continued)

***Operating Budget Expenditure Summary***

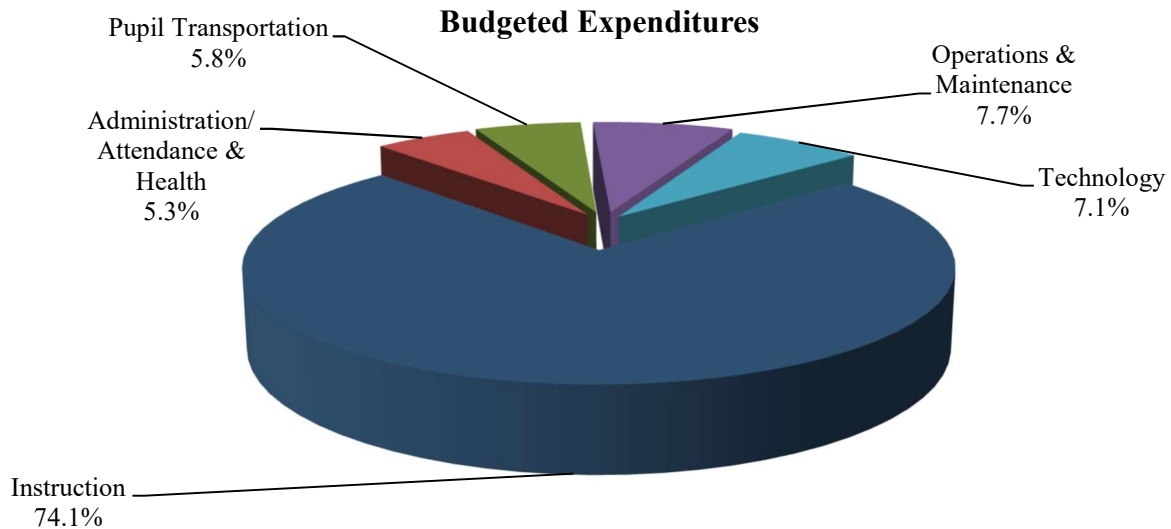
**School Operating Fund  
FY21**

**Expenditures by Major Object**

	<b>Budget FY20E</b>	<b>Approved FY21</b>	<b>Change \$</b>	<b>%</b>
Personal Services	87,753,758	88,570,917	817,159	0.9%
Employee Benefits	35,339,588	37,443,708	2,104,120	6.0%
Purchased Services	7,427,755	8,077,777	650,022	8.8%
Other Charges	4,297,006	4,330,627	33,621	0.8%
Materials/Supplies	5,843,908	5,901,614	57,706	1.0%
Equipment	2,737,192	3,093,383	356,191	13.0%
Transfers	2,126,319	2,142,319	16,000	0.8%
<b>Total</b>	<b>145,525,526</b>	<b>149,560,345</b>	<b>4,034,819</b>	<b>2.8%</b>

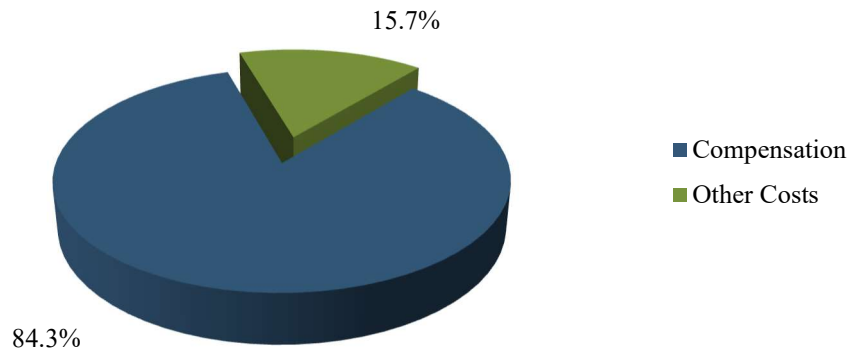
Budgeted expenditures in the Operating Fund by major category are:

<b>Category</b>	<b>Budget FY20E</b>	<b>Approved FY21</b>	<b>Change \$</b>	<b>%</b>
Instruction	108,113,246	110,873,163	2,759,917	2.6%
Administration/ Attendance and Health	7,614,674	7,945,276	330,602	4.3%
Pupil Transportation	8,388,252	8,698,269	310,017	3.7%
Operations and Maintenance	11,,250,189	11,475,570	225,381	2.0%
Technology	10,159,165	10,568,067	408,902	4.0%
<b>Total</b>	<b>145,525,526</b>	<b>149,560,345</b>	<b>4,034,819</b>	<b>2.8%</b>



## 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.



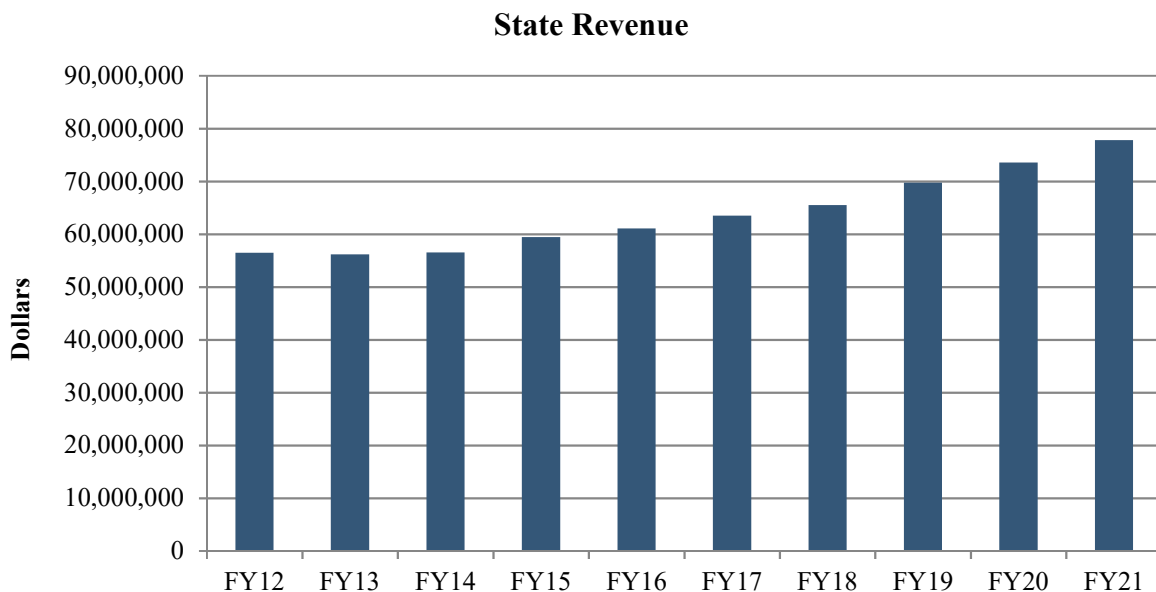
### *Operating Budget Revenue Summary*

The revenue projections for FY21 in the Operating Budget reflect several significant assumptions.

State revenue was projected using the General Assembly's approved budget for FY21. The projected increase in state revenue is 4,088,686 or 5.5%.

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



## EXECUTIVE SUMMARY

(continued)

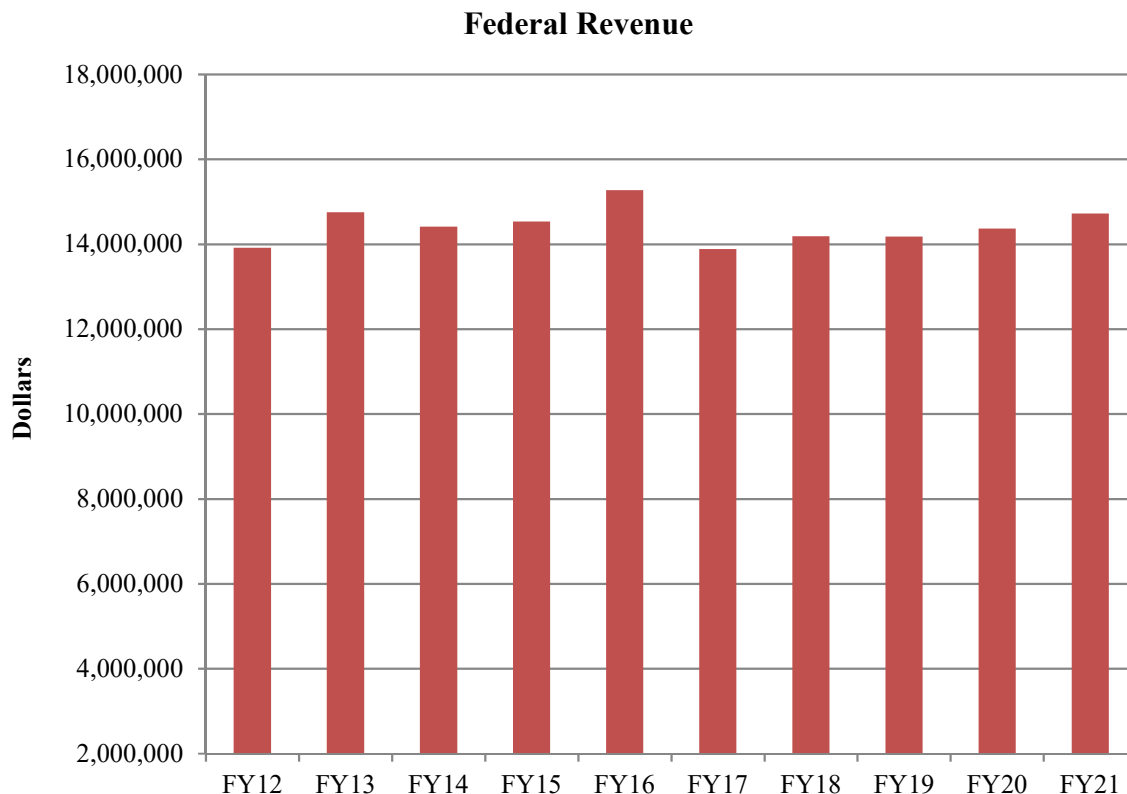
Federal revenue is projected to increase by \$516,433 or 3.64% when compared to the FY20 Expected Budget. This is net increase resulting from an allocation of CARES Act stimulus funds of \$590,000, the addition of \$200,000 in Impact Aid funding, the loss of \$388,000 due to the completion of DODEA literacy grant other adjustments to several grants.

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

The FY21 budget for impact aid is \$8.7 million, which is an increase of \$200,000 over FY20. Whether there will be significant changes in impact aid in the federal FY21 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 FY21 for significant changes in funding. The FY21 budget will no longer rely on funding from the revenue stabilization fund. This completes the gradual reduction and phase out of stabilization funding dedicated to operating budget since 2017.

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

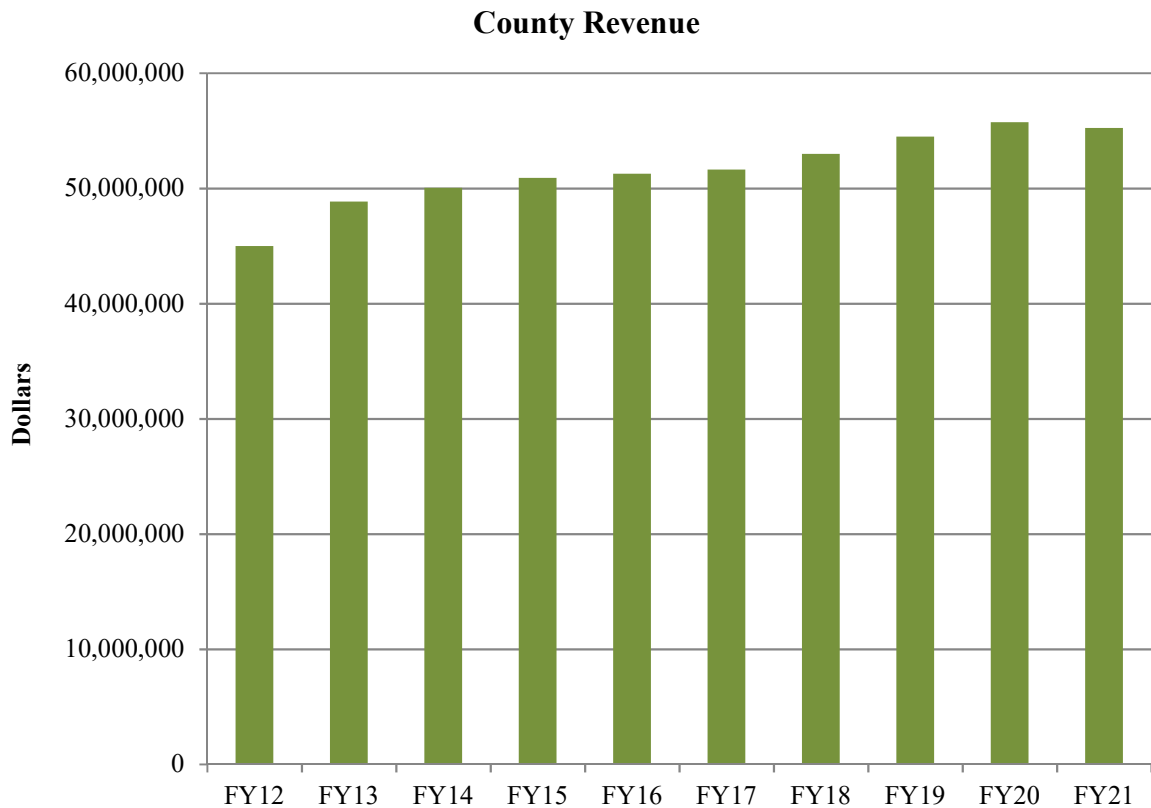




## EXECUTIVE SUMMARY

(continued)

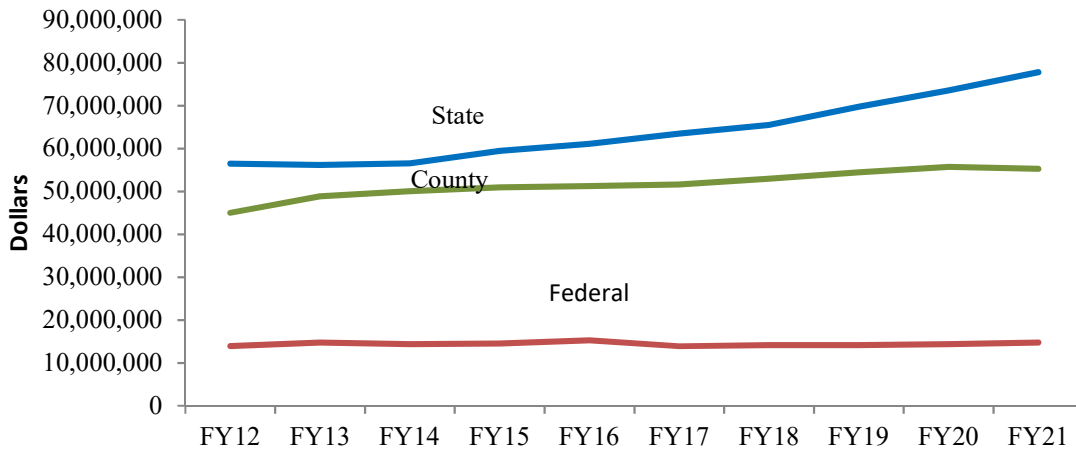
County funding for operations and grounds maintenance will decrease by \$500,000 or 0.9% in FY21. The reduction in county funding was necessary to balance the projected loss in revenue due to the COVID-19 pandemic. The graph below illustrates the progression of County funding over the past ten years.



## EXECUTIVE SUMMARY (continued)

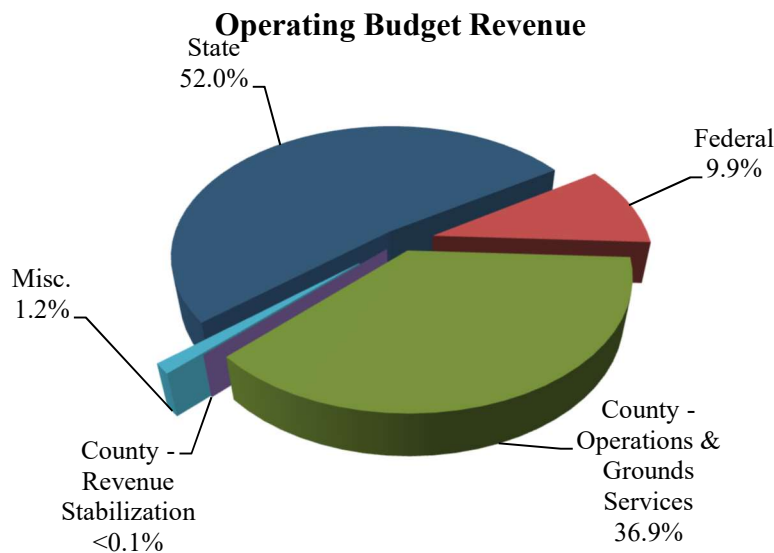
The following graph depicts state, federal and county funding from FY11 through FY21. This graph shows an increase in federal funding in FY21 due to a reduction in Title II-Part A and the completion of the NOAA and DODEA STEM grants. In recent years, State and County funding has shown moderate increases in funding. That trend has been continued in FY21, with a 5.5% increase in state funding and a 0.9% decrease in County funding. Additional information regarding significant trends and assumptions can be found on pages 85-92.

### Operating Fund Revenue



Revenue projections in the Operating Fund by major category are:

Revenue Source	Budget FY20E	Approved FY21	Change \$	%
State	73,713,060	77,801,746	4,088,686	5.5%
Federal	14,203,060	14,719,493	516,433	3.6%
County – Operations & Grounds Services	55,737,094	55,237,094	(500,000)	(0.9%)
County-Revenue Stabilization	200,000	0	(200,000)	(100%)
Miscellaneous	1,672,312	1,802,012	129,700	7.8%
<b>Total</b>	<b>145,525,526</b>	<b>149,560,345</b>	<b>4,034,819</b>	<b>2.8%</b>

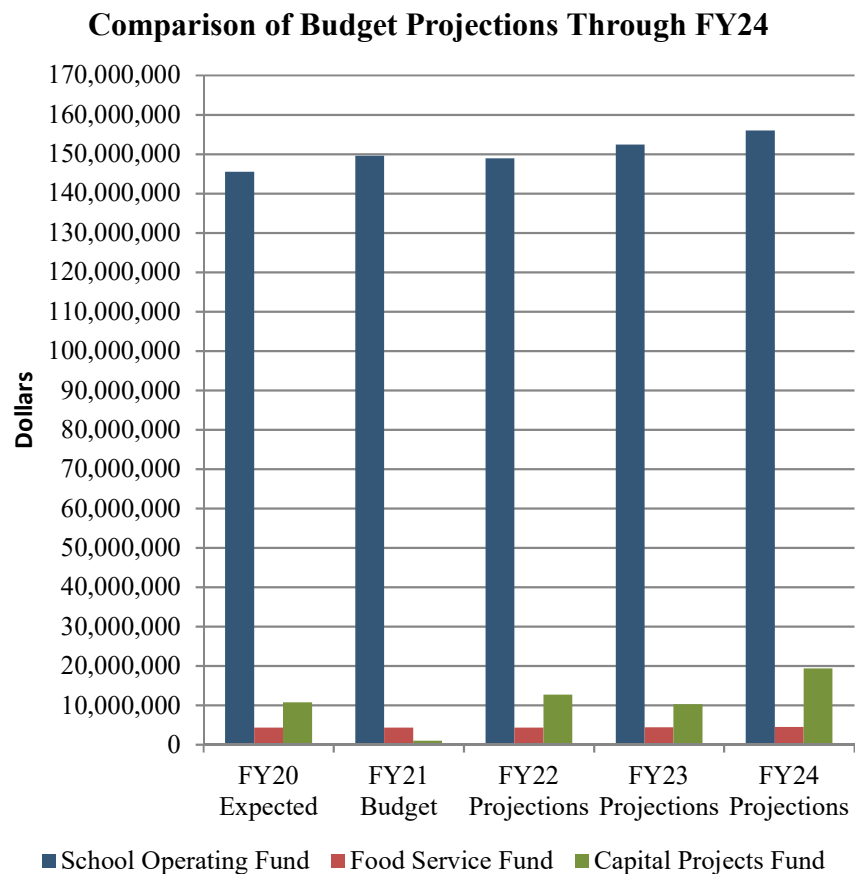


## EXECUTIVE SUMMARY (continued)

### *Summary of Budget Projections for Governmental Funds*

The chart below is a summary of budget projections for fiscal years 2022 through 2024. The projected years are for informational purposes only based on trend data and are not used for budget planning purposes.

<b>School Operating Fund</b>					
	<b>FY20 Expected</b>	<b>FY21 Budget</b>	<b>FY22 Projections</b>	<b>FY23 Projections</b>	<b>FY24 Projections</b>
Revenue and Expenditures	145,525,526	149,560,345	153,299,354	157,131,837	161,060,133
<b>Food Service Fund</b>					
Revenue and Expenditures	4,285,500	4,282,143	4,389,197	4,498,926	4,611,400
<b>Capital Projects Fund</b>					
Revenue and Expenditures	10,705,000	1,000,000	10,617,390	19,996,210	16,474,590



**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%, is federal funding for free and reduced lunches. As compared to FY20E, the Food Service budget reflects a decrease of \$3,357 or .08% (\$4,285,500 in FY20E to \$4,282,143 in FY21). 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 FY20 breakfast and lunch prices were increased by 5 cents. This year is the sixteenth 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.

**FY21 School Food Service Fund  
Revenue Summary**

Revenue Source	Budget	Approved	Change	
	FY20E	FY21	\$	%
State	75,500	72,143	(3,357)	(4.4%)
Federal	1,800,000	1,800,000	0	0%
Cafeteria Sales	2,405,000	2,400,000	(5,000)	(0.2%)
Miscellaneous	5,000	10,000	5,000	0%
<b>Total</b>	<b>4,285,500</b>	<b>4,282,143</b>	<b>(3,357)</b>	<b>.08%</b>

**Expenditures by Major Object**

	Budget	Approved	Change	
	FY20E	FY21	\$	%
Personal Services	392,854	392,854	0	0%
Employee Benefits	310,957	310,957	0	0%
Purchased Services	3,231,689	3,172,391	(59,298)	1.8%
Other Charges	10,000	10,000	0	0%
Materials/Supplies	270,000	325,941	55,941	20.7%
Equipment	70,000	70,000	0	0%
<b>Total</b>	<b>4,285,500</b>	<b>4,282,143</b>	<b>(3,357)</b>	<b>.08%</b>

**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.

**FY21 Workers Compensation Fund**  
**Revenue Summary**

<b>Revenue Source</b>	<b>Budget FY20E</b>	<b>Approved FY21</b>	<b>Change \$</b>	<b>%</b>
Transfers In	340,000	340,000	0	0%
Transfer from Resv.	198,000	198,000	0	0%
<b>Total</b>	<b>538,000</b>	<b>538,000</b>	<b>0</b>	<b>0%</b>

**Expenditures by Major Object**

	<b>Budget FY20E</b>	<b>Approved FY21</b>	<b>Change \$</b>	<b>%</b>
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%
<b>Total</b>	<b>538,000</b>	<b>538,000</b>	<b>0</b>	<b>0%</b>

***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.

**FY21 Health and Dental Insurance Fund**  
**Revenue Summary**

<b>Revenue Source</b>	<b>Budget FY20E</b>	<b>Approved FY21</b>	<b>Change \$</b>	<b>%</b>
Interest	5,000	40,000	35,000	7%
Charges for Svcs	3,303,000	3,274,165	(28,835)	.87%
Transfers-Other Fds	15,058,250	15,168,250	110,000	.73%
<b>Total</b>	<b>18,366,250</b>	<b>18,482,415</b>	<b>116,165</b>	<b>.63%</b>

**Expenditures by Major Object**

	<b>Budget FY20E</b>	<b>Approved FY21</b>	<b>Change \$</b>	<b>%</b>
Personal Services	204,459	269,973	65,514	32%
Employee Benefits	103,283	153,934	50,651	49%
Purchased Services	18,058,508	18,058,508	0	0%
<b>Total</b>	<b>18,366,250</b>	<b>18,482,415</b>	<b>116,165</b>	<b>.63%</b>

**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 FY21 Approved Capital Projects Fund budget reflects expenditures in the amount of \$1,000,000.

The Capital Projects Fund accounts for financial resources used for the acquisition or construction of major capital facilities and equipment. The Capital Projects Fund typically has significant fluctuations on a year-to-year basis depending on the scheduling of projects. The County of York provides 100% of the revenue for the FY21 budget. The charts below provide further information on the Capital Projects Fund.

**FY21 Capital Projects Fund**  
**Revenue Summary**

Revenue Source	Budget	Approved	Change	
	FY20E	FY21	\$	%
Local-County	10,705,000	1,000,000	(9,705,000)	90.7%
<b>Total</b>	<b>10,705,000</b>	<b>1,000,000</b>	<b>(9,705,000)</b>	<b>90.7%</b>

**Expenditures by Major Object**

	Budget	Approved	Change	
	FY20E	FY21	\$	%
Purchased Services	10,705,000	1,000,000	(9,705,000)	90.7%
<b>Total</b>	<b>10,705,000</b>	<b>1,000,000</b>	<b>(9,705,000)</b>	<b>90.7%</b>

**EXECUTIVE SUMMARY**  
(continued)

**TECHNOLOGY RESERVE FUND**

The Technology Reserve Fund was established in the closing months of FY20. This was in response to directives from the Virginia Department of Education that school divisions must be prepared to offer instruction in a virtual environment. York County School Division needed to establish a one-to-one device program for students across the division should schools remain closed for the 20-21 school year as a result of the COVID-19 pandemic.

The initial funding for the Reserve fund would come from several sources. The School Division transferred \$1.0 million from its FY20 operating fund resulting from savings due to the extended school closures. The School Division transferred \$2.2 million of excess Impact Aid revenue received in FY20. The Impact Aid revenue was above and beyond the \$8.5 million used for annual operating expenses. The School Division established a new \$50 technology fee that will be used to pay for ongoing maintenance, repair and replacement of damaged devices. It is anticipated that the new fee will generate about \$500,000 annually.

The School Division will enter into a \$2.0 million lease purchase agreement in July 2020. Funds in the Technology Reserve Fund will be used to pay the debt over the next 4 years.

**FY21 Technology Reserve Fund  
Revenue Summary**

Revenue Source	Budget	Approved	Change	
	FY20E	FY21	\$	%
Transfers In	0	3,200,000	3,200,000	100%
<b>Total</b>	<b>0</b>	<b>3,200,000</b>	<b>3,200,000</b>	<b>100%</b>

**Expenditures by Major Object**

	Budget	Approved	Change	
	FY20E	FY21	\$	%
Purchased Services	0	10,000	10,000	100%
Materials/Supplies	0	2,190,000	2,190,000	100%
Equipment	0	1,000,000	1,000,000	100%
<b>Total</b>	<b>0</b>	<b>3,200,000</b>	<b>3,200,000</b>	<b>100%</b>

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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 69,407 citizens. There are 13,138 students budgeted in FY21 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 69,407 people and ranks 19<sup>th</sup> in population among the state's 95 counties and 30<sup>th</sup> among the 133 cities and counties. In land area, however, the County is the third smallest county in Virginia, making it the sixth 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%. Much of the growth, approximately 43% between 2010-2017, is attributable to net migration, which is the difference between the number of people moving into a community and the number of people moving out.

Below is a table which indicates the population in the County for the years 1790 through 2018. The source of this information is [www.coopercenter.org/demographics](http://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>	<u>2018</u>
Population:	5,233	4,384	4,460	7,349	7,757	8,857	33,203	56,297	65,464	67,846

## MEDIAN AGE

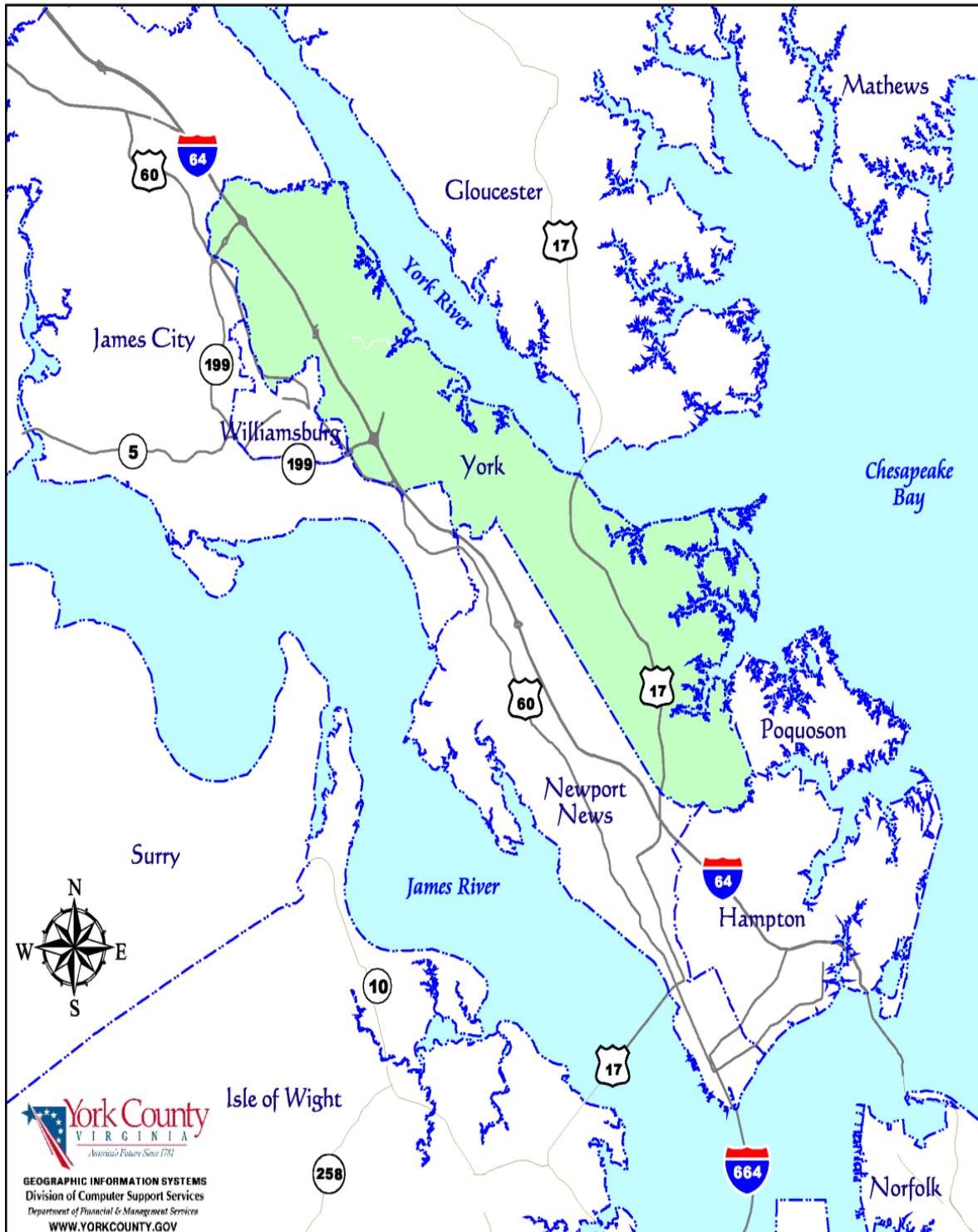
The 2017 median age in York County was 39.0 years. After decades of steady growth, the County's median age appears to be changing more slowly. Despite continued growth in the 55 and older population, Census Bureau estimates suggest that the median age has remained relatively unchanged since the 2010 Census.

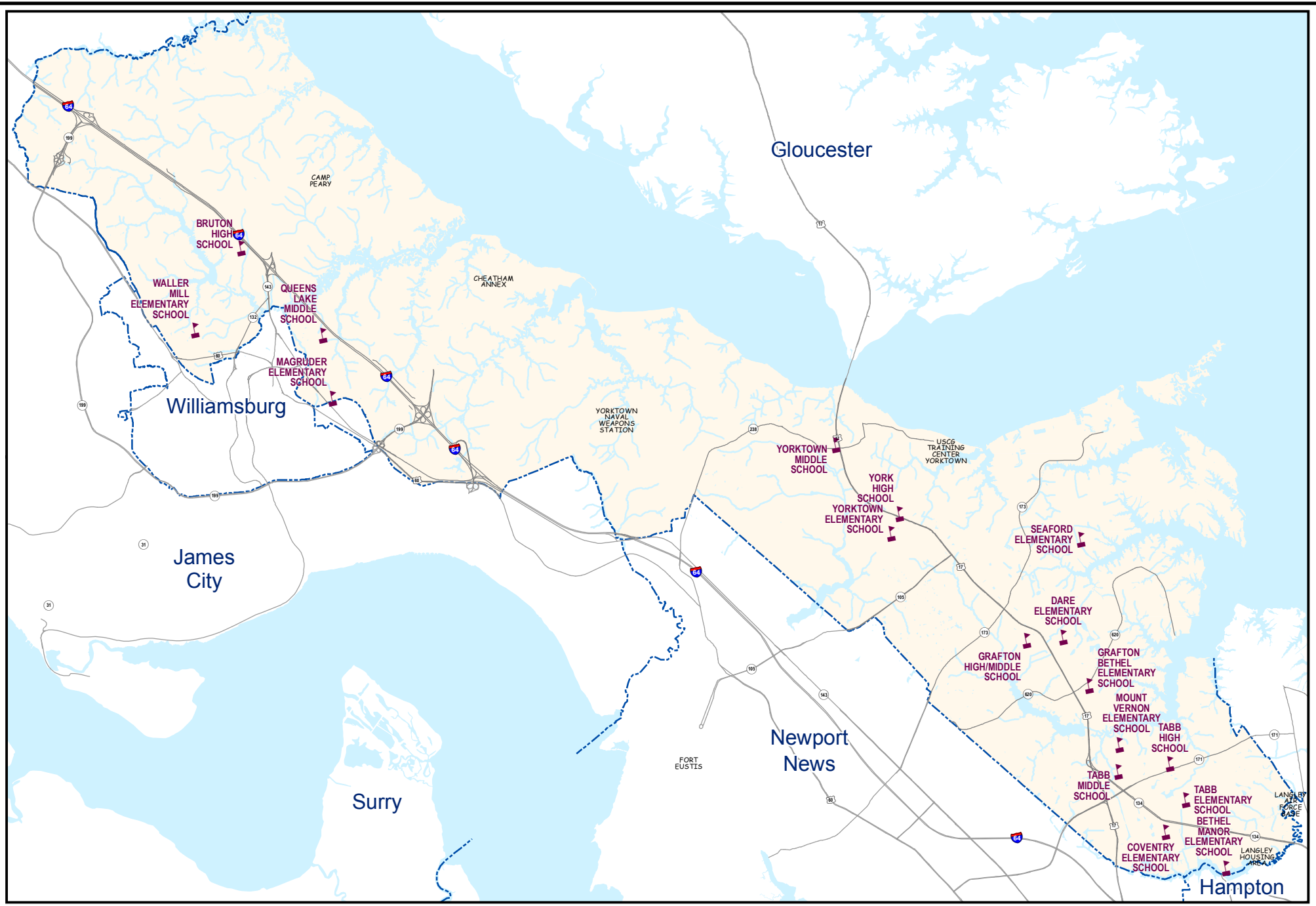
## ZWEIBRUCKEN

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.

During the 2019-20 school year, York County School Division reinstated the Yorktown-Zweibrucken Student Exchange Program, which began with the division hosting a delegation from Germany to include the chaperone and the director of the German American Institute. Due to COVID-19, the exchange program which was due to take place in the Spring of 2020 had to be postponed. The Yorktown-Zweibrucken Student Exchange Program has been rescheduled to the 2020-21 school year.

# Map of York County, Virginia







# 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

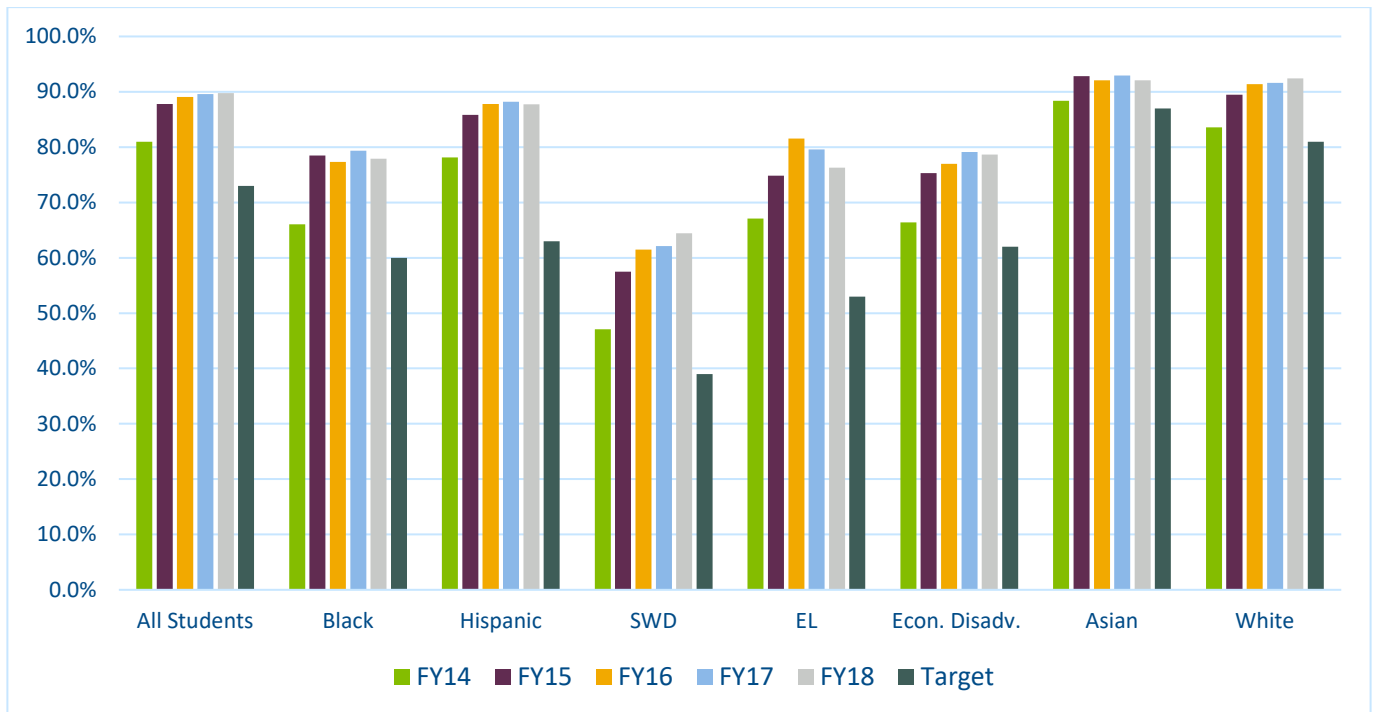
School Quality Indicators	GMS	QLMS	TMS	YMS
Academic Achievement-English	Level 1	Level 1	Level 1	Level 1
Achievement Gap-English	Level 1	Level 2	Level 1	Level 1
Academic Achievement-Math	Level 1	Level 1	Level 1	Level 1
Achievement Gap-Math	Level 1	Level 1	Level 1	Level 1
Academic Achievement-Science	Level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

### 2018-19 Accreditation Status – High Schools

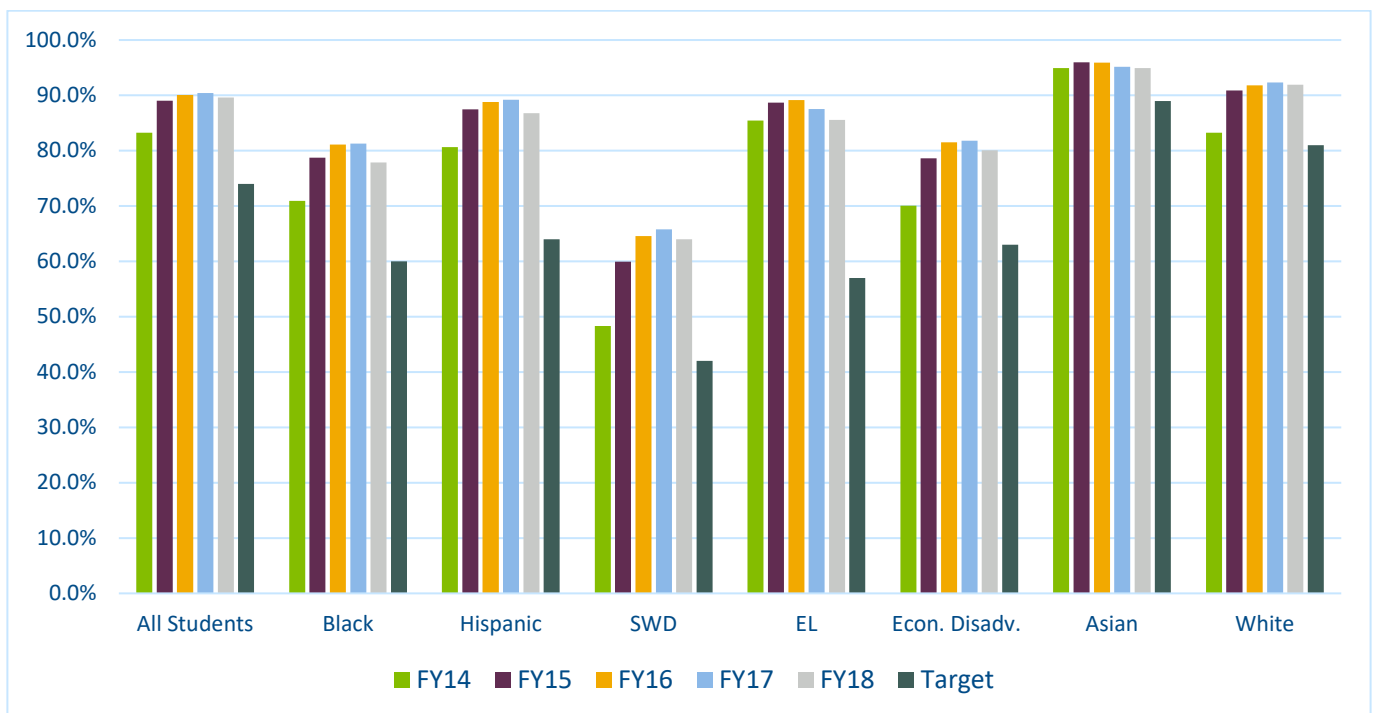
School Quality Indicators	BHS	GHS	THS	YHS	YRA
Academic Achievement-English	Level 1	Level 1	Level 1	Level 1	Level 1
Achievement Gap-English	Level 1	Level 1	Level 1	Level 1	Level 1
Academic Achievement-Math	Level 1	Level 1	Level 1	Level 1	Level 1
Achievement Gap- Math	Level 1	Level 1	Level 1	Level 1	Level 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



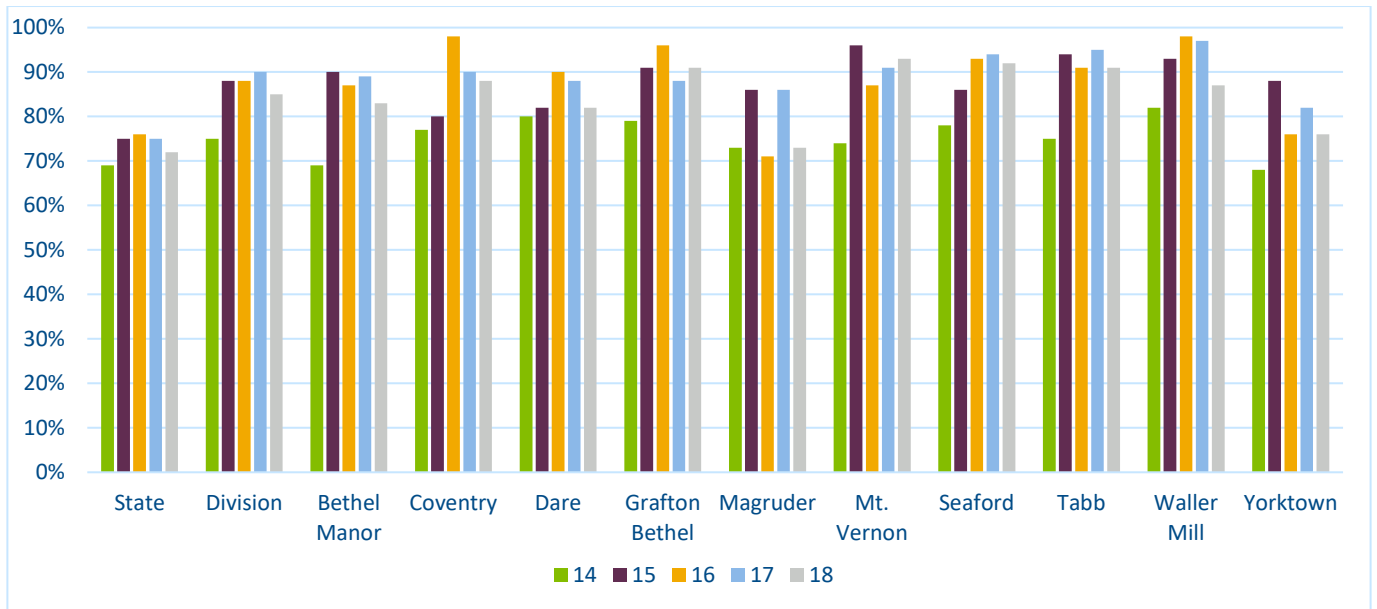
2018-19 Federal Achievement Gap Performance - Math





**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.**

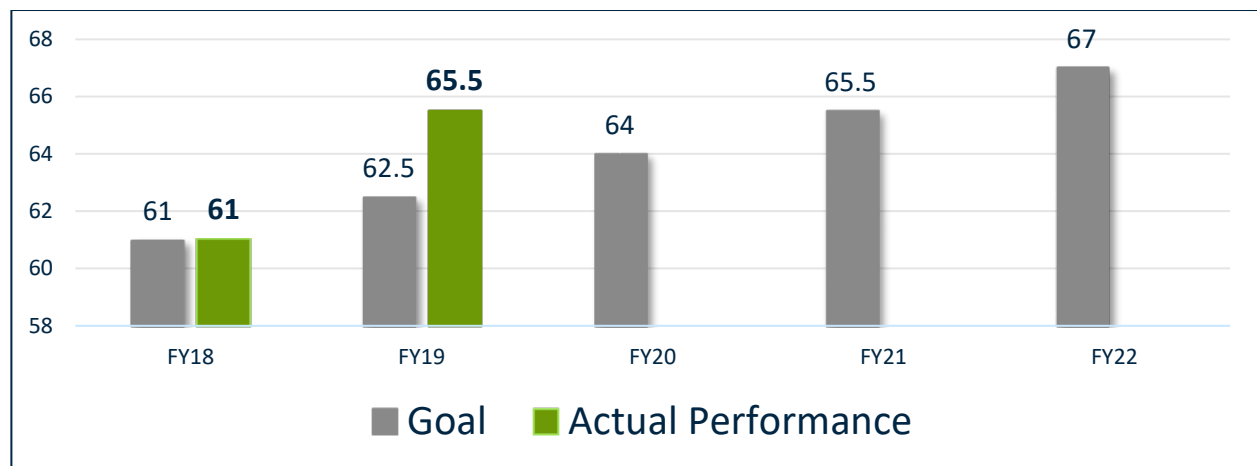
FY18 Third Grade Reading Results



**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 10<sup>th</sup> 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.

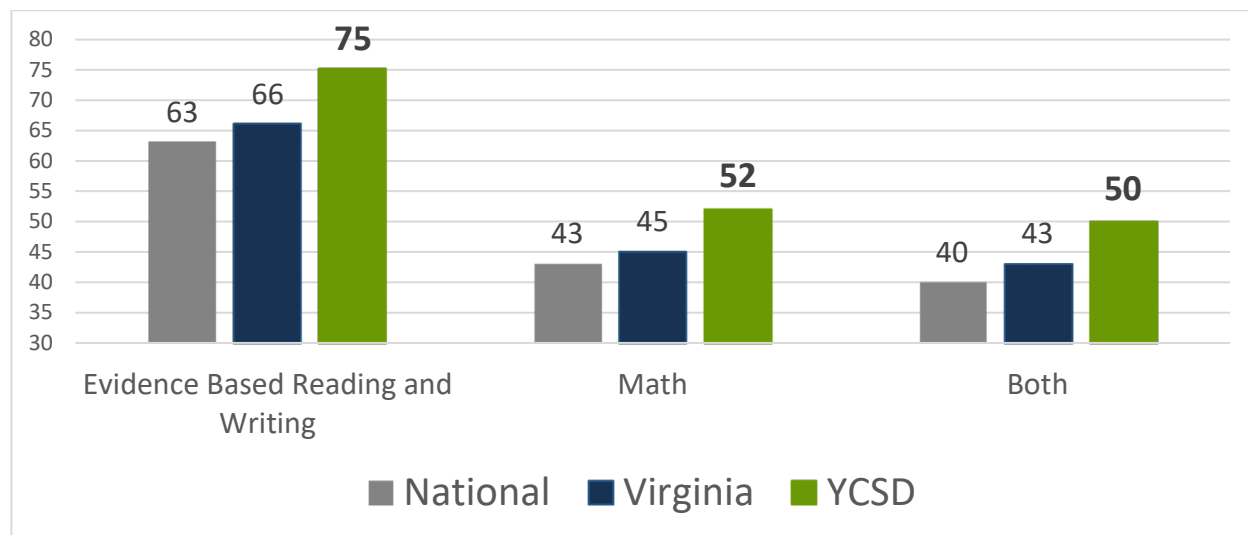
FY19: Grade 10 students earning a combined 910 or Higher on the PSAT College and Career Standard



GOAL 1

For FY18, 61 percent of all 10<sup>th</sup> 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.**

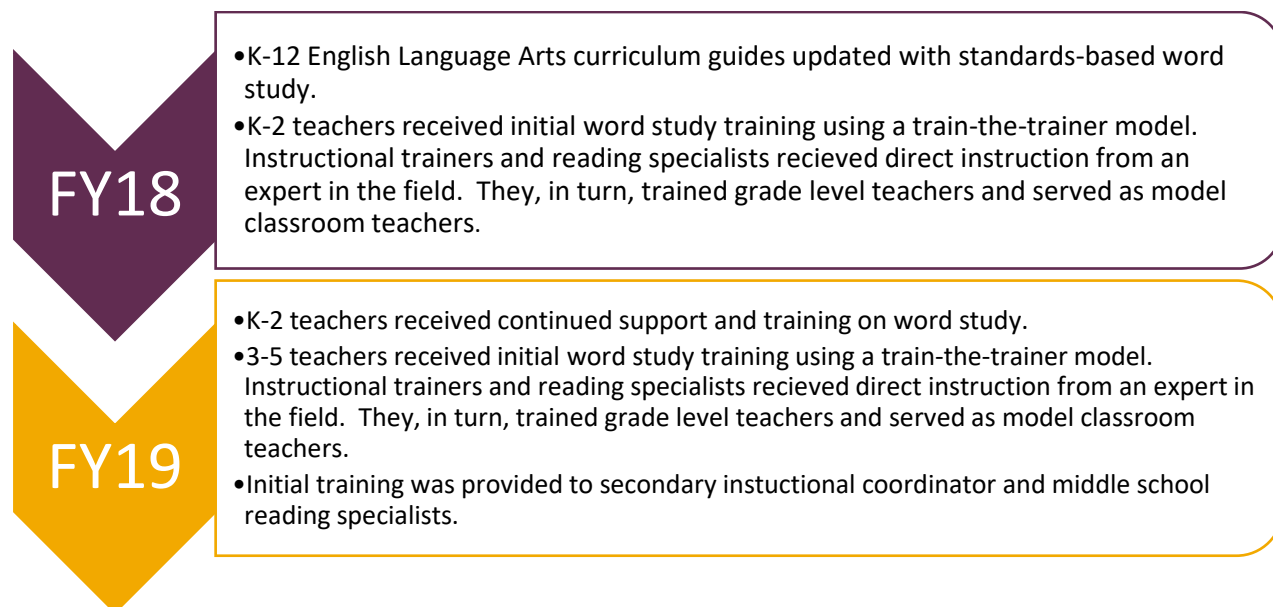
In 2016, the Virginia Board of Education adopted new math standards to support the profile of a Virginia graduate. Included within the standards is an increased focus on the 5 mathematical processing goals – communication, connections, problem solving, representations, and reasoning.

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

**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
<b>Technology Research Tools</b>													
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

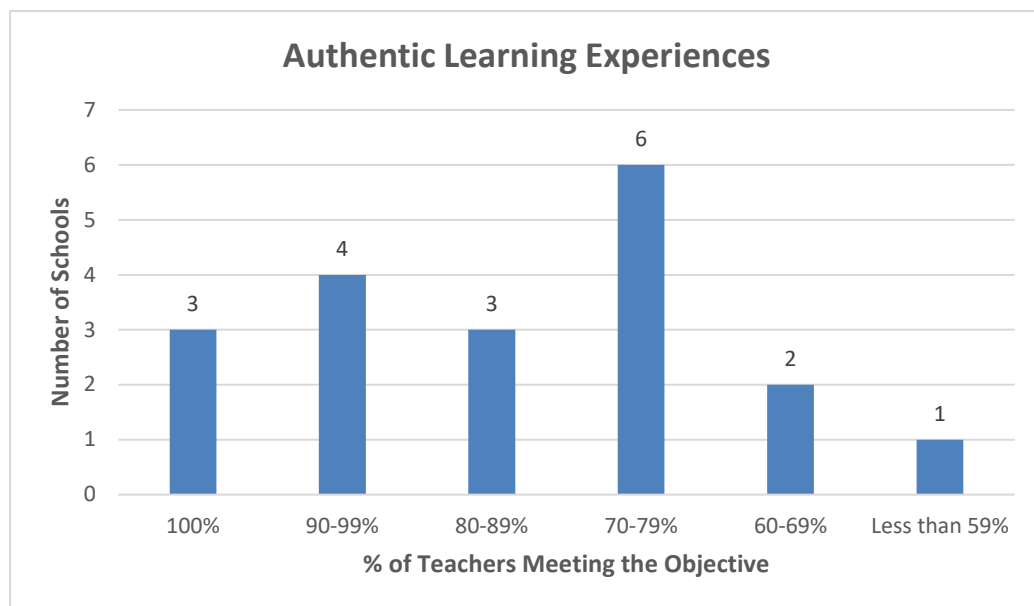


## GOAL 2: STUDENT EXPERIENCES

**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.

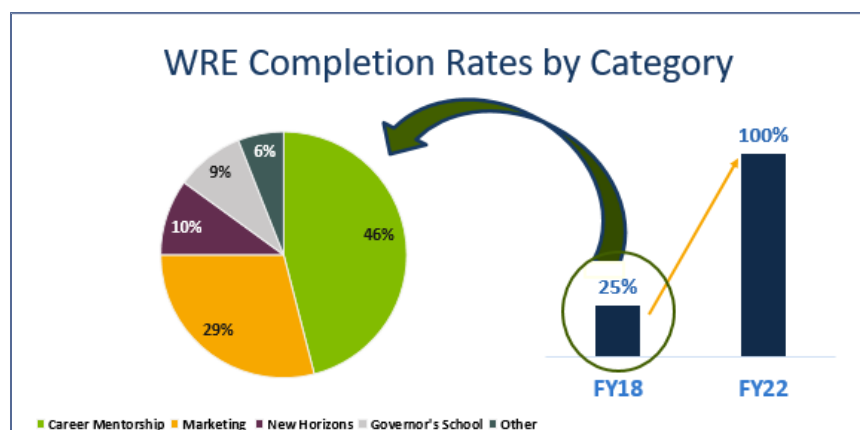
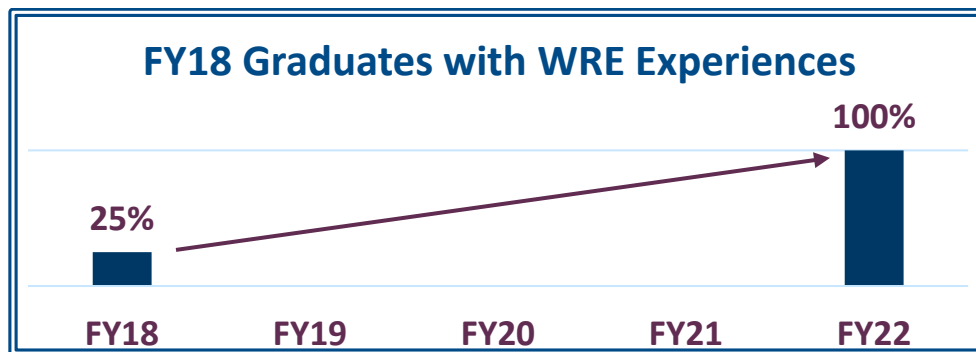
High school students have several opportunities to complete a work related experiences including the Career Mentorship and Cooperative Education classes, Marketing Co-ops, and the new Credit for Work Experience course which will be offered in FY20. Additional courses that include mentorship completion 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"> <li>• Academic &amp; Career Portfolios through VA Wizard</li> <li>• High Demand Career Clubs</li> <li>• STEM Career Makerspaces</li> <li>• STEM Summer Enrichment</li> </ul>	<ul style="list-style-type: none"> <li>• Academic &amp; Career Plans through VA Wizard</li> <li>• High Demand Career Clubs</li> <li>• STEM Career Makerspaces</li> <li>• STEM Summer Enrichment</li> <li>• Career Investigations Course</li> <li>• TradeWins Videos</li> </ul>	<ul style="list-style-type: none"> <li>• Academic &amp; Career Plans through VA Wizard</li> <li>• Workplace Readiness Skills Exam</li> <li>• W!SE Financial Literacy Exam</li> <li>• Work-related Experiences</li> <li>• Career Fairs</li> <li>• TradeWins Videos</li> </ul>

**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



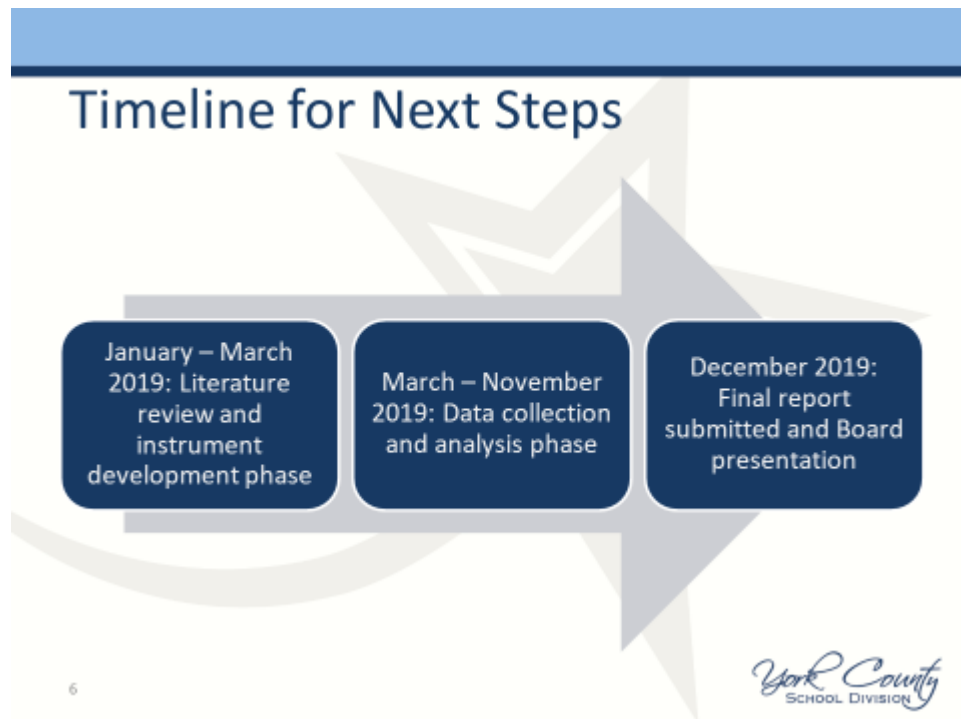
**Objective 2.9 - A program evaluation of our current service delivery model for students with disabilities will be conducted by the end of the 2018-19 school year. Approved recommendations will be implemented in subsequent years.**

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



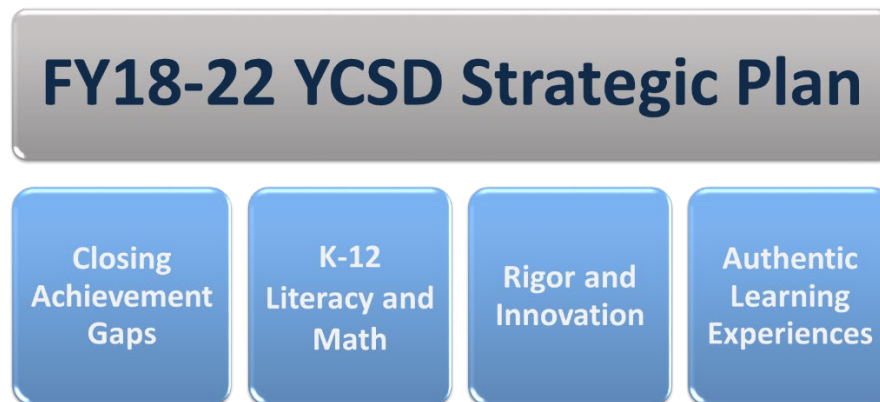
**Goal Statement:** The York County School Division will recruit, hire, retain and support a diverse staff that meets our highest standards.

**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.

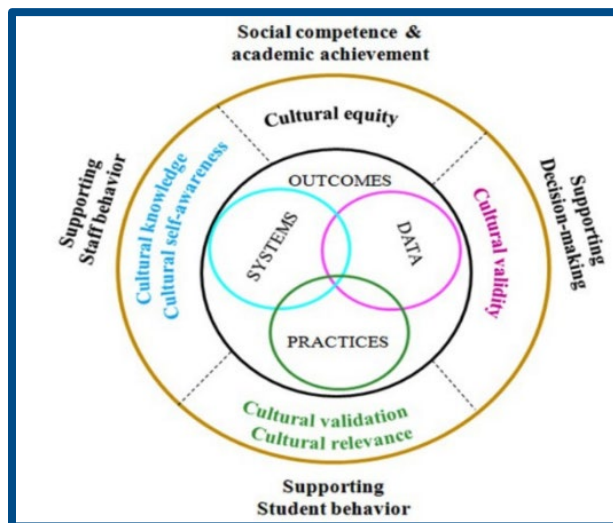
The division has established a Family Engagement Committee to support the work happening at schools, which will meet at least quarterly each school year. The committee's membership is purposeful, including central office staff, administrators, teachers, and parents. Committee members represent all school 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
<b>K-2 Average</b>	<b>19.54</b>
Third Grade	22.66
Fourth Grade	22.75
Fifth Grade	23.19
<b>3-5 Average</b>	<b>22.87</b>
<b>Elementary Total Average</b>	<b>21.14</b>

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

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

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
<b>K-2 Average</b>	<b>19.40</b>	<b>19.01</b>	<b>19.37</b>	<b>19.55</b>	<b>19.54</b>
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
<b>3-5 Average</b>	<b>22.61</b>	<b>22.8</b>	<b>23.46</b>	<b>23.25</b>	<b>22.87</b>

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
<b>Average</b>	<b>24.50</b>	<b>24.01</b>	<b>23.75</b>	<b>23.77</b>	<b>24.23</b>

### 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
<b>Average</b>	<b>23.48</b>	<b>22.73</b>	<b>23.03</b>	<b>22.72</b>	<b>22.17</b>

**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 9<sup>th</sup> 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
<b>York</b>	<b>10,346</b>	<b>9</b>

Locality	English SOL	Rank
STATE AVERAGE	80	
<b>York</b>	<b>90</b>	<b>1</b>
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	
<b>York</b>	<b>89</b>	<b>1</b>
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	
<b>York</b>	<b>96.9</b>	<b>1</b>
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
<b>Computer Maintenance:</b>				
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.				
<b>Network Administration:</b>				
Number of Mailboxes*				
Locally-hosted	2,007	2,042	2,005	2,018
Cloud-based (Office 365) <sup>†</sup>	14,990	13,136	16,706	14,944
Number of Network Servers per Network Services Engineer	92.5	95.4	91.8	93.2
<sup>†</sup> 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
<b>Computer Maintenance:</b>				
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

<b>Network Administration:</b>				
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
<b>Energy Management:</b>				
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
<b>Building Maintenance:</b>				
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
<b>Building Maintenance:</b>				
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
<b>Transportation:</b>				
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
<b>Vehicle Maintenance:</b>				
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
<b>Vehicle Maintenance:</b>				

**GOAL 5**

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

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
√	√	√



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%	<b>78.78%</b>	84.85%	<b>69.70%</b>	<b>75.76%</b>
Staffing	91.43%	80.00%	<b>77.14%</b>	<b>60.00%</b>	<b>74.29%</b>
Elementary Instruction	84.62%	88.46%	84.62%	84.61%	84.62%
Secondary Instruction	88.46%	84.62%	84.62%	92.31%	<b>76.92%</b>
Student Services	91.89%	83.79%	<b>72.97%</b>	<b>67.57%</b>	<b>72.98%</b>
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	<b>75.76%</b>	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%	<b>75.68%</b>	<b>75.68%</b>	<b>75.68%</b>	86.49%
School Admin - Safety & Security	90.25%	90.24%	85.36%	82.93%	85.36%
Transportation	80.49%	<b>39.03%</b>	<b>39.03%</b>	<b>34.15%</b>	<b>53.66%</b>
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 44% 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, 2019, the Annual Required Contribution was \$0 and the actuarial accrued liability was \$5,751,666. As of June 30, 2019, the Actuarial Value of Assets in OPEB trust were \$7,602,647.

# **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 2021 BUDGET

### Budget Calendar

Date	Process	Responsible Parties	Detail
August 26, 2019	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 (TBD) November (TBD)	Community Input Sessions on FY21 operating budget	Superintendent CFO	Conduct four budget input sessions with the community and other stakeholders
November 4, 2019	Presentation of the Six-Year Facility Master Plan	Superintendent COO	Present facilities master plan to the School Board
November 11, 2019	Public forum on FY21 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 2, 2019	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 16, 2019	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 13, 2020	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 27, 2020	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 27, 2020	Pre-budget public forum on the FY21 operating budget	School Board Superintendent	A public forum to gather community input regarding budget priorities and suggestions.
February 10, 2020	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 24, 2020	Conduct Public Hearings on Proposed Operating Budget	School Board	Conduct budget public hearing in accordance with Virginia Code Section §22.1-92.
March 23, 2020	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 5, 2020	Approval of FY 21 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 18, 2020	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.

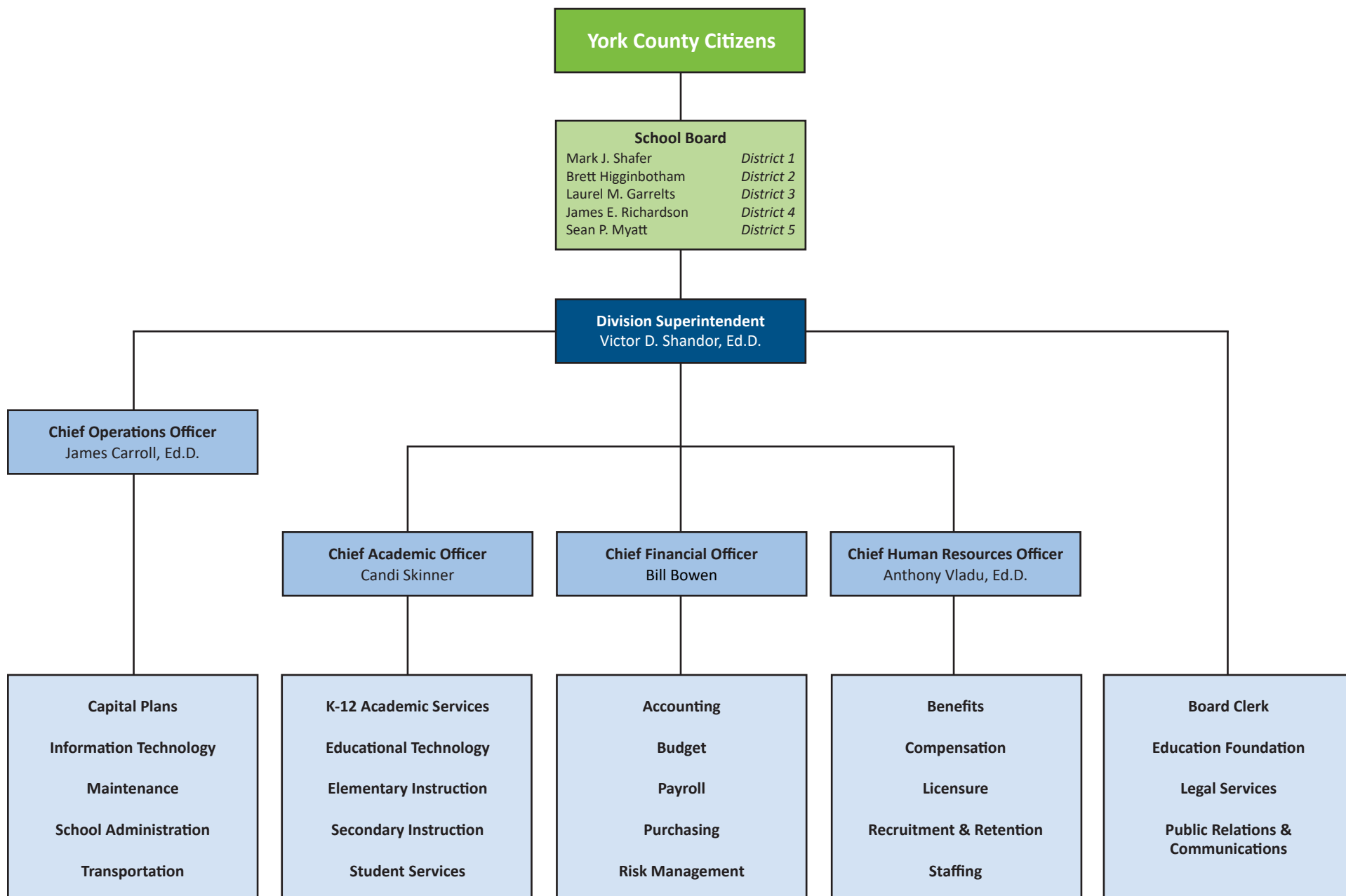
The Division Superintendent has authority to transfer funds within each major category level. Transfers from one major category (i.e. instruction, administration, pupil transportation, etc.) to another must be approved by the School Board.

### **Revenue Monitoring**

The school division receives 52% of its funding for the operating budget from the state and 9.8% 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 FY2021

*Effective July 1, 2020*



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; 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. 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.

The FY21 budget process proved to be challenging. The process began as expected with the Governor releasing his proposed budget in December. Revenue was projected to increase \$4,811,400 or 6.3%. This new revenue was based on several factors. FY21 marks the first year of the biennium budget. The local composite index for YCSD decreased

## SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

1/10<sup>th</sup> of percent, the state fully funded the cost of rebenchmarking and student enrollment is projected to increase by 203 students. In addition, the Governor's proposed budget includes initiatives to decrease the ratio of students to school counselors and English language learners to teachers.

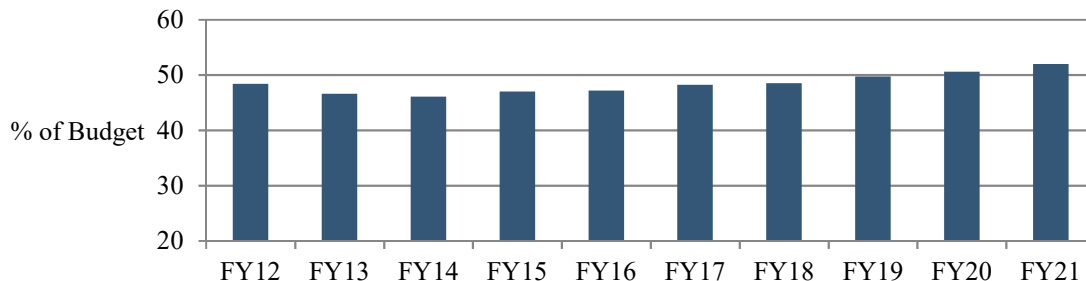
Note: At the time the budget was adopted by the School Board, the General Assembly had just concluded its session and revised the budget for K-12 education, adding about \$1,000,000 in funding to the YCSD budget. Staff was in the process of incorporating these additions when the COVID-19 pandemic occurred.

In mid-March, the Governor ordered all schools across the state to close and ordered many businesses to do the same. The Governor stated that the state budget would have to be revised to account for the projected loss of payroll tax, sales tax and lottery revenues, which are significant state revenues for K-12 education.

In late April, the General Assembly convened and adopted amendments to the state budget reducing funding for K-12 education. In the revised state budget, funding for a 2% teacher raise was eliminated, as well as funding for the Governor's initiative to add more school counselors. Student enrollment projections were revised downward to 153, a decrease of 50 students from the initial budget projection. As a result, YCSD revised its budget to balance to the new state and local revenue targets. State revenue is now projected to increase \$4,088,000 or 5.55%.

The General Assembly is expected to reconvene in August to update the forecast of state revenues. We will know more at this time whether some or all of our cuts will be restored or if additional reductions will be necessary.

**State Revenues**



### **Federal**

Federal revenue sources in the Operating Budget include Title I, Title II, Title III, and Title VIB. The most significant federal revenue source is federal impact aid. Federal revenue flows directly to the school division. The York County School Division is highly impacted by the presence of the federal government in the County. Approximately 42% of the total students are connected to the federal government. Because the federal government does not pay property taxes, this presents a special challenge to the school division. Federal impact aid is designed to reimburse school districts for the loss of revenue due to the presence of the federal government. Federal impact aid comprises 59.1% of the federal revenue received and 5.8% 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.

## SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

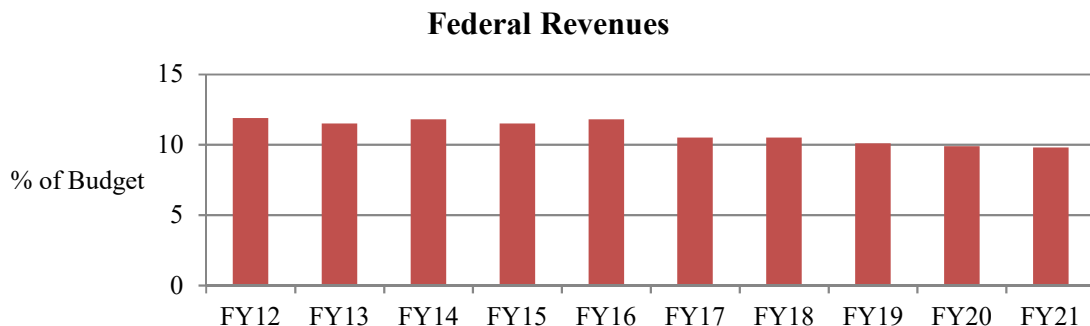
Federal revenue for FY17 was projected to decrease by \$1,765,842 or 11.3% primarily due to a reduction impact aid. The reduction in impact aid was not a result of federal formula changes, but rather one-time impact aid payments received over budget in FY16 that will not be received in FY17 and beyond.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

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.

For FY21, we are projecting an increase in federal revenue of about \$516,000. This is the net result of several changes. YCSD received an allocation of \$590,000 of CARES Act stimulus funding resulting from the COVID-19 pandemic. Impact Aid funding increased by \$200,000 and the Title VIB grant increased by \$134,900; however, the Department of Defense Literacy Grant ended resulting in a loss of \$388,800.



### County

County funding has grown from 29% of the budget in FY92 to 36.9% of the budget in FY21, 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.

## **SIGNIFICANT TRENDS AND ASSUMPTIONS**

### **(continued)**

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

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

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

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

For FY19, the School Board requested an increase of \$1.5 million or 2.89% 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.

For FY21, the School Board requested an increase of \$1.1 million or 1.97% in local revenue. However, as a result of the COVID-19 pandemic, the Board of Supervisors did not fund the School Board's request. In addition, the County revised its revenue forecast for FY21 due to the temporary economic shutdown from mid-March through early May and as a result, our budget was cut an additional \$500,000.

In the closing months of FY20, the School Board and Board of Supervisors established a new fund for the school division. This new fund is a Technology Reserve Fund that will be used to support a new one to one technology program the school division is launching the 20-21 school year. This new program will allow students to continue to receive instruction in the event schools are closed due to weather or pandemic.

Funding for the Technology Reserve fund came from several sources. The school division transferred \$1,000,000 from its operating funds from FY20 that resulted from savings due to the extended closure of all 19 schools. The school division transferred \$2,200,000 of Impact Aid funds received in FY20. This was above the \$8.5 million of Impact Aid funds that the school division budgets each year for operating expenses. The County allocated \$1,000,000 of their CARES Act funding for the program and the school division implemented a new \$50 technology fee, which is expected to generate about \$500,000 annually to support the ongoing cost of maintenance, repairs and replacement.

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.

## **SIGNIFICANT TRENDS AND ASSUMPTIONS**

### **(continued)**

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

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.

For FY21, the School Board adopted a CIP in January 2020 requesting \$12.7 million for projects; however, due to the COVID-19 pandemic, the School Board's request was funded for only \$1.0 million. The \$1.0 million will be used to acquire modular classrooms for several of our elementary schools that are experiencing increased enrollment. There are a number of projects that will continue throughout FY21 but will be funded through previously approved appropriations, reappropriation of fund balances or other cash transfers. This list includes: Year 2 of the Grafton Complex HVAC replacement and main office renovations, Year 2 of the Coventry HVAC project, Tabb High security vestibule, and preliminary design of the Seaford Elementary renovation and expansion.

#### **Local Miscellaneous**

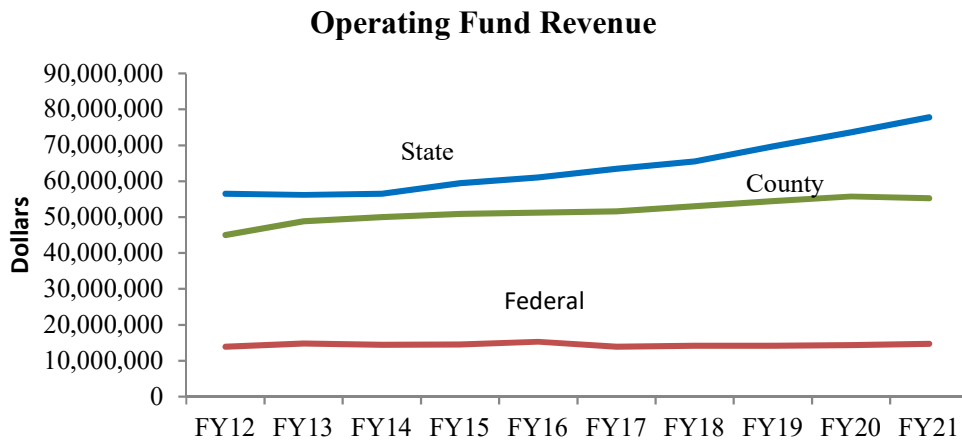
Local miscellaneous revenue includes supply fees charged to students, interest revenue on investments, sale or lease of school division property, etc. The local miscellaneous revenue source has remained fairly constant at about 1.2% of the total Operating Budget.

## 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
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
21	55,237,094	77,801,746	14,719,493	147,758,333



### **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

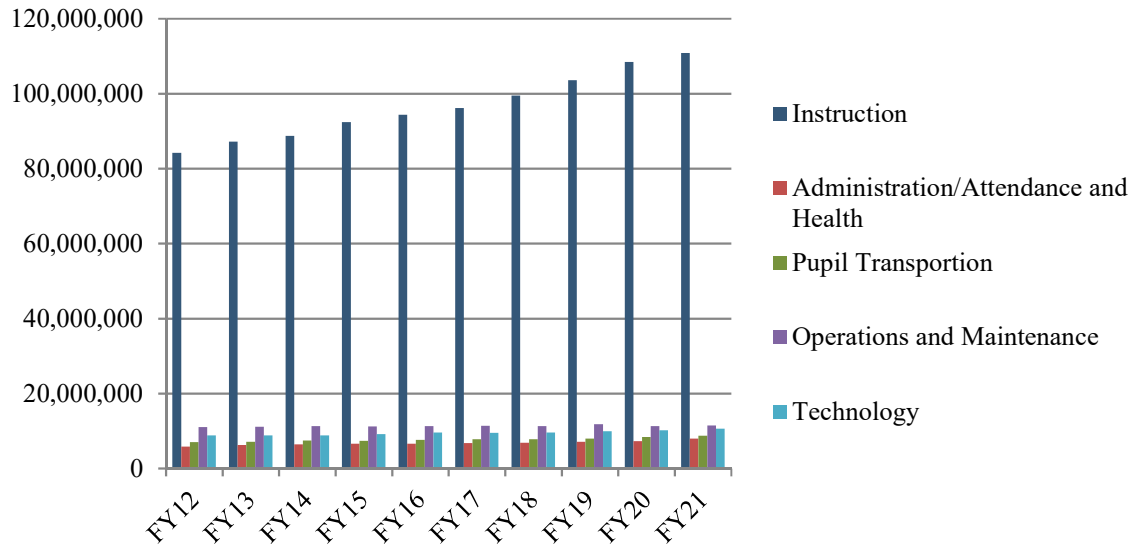
Activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities and replacement of facility equipment.

#### Technology

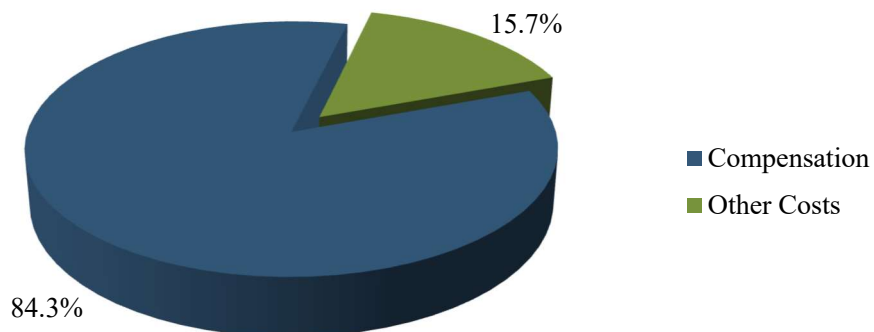
Encompasses technology for classroom instruction, instructional support, administration and operations and maintenance.

## 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**

	<b>FY2019 ACTUAL</b>	<b>FY2020 BUDGET</b>	<b>FY2020 EXPECTED</b>	<b>FY2021 BUDGET</b>
<b>Revenues by Fund and Category</b>				
Operating Fund				
State	69,314,229	73,577,720	73,713,060	77,801,746
Federal	16,044,090	14,336,919	14,203,060	14,719,493
Local - County	54,487,094	55,737,094	55,737,094	55,237,094
Local - Revenue Stabilization	300,000	200,000	200,000	0
Local - Miscellaneous	1,736,010	1,692,812	1,672,312	1,802,012
Food Service Fund				
Interest on Deposits	13,546	5,000	5,000	10,000
State	69,382	75,500	75,500	72,143
Federal	1,620,688	1,800,000	1,800,000	1,800,000
Local - Cafeteria Sales	2,115,571	2,400,000	2,405,000	2,400,000
Local - Miscellaneous	18,822	0	0	0
Workers Compensation Fund				
Interest on Deposits	21,270	0	0	0
Transfers In	279,767	340,000	340,000	340,000
Transfers From Reserves	0	198,000	198,000	198,000
Health and Dental Insurance Fund				
Interest on Deposits	51,657	5,000	5,000	40,000
Local - Employee Health Contribution	2,131,292	2,290,000	2,290,000	2,301,165
Local - Employer Health Contribution	13,629,858	13,690,000	13,690,000	13,800,000
Local - Employee Dental Contribution	483,656	538,000	538,000	538,000
Local - Employer Dental Contribution	385,596	416,750	416,750	416,750
Local - Employee Retiree Health Contribution	325,050	400,000	400,000	360,000
Local - Employer Retiree Health Contribution	112,887	200,000	200,000	200,000
Local - Employee Retiree Dental Contribution	78,628	75,000	75,000	75,000
Local - Employer Retiree Dental Contribution	660	1,500	1,500	1,500
TR Workers Compensation Fund	6,633	0	0	0
School Insurance Transfer-ER	51,179	0	0	0
Transfers From Reserves	0	750,000	750,000	750,000
Capital Projects Fund				
Local - County	11,190,282	9,805,300	10,705,000	1,000,000
Technology Reserve Fund				
Transfers In	0	0	0	3,200,00
Total Revenue - All Funds	174,467,847	178,534,595	179,420,276	177,062,903

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

**Expenditures by State Category**

Instruction	101,847,213	108,457,159	108,113,246	110,873,163
Administration/Attendance and Health	7,030,102	7,289,674	7,614,674	7,945,276
Pupil Transportation	8,164,214	8,388,252	8,388,252	8,698,269
Operations and Maintenance	11,414,851	11,250,189	11,250,189	11,475,570
Technology	9,633,936	10,159,271	10,159,165	10,568,067
Food Service	3,723,710	4,280,500	4,285,500	4,282,143
Workers Compensation Fund	400,552	538,000	538,000	538,000
Health and Dental Insurance	20,189,495	18,366,250	18,366,250	18,482,415
Facilities	10,683,480	9,805,300	10,705,000	1,000,000
Technology Reserve Fund	0	0	0	3,200,000
Total Expenditures - All Funds	173,087,553	178,534,595	179,420,276	177,062,903

**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	1,071,325	1,185,624	1,185,624	1,185,624
Beginning of fiscal year-Workers Comp	2,966,579	2,869,564	2,869,564	2,869,564
Beginning of fiscal year-Health & Dental	6,305,216	3,412,679	3,412,679	3,412,679
Projected end of fiscal year-Food Services	1,185,624	1,185,624	1,185,624	1,185,624
Projected end of fiscal year-Workers Comp	2,869,564	2,869,564	2,869,564	2,869,564
Projected end of fiscal year-Health & Dental	(Note 2) 3,412,679	3,412,679	3,412,679	3,412,679

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 2019 ACTUAL	FY 2020 BUDGET	FY 2020 EXPECTED	FY 2021 BUDGET	\$ CHANGE COMPARED TO FY20E	% CHANGE COMPARED TO FY20E
STATE	55,846,730	59,648,543	59,783,883	63,555,113	3,771,230	6.3%
STATE SALES TAX	13,467,499	13,929,177	13,929,177	14,246,633	317,456	2.3%
FEDERAL	16,044,090	14,336,919	14,203,060	14,719,493	516,433	3.6%
LOCAL APPROPRIATION-OPERATIONS	53,352,444	54,602,444	54,602,444	54,102,444	(500,000)	(0.9%)
LOCAL APPROPRIATION-GROUNDS	1,134,650	1,134,650	1,134,650	1,134,650	0	0.0%
LOCAL APPROPRIATION-REV STAB FD	300,000	200,000	200,000	0	(200,000)	(100.0%)
LOCAL OPERATION MISC.	1,736,010	1,692,812	1,672,312	1,802,012	129,700	0.0%
<b>TOTAL</b>	<b>141,881,423</b>	<b>145,544,545</b>	<b>145,525,526</b>	<b>149,560,345</b>	<b>4,034,819</b>	<b>2.8%</b>

## SCHOOL FOOD SERVICE FUND

### REVENUE SUMMARY

REVENUE SOURCE	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 EXPECTED	FY 2021 BUDGET	\$ CHANGE COMPARED TO FY20E	% CHANGE COMPARED TO FY20E
INTEREST ON DEPOSITS	13,546	5,000	5,000	10,000	5,000	100.0%
STATE	69,382	75,500	75,500	72,143	(3,357)	(4.4%)
FEDERAL	1,620,688	1,800,000	1,800,000	1,800,000	0	0.0%
CAFETERIA SALES	2,115,571	2,400,000	2,405,000	2,400,000	(5,000)	(0.2%)
MISCELLANEOUS	18,822	0	0	0	0	0.0%
<b>TOTAL</b>	<b>3,838,009</b>	<b>4,280,500</b>	<b>4,285,500</b>	<b>4,282,143</b>	<b>(3,357)</b>	<b>(0.1%)</b>

## WORKERS COMPENSATION FUND

### REVENUE SUMMARY

REVENUE SOURCE	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 EXPECTED	FY 2021 BUDGET	\$ CHANGE COMPARED TO FY20E	% CHANGE COMPARED TO FY20E
INTEREST ON DEPOSITS	21,270	0	0	0	0	0.0%
TRANSFERS IN	279,767	340,000	340,000	340,000	0	0.0%
TRANSFER FROM RESERVES	0	198,000	198,000	198,000	0	0.0%
<b>TOTAL</b>	<b>301,037</b>	<b>538,000</b>	<b>538,000</b>	<b>538,000</b>	<b>0</b>	<b>0.0%</b>

# YORK COUNTY SCHOOL DIVISION

## HEALTH AND DENTAL INSURANCE FUND

### REVENUE SUMMARY

REVENUE SOURCE	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 EXPECTED	FY 2021 BUDGET	\$ CHANGE COMPARED TO FY20E	% CHANGE COMPARED TO FY20E
INTEREST ON DEPOSITS	51,657	5,000	5,000	40,000	35,000	700.0%
CHARGES FOR SERVICES	3,028,913	3,303,000	3,303,000	3,274,165	(28,835)	(0.9%)
TRANSFERS-OTHER FUNDS	14,176,526	15,058,250	15,058,250	15,168,250	110,000	0.7%
<b>TOTAL</b>	<b>17,257,096</b>	<b>18,366,250</b>	<b>18,366,250</b>	<b>18,482,415</b>	<b>116,165</b>	<b>0.6%</b>

## CAPITAL PROJECTS FUND

### REVENUE SUMMARY

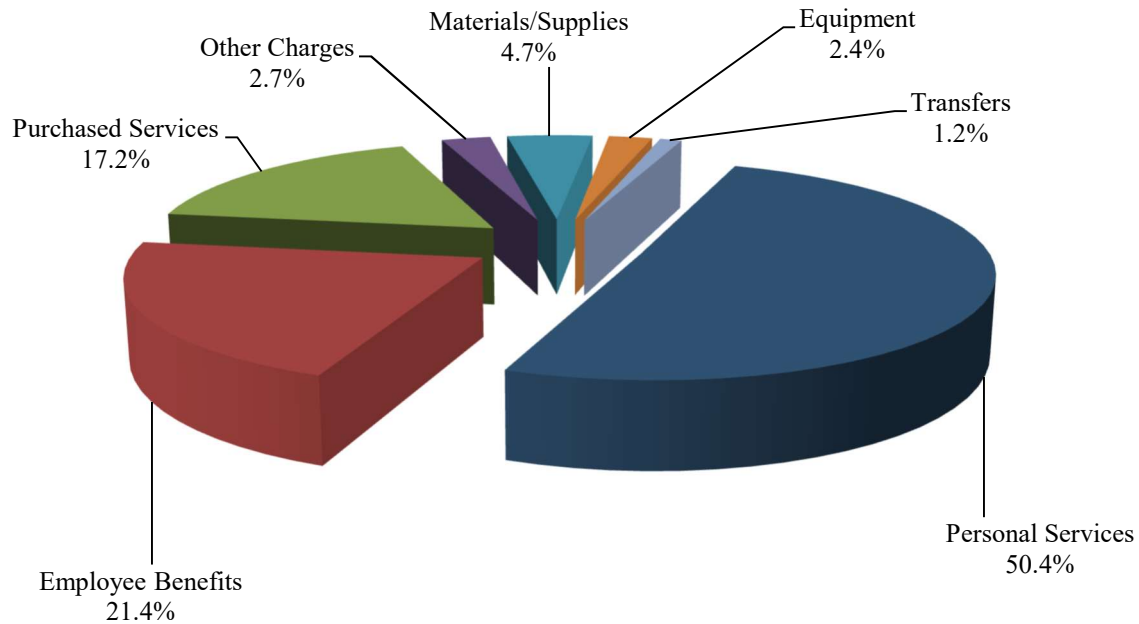
REVENUE SOURCE	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 EXPECTED	FY 2021 BUDGET	\$ CHANGE COMPARED TO FY20E	% CHANGE COMPARED TO FY20E
LOCAL-COUNTY	11,190,282	9,805,300	10,705,000	1,000,000	(9,705,000)	(90.7%)
<b>TOTAL</b>	<b>11,190,282</b>	<b>9,805,300</b>	<b>10,705,000</b>	<b>1,000,000</b>	<b>(9,705,000)</b>	<b>(90.7%)</b>

## TECHNOLOGY RESERVE FUND

### REVENUE SUMMARY

REVENUE SOURCE	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 EXPECTED	FY 2021 BUDGET	\$ CHANGE COMPARED TO FY20E	% CHANGE COMPARED TO FY20E
TRANSFERS IN	0	0	0	3,200,000	3,200,000	100.0%
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,200,000</b>	<b>3,200,000</b>	<b>100.0%</b>

### FY21 Expenditures by Major Object Summary of All Funds



The above pie chart is a summary of all funds by major object for FY21. Approximately 71.8% 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 11% 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

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>	<b>\$ CHANGE COMPARED TO FY20E</b>	<b>% CHANGE COMPARED TO FY20E</b>
PERSONAL SERVICES	83,730,461	88,673,754	88,398,071	89,280,744	882,673	1.0%
EMPLOYEE BENEFITS	34,427,206	35,441,819	35,769,828	37,924,599	2,154,771	6.0%
PURCHASED SERVICES	39,416,595	38,549,711	39,497,952	30,393,676	(9,104,276)	(23.0%)
OTHER CHARGES	4,096,271	4,706,526	4,707,006	4,740,627	33,621	0.7%
MATERIALS/ SUPPLIES	5,813,273	6,199,382	6,113,908	8,417,555	2,303,647	37.7%
EQUIPMENT	3,467,459	2,837,084	2,807,192	4,163,383	1,356,191	48.3%
TRANSFERS	2,136,288	2,126,319	2,126,319	2,142,319	16,000	0.8%
<b>TOTAL</b>	<b>173,087,553</b>	<b>178,534,595</b>	<b>179,420,276</b>	<b>177,062,903</b>	<b>(2,357,373)</b>	<b>(1.3%)</b>

### SCHOOL OPERATING FUND

### EXPENDITURES BY MAJOR OBJECT

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>	<b>\$ CHANGE COMPARED TO FY20E</b>	<b>% CHANGE COMPARED TO FY20E</b>
PERSONAL SERVICES	83,161,613	88,029,441	87,753,758	88,570,917	817,159	0.9%
EMPLOYEE BENEFITS	34,075,809	35,011,579	35,339,588	37,443,708	2,104,120	6.0%
PURCHASED SERVICES	6,035,977	7,384,214	7,427,755	8,077,777	650,022	8.8%
OTHER CHARGES	3,826,285	4,296,526	4,297,006	4,330,627	33,621	0.8%
MATERIALS/ SUPPLIES	5,392,658	5,929,382	5,843,908	5,901,614	57,706	1.0%
EQUIPMENT	3,461,686	2,767,084	2,737,192	3,093,383	356,191	13.0%
TRANSFERS	2,136,288	2,126,319	2,126,319	2,142,319	16,000	0.8%
<b>TOTAL</b>	<b>138,090,316</b>	<b>145,544,545</b>	<b>145,525,526</b>	<b>149,560,345</b>	<b>4,034,819</b>	<b>2.8%</b>

# YORK COUNTY SCHOOL DIVISION

## SCHOOL FOOD SERVICE FUND

### EXPENDITURES BY MAJOR OBJECT

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>	<b>\$ CHANGE COMPARED TO FY20E</b>	<b>% CHANGE COMPARED TO FY20E</b>
PERSONAL SERVICES	363,140	392,854	392,854	392,854	-	0.0%
EMPLOYEE BENEFITS	247,006	310,957	310,957	310,957	-	0.0%
PURCHASED SERVICES	2,687,160	3,226,689	3,231,689	3,172,391	(59,298)	(1.8%)
OTHER CHARGES	16	10,000	10,000	10,000	-	0.0%
MATERIALS / SUPPLIES	420,615	270,000	270,000	325,941	55,941	20.7%
EQUIPMENT	5,773	70,000	70,000	70,000	-	0.0%
<b>TOTAL</b>	<b>3,723,710</b>	<b>4,280,500</b>	<b>4,285,500</b>	<b>4,282,143</b>	<b>(3,357)</b>	<b>(0.1%)</b>

## WORKERS COMPENSATION FUND

### EXPENDITURES BY MAJOR OBJECT

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>	<b>\$ CHANGE COMPARED TO FY20E</b>	<b>% CHANGE COMPARED TO FY20E</b>
PERSONAL SERVICES	45,122	47,000	47,000	47,000	-	0.0%
EMPLOYEE BENEFITS	18,266	16,000	16,000	16,000	-	0.0%
PURCHASED SERVICES	67,194	75,000	75,000	75,000	-	0.0%
OTHER CHARGES	269,970	400,000	400,000	400,000	-	0.0%
TRANSFERS	-	-	-	-	-	0.0%
<b>TOTAL</b>	<b>400,552</b>	<b>538,000</b>	<b>538,000</b>	<b>538,000</b>	<b>-</b>	<b>0.0%</b>

# YORK COUNTY SCHOOL DIVISION

## HEALTH AND DENTAL INSURANCE FUND

### EXPENDITURES BY MAJOR OBJECT

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>	<b>\$ CHANGE COMPARED TO FY20E</b>	<b>% CHANGE COMPARED TO FY20E</b>
PERSONAL SERVICES	160,586	204,459	204,459	269,973	65,514	32.0%
EMPLOYEE BENEFITS	86,125	103,283	103,283	153,934	50,651	49.0%
PURCHASED SERVICES	19,942,784	18,058,508	18,058,508	18,058,508	-	0.0%
<b>TOTAL</b>	<b>20,189,495</b>	<b>18,366,250</b>	<b>18,366,250</b>	<b>18,482,415</b>	<b>116,165</b>	<b>0.6%</b>

## CAPITAL PROJECTS FUND

### EXPENDITURES BY MAJOR OBJECT

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>	<b>\$ CHANGE COMPARED TO FY20E</b>	<b>% CHANGE COMPARED TO FY20E</b>
PURCHASED SERVICES	10,683,480	9,805,300	10,705,000	1,000,000	(9,705,000)	(90.7%)
EQUIPMENT	-	-	-	-	-	0.0%
<b>TOTAL</b>	<b>10,683,480</b>	<b>9,805,300</b>	<b>10,705,000</b>	<b>1,000,000</b>	<b>(9,705,000)</b>	<b>(90.7%)</b>

## TECHNOLOGY RESERVE FUND

### EXPENDITURES BY MAJOR OBJECT

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>	<b>\$ CHANGE COMPARED TO FY20E</b>	<b>% CHANGE COMPARED TO FY20E</b>
PURCHASED SERVICES	0	0	0	10,000	10,000	100%
MATERIALS/SUPPLIES	0	0	0	2,190,000	2,190,000	100%
EQUIPMENT	0	0	0	1,000,000	1,000,000	100%
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,200,000</b>	<b>3,200,000</b>	<b>100%</b>



# SUMMARY OF PROGRAM BUDGETS

## FISCAL YEAR 2021

		FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 EXPECTED	FY 2021 BUDGET
<b>FOOD SERVICES</b>					
FUND 2200	FOOD SERVICES	3,723,710	4,280,500	4,285,500	4,282,143
<b>FOOD SERVICES</b>		<b>3,723,710</b>	<b>4,280,500</b>	<b>4,285,500</b>	<b>4,282,143</b>
<b>WORKERS COMPENSATION</b>					
FUND 2102	WORKERS COMP	400,552	538,000	538,000	538,000
<b>WORKERS COMPENSATION</b>		<b>400,552</b>	<b>538,000</b>	<b>538,000</b>	<b>538,000</b>
<b>HEALTH &amp; DENTAL INSURANCE</b>					
FUND 2700	HEALTH & DENTAL	20,189,495	18,366,250	18,366,250	18,482,415
<b>HEALTH &amp; DENTAL INSURANCE</b>		<b>20,189,495</b>	<b>18,366,250</b>	<b>18,366,250</b>	<b>18,482,415</b>
<b>CAPITAL PROJECTS</b>					
FUND 2500	CAPITAL PROJECTS	10,683,480	9,805,300	10,705,000	1,000,000
<b>CAPITAL PROJECTS</b>		<b>10,683,480</b>	<b>9,805,300</b>	<b>10,705,000</b>	<b>1,000,000</b>
<b>TECHNOLOGY RESERVE</b>					
FUND 2300	TECHNOLOGY RESERVE	0	0	0	3,200,000
<b>TECHNOLOGY RESERVE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>3,200,000</b>
<b>TOTAL ALL FUNDS</b>		<b>173,087,553</b>	<b>178,534,595</b>	<b>179,420,276</b>	<b>177,062,903</b>

# SUMMARY OF PROGRAM BUDGETS

## FISCAL YEAR 2021

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 EXPECTED	FY 2021 BUDGET
<b>INSTRUCTION</b>				
<b>CLASSROOM INSTRUCTION</b>				
<b>REGULAR EDUCATION</b>				
<b>ELEMENTARY</b>				
2100-611011-010 KINDERGARTEN	4,455,056	5,225,497	5,225,497	5,409,423
2100-611011-020 1ST GRADE	3,682,102	3,822,295	3,822,295	3,849,333
2100-611011-030 2ND GRADE	3,589,075	3,732,531	3,732,531	3,760,517
2100-611011-040 3RD GRADE	2,947,527	3,110,321	3,110,321	3,413,110
2100-611011-050 4TH GRADE	2,968,333	3,102,335	3,102,335	3,231,013
2100-611011-060 5TH GRADE	3,143,581	3,311,233	3,311,233	3,240,067
2100-611011-070 ART	786,439	811,412	811,412	837,909
2100-611011-080 MUSIC	741,785	756,010	756,010	777,028
2100-611011-090 PE	841,019	864,311	864,311	847,126
2100-611011-100 EL	565,639	656,499	656,499	751,288
2100-611011-110 READING	1,779,541	1,846,451	1,846,451	1,876,865
2100-611011-125 SCHOOL OF THE ARTS	10,013	15,184	15,184	15,184
2100-611011-130 CONTRACTED SERVICES	5,000	5,000	5,000	5,000
2100-611011-140 OTHER	3,677,462	3,351,547	3,351,547	3,650,671
<b>SUBTOTAL</b>	<b>29,192,572</b>	<b>30,610,626</b>	<b>30,610,626</b>	<b>31,664,534</b>
<b>MIDDLE</b>				
2100-611012-150 ENCORE	2,296,774	2,352,068	2,352,068	2,331,839
2100-611012-160 CORE/TEAMING/ACADEMIC COACHING	9,438,255	10,223,039	9,898,039	10,479,859
2100-611012-170 ALTERNATIVE EDUCATION	141,927	155,200	155,200	140,781
2100-611012-190 EL	115,428	206,070	206,070	160,843
2100-611012-205 SCHOOL OF ARTS	76,814	74,625	74,625	65,349
2100-611012-210 CONTRACTED SERVICES	6,182	6,200	6,200	6,200
2100-611012-220 OTHER	1,538,361	1,704,521	1,704,521	1,415,532
<b>SUBTOTAL</b>	<b>13,613,741</b>	<b>14,721,723</b>	<b>14,396,723</b>	<b>14,600,403</b>
<b>HIGH</b>				
2100-611013-230 ART	727,628	741,123	741,123	769,806
2100-611013-240 MUSIC	721,934	698,678	698,678	708,165
2100-611013-250 ENGLISH	2,810,831	2,948,041	2,948,041	2,823,701
2100-611013-260 EL	217,643	244,584	244,584	252,669
2100-611013-270 MATH	2,834,096	2,904,625	2,904,625	3,081,138
2100-611013-280 SCIENCE	2,863,010	2,993,583	2,993,583	2,973,463
2100-611013-290 SOCIAL STUDIES	3,408,575	3,317,373	3,317,373	3,297,410
2100-611013-300 HEALTH	1,147,265	1,137,808	1,137,808	1,137,102
2100-611013-310 DRIVER EDUCATION	0	2,500	2,500	2,500
2100-611013-320 FOREIGN LANGUAGE	1,586,472	1,669,363	1,669,363	1,694,631
2100-611013-330 YORK RIVER ACADEMY	523,331	561,733	561,733	570,599
2100-611013-335 VIRTUAL HIGH SCHOOL	469,023	448,650	448,650	406,718
2100-611013-345 DRAMA	272,631	278,290	278,290	282,449
2100-611013-350 SCHOOL OF THE ARTS	492,004	496,647	496,647	519,277
2100-611013-360 VHSL/INTERSCHOLASTIC ACTIVITY	765,616	748,986	748,986	824,222
2100-611013-370 CONTRACTED SERVICES	476,386	425,838	425,838	437,458
2100-611013-380 OTHER	2,325,794	2,449,616	2,449,616	2,384,735
<b>SUBTOTAL</b>	<b>21,642,239</b>	<b>22,067,438</b>	<b>22,067,438</b>	<b>22,166,043</b>
<b>REGULAR EDUCATION TOTAL</b>	<b>64,448,552</b>	<b>67,399,787</b>	<b>67,074,787</b>	<b>68,430,980</b>

# SUMMARY OF PROGRAM BUDGETS

## FISCAL YEAR 2021

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 EXPECTED	FY 2021 BUDGET
<b>SPECIAL EDUCATION</b>				
<b>ELEMENTARY</b>				
2100-611021-390 CLASSROOM TEACHERS	5,115,429	5,774,636	5,774,636	6,067,426
2100-611021-400 OTHER	77,230	69,910	69,910	69,910
<b>SUBTOTAL</b>	<b>5,192,659</b>	<b>5,844,546</b>	<b>5,844,546</b>	<b>6,137,336</b>
<b>MIDDLE</b>				
2100-611022-410 CLASSROOM TEACHERS	2,621,940	2,824,161	2,824,161	2,720,159
2100-611022-420 OTHER	54,461	35,950	35,950	35,950
<b>SUBTOTAL</b>	<b>2,676,401</b>	<b>2,860,111</b>	<b>2,860,111</b>	<b>2,756,109</b>
<b>HIGH</b>				
2100-611023-430 CLASSROOM TEACHERS	3,196,816	3,482,559	3,482,559	3,653,619
2100-611023-440 OTHER	1,886,494	1,849,693	1,849,693	2,405,936
<b>SUBTOTAL</b>	<b>5,083,310</b>	<b>5,332,252</b>	<b>5,332,252</b>	<b>6,059,555</b>
<b>SPECIAL EDUCATION TOTAL</b>	<b>12,952,370</b>	<b>14,036,909</b>	<b>14,036,909</b>	<b>14,953,000</b>
<b>CAREER/TECHNICAL</b>				
<b>SECONDARY</b>				
2100-611034-450 FAMILY & CONSUMER SCIENCE	221,619	233,314	233,314	238,468
2100-611034-460 BUSINESS & INFORMATION TECH	566,309	571,429	571,429	667,289
2100-611034-470 MARKETING EDUCATION	242,923	252,042	252,042	256,443
2100-611034-510 CONTRACTED SERVICES	902,311	1,071,247	1,071,247	1,103,384
2100-611034-520 MILITARY SCIENCE (NJROTC & NNDCC)	271,792	249,202	249,202	315,428
2100-611034-530 OTHER	138,202	149,410	149,410	151,972
<b>SUBTOTAL</b>	<b>2,343,156</b>	<b>2,526,644</b>	<b>2,526,644</b>	<b>2,732,984</b>
<b>CAREER/TECHNICAL TOTAL</b>	<b>2,343,156</b>	<b>2,526,644</b>	<b>2,526,644</b>	<b>2,732,984</b>

# SUMMARY OF PROGRAM BUDGETS

## FISCAL YEAR 2021

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 EXPECTED	FY 2021 BUDGET
<b>GIFTED EDUCATION</b>				
<b>ELEMENTARY</b>				
2100-611041-540 EXTEND	375,371	388,667	388,667	394,562
<b>SUBTOTAL</b>	<b>375,371</b>	<b>388,667</b>	<b>388,667</b>	<b>394,562</b>
<b>SECONDARY</b>				
2100-611044-560 EXTEND	67,974	72,669	72,669	73,729
<b>SUBTOTAL</b>	<b>67,974</b>	<b>72,669</b>	<b>72,669</b>	<b>73,729</b>
<b>GIFTED EDUCATION TOTAL</b>	<b>443,345</b>	<b>461,336</b>	<b>461,336</b>	<b>468,291</b>
<b>OTHER PROGRAMS</b>				
2100-611050-580 TITLE I - PART A	705,562	697,930	698,146	698,147
2100-611050-582 TITLE II - PART A	90,375	179,849	170,872	170,872
2100-611050-585 TITLE III - PART A	37,982	36,020	42,327	42,327
2100-611050-586 TITLE IV - PART A	35,138	49,321	53,020	53,020
2100-611050-600 TITLE VIB	2,343,385	2,578,317	2,443,411	2,497,302
2100-611050-605 NOAA GRANT	150	0	0	0
2100-611050-606 DEPT. OF DEFENSE ED ACTIVITY GRANT	268,394	330,854	330,854	0
2100-611050-607 DEPT. OF DEFENSE ED ACTIVITY GRANT	258,382	356,266	356,266	356,266
2100-611050-615 DEPT. OF DEFENSE ED ACTIVITY GRANT	11,366	0	0	0
2100-611050-620 SUMMER SCHOOL	335,841	220,417	220,417	270,417
2100-611050-640 MISCELLANEOUS	240,227	1,260,536	1,260,444	1,271,834
2100-611050-650 CONTINGENCY	104,738	105,612	105,612	105,612
<b>SUBTOTAL</b>	<b>4,431,540</b>	<b>5,815,122</b>	<b>5,681,369</b>	<b>5,465,797</b>
<b>OTHER PROGRAMS TOTAL</b>	<b>4,431,540</b>	<b>5,815,122</b>	<b>5,681,369</b>	<b>5,465,797</b>

# SUMMARY OF PROGRAM BUDGETS

## FISCAL YEAR 2021

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 EXPECTED	FY 2021 BUDGET
<b>INSTRUCTION</b>				
<b>INSTRUCTIONAL SUPPORT - STUDENT</b>				
2100-612121-000 ELEMENTARY GUIDANCE	722,626	882,870	882,870	878,860
2100-612124-000 SECONDARY GUIDANCE	2,483,522	2,616,805	2,616,805	2,656,198
2100-612222-000 SOCIAL WORK SERVICES	141,606	216,683	331,523	274,290
2100-612300-000 HOMEBOUND	43,560	79,354	79,354	79,354
<b>SUBTOTAL</b>	<b>3,391,314</b>	<b>3,795,712</b>	<b>3,910,552</b>	<b>3,888,702</b>
<b>INSTRUCTION</b>				
<b>INSTRUCTIONAL SUPPORT - STAFF</b>				
2100-613110-000 MANAGEMENT	786,020	797,126	797,126	788,854
2100-613120-000 REG. ED.	2,005,726	2,120,973	2,120,973	2,177,986
2100-613121-000 SPEC. ED.	820,658	846,627	846,627	1,022,207
2100-613130-000 STAFF DEVELOPMENT	104,846	242,855	242,855	242,605
2100-613201-000 ELEMENTARY MEDIA	863,893	974,903	974,903	971,024
2100-613204-000 SECONDARY MEDIA	910,110	943,969	943,969	956,817
<b>SUBTOTAL</b>	<b>5,491,253</b>	<b>5,926,453</b>	<b>5,926,453</b>	<b>6,159,493</b>
<b>INSTRUCTION</b>				
<b>INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION</b>				
2100-614101-000 ELEMENTARY PRINCIPALS' OFFICES	3,705,166	3,741,912	3,741,912	3,908,236
2100-614104-000 SECONDARY PRINCIPALS' OFFICES	4,640,517	4,753,284	4,753,284	4,865,680
<b>SUBTOTAL</b>	<b>8,345,683</b>	<b>8,495,196</b>	<b>8,495,196</b>	<b>8,773,916</b>

# SUMMARY OF PROGRAM BUDGETS

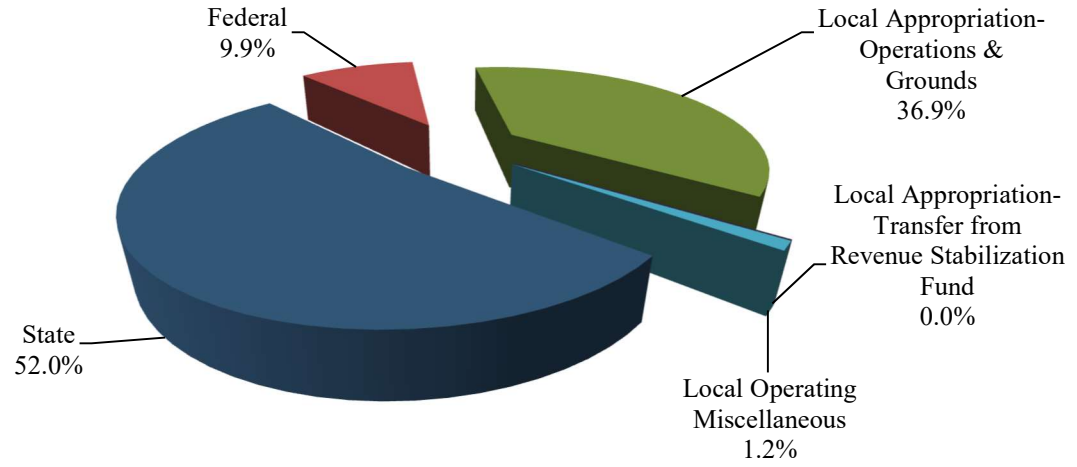
## FISCAL YEAR 2021

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 EXPECTED	FY 2021 BUDGET
<b>ADMINISTRATION, ATTENDANCE &amp; HEALTH</b>				
2100-621100-000 BOARD SERVICES	109,396	125,243	125,243	56,951
2100-621200-000 EXECUTIVE SERVICES	815,089	660,046	660,046	688,277
2100-621300-000 COMMUNICATION SERVICES	447,992	546,158	546,158	741,256
2100-621400-000 HUMAN RESOURCES	832,163	968,446	1,293,446	1,214,252
2100-621600-000 FISCAL SERVICES	1,269,991	1,301,472	1,301,472	1,206,904
2100-622200-000 HEALTH SERVICES	1,856,047	1,906,639	1,906,639	1,997,187
2100-622300-000 PSYCHOLOGICAL SERVICES	751,978	816,278	816,278	885,877
2100-622400-000 SPEECH/AUDIOLOGY SERVICES	947,446	965,392	965,392	1,154,572
<b>SUBTOTAL</b>	<b>7,030,102</b>	<b>7,289,674</b>	<b>7,614,674</b>	<b>7,945,276</b>
<b>PUPIL TRANSPORTATION</b>				
2100-632000-000 VEHICLE OPERATION SERVICES	6,600,822	6,866,389	6,866,389	7,085,172
2100-634000-000 VEHICLE MAINTENANCE SERVICES	1,563,392	1,521,863	1,521,863	1,613,097
<b>SUBTOTAL</b>	<b>8,164,214</b>	<b>8,388,252</b>	<b>8,388,252</b>	<b>8,698,269</b>
<b>OPERATIONS &amp; MAINTENANCE</b>				
2100-641000-000 MANAGEMENT & DIRECTION	221,281	223,257	223,257	232,548
2100-642000-000 BUILDING SERVICES	9,254,050	9,295,083	9,295,083	9,307,616
2100-643000-000 GROUNDS SERVICES	1,135,000	1,134,650	1,134,650	1,134,650
2100-645000-000 VEHICLE SERVICES	455,171	277,035	277,035	429,698
2100-647000-000 WAREHOUSE/DISTRIBUTION SVCS	349,349	320,164	320,164	371,058
<b>SUBTOTAL</b>	<b>11,414,851</b>	<b>11,250,189</b>	<b>11,250,189</b>	<b>11,475,570</b>
<b>TECHNOLOGY</b>				
2100-681000-000 CLASSROOM INSTRUCTION	4,088,584	4,299,351	4,299,351	4,793,996
2100-682000-000 INSTRUCTIONAL SUPPORT	1,986,939	2,386,844	2,476,844	2,613,896
2100-683000-000 ADMINISTRATION	1,187,993	1,368,300	1,368,300	1,159,002
2100-686000-000 OPERATIONS & MAINTENANCE	2,258,709	1,996,172	1,906,172	1,892,675
2100-689050-000 OTHER PROGRAMS - GRANTS	111,711	108,604	108,498	108,498
<b>SUBTOTAL</b>	<b>9,633,936</b>	<b>10,159,271</b>	<b>10,159,165</b>	<b>10,568,067</b>
<b>TOTAL SCHOOL OPERATING FUND:</b>	<b>138,090,316</b>	<b>145,544,545</b>	<b>145,525,526</b>	<b>149,560,345</b>

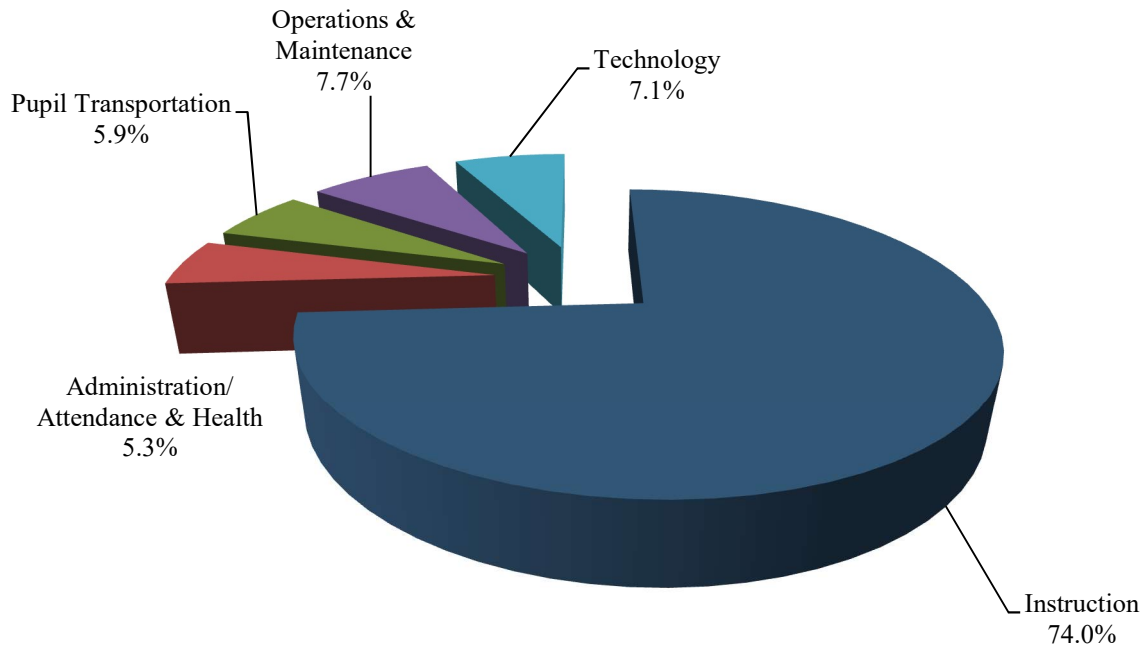
# YORK COUNTY SCHOOL DIVISION

## SCHOOL OPERATING FUND FY 2021

**Revenues by Source**



**Expenditures by Major Category**

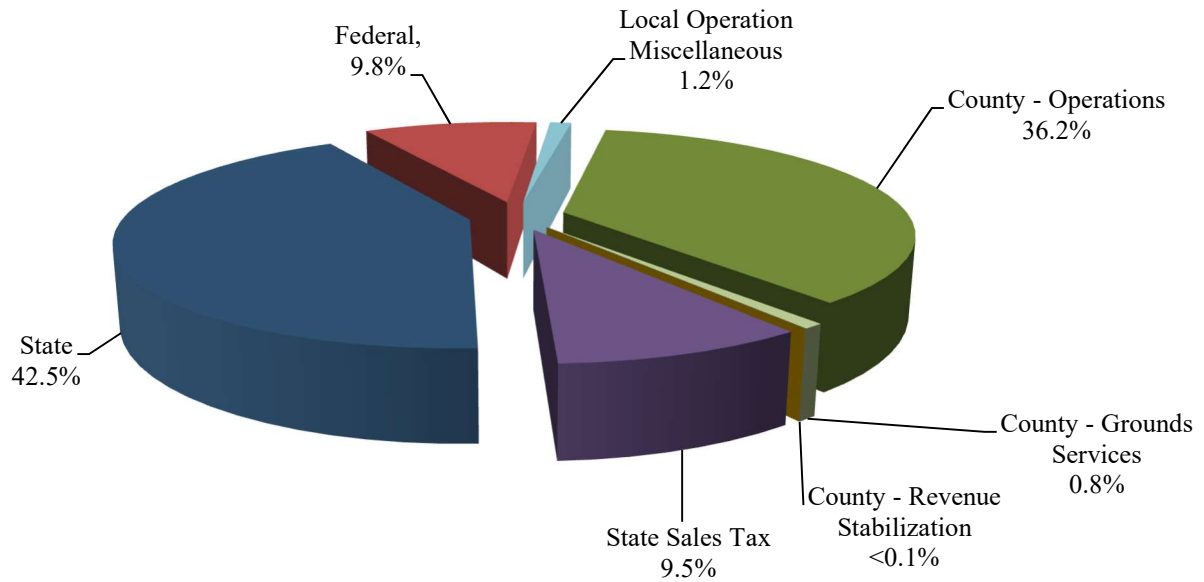


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## OPERATING FUND REVENUE

**OPERATING FUND**  
**Support by Sources – FY2021**



State revenue (including state sales tax) is the largest funding source of the operating budget, comprising 52% of the total. The second largest funding source (36.2%) is County funding for operations and ground services.

Federal funding comprises 9.8% 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 2021**

**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/Buildings**

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 Parks and Recreation.

**Property Lease**

This revenue is derived from the lease of school property for cellular towers.

**Sale of Equipment/Tools/Buses**

Proceeds from the auction of used school equipment and buses.

**Debt Service 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 2021**

**REVENUE DETAIL**

**ANNUAL FINANCIAL PLAN  
FUND 2100**

**SCHOOL OPERATING FUND**

<b>ACCT #</b>	<b>DESCRIPTION</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
<b>REVENUE-LOCAL SOURCES</b>					
<b>USE OF MONEY AND PROPERTY</b>					
30315-510100	INTEREST ON DEPOSITS	817	5,000	5,000	5,000
30315-520100	RENTAL OF LAND/BUILDINGS	107,034	110,000	110,000	110,000
30315-520150	BOYS AND GIRLS CLUB FACILITY USE	16,561	17,000	17,000	17,000
30315-520200	USE OF VEHICLES/BUSES	54,958	50,000	50,000	50,000
30315-520210	CONTRACTED BUS SERVICE/ACT FUNDS	62,093	52,000	52,000	55,000
30315-520250	VHSL	49,302	0	0	40,000
30315-520260	PROPERTY LEASE	287,412	250,000	250,000	270,000
30315-520300	PRINTING REVENUE	2,155	4,500	4,500	4,500
30315-520350	PROCUREMENT CARD REBATE	36,389	35,000	35,000	35,000
30315-520610	DISPOSAL-SURPLUS PROPERTY	0	5,000	5,000	5,000
30315-520650	SALE OF BUSES	13,675	20,000	20,000	20,000
30315-530750	DEBT SERVICE REIMB-NEW HORIZONS	104,738	105,612	105,612	105,612
<b>SUBTOTAL</b>		<b>735,134</b>	<b>654,112</b>	<b>654,112</b>	<b>717,112</b>
<b>CHARGES FOR SERVICES</b>					
30316-574100	PUPIL FEES	68,265	70,000	70,000	70,000
30316-574200	TUITION/DAY SCHOOL	412,717	451,200	451,200	440,000
30316-574400	TUITION/SUMMER SCHOOL	181,410	185,000	185,000	185,000
30316-574450	SUMMER SCHOOL TUITION FEES	0	0	0	0
30316-574600	PRESCHOOL TUITION	54,166	45,000	45,000	52,000
30316-574700	ATHLETIC USER FEE - MIDDLE	24,647	24,400	24,400	24,400
30316-574710	ATHLETIC USER FEE - HIGH	107,070	120,000	120,000	120,000
30316-574750	EARLY COLLEGE TUITION	0	0	0	70,000
30316-574800	EARLY COLLEGE TUITION	0	0	0	0
<b>SUBTOTAL</b>		<b>848,275</b>	<b>895,600</b>	<b>895,600</b>	<b>961,400</b>
<b>LOCAL MISCELLANEOUS</b>					
30318-521550	SUBSTITUTE REFUNDS	2,427	0	0	0
30318-530100	PRIOR YEAR EXPENDITURE REFUND	629	15,000	15,000	10,000
30318-530150	INSURANCE RECOVERY	108,139	61,100	61,100	75,000
30318-530200	MISCELLANEOUS REVENUE	3,540	28,000	28,000	20,000
30318-530300	COURT RESTITUTION	500	0	0	0
030318-530400	YORK FOUNDATION-REIMBURSEMENT	0	20,500	0	0
30318-530600	VIRTUAL HIGH SCHOOL	11,916	18,500	18,500	18,500
30318-530800	LOCAL DONATIONS	25,450	0	0	0
<b>SUBTOTAL</b>		<b>152,601</b>	<b>143,100</b>	<b>122,600</b>	<b>123,500</b>
<b>TOTAL REVENUE-LOCAL SOURCE</b>		<b>1,736,010</b>	<b>1,692,812</b>	<b>1,672,312</b>	<b>1,802,012</b>

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2021**

**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 2021**

**REVENUE DETAIL**

**ANNUAL FINANCIAL PLAN**

**FUND 2100**

**SCHOOL OPERATING FUND**

ACCT #	DESCRIPTION	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 EXPECTED	FY 2021 BUDGET
<b>REVENUE-COMMONWEALTH</b>					
30324-520101	STATE SALES TAX	13,467,499	13,929,177	13,929,177	14,246,633
30324-520201	BASIC AID	37,524,771	38,163,605	38,163,605	42,338,998
30324-520211	COMPENSATION SUPPLEMENT	0	2,176,147	2,176,147	0
30324-520220	SUPPLEMENTAL LOTTERY	2,869,575	2,927,222	2,927,222	3,038,198
30324-520500	FOSTER HOME CHILDREN	26,046	24,349	24,349	23,832
30324-520700	GIFTED EDUCATION - SOQ	386,130	401,107	401,107	422,749
30324-520800	REMEDIAL PROGRAMS	409,770	417,151	417,151	463,398
30324-520810	REMEDIAL SUMMER SCHOOL	152,761	152,761	152,761	217,186
30324-520830	READING INTERVENTION	115,643	115,643	115,643	129,790
30324-521200	SPECIAL EDUCATION-SOQ	4,263,188	4,339,974	4,339,974	4,642,113
30324-521230	HOMEBOUND	19,129	18,258	18,258	20,499
30324-521250	COMPREHENSIVE SERVICES ACT	395,081	300,000	300,000	400,000
30324-521400	FREE TEXTBOOKS	793,457	807,749	807,749	873,709
30324-521700	VOC ED-SOQ	260,047	264,730	264,730	308,932
30324-522000	SPECIAL ED SUPPORT	647,099	590,493	590,493	620,018
30324-522300	SOCIAL SECURITY	2,119,774	2,165,976	2,165,976	2,316,991
30324-522310	VRS RETIREMENT BENEFITS	4,672,958	4,773,169	4,773,169	5,406,313
30324-522320	VRS GROUP LIFE BENEFITS	141,844	144,398	144,398	162,596
30324-525250	PROJECT GRADUATION	16,105	17,498	17,498	17,700
30324-525300	OTHER CATEGORY/VOC ED	44,622	18,345	18,345	18,808
30324-526500	AT RISK	155,894	169,520	169,520	202,843
30324-526600	NATIONAL BOARD CERTIFICATION	50,000	45,000	45,000	50,000
30324-527500	K-3 INITIATIVE	163,979	164,832	164,832	172,209
30324-527510	SOL ALGEBRA READINESS	58,652	58,652	58,652	71,107
30324-527680	TECHNOLOGY INITIATIVE	0	544,000	544,000	544,000
30324-528100	PRE-SCHOOL INITIATIVE	130,925	191,502	191,502	426,684
30324-529900	MISCELLANEOUS GRANTS, STATE	164,107	348,895	484,235	337,548
30324-540291	MENTOR TEACHER	0	0	0	4,845
30324-540202	ISAEP	0	0	0	16,772
30324-529910	LEP (LIMITED ENGLISH PROFICIENCY)	265,173	307,567	307,567	307,275
<b>TOTAL REVENUE-COMMONWEALTH</b>		<b>69,314,229</b>	<b>73,577,720</b>	<b>73,713,060</b>	<b>77,801,746</b>

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2021**

**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.

**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.

Impact aid receipts greater than \$8.7 million are deposited to the revenue stabilization fund. The revenue stabilization fund was established as a “rainy day” fund for the School Division’s operating budget. However in recent years, it has primarily been used to support one-time initiatives in the operating and capital budgets.

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2021**

**REVENUE DETAIL**

**ANNUAL FINANCIAL PLAN**

**FUND 2100**

**SCHOOL OPERATING FUND**

ACCT #	DESCRIPTION	FY 2019 ACTUAL	FY2020 BUDGET	FY 2020 EXPECTED	FY 2021 BUDGET
<b>REVENUE-FEDERAL</b>					
30333-520202	TITLE I - PART A	698,420	697,930	698,146	697,930
30333-520501	TITLE II - PART A	91,565	179,849	170,872	179,849
30333-520651	TITLE III - PART A	37,992	36,020	42,327	36,020
30333-520701	TITLE IV - PART A	35,001	49,321	53,020	49,321
30333-521201	IMPACT AID	10,909,651	8,500,000	8,500,000	8,700,000
30333-521350	DOD-HEAVILY IMPACTED	664,330	657,400	657,400	660,000
30333-521500	MEDICAID REIMBURSEMENT	134,784	135,000	135,000	135,000
30333-521750	DODEA LITERACY GRANT	268,693	388,803	388,803	0
30333-521800	DOD STEM GRANT	258,382	356,266	356,266	356,265
30333-521900	TITLE VIB	2,343,385	2,475,108	2,340,202	2,475,108
30333-522750	DODEA SPED GRANT	11,366	0	0	0
30333-522800	E-RATE	284,350	0	0	0
30333-522900	NJROTC	142,494	80,000	80,000	140,000
30333-521850	CARES ACT STIMULUS	0	0	0	590,000
30333-529900	MISCELLANEOUS GRANTS, FEDERAL	163,677	781,222	781,024	700,000
	<b>TOTAL REVENUE-FEDERAL</b>	<b>16,044,090</b>	<b>14,336,919</b>	<b>14,203,060</b>	<b>14,719,493</b>
<b>TRANSFERS-OTHER FUNDS</b>					
30351-510101	TRANSFERS/LOCAL APPN-OPERATIONS	53,352,444	54,602,444	54,602,444	54,102,444
30351-510120	TRANSFERS/LOCAL APPN-GROUNDS	1,134,650	1,134,650	1,134,650	1,134,650
30351-510130	TRANSFERS/LOCAL APPN-REV STAB FUND	300,000	200,000	200,000	0
	<b>TOTAL TRANSFERS-OTHER FUNDS</b>	<b>54,787,094</b>	<b>55,937,094</b>	<b>55,937,094</b>	<b>55,237,094</b>
	<b>TOTAL SCHOOL OPERATING FUND</b>	<b>141,881,423</b>	<b>145,544,545</b>	<b>145,525,526</b>	<b>149,560,345</b>



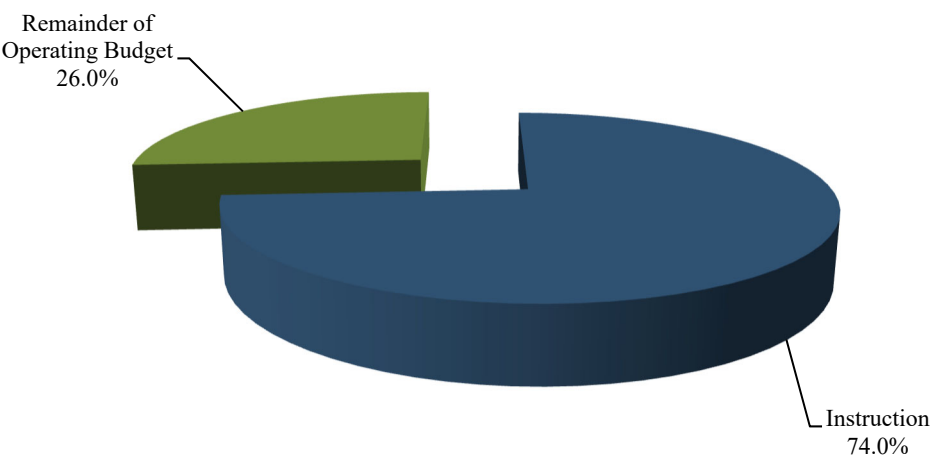
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# INSTRUCTION

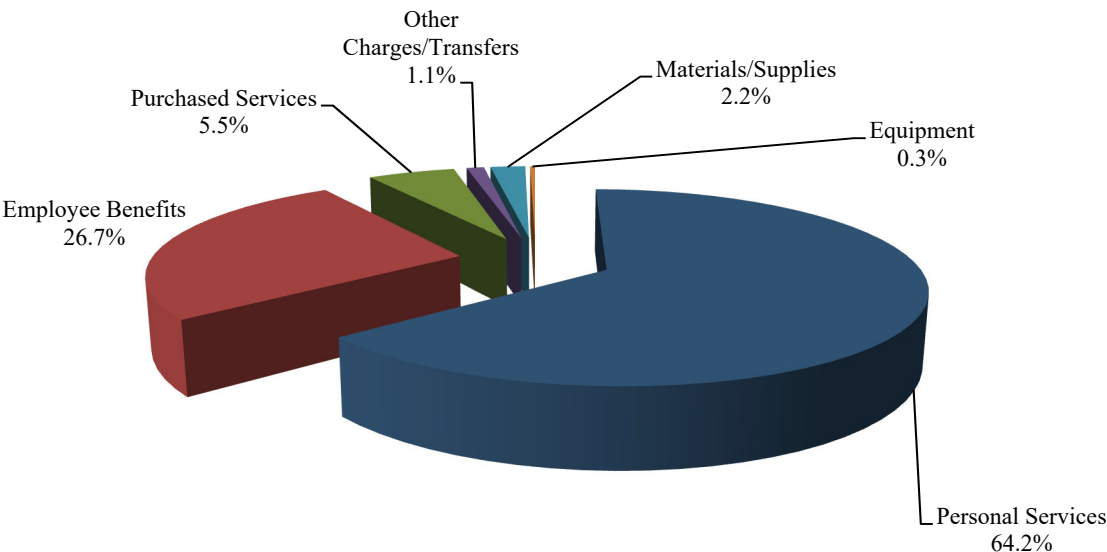
The Instruction category of the budget provides for programs and services dealing directly with the interaction between teachers and students. This category also includes activities associated with the principal’s office, curriculum development, and instructional staff training.

The Instruction category comprises 74% 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 64.2% plus Employee Benefits 26.7%). The remaining 9% covers such items as instructional supplies, equipment and purchased services. The Instruction category budget reflects an increase of \$2,759,917 or 2.5% (from \$108,113,246 in FY20E to \$110,873,163 in FY21). The charts below and on the next page depict this information.

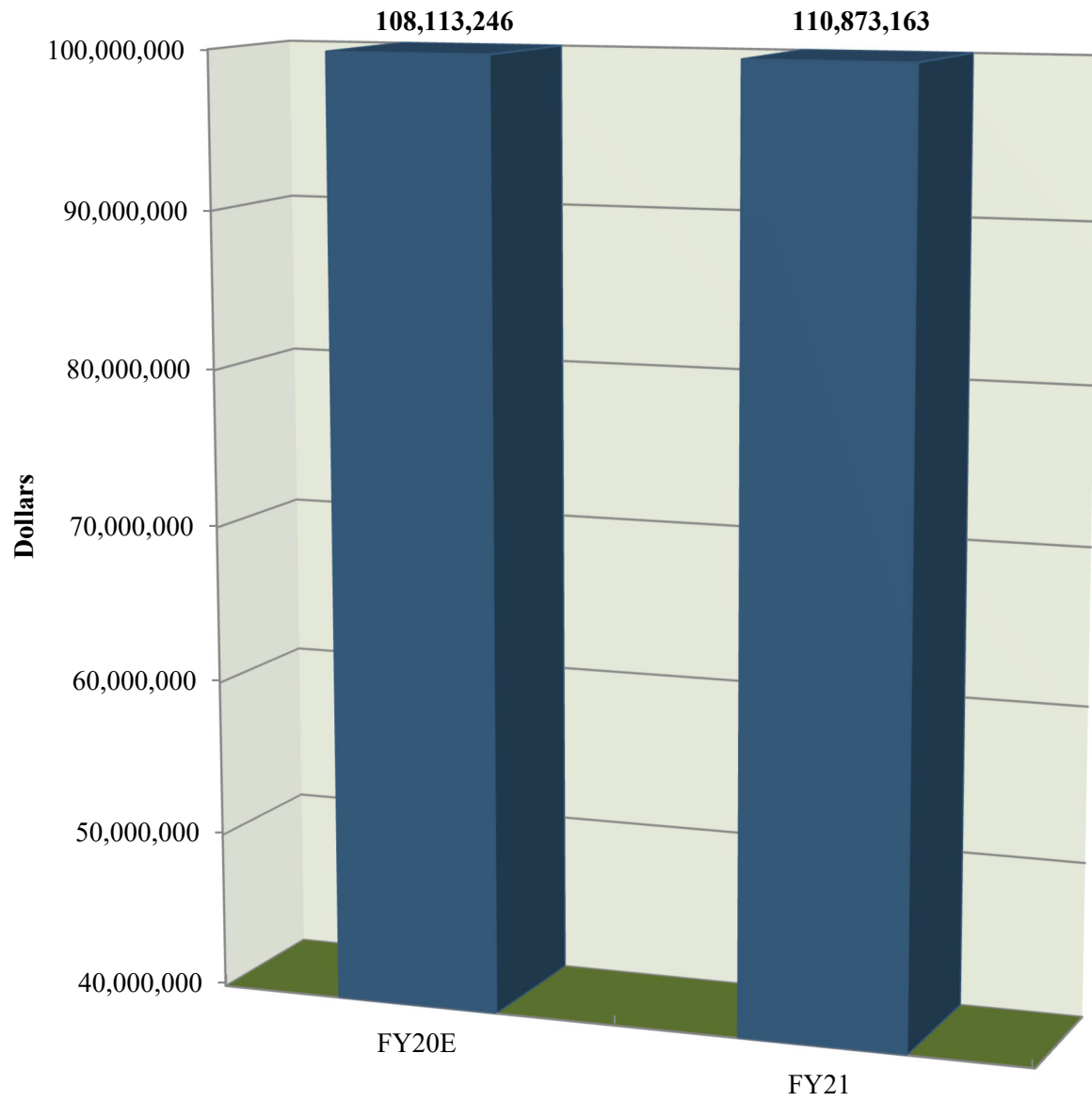
**Instruction Category as a Percent of Operating Budget for FY2021**



**Instruction Category by Major Object for FY2021**



## 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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	47	54	51	50
Para-Educators	30	32	27	28

**ADDITIONAL INFORMATION:**

FY 18 student enrollment 867

FY 19 student enrollment 927

FY 20 student enrollment 965

In FY21 added 1 para-educator FTE.

**CODE: 2100-611011-010**

**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	2,500,839	2,935,563	2,935,563	3,150,474
611410	Para-Educator Salaries	558,466	649,036	649,036	530,579
615950	Overtime	299	0	0	0
	Subtotal	3,059,604	3,584,599	3,584,599	3,681,053
EMPLOYEE BENEFITS					
621000	FICA	226,005	274,222	274,222	281,600
622000	VRS Retirement	421,279	562,070	562,070	611,791
623000	Health Insurance	552,420	630,540	630,540	662,497
623500	Dental Insurance	2,454	0	0	0
624000	Group Life Insurance	40,263	46,960	46,960	49,326
625000	VRS Hybrid Disability Insurance	2,507	0	0	0
626000	Hybrid Defined Benefit	88,589	0	0	0
627000	ICMA RC Hybrid-DC	6,113	0	0	0
627500	RHCC	0	46,958	46,958	44,541
628000	Other Benefits	5,829	5,829	5,829	5,829
628100	ICMA RC Hybrid-457 Match	1,163	0	0	0
	Subtotal	1,346,622	1,566,579	1,566,579	1,655,584
MATERIALS/SUPPLIES					
660300	Textbooks	9,349	42,500	42,500	42,500
669000	Other Educational Supplies	22,862	27,557	27,557	27,557
	Subtotal	32,211	70,057	70,057	70,057
EQUIPMENT					
689110	Furniture/Equipment-Additional	724	1,962	1,962	0
689210	Furniture/Equipment-Replacement	15,895	2,300	2,300	2,729
	Subtotal	16,619	4,262	4,262	2,729
TOTAL		4,455,056	5,225,497	5,225,497	5,409,423

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	48	48	48	55

**ADDITIONAL INFORMATION:**

FY 18 student enrollment 949

FY 19 student enrollment 946

FY 20 student enrollment 939

In FY21 added 7 teacher FTEs.

**CODE: 2100-611011-020**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	2,567,776	2,657,935	2,657,935	2,647,220
	Subtotal	<b>2,567,776</b>	<b>2,657,935</b>	<b>2,657,935</b>	<b>2,647,220</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	190,858	203,332	203,332	202,512
622000	VRS Retirement	384,363	416,764	416,764	439,968
623000	Health Insurance	417,859	402,310	402,310	416,460
623500	Dental Insurance	1,734	0	0	0
624000	Group Life Insurance	33,651	34,819	34,819	35,473
625000	VRS Hybrid Disability Insurance	1,288	0	0	0
626000	Hybrid Defined Benefit	44,282	0	0	0
627000	ICMA RC Hybrid-DC	3,140	0	0	0
627500	RHCC	0	31,895	31,895	32,031
628000	Other Benefits	4,340	4,340	4,340	4,340
628100	ICMA RC Hybrid-457 Match	1,817	0	0	0
	Subtotal	<b>1,083,332</b>	<b>1,093,460</b>	<b>1,093,460</b>	<b>1,130,784</b>
<b>MATERIALS/SUPPLIES</b>					
660300	Textbooks	8,244	42,750	42,750	42,750
669000	Other Educational Supplies	17,250	25,850	25,850	25,850
	Subtotal	<b>25,494</b>	<b>68,600</b>	<b>68,600</b>	<b>68,600</b>
<b>EQUIPMENT</b>					
689110	Furniture/Equipment-Additional	4,002	550	550	550
689210	Furniture/Equipment-Replacement	1,498	1,750	1,750	2,179
	Subtotal	<b>5,500</b>	<b>2,300</b>	<b>2,300</b>	<b>2,729</b>
<b>TOTAL</b>		<b>3,682,102</b>	<b>3,822,295</b>	<b>3,822,295</b>	<b>3,849,333</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	48	48	48	48

**ADDITIONAL INFORMATION:**

FY 18 student enrollment 890

FY 19 student enrollment 993

FY 20 student enrollment 994

**CODE: 2100-611011-030**

**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	2,544,316	2,617,362	2,617,362	2,579,555
	Subtotal	2,544,316	2,617,362	2,617,362	2,579,555
EMPLOYEE BENEFITS					
621000	FICA	189,390	200,228	200,228	197,336
622000	VRS Retirement	347,746	410,402	410,402	428,722
623000	Health Insurance	357,706	363,968	363,968	413,820
623500	Dental Insurance	1,406	0	0	0
624000	Group Life Insurance	33,340	34,287	34,287	34,566
625000	VRS Hybrid Disability Insurance	2,141	0	0	0
626000	Hybrid Defined Benefit	71,475	0	0	0
627000	ICMA RC Hybrid-DC	5,221	0	0	0
627500	RHCC	0	31,408	31,408	31,213
628000	Other Benefits	4,776	4,776	4,776	4,776
628100	ICMA RC Hybrid-457 Match	5,165	0	0	0
	Subtotal	1,018,366	1,045,069	1,045,069	1,110,433
MATERIALS/SUPPLIES					
660300	Textbooks	5,907	42,750	42,750	42,750
669000	Other Educational Supplies	18,450	25,200	25,200	25,200
	Subtotal	24,357	67,950	67,950	67,950
EQUIPMENT					
689110	Furniture/Equipment-Additional	400	400	400	400
689210	Furniture/Equipment-Replacement	1,636	1,750	1,750	2,179
	Subtotal	2,036	2,150	2,150	2,579
TOTAL		3,589,075	3,732,531	3,732,531	3,760,517

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	41	41	44	44

**ADDITIONAL INFORMATION:**

FY 18 student enrollment 914

FY 19 student enrollment 954

FY 20 student enrollment 1,001

**CODE: 2100-611011-040**

**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	2,057,498	2,149,112	2,149,112	2,344,672
	Subtotal	2,057,498	2,149,112	2,149,112	2,344,672
EMPLOYEE BENEFITS					
621000	FICA	153,476	164,407	164,407	179,367
622000	VRS Retirement	267,400	336,981	336,981	389,684
623000	Health Insurance	323,346	328,271	328,271	361,560
623500	Dental Insurance	1,255	0	0	0
624000	Group Life Insurance	26,946	28,153	28,153	31,419
625000	VRS Hybrid Disability Insurance	2,066	0	0	0
626000	Hybrid Defined Benefit	70,519	0	0	0
627000	ICMA RC Hybrid-DC	5,040	0	0	0
627500	RHCC	0	25,789	25,789	28,371
628000	Other Benefits	4,410	4,410	4,410	4,410
628100	ICMA RC Hybrid-457 Match	3,467	0	0	0
	Subtotal	857,925	888,011	888,011	994,811
MATERIALS/SUPPLIES					
660300	Textbooks	8,469	44,000	44,000	44,000
669000	Other Educational Supplies	18,739	27,048	27,048	27,048
	Subtotal	27,208	71,048	71,048	71,048
EQUIPMENT					
689110	Furniture/Equipment-Additional	2,924	400	400	400
689210	Furniture/Equipment-Replacement	1,972	1,750	1,750	2,179
	Subtotal	4,896	2,150	2,150	2,579
TOTAL		2,947,527	3,110,321	3,110,321	3,413,110



**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
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Teachers	40	40	41	41
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**ADDITIONAL INFORMATION:**

FY 18 student enrollment 991

FY 19 student enrollment 933

FY 20 student enrollment 965

**CODE: 2100-611011-050****ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	2,107,885	2,177,840	2,177,840	2,179,825
	Subtotal	<b>2,107,885</b>	<b>2,177,840</b>	<b>2,177,840</b>	<b>2,179,825</b>

**EMPLOYEE BENEFITS**

621000	FICA	157,353	166,605	166,605	166,757
622000	VRS Retirement	281,207	341,485	341,485	362,287
623000	Health Insurance	278,675	288,228	288,228	392,616
623500	Dental Insurance	1,217	0	0	0
624000	Group Life Insurance	27,655	28,530	28,530	29,210
625000	VRS Hybrid Disability Insurance	1,965	0	0	0
626000	Hybrid Defined Benefit	67,664	0	0	0
627000	ICMA RC Hybrid-DC	4,792	0	0	0
627500	RHCC	0	26,134	26,134	26,376
628000	Other Benefits	3,923	3,903	3,903	3,903
628100	ICMA RC Hybrid-457 Match	2,686	0	0	0
	Subtotal	<b>827,137</b>	<b>854,885</b>	<b>854,885</b>	<b>981,149</b>

**MATERIALS/SUPPLIES**

660300	Textbooks	4,526	44,000	44,000	44,000
669000	Other Educational Supplies	14,974	23,460	23,460	23,460
	Subtotal	<b>19,500</b>	<b>67,460</b>	<b>67,460</b>	<b>67,460</b>

**EQUIPMENT**

689110	Furniture/Equipment-Additional	389	400	400	400
689210	Furniture/Equipment-Replacement	13,422	1,750	1,750	2,179
	Subtotal	<b>13,811</b>	<b>2,150</b>	<b>2,150</b>	<b>2,579</b>

<b>TOTAL</b>		<b>2,968,333</b>	<b>3,102,335</b>	<b>3,102,335</b>	<b>3,231,013</b>
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**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	43	43	42	41

**ADDITIONAL INFORMATION:**

FY 18 student enrollment 949

FY 19 student enrollment 1,015

FY 20 student enrollment 957

**CODE: 2100-611011-060**

**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	2,215,836	2,325,732	2,325,732	2,223,614
	Subtotal	2,215,836	2,325,732	2,325,732	2,223,614
EMPLOYEE BENEFITS					
621000	FICA	165,580	177,918	177,918	170,106
622000	VRS Retirement	282,616	364,675	364,675	369,565
623000	Health Insurance	298,128	314,789	314,789	349,908
623500	Dental Insurance	1,656	0	0	0
624000	Group Life Insurance	29,056	30,467	30,467	29,796
625000	VRS Hybrid Disability Insurance	2,400	0	0	0
626000	Hybrid Defined Benefit	83,403	0	0	0
627000	ICMA RC Hybrid-DC	5,853	0	0	0
627500	RHCC	0	27,909	27,909	26,906
628000	Other Benefits	4,210	4,210	4,210	4,210
628100	ICMA RC Hybrid-457 Match	2,524	0	0	0
	Subtotal	875,426	919,968	919,968	950,491
MATERIALS/SUPPLIES					
660300	Textbooks	7,763	44,000	44,000	44,000
669000	Other Educational Supplies	15,978	19,583	19,583	19,583
	Subtotal	23,741	63,583	63,583	63,583
EQUIPMENT					
689110	Furniture/Equipment-Additional	5,150	200	200	200
689210	Furniture/Equipment-Replacement	23,428	1,750	1,750	2,179
	Subtotal	28,578	1,950	1,950	2,379
TOTAL		3,143,581	3,311,233	3,311,233	3,240,067

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	10	10	10	10

**ADDITIONAL INFORMATION:**

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

In FY 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.

In FY 20 the number of students receiving this instruction on a weekly basis is 5,821.

**CODE: 2100-611011-070**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	535,064	551,800	551,800	551,800
	Subtotal	<b>535,064</b>	<b>551,800</b>	<b>551,800</b>	<b>551,800</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	39,968	42,213	42,213	42,213
622000	VRS Retirement	90,319	86,522	86,522	91,709
623000	Health Insurance	73,405	74,166	74,166	95,256
623500	Dental Insurance	308	0	0	0
624000	Group Life Insurance	7,009	7,229	7,229	7,394
627500	RHCC	0	6,622	6,622	6,677
628000	Other Benefits	977	977	977	977
	Subtotal	<b>211,986</b>	<b>217,729</b>	<b>217,729</b>	<b>244,226</b>
<b>MATERIALS/SUPPLIES</b>					
660500	Art Supplies	32,623	35,717	35,717	35,717
669000	Other Educational Supplies	6,766	6,166	6,166	6,166
	Subtotal	<b>39,389</b>	<b>41,883</b>	<b>41,883</b>	<b>41,883</b>
<b>TOTAL</b>		<b>786,439</b>	<b>811,412</b>	<b>811,412</b>	<b>837,909</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
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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 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.

In FY 20 the number of students receiving this instruction on a weekly basis is 5,821.

**CODE: 2100-611011-080****ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	513,095	525,045	525,045	530,162
	Subtotal	<b>513,095</b>	<b>525,045</b>	<b>525,045</b>	<b>530,162</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	38,560	40,166	40,166	40,557
622000	VRS Retirement	79,763	82,327	82,327	88,113
623000	Health Insurance	85,321	81,720	81,720	91,104
623500	Dental Insurance	429	0	0	0
624000	Group Life Insurance	6,721	6,878	6,878	7,104
625000	VRS Hybrid Disability Insurance	179	0	0	0
626000	Hybrid Defined Benefit	6,411	0	0	0
627000	ICMA RC Hybrid-DC	437	0	0	0
627500	RHCC	0	6,301	6,301	6,415
628000	Other Benefits	1,025	1,025	1,025	1,025
	Subtotal	<b>218,846</b>	<b>218,417</b>	<b>218,417</b>	<b>234,318</b>
<b>MATERIALS/SUPPLIES</b>					
660400	Music Supplies	9,844	12,548	12,548	12,548
	Subtotal	<b>9,844</b>	<b>12,548</b>	<b>12,548</b>	<b>12,548</b>
<b>TOTAL</b>		<b>741,785</b>	<b>756,010</b>	<b>756,010</b>	<b>777,028</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	10	10	10	10
Para-Educators	1	1	0	0

**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 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.

In FY 20 the number of students receiving this instruction on a weekly basis is 5,821.

**CODE: 2100-611011-090**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	541,367	558,450	558,450	558,450
611410	Para-Educator Salaries	23,988	24,713	24,713	0
	Subtotal	<b>565,355</b>	<b>583,163</b>	<b>583,163</b>	<b>558,450</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	41,763	44,612	44,612	42,721
622000	VRS Retirement	88,199	91,440	91,440	92,814
623000	Health Insurance	121,424	117,389	117,389	125,832
623500	Dental Insurance	586	0	0	0
624000	Group Life Insurance	7,408	7,640	7,640	7,483
625000	VRS Hybrid Disability Insurance	190	0	0	0
626000	Hybrid Defined Benefit	6,561	0	0	0
627000	ICMA RC Hybrid-DC	463	0	0	0
627500	RHCC	0	6,998	6,998	6,757
628000	Other Benefits	1,269	1,269	1,269	1,269
628100	ICMA RC Hybrid-457 Match	231	0	0	0
	Subtotal	<b>268,094</b>	<b>269,348</b>	<b>269,348</b>	<b>276,876</b>
<b>MATERIALS/SUPPLIES</b>					
660600	Physical Ed Supplies	7,570	11,800	11,800	11,800
	Subtotal	<b>7,570</b>	<b>11,800</b>	<b>11,800</b>	<b>11,800</b>
<b>TOTAL</b>		<b>841,019</b>	<b>864,311</b>	<b>864,311</b>	<b>847,126</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	6.5	6.5	6.5	7
Para-Educators	3.5	4.5	4.5	4

**ADDITIONAL INFORMATION:**

FY 18 student enrollment 300

FY 19 student enrollment 258

FY 20 student enrollment 242

In FY21 added .5 teacher FTE.

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**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	354,198	366,042	366,042	389,865
611410	Para-Educator Salaries	26,640	67,637	67,637	85,151
611430	Technical Salaries	6,539	47,402	47,402	47,402
	Subtotal	<b>387,377</b>	<b>481,081</b>	<b>481,081</b>	<b>522,418</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	28,995	35,250	35,250	38,413
622000	VRS Retirement	52,411	68,001	68,001	78,948
623000	Health Insurance	49,062	51,217	51,217	89,333
623500	Dental Insurance	385	0	0	0
624000	Group Life Insurance	4,994	5,681	5,681	6,365
625000	VRS Hybrid Disability Insurance	312	0	0	0
626000	Hybrid Defined Benefit	10,935	0	0	0
627000	ICMA RC Hybrid-DC	762	0	0	0
627500	RHCC	0	5,205	5,205	5,747
628000	Other Benefits	659	659	659	659
628100	ICMA RC Hybrid-457 Match	246	0	0	0
	Subtotal	<b>148,761</b>	<b>166,013</b>	<b>166,013</b>	<b>219,465</b>
<b>OTHER CHARGES</b>					
655040	Travel	505	3,000	3,000	3,000
	Subtotal	<b>505</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>MATERIALS/SUPPLIES</b>					
669000	Other Educational Supplies	28,996	6,405	6,405	6,405
	Subtotal	<b>28,996</b>	<b>6,405</b>	<b>6,405</b>	<b>6,405</b>
<b>TOTAL</b>		<b>565,639</b>	<b>656,499</b>	<b>656,499</b>	<b>751,288</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	15.5	15.5	15.5	15.5
Para-Educators	13.5	13.5	12.5	12.5

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

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	935,415	964,257	964,257	992,267
611410	Para-Educator Salaries	275,222	291,779	291,779	269,881
615950	Overtime	197	0	0	0
	Subtotal	<b>1,210,834</b>	<b>1,256,036</b>	<b>1,256,036</b>	<b>1,262,148</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	89,902	96,087	96,087	96,554
622000	VRS Retirement	191,958	196,946	196,946	209,769
623000	Health Insurance	202,645	193,173	193,173	203,627
623500	Dental Insurance	880	0	0	0
624000	Group Life Insurance	15,446	16,454	16,454	16,912
625000	VRS Hybrid Disability Insurance	158	0	0	0
626000	Hybrid Defined Benefit	5,639	0	0	0
627000	ICMA RC Hybrid-DC	384	0	0	0
627500	RHCC	0	15,072	15,072	15,272
628000	Other Benefits	2,214	2,214	2,214	2,214
	Subtotal	<b>509,226</b>	<b>519,946</b>	<b>519,946</b>	<b>544,348</b>
<b>OTHER CHARGES</b>					
655040	Travel	2,618	1,000	1,000	1,000
655060	Employee Development	7,500	13,000	13,000	13,000
	Subtotal	<b>10,118</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>
<b>MATERIALS/SUPPLIES</b>					
660800	Remedial Reading Supplies	20,789	24,250	24,250	24,250
669000	Other Educational Supplies	28,574	31,119	31,119	31,119
669900	Miscellaneous Materials & Supplies	0	1,100	1,100	1,000
	Subtotal	<b>49,363</b>	<b>56,469</b>	<b>56,469</b>	<b>56,369</b>
<b>TOTAL</b>		<b>1,779,541</b>	<b>1,846,451</b>	<b>1,846,451</b>	<b>1,876,865</b>

**REGULAR EDUCATION - ELEMENTARY - SCHOOL OF THE ARTS**

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

**PERSONNEL**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
N/A	0	0	0	0

**CODE: 2100-611011-125**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>				
616250	Stipends	0	1,000	1,000
	Subtotal	<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>EMPLOYEE BENEFITS</b>				
621000	FICA	0	184	184
	Subtotal	<b>0</b>	<b>184</b>	<b>184</b>
<b>PURCHASED SERVICES</b>				
639000	Miscellaneous Contractual Services	10,013	14,000	14,000
	Subtotal	<b>10,013</b>	<b>14,000</b>	<b>14,000</b>
	<b>TOTAL</b>	<b>10,013</b>	<b>15,184</b>	<b>15,184</b>



**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
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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	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
	<b>TOTAL</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

**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 5.5 Assessment and Compliance Interventionists, 1 teacher, 64.5 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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	4.5	6.5	6.5	7.5
Para-Educators	55.5	55.5	64.5	64.5
Technical	1	1	1	1

**ADDITIONAL INFORMATION:**

In FY21 added 1 teacher FTE.

**CODE: 2100-611011-140**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	232,135	327,131	327,131	359,946
611410	Para-Educator Salaries	1,044,780	1,109,795	1,109,795	1,269,084
611430	Technical Salaries	52,273	53,912	53,912	53,912
615000	Substitute Salaries	678,345	590,000	590,000	590,000
615950	Overtime	807	0	0	0
616000	Supplements	228,670	177,500	177,500	188,630
616250	Stipends	17,178	12,342	12,342	12,342
	Subtotal	<b>2,254,188</b>	<b>2,270,680</b>	<b>2,270,680</b>	<b>2,473,914</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	166,665	115,118	115,118	129,815
622000	VRS Retirement	151,530	233,774	233,774	279,705
623000	Health Insurance	396,296	425,239	425,239	502,665
623500	Dental Insurance	1,657	0	0	0
624000	Group Life Insurance	16,835	19,529	19,529	22,551
625000	VRS Hybrid Disability Insurance	1,705	0	0	0
626000	Hybrid Defined Benefit	58,832	0	0	0
627000	ICMA RC Hybrid-DC	4,154	0	0	0
627100	Retiree Health Insurance	322,026	0	0	0
627500	RHCC	18	17,891	17,891	20,363
628000	Other Benefits	3,982	3,982	3,982	3,982
628100	ICMA RC Hybrid-457 Match	2,149	0	0	0
	Subtotal	<b>1,125,849</b>	<b>815,533</b>	<b>815,533</b>	<b>959,081</b>
<b>PURCHASED SERVICES</b>					
635000	Printing	32,188	30,000	30,000	30,000
639000	Miscellaneous Contractual Services	72,163	61,658	61,658	14,000
	Subtotal	<b>104,351</b>	<b>91,658</b>	<b>91,658</b>	<b>44,000</b>
<b>OTHER CHARGES</b>					
658010	Dues/Memberships	750	750	750	750
	Subtotal	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>
<b>MATERIALS/SUPPLIES</b>					
660700	Testing Materials	55,170	56,926	56,926	56,926
669000	Other Educational Supplies	15,108	15,200	15,200	15,200
669150	Supplemental Per Pupil Allocation	105,987	100,000	100,000	100,000
	Subtotal	<b>176,265</b>	<b>172,126</b>	<b>172,126</b>	<b>172,126</b>
<b>EQUIPMENT</b>					
689210	Furniture/Equipment-Replacement	16,059	800	800	800
	Subtotal	<b>16,059</b>	<b>800</b>	<b>800</b>	<b>800</b>
<b>TOTAL</b>		<b>3,677,462</b>	<b>3,351,547</b>	<b>3,351,547</b>	<b>3,650,671</b>

**REGULAR EDUCATION - MIDDLE - ENCORE**

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

**PERSONNEL**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
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Teachers	29.9	29.9	32.2	32.2
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**ADDITIONAL INFORMATION:**

FY 18 student enrollment 6,591

FY 19 student enrollment 6,618

FY 20 student enrollment 6,500

**CODE: 2100-611012-150**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	1,577,810	1,615,128	1,615,128	1,587,521
	Subtotal	<b>1,577,810</b>	<b>1,615,128</b>	<b>1,615,128</b>	<b>1,587,521</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	117,119	123,557	123,557	121,445
622000	VRS Retirement	202,143	253,252	253,252	263,846
623000	Health Insurance	280,299	254,318	254,318	253,272
623500	Dental Insurance	1,060	0	0	0
624000	Group Life Insurance	20,134	21,158	21,158	21,273
625000	VRS Hybrid Disability Insurance	1,435	0	0	0
626000	Hybrid Defined Benefit	50,429	0	0	0
627000	ICMA RC Hybrid-DC	3,500	0	0	0
627500	RHCC	0	19,382	19,382	19,209
628000	Other Benefits	2,350	2,350	2,350	2,350
628100	ICMA RC Hybrid-457 Match	951	0	0	0
	Subtotal	<b>679,420</b>	<b>674,017</b>	<b>674,017</b>	<b>681,395</b>
<b>PURCHASED SERVICES</b>					
633700	Contract Maint/Music Instruments	6,272	7,950	7,950	7,950
	Subtotal	<b>6,272</b>	<b>7,950</b>	<b>7,950</b>	<b>7,950</b>
<b>MATERIALS/SUPPLIES</b>					
660300	Textbooks	0	5,000	5,000	5,000
660400	Music Supplies	5,811	12,300	12,300	12,300
660500	Art Supplies	5,635	9,708	9,708	9,708
669000	Other Educational Supplies	6,958	12,965	12,965	12,965
	Subtotal	<b>18,404</b>	<b>39,973</b>	<b>39,973</b>	<b>39,973</b>
<b>EQUIPMENT</b>					
689110	Furniture/Equipment-Additional	14,868	15,000	15,000	15,000
	Subtotal	<b>14,868</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>TOTAL</b>		<b>2,296,774</b>	<b>2,352,068</b>	<b>2,352,068</b>	<b>2,331,839</b>

**REGULAR EDUCATION - MIDDLE - CORE/TEAMING/ACADEMIC COACHING**

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

**PERSONNEL**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	121.5	122.5	123	123

**ADDITIONAL INFORMATION:**

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

FY 20 student enrollment:

Grade 6:1,039

Grade 7:1,016

Grade 8:1,003

Total:3,058

**CODE: 2100-611012-160**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	6,482,417	7,209,112	6,884,112	7,270,517
616250	Stipends	1,400	1,400	1,400	1,400
	Subtotal	<b>6,483,817</b>	<b>7,210,512</b>	<b>6,885,512</b>	<b>7,271,917</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	481,012	511,648	511,648	508,407
622000	VRS Retirement	956,158	1,048,492	1,048,492	1,104,308
623000	Health Insurance	1,072,676	1,022,166	1,022,166	1,061,028
623500	Dental Insurance	4,465	0	0	0
624000	Group Life Insurance	84,734	87,597	87,597	89,036
625000	VRS Hybrid Disability Insurance	3,327	0	0	0
626000	Hybrid Defined Benefit	109,959	0	0	0
627000	ICMA RC Hybrid-DC	8,115	0	0	0
627500	RHCC	0	80,242	80,242	80,398
628000	Other Benefits	12,993	12,993	12,993	12,993
628100	ICMA RC Hybrid-457 Match	9,170	0	0	0
	Subtotal	<b>2,742,609</b>	<b>2,763,138</b>	<b>2,763,138</b>	<b>2,856,170</b>
<b>MATERIALS/SUPPLIES</b>					
660200	Laboratory Supplies	16,226	19,808	19,808	19,808
660300	Textbooks	95,242	140,000	140,000	242,383
660600	Physical Ed Supplies	3,578	7,344	7,344	7,344
669000	Other Educational Supplies	96,783	82,237	82,237	82,237
	Subtotal	<b>211,829</b>	<b>249,389</b>	<b>249,389</b>	<b>351,772</b>
<b>TOTAL</b>		<b>9,438,255</b>	<b>10,223,039</b>	<b>9,898,039</b>	<b>10,479,859</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Para-Educators	4	4	4	4

**CODE: 2100-611012-170**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611410	Para-Educator Salaries	85,228	88,390	88,390	89,360
615950	Overtime	248	0	0	0
	Subtotal	<b>85,476</b>	<b>88,390</b>	<b>88,390</b>	<b>89,360</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	6,016	6,762	6,762	6,836
622000	VRS Retirement	8,429	13,859	13,859	14,852
623000	Health Insurance	33,950	41,357	41,357	24,842
623500	Dental Insurance	148	0	0	0
624000	Group Life Insurance	1,112	1,158	1,158	1,197
625000	VRS Hybrid Disability Insurance	154	0	0	0
626000	Hybrid Defined Benefit	5,136	0	0	0
627000	ICMA RC Hybrid-DC	376	0	0	0
627500	RHCC	0	1,061	1,061	1,081
628000	Other Benefits	154	154	154	154
628100	ICMA RC Hybrid-457 Match	391	0	0	0
	Subtotal	<b>55,866</b>	<b>64,351</b>	<b>64,351</b>	<b>48,962</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	585	2,459	2,459	2,459
	Subtotal	<b>585</b>	<b>2,459</b>	<b>2,459</b>	<b>2,459</b>
<b>TOTAL</b>		<b>141,927</b>	<b>155,200</b>	<b>155,200</b>	<b>140,781</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	2	2	2	2
Para-Educators	0.5	0.5	0	1

**ADDITIONAL INFORMATION:**

FY 18 student enrollment 99

FY 19 student enrollment 56

FY 20 student enrollment 57

In FY21 added 1 para-educator FTE.

**CODE: 2100-611012-190**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	67,365	103,361	103,361	106,885
611410	Para-Educator Salaries	7,481	20,163	20,163	0
615950	Overtime	229	0	0	0
	Subtotal	<b>75,075</b>	<b>123,524</b>	<b>123,524</b>	<b>106,885</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	5,549	9,449	9,449	8,177
622000	VRS Retirement	6,767	19,369	19,369	17,764
623000	Health Insurance	15,414	44,056	44,056	18,720
623500	Dental Insurance	58	0	0	0
624000	Group Life Insurance	934	1,618	1,618	1,432
625000	VRS Hybrid Disability Insurance	137	0	0	0
626000	Hybrid Defined Benefit	4,572	0	0	0
627000	ICMA RC Hybrid-DC	335	0	0	0
627500	RHCC	0	1,482	1,482	1,293
628000	Other Benefits	72	72	72	72
628100	ICMA RC Hybrid-457 Match	351	0	0	0
	Subtotal	<b>34,189</b>	<b>76,046</b>	<b>76,046</b>	<b>47,458</b>
<b>MATERIALS/SUPPLIES</b>					
669000	Other Educational Supplies	2,730	1,500	1,500	1,500
669900	Miscellaneous Materials & Supplies	3,434	5,000	5,000	5,000
	Subtotal	<b>6,164</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
<b>TOTAL</b>		<b>115,428</b>	<b>206,070</b>	<b>206,070</b>	<b>160,843</b>

**REGULAR EDUCATION - MIDDLE - SCHOOL OF ARTS**

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

**PERSONNEL**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	1	1	1	1

**ADDITIONAL INFORMATION:**

FY 18 student enrollment 60

FY 19 student enrollment 60

FY 20 student enrollment 60

**CODE: 2100-611012-205**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	49,749	51,426	51,426	43,715
616250	Stipends	4,200	3,717	3,717	3,717
	Subtotal	<b>53,949</b>	<b>55,143</b>	<b>55,143</b>	<b>47,432</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	4,131	4,242	4,242	3,652
622000	VRS Retirement	8,397	8,064	8,064	7,265
623000	Health Insurance	2,785	0	0	0
623500	Dental Insurance	48	0	0	0
624000	Group Life Insurance	652	674	674	586
627500	RHCC	0	617	617	529
628000	Other Benefits	93	93	93	93
	Subtotal	<b>16,106</b>	<b>13,690</b>	<b>13,690</b>	<b>12,125</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	4,000	2,896	2,896	2,896
	Subtotal	<b>4,000</b>	<b>2,896</b>	<b>2,896</b>	<b>2,896</b>
<b>MATERIALS/SUPPLIES</b>					
669000	Other Educational Supplies	2,759	2,896	2,896	2,896
	Subtotal	<b>2,759</b>	<b>2,896</b>	<b>2,896</b>	<b>2,896</b>
<b>TOTAL</b>		<b>76,814</b>	<b>74,625</b>	<b>74,625</b>	<b>65,349</b>

**REGULAR EDUCATION - MIDDLE - CONTRACTED SERVICES**

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

**PERSONNEL**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
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N/A	0	0	0	0
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**CODE: 2100-611012-210**

**ACCT# DESCRIPTION**

**PURCHASED SERVICES**

639000	Miscellaneous Contractual Services	6,182	6,200	6,200	6,200
	Subtotal	<b>6,182</b>	<b>6,200</b>	<b>6,200</b>	<b>6,200</b>
	<b>TOTAL</b>	<b>6,182</b>	<b>6,200</b>	<b>6,200</b>	<b>6,200</b>



**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	9.78	11.78	10.44	10.44
Para-Educators	2	2	2	2
Cafeteria Monitors	3.15	3.15	3.15	3.15

**CODE: 2100-611012-220****ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	482,410	641,641	641,641	485,152
611410	Para-Educator Salaries	38,481	41,244	41,244	40,819
611520	Cafeteria Monitor	31,297	32,254	32,254	0
615000	Substitute Salaries	327,044	290,856	290,856	290,856
615950	Overtime	67	0	0	0
616000	Supplements	202,720	204,907	204,907	209,359
616250	Stipends	8,399	6,054	6,054	6,054
	Subtotal	<b>1,090,418</b>	<b>1,216,956</b>	<b>1,216,956</b>	<b>1,032,240</b>

**EMPLOYEE BENEFITS**

621000	FICA	82,568	55,223	55,223	40,752
622000	VRS Retirement	69,943	109,991	109,991	87,416
623000	Health Insurance	43,271	85,309	85,309	46,284
623500	Dental Insurance	240	0	0	0
624000	Group Life Insurance	6,833	9,368	9,368	7,048
625000	VRS Hybrid Disability Insurance	474	0	0	0
626000	Hybrid Defined Benefit	16,411	0	0	0
627000	ICMA RC Hybrid-DC	1,154	0	0	0
627500	RHCC	0	8,582	8,582	6,364
628000	Other Benefits	2,049	2,049	2,049	2,049
628100	ICMA RC Hybrid-457 Match	501	0	0	0
	Subtotal	<b>223,444</b>	<b>270,522</b>	<b>270,522</b>	<b>189,913</b>

**PURCHASED SERVICES**

635000	Printing	32,272	30,000	30,000	30,000
639000	Miscellaneous Contractual Services	41,113	36,164	36,164	12,500
	Subtotal	<b>73,385</b>	<b>66,164</b>	<b>66,164</b>	<b>42,500</b>

**MATERIALS/SUPPLIES**

660010	Stationery/Forms/Office Supplies	4,722	5,200	5,200	5,200
669000	Other Educational Supplies	20,055	15,921	15,921	15,921
669150	Supplemental Per Pupil Allocation	70,954	100,000	100,000	100,000
	Subtotal	<b>95,731</b>	<b>121,121</b>	<b>121,121</b>	<b>121,121</b>

**EQUIPMENT**

689110	Furniture/Equipment-Additional	39,926	11,578	11,578	11,578
689210	Furniture/Equipment-Replacement	15,457	18,180	18,180	18,180
	Subtotal	<b>55,383</b>	<b>29,758</b>	<b>29,758</b>	<b>29,758</b>

**TOTAL**

<b>1,538,361</b>	<b>1,704,521</b>	<b>1,704,521</b>	<b>1,415,532</b>
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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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	10.5	10.5	10.5	10.5

**ADDITIONAL INFORMATION:**

FY 18 student enrollment 1,601

FY 19 student enrollment 1,617

FY 20 student enrollment 1,540

**CODE: 2100-611013-230**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	516,955	539,819	539,819	555,471
	Subtotal	<b>516,955</b>	<b>539,819</b>	<b>539,819</b>	<b>555,471</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	38,956	41,296	41,296	42,494
622000	VRS Retirement	61,534	84,644	84,644	92,319
623000	Health Insurance	63,215	47,192	47,192	50,736
623500	Dental Insurance	371	0	0	0
624000	Group Life Insurance	6,852	7,072	7,072	7,443
625000	VRS Hybrid Disability Insurance	678	0	0	0
626000	Hybrid Defined Benefit	22,843	0	0	0
627000	ICMA RC Hybrid-DC	1,654	0	0	0
627500	RHCC	0	6,478	6,478	6,721
628000	Other Benefits	1,022	1,022	1,022	1,022
628100	ICMA RC Hybrid-457 Match	1,438	0	0	0
	Subtotal	<b>198,563</b>	<b>187,704</b>	<b>187,704</b>	<b>200,735</b>
<b>MATERIALS/SUPPLIES</b>					
660500	Art Supplies	12,110	13,600	13,600	13,600
	Subtotal	<b>12,110</b>	<b>13,600</b>	<b>13,600</b>	<b>13,600</b>
<b>TOTAL</b>		<b>727,628</b>	<b>741,123</b>	<b>741,123</b>	<b>769,806</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	8.2	8.2	7.7	7.7

**ADDITIONAL INFORMATION:**

FY 18 student enrollment 804

FY 19 student enrollment 796

FY 20 student enrollment 750

**CODE: 2100-611013-240**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	485,869	491,724	491,724	490,744
	Subtotal	<b>485,869</b>	<b>491,724</b>	<b>491,724</b>	<b>490,744</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	36,709	37,617	37,617	37,542
622000	VRS Retirement	56,367	77,102	77,102	81,562
623000	Health Insurance	49,550	39,317	39,317	45,228
623500	Dental Insurance	326	0	0	0
624000	Group Life Insurance	5,880	6,442	6,442	6,576
625000	VRS Hybrid Disability Insurance	507	0	0	0
626000	Hybrid Defined Benefit	16,687	0	0	0
627000	ICMA RC Hybrid-DC	1,237	0	0	0
627500	RHCC	0	5,901	5,901	5,938
628000	Other Benefits	1,075	1,075	1,075	1,075
628100	ICMA RC Hybrid-457 Match	1,471	0	0	0
	Subtotal	<b>169,809</b>	<b>167,454</b>	<b>167,454</b>	<b>177,921</b>
<b>PURCHASED SERVICES</b>					
633700	Contract Maint/Music Instruments	8,170	9,950	9,950	9,950
	Subtotal	<b>8,170</b>	<b>9,950</b>	<b>9,950</b>	<b>9,950</b>
<b>MATERIALS/SUPPLIES</b>					
660400	Music Supplies	9,878	12,550	12,550	12,550
	Subtotal	<b>9,878</b>	<b>12,550</b>	<b>12,550</b>	<b>12,550</b>
<b>EQUIPMENT</b>					
689110	Furniture/Equipment-Additional	48,208	17,000	17,000	17,000
	Subtotal	<b>48,208</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>
<b>TOTAL</b>		<b>721,934</b>	<b>698,678</b>	<b>698,678</b>	<b>708,165</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	37.6	38.6	36.6	39.6

**ADDITIONAL INFORMATION:**

FY 18 student enrollment 4,258

FY 19 student enrollment 4,170

FY 20 student enrollment 4,099

In FY21 added 3 teacher FTEs.

**CODE: 2100-611013-250**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	1,978,823	2,083,470	2,083,470	1,953,191
	Subtotal	<b>1,978,823</b>	<b>2,083,470</b>	<b>2,083,470</b>	<b>1,953,191</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	147,647	159,385	159,385	149,419
622000	VRS Retirement	246,276	326,688	326,688	324,620
623000	Health Insurance	302,958	292,295	292,295	312,756
623500	Dental Insurance	1,304	0	0	0
624000	Group Life Insurance	25,431	27,293	27,293	26,173
625000	VRS Hybrid Disability Insurance	2,129	0	0	0
626000	Hybrid Defined Benefit	74,276	0	0	0
627000	ICMA RC Hybrid-DC	5,192	0	0	0
627500	RHCC	0	25,002	25,002	23,634
628000	Other Benefits	4,198	4,198	4,198	4,198
628100	ICMA RC Hybrid-457 Match	1,946	0	0	0
	Subtotal	<b>811,357</b>	<b>834,861</b>	<b>834,861</b>	<b>840,800</b>
<b>MATERIALS/SUPPLIES</b>					
660300	Textbooks	6,561	10,000	10,000	10,000
669000	Other Educational Supplies	14,090	19,710	19,710	19,710
	Subtotal	<b>20,651</b>	<b>29,710</b>	<b>29,710</b>	<b>29,710</b>
<b>TOTAL</b>		<b>2,810,831</b>	<b>2,948,041</b>	<b>2,948,041</b>	<b>2,823,701</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
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Teachers	2.5	2.5	2.5	2.5
Para-Educators	1	1	1.5	1

**ADDITIONAL INFORMATION:**

FY 18 student enrollment 89

FY 19 student enrollment 47

FY 20 student enrollment 53

**CODE: 2100-611013-260****ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	128,320	128,165	128,165	153,877
611410	Para-Educator Salaries	0	16,858	16,858	0
	Subtotal	<b>128,320</b>	<b>145,023</b>	<b>145,023</b>	<b>153,877</b>

**EMPLOYEE BENEFITS**

621000	FICA	9,464	11,095	11,095	11,772
622000	VRS Retirement	17,861	22,739	22,739	25,574
623000	Health Insurance	23,999	30,497	30,497	25,932
623500	Dental Insurance	92	0	0	0
624000	Group Life Insurance	1,702	1,900	1,900	2,062
625000	VRS Hybrid Disability Insurance	107	0	0	0
626000	Hybrid Defined Benefit	3,466	0	0	0
627000	ICMA RC Hybrid-DC	260	0	0	0
627500	RHCC	0	1,740	1,740	1,862
628100	ICMA RC Hybrid-457 Match	351	0	0	0
	Subtotal	<b>57,302</b>	<b>67,971</b>	<b>67,971</b>	<b>67,202</b>

**PURCHASED SERVICES**

639000	Miscellaneous Contractual Services	24,430	20,920	20,920	20,920
	Subtotal	<b>24,430</b>	<b>20,920</b>	<b>20,920</b>	<b>20,920</b>

**MATERIALS/SUPPLIES**

669000	Other Educational Supplies	4,401	5,670	5,670	5,670
669900	Miscellaneous Materials & Supplies	3,190	5,000	5,000	5,000
	Subtotal	<b>7,591</b>	<b>10,670</b>	<b>10,670</b>	<b>10,670</b>

<b>TOTAL</b>		<b>217,643</b>	<b>244,584</b>	<b>244,584</b>	<b>252,669</b>
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**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
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Teachers	36.1	36.1	37.6	37.6
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**ADDITIONAL INFORMATION:**

FY 18 student enrollment 6,031

FY 19 student enrollment 5,957

FY 20 student enrollment 6,000

**CODE: 2100-611013-270****ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	1,950,927	2,009,529	2,009,529	2,134,997
	Subtotal	<b>1,950,927</b>	<b>2,009,529</b>	<b>2,009,529</b>	<b>2,134,997</b>

**EMPLOYEE BENEFITS**

621000	FICA	143,983	153,729	153,729	163,327
622000	VRS Retirement	305,582	315,094	315,094	354,837
623000	Health Insurance	364,447	346,891	346,891	344,592
623500	Dental Insurance	1,450	0	0	0
624000	Group Life Insurance	25,705	26,325	26,325	28,609
625000	VRS Hybrid Disability Insurance	592	0	0	0
626000	Hybrid Defined Benefit	18,550	0	0	0
627000	ICMA RC Hybrid-DC	1,444	0	0	0
627500	RHCC	0	24,114	24,114	25,833
628000	Other Benefits	5,894	5,862	5,862	5,862
628100	ICMA RC Hybrid-457 Match	2,652	0	0	0
	Subtotal	<b>870,299</b>	<b>872,015</b>	<b>872,015</b>	<b>923,060</b>

**MATERIALS/SUPPLIES**

660300	Textbooks	2,953	10,000	10,000	10,000
669000	Other Educational Supplies	9,917	13,081	13,081	13,081
	Subtotal	<b>12,870</b>	<b>23,081</b>	<b>23,081</b>	<b>23,081</b>

**TOTAL**

	<b>2,834,096</b>	<b>2,904,625</b>	<b>2,904,625</b>	<b>3,081,138</b>
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**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
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Teachers	36	36	35	35
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**ADDITIONAL INFORMATION:**

FY 18 student enrollment 4,048

FY 19 student enrollment 3,995

FY 20 student enrollment 4,000

**CODE: 2100-611013-280**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

611210	Teacher Salaries	1,923,823	1,963,792	1,963,792	1,933,195
616250	Stipends	1,750	1,750	1,750	1,750
	Subtotal	<b>1,925,573</b>	<b>1,965,542</b>	<b>1,965,542</b>	<b>1,934,945</b>

**EMPLOYEE BENEFITS**

621000	FICA	142,008	150,364	150,364	148,023
622000	VRS Retirement	286,482	307,923	307,923	321,297
623000	Health Insurance	348,332	360,595	360,595	382,416
623500	Dental Insurance	1,356	0	0	0
624000	Group Life Insurance	25,152	25,726	25,726	25,905
625000	VRS Hybrid Disability Insurance	962	0	0	0
626000	Hybrid Defined Benefit	32,563	0	0	0
627000	ICMA RC Hybrid-DC	2,346	0	0	0
627500	RHCC	0	23,565	23,565	23,392
628000	Other Benefits	3,806	3,806	3,806	3,806
628100	ICMA RC Hybrid-457 Match	1,875	0	0	0
	Subtotal	<b>844,882</b>	<b>871,979</b>	<b>871,979</b>	<b>904,839</b>

**MATERIALS/SUPPLIES**

660200	Laboratory Supplies	36,146	43,883	43,883	43,883
660300	Textbooks	53,019	107,383	107,383	85,000
669000	Other Educational Supplies	3,390	4,796	4,796	4,796
	Subtotal	<b>92,555</b>	<b>156,062</b>	<b>156,062</b>	<b>133,679</b>

**TOTAL**

	<b>2,863,010</b>	<b>2,993,583</b>	<b>2,993,583</b>	<b>2,973,463</b>
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**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	40.4	40.4	41	41

**ADDITIONAL INFORMATION:**

FY 18 student enrollment 4,805

FY 19 student enrollment 4,651

FY 20 student enrollment 4,700

**CODE: 2100-611013-290**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	2,157,715	2,235,686	2,235,686	2,263,085
	Subtotal	<b>2,157,715</b>	<b>2,235,686</b>	<b>2,235,686</b>	<b>2,263,085</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	160,966	171,030	171,030	173,126
622000	VRS Retirement	313,138	350,556	350,556	376,125
623000	Health Insurance	393,292	338,080	338,080	341,460
623500	Dental Insurance	1,573	0	0	0
624000	Group Life Insurance	28,493	29,287	29,287	30,325
625000	VRS Hybrid Disability Insurance	1,342	0	0	0
626000	Hybrid Defined Benefit	43,937	0	0	0
627000	ICMA RC Hybrid-DC	3,274	0	0	0
627500	RHCC	0	26,828	26,828	27,383
628000	Other Benefits	4,056	4,056	4,056	4,056
628100	ICMA RC Hybrid-457 Match	4,130	0	0	0
	Subtotal	<b>954,201</b>	<b>919,837</b>	<b>919,837</b>	<b>952,475</b>
<b>MATERIALS/SUPPLIES</b>					
660300	Textbooks	287,333	150,000	150,000	70,000
669000	Other Educational Supplies	9,326	11,850	11,850	11,850
	Subtotal	<b>296,659</b>	<b>161,850</b>	<b>161,850</b>	<b>81,850</b>
<b>TOTAL</b>		<b>3,408,575</b>	<b>3,317,373</b>	<b>3,317,373</b>	<b>3,297,410</b>



**REGULAR EDUCATION - HIGH - HEALTH**

This program provides instruction in health and physical education for students in grades 9-12 as required for graduation.

**PERSONNEL**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	14.8	14.8	14.3	14.3

**ADDITIONAL INFORMATION:**

FY 18 student enrollment 2,284

FY 19 student enrollment 2,577

FY 20 student enrollment 2,450

**CODE: 2100-611013-300**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	776,827	800,700	800,700	784,358
	Subtotal	<b>776,827</b>	<b>800,700</b>	<b>800,700</b>	<b>784,358</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	57,193	61,254	61,254	60,003
622000	VRS Retirement	115,204	125,550	125,550	130,360
623000	Health Insurance	169,658	118,447	118,447	130,620
623500	Dental Insurance	618	0	0	0
624000	Group Life Insurance	9,794	10,489	10,489	10,510
625000	VRS Hybrid Disability Insurance	287	0	0	0
626000	Hybrid Defined Benefit	9,942	0	0	0
627000	ICMA RC Hybrid-DC	701	0	0	0
627500	RHCC	0	9,608	9,608	9,491
628000	Other Benefits	1,496	1,496	1,496	1,496
628100	ICMA RC Hybrid-457 Match	351	0	0	0
	Subtotal	<b>365,244</b>	<b>326,844</b>	<b>326,844</b>	<b>342,480</b>
<b>MATERIALS/SUPPLIES</b>					
660300	Textbooks	0	2,500	2,500	2,500
660600	Physical Ed Supplies	5,194	7,764	7,764	7,764
	Subtotal	<b>5,194</b>	<b>10,264</b>	<b>10,264</b>	<b>10,264</b>
<b>TOTAL</b>		<b>1,147,265</b>	<b>1,137,808</b>	<b>1,137,808</b>	<b>1,137,102</b>

**REGULAR EDUCATION - HIGH - DRIVER EDUCATION**

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

**PERSONNEL**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
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N/A	0	0	0	0
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**CODE: 2100-611013-310****ACCT# DESCRIPTION****MATERIALS/SUPPLIES**

660300	Textbooks	0	2,500	2,500	2,500
	Subtotal	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
	<b>TOTAL</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	21	21	21.6	21.6

**ADDITIONAL INFORMATION:**

FY 18 student enrollment 2,356

FY 19 student enrollment 2,394

FY 20 student enrollment 2,300

**CODE: 2100-611013-320**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	1,059,609	1,126,852	1,126,852	1,147,884
	Subtotal	<b>1,059,609</b>	<b>1,126,852</b>	<b>1,126,852</b>	<b>1,147,884</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	76,801	86,204	86,204	87,813
622000	VRS Retirement	150,976	176,690	176,690	190,778
623000	Health Insurance	233,191	233,596	233,596	221,148
623500	Dental Insurance	886	0	0	0
624000	Group Life Insurance	14,109	14,762	14,762	15,382
625000	VRS Hybrid Disability Insurance	728	0	0	0
626000	Hybrid Defined Benefit	24,724	0	0	0
627000	ICMA RC Hybrid-DC	1,775	0	0	0
627500	RHCC	0	13,522	13,522	13,889
628000	Other Benefits	2,487	2,487	2,487	2,487
628100	ICMA RC Hybrid-457 Match	1,340	0	0	0
	Subtotal	<b>507,017</b>	<b>527,261</b>	<b>527,261</b>	<b>531,497</b>
<b>MATERIALS/SUPPLIES</b>					
660300	Textbooks	17,229	10,000	10,000	10,000
669000	Other Educational Supplies	2,617	5,250	5,250	5,250
	Subtotal	<b>19,846</b>	<b>15,250</b>	<b>15,250</b>	<b>15,250</b>
<b>TOTAL</b>		<b>1,586,472</b>	<b>1,669,363</b>	<b>1,669,363</b>	<b>1,694,631</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
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Teachers	6.75	6.75	6.75	6.75
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**ADDITIONAL INFORMATION:**

FY 18 student enrollment 72

FY 19 student enrollment 72

FY 20 student enrollment 68

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

611210	Teacher Salaries	355,293	378,063	378,063	380,568
615000	Substitute Salaries	480	0	0	0
	Subtotal	<b>355,773</b>	<b>378,063</b>	<b>378,063</b>	<b>380,568</b>

**EMPLOYEE BENEFITS**

621000	FICA	26,173	28,922	28,922	29,113
622000	VRS Retirement	60,077	59,280	59,280	63,250
623000	Health Insurance	66,260	75,811	75,811	77,796
623500	Dental Insurance	194	0	0	0
624000	Group Life Insurance	4,662	4,953	4,953	5,100
627500	RHCC	0	4,537	4,537	4,605
628000	Other Benefits	567	567	567	567
	Subtotal	<b>157,933</b>	<b>174,070</b>	<b>174,070</b>	<b>180,431</b>

**PURCHASED SERVICES**

639000	Miscellaneous Contractual Services	4,845	4,600	4,600	4,600
	Subtotal	<b>4,845</b>	<b>4,600</b>	<b>4,600</b>	<b>4,600</b>

**MATERIALS/SUPPLIES**

669900	Miscellaneous Materials & Supplies	3,783	4,000	4,000	4,000
	Subtotal	<b>3,783</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>

**EQUIPMENT**

689110	Furniture/Equipment-Additional	997	1,000	1,000	1,000
	Subtotal	<b>997</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

**TOTAL**

	<b>523,331</b>	<b>561,733</b>	<b>561,733</b>	<b>570,599</b>
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**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Para-Educators	4	4	4	4
Technical	1	1	1	1

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

<b>PERSONAL SERVICES</b>					
611410	Para-Educator Salaries	70,563	72,666	72,666	71,713
611430	Technical Salaries	65,960	68,269	68,269	63,692
615000	Substitute Salaries	0	2,500	2,500	2,500
615950	Overtime	32	0	0	0
616250	Stipends	201,528	169,784	169,784	169,784
	Subtotal	<b>338,083</b>	<b>313,219</b>	<b>313,219</b>	<b>307,689</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	25,678	23,384	23,384	22,960
622000	VRS Retirement	17,630	22,099	22,099	22,505
623000	Health Insurance	25,639	22,844	22,844	16,148
623500	Dental Insurance	135	0	0	0
624000	Group Life Insurance	1,785	1,846	1,846	1,814
625000	VRS Hybrid Disability Insurance	140	0	0	0
626000	Hybrid Defined Benefit	4,851	0	0	0
627000	ICMA RC Hybrid-DC	342	0	0	0
627500	RHCC	0	1,691	1,691	1,639
628000	Other Benefits	249	249	249	249
628100	ICMA RC Hybrid-457 Match	171	0	0	0
	Subtotal	<b>76,620</b>	<b>72,113</b>	<b>72,113</b>	<b>65,315</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	48,936	50,542	50,542	20,938
	Subtotal	<b>48,936</b>	<b>50,542</b>	<b>50,542</b>	<b>20,938</b>
<b>OTHER CHARGES</b>					
655060	Employee Development	377	3,000	3,000	3,000
	Subtotal	<b>377</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>MATERIALS/SUPPLIES</b>					
669000	Other Educational Supplies	5,007	9,776	9,776	9,776
	Subtotal	<b>5,007</b>	<b>9,776</b>	<b>9,776</b>	<b>9,776</b>
<b>TOTAL</b>		<b>469,023</b>	<b>448,650</b>	<b>448,650</b>	<b>406,718</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	3	3	3	3

**CODE: 2100-611013-345**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	178,332	184,474	184,474	184,474
	Subtotal	<b>178,332</b>	<b>184,474</b>	<b>184,474</b>	<b>184,474</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	13,349	14,112	14,112	14,112
622000	VRS Retirement	30,158	28,926	28,926	30,660
623000	Health Insurance	30,861	30,708	30,708	33,060
623500	Dental Insurance	163	0	0	0
624000	Group Life Insurance	2,340	2,417	2,417	2,472
627500	RHCC	0	2,214	2,214	2,232
628000	Other Benefits	439	439	439	439
	Subtotal	<b>77,310</b>	<b>78,816</b>	<b>78,816</b>	<b>82,975</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	16,989	15,000	15,000	15,000
	Subtotal	<b>16,989</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>TOTAL</b>		<b>272,631</b>	<b>278,290</b>	<b>278,290</b>	<b>282,449</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	6	6	6	6

**ADDITIONAL INFORMATION:**

FY 18 student enrollment 317

FY 19 student enrollment 182

FY 20 student enrollment 85

**CODE: 2100-611013-350**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	316,003	317,698	317,698	321,486
616250	Stipends	17,320	19,100	19,100	19,100
	Subtotal	<b>333,323</b>	<b>336,798</b>	<b>336,798</b>	<b>340,586</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	24,798	24,435	24,435	24,725
622000	VRS Retirement	37,914	49,815	49,815	53,431
623000	Health Insurance	63,586	64,164	64,164	78,876
623500	Dental Insurance	192	0	0	0
624000	Group Life Insurance	4,115	4,162	4,162	4,308
625000	VRS Hybrid Disability Insurance	396	0	0	0
626000	Hybrid Defined Benefit	12,975	0	0	0
627000	ICMA RC Hybrid-DC	964	0	0	0
627500	RHCC	0	3,812	3,812	3,890
628000	Other Benefits	624	624	624	624
628100	ICMA RC Hybrid-457 Match	1,170	0	0	0
	Subtotal	<b>146,734</b>	<b>147,012</b>	<b>147,012</b>	<b>165,854</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	2,177	4,132	4,132	4,132
	Subtotal	<b>2,177</b>	<b>4,132</b>	<b>4,132</b>	<b>4,132</b>
<b>OTHER CHARGES</b>					
655060	Employee Development	500	400	400	400
	Subtotal	<b>500</b>	<b>400</b>	<b>400</b>	<b>400</b>
<b>MATERIALS/SUPPLIES</b>					
669000	Other Educational Supplies	9,270	8,305	8,305	8,305
	Subtotal	<b>9,270</b>	<b>8,305</b>	<b>8,305</b>	<b>8,305</b>
<b>TOTAL</b>		<b>492,004</b>	<b>496,647</b>	<b>496,647</b>	<b>519,277</b>

**REGULAR EDUCATION - HIGH - VHSL/INTERSCHOLASTIC ACTIVITY**

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

**PERSONNEL**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Athletic Directors	4	4	4	4

**CODE: 2100-611013-360**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

611280	Athletic Directors	268,469	277,940	277,940	277,940
616250	Stipends	37,384	43,860	43,860	43,860
	Subtotal	<b>305,853</b>	<b>321,800</b>	<b>321,800</b>	<b>321,800</b>

**EMPLOYEE BENEFITS**

621000	FICA	22,479	21,262	21,262	21,262
622000	VRS Retirement	45,317	43,581	43,581	46,194
623000	Health Insurance	58,661	58,776	58,776	63,288
623500	Dental Insurance	108	0	0	0
624000	Group Life Insurance	3,517	3,641	3,641	3,724
627500	RHCC	0	3,335	3,335	3,363
628000	Other Benefits	591	591	591	591
	Subtotal	<b>130,673</b>	<b>131,186</b>	<b>131,186</b>	<b>138,422</b>

**PURCHASED SERVICES**

639000	Miscellaneous Contractual Services	285,738	260,000	260,000	298,000
	Subtotal	<b>285,738</b>	<b>260,000</b>	<b>260,000</b>	<b>298,000</b>

**MATERIALS/SUPPLIES**

669900	Miscellaneous Materials & Supplies	0	0	0	30,000
	Subtotal	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>

**EQUIPMENT**

689110	Furniture/Equipment-Additional	3,500	17,000	17,000	17,000
689210	Furniture/Equipment-Replacement	39,852	19,000	19,000	19,000
	Subtotal	<b>43,352</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>

**TOTAL**

<b>765,616</b>	<b>748,986</b>	<b>748,986</b>	<b>824,222</b>
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**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
N/A	0	0	0	0

**ADDITIONAL INFORMATION:**

FY 18 student enrollment in Governor's School 70

FY 19 student enrollment in Governor's School 43

FY 20 student enrollment in Governor's School 73

**CODE: 2100-611013-370**

**ACCT# DESCRIPTION**

<b>PURCHASED SERVICES</b>					
638600	Contractual-New Horizons	396,333	387,338	387,338	398,958
639000	Miscellaneous Contractual Services	80,053	38,500	38,500	38,500
	Subtotal	<b>476,386</b>	<b>425,838</b>	<b>425,838</b>	<b>437,458</b>
<b>TOTAL</b>		<b>476,386</b>	<b>425,838</b>	<b>425,838</b>	<b>437,458</b>

**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**

	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2020</b>	<b>FY 2021</b>
	<b>ACTUAL</b>	<b>BUDGET</b>	<b>EXPECTED</b>	<b>BUDGET</b>
Teachers	6.2	6.2	6.2	6.2
Para-Educators	4	4	4	4

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

611210	Teacher Salaries	266,701	322,814	322,814	267,340
611410	Para-Educator Salaries	69,260	75,190	75,190	75,977
611510	Co-op Students	24,761	92,350	92,350	92,350
615000	Substitute Salaries	431,383	384,666	384,666	384,666
615950	Overtime	25	0	0	0
616000	Supplements	805,663	844,471	844,471	855,671
616250	Stipends	56,834	44,351	44,351	44,831
616300	NBCT Stipend	50,000	52,500	52,500	52,500
	Subtotal	<b>1,704,627</b>	<b>1,816,342</b>	<b>1,816,342</b>	<b>1,773,335</b>

**EMPLOYEE BENEFITS**

621000	FICA	128,817	41,554	41,554	37,370
622000	VRS Retirement	52,566	62,406	62,406	57,059
623000	Health Insurance	56,594	51,707	51,707	68,929
623500	Dental Insurance	168	0	0	0
624000	Group Life Insurance	4,378	5,214	5,214	4,600
625000	VRS Hybrid Disability Insurance	101	0	0	0
626000	Hybrid Defined Benefit	3,602	0	0	0
627000	ICMA RC Hybrid-DC	245	0	0	0
627500	RHCC	0	4,776	4,776	4,154
628000	Other Benefits	3,220	3,220	3,220	3,220
	Subtotal	<b>249,691</b>	<b>168,877</b>	<b>168,877</b>	<b>175,332</b>

**PURCHASED SERVICES**

635000	Printing	31,810	30,000	30,000	30,000
639000	Miscellaneous Contractual Services	45,770	180,654	180,654	152,325
	Subtotal	<b>77,580</b>	<b>210,654</b>	<b>210,654</b>	<b>182,325</b>

**OTHER CHARGES**

652010	Postage	341	200	200	200
655040	Travel	0	125	125	125
655060	Employee Development	6,410	9,450	9,450	9,450
655800	Pupil Transportation	210	0	0	0
659020	Curriculum Development	0	4,500	4,500	4,500
	Subtotal	<b>6,961</b>	<b>14,275</b>	<b>14,275</b>	<b>14,275</b>

**MATERIALS/SUPPLIES**

660300	Textbooks	0	10,000	10,000	10,000
660700	Testing Materials	18,412	23,424	23,424	23,424
668000	Technology-Software	539	0	0	0
669000	Other Educational Supplies	67,354	76,745	76,745	76,745
669150	Supplemental Per Pupil Allocation	80,777	100,000	100,000	100,000
669900	Miscellaneous Materials & Supplies	10,504	9,500	9,500	9,500
	Subtotal	<b>177,586</b>	<b>219,669</b>	<b>219,669</b>	<b>219,669</b>

**EQUIPMENT**

689110	Furniture/Equipment-Additional	30,360	5,000	5,000	5,000
689210	Furniture/Equipment-Replacement	78,989	14,799	14,799	14,799
	Subtotal	<b>109,349</b>	<b>19,799</b>	<b>19,799</b>	<b>19,799</b>

**TOTAL**

<b>2,325,794</b>	<b>2,449,616</b>	<b>2,449,616</b>	<b>2,384,735</b>
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**SPECIAL EDUCATION - ELEMENTARY - CLASSROOM TEACHERS**

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

**PERSONNEL**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	52	55	54	58
Para-Educators	51	52	53	60
Technical	0.4	0.4	1.4	0.4

**ADDITIONAL INFORMATION:**

FY 18 student enrollment 722

FY 19 student enrollment 762

FY 20 student enrollment 892

In FY21 added 4 teacher and 7 para-educator FTEs.

**CODE: 2100-611021-390**

**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	2,511,990	2,873,083	2,873,083	2,889,191
611410	Para-Educator Salaries	891,470	1,035,576	1,035,576	1,070,324
611430	Technical Salaries	21,861	13,746	13,746	52,303
615000	Substitute Salaries	2,210	0	0	0
615950	Overtime	860	0	0	0
616250	Stipends	47,087	44,200	44,200	44,200
	Subtotal	3,475,478	3,966,605	3,966,605	4,056,018
EMPLOYEE BENEFITS					
621000	FICA	255,450	303,431	303,431	310,270
622000	VRS Retirement	393,644	640,069	640,069	666,764
623000	Health Insurance	723,936	743,952	743,952	909,946
623500	Dental Insurance	3,391	0	0	0
624000	Group Life Insurance	45,328	51,383	51,383	53,758
625000	VRS Hybrid Disability Insurance	4,892	0	0	0
626000	Hybrid Defined Benefit	167,143	0	0	0
627000	ICMA RC Hybrid-DC	11,930	0	0	0
627500	RHCC	0	47,069	47,069	48,543
628000	Other Benefits	6,167	6,167	6,167	6,167
628100	ICMA RC Hybrid-457 Match	7,987	0	0	0
	Subtotal	1,619,868	1,792,071	1,792,071	1,995,448
OTHER CHARGES					
655040	Travel	20,083	15,960	15,960	15,960
	Subtotal	20,083	15,960	15,960	15,960
TOTAL		5,115,429	5,774,636	5,774,636	6,067,426

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
N/A	0	0	0	0

**CODE: 2100-611021-400**

**ACCT# DESCRIPTION**

<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	45,172	32,210	32,210	32,210
	Subtotal	<b>45,172</b>	<b>32,210</b>	<b>32,210</b>	<b>32,210</b>
<b>OTHER CHARGES</b>					
655060	Employee Development	16,817	10,500	10,500	10,500
655800	Pupil Transportation	325	1,800	1,800	1,800
	Subtotal	<b>17,142</b>	<b>12,300</b>	<b>12,300</b>	<b>12,300</b>
<b>MATERIALS/SUPPLIES</b>					
660700	Testing Materials	0	4,000	4,000	4,000
669000	Other Educational Supplies	7,149	4,000	4,000	4,000
669900	Miscellaneous Materials & Supplies	833	8,800	8,800	8,800
	Subtotal	<b>7,982</b>	<b>16,800</b>	<b>16,800</b>	<b>16,800</b>
<b>EQUIPMENT</b>					
688050	Technology-Hardware Additions	0	1,400	1,400	1,400
689110	Furniture/Equipment-Additional	6,351	6,200	6,200	6,200
689210	Furniture/Equipment-Replacement	583	1,000	1,000	1,000
	Subtotal	<b>6,934</b>	<b>8,600</b>	<b>8,600</b>	<b>8,600</b>
<b>TOTAL</b>		<b>77,230</b>	<b>69,910</b>	<b>69,910</b>	<b>69,910</b>

**SPECIAL EDUCATION - MIDDLE - CLASSROOM TEACHERS**

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

**PERSONNEL**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	27	28	25	25
Para-Educators	23	24	24	24

**ADDITIONAL INFORMATION:**

FY 18 student enrollment 330

FY 19 student enrollment 349

FY 20 student enrollment 338

**CODE: 2100-611022-410**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	1,355,519	1,496,269	1,496,269	1,366,727
611410	Para-Educator Salaries	417,296	456,548	456,548	450,783
615000	Substitute Salaries	1,380	3,500	3,500	3,500
615950	Overtime	879	0	0	0
616250	Stipends	14,874	9,500	9,500	9,500
	Subtotal	<b>1,789,948</b>	<b>1,965,817</b>	<b>1,965,817</b>	<b>1,830,510</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	131,816	150,119	150,119	139,768
622000	VRS Retirement	245,628	306,202	306,202	302,070
623000	Health Insurance	370,518	349,360	349,360	397,819
623500	Dental Insurance	1,592	0	0	0
624000	Group Life Insurance	23,262	25,582	25,582	24,354
625000	VRS Hybrid Disability Insurance	1,415	0	0	0
626000	Hybrid Defined Benefit	48,754	0	0	0
627000	ICMA RC Hybrid-DC	3,451	0	0	0
627500	RHCC	0	23,434	23,434	21,991
628000	Other Benefits	3,647	3,647	3,647	3,647
628100	ICMA RC Hybrid-457 Match	1,909	0	0	0
	Subtotal	<b>831,992</b>	<b>858,344</b>	<b>858,344</b>	<b>889,649</b>
<b>TOTAL</b>		<b>2,621,940</b>	<b>2,824,161</b>	<b>2,824,161</b>	<b>2,720,159</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
N/A	0	0	0	0

**CODE: 2100-611022-420****ACCT# DESCRIPTION**

<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	48,596	22,950	22,950	22,950
	Subtotal	<b>48,596</b>	<b>22,950</b>	<b>22,950</b>	<b>22,950</b>
<b>OTHER CHARGES</b>					
655800	Pupil Transportation	0	500	500	500
	Subtotal	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>MATERIALS/SUPPLIES</b>					
660700	Testing Materials	0	4,000	4,000	4,000
669000	Other Educational Supplies	3,201	6,500	6,500	6,500
	Subtotal	<b>3,201</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>
<b>EQUIPMENT</b>					
689110	Furniture/Equipment-Additional	2,281	1,000	1,000	1,000
689210	Furniture/Equipment-Replacement	383	1,000	1,000	1,000
	Subtotal	<b>2,664</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>TOTAL</b>		<b>54,461</b>	<b>35,950</b>	<b>35,950</b>	<b>35,950</b>

**SPECIAL EDUCATION - HIGH - CLASSROOM TEACHERS**

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

**PERSONNEL**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	29.6	30.6	32.6	32.6
Para-Educators	36	37	36	36
Technical	1	1	0	1

**ADDITIONAL INFORMATION:**

FY 18 student enrollment 405  
FY 19 student enrollment 402  
FY 20 student enrollment 444  
In FY21 added 1 technical FTE.

**CODE: 2100-611023-430**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	1,523,469	1,660,547	1,660,547	1,733,324
611410	Para-Educator Salaries	616,817	695,552	695,552	671,915
611430	Technical Salaries	25,324	25,901	25,901	0
615000	Substitute Salaries	1,140	0	0	0
615950	Overtime	322	0	0	0
616250	Stipends	15,432	11,500	11,500	11,500
	Subtotal	<b>2,182,504</b>	<b>2,393,500</b>	<b>2,393,500</b>	<b>2,416,739</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	161,325	183,103	183,103	184,880
622000	VRS Retirement	255,455	373,498	373,498	399,750
623000	Health Insurance	448,681	462,363	462,363	580,610
623500	Dental Insurance	2,228	0	0	0
624000	Group Life Insurance	28,367	31,204	31,204	32,231
625000	VRS Hybrid Disability Insurance	2,879	0	0	0
626000	Hybrid Defined Benefit	100,149	0	0	0
627000	ICMA RC Hybrid-DC	7,020	0	0	0
627500	RHCC	0	28,585	28,585	29,103
628000	Other Benefits	5,306	5,306	5,306	5,306
628100	ICMA RC Hybrid-457 Match	2,902	0	0	0
	Subtotal	<b>1,014,312</b>	<b>1,084,059</b>	<b>1,084,059</b>	<b>1,231,880</b>
<b>MATERIALS/SUPPLIES</b>					
669900	Miscellaneous Materials & Supplies	0	5,000	5,000	5,000
	Subtotal	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>TOTAL</b>		<b>3,196,816</b>	<b>3,482,559</b>	<b>3,482,559</b>	<b>3,653,619</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
N/A	0	0	0	0

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

<b>PURCHASED SERVICES</b>					
638500	Contractual-New Horizons	1,309,947	1,286,826	1,286,826	1,493,069
638550	Private Res Placement	533,765	430,500	430,500	780,500
639000	Miscellaneous Contractual Services	27,059	115,330	115,330	115,330
	Subtotal	<b>1,870,771</b>	<b>1,832,656</b>	<b>1,832,656</b>	<b>2,388,899</b>
<b>OTHER CHARGES</b>					
655800	Pupil Transportation	1,000	5,000	5,000	5,000
	Subtotal	<b>1,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>MATERIALS/SUPPLIES</b>					
660700	Testing Materials	0	1,700	1,700	1,700
669000	Other Educational Supplies	4,760	2,500	2,500	2,500
	Subtotal	<b>4,760</b>	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>
<b>EQUIPMENT</b>					
689110	Furniture/Equipment-Additional	8,961	5,837	5,837	5,837
689210	Furniture/Equipment-Replacement	1,002	2,000	2,000	2,000
	Subtotal	<b>9,963</b>	<b>7,837</b>	<b>7,837</b>	<b>7,837</b>
<b>TOTAL</b>		<b>1,886,494</b>	<b>1,849,693</b>	<b>1,849,693</b>	<b>2,405,936</b>



**CAREER/TECHNICAL - SECONDARY - FAMILY & CONSUMER SCIENCE**

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

**PERSONNEL**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
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Teachers	3	3	3	3
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**ADDITIONAL INFORMATION:**

FY 18 student enrollment 626

FY 19 student enrollment 525

FY 20 student enrollment 847

**CODE: 2100-611034-450**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	155,242	160,794	160,794	161,544
	Subtotal	<b>155,242</b>	<b>160,794</b>	<b>160,794</b>	<b>161,544</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	11,633	12,301	12,301	12,358
622000	VRS Retirement	26,205	25,212	25,212	26,849
623000	Health Insurance	23,483	23,674	23,674	25,500
623500	Dental Insurance	48	0	0	0
624000	Group Life Insurance	2,034	2,106	2,106	2,165
627500	RHCC	0	1,930	1,930	1,955
628000	Other Benefits	370	370	370	370
	Subtotal	<b>63,773</b>	<b>65,593</b>	<b>65,593</b>	<b>69,197</b>
<b>OTHER CHARGES</b>					
655060	Employee Development	0	200	200	500
	Subtotal	<b>0</b>	<b>200</b>	<b>200</b>	<b>500</b>
<b>MATERIALS/SUPPLIES</b>					
660300	Textbooks	0	375	375	875
669100	Other Educational/Supplies	2,604	6,352	6,352	6,352
	Subtotal	<b>2,604</b>	<b>6,727</b>	<b>6,727</b>	<b>7,227</b>
<b>TOTAL</b>		<b>221,619</b>	<b>233,314</b>	<b>233,314</b>	<b>238,468</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
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Teachers	7	7	8	8
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**ADDITIONAL INFORMATION:**

FY 18 student enrollment 1,785

FY 19 student enrollment 1,669

FY 20 student enrollment 1,782

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

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	374,932	386,843	386,843	441,289
	Subtotal	<b>374,932</b>	<b>386,843</b>	<b>386,843</b>	<b>441,289</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	27,823	29,593	29,593	33,759
622000	VRS Retirement	48,272	60,657	60,657	73,342
623000	Health Insurance	76,192	54,956	54,956	77,808
623500	Dental Insurance	312	0	0	0
624000	Group Life Insurance	4,912	5,068	5,068	5,913
625000	VRS Hybrid Disability Insurance	393	0	0	0
626000	Hybrid Defined Benefit	11,664	0	0	0
627000	ICMA RC Hybrid-DC	958	0	0	0
627500	RHCC	0	4,642	4,642	5,340
628000	Other Benefits	1,305	1,305	1,305	1,305
628100	ICMA RC Hybrid-457 Match	2,394	0	0	0
	Subtotal	<b>174,225</b>	<b>156,221</b>	<b>156,221</b>	<b>197,467</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	210	0	0	0
	Subtotal	<b>210</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER CHARGES</b>					
655040	Travel	1,195	0	0	0
655060	Employee Development	5,580	1,500	1,500	1,668
	Subtotal	<b>6,775</b>	<b>1,500</b>	<b>1,500</b>	<b>1,668</b>
<b>MATERIALS/SUPPLIES</b>					
660300	Textbooks	1,732	10,150	10,150	10,150
669100	Other Educational/Supplies	8,435	16,715	16,715	16,715
	Subtotal	<b>10,167</b>	<b>26,865</b>	<b>26,865</b>	<b>26,865</b>
<b>TOTAL</b>		<b>566,309</b>	<b>571,429</b>	<b>571,429</b>	<b>667,289</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
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Teachers	3	3	3	3
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**ADDITIONAL INFORMATION:**

FY 18 student enrollment 373

FY 19 student enrollment 348

FY 20 student enrollment 327

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

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	169,842	173,941	173,941	175,121
	Subtotal	<b>169,842</b>	<b>173,941</b>	<b>173,941</b>	<b>175,121</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	12,698	13,306	13,306	13,397
622000	VRS Retirement	21,486	27,274	27,274	29,105
623000	Health Insurance	22,836	20,230	20,230	21,612
623500	Dental Insurance	76	0	0	0
624000	Group Life Insurance	2,225	2,279	2,279	2,347
625000	VRS Hybrid Disability Insurance	188	0	0	0
626000	Hybrid Defined Benefit	6,381	0	0	0
627000	ICMA RC Hybrid-DC	458	0	0	0
627500	RHCC	0	2,087	2,087	2,119
628000	Other Benefits	493	493	493	493
628100	ICMA RC Hybrid-457 Match	344	0	0	0
	Subtotal	<b>67,185</b>	<b>65,669</b>	<b>65,669</b>	<b>69,073</b>
<b>OTHER CHARGES</b>					
655040	Travel	3,001	2,956	2,956	2,956
655060	Employee Development	1,226	720	720	875
	Subtotal	<b>4,227</b>	<b>3,676</b>	<b>3,676</b>	<b>3,831</b>
<b>MATERIALS/SUPPLIES</b>					
660300	Textbooks	0	4,962	4,962	4,624
669100	Other Educational/Supplies	1,669	3,794	3,794	3,794
	Subtotal	<b>1,669</b>	<b>8,756</b>	<b>8,756</b>	<b>8,418</b>
<b>TOTAL</b>		<b>242,923</b>	<b>252,042</b>	<b>252,042</b>	<b>256,443</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
N/A	0	0	0	0

**ADDITIONAL INFORMATION:**

FY 18 student enrollment in New Horizons 322

FY 19 student enrollment in New Horizons 344

FY 20 student enrollment in New Horizons 288

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**CODE: 2100-611034-510**

**ACCT# DESCRIPTION**

**PURCHASED SERVICES**

638600	Contractual-New Horizons	902,311	1,071,247	1,071,247	1,103,384
	Subtotal	<b>902,311</b>	<b>1,071,247</b>	<b>1,071,247</b>	<b>1,103,384</b>
	<b>TOTAL</b>	<b>902,311</b>	<b>1,071,247</b>	<b>1,071,247</b>	<b>1,103,384</b>

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

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

**PERSONNEL**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
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Teachers (NJROTC)	4	4	4	4
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**ADDITIONAL INFORMATION:**

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

FY 18 student enrollment 258

FY 19 student enrollment 163

FY 20 student enrollment 289

**CODE: 2100-611034-520**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	214,678	197,116	197,116	247,802
	Subtotal	<b>214,678</b>	<b>197,116</b>	<b>197,116</b>	<b>247,802</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	16,406	15,079	15,079	18,957
622000	VRS Retirement	13,547	30,908	30,908	41,185
623000	Health Insurance	307	335	335	348
623500	Dental Insurance	28	0	0	0
624000	Group Life Insurance	2,822	2,582	2,582	3,321
625000	VRS Hybrid Disability Insurance	597	0	0	0
626000	Hybrid Defined Benefit	20,720	0	0	0
627000	ICMA RC Hybrid-DC	1,455	0	0	0
627500	RHCC	0	2,365	2,365	2,998
628000	Other Benefits	397	397	397	397
628100	ICMA RC Hybrid-457 Match	635	0	0	0
	Subtotal	<b>56,914</b>	<b>51,666</b>	<b>51,666</b>	<b>67,206</b>
<b>MATERIALS/SUPPLIES</b>					
669100	Other Educational/Supplies	200	420	420	420
	Subtotal	<b>200</b>	<b>420</b>	<b>420</b>	<b>420</b>
<b>TOTAL</b>		<b>271,792</b>	<b>249,202</b>	<b>249,202</b>	<b>315,428</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	2	2	2	2

**CODE: 2100-611034-530**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	92,831	94,336	94,336	94,336
	Subtotal	<b>92,831</b>	<b>94,336</b>	<b>94,336</b>	<b>94,336</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	6,886	7,217	7,217	7,217
622000	VRS Retirement	7,830	14,792	14,792	15,679
623000	Health Insurance	19,326	23,674	23,674	25,848
623500	Dental Insurance	48	0	0	0
624000	Group Life Insurance	1,197	1,236	1,236	1,264
625000	VRS Hybrid Disability Insurance	199	0	0	0
626000	Hybrid Defined Benefit	6,896	0	0	0
627000	ICMA RC Hybrid-DC	485	0	0	0
627500	RHCC	0	1,132	1,132	1,141
628000	Other Benefits	53	53	53	53
628100	ICMA RC Hybrid-457 Match	218	0	0	0
	Subtotal	<b>43,138</b>	<b>48,104</b>	<b>48,104</b>	<b>51,202</b>
<b>OTHER CHARGES</b>					
655060	Employee Development	0	0	0	500
	Subtotal	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>
<b>MATERIALS/SUPPLIES</b>					
660300	Textbooks	0	1,500	1,500	464
669000	Other Educational Supplies	315	2,000	2,000	2,000
669100	Other Educational/Supplies	1,918	3,470	3,470	3,470
	Subtotal	<b>2,233</b>	<b>6,970</b>	<b>6,970</b>	<b>5,934</b>
<b>TOTAL</b>		<b>138,202</b>	<b>149,410</b>	<b>149,410</b>	<b>151,972</b>

**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 2-5 (1 day per week) and grade 1 (1/2 day per week).

**PERSONNEL**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	4	4	4	4

**ADDITIONAL INFORMATION:**

FY 18 student enrollment 254

FY 19 student enrollment 266

FY 20 student enrollment 321

**CODE: 2100-611041-540**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	253,458	261,981	261,981	261,981
	Subtotal	<b>253,458</b>	<b>261,981</b>	<b>261,981</b>	<b>261,981</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	19,005	20,042	20,042	20,042
622000	VRS Retirement	42,784	41,079	41,079	43,541
623000	Health Insurance	31,929	32,804	32,804	36,132
623500	Dental Insurance	152	0	0	0
624000	Group Life Insurance	3,320	3,432	3,432	3,511
627500	RHCC	0	3,144	3,144	3,170
628000	Other Benefits	485	485	485	485
	Subtotal	<b>97,675</b>	<b>100,986</b>	<b>100,986</b>	<b>106,881</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	4,031	5,000	5,000	5,000
	Subtotal	<b>4,031</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>OTHER CHARGES</b>					
655040	Travel	1,672	1,600	1,600	1,600
655060	Employee Development	3,978	2,000	2,000	2,000
	Subtotal	<b>5,650</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>
<b>MATERIALS/SUPPLIES</b>					
660700	Testing Materials	3,467	4,500	4,500	4,500
669000	Other Educational Supplies	9,644	11,000	11,000	11,000
	Subtotal	<b>13,111</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>
<b>EQUIPMENT</b>					
689110	Furniture/Equipment-Additional	1,446	1,600	1,600	1,600
	Subtotal	<b>1,446</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>
<b>TOTAL</b>		<b>375,371</b>	<b>388,667</b>	<b>388,667</b>	<b>394,562</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
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Teachers	1	1	1	1
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**ADDITIONAL INFORMATION:**

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)  
 FY 20 student enrollment 124 (grades 6-7)  
 FY 20 student enrollment 419 (grades 8-12)

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

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	49,749	52,430	52,430	51,426
	Subtotal	<b>49,749</b>	<b>52,430</b>	<b>52,430</b>	<b>51,426</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	3,795	4,011	4,011	3,934
622000	VRS Retirement	8,398	8,221	8,221	8,547
623000	Health Insurance	112	1,180	1,180	3,000
624000	Group Life Insurance	652	687	687	689
627500	RHCC	0	629	629	622
628000	Other Benefits	111	111	111	111
	Subtotal	<b>13,068</b>	<b>14,839</b>	<b>14,839</b>	<b>16,903</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	1,724	1,000	1,000	1,000
	Subtotal	<b>1,724</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>OTHER CHARGES</b>					
655040	Travel	607	600	600	600
655060	Employee Development	50	1,000	1,000	1,000
	Subtotal	<b>657</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>
<b>MATERIALS/SUPPLIES</b>					
660700	Testing Materials	1,009	500	500	500
669000	Other Educational Supplies	1,767	2,000	2,000	2,000
	Subtotal	<b>2,776</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>EQUIPMENT</b>					
689110	Furniture/Equipment-Additional	0	300	300	300
	Subtotal	<b>0</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>TOTAL</b>		<b>67,974</b>	<b>72,669</b>	<b>72,669</b>	<b>73,729</b>



**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
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	0.65	0.65

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

PERSONAL SERVICES					
611100	Administrative Salaries	12,507	17,152	16,957	16,957
611210	Teacher Salaries	411,938	426,807	413,225	413,225
611410	Para-Educator Salaries	24,096	24,120	24,542	24,542
611500	Office Clerical	37,938	32,966	33,543	33,543
615000	Substitute Salaries	0	2,000	2,000	2,000
616250	Stipends	0	4,000	2,450	2,450
	Subtotal	486,479	507,045	492,717	492,717
EMPLOYEE BENEFITS					
621000	FICA	36,978	27,356	37,692	34,284
622000	VRS Retirement	80,017	74,362	77,258	81,290
623000	Health Insurance	35,642	35,561	29,731	35,561
623500	Dental Insurance	304	0	0	0
624000	Group Life Insurance	6,333	0	6,455	0
625000	VRS Hybrid Disability Insurance	41	0	0	0
626000	Hybrid Defined Benefit	1,469	0	0	0
627000	ICMA RC Hybrid-DC	100	0	0	0
627500	RHCC	17	0	0	0
628000	Other Benefits	1,423	1,423	1,423	1,423
	Subtotal	162,324	138,702	152,559	152,558
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	3,000	0	2,479	0
	Subtotal	3,000	0	2,479	0
OTHER CHARGES					
655040	Travel	5,603	4,000	2,000	2,000
655060	Employee Development	0	18,381	19,011	21,491
655650	In-Service	3,910	0	0	0
655800	Pupil Transportation	0	302	350	350
	Subtotal	9,513	22,683	21,361	23,841
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	37,638	29,500	29,030	29,031
669900	Miscellaneous Materials & Supplies	6,608	0	0	0
	Subtotal	44,246	29,500	29,030	29,031
TOTAL		705,562	697,930	698,146	698,147

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Technical	1	0.5	0.5	0.5

**CODE: 2100-611050-582**

**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	0	5,000	2,523	0
611430	Technical Salaries	12,235	46,467	47,969	50,492
616250	Stipends	62,108	91,500	85,000	85,000
	Subtotal	74,343	142,967	135,492	135,492
EMPLOYEE BENEFITS					
621000	FICA	5,963	4,156	3,670	3,670
622000	VRS Retirement	2,288	6,500	7,522	7,522
623000	Health Insurance	1,348	7,533	9,000	9,000
624000	Group Life Insurance	178	600	2,067	2,067
628000	Other Benefits	200	200	250	250
	Subtotal	9,977	18,989	22,509	22,509
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	1,143	1,143	835	836
	Subtotal	1,143	1,143	835	836
OTHER CHARGES					
655040	Travel	0	0	1,204	0
655060	Employee Development	4,912	16,500	10,582	11,785
	Subtotal	4,912	16,500	11,786	11,785
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	0	250	250	250
	Subtotal	0	250	250	250
TOTAL		90,375	179,849	170,872	170,872

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Para-Educators	1	1	1	1

**CODE: 2100-611050-585**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	326	0	0	0
611410	Para-Educator Salaries	11,653	12,000	14,000	10,000
615000	Substitute Salaries	1,310	500	500	500
615950	Overtime	346	0	0	0
616250	Stipends	1,500	2,500	2,000	6,000
	Subtotal	<b>15,135</b>	<b>15,000</b>	<b>16,500</b>	<b>16,500</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	1,158	1,548	1,500	1,448
628000	Other Benefits	0	52	0	52
	Subtotal	<b>1,158</b>	<b>1,600</b>	<b>1,500</b>	<b>1,500</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	138	0	2,300	2,300
	Subtotal	<b>138</b>	<b>0</b>	<b>2,300</b>	<b>2,300</b>
<b>OTHER CHARGES</b>					
655040	Travel	853	500	500	500
655060	Employee Development	6,480	3,000	3,000	3,000
	Subtotal	<b>7,333</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
<b>MATERIALS/SUPPLIES</b>					
669000	Other Educational Supplies	14,218	15,920	18,527	18,527
	Subtotal	<b>14,218</b>	<b>15,920</b>	<b>18,527</b>	<b>18,527</b>
<b>TOTAL</b>		<b>37,982</b>	<b>36,020</b>	<b>42,327</b>	<b>42,327</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
N/A	0	0	0	0

**CODE: 2100-611050-586**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
615000	Substitute Salaries	0	1,800	0	0
616250	Stipends	15,805	19,800	28,900	28,900
	Subtotal	<b>15,805</b>	<b>21,600</b>	<b>28,900</b>	<b>28,900</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	1,209	1,652	2,210	2,211
	Subtotal	<b>1,209</b>	<b>1,652</b>	<b>2,210</b>	<b>2,211</b>
<b>OTHER CHARGES</b>					
655040	Travel	4,865	700	4,435	4,435
655060	Employee Development	5,591	10,335	8,755	8,755
	Subtotal	<b>10,456</b>	<b>11,035</b>	<b>13,190</b>	<b>13,190</b>
<b>MATERIALS/SUPPLIES</b>					
669000	Other Educational Supplies	7,668	15,034	8,720	8,719
	Subtotal	<b>7,668</b>	<b>15,034</b>	<b>8,720</b>	<b>8,719</b>
<b>TOTAL</b>		<b>35,138</b>	<b>49,321</b>	<b>53,020</b>	<b>53,020</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	15.4	15.4	17.4	17.4
Speech Pathologist	1	1	1	1
Social Worker	2	2	0	0
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	770,917	799,262	837,536	862,662
611300	Professional Salaries	58,166	59,911	47,209	48,625
611340	Social Worker	126,519	130,162	0	0
611410	Para-Educator Salaries	580,649	620,708	639,245	658,423
611430	Technical Salaries	88,746	90,863	91,013	93,744
615950	Overtime	1,946	0	0	0
	Subtotal	<b>1,626,943</b>	<b>1,700,906</b>	<b>1,615,003</b>	<b>1,663,454</b>

**EMPLOYEE BENEFITS**

621000	FICA	120,764	130,119	123,548	127,254
622000	VRS Retirement	195,500	269,764	253,232	260,830
623000	Health Insurance	293,870	284,746	250,542	244,202
623500	Dental Insurance	1,603	0	9,429	9,271
624000	Group Life Insurance	21,363	22,282	21,157	21,791
625000	VRS Hybrid Disability Insurance	2,086	0	0	0
626000	Hybrid Defined Benefit	71,129	0	0	0
627000	ICMA RC Hybrid-DC	5,086	0	0	0
628000	Other Benefits	1,500	1,500	1,500	1,500
628100	ICMA RC Hybrid-457 Match	3,541	0	0	0
	Subtotal	<b>716,442</b>	<b>708,411</b>	<b>659,408</b>	<b>664,848</b>

**PURCHASED SERVICES**

639000	Miscellaneous Contractual Services	0	169,000	169,000	169,000
	Subtotal	<b>0</b>	<b>169,000</b>	<b>169,000</b>	<b>169,000</b>

**TOTAL**

<b>2,343,385</b>	<b>2,578,317</b>	<b>2,443,411</b>	<b>2,497,302</b>
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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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
N/A	0	0	0	0

**CODE: 2100-611050-605**

**ACCT# DESCRIPTION**

<b>MATERIALS/SUPPLIES</b>					
669000	Other Educational Supplies	150	0	0	0
	Subtotal	<b>150</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Technical	0.21	0.21	0.21	0

**ADDITIONAL INFORMATION:**

In FY21 moved .21 FTE to Instruction & Curriculum Development Services.

**CODE: 2100-611050-606**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611430	Technical Salaries	15,273	15,659	15,659	0
615000	Substitute Salaries	20,240	11,196	11,196	0
616250	Stipends	20,981	25,240	25,240	0
	Subtotal	<b>56,494</b>	<b>52,095</b>	<b>52,095</b>	<b>0</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	4,330	3,985	3,985	0
622000	VRS Retirement	2,578	925	925	0
623000	Health Insurance	2,045	14,220	14,220	0
624000	Group Life Insurance	200	177	177	0
628000	Other Benefits	44	44	44	0
	Subtotal	<b>9,197</b>	<b>19,351</b>	<b>19,351</b>	<b>0</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	140,329	158,000	158,000	0
	Subtotal	<b>140,329</b>	<b>158,000</b>	<b>158,000</b>	<b>0</b>
<b>OTHER CHARGES</b>					
655040	Travel	226	0	0	0
655060	Employee Development	1,375	0	0	0
	Subtotal	<b>1,601</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MATERIALS/SUPPLIES</b>					
669000	Other Educational Supplies	60,773	101,408	101,408	0
	Subtotal	<b>60,773</b>	<b>101,408</b>	<b>101,408</b>	<b>0</b>
<b>TOTAL</b>		<b>268,394</b>	<b>330,854</b>	<b>330,854</b>	<b>0</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Clerical	0.5	0.5	0.5	0.5

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

<b>PERSONAL SERVICES</b>					
611430	Technical Salaries	17,580	32,000	32,000	32,000
615000	Substitute Salaries	7,225	5,625	5,625	5,625
616250	Stipends	0	6,000	6,000	6,000
	Subtotal	<b>24,805</b>	<b>43,625</b>	<b>43,625</b>	<b>43,625</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	1,868	6,342	6,342	6,342
622000	VRS Retirement	2,967	5,018	5,018	5,018
623000	Health Insurance	2,631	419	419	419
624000	Group Life Insurance	230	384	384	384
628000	Other Benefits	-274	13	13	13
	Subtotal	<b>7,422</b>	<b>12,176</b>	<b>12,176</b>	<b>12,176</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	21,636	36,000	36,000	36,000
	Subtotal	<b>21,636</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>
<b>OTHER CHARGES</b>					
655040	Travel	12,276	31,759	31,759	31,759
655060	Employee Development	9,373	27,020	27,020	27,020
	Subtotal	<b>21,649</b>	<b>58,779</b>	<b>58,779</b>	<b>58,779</b>
<b>MATERIALS/SUPPLIES</b>					
669000	Other Educational Supplies	34,976	53,020	53,020	53,020
	Subtotal	<b>34,976</b>	<b>53,020</b>	<b>53,020</b>	<b>53,020</b>
<b>EQUIPMENT</b>					
688050	Technology-Hardware Additions	147,894	152,666	152,666	152,666
	Subtotal	<b>147,894</b>	<b>152,666</b>	<b>152,666</b>	<b>152,666</b>
<b>TOTAL</b>		<b>258,382</b>	<b>356,266</b>	<b>356,266</b>	<b>356,266</b>



**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
N/A	0	0	0	0

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

<b>PURCHASED SERVICES</b>				
639000	Miscellaneous Contractual Services	3,000	0	0
	Subtotal	<b>3,000</b>	<b>0</b>	<b>0</b>
<b>MATERIALS/SUPPLIES</b>				
669000	Other Educational Supplies	8,366	0	0
	Subtotal	<b>8,366</b>	<b>0</b>	<b>0</b>
	<b>TOTAL</b>	<b>11,366</b>	<b>0</b>	<b>0</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
N/A	0	0	0	0

**ADDITIONAL INFORMATION:**

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

**CODE: 2100-611050-620**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	117,579	136,644	136,644	183,094
611260	Principal Salaries	9,000	4,000	4,000	4,000
611270	Assistant Principal Salaries	0	6,000	6,000	6,000
611310	Nurses	5,392	1,658	1,658	1,658
611410	Para-Educator Salaries	148	2,400	2,400	2,400
611500	Office Clerical	2,090	2,100	2,100	2,100
611710	Bus Driver Spec Trans	73,990	23,100	23,100	23,100
616250	Stipends	95,125	0	0	0
	Subtotal	<b>303,324</b>	<b>175,902</b>	<b>175,902</b>	<b>222,352</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	23,194	13,455	13,455	17,005
628000	Other Benefits	600	300	300	300
	Subtotal	<b>23,794</b>	<b>13,755</b>	<b>13,755</b>	<b>17,305</b>
<b>OTHER CHARGES</b>					
655040	Travel	0	100	100	100
655800	Pupil Transportation	0	20,160	20,160	20,160
	Subtotal	<b>0</b>	<b>20,260</b>	<b>20,260</b>	<b>20,260</b>
<b>MATERIALS/SUPPLIES</b>					
660300	Textbooks	5,793	7,500	7,500	7,500
669900	Miscellaneous Materials & Supplies	2,930	3,000	3,000	3,000
	Subtotal	<b>8,723</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>
<b>TOTAL</b>		<b>335,841</b>	<b>220,417</b>	<b>220,417</b>	<b>270,417</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	1.25	1.25	1.25	1
Para-Educators	2.5	2.5	2.5	4.5

**ADDITIONAL INFORMATION:**

In FY21 added 2 para-educator FTEs.

**CODE: 2100-611050-640**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	59,417	12,982	36,993	37,713
611410	Para-Educator Salaries	68,399	44,992	68,374	70,425
615000	Substitute Salaries	3,205	0	3,000	1,800
615950	Overtime	48	0	0	0
616250	Stipends	14,714	0	0	8,000
	Subtotal	<b>145,783</b>	<b>57,974</b>	<b>108,367</b>	<b>117,938</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	10,438	4,435	8,289	8,273
622000	VRS Retirement	15,289	7,054	14,957	14,921
623000	Health Insurance	13,145	15,382	20,218	20,218
623500	Dental Insurance	87	0	609	609
624000	Group Life Insurance	1,693	589	1,250	1,246
625000	VRS Hybrid Disability Insurance	171	0	0	0
626000	Hybrid Defined Benefit	6,106	0	0	0
627000	ICMA RC Hybrid-DC	416	0	0	0
628000	Other Benefits	500	500	500	500
	Subtotal	<b>47,845</b>	<b>27,960</b>	<b>45,823</b>	<b>45,767</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	1,777	1,039,450	1,047,450	1,039,450
	Subtotal	<b>1,777</b>	<b>1,039,450</b>	<b>1,047,450</b>	<b>1,039,450</b>
<b>OTHER CHARGES</b>					
655040	Travel	501	0	0	0
655060	Employee Development	870	10,000	5,000	3,000
655800	Pupil Transportation	280	0	200	0
	Subtotal	<b>1,651</b>	<b>10,000</b>	<b>5,200</b>	<b>3,000</b>
<b>MATERIALS/SUPPLIES</b>					
668000	Technology-Software	1,015	0	2,295	0
669000	Other Educational Supplies	288	0	0	0
669900	Miscellaneous Materials & Supplies	30,683	125,152	44,910	58,679
	Subtotal	<b>31,986</b>	<b>125,152</b>	<b>47,205</b>	<b>58,679</b>
<b>EQUIPMENT</b>					
688050	Technology-Hardware Additions	7,694	0	0	0
689110	Furniture/Equipment-Additional	3,491	0	6,399	7,000
	Subtotal	<b>11,185</b>	<b>0</b>	<b>6,399</b>	<b>7,000</b>
<b>TOTAL</b>		<b>240,227</b>	<b>1,260,536</b>	<b>1,260,444</b>	<b>1,271,834</b>

**OTHER PROGRAMS - CONTINGENCY**

Budgeted is the debt service cost related to the addition at Yorktown Middle School for New Horizons Regional Education Center.

**PERSONNEL**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
N/A	0	0	0	0

**CODE: 2100-611050-650**

**ACCT# DESCRIPTION**

<b>TRANSFERS</b>					
693050	Transfer to County-Debt Service	104,738	105,612	105,612	105,612
	Subtotal	<b>104,738</b>	<b>105,612</b>	<b>105,612</b>	<b>105,612</b>
	<b>TOTAL</b>	<b>104,738</b>	<b>105,612</b>	<b>105,612</b>	<b>105,612</b>

**COUNSELING SERVICE - ELEMENTARY - ELEMENTARY GUIDANCE**

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

**PERSONNEL**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Counselors	10	12	12	12

**CODE: 2100-612121-000**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611230	Counselor Salaries	497,885	612,680	612,680	617,280
616000	Supplements	2,492	2,492	2,492	2,492
	Subtotal	<b>500,377</b>	<b>615,172</b>	<b>615,172</b>	<b>619,772</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	37,271	47,714	47,714	47,337
622000	VRS Retirement	61,907	96,267	96,267	102,592
623000	Health Insurance	79,414	90,937	90,937	76,416
623500	Dental Insurance	363	0	0	0
624000	Group Life Insurance	6,515	7,552	7,552	8,272
625000	VRS Hybrid Disability Insurance	555	0	0	0
626000	Hybrid Defined Benefit	18,589	0	0	0
627000	ICMA RC Hybrid-DC	1,353	0	0	0
627500	RHCC	0	8,226	8,226	7,469
628000	Other Benefits	1,028	1,028	1,028	1,028
628100	ICMA RC Hybrid-457 Match	1,280	0	0	0
	Subtotal	<b>208,275</b>	<b>251,724</b>	<b>251,724</b>	<b>243,114</b>
<b>OTHER CHARGES</b>					
655040	Travel	1,447	1,000	1,000	1,000
659020	Curriculum Development	945	1,121	1,121	1,121
	Subtotal	<b>2,392</b>	<b>2,121</b>	<b>2,121</b>	<b>2,121</b>
<b>MATERIALS/SUPPLIES</b>					
669900	Miscellaneous Materials & Supplies	11,582	13,853	13,853	13,853
	Subtotal	<b>11,582</b>	<b>13,853</b>	<b>13,853</b>	<b>13,853</b>
<b>TOTAL</b>		<b>722,626</b>	<b>882,870</b>	<b>882,870</b>	<b>878,860</b>

**COUNSELING SERVICE - SECONDARY - SECONDARY GUIDANCE**

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

**PERSONNEL**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
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Counselors	23.5	24	24	25
Clerical	8	8	8	8

**ADDITIONAL INFORMATION:**

In FY21 added 1 counselor FTE.

**CODE: 2100-612124-000**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

611230	Counselor Salaries	1,498,859	1,568,680	1,568,680	1,576,149
611500	Office Clerical	251,211	261,169	261,169	266,761
615950	Overtime	817	0	0	0
616000	Supplements	2,492	5,224	5,224	2,732
	Subtotal	<b>1,753,379</b>	<b>1,835,073</b>	<b>1,835,073</b>	<b>1,845,642</b>

**EMPLOYEE BENEFITS**

621000	FICA	130,743	140,174	140,174	140,982
622000	VRS Retirement	261,004	333,372	333,372	306,292
623000	Health Insurance	273,018	248,956	248,956	300,304
623500	Dental Insurance	810	0	0	0
624000	Group Life Insurance	22,544	23,971	23,971	24,695
625000	VRS Hybrid Disability Insurance	767	0	0	0
626000	Hybrid Defined Benefit	24,458	0	0	0
627000	ICMA RC Hybrid-DC	1,872	0	0	0
627500	RHCC	136	21,958	21,958	22,299
628000	Other Benefits	3,302	3,302	3,302	3,302
628100	ICMA RC Hybrid-457 Match	3,021	0	0	0
	Subtotal	<b>721,675</b>	<b>771,733</b>	<b>771,733</b>	<b>797,874</b>

**OTHER CHARGES**

655040	Travel	1,470	1,000	1,000	1,000
655060	Employee Development	0	0	0	4,233
	Subtotal	<b>1,470</b>	<b>1,000</b>	<b>1,000</b>	<b>5,233</b>

**MATERIALS/SUPPLIES**

660010	Stationery/Forms/Office Supplies	685	889	889	889
660700	Testing Materials	0	1,550	1,550	0
669900	Miscellaneous Materials & Supplies	6,313	6,560	6,560	6,560
	Subtotal	<b>6,998</b>	<b>8,999</b>	<b>8,999</b>	<b>7,449</b>

**TOTAL**

	<b>2,483,522</b>	<b>2,616,805</b>	<b>2,616,805</b>	<b>2,656,198</b>
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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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Social Worker	2	3	5	5

**CODE: 2100-612222-000**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611340	Social Worker	99,917	154,200	252,726	202,297
	Subtotal	<b>99,917</b>	<b>154,200</b>	<b>252,726</b>	<b>202,297</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	7,493	11,796	19,334	15,476
622000	VRS Retirement	16,866	24,180	39,627	33,622
623000	Health Insurance	15,943	22,637	15,647	17,736
623500	Dental Insurance	78	0	878	0
624000	Group Life Insurance	1,309	2,020	3,311	2,711
627500	RHCC	0	1,850	0	2,448
	Subtotal	<b>41,689</b>	<b>62,483</b>	<b>78,797</b>	<b>71,993</b>
<b>TOTAL</b>		<b>141,606</b>	<b>216,683</b>	<b>331,523</b>	<b>274,290</b>

**HOMEBOUND**

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

**PERSONNEL**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
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.

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**CODE: 2100-612300-000**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	40,319	71,280	71,280	71,280
	Subtotal	<b>40,319</b>	<b>71,280</b>	<b>71,280</b>	<b>71,280</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	3,084	8,074	8,074	8,074
628000	Other Benefits	157	0	0	0
	Subtotal	<b>3,241</b>	<b>8,074</b>	<b>8,074</b>	<b>8,074</b>
<b>TOTAL</b>		<b>43,560</b>	<b>79,354</b>	<b>79,354</b>	<b>79,354</b>



**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Administrative	1	1	1	1
Technical	5.47	6.47	6.47	6.47

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

<b>PERSONAL SERVICES</b>					
611100	Administrative Salaries	140,827	145,418	145,418	130,000
611150	Office of the Clerk	0	1,423	1,423	0
611430	Technical Salaries	457,417	442,754	442,754	438,049
	Subtotal	<b>598,244</b>	<b>589,595</b>	<b>589,595</b>	<b>568,049</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	44,803	45,091	45,091	43,456
622000	VRS Retirement	91,146	92,197	92,197	94,410
623000	Health Insurance	42,685	54,819	54,819	64,148
624000	Group Life Insurance	7,074	5,807	5,807	7,612
627500	RHCC	0	5,311	5,311	6,873
628000	Other Benefits	1,016	1,016	1,016	1,016
	Subtotal	<b>186,724</b>	<b>204,241</b>	<b>204,241</b>	<b>217,515</b>
<b>OTHER CHARGES</b>					
655040	Travel	1,052	3,148	3,148	3,148
	Subtotal	<b>1,052</b>	<b>3,148</b>	<b>3,148</b>	<b>3,148</b>
<b>MATERIALS/SUPPLIES</b>					
660010	Stationery/Forms/Office Supplies	0	142	142	142
	Subtotal	<b>0</b>	<b>142</b>	<b>142</b>	<b>142</b>
<b>TOTAL</b>		<b>786,020</b>	<b>797,126</b>	<b>797,126</b>	<b>788,854</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Administrative	6	6	6	6
Teacher	0	0	0.5	0
Technical	6.04	7.04	7.04	7.25
Clerical	4.35	4.35	4.6	4.6

**ADDITIONAL INFORMATION:**

In FY21 added .21 FTE (moved from Other Programs-DODEA).

**CODE: 2100-613120-000**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

611100	Administrative Salaries	635,855	663,796	663,796	636,010
611210	Teacher Salaries	13,970	0	0	0
611430	Technical Salaries	463,524	620,283	620,283	592,860
611500	Office Clerical	168,993	198,572	198,572	135,287
615950	Overtime	3,039	0	0	0
616250	Stipends	30,643	27,000	27,000	45,500
	Subtotal	<b>1,316,024</b>	<b>1,509,651</b>	<b>1,509,651</b>	<b>1,409,657</b>

**EMPLOYEE BENEFITS**

621000	FICA	98,170	115,885	115,885	106,806
622000	VRS Retirement	197,905	232,508	232,508	226,723
623000	Health Insurance	185,074	128,475	128,475	153,524
623500	Dental Insurance	109	0	0	0
624000	Group Life Insurance	16,380	19,425	19,425	18,280
625000	VRS Hybrid Disability Insurance	343	0	0	0
626000	Hybrid Defined Benefit	12,164	0	0	0
627000	ICMA RC Hybrid-DC	835	0	0	0
627500	RHCC	63	17,795	17,795	16,507
628000	Other Benefits	2,282	2,282	2,282	2,282
628100	ICMA RC Hybrid-457 Match	97	0	0	0
	Subtotal	<b>513,422</b>	<b>516,370</b>	<b>516,370</b>	<b>524,122</b>

**PURCHASED SERVICES**

639000	Miscellaneous Contractual Services	8,567	9,700	9,700	138,955
	Subtotal	<b>8,567</b>	<b>9,700</b>	<b>9,700</b>	<b>138,955</b>

**OTHER CHARGES**

655040	Travel	19,051	22,240	22,240	22,240
655060	Employee Development	31,879	29,797	29,797	49,797
658010	Dues/Memberships	1,600	1,830	1,830	1,830
659020	Curriculum Development	2,663	5,613	5,613	5,613
	Subtotal	<b>55,193</b>	<b>59,480</b>	<b>59,480</b>	<b>79,480</b>

**MATERIALS/SUPPLIES**

660010	Stationery/Forms/Office Supplies	10,620	16,408	16,408	16,408
669000	Other Educational Supplies	99,962	3,727	3,727	3,727
669900	Miscellaneous Materials & Supplies	1,020	1,500	1,500	1,500
	Subtotal	<b>111,602</b>	<b>21,635</b>	<b>21,635</b>	<b>21,635</b>

**EQUIPMENT**

689210	Furniture/Equipment-Replacement	918	4,137	4,137	4,137
	Subtotal	<b>918</b>	<b>4,137</b>	<b>4,137</b>	<b>4,137</b>

**TOTAL**

**2,005,726    2,120,973    2,120,973    2,177,986**

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Administrative	1	1	1	1
Technical	6	6	6	7
Clerical	1	1	1	1

**ADDITIONAL INFORMATION:**

In FY21 added 1 technical FTE.

**CODE: 2100-613121-000**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611100	Administrative Salaries	107,452	109,645	109,645	202,430
611430	Technical Salaries	457,406	476,145	476,145	491,843
611500	Office Clerical	32,257	34,255	34,255	34,255
615950	Overtime	37	0	0	0
	Subtotal	<b>597,152</b>	<b>620,045</b>	<b>620,045</b>	<b>728,528</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	44,855	47,434	47,434	55,733
622000	VRS Retirement	100,618	97,224	97,224	121,081
623000	Health Insurance	69,145	65,312	65,312	97,239
623500	Dental Insurance	12	0	0	0
624000	Group Life Insurance	7,810	8,122	8,122	9,763
627500	RHCC	17	7,441	7,441	8,814
628000	Other Benefits	1,049	1,049	1,049	1,049
	Subtotal	<b>223,506</b>	<b>226,582</b>	<b>226,582</b>	<b>293,679</b>
<b>TOTAL</b>		<b>820,658</b>	<b>846,627</b>	<b>846,627</b>	<b>1,022,207</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
N/A	0	0	0	0

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

<b>PERSONAL SERVICES</b>				
615000	Substitute Salaries	0	75,147	75,147
616250	Stipends	0	5,700	5,700
	Subtotal	<b>0</b>	<b>80,847</b>	<b>80,847</b>
<b>EMPLOYEE BENEFITS</b>				
621000	FICA	0	3,450	3,450
	Subtotal	<b>0</b>	<b>3,450</b>	<b>3,450</b>
<b>PURCHASED SERVICES</b>				
639000	Miscellaneous Contractual Services	38,678	32,122	32,122
	Subtotal	<b>38,678</b>	<b>32,122</b>	<b>32,122</b>
<b>OTHER CHARGES</b>				
655040	Travel	6,610	7,520	7,520
655060	Employee Development	32,287	101,365	101,115
	Subtotal	<b>38,897</b>	<b>108,885</b>	<b>108,635</b>
<b>MATERIALS/SUPPLIES</b>				
660010	Stationery/Forms/Office Supplies	547	623	623
660120	Books	2,155	500	500
669000	Other Educational Supplies	1,989	2,578	2,578
669900	Miscellaneous Materials & Supplies	22,580	13,850	13,850
	Subtotal	<b>27,271</b>	<b>17,551</b>	<b>17,551</b>
<b>TOTAL</b>		<b>104,846</b>	<b>242,855</b>	<b>242,605</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
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	510,792	581,408	581,408	579,739
611410	Para-Educator Salaries	24,435	25,310	25,310	25,165
615950	Overtime	54	0	0	0
	Subtotal	<b>535,281</b>	<b>606,718</b>	<b>606,718</b>	<b>604,904</b>

**EMPLOYEE BENEFITS**

621000	FICA	40,111	46,414	46,414	46,275
622000	VRS Retirement	82,711	95,134	95,134	100,535
623000	Health Insurance	70,068	69,924	69,924	62,400
623500	Dental Insurance	316	0	0	0
624000	Group Life Insurance	7,002	7,947	7,947	8,106
625000	VRS Hybrid Disability Insurance	197	0	0	0
626000	Hybrid Defined Benefit	5,960	0	0	0
627000	ICMA RC Hybrid-DC	480	0	0	0
627500	RHCC	0	7,281	7,281	7,319
628000	Other Benefits	1,682	1,682	1,682	1,682
628100	ICMA RC Hybrid-457 Match	1,079	0	0	0
	Subtotal	<b>209,606</b>	<b>228,382</b>	<b>228,382</b>	<b>226,317</b>

**MATERIALS/SUPPLIES**

660120	Books	87,160	95,365	95,365	95,365
660900	AV Materials/Supplies	16,471	20,072	20,072	20,072
669000	Other Educational Supplies	0	24,066	24,066	0
669900	Miscellaneous Materials & Supplies	15,096	0	0	24,066
	Subtotal	<b>118,727</b>	<b>139,503</b>	<b>139,503</b>	<b>139,503</b>

**EQUIPMENT**

689110	Furniture/Equipment-Additional	279	300	300	300
	Subtotal	<b>279</b>	<b>300</b>	<b>300</b>	<b>300</b>

**TOTAL**

<b>863,893</b>	<b>974,903</b>	<b>974,903</b>	<b>971,024</b>
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**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Media Specialists	8	8	8	8
Para-Educators	6	6	6	6

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

<b>PERSONAL SERVICES</b>					
611220	Media Specialist Salaries	486,193	489,430	489,430	489,429
611410	Para-Educator Salaries	129,926	127,774	127,774	121,314
615950	Overtime	53	0	0	0
616250	Stipends	9,746	0	0	0
	Subtotal	<b>625,918</b>	<b>617,204</b>	<b>617,204</b>	<b>610,743</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	46,821	47,216	47,216	46,722
622000	VRS Retirement	83,019	96,777	96,777	101,505
623000	Health Insurance	73,208	73,641	73,641	88,634
623500	Dental Insurance	370	0	0	0
624000	Group Life Insurance	7,820	8,086	8,086	8,184
625000	VRS Hybrid Disability Insurance	464	0	0	0
626000	Hybrid Defined Benefit	14,853	0	0	0
627000	ICMA RC Hybrid-DC	1,132	0	0	0
627500	RHCC	0	7,406	7,406	7,390
628000	Other Benefits	1,179	1,179	1,179	1,179
628100	ICMA RC Hybrid-457 Match	1,766	0	0	0
	Subtotal	<b>230,632</b>	<b>234,305</b>	<b>234,305</b>	<b>253,614</b>
<b>PURCHASED SERVICES</b>					
638100	Purchased Services	3,347	25,981	25,981	25,981
	Subtotal	<b>3,347</b>	<b>25,981</b>	<b>25,981</b>	<b>25,981</b>
<b>MATERIALS/SUPPLIES</b>					
660120	Books	34,494	46,957	46,957	46,957
660900	AV Materials/Supplies	7,508	10,234	10,234	10,234
669900	Miscellaneous Materials & Supplies	8,211	9,288	9,288	9,288
	Subtotal	<b>50,213</b>	<b>66,479</b>	<b>66,479</b>	<b>66,479</b>
<b>TOTAL</b>		<b>910,110</b>	<b>943,969</b>	<b>943,969</b>	<b>956,817</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Principals	10	10	10	10
Assistant Principals	12	12	12	12
Clerical	20.5	20.5	20.5	24.5

**ADDITIONAL INFORMATION:**

In FY21 added 4 clerical FTEs.

**CODE: 2100-614101-000**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

611260	Principal Salaries	946,285	936,394	936,394	920,087
611270	Assistant Principal Salaries	905,783	921,716	921,716	880,671
611500	Office Clerical	659,876	701,626	701,626	773,548
615950	Overtime	9,677	0	0	0
	Subtotal	<b>2,521,621</b>	<b>2,559,736</b>	<b>2,559,736</b>	<b>2,574,306</b>

**EMPLOYEE BENEFITS**

621000	FICA	187,900	195,819	195,819	196,934
622000	VRS Retirement	377,455	401,368	401,368	427,850
623000	Health Insurance	354,065	346,758	346,758	459,165
623500	Dental Insurance	285	0	0	0
624000	Group Life Insurance	33,178	23,455	23,455	34,496
625000	VRS Hybrid Disability Insurance	919	0	0	0
626000	Hybrid Defined Benefit	31,284	0	0	0
627000	ICMA RC Hybrid-DC	2,257	0	0	0
627500	RHCC	316	30,678	30,678	31,149
628000	Other Benefits	4,926	4,926	4,926	4,926
628100	ICMA RC Hybrid-457 Match	965	0	0	0
	Subtotal	<b>993,550</b>	<b>1,003,004</b>	<b>1,003,004</b>	<b>1,154,520</b>

**PURCHASED SERVICES**

639000	Miscellaneous Contractual Services	7,839	6,000	6,000	6,000
	Subtotal	<b>7,839</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>

**OTHER CHARGES**

655040	Travel	6,818	6,325	6,325	5,894
	Subtotal	<b>6,818</b>	<b>6,325</b>	<b>6,325</b>	<b>5,894</b>

**MATERIALS/SUPPLIES**

660010	Stationery/Forms/Office Supplies	44,240	54,762	54,762	53,762
669000	Other Educational Supplies	8,012	7,505	7,505	7,495
	Subtotal	<b>52,252</b>	<b>62,267</b>	<b>62,267</b>	<b>61,257</b>

**EQUIPMENT**

689110	Furniture/Equipment-Additional	7,054	500	500	500
689210	Furniture/Equipment-Replacement	17,032	5,023	5,023	6,702
	Subtotal	<b>24,086</b>	<b>5,523</b>	<b>5,523</b>	<b>7,202</b>

**TRANSFERS**

693040	Transfer to County-Emergency Comm. Maint.	99,000	99,057	99,057	99,057
	Subtotal	<b>99,000</b>	<b>99,057</b>	<b>99,057</b>	<b>99,057</b>

<b>TOTAL</b>	<b>3,705,166</b>	<b>3,741,912</b>	<b>3,741,912</b>	<b>3,908,236</b>
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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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Principals	9	9	9	9
Assistant Principals	15	15	15	15
Clerical	27	27	27	27

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

<b>PERSONAL SERVICES</b>					
611260	Principal Salaries	816,330	890,765	890,765	906,960
611270	Assistant Principal Salaries	1,192,596	1,196,533	1,196,533	1,178,550
611500	Office Clerical	791,595	832,865	832,865	856,795
615950	Overtime	6,149	0	0	0
619980	Personal Leave/Retirement	6,607	19,340	19,340	19,340
	Subtotal	<b>2,813,277</b>	<b>2,939,503</b>	<b>2,939,503</b>	<b>2,961,645</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	209,680	224,872	224,872	225,086
622000	VRS Retirement	436,538	460,915	460,915	489,011
623000	Health Insurance	399,356	405,672	405,672	516,370
623500	Dental Insurance	520	0	0	0
624000	Group Life Insurance	36,766	38,508	38,508	39,427
625000	VRS Hybrid Disability Insurance	965	0	0	0
626000	Hybrid Defined Benefit	32,251	0	0	0
627000	ICMA RC Hybrid-DC	2,355	0	0	0
627500	RHCC	294	35,274	35,274	35,601
628000	Other Benefits	5,493	5,493	5,493	5,493
628100	ICMA RC Hybrid-457 Match	2,306	0	0	0
	Subtotal	<b>1,126,524</b>	<b>1,170,734</b>	<b>1,170,734</b>	<b>1,310,988</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	45,513	20,500	20,500	20,500
	Subtotal	<b>45,513</b>	<b>20,500</b>	<b>20,500</b>	<b>20,500</b>
<b>OTHER CHARGES</b>					
655040	Travel	21,624	15,945	15,945	15,945
	Subtotal	<b>21,624</b>	<b>15,945</b>	<b>15,945</b>	<b>15,945</b>
<b>MATERIALS/SUPPLIES</b>					
660010	Stationery/Forms/Office Supplies	15,574	31,602	31,602	31,602
	Subtotal	<b>15,574</b>	<b>31,602</b>	<b>31,602</b>	<b>31,602</b>
<b>TRANSFERS</b>					
693030	Transfer to County-Deputies	618,005	575,000	575,000	525,000
	Subtotal	<b>618,005</b>	<b>575,000</b>	<b>575,000</b>	<b>525,000</b>
<b>TOTAL</b>		<b>4,640,517</b>	<b>4,753,284</b>	<b>4,753,284</b>	<b>4,865,680</b>

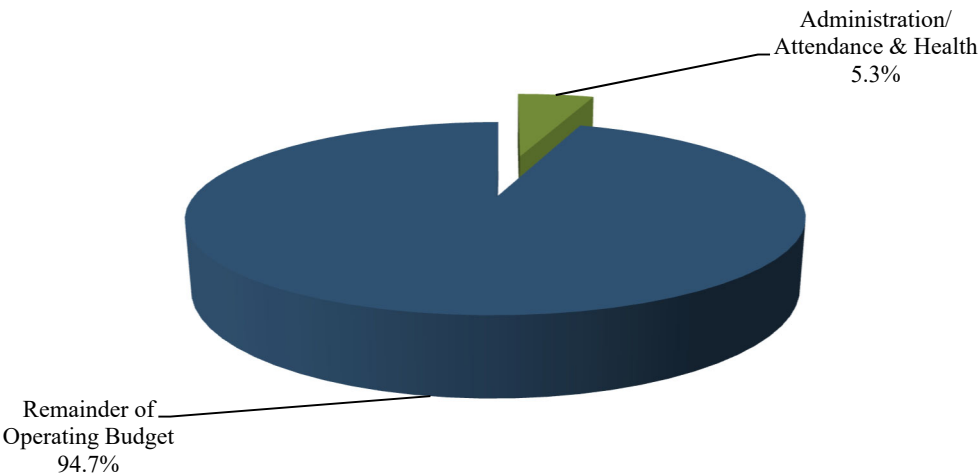


ADMINISTRATION  
ATTENDANCE & HEALTH

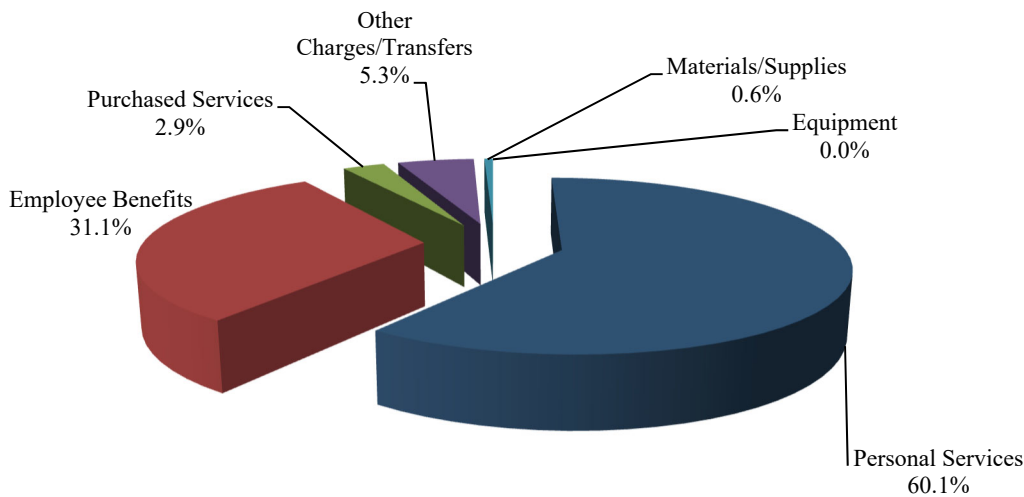
The Administration/Attendance and Health category of the budget provides for activities concerned with establishing and administering policy for the school division. This includes Board Services, Executive Services, Communication Services, Human Resources, Fiscal Services, Health Services, Psychological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

The Administration/Attendance and Health category comprises 5.3% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 91.2% of the Administration / Attendance and Health category budget is directed towards compensation of staff (Personal Services 60.1% plus Employee Benefits 31.1%). The remaining 8.8% covers such items as office supplies, equipment and purchased services. The Administration/Attendance and Health category budget reflects an increase of \$330,602 or 4.2% (from \$7,614,674 in FY20E to \$7,945,276 in FY21). The charts below and on the next page depict this information.

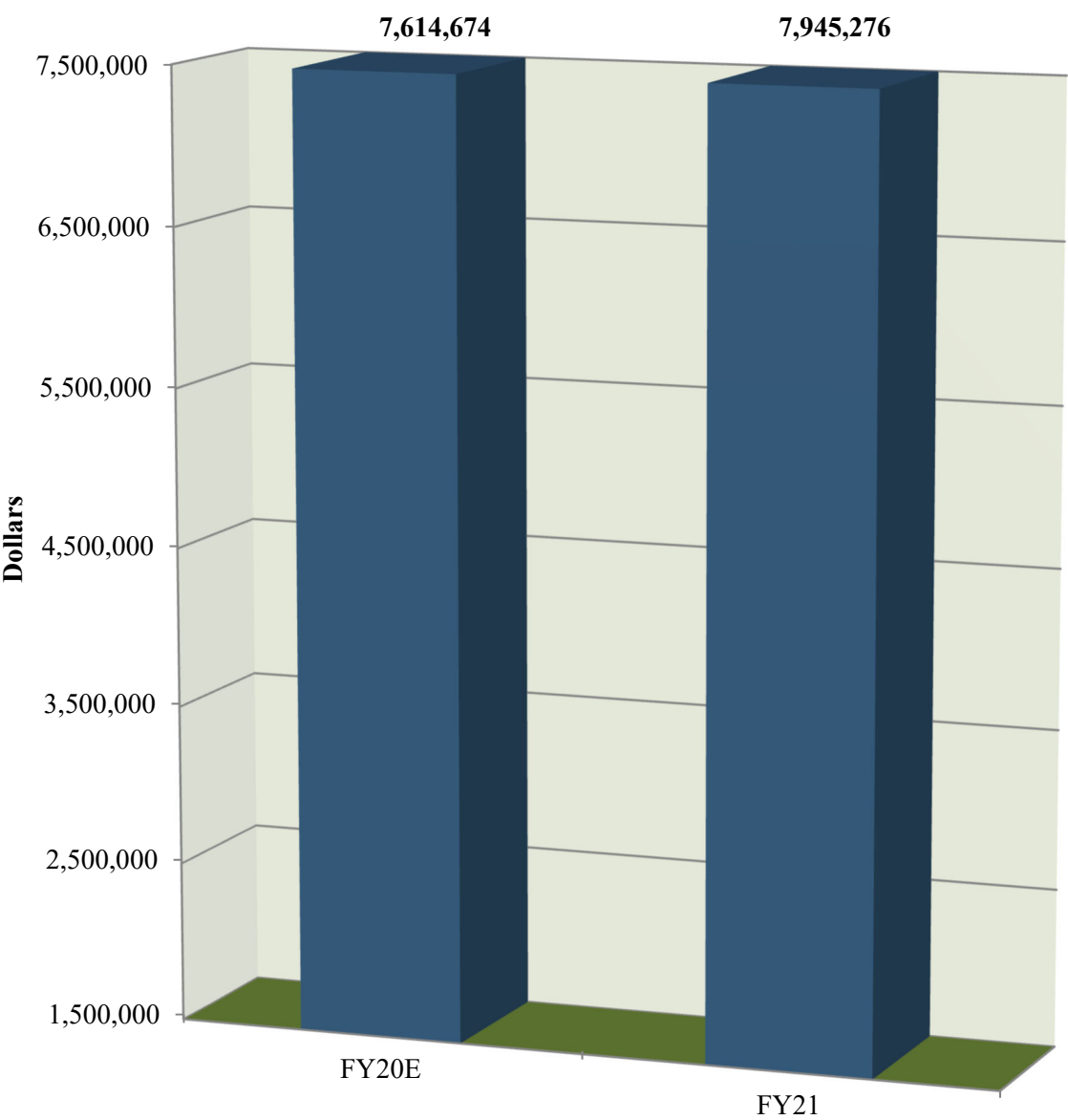
**Administration/Attendance & Health Category  
as a Percent of Operating Budget for FY2021**



**Administration/Attendance & Health Category  
by Major Object for FY2021**



**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
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	0
613110	Members of Board	46,185	48,300	48,300	0
	Subtotal	52,185	54,300	54,300	0
EMPLOYEE BENEFITS					
621000	FICA	3,964	4,154	4,154	0
622000	VRS Retirement	0	2,664	2,664	0
623000	Health Insurance	3,957	6,520	6,520	0
624000	Group Life Insurance	0	341	341	0
627500	RHCC	0	313	313	0
628000	Other Benefits	116	116	116	116
	Subtotal	8,037	14,108	14,108	116
PURCHASED SERVICES					
631200	Auditing: CPA	12,525	21,000	21,000	21,000
	Subtotal	12,525	21,000	21,000	21,000
OTHER CHARGES					
655040	Travel	12,279	15,300	15,300	15,300
658010	Dues/Memberships	23,008	17,035	17,035	17,035
	Subtotal	35,287	32,335	32,335	32,335
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	774	2,500	2,500	2,500
	Subtotal	774	2,500	2,500	2,500
EQUIPMENT					
689110	Furniture/Equipment-Additional	588	1,000	1,000	1,000
	Subtotal	588	1,000	1,000	1,000
TOTAL		109,396	125,243	125,243	56,951

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Division Superintendent	1	1	1	1
Chief Operations Officer	1	1	1	1
Technical	1	1	1	1

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

<b>PERSONAL SERVICES</b>					
611100	Administrative Salaries	359,265	401,754	401,754	388,765
611430	Technical Salaries	45,947	53,258	53,258	53,258
615950	Overtime	4,648	4,500	4,500	4,500
619980	Personal Leave/Retirement	132,965	13,650	13,650	13,650
	Subtotal	<b>542,825</b>	<b>473,162</b>	<b>473,162</b>	<b>460,173</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	30,137	34,586	34,586	33,815
622000	VRS Retirement	73,951	46,205	46,205	73,464
623000	Health Insurance	43,226	37,573	37,573	52,382
623500	Dental Insurance	12	0	0	0
624000	Group Life Insurance	5,741	5,923	5,923	5,923
627500	RHCC	27	5,425	5,425	5,348
628000	Other Benefits	68,388	7,938	7,938	7,938
	Subtotal	<b>221,482</b>	<b>137,650</b>	<b>137,650</b>	<b>178,870</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	25,402	26,075	26,075	26,075
	Subtotal	<b>25,402</b>	<b>26,075</b>	<b>26,075</b>	<b>26,075</b>
<b>OTHER CHARGES</b>					
655040	Travel	8,463	8,874	8,874	8,874
658010	Dues/Memberships	15,585	12,568	12,568	12,568
	Subtotal	<b>24,048</b>	<b>21,442</b>	<b>21,442</b>	<b>21,442</b>
<b>MATERIALS/SUPPLIES</b>					
660010	Stationery/Forms/Office Supplies	1,332	1,717	1,717	1,717
	Subtotal	<b>1,332</b>	<b>1,717</b>	<b>1,717</b>	<b>1,717</b>
<b>TOTAL</b>		<b>815,089</b>	<b>660,046</b>	<b>660,046</b>	<b>688,277</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Professional Salaries	0	0	0	1
Technical	2	2	2	2
Clerical	1	1	1	1

**ADDITIONAL INFORMATION:**

In FY21 added 1 technical FTE (moved from Technology-Administration).

**CODE: 2100-621300-000**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611430	Technical Salaries	144,399	152,967	152,967	237,602
611500	Office Clerical	29,289	34,255	34,255	34,255
615950	Overtime	367	0	0	0
	Subtotal	<b>174,055</b>	<b>187,222</b>	<b>187,222</b>	<b>271,857</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	12,867	14,323	14,323	20,798
622000	VRS Retirement	22,493	23,985	23,985	45,182
623000	Health Insurance	25,591	24,058	24,058	37,757
623500	Dental Insurance	14	0	0	0
624000	Group Life Insurance	2,270	2,004	2,004	3,643
625000	VRS Hybrid Disability Insurance	176	0	0	0
626000	Hybrid Defined Benefit	6,311	0	0	0
627000	ICMA RC Hybrid-DC	430	0	0	0
627500	RHCC	17	1,836	1,836	3,289
628000	Other Benefits	249	249	249	249
	Subtotal	<b>70,418</b>	<b>66,455</b>	<b>66,455</b>	<b>110,918</b>
<b>PURCHASED SERVICES</b>					
635000	Printing	3,197	3,000	3,000	3,000
636000	Advertising	698	700	700	700
639000	Miscellaneous Contractual Services	10,631	60,000	60,000	60,000
639050	Good Will	1,336	2,000	2,000	2,000
	Subtotal	<b>15,862</b>	<b>65,700</b>	<b>65,700</b>	<b>65,700</b>
<b>OTHER CHARGES</b>					
655040	Travel	1,272	2,203	2,203	2,203
655060	Employee Development	1,212	1,628	1,628	1,628
	Subtotal	<b>2,484</b>	<b>3,831</b>	<b>3,831</b>	<b>3,831</b>
<b>MATERIALS/SUPPLIES</b>					
660010	Stationery/Forms/Office Supplies	60	1,250	1,250	1,250
669900	Miscellaneous Materials & Supplies	2,053	6,700	6,700	6,700
	Subtotal	<b>2,113</b>	<b>7,950</b>	<b>7,950</b>	<b>7,950</b>
<b>EQUIPMENT</b>					
689110	Furniture/Equipment-Additional	3,515	3,000	3,000	3,000
	Subtotal	<b>3,515</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>TRANSFERS</b>					
693020	Transfer to County-Video Services	179,545	212,000	212,000	278,000
	Subtotal	<b>179,545</b>	<b>212,000</b>	<b>212,000</b>	<b>278,000</b>
<b>TOTAL</b>		<b>447,992</b>	<b>546,158</b>	<b>546,158</b>	<b>741,256</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Administrative	1	1	1	1
Technical	5	5	5	5
Clerical	1.5	1.5	1.5	1.5

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

<b>PERSONAL SERVICES</b>					
611100	Administrative Salaries	139,014	138,229	138,229	130,000
611430	Technical Salaries	286,467	345,972	345,972	292,778
611500	Office Clerical	51,719	72,231	72,231	73,580
615950	Overtime	27,969	0	0	0
	Subtotal	<b>505,169</b>	<b>556,432</b>	<b>556,432</b>	<b>496,358</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	37,792	93,856	93,856	37,972
622000	VRS Retirement	30,610	87,248	87,248	82,495
623000	Health Insurance	57,956	71,403	71,403	74,230
623100	Retiree Health Care Credit	0	0	325,000	350,000
623500	Dental Insurance	60	0	0	0
624000	Group Life Insurance	6,209	7,289	7,289	6,651
625000	VRS Hybrid Disability Insurance	1,287	0	0	0
626000	Hybrid Defined Benefit	38,635	0	0	0
626100	Unemployment Compensation	11,677	19,000	19,000	19,000
627000	ICMA RC Hybrid-DC	3,138	0	0	0
627500	RHCC	179	6,678	6,678	6,006
628000	Other Benefits	1,396	1,396	1,396	1,396
628100	ICMA RC Hybrid-457 Match	7,437	0	0	0
	Subtotal	<b>196,376</b>	<b>286,870</b>	<b>611,870</b>	<b>577,750</b>
<b>PURCHASED SERVICES</b>					
635000	Printing	534	1,000	1,000	1,000
636000	Advertising	5,140	4,000	4,000	4,000
639000	Miscellaneous Contractual Services	91,240	75,784	75,784	75,784
	Subtotal	<b>96,914</b>	<b>80,784</b>	<b>80,784</b>	<b>80,784</b>
<b>OTHER CHARGES</b>					
655040	Travel	6,094	10,000	10,000	10,000
655060	Employee Development	21,774	28,000	28,000	38,000
	Subtotal	<b>27,868</b>	<b>38,000</b>	<b>38,000</b>	<b>48,000</b>
<b>MATERIALS/SUPPLIES</b>					
660010	Stationery/Forms/Office Supplies	571	1,000	1,000	1,000
669900	Miscellaneous Materials & Supplies	5,265	5,360	5,360	10,360
	Subtotal	<b>5,836</b>	<b>6,360</b>	<b>6,360</b>	<b>11,360</b>
<b>TOTAL</b>		<b>832,163</b>	<b>968,446</b>	<b>1,293,446</b>	<b>1,214,252</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Administrative	1	1	1	1
Technical	8.75	8.75	8.75	9.75
Clerical	1	1	1	0

**ADDITIONAL INFORMATION:**

In FY21 added 1 technical FTE and reduced 1 clerical FTE.

**CODE: 2100-621600-000**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611100	Administrative Salaries	145,200	144,381	144,381	144,381
611430	Technical Salaries	612,934	664,021	664,021	626,357
611500	Office Clerical	46,211	47,630	47,630	0
615950	Overtime	4,561	0	0	0
	Subtotal	<b>808,906</b>	<b>856,032</b>	<b>856,032</b>	<b>770,738</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	59,813	65,487	65,487	58,961
622000	VRS Retirement	134,698	134,226	134,226	128,097
623000	Health Insurance	151,126	161,943	161,943	167,157
623500	Dental Insurance	53	0	0	0
624000	Group Life Insurance	10,463	11,214	11,214	10,328
627500	RHCC	123	10,273	10,273	9,326
628000	Other Benefits	1,558	1,558	1,558	1,558
	Subtotal	<b>357,834</b>	<b>384,701</b>	<b>384,701</b>	<b>375,427</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	32,547	31,990	31,990	31,990
	Subtotal	<b>32,547</b>	<b>31,990</b>	<b>31,990</b>	<b>31,990</b>
<b>OTHER CHARGES</b>					
655040	Travel	8,742	4,280	4,280	4,280
655060	Employee Development	3,581	4,769	4,769	4,769
658010	Dues/Memberships	14,037	14,500	14,500	14,500
	Subtotal	<b>26,360</b>	<b>23,549</b>	<b>23,549</b>	<b>23,549</b>
<b>MATERIALS/SUPPLIES</b>					
660010	Stationery/Forms/Office Supplies	1,846	1,600	1,600	1,600
669900	Miscellaneous Materials & Supplies	2,380	2,900	2,900	2,900
	Subtotal	<b>4,226</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
<b>EQUIPMENT</b>					
689210	Furniture/Equipment-Replacement	40,118	700	700	700
	Subtotal	<b>40,118</b>	<b>700</b>	<b>700</b>	<b>700</b>
<b>TOTAL</b>		<b>1,269,991</b>	<b>1,301,472</b>	<b>1,301,472</b>	<b>1,206,904</b>



**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
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	18	18	18	18

**CODE: 2100-622200-000****ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611300	Professional Salaries	487,964	501,426	501,426	502,590
611310	Nurses	666,622	750,447	750,447	684,950
611430	Technical Salaries	174,611	110,315	110,315	185,246
615950	Overtime	1,384	0	0	0
616000	Supplements	2,492	0	0	0
	Subtotal	<b>1,333,073</b>	<b>1,362,188</b>	<b>1,362,188</b>	<b>1,372,786</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	99,235	104,207	104,207	105,018
622000	VRS Retirement	167,135	213,591	213,591	228,158
623000	Health Insurance	173,829	170,814	170,814	234,572
623500	Dental Insurance	624	0	0	0
624000	Group Life Insurance	16,837	17,845	17,845	18,395
625000	VRS Hybrid Disability Insurance	1,302	0	0	0
626000	Hybrid Defined Benefit	46,109	0	0	0
627000	ICMA RC Hybrid-DC	3,177	0	0	0
627500	RHCC	0	16,346	16,346	16,610
628000	Other Benefits	2,457	2,457	2,457	2,457
628100	ICMA RC Hybrid-457 Match	525	0	0	0
	Subtotal	<b>511,230</b>	<b>525,260</b>	<b>525,260</b>	<b>605,210</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	281	1,376	1,376	1,376
	Subtotal	<b>281</b>	<b>1,376</b>	<b>1,376</b>	<b>1,376</b>
<b>OTHER CHARGES</b>					
655040	Travel	0	250	250	250
655060	Employee Development	450	2,563	2,563	2,563
	Subtotal	<b>450</b>	<b>2,813</b>	<b>2,813</b>	<b>2,813</b>
<b>MATERIALS/SUPPLIES</b>					
660040	Medical Supplies	11,013	13,502	13,502	13,502
	Subtotal	<b>11,013</b>	<b>13,502</b>	<b>13,502</b>	<b>13,502</b>
<b>EQUIPMENT</b>					
689210	Furniture/Equipment-Replacement	0	1,500	1,500	1,500
	Subtotal	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>TOTAL</b>		<b>1,856,047</b>	<b>1,906,639</b>	<b>1,906,639</b>	<b>1,997,187</b>

**PSYCHOLOGICAL SERVICES**

School psychologists provide counseling and evaluation services to students.

**PERSONNEL**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Psychologists	7	8	8	8

**CODE: 2100-622300-000**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611320	Psychologist Salaries	527,444	589,182	589,182	613,081
	Subtotal	<b>527,444</b>	<b>589,182</b>	<b>589,182</b>	<b>613,081</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	39,474	45,073	45,073	46,901
622000	VRS Retirement	58,844	92,384	92,384	101,894
623000	Health Insurance	69,723	68,203	68,203	101,723
623500	Dental Insurance	278	0	0	0
624000	Group Life Insurance	6,872	7,720	7,720	8,215
625000	VRS Hybrid Disability Insurance	777	0	0	0
626000	Hybrid Defined Benefit	25,803	0	0	0
627000	ICMA RC Hybrid-DC	1,895	0	0	0
627500	RHCC	0	7,071	7,071	7,418
628000	Other Benefits	1,145	1,145	1,145	1,145
628100	ICMA RC Hybrid-457 Match	2,014	0	0	0
	Subtotal	<b>206,825</b>	<b>221,596</b>	<b>221,596</b>	<b>267,296</b>
<b>OTHER CHARGES</b>					
655040	Travel	1,015	4,000	4,000	4,000
	Subtotal	<b>1,015</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>MATERIALS/SUPPLIES</b>					
660700	Testing Materials	16,694	1,500	1,500	1,500
	Subtotal	<b>16,694</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>TOTAL</b>		<b>751,978</b>	<b>816,278</b>	<b>816,278</b>	<b>885,877</b>

**SPEECH/AUDIOLOGY SERVICES**

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

**PERSONNEL**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Speech - Language Pathologists	10	10	10	10
Para-Educators	4	4	4	4

**CODE: 2100-622400-000**

**ACCT# DESCRIPTION**

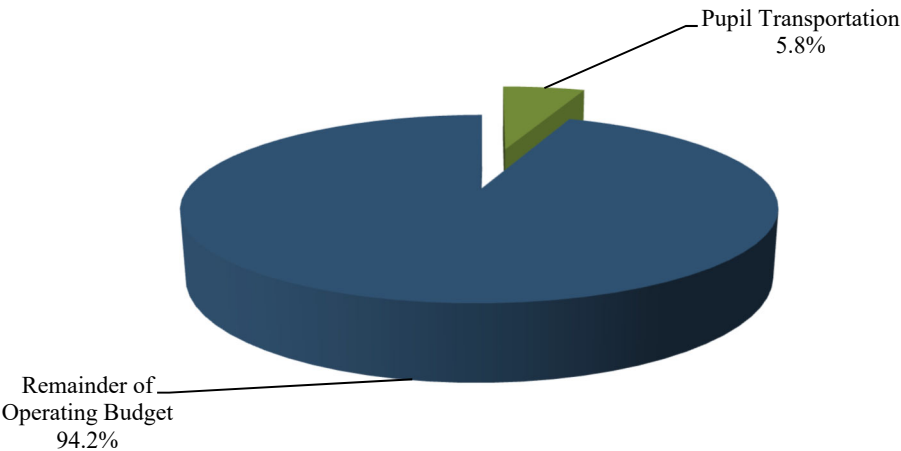
<b>PERSONAL SERVICES</b>					
611300	Professional Salaries	559,533	590,131	590,131	707,949
611410	Para-Educator Salaries	66,451	80,302	80,302	79,974
615950	Overtime	115	0	0	0
	Subtotal	<b>626,099</b>	<b>670,433</b>	<b>670,433</b>	<b>787,923</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	45,896	0	0	60,276
622000	VRS Retirement	78,251	105,124	105,124	130,953
623000	Health Insurance	152,861	162,808	162,808	145,129
623500	Dental Insurance	504	0	0	0
624000	Group Life Insurance	8,295	8,783	8,783	10,559
625000	VRS Hybrid Disability Insurance	728	0	0	0
626000	Hybrid Defined Benefit	25,988	0	0	0
627000	ICMA RC Hybrid-DC	1,776	0	0	0
627500	RHCC	0	8,046	8,046	9,534
628000	Other Benefits	1,198	1,198	1,198	1,198
628100	ICMA RC Hybrid-457 Match	92	0	0	0
	Subtotal	<b>315,589</b>	<b>285,959</b>	<b>285,959</b>	<b>357,649</b>
<b>OTHER CHARGES</b>					
655040	Travel	3,331	3,500	3,500	3,500
	Subtotal	<b>3,331</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
<b>MATERIALS/SUPPLIES</b>					
669000	Other Educational Supplies	2,427	5,500	5,500	5,500
	Subtotal	<b>2,427</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
<b>TOTAL</b>		<b>947,446</b>	<b>965,392</b>	<b>965,392</b>	<b>1,154,572</b>

# PUPIL TRANSPORTATION

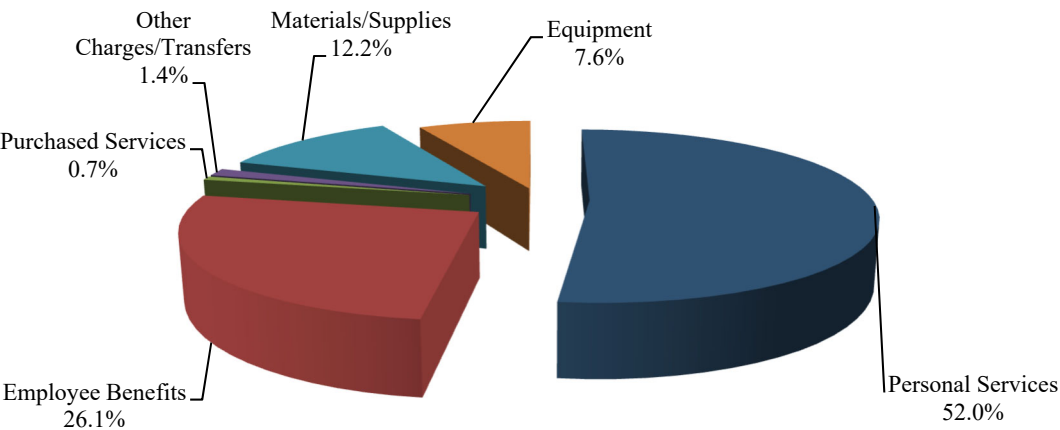
The Pupil Transportation category of the budget provides for activities associated with transporting students to and from school and on other trips related to school activities.

The Pupil Transportation category comprises 5.8% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 78% of the Pupil Transportation category budget is directed towards compensation of staff (Personal Services 52% plus Employee Benefits 26.1%). The remaining 22% covers such items as fuel, vehicle parts, replacement buses, equipment, and purchased services. The Pupil Transportation category budget reflects an increase of \$310,017 or 3.6% (from \$8,388,252 in FY20E to \$8,698,269 in FY21). The charts below and on the next page depict this information.

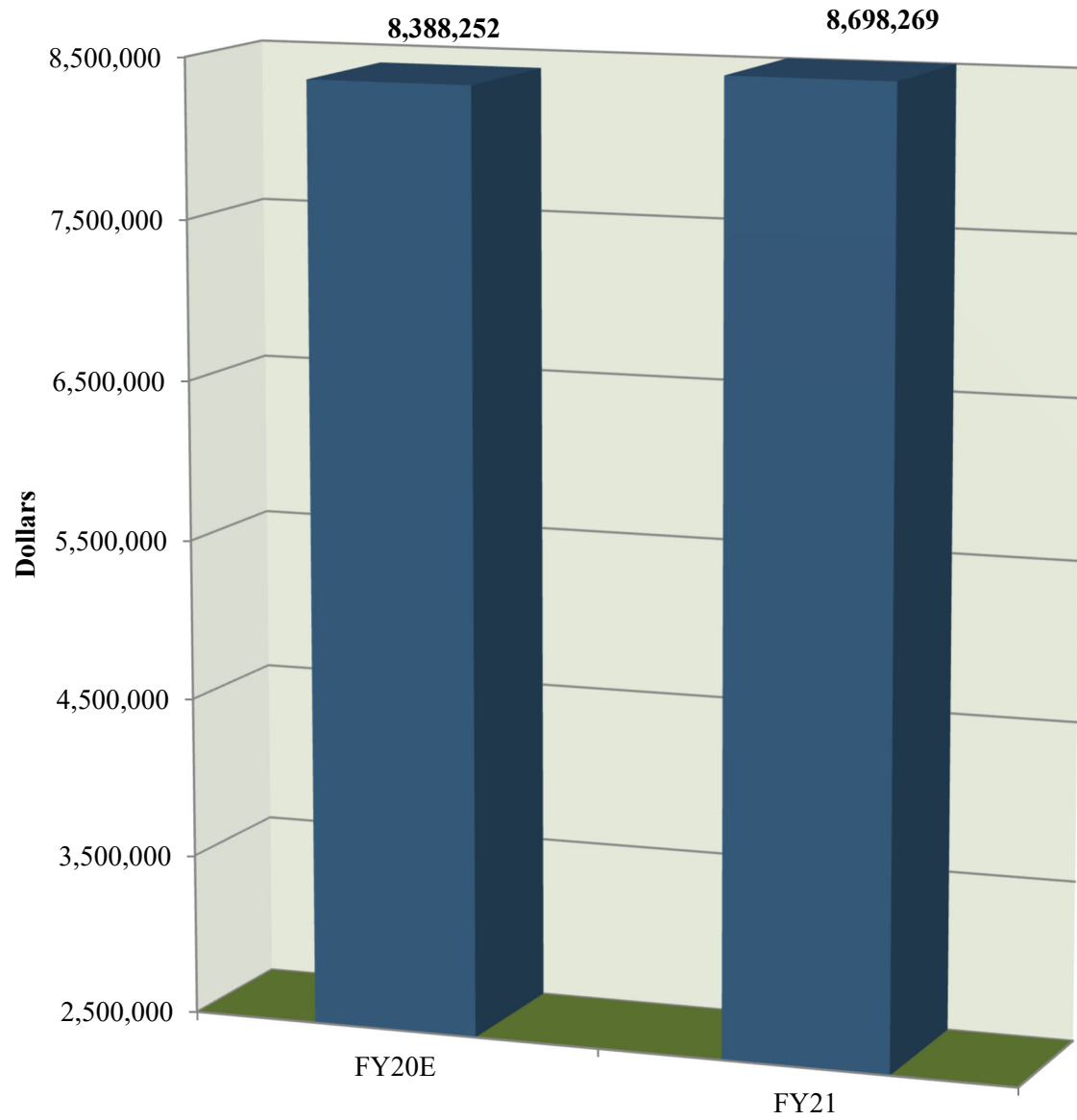
**Pupil Transportation Category  
as a Percent of Operating Budget for FY2021**



**Pupil Transportation Category  
by Major Object for FY2021**



## 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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Technical	7	8	8	9
Bus Drivers (5, 6 & 7 hours)	129	119	119	119
Bus Driver Assistants (5, 5.5 & 6 hours)	25	30	30	30
Crossing Guards (6 hours)	3.5	3.5	3.5	3.5
Clerical	4	4	4	4

**ADDITIONAL INFORMATION:**

In FY21 added 1 technical FTE.

**CODE: 2100-632000-000**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

611430	Technical Salaries	367,156	386,311	386,311	428,996
611500	Office Clerical	140,385	147,811	147,811	182,858
611700	Bus Drivers	2,131,282	2,364,466	2,364,466	2,340,081
611710	Bus Driver Spec Trans	21,400	10,000	10,000	10,000
611720	Bus Drivers, Schools Contracted	393	57,076	57,076	57,076
611750	Bus Driver Assistants	405,959	386,439	386,439	430,455
611770	Crossing Guards	18,355	57,496	57,496	49,650
611790	Van Driver Salary	83,748	0	0	0
615000	Substitute Salaries	230,050	269,780	269,780	269,780
615950	Overtime	662,868	301,033	301,033	301,033
616000	Supplements	0	5,000	5,000	5,000
616250	Stipends	2,500	0	0	6,500
	Subtotal	<b>4,064,096</b>	<b>3,985,412</b>	<b>3,985,412</b>	<b>4,081,429</b>

**EMPLOYEE BENEFITS**

621000	FICA	293,572	253,402	253,402	260,249
622000	VRS Retirement	164,104	226,832	226,832	244,054
623000	Health Insurance	1,283,669	1,375,784	1,375,784	1,471,873
623500	Dental Insurance	5,570	0	0	0
624000	Group Life Insurance	42,270	43,393	43,393	45,586
625000	VRS Hybrid Disability Insurance	6,355	0	0	0
626000	Hybrid Defined Benefit	44,947	0	0	0
627000	ICMA RC Hybrid-DC	9,191	0	0	0
627500	RHCC	115	39,750	39,750	41,165
628000	Other Benefits	38,315	38,315	38,315	38,315
628100	ICMA RC Hybrid-457 Match	4,227	0	0	0
	Subtotal	<b>1,892,335</b>	<b>1,977,476</b>	<b>1,977,476</b>	<b>2,101,242</b>

**PURCHASED SERVICES**

639000	Miscellaneous Contractual Services	13,147	26,500	26,500	21,500
	Subtotal	<b>13,147</b>	<b>26,500</b>	<b>26,500</b>	<b>21,500</b>

**OTHER CHARGES**

653090	Vehicle Insurance (Pupil Trans only)	0	105,121	105,121	105,121
655060	Employee Development	11,372	11,000	11,000	14,000
	Subtotal	<b>11,372</b>	<b>116,121</b>	<b>116,121</b>	<b>119,121</b>

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<b>MATERIALS/SUPPLIES</b>					
660010	Stationery/Forms/Office Supplies	3,345	4,000	4,000	4,500
660080	Gas, Diesel, Oil & Grease	610,604	742,000	742,000	742,000
669900	Miscellaneous Materials & Supplies	2,449	6,880	6,880	5,880
	Subtotal	<b>616,398</b>	<b>752,880</b>	<b>752,880</b>	<b>752,380</b>
<b>EQUIPMENT</b>					
688000	Technology-Hardware Replacement	50	4,000	4,000	1,000
688050	Technology-Hardware Additions	0	0	0	3,000
689110	Furniture/Equipment-Additional	3,424	4,000	4,000	5,500
	Subtotal	<b>3,474</b>	<b>8,000</b>	<b>8,000</b>	<b>9,500</b>
<b>TOTAL</b>		<b>6,600,822</b>	<b>6,866,389</b>	<b>6,866,389</b>	<b>7,085,172</b>



**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Mechanics	8	8	8	8

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

611600	Trades Salaries	426,836	434,445	434,445	427,571
615950	Overtime	20,783	9,000	9,000	9,000
616250	Stipends	3,600	0	0	0
	Subtotal	<b>451,219</b>	<b>443,445</b>	<b>443,445</b>	<b>436,571</b>

**EMPLOYEE BENEFITS**

621000	FICA	33,344	33,235	33,235	32,709
622000	VRS Retirement	27,241	26,067	26,067	26,809
623000	Health Insurance	90,303	74,539	74,539	101,032
623500	Dental Insurance	61	0	0	0
624000	Group Life Insurance	5,060	5,691	5,691	5,729
625000	VRS Hybrid Disability Insurance	614	0	0	0
626000	Hybrid Defined Benefit	2,757	0	0	0
627000	ICMA RC Hybrid-DC	850	0	0	0
627500	RHCC	68	5,213	5,213	5,174
628000	Other Benefits	1,673	1,673	1,673	1,673
628100	ICMA RC Hybrid-457 Match	1,054	0	0	0
	Subtotal	<b>163,025</b>	<b>146,418</b>	<b>146,418</b>	<b>173,126</b>

**PURCHASED SERVICES**

639000	Miscellaneous Contractual Services	45,231	41,000	41,000	41,000
	Subtotal	<b>45,231</b>	<b>41,000</b>	<b>41,000</b>	<b>41,000</b>

**OTHER CHARGES**

655060	Employee Development	886	4,000	4,000	2,000
	Subtotal	<b>886</b>	<b>4,000</b>	<b>4,000</b>	<b>2,000</b>

**MATERIALS/SUPPLIES**

660010	Stationery/Forms/Office Supplies	0	0	0	1,400
660090	Vehicle Maintenance, Tires, Tubes	373,544	300,000	300,000	290,000
669900	Miscellaneous Materials & Supplies	9,201	16,000	16,000	16,000
	Subtotal	<b>382,745</b>	<b>316,000</b>	<b>316,000</b>	<b>307,400</b>

**EQUIPMENT**

681020	Veh Maint, Machine/Tools	2,924	4,000	4,000	3,000
685020	Bus Replacement	469,280	567,000	567,000	600,000
685520	Vehicle Replacement	47,397	0	0	50,000
688000	Technology-Hardware Replacement	685	0	0	0
	Subtotal	<b>520,286</b>	<b>571,000</b>	<b>571,000</b>	<b>653,000</b>

**TOTAL**

<b>1,563,392</b>	<b>1,521,863</b>	<b>1,521,863</b>	<b>1,613,097</b>
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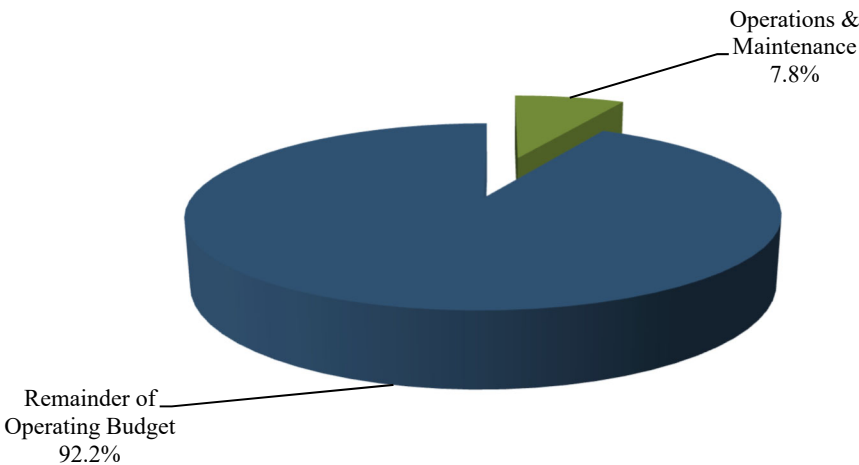
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## OPERATION & MAINTENANCE

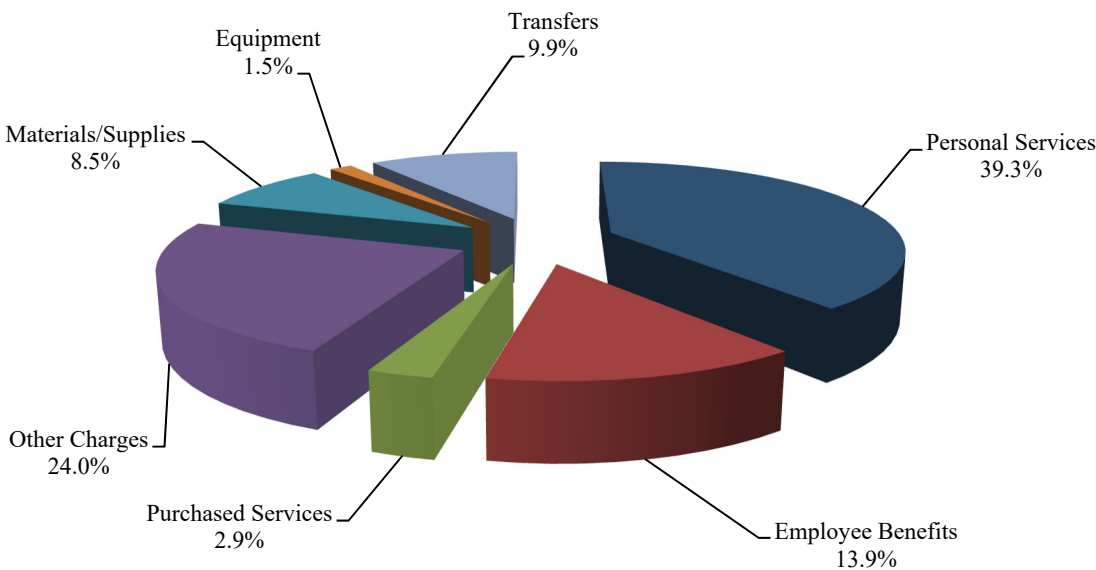
The Operations and Maintenance category of the budget provides for activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities, and replacement of facility equipment.

The Operations and Maintenance category comprises 7.8% 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 39.3% plus Employee Benefits 13.9%). The remaining 47% covers such items as maintenance vehicle costs, utilities, purchased services, maintenance supplies and equipment. The Operations and Maintenance category reflects an increase of \$225,381 or 2.0% (from \$11,250,189 in FY20E to \$11,475,570 in FY21). The charts below and on the next page depict this information.

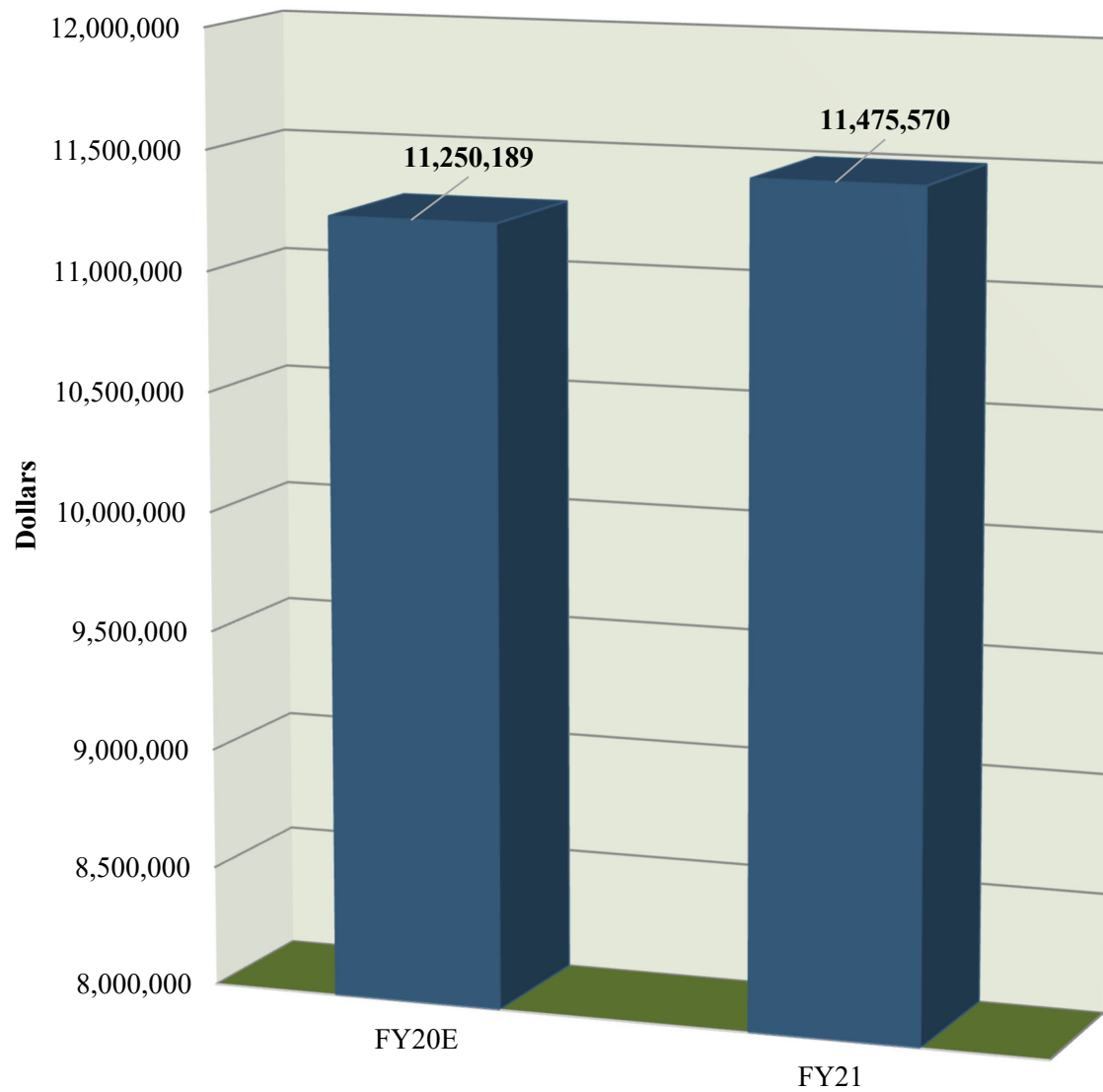
**Operations & Maintenance Category  
as a Percent of Operating Budget for FY2021**



**Operations & Maintenance Category  
by Major Object for FY2021**



## 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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Technical	1	1	1	1
Clerical	1	1	1	1

**CODE: 2100-641000-000**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

611430	Technical Salaries	106,540	110,361	110,361	114,257
611500	Office Clerical	48,522	49,847	49,847	49,847
615950	Overtime	3,700	0	0	0
	Subtotal	<b>158,762</b>	<b>160,208</b>	<b>160,208</b>	<b>164,104</b>

**EMPLOYEE BENEFITS**

621000	FICA	11,890	12,256	12,256	12,554
622000	VRS Retirement	26,161	25,120	25,120	27,275
623000	Health Insurance	17,530	17,718	17,718	20,496
623500	Dental Insurance	14	0	0	0
624000	Group Life Insurance	2,972	2,099	2,099	2,199
627500	RHCC	25	1,922	1,922	1,986
628000	Other Benefits	282	282	282	282
	Subtotal	<b>58,874</b>	<b>59,397</b>	<b>59,397</b>	<b>64,792</b>

**OTHER CHARGES**

655060	Employee Development	2,115	2,152	2,152	2,152
	Subtotal	<b>2,115</b>	<b>2,152</b>	<b>2,152</b>	<b>2,152</b>

**MATERIALS/SUPPLIES**

660010	Stationery/Forms/Office Supplies	1,530	1,500	1,500	1,500
	Subtotal	<b>1,530</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>

**TOTAL**

<b>221,281</b>	<b>223,257</b>	<b>223,257</b>	<b>232,548</b>
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**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Trades	21	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	289,120	300,403	300,403	299,531
611600	Trades Salaries	920,279	1,076,892	1,076,892	1,085,643
611610	Summer Trades	63,875	49,905	49,905	0
611910	Custodial Salaries	2,025,474	2,283,382	2,283,382	2,395,408
615950	Overtime	403,119	225,000	225,000	225,000
619980	Personal Leave/Retirement	23,882	12,360	12,360	12,360
	Subtotal	<b>3,725,749</b>	<b>3,947,942</b>	<b>3,947,942</b>	<b>4,017,942</b>

**EMPLOYEE BENEFITS**

621000	FICA	276,587	280,042	280,042	289,215
622000	VRS Retirement	154,691	286,268	286,268	237,043
623000	Health Insurance	704,218	762,065	762,065	706,129
623500	Dental Insurance	675	0	0	0
624000	Group Life Insurance	42,625	47,954	47,954	50,660
625000	VRS Hybrid Disability Insurance	5,790	0	0	0
626000	Hybrid Defined Benefit	32,549	0	0	0
627000	ICMA RC Hybrid-DC	8,042	0	0	0
627500	RHCC	539	43,929	43,929	45,744
628000	Other Benefits	71,225	71,225	71,225	71,225
628100	ICMA RC Hybrid-457 Match	3,318	0	0	0
	Subtotal	<b>1,300,259</b>	<b>1,491,483</b>	<b>1,491,483</b>	<b>1,400,016</b>

**PURCHASED SERVICES**

633100	Repair and Maintenance	138,562	166,497	166,497	166,497
633400	Bldg Svc, Contract Maintenance/Other	87,182	70,350	70,350	70,350
633500	Contractual AV	1,500	3,000	3,000	3,000
639000	Miscellaneous Contractual Services	116,349	67,120	67,120	67,120
	Subtotal	<b>343,593</b>	<b>306,967</b>	<b>306,967</b>	<b>306,967</b>

**OTHER CHARGES**

651010	Electric Current	1,503,366	1,745,000	1,745,000	1,745,000
651030	Water	125,833	120,000	120,000	120,000
651040	Sewage	261,979	185,000	185,000	185,000
651060	Solid Waste	122,258	127,500	127,500	127,500
651070	Fuel	77,854	85,000	85,000	85,000
651200	Laundry Service	13,298	12,000	12,000	12,000
651210	Uniform Rental	8,144	28,000	28,000	28,000
651300	Bldg Svc, Repairs - Bldg/GR	32,967	113,750	113,750	113,750
652010	Postage	51,128	57,101	57,101	57,101
653080	Insurance/Bonds	335,492	275,000	275,000	275,000
654010	Lease Copy Machine	301,323	0	0	0
655040	Travel	772	1,500	1,500	1,500
655060	Employee Development	21,396	6,053	6,053	6,053
	Subtotal	<b>2,855,810</b>	<b>2,755,904</b>	<b>2,755,904</b>	<b>2,755,904</b>

<b>MATERIALS/SUPPLIES</b>					
660050	Janitorial Supplies	416,500	320,000	320,000	340,000
660130	Bldg Svc, A/V Supplies	0	10,900	10,900	10,900
660140	Stadium Supplies	10,073	9,500	9,500	9,500
660150	Bldg Svc, Heat & A/C Supplies	204,480	98,125	98,125	98,125
660160	Bldg Svc, Electrical Supplies	61,744	61,262	61,262	61,262
660170	Bldg Svc, Plumbing Supplies	65,654	55,000	55,000	55,000
660180	Bldg Svc, Painting Supplies	27,947	17,500	17,500	17,500
660190	Bldg Svc, Carpentry Supplies	49,604	65,000	65,000	65,000
660210	Safety Materials and Supplies	31,956	16,000	16,000	30,000
660220	Preventive Maintenance Supplies	32,053	80,000	80,000	80,000
660230	Pest Control	28,328	25,000	25,000	25,000
669900	Miscellaneous Materials & Supplies	50,996	29,500	29,500	29,500
	Subtotal	<b>979,335</b>	<b>787,787</b>	<b>787,787</b>	<b>821,787</b>
<b>EQUIPMENT</b>					
685520	Vehicle Replacement	39,511	0	0	0
689110	Furniture/Equipment-Additional	6,916	2,000	2,000	2,000
689210	Furniture/Equipment-Replacement	2,877	3,000	3,000	3,000
	Subtotal	<b>49,304</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>TOTAL</b>		<b>9,254,050</b>	<b>9,295,083</b>	<b>9,295,083</b>	<b>9,307,616</b>



**GROUNDS SERVICES**

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

**PERSONNEL**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
N/A	0	0	0	0

**CODE: 2100-643000-000**

**ACCT# DESCRIPTION**

<b>TRANSFERS</b>					
693010	Transfer to County-Grounds Services	1,135,000	1,134,650	1,134,650	1,134,650
	Subtotal	<b>1,135,000</b>	<b>1,134,650</b>	<b>1,134,650</b>	<b>1,134,650</b>
	<b>TOTAL</b>	<b>1,135,000</b>	<b>1,134,650</b>	<b>1,134,650</b>	<b>1,134,650</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Trades	1	1	1	1

**CODE: 2100-645000-000**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611600	Trades Salaries	57,906	57,705	57,705	57,705
615950	Overtime	1,335	4,000	4,000	4,000
616250	Stipends	600	0	0	0
	Subtotal	<b>59,841</b>	<b>61,705</b>	<b>61,705</b>	<b>61,705</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	4,299	4,414	4,414	4,414
622000	VRS Retirement	3,371	3,463	3,463	3,618
623000	Health Insurance	17,212	17,383	17,383	20,468
623500	Dental Insurance	14	0	0	0
624000	Group Life Insurance	740	756	756	773
627500	RHCC	13	692	692	698
628000	Other Benefits	122	122	122	122
	Subtotal	<b>25,771</b>	<b>26,830</b>	<b>26,830</b>	<b>30,093</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	26,691	25,000	25,000	25,000
	Subtotal	<b>26,691</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>OTHER CHARGES</b>					
655060	Employee Development	0	500	500	500
	Subtotal	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>MATERIALS/SUPPLIES</b>					
660010	Stationery/Forms/Office Supplies	0	0	0	600
660080	Gas, Diesel, Oil & Grease	82,511	105,000	105,000	105,000
660090	Vehicle Maintenance, Tires, Tubes	42,840	51,000	51,000	46,300
669900	Miscellaneous Materials & Supplies	964	3,000	3,000	3,000
	Subtotal	<b>126,315</b>	<b>159,000</b>	<b>159,000</b>	<b>154,900</b>
<b>EQUIPMENT</b>					
681010	Veh Svc, Machine Tools, Res	3,512	4,000	4,000	3,000
685520	Vehicle Replacement	213,041	0	0	150,000
688000	Technology-Hardware Replacement	0	0	0	1,400
688050	Technology-Hardware Additions	0	0	0	1,000
689110	Furniture/Equipment-Additional	0	0	0	600
689210	Furniture/Equipment-Replacement	0	0	0	1,500
	Subtotal	<b>216,553</b>	<b>4,000</b>	<b>4,000</b>	<b>157,500</b>
<b>TOTAL</b>		<b>455,171</b>	<b>277,035</b>	<b>277,035</b>	<b>429,698</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Trades	4	4	4	5
Technical	1	1	1	1
Clerical	1	1	1	1

**ADDITIONAL INFORMATION:**

In FY21 added 1 trades FTE.

**CODE: 2100-647000-000**

**ACCT# DESCRIPTION**

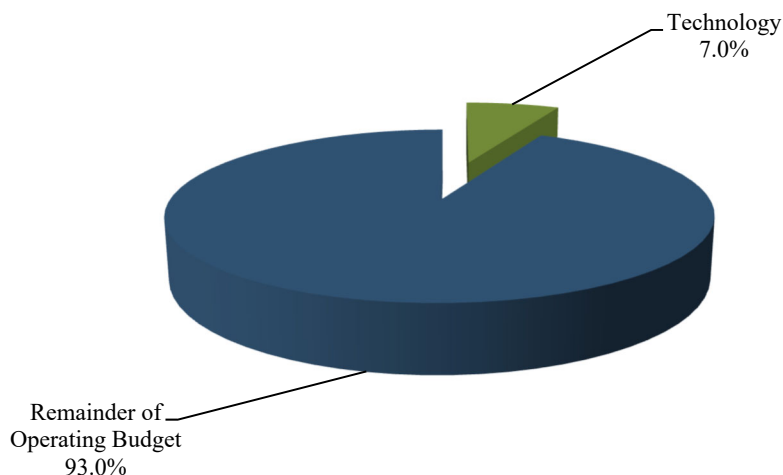
<b>PERSONAL SERVICES</b>					
611430	Technical Salaries	43,142	44,583	44,583	44,583
611500	Office Clerical	33,169	34,327	34,327	36,047
611600	Trades Salaries	145,474	150,218	150,218	185,186
615950	Overtime	11,494	4,000	4,000	4,000
	Subtotal	<b>233,279</b>	<b>233,128</b>	<b>233,128</b>	<b>269,816</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	17,373	17,529	17,529	20,336
622000	VRS Retirement	21,527	13,747	13,747	16,666
623000	Health Insurance	48,245	44,067	44,067	51,522
623500	Dental Insurance	69	0	0	0
624000	Group Life Insurance	3,485	3,002	3,002	3,561
627500	RHCC	73	2,750	2,750	3,216
628000	Other Benefits	441	441	441	441
	Subtotal	<b>91,213</b>	<b>81,536</b>	<b>81,536</b>	<b>95,742</b>
<b>MATERIALS/SUPPLIES</b>					
669900	Miscellaneous Materials & Supplies	6,602	1,000	1,000	1,000
	Subtotal	<b>6,602</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>EQUIPMENT</b>					
689110	Furniture/Equipment-Additional	708	4,000	4,000	4,000
689210	Furniture/Equipment-Replacement	17,547	500	500	500
	Subtotal	<b>18,255</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
<b>TOTAL</b>		<b>349,349</b>	<b>320,164</b>	<b>320,164</b>	<b>371,058</b>

# TECHNOLOGY

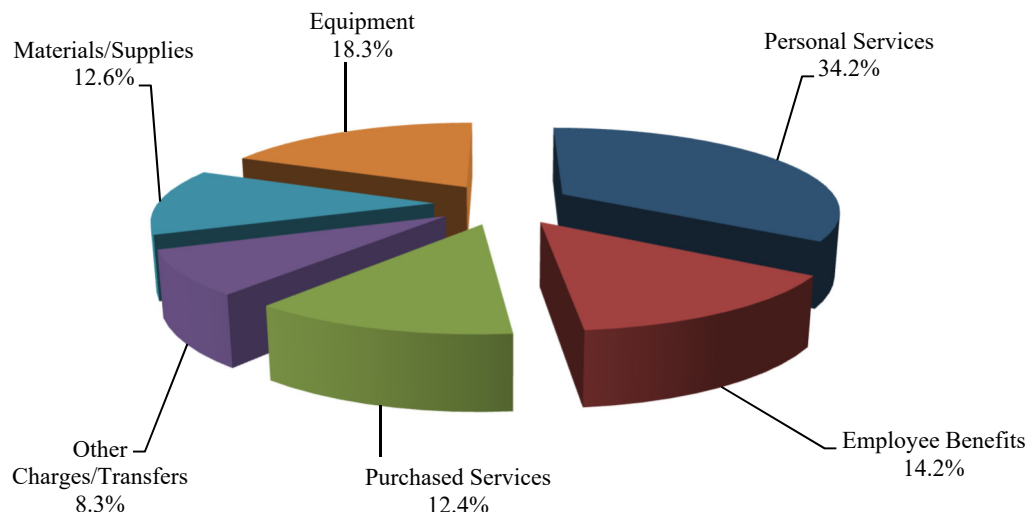
The Technology category of the budget encompasses technology for classroom instruction, instructional support, administration and operations and maintenance. During the 2008 General Assembly session the state approved a new technology category classification for local school division budgets to be effective 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 48.4% percent of the Technology category budget is directed towards compensation of staff (Personal Services 34.2% plus Employee Benefits 14.2%). The remaining 51.6% covers such items as equipment, materials and supplies and purchased services. The Technology category budget reflects an increase of \$408,902 or 3.9% (from \$10,159,165 in FY20E to \$10,568,067 in FY21). The charts below and on the next page depict this information.

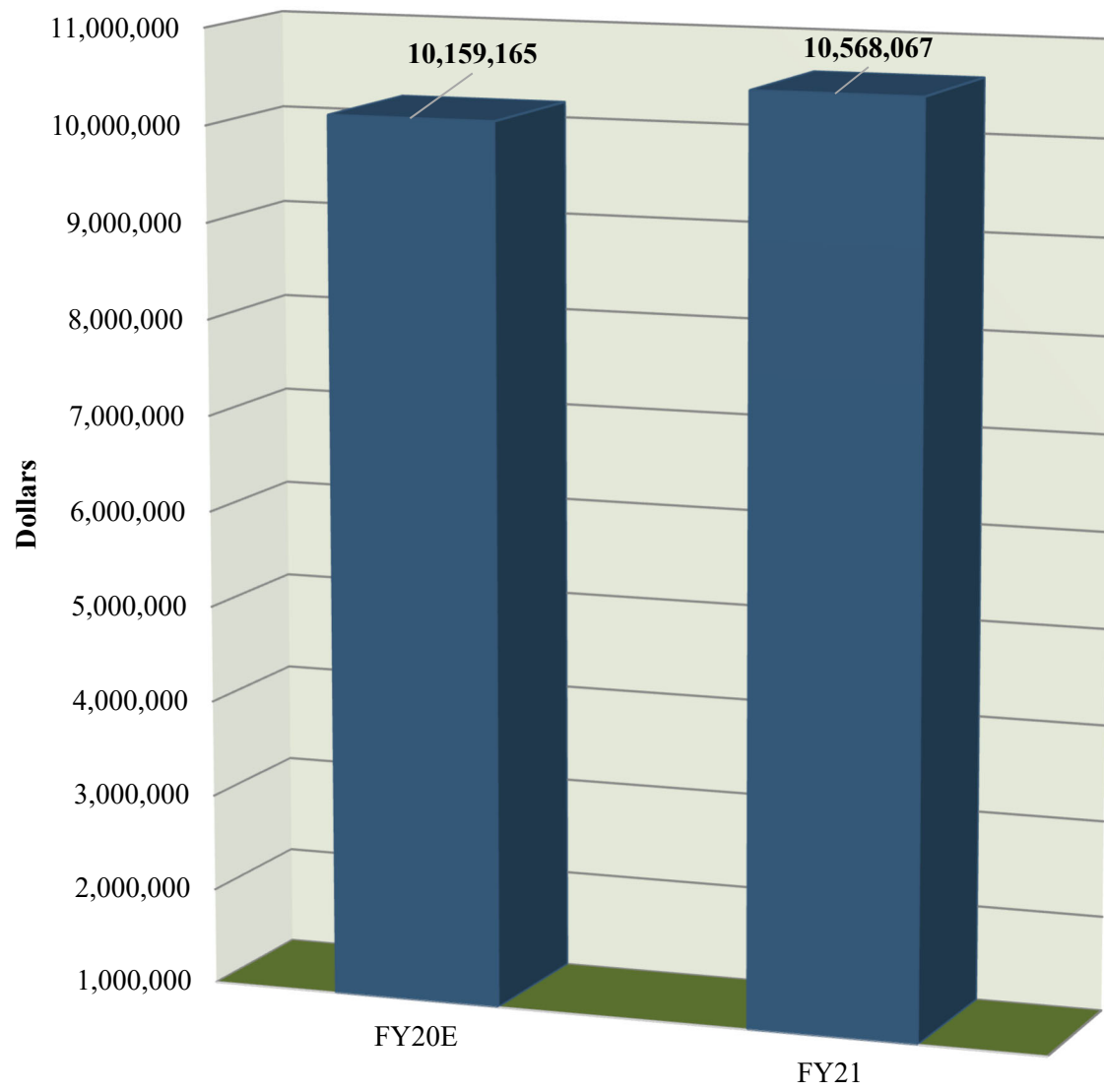
### **Technology Category as a Percent of Operating Budget for FY2021**



### **Technology Category by Major Object for FY2021**



## 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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Teachers	16.1	16.1	16.1	16.1

**ADDITIONAL INFORMATION:**

FY 18 student enrollment 982

FY 19 student enrollment 956

FY 20 student enrollment 980

**CODE: 2100-681000-000**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	951,596	992,468	992,468	1,044,383
615000	Substitute Salaries	0	4,000	4,000	4,000
	Subtotal	<b>951,596</b>	<b>996,468</b>	<b>996,468</b>	<b>1,048,383</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	69,678	76,224	76,224	80,195
622000	VRS Retirement	140,786	155,619	155,619	173,576
623000	Health Insurance	159,306	158,520	158,520	203,100
623500	Dental Insurance	513	0	0	0
624000	Group Life Insurance	11,544	13,001	13,001	13,995
625000	VRS Hybrid Disability Insurance	208	0	0	0
626000	Hybrid Defined Benefit	6,819	0	0	0
627000	ICMA RC Hybrid-DC	508	0	0	0
627500	RHCC	0	11,910	11,910	12,637
628000	Other Benefits	2,533	2,533	2,533	2,533
628100	ICMA RC Hybrid-457 Match	635	0	0	0
	Subtotal	<b>392,530</b>	<b>417,807</b>	<b>417,807</b>	<b>486,036</b>
<b>PURCHASED SERVICES</b>					
633400	Bldg Svc, Contract Maintenance/Other	61,840	84,900	84,900	84,900
639000	Miscellaneous Contractual Services	43,235	25,000	25,000	225,000
	Subtotal	<b>105,075</b>	<b>109,900</b>	<b>109,900</b>	<b>309,900</b>
<b>OTHER CHARGES</b>					
655060	Employee Development	-314	1,748	1,748	875
	Subtotal	<b>-314</b>	<b>1,748</b>	<b>1,748</b>	<b>875</b>
<b>MATERIALS/SUPPLIES</b>					
660300	Textbooks	2,414	750	750	76,624
668000	Technology-Software	899,340	968,613	968,613	968,613
668100	Technology Consumables	149,786	146,987	146,987	146,487
669000	Other Educational Supplies	6,274	2,400	2,400	2,400
669100	Other Educational/Supplies	488	0	0	0
669900	Miscellaneous Materials & Supplies	903	0	0	0
	Subtotal	<b>1,059,205</b>	<b>1,118,750</b>	<b>1,118,750</b>	<b>1,194,124</b>
<b>EQUIPMENT</b>					
688000	Technology-Hardware Replacement	898,058	911,589	911,589	1,011,589
688050	Technology-Hardware Additions	680,434	739,089	739,089	739,089
688100	Technology-Infrastructure Replacement	2,000	2,000	2,000	2,000
689110	Furniture/Equipment-Additional	0	2,000	2,000	2,000
	Subtotal	<b>1,580,492</b>	<b>1,654,678</b>	<b>1,654,678</b>	<b>1,754,678</b>
<b>TOTAL</b>		<b>4,088,584</b>	<b>4,299,351</b>	<b>4,299,351</b>	<b>4,793,996</b>

**TECHNOLOGY - INSTRUCTIONAL SUPPORT**

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

**PERSONNEL**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Technical	22	22	22	22

**CODE: 2100-682000-000**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

611430	Technical Salaries	1,374,516	1,438,179	1,438,179	1,524,858
611530	Interns	26,004	0	0	0
615950	Overtime	7,059	2,000	2,000	2,000
	Subtotal	<b>1,407,579</b>	<b>1,440,179</b>	<b>1,440,179</b>	<b>1,526,858</b>

**EMPLOYEE BENEFITS**

621000	FICA	105,720	110,021	110,021	116,652
622000	VRS Retirement	216,163	229,182	229,182	204,620
623000	Health Insurance	191,723	199,354	199,354	244,872
623500	Dental Insurance	188	0	0	0
624000	Group Life Insurance	17,855	18,840	18,840	20,433
625000	VRS Hybrid Disability Insurance	357	0	0	0
626000	Hybrid Defined Benefit	11,606	0	0	0
627000	ICMA RC Hybrid-DC	872	0	0	0
627500	RHCC	243	17,258	17,258	18,451
628000	Other Benefits	2,688	2,688	2,688	2,688
628100	ICMA RC Hybrid-457 Match	1,190	0	0	0
	Subtotal	<b>548,605</b>	<b>577,343</b>	<b>577,343</b>	<b>607,716</b>

**OTHER CHARGES**

654010	Lease Copy Machine	1,277	355,262	355,262	355,262
655040	Travel	2,642	2,160	2,160	2,160
	Subtotal	<b>3,919</b>	<b>357,422</b>	<b>357,422</b>	<b>357,422</b>

**MATERIALS/SUPPLIES**

668000	Technology-Software	25,836	10,900	100,900	120,900
	Subtotal	<b>25,836</b>	<b>10,900</b>	<b>100,900</b>	<b>120,900</b>

**EQUIPMENT**

688050	Technology-Hardware Additions	1,000	1,000	1,000	1,000
	Subtotal	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

**TOTAL**

<b>1,986,939</b>	<b>2,386,844</b>	<b>2,476,844</b>	<b>2,613,896</b>
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**TECHNOLOGY - ADMINISTRATION**

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

**PERSONNEL**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Administrative	1	1	1	1
Technical	8	9	9	8
Clerical	1	1	1	1

**ADDITIONAL INFORMATION:**

In FY21 moved 1 technical FTE to Communication Services.

**CODE: 2100-683000-000**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611100	Administrative Salaries	123,346	125,970	125,970	125,970
611430	Technical Salaries	659,754	809,402	809,402	645,264
611500	Office Clerical	41,095	41,908	41,908	41,908
615950	Overtime	220	250	250	250
616250	Stipends	5,987	0	0	0
	Subtotal	<b>830,402</b>	<b>977,530</b>	<b>977,530</b>	<b>813,392</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	62,320	74,782	74,782	62,206
622000	VRS Retirement	127,086	153,280	153,280	129,171
623000	Health Insurance	125,760	111,175	111,175	106,501
623500	Dental Insurance	25	0	0	0
624000	Group Life Insurance	10,792	12,806	12,806	10,897
625000	VRS Hybrid Disability Insurance	312	0	0	0
626000	Hybrid Defined Benefit	9,370	0	0	0
627000	ICMA RC Hybrid-DC	761	0	0	0
627500	RHCC	50	11,731	11,731	9,839
628000	Other Benefits	1,601	1,601	1,601	1,601
628100	ICMA RC Hybrid-457 Match	1,801	0	0	0
	Subtotal	<b>339,878</b>	<b>365,375</b>	<b>365,375</b>	<b>320,215</b>
<b>OTHER CHARGES</b>					
651210	Uniform Rental	400	400	400	400
655060	Employee Development	10,751	16,857	16,857	16,857
	Subtotal	<b>11,151</b>	<b>17,257</b>	<b>17,257</b>	<b>17,257</b>
<b>MATERIALS/SUPPLIES</b>					
660010	Stationery/Forms/Office Supplies	857	538	538	538
	Subtotal	<b>857</b>	<b>538</b>	<b>538</b>	<b>538</b>
<b>EQUIPMENT</b>					
689110	Furniture/Equipment-Additional	1,850	1,300	1,300	1,300
689210	Furniture/Equipment-Replacement	3,855	6,300	6,300	6,300
	Subtotal	<b>5,705</b>	<b>7,600</b>	<b>7,600</b>	<b>7,600</b>
<b>TOTAL</b>		<b>1,187,993</b>	<b>1,368,300</b>	<b>1,368,300</b>	<b>1,159,002</b>

**TECHNOLOGY - OPERATIONS & MAINTENANCE**

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

**PERSONNEL**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Technical	3	3	3	3

**CODE: 2100-686000-000**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611430	Technical Salaries	214,905	220,802	220,802	220,802
	Subtotal	<b>214,905</b>	<b>220,802</b>	<b>220,802</b>	<b>220,802</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	15,915	16,891	16,891	16,891
622000	VRS Retirement	36,276	34,622	34,622	21,468
623000	Health Insurance	38,687	41,392	41,392	40,961
624000	Group Life Insurance	2,815	2,893	2,893	2,959
627500	RHCC	0	2,650	2,650	2,672
628000	Other Benefits	392	392	392	392
	Subtotal	<b>94,085</b>	<b>98,840</b>	<b>98,840</b>	<b>85,343</b>
<b>PURCHASED SERVICES</b>					
633100	Repair and Maintenance	234	20,000	20,000	20,000
633400	Bldg Svc, Contract Maintenance/Other	947,021	904,000	904,000	904,000
639000	Miscellaneous Contractual Services	53,342	55,000	55,000	55,000
	Subtotal	<b>1,000,597</b>	<b>979,000</b>	<b>979,000</b>	<b>979,000</b>
<b>OTHER CHARGES</b>					
652030	Telephone	552,613	482,530	482,530	482,530
	Subtotal	<b>552,613</b>	<b>482,530</b>	<b>482,530</b>	<b>482,530</b>
<b>MATERIALS/SUPPLIES</b>					
668000	Technology-Software	6,164	105,000	15,000	15,000
669900	Miscellaneous Materials & Supplies	4,851	5,000	5,000	5,000
	Subtotal	<b>11,015</b>	<b>110,000</b>	<b>20,000</b>	<b>20,000</b>
<b>EQUIPMENT</b>					
688000	Technology-Hardware Replacement	339,341	95,000	95,000	95,000
688050	Technology-Hardware Additions	46,153	10,000	10,000	10,000
	Subtotal	<b>385,494</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>
<b>TOTAL</b>		<b>2,258,709</b>	<b>1,996,172</b>	<b>1,906,172</b>	<b>1,892,675</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
N/A	0	0	0	0

**CODE: 2100-689050-000**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>				
616250	Stipends	3,165	4,091	3,395
	Subtotal	<b>3,165</b>	<b>4,091</b>	<b>3,395</b>
<b>EMPLOYEE BENEFITS</b>				
621000	FICA	242	339	0
	Subtotal	<b>242</b>	<b>339</b>	<b>0</b>
<b>PURCHASED SERVICES</b>				
638600	Contractual-New Horizons	0	0	0
639000	Miscellaneous Contractual Services	15,291	8,000	24,570
	Subtotal	<b>15,291</b>	<b>8,000</b>	<b>24,570</b>
<b>OTHER CHARGES</b>				
655040	Travel	2,556	4,000	3,000
655060	Employee Development	4,958	6,000	14,701
655800	Pupil Transportation	1,070	0	0
	Subtotal	<b>8,584</b>	<b>10,000</b>	<b>17,701</b>
<b>MATERIALS/SUPPLIES</b>				
660300	Textbooks	12,552	3,350	0
	Subtotal	<b>12,552</b>	<b>3,350</b>	<b>0</b>
<b>EQUIPMENT</b>				
688000	Technology-Hardware Replacement	71,877	82,824	62,832
	Subtotal	<b>71,877</b>	<b>82,824</b>	<b>62,832</b>
<b>TOTAL</b>		<b>111,711</b>	<b>108,604</b>	<b>108,498</b>

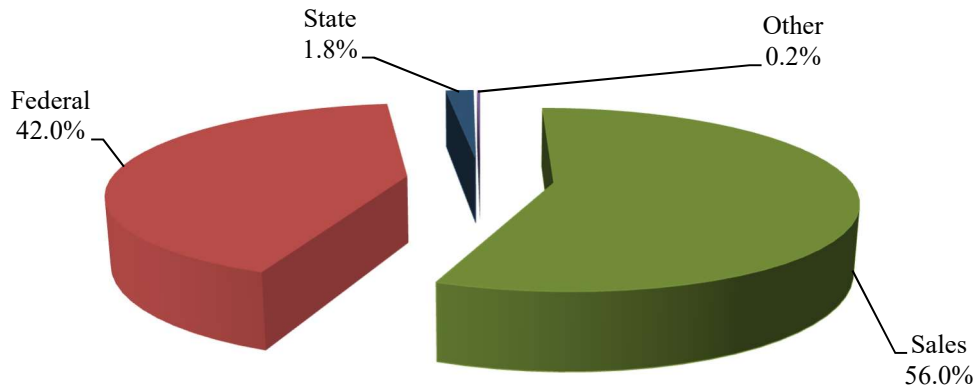
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## OTHER FUNDS

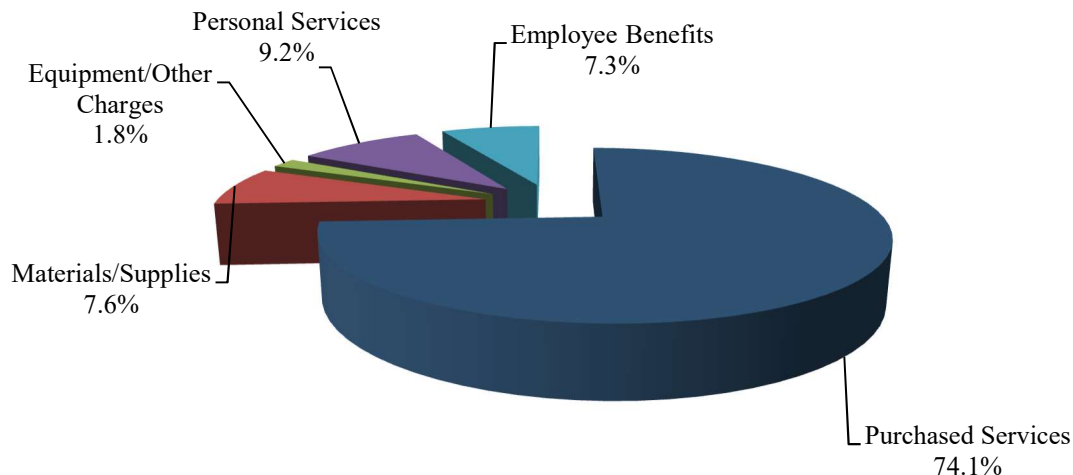
**YORK COUNTY SCHOOL DIVISION  
SCHOOL FOOD SERVICE FUND  
FISCAL YEAR 2021**

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%, is federal funding for free and reduced lunches. As compared to FY20E, the Food Service budget reflects a decrease of \$3,357 or 0.08% (\$4,285,500 in FY20E to \$4,282,143 in FY21). The Food Service program was privatized (Aramark) in January 2004. July 1, 2018 marked the beginning of a new 5-year contract with SODEXO, the food service management company for the School Division. Variety, quality, presentation and speedy service have contributed to the success of the food service program. In FY20 breakfast and lunch prices were increased by 5 cents. This year is the sixteenth 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.

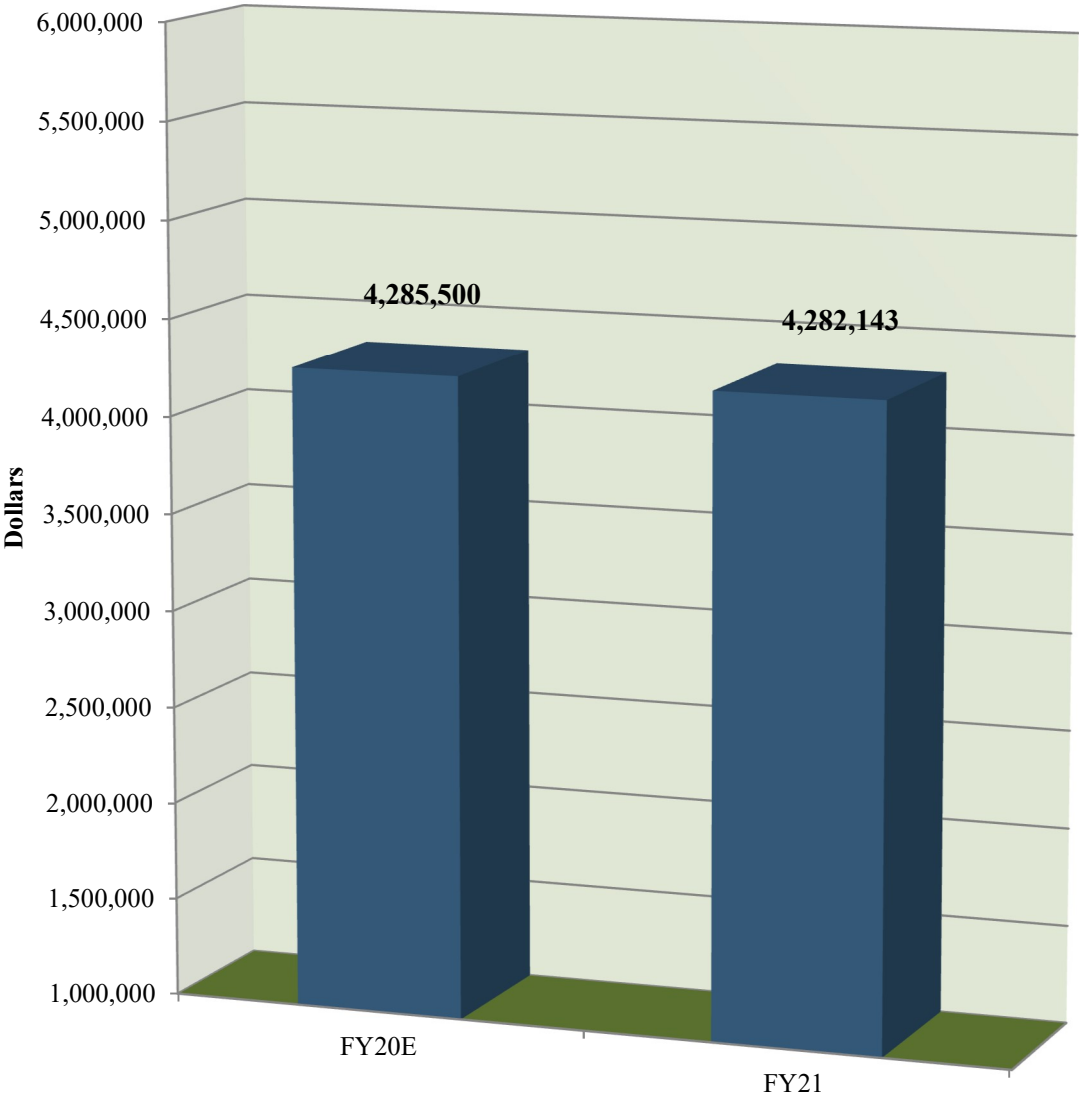
**Revenues by Source – FY2021**



**Expenditures by Major Object – FY2021**



**Budget Comparison of School Food Service Category**



**YORK COUNTY SCHOOL DIVISION  
SCHOOL FOOD SERVICE FUND  
FISCAL YEAR 2021**

**FUND BALANCE SUMMARY**

BEGINNING FUND BALANCE 7/1/19		\$1,185,624
PROJECTED FY 2020 REVENUES	4,280,500	
PROJECTED FY 2020 EXPENDITURES	<u>4,280,500</u>	0
PROJECTED FY 2021 REVENUES	4,282,143	
PROJECTED FY 2021 EXPENDITURES	<u>4,282,143</u>	0
BUDGETED FUND BALANCE 6/30/21		<u><u>\$1,185,624</u></u>



**YORK COUNTY SCHOOL DIVISION  
SCHOOL FOOD SERVICE FUND  
FISCAL YEAR 2021**

**REVENUE DETAIL**

**ANNUAL FINANCIAL PLAN  
FUND 2200**

**SCHOOL FOOD SERVICE**

ACCT #	DESCRIPTION	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 EXPECTED	FY 2021 BUDGET
	<b>REVENUE-LOCAL SOURCES</b>				
030315-510100	INTEREST ON DEPOSITS	13,546	5,000	5,000	10,000
	<b>CHARGES FOR SERVICES</b>				
030316-575000	CAFETERIA SALES	2,115,012	2,400,000	2,400,000	2,400,000
030316-575050	SUMMER SCHOOL CAFETERIA SALES	559	0	0	0
030316-575100	CAFETERIA SALES DONATION	0	0	5,000	0
	<b>LOCAL MISCELLANEOUS</b>				
030318-530100	INSURANCE RECOVERY	18,822	0	0	0
	<b>REVENUE COMMONWEALTH</b>				
030324-525000	SCHOOL FOOD PROGRAM-LUNCH	38,900	37,500	37,500	38,900
030324-525100	SCHOOL FOOD PROGRAM-BREAKFAST	30,482	38,000	38,000	33,243
	<b>REVENUE-FEDERAL</b>				
030333-521300	SCHOOL FOOD PRGM/USDA	1,092,288	1,200,000	1,200,000	1,200,000
030333-521310	SCHOOL FOOD - BREAKFAST PGM	273,492	300,000	300,000	300,000
030333-521320	USDA DONATED FOODS	254,908	300,000	300,000	300,000
	<b>TOTAL FOOD SERVICE FUND</b>	<b>3,838,009</b>	<b>4,280,500</b>	<b>4,285,500</b>	<b>4,282,143</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Technical	1	1	1	1
Food Service Personnel	20	19	15	15

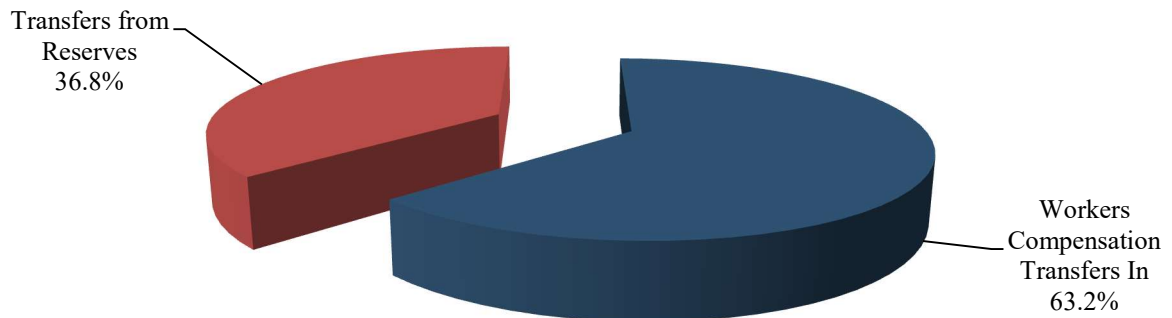
**CODE: 2200-651000-000****ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611430	Technical Salaries	34,511	36,798	36,798	36,798
611930	Food Services Salaries	323,603	345,456	345,456	345,456
615950	Overtime	5,026	10,600	10,600	10,600
	Subtotal	<b>363,140</b>	<b>392,854</b>	<b>392,854</b>	<b>392,854</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	26,834	29,242	29,242	29,242
622000	VRS Retirement	19,982	50,038	50,038	50,038
623000	Health Insurance	176,198	204,242	204,242	204,242
624000	Group Life Insurance	6,763	5,007	5,007	5,007
625000	VRS Hybrid Disability Insurance	260	0	0	0
626000	Hybrid Defined Benefit	1,608	2,841	2,841	2,841
627000	ICMA RC Hybrid-DC	361	0	0	0
627500	RHCC	0	4,587	4,587	4,587
628000	Other Benefits	15,000	15,000	15,000	15,000
	Subtotal	<b>247,006</b>	<b>310,957</b>	<b>310,957</b>	<b>310,957</b>
<b>PURCHASED SERVICES</b>					
633100	Repair and Maintenance	0	14,750	25,000	25,000
633400	Bldg Svc, Contract Maintenance/Other	40,584	49,680	49,680	49,680
639000	Miscellaneous Contractual Services	0	7,950	7,950	7,950
639100	Administrative Fee-Sodexo	166,988	265,522	255,272	255,272
639200	Management Fee-Sodexo	46,627	81,472	81,472	81,472
639350	Personal Svc-Sodexo	883,408	892,000	897,000	892,000
639400	Benefits-Sodexo	163,886	185,300	185,300	185,300
639450	Emp. Develop-Sodexo	0	3,150	3,150	3,150
639500	New Hires-Sodexo	1,711	3,850	3,850	3,850
639550	Supplies-Sodexo	127,560	255,400	255,400	255,400
639600	Food-Sodexo	1,150,634	1,423,927	1,423,927	1,369,629
639650	Capital Outlay-Sodexo	0	17,038	17,038	17,038
639700	Other Chrgs.- Sodexo	105,762	26,650	26,650	26,650
	Subtotal	<b>2,687,160</b>	<b>3,226,689</b>	<b>3,231,689</b>	<b>3,172,391</b>
<b>OTHER CHARGES</b>					
655040	Travel	16	5,000	5,000	5,000
655060	Employee Development	0	5,000	5,000	5,000
	Subtotal	<b>16</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>MATERIALS/SUPPLIES</b>					
660020	Food Supplies	165,707	0	0	55,941
669950	USDA Commodities	254,908	270,000	270,000	270,000
	Subtotal	<b>420,615</b>	<b>270,000</b>	<b>270,000</b>	<b>325,941</b>
<b>EQUIPMENT</b>					
689110	Furniture/Equipment-Additional	0	20,000	20,000	20,000
689210	Furniture/Equipment-Replacement	5,773	50,000	50,000	50,000
	Subtotal	<b>5,773</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
<b>TOTAL</b>		<b>3,723,710</b>	<b>4,280,500</b>	<b>4,285,500</b>	<b>4,282,143</b>

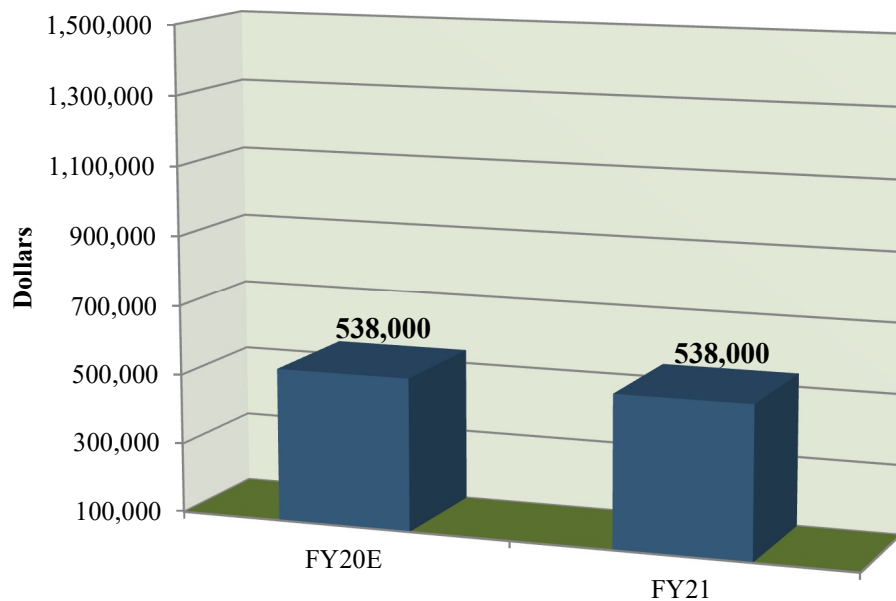
**YORK COUNTY SCHOOL DIVISION  
WORKERS COMPENSATION FUND  
FISCAL YEAR 2021**

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 – FY2021**



**Fiscal Year Expenditure Comparison**



**YORK COUNTY SCHOOL DIVISION  
WORKERS COMPENSATION FUND  
FISCAL YEAR 2021**

**FUND BALANCE SUMMARY**

BEGINNING FUND BALANCE 7/1/19		\$2,869,564
PROJECTED FY 2020 REVENUES	538,000	
PROJECTED FY 2020 EXPENDITURES	<u>538,000</u>	-
PROJECTED FY 2021 REVENUES	538,000	
PROJECTED FY 2021 EXPENDITURES	<u>538,000</u>	-
BUDGETED FUND BALANCE 6/30/21		<u><u>\$2,869,564</u></u>

**YORK COUNTY SCHOOL DIVISION  
WORKERS COMPENSATION FUND  
FISCAL YEAR 2021**

**REVENUE DETAIL**

**ANNUAL FINANCIAL PLAN  
FUND 2102**

**WORKERS COMPENSATION FUND**

ACCT #	DESCRIPTION	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 EXPECTED	FY 2021 BUDGET
	<b>TRANSFER FROM OTHER FUNDS</b>				
030315-510100	INTEREST ON DEPOSITS	21,270	0	0	0
030351-510500	WRKRS COMP TRANSFERS IN	279,767	340,000	340,000	340,000
030399-599990	TRANSFER FROM RESERVES	0	198,000	198,000	198,000
	<b>TOTAL WORKERS COMPENSATION FUND</b>	<b>301,037</b>	<b>538,000</b>	<b>538,000</b>	<b>538,000</b>

**WORKERS COMPENSATION FUND**

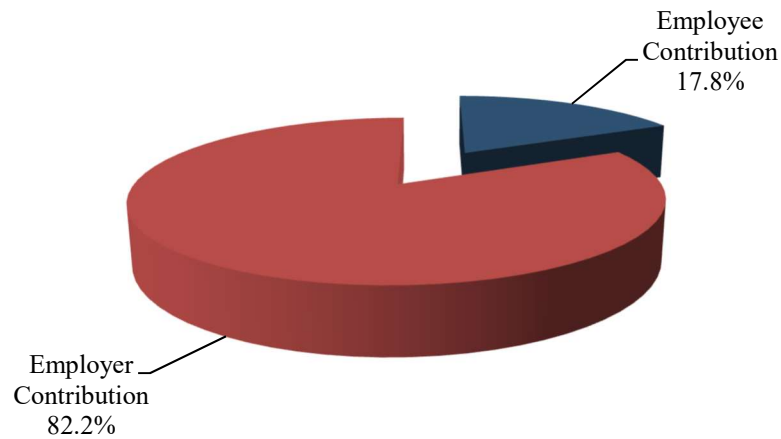
The Workers Compensation Fund is utilized to account for the financial resources that are used for the payment of claims and related expenses for workers compensation injuries. The fund is supported by transfers from the Operating Fund and the Food Service Fund in addition to transfers from the workers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

<b>PERSONNEL</b>		<b>FY 2020 ORIGINAL</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Technical		0	1	1
<hr/>				
<hr/>				
<b>CODE: 2102-621600-000</b>				
<b>DESCRIPTION</b>				
611430	Technical Salaries	47,000	47,000	47,000
621000	FICA	3,500	3,500	3,500
622000	VRS Retirement	4,700	4,700	4,700
623000	Health Insurance	6,600	6,600	6,600
624000	Group Life Insurance	600	600	600
627500	RHCC	600	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	25,000
652000	Other Charges	0	0	35,000
<b>TOTAL BUDGET</b>		<b>538,000</b>	<b>538,000</b>	<b>538,000</b>

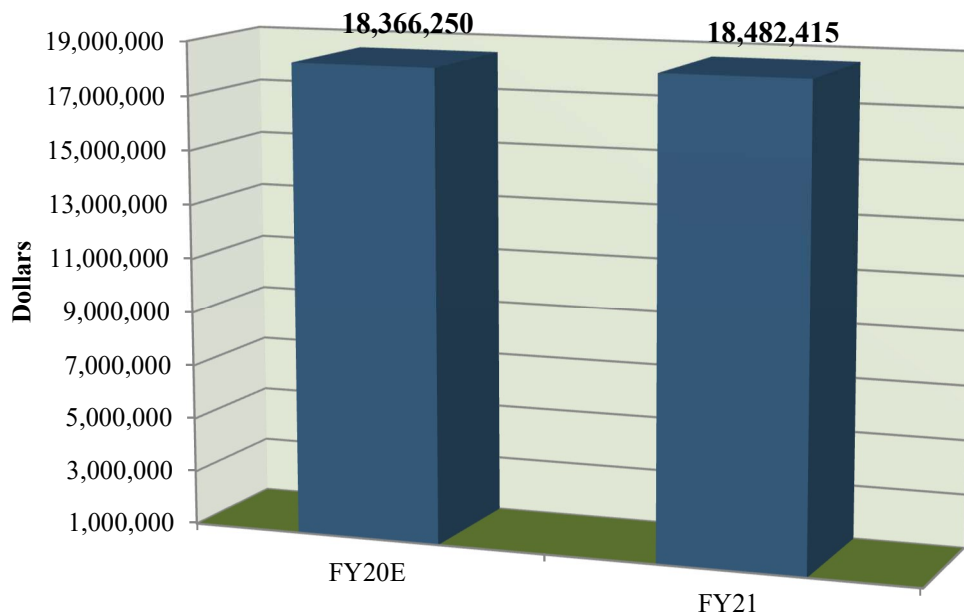
**YORK COUNTY SCHOOL DIVISION  
HEALTH & DENTAL INSURANCE FUND  
FISCAL YEAR 2021**

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 – FY2021**



**Fiscal Year Expenditure Comparison**



**YORK COUNTY SCHOOL DIVISION  
HEALTH & DENTAL INSURANCE FUND  
FISCAL YEAR 2021**

**FUND BALANCE SUMMARY**

BEGINNING FUND BALANCE 7/1/19		\$3,412,679
PROJECTED FY 2020 REVENUES	18,366,250	
PROJECTED FY 2020 EXPENDITURES	<u>18,366,250</u>	-
PROJECTED FY 2021 REVENUES	18,482,415	
PROJECTED FY 2021 EXPENDITURES	<u>18,482,415</u>	-
BUDGETED FUND BALANCE 6/30/21		<u><u>\$3,412,679</u></u>



**YORK COUNTY SCHOOL DIVISION  
HEALTH & DENTAL INSURANCE FUND  
FISCAL YEAR 2021**

**REVENUE DETAIL**

**ANNUAL FINANCIAL PLAN  
FUND 2700**

**HEALTH AND DENTAL INSURANCE**

<b>ACCT #</b>	<b>DESCRIPTION</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
30315-510100	INTEREST ON DEPOSITS	51,657	5,000	5,000	40,000
		<b>51,657</b>	<b>5,000</b>	<b>5,000</b>	<b>40,000</b>
<b>CHARGES FOR SERVICES</b>					
30316-510501	EMPLOYEE HEALTH CONT. FROM OPER.	2,097,048	2,250,000	2,250,000	2,261,165
30316-510530	EMPLOYEE HEALTH CONT. FROM FOOD SVC	28,304	37,000	37,000	37,000
30316-510550	TR WORKERS COMPENSATION FUND	755	0	0	0
30316-510560	SCHOOL INSURANCE TRANSFER ER	7,988	0	0	0
30316-510700	EMPLOYEE HEALTH CONT. FROM CIP	5,940	3,000	3,000	3,000
30316-520502	EMPLOYEE DENTAL CONT. FROM OPER.	478,259	525,000	525,000	525,000
30316-520530	EMPLOYEE DENTAL CONT. FROM FOOD SVC	4,658	8,000	8,000	8,000
30316-520550	SCHOOL INSURANCE TRANSFER ER	112	0	0	0
30316-520560	SCHOOL INSURANCE TRANSFER ER	1,432	0	0	0
30316-520703	EMPLOYEE DENTAL CONT. FROM CIP	739	5,000	5,000	5,000
30316-523200	RETIREE HEALTH CONTRIBUTION	325,050	400,000	400,000	360,000
30316-523300	RETIREE DENTAL CONTRIBUTION	78,628	75,000	75,000	75,000
	<b>SUBTOTAL</b>	<b>3,028,913</b>	<b>3,303,000</b>	<b>3,303,000</b>	<b>3,274,165</b>
<b>TRANSFERS-OTHER FUNDS</b>					
30351-510502	EMPLOYER HEALTH CONT. T/F FROM OPER.	13,427,168	13,450,000	13,450,000	13,560,000
30351-510531	EMPLOYER HEALTH CONT. T/F FROM FOOD SVC	174,711	210,000	210,000	210,000
30351-510550	TR WORKERS COMPENSATION FUND	5,878	0	0	0
30351-510560	SCHOOL INSURANCE TRANSFER ER	40,771	0	0	0
30351-510701	EMPLOYER HEALTH CONT. T/F FROM CIP	27,979	30,000	30,000	30,000
30351-520503	EMPLOYER DENTAL CONT. T/F FROM OPER.	380,577	410,000	410,000	410,000
30351-520531	EMPLOYER DENTAL CONT. T/F FROM FOOD SVC	4,438	6,000	6,000	6,000
30351-520550	SCHOOL INSURANCE TRANSFER ER	262	0	0	0
30351-520560	SCHOOL INSURANCE TRANSFER ER	614	0	0	0
30351-520702	EMPLOYER DENTAL CONT. T/F FROM CIP	581	750	750	750
30351-530500	EMPLOYER RETIREE HEALTH T/F FROM OPER.	112,887	200,000	200,000	200,000
30351-540500	EMPLOYER RETIREE DENTAL T/R FROM OPER.	660	1,500	1,500	1,500
30399-599990	TRANSFER FROM RESERVES	0	750,000	750,000	750,000
	<b>SUBTOTAL</b>	<b>14,176,526</b>	<b>15,058,250</b>	<b>15,058,250</b>	<b>15,168,250</b>
	<b>TOTAL HEALTH AND DENTAL INSURANCE FUND</b>	<b>17,257,096</b>	<b>18,366,250</b>	<b>18,366,250</b>	<b>18,482,415</b>

**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**

	<b>FY 2019 ACTUAL</b>	<b>FY 2020 BUDGET</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
Technical	3	3.5	3.5	3.5

**ADDITIONAL INFORMATION:****CODE: 2700-671100-000****ACCT# DESCRIPTION**

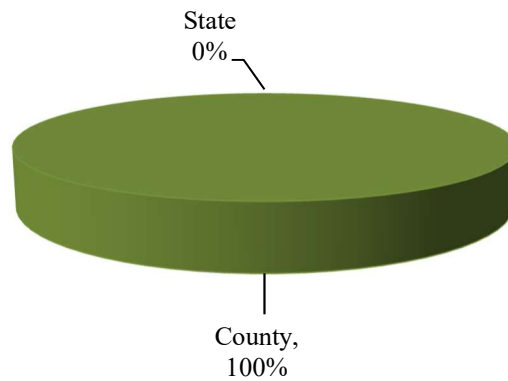
PERSONAL SERVICES					
611430	Technical Salaries	153,952	204,459	204,459	269,973
615950	Overtime	6,634	0	0	0
	Subtotal	160,586	204,459	204,459	269,973
EMPLOYEE BENEFITS					
621000	FICA	11,529	15,641	15,641	20,653
622000	VRS Retirement	16,676	32,059	32,059	44,870
623000	Health Insurance	46,286	40,952	40,952	81,526
623500	Dental Insurance	28	0	0	0
624000	Group Life Insurance	2,019	2,678	2,678	3,618
625000	VRS Hybrid Disability Insurance	242	242	242	0
626000	Hybrid Defined Benefit	7,198	7,190	7,190	0
627000	ICMA RC Hybrid-DC	591	591	591	0
627500	RHCC	79	2,454	2,454	3,267
628100	ICMA RC Hybrid-457 Match	1,477	1,476	1,476	0
	Subtotal	86,125	103,283	103,283	153,934
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	18,400	0	0	0
639130	Cigna Claims Payment	18,222,371	16,177,508	16,177,508	16,177,508
639140	Delta Claims Payment	924,759	900,000	900,000	900,000
639150	Delta Care Premiums	50,191	110,000	110,000	110,000
639160	HSA Payments	24,100	10,000	10,000	10,000
639210	Cigna ACA Insurer Vision	179	3,000	3,000	3,000
639220	Cigna ACA Patient Centered Fee	10,482	5,000	5,000	5,000
639230	Cigna State Premium Tax	0	13,000	13,000	13,000
639240	Cigna ACA Reinsurance Fee	0	30,000	30,000	30,000
639250	Cigna Reinsurance-Stop Loss	642,029	600,000	600,000	600,000
639260	Cigna Other Charges/Credits	936	30,000	30,000	30,000
639300	Initital 4 wk payment-Sodexo	5,933	0	0	0
639800	Cigna Administration Fee	-33,401	80,000	80,000	80,000
639900	Delta Admin Fee	59,112	100,000	100,000	100,000
639950		17,693	0	0	0
	Subtotal	19,942,784	18,058,508	18,058,508	18,058,508
TOTAL		20,189,495	18,366,250	18,366,250	18,482,415

**YORK COUNTY SCHOOL DIVISION  
CAPITAL PROJECTS FUND  
FISCAL YEAR 2021**

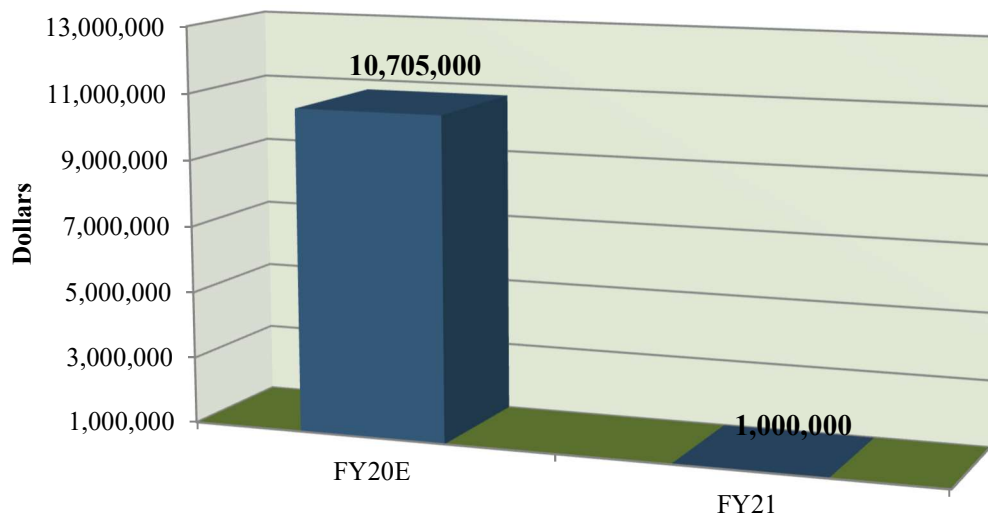
The School Board prepares a six year Capital Projects Program that is updated each fiscal year. Only the fiscal year presented in this budget document (FY21) is appropriated. The remaining five fiscal years are for planning purposes only. The six year CIP is a separate document. The Capital Projects 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 FY21 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 – FY2021**



**Fiscal Year Expenditure Comparison**



**YORK COUNTY SCHOOL DIVISION  
CAPITAL PROJECTS FUND  
FISCAL YEAR 2021**

**REVENUE DETAIL**

**ANNUAL FINANCIAL PLAN  
FUND 2500**

**CAPITAL PROJECTS FUND**

ACCT #	DESCRIPTION	FY 2020 BUDGET	FY 2020 EXPECTED	FY 2021 BUDGET
	<b>TRANSFER FROM OTHER FUNDS</b>			
30315-1010	COUNTY	9,805,300	10,705,000	1,000,000
	<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>9,805,000</b>	<b>10,705,000</b>	<b>1,000,000</b>

**CAPITAL PROJECTS FUND**

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

**PERSONNEL**

	<b>FY 2020 ORIGINAL</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
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)	75,000	0	0
Bruton High - A&E and Construction of Learning Commons	0	130,000	0
Coventry Elementary - Replace Classroom Additions HVAC	0	840,000	0
Grafton High - Replace HVAC Equipment & Controls, Create Security Vestibule & Renovate Main Office	7,000,300	8,880,000	0
Grafton Complex - Replace PA & Intercom System	0	500,000	0
New Elementary School - 500 Student Classroom Capacity, 700 Student Core Capacity (A&E)	580,000	0	0
Seaford Elementary - Coat Low Slope Roof	0	225,000	0
Temporary Modular Classrooms	0	0	1,000,000
Tabb High - A&E, Replace HVAC Equipment & Controls, Create Vestibule	0	130,000	0
Video Services - Equipment Replacement (YCSD Portion)	30,000	0	0
York High - Replace/Coat Low Slope Roof (Phase II)	1,620,000	0	0
York High - Create Learning Commons	500,000	0	0
<b>TOTAL BUDGET</b>	<b>9,805,300</b>	<b>10,705,000</b>	<b>1,000,000</b>

**CAPITAL PROJECTS FUND  
FISCAL YEAR 2021**

***CAPITAL PROJECTS FUND DESCRIPTIONS***

As a result of the Covid-19 Pandemic, the CIP was revised for FY21 to reflect \$1 million in total funding. This funding is for temporary modular classrooms across the division.

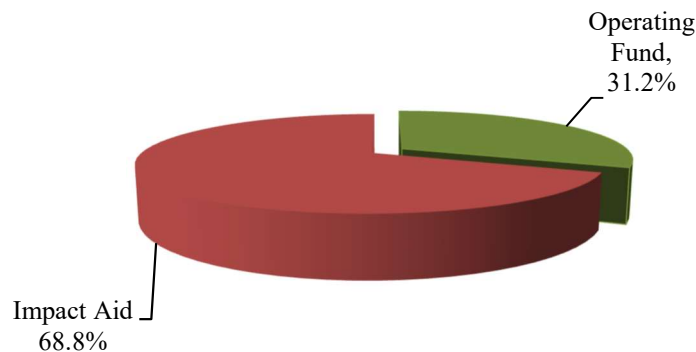
**YORK COUNTY SCHOOL DIVISION  
TECHNOLOGY RESERVE FUND  
FISCAL YEAR 2021**

The Technology Reserve Fund was established in the closing months of FY20. This was in response to directives from the Virginia Department of Education that school divisions must be prepared to offer instruction in a virtual environment. York County School Division needed to establish a one-to-one device program for students across the division should schools remain closed for the 20-21 school year as a result of the COVID-19 pandemic.

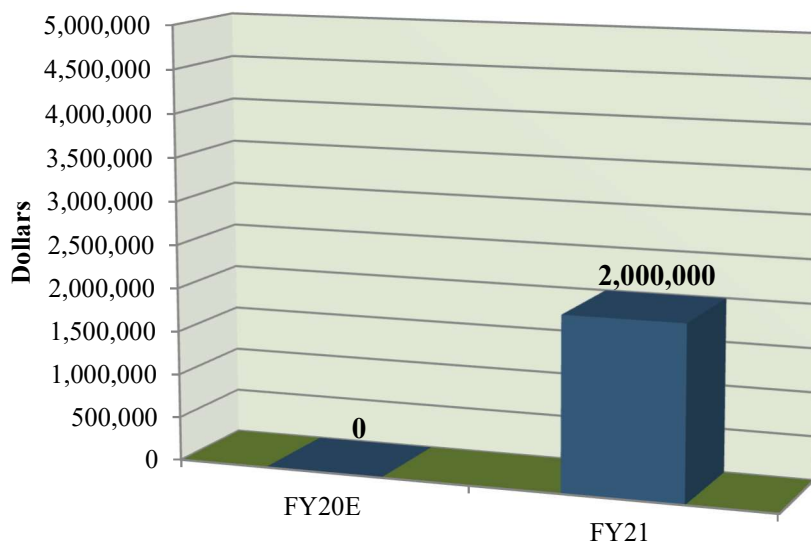
The initial funding for the Reserve fund would come from several sources. The School Division transferred \$1.0 million from its FY20 operating fund resulting from savings due to the extended school closures. The School Division transferred \$2.2 million of excess Impact Aid revenue received in FY20. The Impact Aid revenue was above and beyond the \$8.5 million used for annual operating expenses. The School Division established a new \$50 technology fee that will be used to pay for ongoing maintenance, repair and replacement of damaged devices. It is anticipated that the new fee will generate about \$500,000 annually.

The School Division will enter into a \$2.0 million lease purchase agreement in July 2020. Funds in the Technology Reserve Fund will be used to pay the debt over the next 4 years.

**Revenues by Source – FY2021**



**Fiscal Year Expenditure Comparison**



**YORK COUNTY SCHOOL DIVISION  
TECHNOLOGY RESERVE FUND  
FISCAL YEAR 2021**

**REVENUE DETAIL**

**ANNUAL FINANCIAL PLAN  
FUND 2300**

**TECHNOLOGY RESERVE FUND**

ACCT #	DESCRIPTION	FY 2020 BUDGET	FY 2020 EXPECTED	FY 2021 BUDGET
	<b>TRANSFER FROM OTHER FUNDS</b>			
30351-593150	TRANSFER IN FROM SCHOOL OPS	0	0	1,000,000
30333-521201	IMPACT AID	0	0	2,200,000
30316-574550	STUDENT TECHNOLOGY FEES	0	0	0
30324-527600	STATE TECHNOLOGY GRANT	0	0	0
	<b>TOTAL TECHNOLOGY RESERVE FUND</b>	<b>0</b>	<b>0</b>	<b>3,200,000</b>



**TECHNOLOGY RESERVE FUND**

The Technology Reserve Fund was established in the closing months of FY20. This was in response to directives from the Virginia Department of Education that school divisions must be prepared to offer instruction in a virtual environment.

**PERSONNEL**

	<b>FY 2020 ORIGINAL</b>	<b>FY 2020 EXPECTED</b>	<b>FY 2021 BUDGET</b>
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N/A	0	0	0
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**CODE: FUND 2300****ACCT# DESCRIPTION****PURCHASED SERVICES**

639000	Miscellaneous Contractual Services	0	0	10,000
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**Subtotal**

0	0	10,000
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**OTHER CHARGES**

654000	Leases and Rentals	0	0	0
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**Subtotal**

0	0	0
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**MATERIALS/SUPPLIES**

660410	Technology Software/Online Content	0	0	400,000
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660510	Noncapitalized Technology Hardware	0	0	1,790,000
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660610	Noncapitalized Technology Infrastructure	0	0	0
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669900	Miscellaneous Materials & Supplies	0	0	0
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**Subtotal**

0	0	2,190,000
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**EQUIPMENT**

681100	Hardware-Replacement	0	0	0
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681200	Infrastructure-Replacement	0	0	1,000,000
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682010	Capital Outlay-Additional	0	0	0
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682110	Hardware-Additional	0	0	0
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682210	Infrastructure-Additional	0	0	0
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689110	Furniture/Equipment-Additional	0	0	0
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689210	Furniture/Equipment-Replacement	0	0	0
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**Subtotal**

0	0	1,000,000
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**TRANSFERS**

693140	Transfer from County	0	0	0
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693150	Transfer from Sch Op	0	0	0
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**Subtotal**

0	0	0
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<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>3,200,000</b>
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INFORMATIONAL

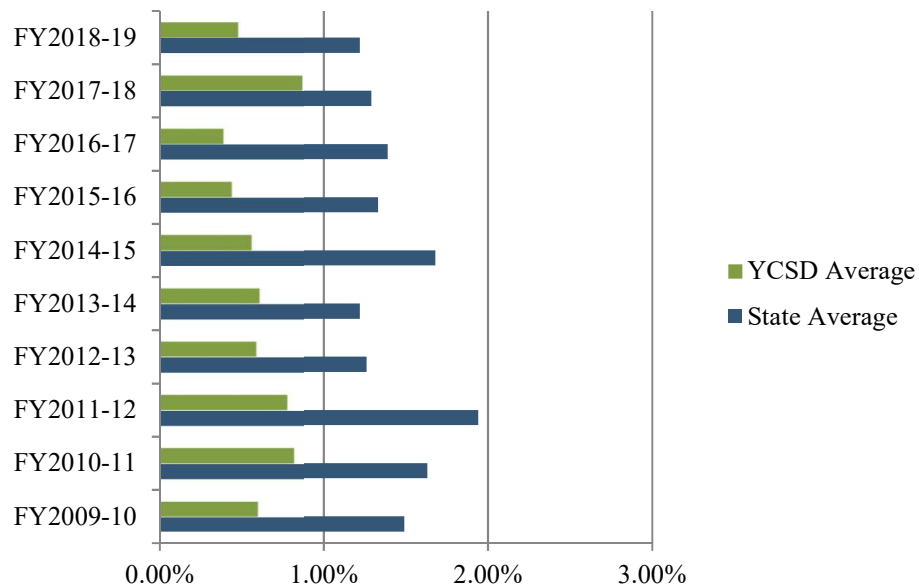
**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2021**

**DROPOUT STATISTICS**

	<b>York</b>			
	End of Year Membership Grades 7-12 Plus Ungrades	Number of Dropout s	Percent of Dropout s	State Average Percent of Dropouts
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%
FY 2018-19	6,062	29	0.48%	1.22%

Source: Superintendent's Annual Report for Virginia fiscal years 10-19.

**YCSD/State Dropout Rate Comparison**



**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2021**

**SCHOLASTIC ACHIEVEMENT TEST (SAT)**

**YORK COUNTY**

**2015-2019**

<b>Year</b>	<b>Number of Students Taking Test</b>	<b>Critical Reading Mean</b>	<b>Evidence-Based Reading &amp; Writing(ERW)</b>	<b>Math Mean</b>	<b>Writing Mean</b>	<b>Total Mean</b>
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
2019	691	N/A	573	558	N/A	1131

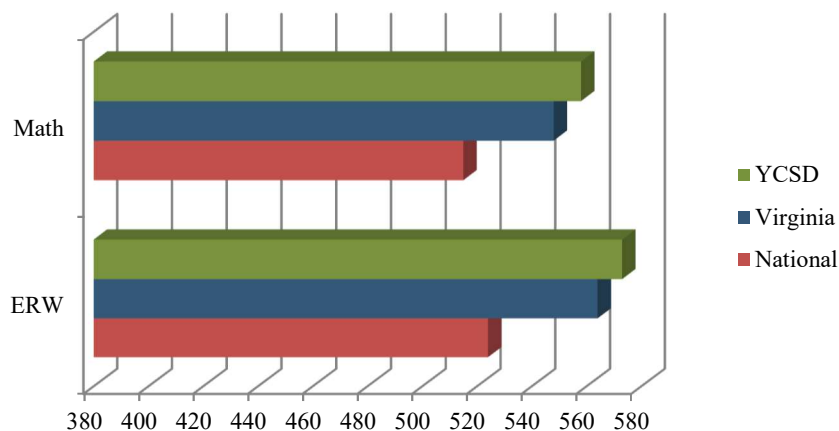
Source: Commonwealth of Virginia, Department of Education

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.

**2019 COMPARATIVE RESULTS**

<b>Report</b>	<b>Number of Students Taking Test</b>	<b>Critical Reading Mean</b>	<b>Evidence-Based Reading &amp; Writing(ERW)</b>	<b>Math Mean</b>	<b>Writing Mean</b>	<b>Total Mean</b>
National	2,220,087	N/A	524	515	N/A	1039
Virginia	54,293	N/A	564	548	N/A	1113
YCSD	691	N/A	573	558	N/A	1131

**SAT Comparative Results (2019)**



**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2021**

**ALL 19 YORK COUNTY SCHOOL DIVISION SCHOOLS MET OR EXCEEDED ALL STATE  
BENCHMARKS FOR ACCREDITATION AND ARE FULLY ACCREDITED  
FOR SCHOOL YEAR 2019**

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 2021**

**Historical Information Regarding Accredited York County Schools**

<b>School</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>
<b>Bethel Manor Elementary</b>	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
<b>Bruton High</b>	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	*See Note	Fully Accredited	Fully Accredited	Fully Accredited
<b>Coventry Elementary</b>	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
<b>Dare Elementary</b>	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
<b>Grafton Bethel Elementary</b>	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
<b>Grafton High</b>	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
<b>Grafton Middle</b>	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
<b>Magruder Elementary</b>	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
<b>Mt. Vernon Elementary</b>	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
<b>Queens Lake Middle</b>	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
<b>Seaford Elementary</b>	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
<b>Tabb Elementary</b>	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
<b>Tabb High</b>	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
<b>Tabb Middle</b>	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
<b>Waller Mill Elementary</b>	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
<b>York High</b>	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
<b>Yorktown Elementary</b>	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
<b>Yorktown Middle</b>	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
<b>York River Academy</b>	Fully Accredited	*See Note	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited

\*Accredited With Warning in Math.

Source: Commonwealth of Virginia, Department of Education

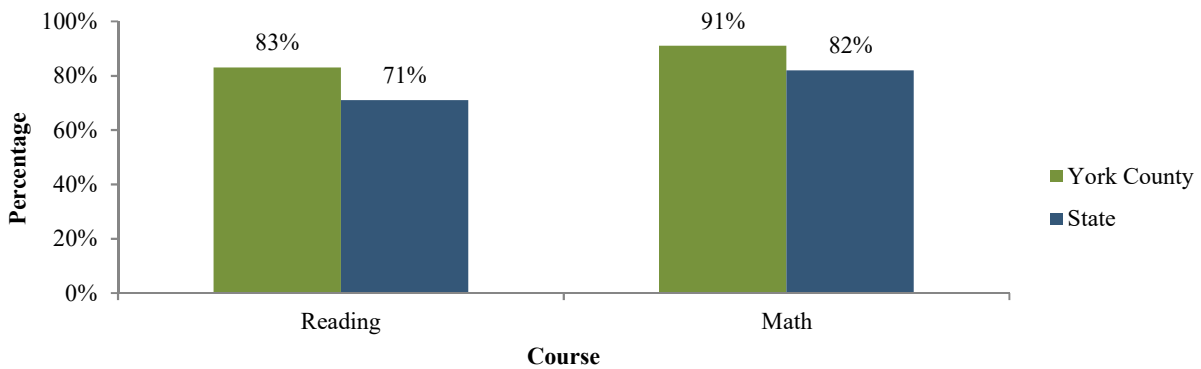
**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2021**

This is the 24th 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 2019. 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.

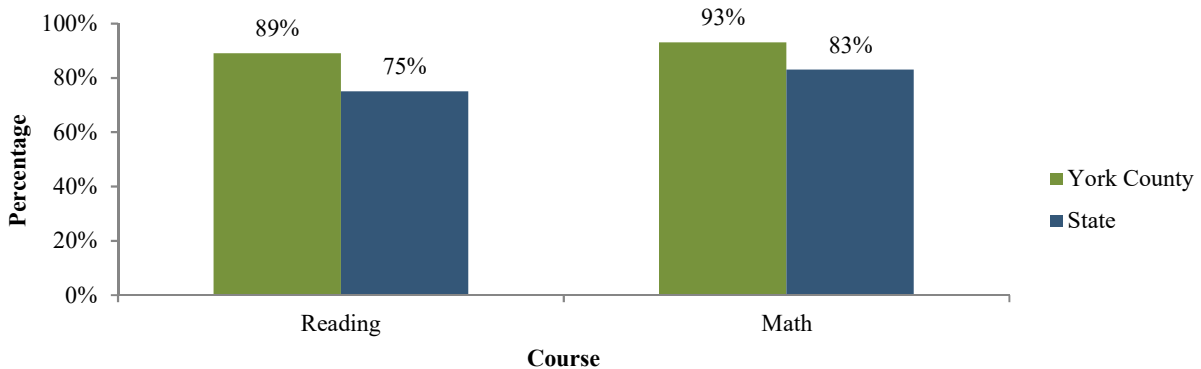
Students must pass end-of-course SOL exams in order to receive verified credit for a course and in order to graduate from a Virginia high school. With the implementation of the new Profile of a Virginia Graduate, students are only required to sit for end-of-course SOL tests to earn verified credits or 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 2019 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.

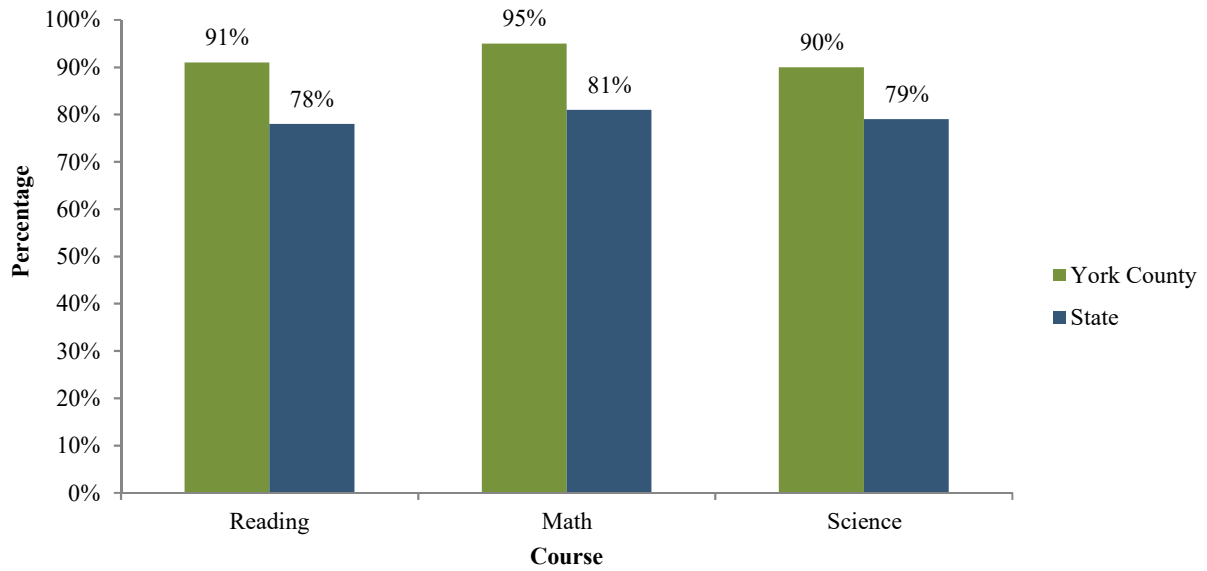
**Standards of Learning – Grade 3 Percent Passing (2019)**



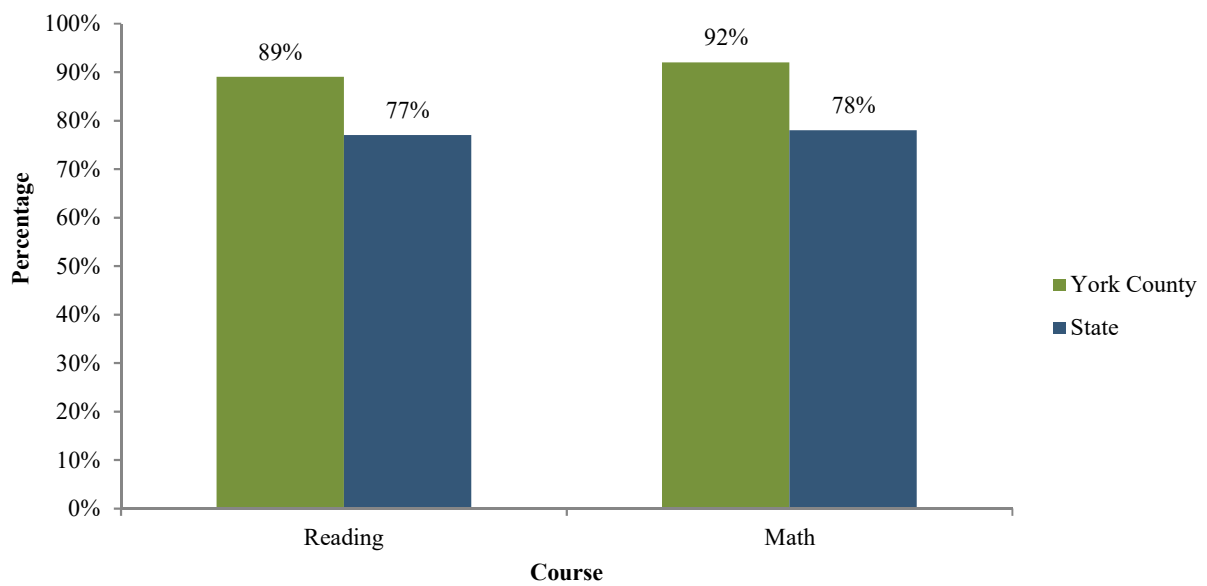
**Standards of Learning – Grade 4 Percent Passing (2019)**



### Standards of Learning – Grade 5 Percent Passing (2019)

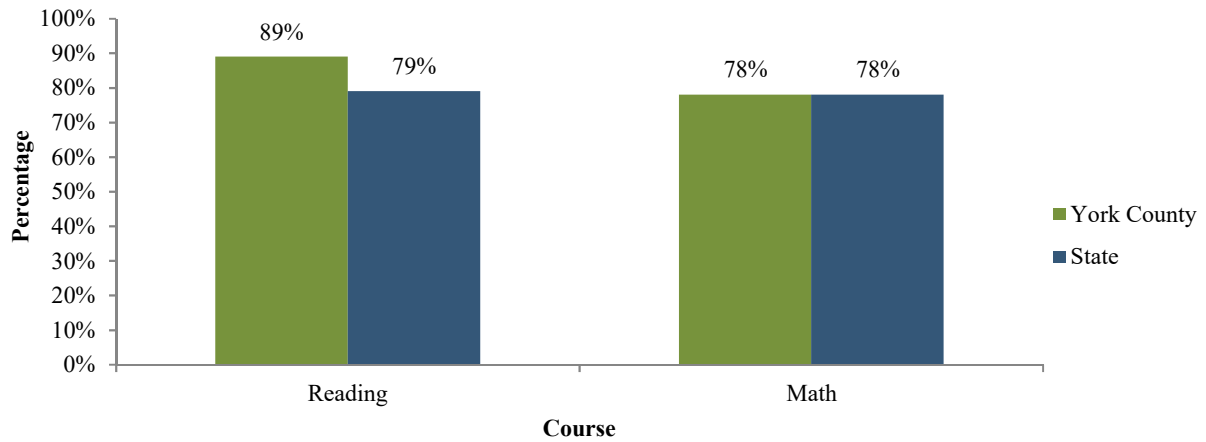


### Standards of Learning – Grade 6 Percent Passing (2019)

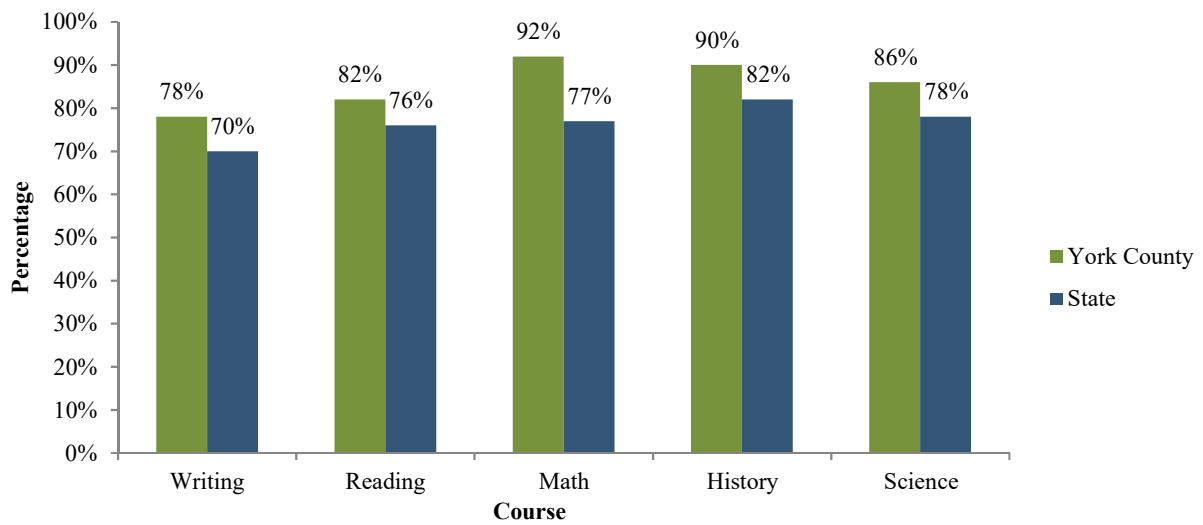




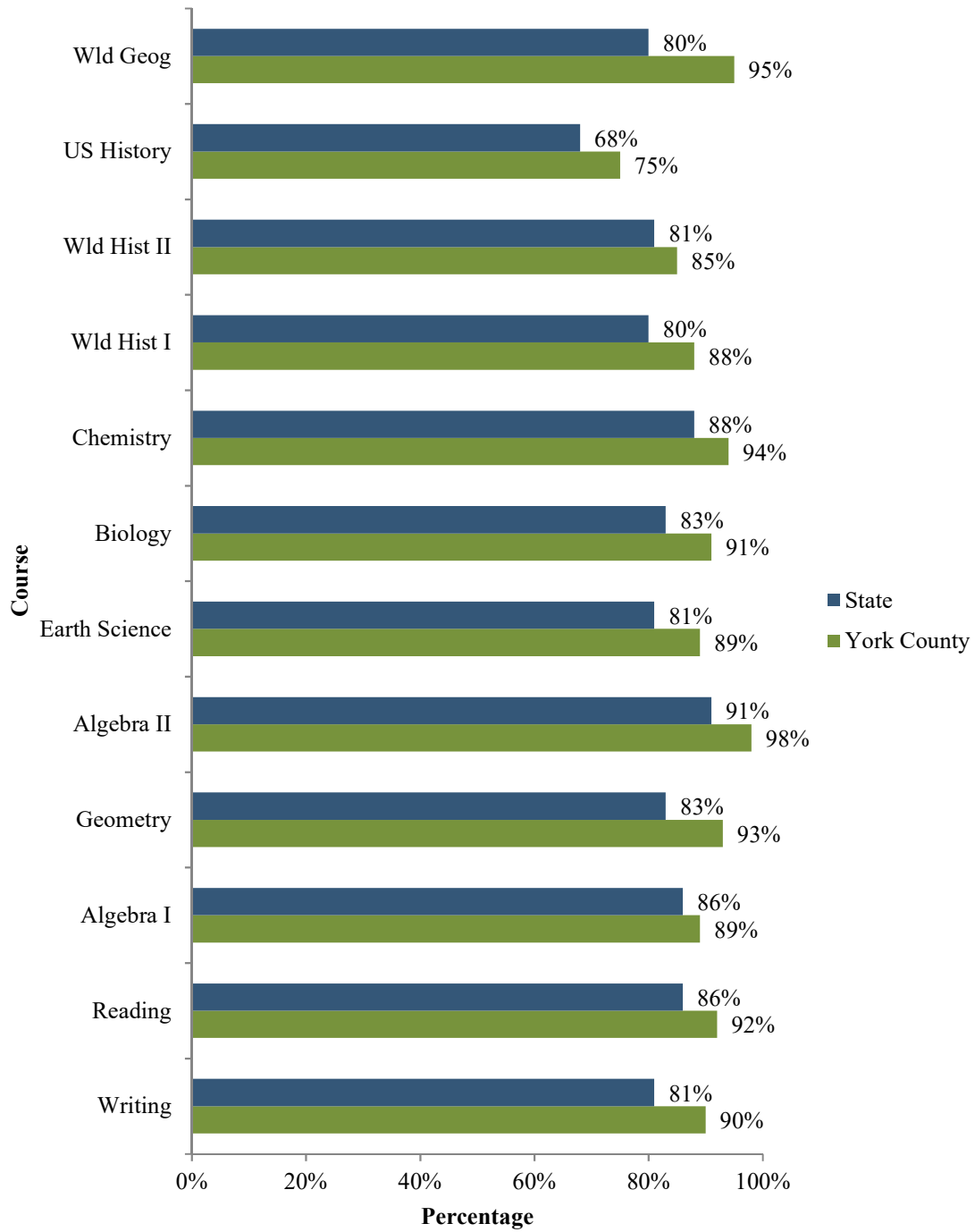
### Standards of Learning – Grade 7 Percent Passing (2019)



### Standards of Learning – Grade 8 Percent Passing (2019)



## Standards of Learning – End of Course Percent Passing (2019)



**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2021**

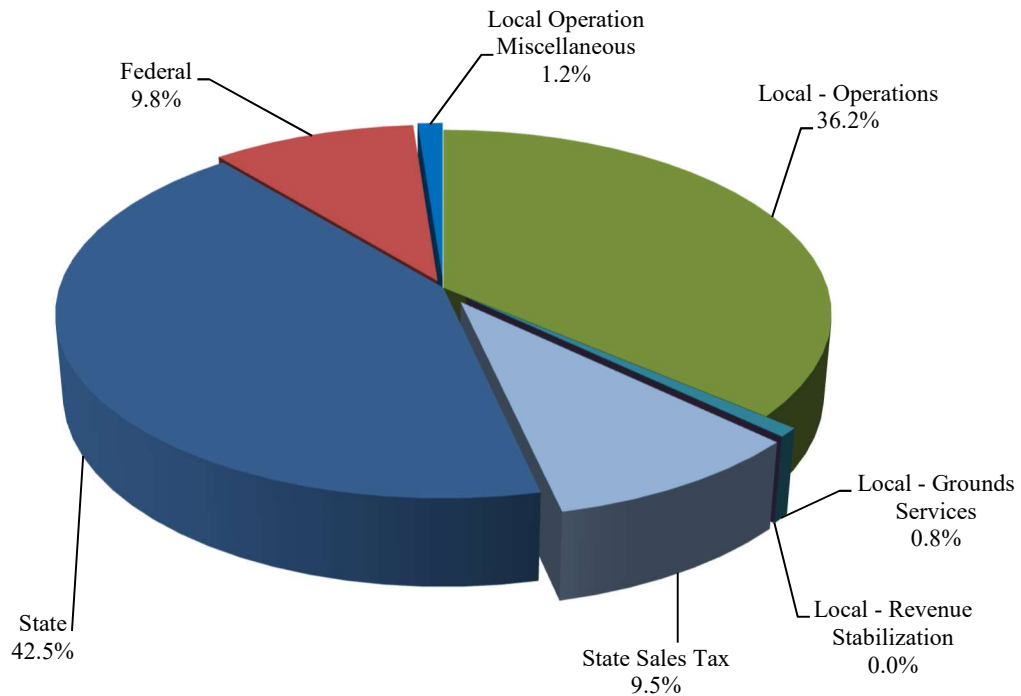
**SUPPORT BY SOURCES**

**(IN PERCENTAGES)**

	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
LOCAL - OPERATIONS	37.6	39.7	39.9	39.3	38.8	38.4	38.4	38.0	37.4	36.2
LOCAL - GROUNDS SERVICES	0.9	0.9	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.8
LOCAL - REVENUE STABILIZATION	0.0	0.0	0.0	0.0	0.0	0.7	0.5	0.2	0.1	0.0
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	10.5	10.1	10.1	9.6	9.7	9.9	10.0	9.5	9.6	9.5
STATE	37.9	36.5	36.0	37.4	37.5	38.3	38.5	40.2	41.0	42.5
FEDERAL	11.9	11.5	11.8	11.5	11.8	10.5	10.5	10.1	9.9	9.8
LOCAL OPERATION, MISC.	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.2	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 – FY21**

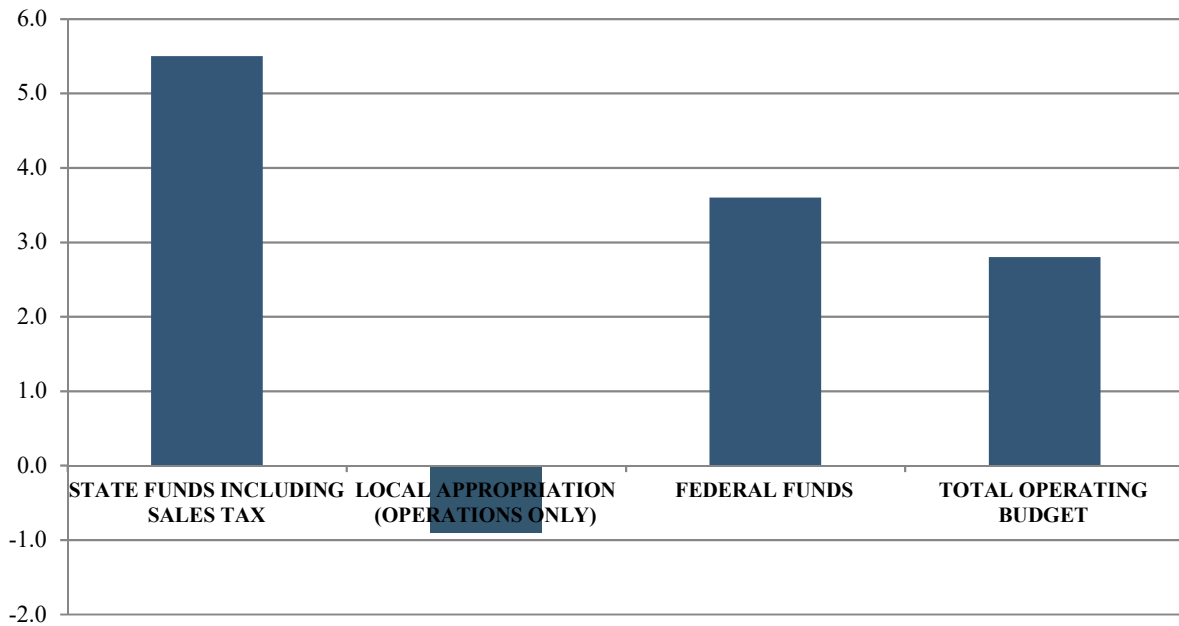


**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2021**

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

	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
STATE FUNDS INCLUDING SALES TAX	3.6	(0.6)	0.6	5.2	2.5	3.9	3.2	5.9	5.1	5.5
LOCAL APPROPRIATION (OPERATIONS ONLY)	(0.7)	8.8	2.5	1.8	0.7	0.7	2.7	2.9	2.3	(0.9)
FEDERAL FUNDS	(22.7)	(8.5)	(2.3)	0.8	0.8	(11.3)	1.6	0.0	1.3	3.6
TOTAL OPERATING BUDGET	(2.0)	2.0	1.0	3.3	1.6	1.5	2.5	3.7	3.2	2.8

**Source of Revenue Increase/(Decrease) – FY21**



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 2021**

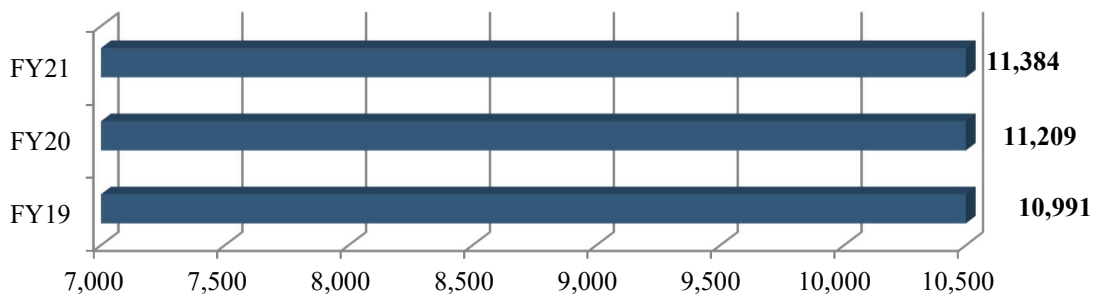
**BUDGETED PER PUPIL COST**

BUDGETED ADM	*LOCAL	STATE SALES TAX	STATE	FEDERAL	TOTAL PER BUDGET		TOTAL ACTUAL
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		11,145
FY20 (12,985 ADM)	4,438	1,073	4,594	1,104	11,209		---
FY21 (13,138 ADM)	4,342	1,084	4,838	1,120	11,384		---

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

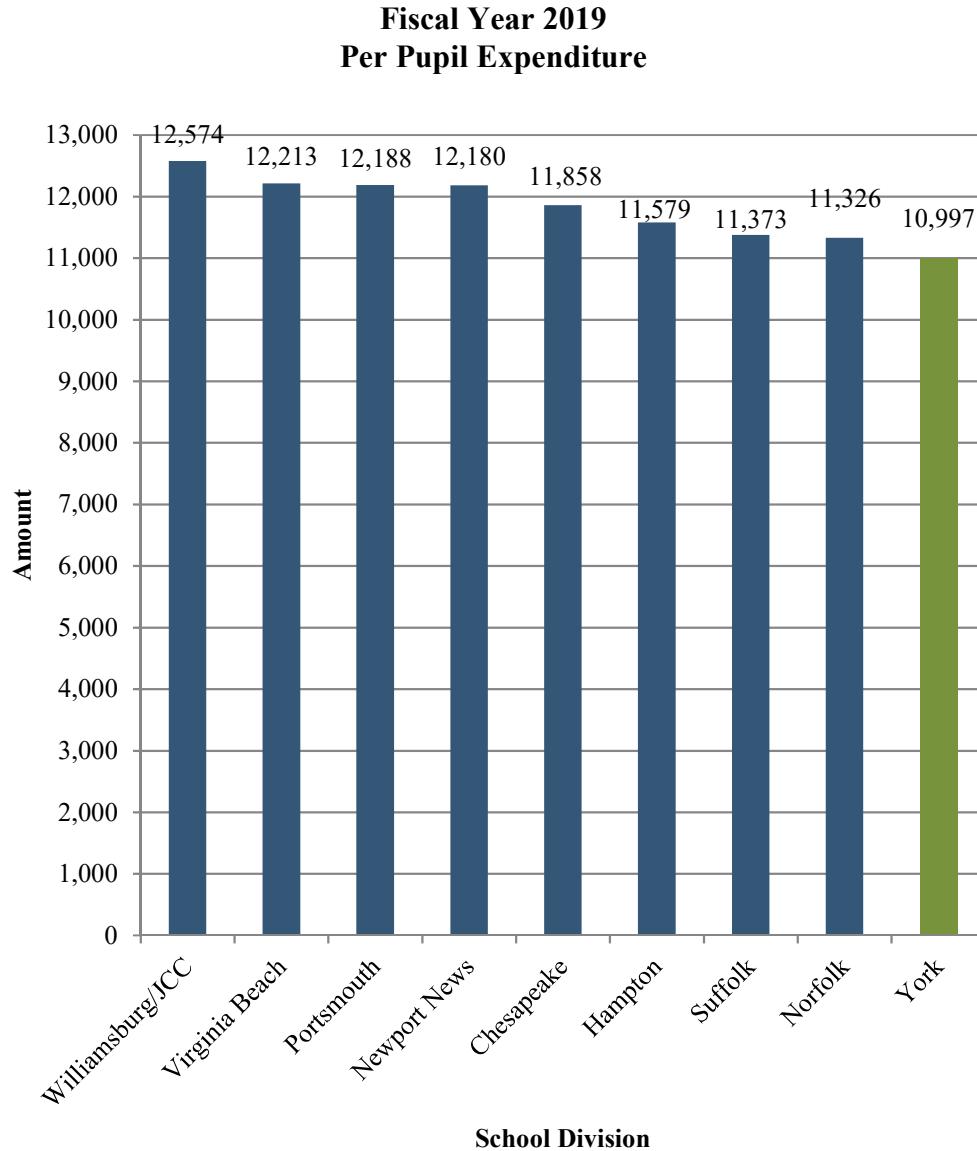
+Includes federal stimulus funds

**Comparison of Budgeted Per Pupil Cost**



**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2021**

Below is a comparison of actual per pupil expenditures for surrounding school divisions. The data presented relates to the 2019 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 2019.

Note: Data represents operating expenditures only.

**FY19 Actual Required Local Effort (RLE) for the Standards of Quality  
Compared to Actual Local Expenditures for Operations**

<b>School Division</b>	<b>FY2019 Local Composite Index</b>	<b>FY2019 Required Local Effort</b>	<b>FY2019 Actual Local Expenditures for Operations</b>	<b>FY2019 Actual Local Expenditures for Operations Above RLE</b>	<b>% of FY2019 Actual Local Expenditures for Operations Above RLE</b>	<b>Statewide Rank by % Exceeded</b>
Portsmouth	0.2462	20,298,197	48,573,472	28,275,275	139.30%	73
Virginia Beach	0.4046	165,805,357	388,550,267	222,744,910	134.34%	79
Hampton	0.2741	31,753,519	67,007,609	35,254,090	111.02%	64
Prince William	0.3783	235,146,094	453,049,973	217,903,879	92.67%	31
Newport News	0.2781	49,682,363	103,087,774	53,405,411	107.49%	69
James City (Note 2)	0.5657	37,914,055	81,613,878	43,699,823	115.26%	5
Norfolk	0.2958	52,210,525	91,174,520	38,963,995	74.63%	70
Mathews	0.5060	4,085,605	7,419,199	3,333,594	81.59%	15
Gloucester	0.3821	13,119,612	25,854,846	12,735,234	97.07%	118
Suffolk	0.3420	29,993,948	57,138,775	27,144,827	90.50%	78
<b>York</b>	<b>0.3822</b>	<b>31,749,100</b>	<b>55,451,838</b>	<b>23,702,738</b>	<b>74.66%</b>	<b>53</b>
Isle of Wight	0.3968	14,495,315	25,324,595	10,829,280	74.71%	4
<b>State Average</b>						<b>81.69%</b>

(Note 1)

Source: Virginia Department of Education

Note 1: Rank is based on 124 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.

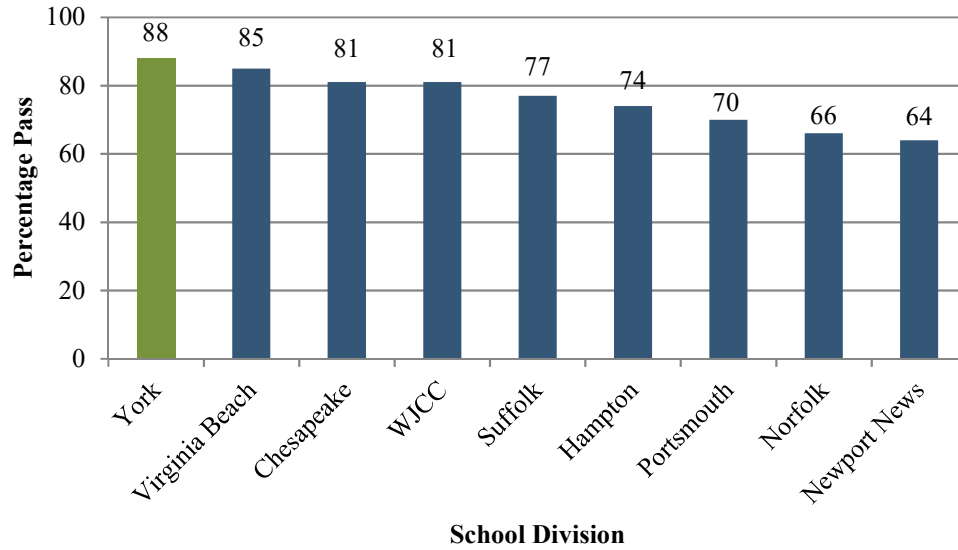
Note 3: FY2019 is the latest year data is available

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2021**

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

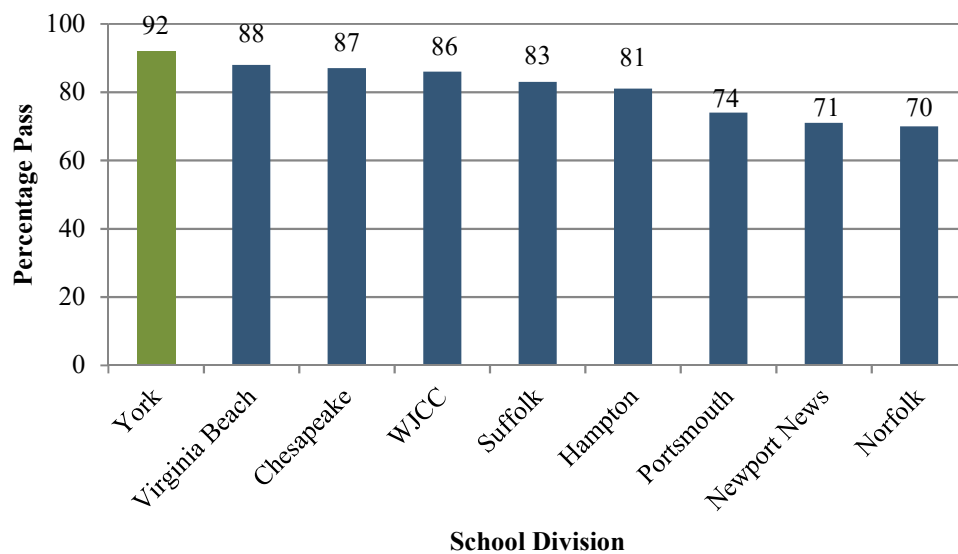
**English Reading SOL Performance 18-19 School Year**

**All Students State Average – 78%**



**Math SOL Performance 18-19 School Year**

**All Students State Average – 82%**

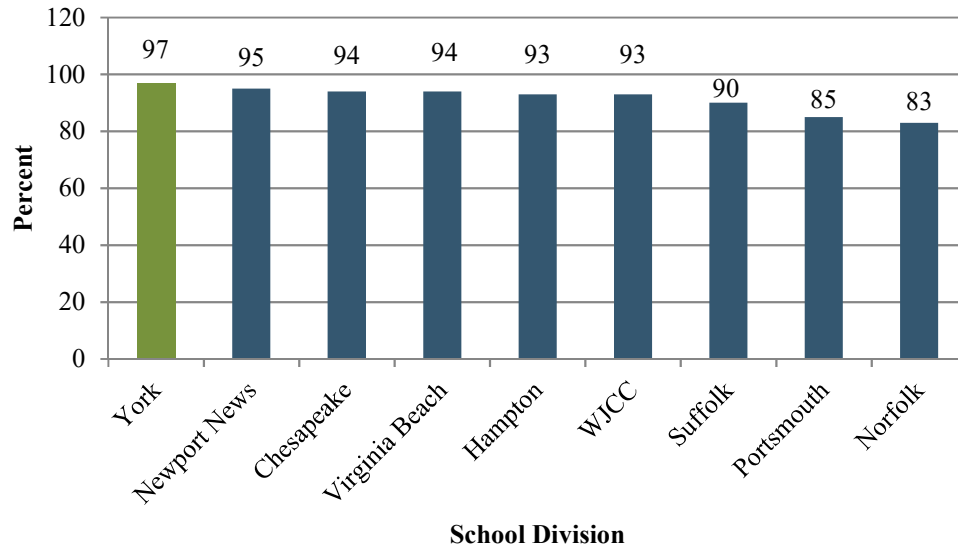




**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2021**

**Graduation Rate 18-19 School Year**

**All Students State Average – 92%**



Source: Commonwealth of Virginia, Department of Education

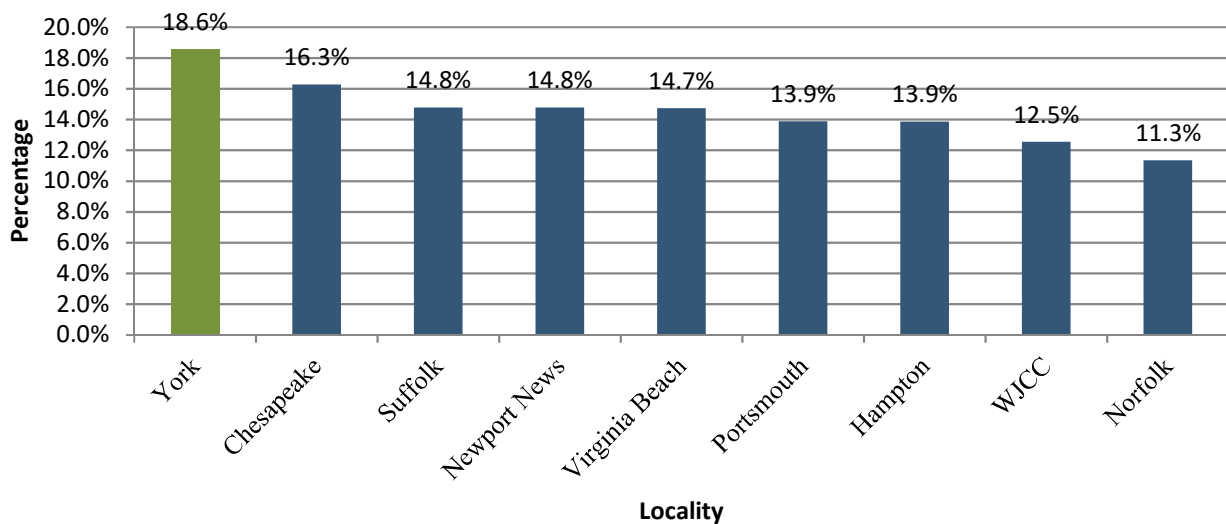
**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2021**

**SCHOOL ENROLLMENT AS COMPARED TO COUNTY/CITY POPULATION**

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

<b>Locality</b>	<b>Population 2018</b>	<b>Average Daily Membership in Public Schools 2019</b>	<b>Percentage</b>
York	68,725	12,753	18.6%
Chesapeake	243,868	39,705	16.3%
Suffolk	92,714	13,692	14.8%
Newport News	181,119	26,857	14.8%
Virginia Beach	453,410	66,505	14.7%
Portsmouth	94,953	13,185	13.9%
Hampton	135,629	18,801	13.9%
Williamsburg / James City	91,020	11,419	12.5%
Norfolk	245,741	27,872	11.3%

**Percentage of School Enrollment as Compared to County/City Population**



Source: State Auditor of Public Accounts; Comparative Report; Fiscal Year Ended 6/30/19.

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2021**

**STUDENT FEES**

		2016-17	2017-18	2018-19	2019-20	2020-21
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
9	Tuition-(Out of Zone)	5,673	5,673	5,879	5,720	-*

\* not available at time of printing

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2021**

**STUDENT FEES**

	<b>SUMMER SCHOOL</b>	2016-17	2017-18	2018-19	2019-20	2020-21
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 2021**

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

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

		<b>Daily Charges</b>
<b>Bailey Field</b>	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.)

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

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2021**

**School Facility Fee Schedule  
(continued)**

		<b>Monday –</b>	
		<b>Saturday</b>	<b>Sunday</b>
<b>Hourly Services</b>	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								
	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 EXPECTED	FY21 BUDGET	FY22 PROJECTED	FY23 PROJECTED	FY24 PROJECTED
<b>Revenue</b>								
State	62,337,185	65,602,215	69,314,229	73,713,060	77,801,746	79,746,790	81,740,459	83,783,971
Federal	14,334,552	13,004,218	16,044,090	14,203,060	14,719,493	15,087,480	15,464,667	15,851,284
County - Operations and Grounds	49,172,233	52,379,009	54,487,094	55,737,094	55,237,094	56,618,021	58,033,472	59,484,309
County - Revenue Stabilization Fund	900,000	600,000	300,000	200,000	-	-	-	-
Local Miscellaneous	1,808,187	1,530,340	1,736,010	1,672,312	1,802,012	1,847,062.30	1,893,239	1,940,570
	128,552,157	133,115,782	141,881,423	145,525,526	149,560,345	153,299,354	157,131,837	161,060,133
<b>Expenditures</b>								
Instruction	93,725,651	97,518,132	101,847,213	108,113,246	110,873,163	113,644,992	116,486,117	119,398,270
Administration/Attendance and Health	6,584,797	6,425,158	7,030,102	7,614,674	7,945,276	8,143,908	8,347,506	8,556,193
Pupil Transportation	7,785,003	7,925,403	8,164,214	8,388,252	8,698,269	8,915,726	9,138,619	9,367,084
Operation and Maintenance	11,355,711	11,703,598	11,414,851	11,250,189	11,475,570	11,762,459	12,056,521	12,357,934
Technology	8,955,157	10,871,427	9,633,936	10,159,165	10,568,067	10,832,269	11,103,075	11,380,652
	128,406,319	134,443,718	138,090,316	145,525,526	149,560,345	153,299,354	157,131,837	161,060,133
<b>Excess (deficiency) of revenues over expenditures</b>	145,838	(1,327,936)	3,791,107	0	0	0	0	0
<b>Net Change in Fund Balance</b>	145,838	(1,327,936)	3,791,107	0	0	0	0	0
<b>Fund Balance, Beginning of Year</b>	6,205,732	6,351,570	5,023,634	8,814,741	8,814,741	8,814,741	8,814,741	8,814,741
<b>Fund Balance, End of Year*</b>	6,351,570	5,023,634	8,814,741	8,814,741	8,814,741	8,814,741	8,814,741	8,814,741

\* 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**

	<b>FY17 ACTUAL</b>	<b>FY18 ACTUAL</b>	<b>FY19 ACTUAL</b>	<b>FY20 EXPECTED</b>	<b>FY21 BUDGET</b>	<b>FY22 PROJECTED</b>	<b>FY23 PROJECTED</b>	<b>FY24 PROJECTED</b>
<b>Revenue</b>								
State	63,018	66,343	69,382	75,500	72,143	73,947	75,795	77,690
Federal	1,578,226	1,723,615	1,620,688	1,800,000	1,800,000	1,845,000	1,891,125	1,938,403
Charges for Services	2,055,703	2,039,125	2,115,571	2,405,000	2,400,000	2,460,000	2,521,500	2,584,538
Local Miscellaneous	20,615	6,579	32,368	5,000	10,000	10,250	10,506	10,769
Total Revenue	3,717,562	3,835,662	3,838,009	4,285,500	4,282,143	4,389,197	4,498,926	4,611,400
<b>Expenditures</b>								
Personal Services	443,928	427,340	363,140	397,854	392,854	402,675	412,742	423,061
Employee Benefits	249,741	268,370	247,006	310,957	310,957	318,731	326,699	334,867
Purchased Services	2,350,357	2,783,170	2,687,160	3,226,689	3,172,391	3,251,701	3,332,993	3,416,318
Other Charges	1,583	16,180	16	10,000	10,000	10,250	10,506	10,769
Materials and Supplies	399,431	439,051	420,615	270,000	325,941	334,090	342,442	351,003
Capital Outlay	-	6,345	5,773	70,000	70,000	71,750	73,544	75,382
Total Expenditures	3,445,040	3,940,456	3,723,710	4,285,500	4,282,143	4,389,197	4,498,926	4,611,400
<b>Excess (deficiency) of revenues over expenditures</b>	272,522	(104,794)	114,299	0	0	0	0	0
<b>Fund Balance, Beginning of Year</b>	918,597	1,191,119	1,086,325	1,072,325	1,072,325	1,072,325	1,072,325	1,072,325
<b>Fund Balance, End of Year</b>	1,191,119	1,086,325	1,072,325	1,072,325	1,072,325	1,072,325	1,072,325	1,072,325

\*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**

	<b>FY17 ACTUAL</b>	<b>FY18 ACTUAL</b>	<b>FY19 ACTUAL</b>	<b>FY20 EXPECTED</b>	<b>FY21 BUDGET</b>	<b>FY22 PROJECTED</b>	<b>FY23 PROJECTED</b>	<b>FY24 PROJECTED</b>
<b>Revenue</b>								
County	10,918,538	10,480,220	10,683,480	10,705,000	1,000,000	1,025,000	1,050,625	1,076,891
Total Revenue	10,918,538	10,480,220	10,683,480	10,705,000	1,000,000	1,025,000	1,050,625	1,076,891
<b>Expenditures</b>								
Capital Projects	10,918,835	10,480,220	10,683,480	10,705,000	1,000,000	1,025,000	1,050,625	1,076,891
Total Expenditures	10,918,835	10,480,220	10,683,480	10,705,000	1,000,000	1,025,000	1,050,625	1,076,891
<b>Excess (deficiency) of revenues over expenditures</b>	0	0	0	0	0	0	0	0
Fund Balance(Not Applicable*)	0	0	0	0	0	0	0	0

\*Actual columns do not include encumbrances.

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

## SCHOOL ENROLLMENT PROJECTION METHODOLOGY

The School Division relies on the County Planning Office to provide the school enrollment projections. The methodology used by the County Planning Office for projecting York County's school enrollment is a two-step process. Step 1 involves the development of a base or stationary enrollment figure projected for each grade level using the standard Grade Progression Method of enrollment projection. Under this method the number of students in each grade is assumed to equal the number of students in the previous grade during the previous year. For example, the number of twelfth-graders in 2020 is equal to the number of eleventh-graders in 2021.

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

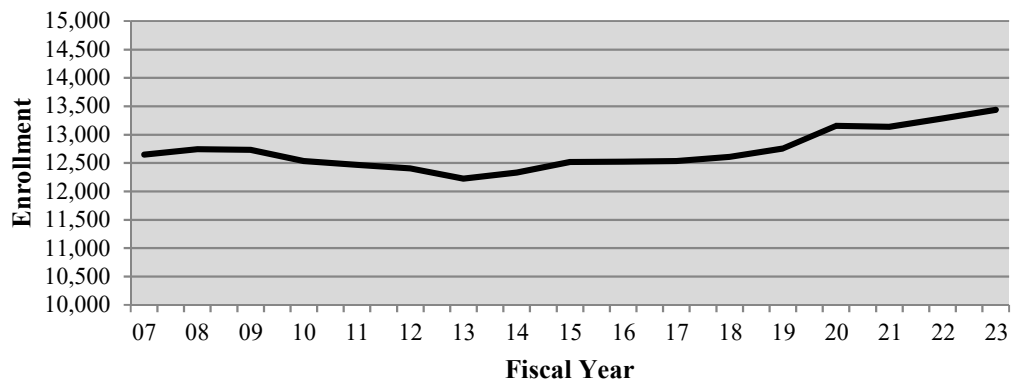
Fiscal Year		Enrollment	Unadjusted ADM <sup>1</sup>	Adjusted ADM <sup>2</sup>
2007	Actual	12,649	12,649	12,649
2008	Actual	12,745	12,745	12,745
2009	Actual	12,732	12,732	12,732
2010	Actual	12,533	12,533	12,533
2011	Actual	12,467	12,467	12,467
2012	Actual	12,404	12,404	12,404
2013	Actual	12,226	12,226	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	Actual	13,156	13,156	13,156
2021	Projected <sup>3</sup>	13,138	13,138	13,138
2022	Projected <sup>3</sup>	13,288,	13,288	13,288
2023	Projected <sup>3</sup>	13,438	13,438	13,438
2024	Projected <sup>3</sup>	13,588	13,588	13,588

<sup>1</sup> Average Daily Membership

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

<sup>3</sup> 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: 2017-2018 - Month of May					School Year: 2018-2019 - Month of May					School Year: 2019-2020 - Month of March				
	Free	Reduced	Total	Enrollment	%	Free	Reduced	Total	Enrollment	%	Free	Reduced	Total	Enrollment	%
Bethel Manor Elementary	105	189	294	644	45.65%	100	182	282	687	41.05%	87	192	279	679	41.09%
Coventry Elementary	83	29	112	623	17.98%	89	23	112	729	15.36%	76	40	116	763	15.20%
Dare Elementary	108	18	126	431	29.23%	97	16	113	426	26.53%	79	14	93	406	22.91%
Grafton Bethel Elementary	126	22	148	654	22.63%	114	25	139	649	21.42%	108	31	139	669	20.78%
Magruder Elementary	160	52	212	640	33.13%	165	54	219	637	34.38%	169	56	225	645	34.88%
Mount Vernon Elementary	39	15	54	612	8.82%	61	22	83	617	13.45%	44	22	66	624	10.58%
Seaford Elementary	79	25	104	475	21.89%	88	28	116	545	21.28%	71	42	113	560	20.18%
Tabb Elementary	78	50	128	653	19.60%	72	50	122	687	17.76%	63	42	105	744	14.11%
Waller Mill Elementary	52	15	67	403	16.63%	42	13	55	402	13.68%	47	15	62	382	16.23%
Yorktown Elementary	234	56	290	696	41.67%	184	45	229	639	35.84%	180	37	217	614	35.34%
<b>Total</b>	<b>1,064</b>	<b>471</b>	<b>1,535</b>	<b>5,831</b>	<b>26.32%</b>	<b>1,012</b>	<b>458</b>	<b>1,470</b>	<b>6,018</b>	<b>24.43%</b>	<b>924</b>	<b>491</b>	<b>1,415</b>	<b>6,086</b>	<b>23.25%</b>
Grafton Middle	118	27	145	914	15.86%	124	29	153	933	16.40%	114	26	140	921	15.20%
Queens Lake Middle	85	23	108	455	23.74%	95	33	128	495	25.86%	94	37	131	514	25.49%
Tabb Middle	101	79	180	865	20.81%	103	84	187	867	21.57%	89	111	200	889	22.50%
Yorktown Middle	170	38	208	748	27.81%	165	39	204	727	28.06%	154	49	203	709	28.63%
<b>Total</b>	<b>474</b>	<b>167</b>	<b>641</b>	<b>2,982</b>	<b>21.50%</b>	<b>487</b>	<b>185</b>	<b>672</b>	<b>3,022</b>	<b>22.24%</b>	<b>451</b>	<b>223</b>	<b>674</b>	<b>3,033</b>	<b>22.22%</b>
Bruton High	124	36	160	599	26.71%	123	21	144	558	25.81%	107	29	136	567	23.99%
Grafton High	125	30	155	1,168	13.27%	119	27	146	1,149	12.71%	112	31	143	1,167	12.25%
Tabb High	99	51	150	1,128	13.30%	85	58	143	1,086	13.17%	89	62	151	1,113	13.57%
York High	164	30	194	1,100	17.64%	159	38	197	1,090	18.07%	141	41	182	1,108	16.43%
York River Academy	14	1	15	63	23.81%	16	1	17	72	23.61%	11	1	12	69	17.39%
<b>Total</b>	<b>526</b>	<b>148</b>	<b>674</b>	<b>4,058</b>	<b>16.61%</b>	<b>502</b>	<b>145</b>	<b>647</b>	<b>3,955</b>	<b>16.36%</b>	<b>460</b>	<b>164</b>	<b>624</b>	<b>4,024</b>	<b>15.51%</b>
<b>Division Total</b>	<b>2,064</b>	<b>786</b>	<b>2,850</b>	<b>12,871</b>	<b>22.14%</b>	<b>2,001</b>	<b>788</b>	<b>2,789</b>	<b>12,995</b>	<b>21.46%</b>	<b>1,835</b>	<b>878</b>	<b>2,713</b>	<b>13,143</b>	<b>20.64%</b>

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

<u>School</u>	<u>2020</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>
<b>Elementary:</b>											
Bethel Manor Elementary	680	641	608	604	597	596	510	410	382	388	506
Coventry Elementary	765	691	585	563	578	582	576	590	629	640	615
Dare Elementary	406	414	422	420	378	380	375	409	429	460	446
Grafton Bethel Elementary	674	622	640	643	615	617	641	622	639	624	623
Magruder Elementary	644	614	608	626	626	606	523	600	554	578	585
Mt. Vernon Elementary	624	591	591	559	531	521	534	550	595	557	549
Seaford Elementary	560	531	451	437	451	470	483	479	492	521	524
Tabb Elementary	742	656	620	606	629	668	641	625	644	635	533
Waller Mill Elementary	386	372	387	342	320	287	296	278	316	311	316
Yorktown Elementary	615	619	674	695	696	654	656	664	633	630	584
<b>Middle:</b>											
Queens Lake Middle	515	486	461	465	459	455	454	448	468	473	485
Tabb Middle	887	865	858	851	913	918	892	828	787	773	817
Yorktown Middle	710	729	751	791	766	774	767	743	759	743	751
Grafton Middle	919	935	904	882	872	870	870	851	867	881	876
<b>High:</b>											
Bruton High	572	549	600	567	606	590	575	585	617	637	658
Grafton High	1,162	1,158	1,169	1,184	1,177	1,188	1,212	1,271	1,301	1,309	1,271
Tabb High	1,115	1,102	1,126	1,165	1,164	1,157	1,092	1,100	1,140	1,164	1,239
York High	1,110	1,106	1,106	1,062	1,062	1,094	1,064	1,055	1,063	1,045	1,064
York River Academy	69	71	65	73	73	79	71	65	60	55	55
	13,155	12,752	12,626	12,535	12,513	12,506	12,232	12,173	12,375	12,424	12,497

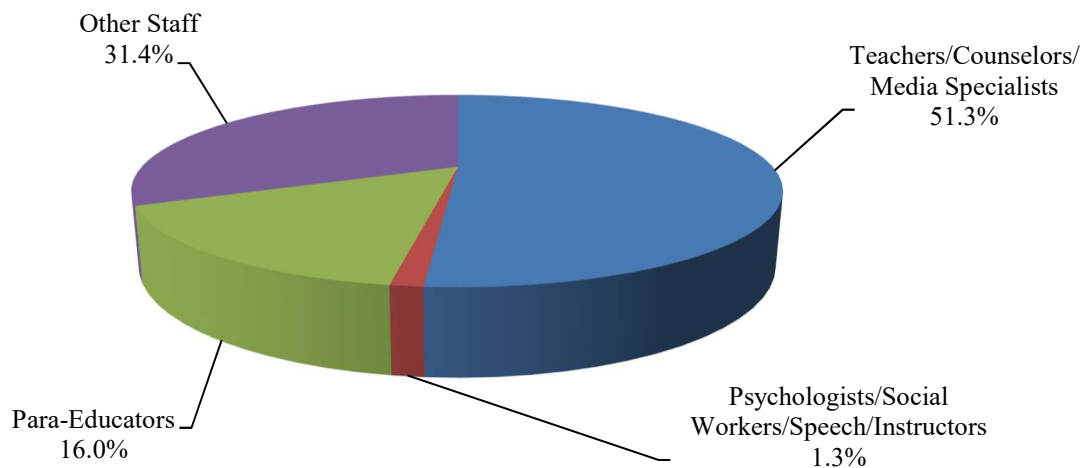
Source: Aspen, Month of May 2020

## HISTORICAL COMPARISON OF APPROVED FULL TIME EQUIVALENT (FTE) POSITIONS

<i>POSITION</i>	<i>FTE's FY17E</i>	<i>FTE's FY18E</i>	<i>FTE's FY19E</i>	<i>FTE's FY20</i>	<i>FTE's FY20E</i>	<i>FTE's FY21</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	129.00	129.00	119.00	119.00	119.00
4 BUS DRIVER ASSISTANTS	25.00	25.00	25.00	30.00	30.00	30.00
5 CAFETERIA MONITORS	3.00	3.00	3.15	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	69.25	72.75	72.75	73.75	76.75
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	8.25	9.25	9.25	9.25	10.25
12 FOOD SERVICE PERSONNEL	25.00	23.00	20.00	19.00	15.00	15.00
13 GUIDANCE COUNSELORS	33.50	33.50	33.50	36.00	36.00	37.00
14 INSTRUCTORS	9.00	9.00	10.00	10.00	10.00	10.00
15 MECHANICS	7.00	8.00	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	18.00	18.00	18.00	18.00
18 OCCUPATIONAL THERAPISTS	5.00	5.00	5.00	5.00	5.00	5.00
19 PARA-EDUCATORS	271.50	275.50	280.50	286.50	291.75	299.50
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	12.00	14.00	14.00	14.00
24 SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	1.00
25 TEACHERS	864.05	870.55	889.08	907.08	893.64	907.14
26 TECHNICAL	94.42	95.42	96.87	100.87	113.47	115.47
27 TRADES	24.00	25.00	26.00	26.00	26.00	27.00
<b>TOTALS</b>	<b>1776.07</b>	<b>1786.07</b>	<b>1816.70</b>	<b>1843.20</b>	<b>1844.61</b>	<b>1873.86</b>

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

**Full Time Equivalent Positions-FY21**



## COUNTY OF YORK: VARIOUS STATISTICAL DATA

Population - 69,407  
Median Age - 39.0  
Land Area (sq.miles) - 108  
Land Area (acreage) - 67,840  
Land Owned by Federal Government - 40%  
Households - 26,000  
Average Household Size - 2.76

## 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, 2018

<u>Taxpayer</u>	<u>Description</u>
Virginia Power Company	Generating Plant
Lawyers Title/Fairfield Resorts	Timeshare Condominiums
BP/Western Refining/Plains Marketing	Former Refinery
GWR OP Lessee VA LLC (Great Wolf Lodge)	Hotel & Water Park
City of Newport News	Water System
Kings Creek Plantation	Timeshare Condominiums
Busch Entertainment/Water Country USA	Water Park
Walmart	Retail Sales
Premier Properties-Marquis	Retail Sales
Moyock LLCC Commonwealth Apartments	Apartment Complex
Phillip Morris	Manufacturer
852 LLC (Belmont Apartments)	Apartment Complex

Source: County of York, VA  
Comprehensive Annual Financial Report Fiscal Year 2019

## 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.

**General Fund (Major 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.

**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.

**Health & Dental Insurance Budget**- this 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.

**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.

**Workers Compensation Budget** - a fund used to account for the financial resources that are used for the payment of claims and related expenses for workers compensation injuries.

**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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